

**2012 COUNTY ANNUAL REPORT  
FINANCIAL REPORT**



**ARMSTRONG COUNTY**

**SIXTY-FIFTH ANNUAL REPORT**

of the

**CONTROLLER**

of

**Armstrong County**

JANUARY 1, 2012

to

DECEMBER 31, 2012

MYRA L. MILLER

County Controller

Tammie Gaff

First Deputy Controller

A/P Supervisor

CHERRIO L. MILLER  
Second Deputy Controller

BILLIE KIRKPATRICK  
Chief Accountant/Auditor

STAFF:

SHARON L. COGLEY

SUE E. BURK

TERESA A. HORGOS

SIXTY-FIFTH ANNUAL REPORT OF ARMSTRONG COUNTY  
TO THE TAXPAYERS OF ARMSTRONG COUNTY

This, the Sixty-Fifth Annual Report of the Controller of Armstrong County has been prepared primarily for your information. The Office of the Controller is mandated by law with the responsibility of safeguarding the financial interest of the taxpayers of Armstrong County. To this end, we see that all monies received and taxes collected by the County are properly accounted for and legally distributed.

The Controller's Office prepares all checks for the County and maintains appropriate monthly reports of all receipts and expenditures. We also maintain valuable County documents and perform periodic audits of various County offices and agencies. The Controller, as specified by law, is Secretary of the Armstrong County Employees Retirement Board and is also a member of both the Armstrong County Salary Board and the Armstrong County Prison Board.

The cooperation given this office by the many departments and agencies within the County government has been a major factor in reaching our goal of complete and centralized control of the County's finances. The communication between the Controller's Office and the County Commissioners is especially open, and a mutual desire exists to gain a high level of performance in offering maximum service for each dollar of the taxpayer's money.

This report has been prepared for the information benefit of the taxpayer and is presented here in summary form. The amounts listed herein are supported by detailed statements of receipts and expenditures and are available to the general public during the course of the normal business day.

Anyone interested in reviewing our records or desiring any further explanation of the fiscal affairs of Armstrong County may, at any time, contact this office. Your comments and suggestions concerning the operation of the Controller's Office or the fiscal affairs of the County in general would be most welcome.

Respectfully submitted,



Myra L. Miller  
County Controller

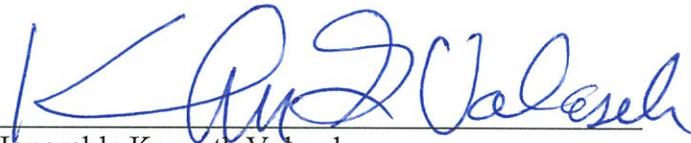
Honorable Kenneth Valasek  
President Judge of the Court of Common Pleas  
Kittanning, PA 16201

I, Myra L. Miller, Controller of Armstrong County, Commonwealth of Pennsylvania; in accordance with the Act of Assembly creating the office of County Controller, herewith submit a statement of the fiscal affairs of Armstrong County for the period from January 1, 2012 to December 31, 2012.

Respectfully,

Myra L. Miller  
County Controller

Now, June 28, 2013, the within report made in open court and same is ordered filed.

  
\_\_\_\_\_  
Honorable Kenneth Valasek

Armstrong County Officials – As of 12/31/12

- **JUDICIARY**

The Honorable Kenneth G. Valasek, President Judge  
The Honorable James Panchik, Judge  
The Honorable Joseph A. Nickleach, Senior Judge

- **COMMISSIONERS**

David K. Battaglia, Chairman  
Robert T. Bower  
Richard L. Fink

- **CONTROLLER**

Myra L. Miller

- **TREASURER**

Amanda C. Hiles

- **RECORDER OF DEEDS**

Marianne Hileman

- **PROTHONOTARY**

Brenda C. George

- **SHERIFF**

Larry R. Crawford

- **CORONER**

Robert T. Bower

- **JURY COMMISSIONERS**

Patricia G. Fiorina  
Karen J. Schrecengost

**County of Armstrong**  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
For the Year Ended December 31, 2012

		PRIMARY GOVERNMENT		
CURRENT ASSETS	CURRENT ASSETS:	GOVERNMENTAL	BUSINESS-TYPE	
		ACTIVITIES	ACTIVITIES	TOTAL
	Cash and cash equivalents	14,452,135	424,955	14,877,090
Investments	-	-	-	
Receivables (net allowance for uncollectibles)	2,187,140	1,054,254	3,241,394	
Due from other governments	1,326,567	-	1,326,567	
Internal balances	-	(580,867)	(580,867)	
Inventories	3,866	41,186	45,052	
Prepays	102,398	13,030	115,428	
Deferred charges	-	-	-	
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	-	-	-	
Investments	-	-	-	
Intergovernmental receivable	-	-	-	

NON-CURRENT ASSETS	NON-CURRENT ASSETS:				
	Permanently restricted:				
	Investments	-	-	-	
Capital assets not being depreciated:					
Land	747,040	-	747,040		
Construction in progress	282,115	-	282,115		
Capital assets net of accumulated depreciation:					
Buildings and system	34,746,650	828,417	35,575,067		
Improvements other than buildings	357,278	12,824	370,102		
Machinery and equipment	2,556,113	1,835,342	4,391,455		
Infrastructure	9,221,221	-	9,221,221		
Other	-	-	-		
Other	-	-	-		

<b>TOTAL ASSETS</b>	\$ 65,982,523	\$ 3,629,141	\$ 69,611,664
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PRIMARY GOVERNMENT			
LIABILITIES:	GOVERNMENTAL	BUSINESS-TYPE	TOTAL
	ACTIVITIES	ACTIVITIES	
Accounts payable .....	1,437,338	1,508,042	2,945,380
Due to other governments .....	-	-	-
Deferred Revenue .....	417,906	-	417,906
Funds held as fiduciary .....	130,264	-	130,264
Other current liabilities .....	-	-	-
Noncurrent liabilities:			
Debt due within one year .....	2,409,679	-	2,409,679
Debt due in more than one year .....	57,439,989	-	57,439,989
Other non-current liabilities .....	-	-	-
Other <u>Accrued Compensated Absences</u> .....	842,781	370,967	1,213,748
Other <u>Accrued Self-Ins Workers Comp Claims</u> .....	323,066	-	323,066
<b>TOTAL LIABILITIES</b> .....	<b>\$ 63,001,023</b>	<b>\$ 1,879,009</b>	<b>\$ 64,880,032</b>

NET ASSETS	NET ASSETS:		
	Investment in capital assets, net of related debt .....	14,496,910	1,750,132
Restricted .....	420,264	-	420,264
Unrestricted .....	(11,935,674)	-	(11,935,674)
<b>TOTAL NET ASSETS</b> .....	<b>\$ 2,981,500</b>	<b>\$ 1,750,132</b>	<b>\$ 4,731,632</b>

**County of Armstrong**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2012**

GOVERNMENTAL ACTIVITIES	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS			
	FUNCTIONS/PROGRAMS	Expenses	Charges for Services	Operating Grants and Contribution	Capital Grants and Contributions	PRIMARY GOVERNMENT		
						Governmental Activities	Business-type Activities	Total
<b>PRIMARY/GOVERNMENT:</b>								
<b>Governmental Activities:</b>								
General government - administrative	6,472,829	2,131,287	382,445	11,247,680	7,288,583	-	7,288,583	
General government - judicial	5,530,759	2,022,607	964,905	-	(2,543,247)	-	(2,543,247)	
Public safety	15,979,416	1,321,677	1,851,783	-	(12,805,956)	-	(12,805,956)	
Highways and streets	769,934	-	692,378	-	(77,556)	-	(77,556)	
Sanitation	-	-	-	-	-	-	-	
Health and welfare	7,963,816	299,239	6,868,049	-	(796,528)	-	(796,528)	
Culture-recreation	1,998,990	494,738	743,351	-	(760,901)	-	(760,901)	
Conservation	388,557	648	-	-	(387,909)	-	(387,909)	
Community/urban redevelopment & housing	691,196	40,520	747,719	-	97,043	-	97,043	
Economic development & assistance	554,770	641,505	-	-	86,735	-	86,735	
Economic opportunity	4,734,213	-	4,674,968	-	(59,245)	-	(59,245)	
Interest on long term debt	2,003,882	-	-	-	(2,003,882)	-	(2,003,882)	
Unallocated depreciation	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 47,088,362</b>	<b>\$ 6,952,221</b>	<b>\$ 16,925,598</b>	<b>\$ 11,247,680</b>	<b>\$ (11,962,863)</b>	<b>\$ -</b>	<b>\$ (11,962,863)</b>	

BUSINESS-TYPE ACTIVITIES	Major Business Type Activities:							
	1	2	3	4	5			
	Health Center	9,040,031	8,600,174	44,851	-	-	(395,006)	(395,006)
	Internal Service	181,046	178,477	2,569	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	Other Business Type	-	-	-	-	-	-	-
	<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 9,221,077</b>	<b>\$ 8,778,651</b>	<b>\$ 47,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (395,006)</b>	<b>\$ (395,006)</b>

<b>TOTAL PRIMARY GOVERNMENTS</b>	<b>\$ 56,309,439</b>	<b>\$ 15,730,872</b>	<b>\$ 16,973,018</b>	<b>\$ 11,247,680</b>	<b>\$ (11,962,863)</b>	<b>\$ (395,006)</b>	<b>\$ (12,357,869)</b>
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**NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS**

**PRIMARY GOVERNMENT**

Governmental	Business-type	
Activities	Activities	Total

TOTAL PRIMARY GOVERNMENTS

\$	(11,962,863)	\$	(395,006)	\$	(12,357,869)
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GENERAL REVENUES:

Taxes:

Real Estate	14,371,614	-	14,371,614
Per Capita	3,413	-	3,413
Sales	-	-	-
Other <u>Hotel Room Rental Tax</u>	76,425	-	76,425
Other	-	-	-
Licenses and permits	47,743	-	47,743
Grant and contributions not restricted	-	-	-
Unrestricted investment earnings	91,999	1,884	93,883
Other <u>Rent</u>	128,882	-	128,882
Other <u>Transfers</u>	1,216,145	-	1,216,145
Other	-	-	-
Other	-	-	-
Transfers	-	-	-
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	<b>\$ 15,936,221</b>	<b>\$ 1,884</b>	<b>\$ 15,938,105</b>

GENERAL REVENUES AND TRANSFERS

CHANGE IN NET ASSETS	\$ 3,973,358	\$ (393,122)	\$ 3,580,236
NET ASSETS - BEGINNING OF YEAR	1,939,212	2,390,553	4,329,765
PRIOR PERIOD ADJUSTMENT	(2,931,070)	(247,299)	(3,178,369)
NET ASSETS - END OF YEAR	\$ 2,981,500	\$ 1,750,132	\$ 4,731,632

**County of Armstrong**  
**BALANCE SHEET - GOVERNMENT FUNDS**  
(Including the Reconciliation of Total Governmental Fund Balance to Net Assets of Governmental Units)  
For the Year Ended December 31, 2012

ASSETS:	General	Major # 1	Major # 2	Major # 3
		Area Agency on		
		Aging	Children & Youth	Debt Service
Cash and cash equivalents	4,876,107	1,260,876	926,488	380,469
Investments	-	-	-	-
Receivables (net of allowance for uncollectibles)	1,792,213	359	3,307	313,908
Due from other funds	1,794,383	-	82	40,599
Due from other governments	252,031	6,847	164,899	-
Inventories	3,866	-	-	-
Prepays	53,689	7,215	10,912	-
Deferred charges	-	-	-	-
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
Intergovernmental receivable	-	-	-	-
Permanently restricted:				
Investments	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL ASSETS</b>	<b>8,772,289</b>	<b>1,275,297</b>	<b>1,105,688</b>	<b>734,976</b>

LIABILITIES:	General	Major # 1	Major # 2	Major # 3
Accounts Payable	635,429	208,694	461,440	-
Due to other governments	-	-	-	-
Due to other funds	40,681	6,404	521,663	-
Deferred revenue	1,344,768	-	-	306,891
Other Funds Held in Escrow	125,824	-	490	-
Other	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>2,146,702</b>	<b>215,098</b>	<b>983,593</b>	<b>306,891</b>

FUND BALANCE:	General	Major # 1	Major # 2	Major # 3
Fund Balance, reserved	464,893	-	-	-
Fund Balance, unreserved	6,160,694	1,060,199	122,095	428,085
<b>TOTAL FUND BALANCE</b>	<b>6,625,587</b>	<b>1,060,199</b>	<b>122,095</b>	<b>428,085</b>

<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>8,772,289</b>	<b>1,275,297</b>	<b>1,105,688</b>	<b>734,976</b>
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	Major # 4	Major # 5	Major # 6	Other	Total
	Capital			Governmental Funds	Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	3,787,264	-	-	2,942,494	14,173,698
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	-	-	-	77,353	2,187,140
Due from other funds	-	-	-	-	1,835,064
Due from other governments	-	-	-	321,922	745,699
Inventories	-	-	-	-	3,866
Prepays	-	-	-	30,582	102,398
Deferred charges	-	-	-	-	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Permanently restricted:					
Investments	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>3,787,264</b>	<b>-</b>	<b>-</b>	<b>3,372,351</b>	<b>19,047,865</b>

<b>LIABILITIES:</b>					
Accounts Payable	144,438	-	-	170,028	1,620,029
Due to other governments	-	-	-	-	-
Due to other funds	-	-	-	685,448	1,254,196
Deferred revenue	-	-	-	-	1,651,659
Other Funds Held in Escrow	-	-	-	3,950	130,264
Other	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>144,438</b>	<b>-</b>	<b>-</b>	<b>859,426</b>	<b>4,656,148</b>

<b>FUND BALANCE:</b>					
Fund Balance, reserved	-	-	-	-	464,893
Fund Balance, unreserved	3,642,826	-	-	2,512,925	13,926,824
<b>TOTAL FUND BALANCE</b>	<b>3,642,826</b>	<b>-</b>	<b>-</b>	<b>2,512,925</b>	<b>14,391,717</b>

<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>3,787,264</b>	<b>-</b>	<b>-</b>	<b>3,372,351</b>	<b>19,047,865</b>
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<b>Amounts reported for governmental activities in the statement of net assets are different because:</b>		
Internal service funds are used by management to change the certain costs to county departments and employees.		
The net assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets		(44,629)
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability		(60,509,758)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods		1,233,753
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds.....		47,910,417
Other		
Other		-
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b>2,981,500</b>

**County of Armstrong**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2012**

REVENUES:	General	Major # 1	Major # 2	Major # 3
		Area Agency on		
		Aging	Children & Youth	Debt
<b>Taxes:</b>				
Real estate taxes .....	11,787,145	-	-	2,611,802
Per capita taxes .....	3,413	-	-	-
Personal property taxes .....	-	-	-	-
Hotel room rental taxes .....	-	-	-	-
Sales taxes .....	-	-	-	-
Other .....	-	-	-	-
Other .....	-	-	-	-
<b>TOTAL TAXES</b> .....	<b>\$ 11,790,558</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,611,802</b>
<b>Intergovernmental Revenues:</b>				
Federal .....	131,942	1,092,305	1,015,407	-
State .....	1,325,576	2,003,404	2,561,966	-
Local government units .....	-	-	-	-
Combination .....	-	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUES</b> .....	<b>\$ 1,457,518</b>	<b>\$ 3,095,709</b>	<b>\$ 3,577,373</b>	<b>\$ -</b>
<b>Charges for Service</b> .....	<b>5,131,333</b>	<b>143,436</b>	<b>132,398</b>	<b>-</b>
<b>Miscellaneous Revenues:</b>				
Interest earnings .....	42,560	4,925	3,018	5,321
Rents .....	128,882	-	-	-
Other <u>Private Donations</u> .....	-	-	-	-
Other <u>Bond Proceeds</u> .....	-	-	-	-
Other <u>Licenses/Permits</u> .....	47,743	-	-	-
Other <u>Interest BAB reimb</u> .....	-	-	-	211,703
Other <u>Marcellus Shale</u> .....	667,089	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b> .....	<b>\$ 886,274</b>	<b>\$ 4,925</b>	<b>\$ 3,018</b>	<b>\$ 217,024</b>
<b>TOTAL REVENUES:</b> .....	<b>\$ 19,265,683</b>	<b>\$ 3,244,070</b>	<b>\$ 3,712,789</b>	<b>\$ 2,828,826</b>

REVENUES

REVENUES:	Major # 4	Major # 5	Major # 6	Other	
	Capital			Governmental	Governmental
Taxes:	Capital			Funds	Total
Real estate taxes	-	-	-	-	14,398,947
Per capita taxes	-	-	-	-	3,413
Personal property taxes	-	-	-	-	-
Hotel room rental taxes	-	-	-	76,425	76,425
Sales taxes	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 76,425</b>	<b>\$ 14,478,785</b>

Intergovernmental Revenues:					
Federal	-	-	-	1,857,928	4,097,582
State	1,022,987	-	-	1,772,310	8,686,243
Local government units	-	-	-	8,605	8,605
Combination	-	-	-	4,133,168	4,133,168
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 1,022,987</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,772,011</b>	<b>16,925,598</b>

Charges for Service	-	-	-	1,366,577	6,773,744
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Miscellaneous Revenues:					
Interest earnings	18,662	-	-	14,925	89,411
Rents	-	-	-	-	128,882
Other Private Donations	-	-	-	700	700
Other Bond Proceeds	10,368,188	-	-	-	10,368,188
Other Licenses/Permits	-	-	-	-	47,743
Other Interest BAB reimb	-	-	-	-	211,703
Other Marcellus Shale	-	-	-	-	667,089
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 10,386,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,625</b>	<b>11,513,716</b>

<b>TOTAL REVENUES:</b>	<b>\$ 11,409,837</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,230,638</b>	<b>\$ 49,691,843</b>
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EXPENDITURES

EXPENDITURES:

	Major # 1      Major # 2      Major # 3			
	Area Agency on			
	General	Aging	Children & Youth	Debt
General government	10,854,185	-	-	-
Public Safety	5,008,930	-	-	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	625,833	2,992,915	4,233,194	-
Culture - recreation	-	-	-	-
Conservation	388,557	-	-	-
Community/urban redevelopment and housing	-	-	-	-
Economic development and assistance	480,909	-	-	-
Economic opportunity	-	-	-	-
Debt service	-	-	-	3,650,261
Capital outlay	66,525	64,457	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,424,939</b>	<b>\$ 3,057,372</b>	<b>\$ 4,233,194</b>	<b>\$ 3,650,261</b>

OTHER FINANCING SOURCES/(USES):

Interfund operating transfers	115,029	-	642,409	236,303
Sale of capital assets	-	-	-	-
Proceeds from long-term debt	-	-	-	-
Refund of bonds	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$ 115,029</b>	<b>\$ -</b>	<b>\$ 642,409</b>	<b>\$ 236,303</b>

CHANGE IN FUND BALANCE	\$ 1,955,773	\$ 186,698	\$ 122,004	\$ (585,132)
FUND BALANCE - BEGINNING OF YEAR	\$ 6,092,790	873,501	91	1,013,217
PRIOR PERIOD ADJUSTMENT	(1,422,976)	-	-	-
FUND BALANCE - END OF YEAR	\$ 6,625,587	\$ 1,060,199	\$ 122,095	\$ 428,085

EXPENDITURES

EXPENDITURES:	Major # 4	Major # 5	Major # 5	Other	Governmental	Governmental
	Capital			Funds		Total
General government	45,064	-	-	820,711		11,719,960
Public Safety	-	-	-	1,561,465		6,570,395
Highways and streets	-	-	-	618,275		618,275
Sanitation	-	-	-	-		-
Health and welfare	-	-	-	-		7,851,942
Culture - recreation	-	-	-	1,135,154		1,135,154
Conservation	-	-	-	-		388,557
Community/urban redevelopment and housing	-	-	-	691,196		691,196
Economic development and assistance	-	-	-	74,078		554,987
Economic opportunity	-	-	-	4,734,213		4,734,213
Debt service	-	-	-	-		3,650,261
Capital outlay	10,312,586	-	-	157,974		10,601,542
Other	-	-	-	-		-
Other	-	-	-	-		-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,357,650</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,793,066</b>		<b>\$ 48,516,482</b>

**OTHER FINANCING SOURCES/(USES):**

Interfund operating transfers	578,351	-	-	(355,947)		1,216,145
Sale of capital assets	-	-	-	-		-
Proceeds from long-term debt	-	-	-	-		-
Refund of bonds	-	-	-	-		-
Other	-	-	-	-		-
Other	-	-	-	-		-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$ 578,351</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (355,947)</b>		<b>\$ 1,216,145</b>

<b>CHANGE IN FUND BALANCE</b>	<b>\$ 1,630,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (918,375)</b>		<b>\$ 2,391,506</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>2,011,074</b>	<b>-</b>	<b>-</b>	<b>2,766,257</b>		<b>\$ 12,756,930</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>1,214</b>	<b>-</b>	<b>-</b>	<b>665,043</b>		<b>\$ (756,719)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 3,642,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,512,925</b>		<b>\$ 14,391,717</b>

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**County of Armstrong**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2012**

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balance - total governmental funds	2,391,506
The net revenue of certain activities of the internal services fund is reported with governmental activities	19
The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Additionally, various other long-term liabilities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds. This amount is the net effect of the differences in the treatment of long-term liabilities on the statement of activities.	1,609,166
The difference in the change in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two accounting methods	(27,333)
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net assets	-
Other	-
Other	-
Other	-
<b>CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>	<b>\$ 3,973,358</b>

**County of Armstrong**  
**STATEMENT OF NET ASSETS FUNDS**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS					
		Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4
		Health Center	Internal Service		
CURRENT ASSETS	<b>CURRENT ASSETS:</b>				
	Cash and cash equivalents	424,955	278,437	-	-
	Investments	-	-	-	-
	Receivables ( net of allowance for uncollectibles)	1,054,254	-	-	-
	Due from other governments	-	-	-	-
	Due from other funds	-	-	-	-
	Inventories	41,186	-	-	-
	Prepays	13,030	-	-	-
	Deferred charges	-	-	-	-
	Restricted assets:				
	Temporarily restricted:				
	Cash or cash equivalents	-	-	-	-
	Investments	-	-	-	-
	Intergovernmental receivables	-	-	-	-
	Other	-	-	-	-
Other	-	-	-	-	
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 1,533,425</b>	<b>\$ 278,437</b>	<b>\$ -</b>	<b>\$ -</b>	

NON-CURRENT ASSETS	<b>NON-CURRENT ASSETS:</b>				
	Permanently restricted:				
	Investments	-	-	-	-
	Capital assets not being depreciated:				
	Land	-	-	-	-
	Construction in progress	-	-	-	-
	Capital assets net of accumulated depreciation:				
	Buildings and system	828,417	-	-	-
	Improvements other than buildings	12,824	-	-	-
	Machinery and equipment	1,835,342	-	-	-
Infrastructure	-	-	-	-	
Other	-	-	-	-	
Other	-	-	-	-	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>\$ 2,676,583</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>TOTAL ASSETS</b>	<b>\$ 4,210,008</b>	<b>\$ 278,437</b>	<b>\$ -</b>	<b>\$ -</b>
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	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL
	Major Bus. #5	Other	Total	ACTIVITIES
		Business	Business	Internal
		Funds	Funds	Service
				Fund
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	-	-	703,392	-
Investments	-	-	-	-
Receivables ( net of allowance for uncollectibles)	-	-	1,054,254	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	41,186	-
Prepays	-	-	13,030	-
Deferred charges	-	-	-	-
Restricted assets:				
Temporarily restricted:				
Cash or cash equivalents	-	-	-	-
Investments	-	-	-	-
Intergovernmental receivables	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-	\$ 1,811,862	\$ -

<b>NON-CURRENT ASSETS:</b>				
Permanently restricted:				
Investments	-	-	-	-
Capital assets not being depreciated:				
Land	-	-	-	-
Construction in progress	-	-	-	-
Capital assets net of accumulated depreciation:				
Buildings and system	-	-	828,417	-
Improvements other than buildings	-	-	12,824	-
Machinery and equipment	-	-	1,835,342	-
Infrastructure	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL NON-CURRENT ASSETS</b>	\$ -	\$ -	\$ 2,676,583	\$ -

<b>TOTAL ASSETS</b>	\$ -	\$ -	\$ 4,488,445	\$ -
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BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS					
CURRENT LIABILITIES		Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4
		Health Center	Internal Service		
	CURRENT LIABILITIES:				
Accounts payable	1,508,042	-	-	-	-
Due to other governments	-	-	-	-	-
Due to other funds	580,867	-	-	-	-
Deferred revenue	-	-	-	-	-
Non-current liabilities-due in less than 1 year	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Other Accrued Self-Insurance Claims	-	323,066	-	-	-
Other	-	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 2,088,909</b>	<b>\$ 323,066</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

NON-CURRENT LIABILITIES	NON-CURRENT LIABILITIES:				
Debt due in more than 1 year	-	-	-	-	-
Other non-current liabilities	-	-	-	-	-
Other Accrued Compensated Absences	370,967	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ 370,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL LIABILITIES</b>	<b>\$ 2,459,876</b>	<b>\$ 323,066</b>	<b>\$ -</b>	<b>\$ -</b>
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NET ASSETS	NET ASSETS:				
Investment in capital assets, net of related debt	1,750,132	-	-	-	-
Restricted	-	(44,629)	-	-	-
Unrestricted	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>\$ 1,750,132</b>	<b>\$ (44,629)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,210,008</b>	<b>\$ 278,437</b>	<b>\$ -</b>	<b>\$ -</b>
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CURRENT LIABILITIES	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL
	Major Bus. #5	Other	Total	ACTIVITIES
		Business	Business	Internal
		Funds	Funds	Service
				Fund
<b>CURRENT LIABILITIES:</b>				
Accounts payable	-	-	1,508,042	-
Due to other governments	-	-	-	-
Due to other funds	-	-	580,867	-
Deferred revenue	-	-	-	-
Non-current liabilities-due in less than 1 year	-	-	-	-
Other current liabilities	-	-	-	-
Other <u>Accrued Self-Insurance Claims</u>	-	-	323,066	-
Other	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,411,975</b>	<b>\$ -</b>

NON-CURRENT LIABILITIES	<b>NON-CURRENT LIABILITIES:</b>				
	Debt due in more than 1 year	-	-	-	-
	Other non-current liabilities	-	-	-	-
	Other <u>Accrued Compensated Absences</u>	-	-	370,967	-
	Other	-	-	-	-
	<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,967</b>	<b>\$ -</b>

<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,782,942</b>	<b>\$ -</b>
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NET ASSETS	<b>NET ASSETS:</b>				
	Investment in capital assets, net of related debt	-	-	1,750,132	-
	Restricted	-	-	(44,629)	-
	Unrestricted	-	-	-	-
	<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,705,503</b>	<b>\$ -</b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,488,445</b>	<b>\$ -</b>
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**County of Armstrong**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS -**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

		BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			
		Major # 1	Major # 2	Major # 3	Major # 4
OPERATING REVENUES	OPERATING REVENUES:	Health Center	Internal Service		
		Charges for service	8,275,174	178,477	-
	Operating grants	325,000	-	-	-
	Other	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 8,600,174</b>	<b>\$ 178,477</b>	<b>\$ -</b>	<b>\$ -</b>

OPERATING EXPENSES	OPERATING EXPENSES:				
		Personnel services	6,057,289	-	-
	Contracted Services	-	-	-	-
	Supplies and materials	1,233,725	-	-	-
	Repairs and maintenance	-	-	-	-
	Utilities	276,225	-	-	-
	Other services and charges	1,153,893	181,046	-	-
	Depreciation and amortization	318,909	-	-	-
	Other	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 9,040,031</b>	<b>\$ 181,046</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OPERATING INCOME</b>	<b>\$ (439,857)</b>	<b>\$ (2,569)</b>	<b>-</b>	<b>-</b>
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		NONOPERATING REVENUES/(EXPENSES):			
NONOPERATING REVENUES/(EXPENSES):	Intergovernmental	44,851	-	-	-
	Investment earnings	1,884	1,906	-	-
	Interest expense	-	-	-	-
	Gain/(loss) on sale of assets	-	682	-	-
	Other Independent Living-purchase of minor equip	-	-	-	-
	Other-Donations	-	-	-	-
	<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<b>\$ 46,735</b>	<b>\$ 2,588</b>	<b>\$ -</b>	<b>\$ -</b>

OPERATING TRANSFER IN/(OUT)	-	-	-	-
<b>CHANGE IN NET ASSETS</b>	<b>\$ (393,122)</b>	<b>\$ 19</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>2,390,553</b>	<b>(44,648)</b>	<b>-</b>	<b>-</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(247,299)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 1,750,132</b>	<b>\$ (44,629)</b>	<b>-</b>	<b>-</b>

		BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL ACTIVITIES
OPERATING REVENUES		Major # 5	Other Business Funds	Business Total	Internal Service Fund
	<b>OPERATING REVENUES:</b>				
	Charges for service	-	-	8,453,651	-
	Operating grants	-	-	325,000	-
	Other	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,778,651</b>	<b>\$ -</b>

OPERATING EXPENSES	<b>OPERATING EXPENSES:</b>					
		Personnel services	-	-	6,057,289	-
		Contracted Services	-	-	-	-
		Supplies and materials	-	-	1,233,725	-
		Repairs and maintenance	-	-	-	-
		Utilities	-	-	276,225	-
		Other services and charges	-	-	1,334,929	-
		Depreciation and amortization	-	-	318,909	-
		Other	-	-	-	-
		Other	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,221,077</b>	<b>\$ -</b>	

<b>OPERATING INCOME</b>	-	-	\$ (442,426)	\$ -
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NONOPERATING REVENUES/(EXPENSES)	<b>NONOPERATING REVENUES/(EXPENSES):</b>					
		Intergovernmental	-	-	44,851	-
		Investment earnings	-	-	3,790	-
		Interest expense	-	-	-	-
		Gain/(loss) on sale of assets	-	-	682	-
		Other Independent Living-purchase of minor equip	-	-	-	-
		Other	-	-	-	-
		<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,323</b>	<b>\$ -</b>

<b>OPERATING TRANSFER IN/(OUT)</b>	-	-	-	-
<b>CHANGE IN NET ASSETS</b>	-	-	\$ (393,103)	\$ -
<b>NET ASSETS - BEGINNING OF YEAR</b>	-	-	2,345,905	-
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	(247,299)	-
<b>NET ASSETS - END OF YEAR</b>	-	-	\$ 1,705,503	\$ -
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds			-	
Changes in Net Assets of Business-type Activities			\$ (393,103)	

**County of Armstrong**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2012**

ASSETS		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total
		Employee	Other				Fiduciary
		Retirement	Agency Funds				
<b>ASSETS:</b>							
Cash and cash equivalents		2,910,358	2,339,578	-	-	-	5,249,936
Receivables		-	-	-	-	-	-
Investments, at fair value		50,951,816	-	-	-	-	50,951,816
Due from other funds		-	-	-	-	-	-
Restricted assets:							
Temporarily restricted:							
Cash and cash equivalents		-	-	-	-	-	-
Investments		-	-	-	-	-	-
Intergovernmental receivable		-	-	-	-	-	-
Permanently restricted:							
Investments		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>TOTAL ASSETS:</b>		\$ 53,862,174	\$ 2,339,578	\$ -	\$ -	\$ -	\$ 56,201,752

<b>LIABILITIES:</b>							
Accounts payable and other current liabilities		-	776,495	-	-	-	776,495
Due to other funds		-	-	-	-	-	-
Due to other governments		-	76,619	-	-	-	76,619
Other	Funds Held in Escrow	-	1,461,866	-	-	-	1,461,866
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		\$ -	\$ 2,314,980	\$ -	\$ -	\$ -	\$ 2,314,980

NET ASSETS							
	<b>NET ASSETS:</b>						
Held for specific purpose		53,862,174	-	-	-	-	53,862,174
Unrestricted (deficit)		-	24,598	-	-	-	24,598
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>TOTAL NET ASSETS</b>		\$ 53,862,174	\$ 24,598	\$ -	\$ -	\$ -	\$ 53,886,772

<b>TOTAL LIABILITIES AND NET ASSETS</b>		\$ 53,862,174	\$ 2,339,578	\$ -	\$ -	\$ -	\$ 56,201,752
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**County of Armstrong**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2012**

	Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
	Employee	Other				
	Retirement	Agency Funds				
<b>ADDITIONS:</b>						
Contributions:						
Employer	2,021,186	-	-	-	-	2,021,186
Plan Members	857,087	-	-	-	-	857,087
Private donations	-	-	-	-	-	-
Other- Reimburse overpayment	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 2,878,273</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,878,273</b>
Investment Earnings:						
Interest	1,166,014	-	-	-	-	1,166,014
Net increase/decrease in the fair value of investments	3,940,988	-	-	-	-	3,940,988
Other Litigation revenues	87,521	-	-	-	-	87,521
<b>TOTAL INVESTMENT EARNINGS</b>	<b>\$ 5,194,523</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,194,523</b>
Less investment expenses	(170,800)	-	-	-	-	(170,800)
<b>TOTAL ADDITIONS</b>	<b>\$ 7,901,996</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,901,996</b>
<b>DEDUCTIONS:</b>						
Benefits	2,788,705	-	-	-	-	2,788,705
Administrative expenses	51,829	-	-	-	-	51,829
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 2,840,534</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,840,534</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 5,061,462</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 5,061,462</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>48,883,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48,883,838</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(83,126)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(83,126)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 53,862,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 53,862,174</b>

## DEBT STATEMENT

List Each Issue or Loan	Year of Issue	Original Amount of Issue	Outstanding January 1st or Issued During Year	Principal Paid During Year	Principal Outstanding December 31st
<b>General Obligation Bonds and Notes</b>					
First Commonwealth Trust	2001	27,320,000	-	-	-
Northwest Savings Bank (Go Note)	2004	2,000,000	279,723	114,147	165,576
Merchant's National Bank	2007	8,120,000	8,085,000	8,085,000	-
SunTrust Guaranteed Energy Phase I	2008	2,432,139	2,057,636	138,110	1,919,526
SunTrust Guaranteed Energy Phase II	2008	315,113	150,392	10,826	139,566
PNC	2010 A	17,190,000	17,150,000	210,000	16,940,000
PNC	2010 B	11,300,000	11,295,000	225,000	11,070,000
PNC	2010 C	1,510,000	1,380,000	135,000	1,245,000
PNC	2011	10,500,000	10,500,000	90,000	10,410,000
PNC	2012	7,810,000	7,810,000	685,000	7,125,000
PNC	2012	310,000	310,000	-	310,000
PNC	2012	10,000,000	10,000,000	-	10,000,000
PNC	2012	525,000	525,000	-	525,000

Revenue Bonds and Notes					

Lease Rental Debt of Authority					

Tax and Revenue Anticipation Notes					
	-	-	-	-	-

<b>TOTAL DEBT AND REVENUE ANTICIPATION NOTES</b>	<b>\$ 59,849,668</b>
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## STATEMENT OF CAPITAL EXPENDITURES

GOVERNMENTAL - TYPE ACTIVITY	Capital Purchases	Capital Construction	Total
General government - administrative	54,935	-	54,935
General government - judicial	49,990	-	49,990
Public safety	-	-	-
Police	-	-	-
Fire	-	-	-
Corrections	-	-	-
Emergency services	9,929,294	-	9,929,294
Other	-	-	-
Public works	-	-	-
Highways and streets	-	151,659	151,659
Sanitation	-	-	-
Other	-	-	-
Health and welfare	80,022	-	80,022
Culture - recreation	866,007	-	866,007
Conservation	-	-	-
Community/urban redevelopment & housing	-	-	-
Economic development and assistance	-	-	-
Economic opportunity	-	-	-
<b>BUSINESS - TYPE ACTIVITY</b>			
Major Bus. Type 1      Health Center	-	-	-
Major Bus. Type 2	-	-	-
Major Bus. Type 3	-	-	-
Major Bus. Type 4	-	-	-
Major Bus. Type 5	-	-	-
Other Business Type	-	-	-
Airport (if not listed above)	-	-	-
Parking facility (if not listed above)	-	-	-
Transportation system (if not listed above)	-	-	-
Other	-	-	-
Other	-	-	-
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 10,980,248</b>	<b>\$ 151,659</b>	<b>\$ 11,131,907</b>

TAX RATES & EMPLOYEE COMPENSATION	
<b>TAX RATES:</b>	
General Purposes	12.5 mills
Debt Purposes	3.0 mills
All Other Purposes	mills
<b>TOTAL</b>	<b>15.5 mills</b>
<b>EMPLOYEE COMPENSATION:</b>	
Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)...	<b>\$ 14,247,901</b>

**ELECTED CONTROLLER'S / AUDITOR'S CERTIFIED OPINION**

To the:                   Governing Body of the County  
                              President Judge of the Court of Common Pleas  
                              Secretary of the Department of Community and Economic Development

I / We,\*the undersigned, the duly elected (or appointed replacement) and acting Controller/Auditors\* of the County of Armstrong have audited, adjusted, and settled the accounts of the County of Armstrong for the year ended December 31, 2012.

My / Our\* audit, adjustment, and settlement was made in accordance with Act 103 of 2002 rather than with U.S. generally accepted auditing standards.

The County has prepared these financial statements on basis of accounting consistent with U.S. generally accepted accounting principles; consisting of the accrual basis for the government-wide, proprietary fund and fiduciary fund financial statements and the modified accrual basis for the governmental fund financial statements.

Due to the absence of notes and other disclosures required by U.S. generally accepted accounting principles, these financial statements are not intended to be a complete presentation in accordance with U.S. generally accepted accounting principles.

In my / our\* opinion, these financial statements accurately reflect the results of operations and the financial position of the County of Armstrong for the year ended December 31, 2012.

**SIGNATURE AND VERIFICATION**

Signed: Myra L. Miller  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Controller / Auditor\*

Subscribed and sworn to before me this 28th day of June, 2013.  
Prothonotary and Clerk of Courts  
Armstrong County, Penna.

Signed: [Signature] (SEAL)  
Witness (Controller)/Auditor (Auditors)

**MY COMM. EXPIRES 1ST  
MON. JAN. 2016**

Counties are encouraged to have financial statement audits performed in accordance with U.S. generally accepted auditing standards or the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Controllers may submit opinions resulting from such audits in lieu of this page.

\* Circle One