

**SIXTY-SIXTH ANNUAL REPORT**

of the

**C O N T R O L L E R**

of

**Armstrong County**

JANUARY 1, 2013 to DECEMBER 31, 2013

**MYRA L. MILLER**  
County Controller

**TAMMIE L. GAFF**  
First Deputy Controller  
A/P Supervisor

**BILLIE G KIRKPATRICK**  
Second Deputy Controller  
Chief Accountant/Auditor

STAFF:

**SHARON L. COGLEY**  
**SUE E. BURK**  
**TERESA A. HORGOS**  
**RUTH ANN COLO**

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

This, the Sixty-Sixth 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, 2013 to December 31, 2013.

Respectfully,



Myra L. Miller  
County Controller

Now, June 27, 2014, the within report made in  
open court and same is ordered file.

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

## Armstrong County Officials - As of 12/31/13

- **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  
Richard L. Fink  
Robert T. Bower

- **CONTROLLER**

Myra L. Miller

- **TREASURER**

Amanda Hiles

- **RECORDER OF DEEDS**

Marianne Hileman

- **PROTHONOTARY**

Brenda C. George

- **SHERIFF**

William Rupert

- **CORONER**

Brian Myers

- **JURY COMMISSIONERS**

Karen J. Schrecengost  
Paul J. Kijowski

**County of Armstrong**  
**GOVERNMENT-WIDE STATEMENT OF NET ASSETS**  
For the Year Ended December 31, 2013

		PRIMARY GOVERNMENT		
CURRENT ASSETS	CURRENT ASSETS:	GOVERNMENTAL	BUSINESS-TYPE	
		ACTIVITIES	ACTIVITIES	TOTAL
	Cash and cash equivalents	10,918,975	209,108	11,128,083
Investments	-	-	-	
Receivables (net allowance for uncollectibles)	2,442,567	929,847	3,372,414	
Due from other governments	2,066,869	-	2,066,869	
Internal balances	-	-	-	
Inventories	6,158	28,430	34,588	
Prepays	99,361	13,077	112,438	
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	137,718	-	137,718	
Capital assets net of accumulated depreciation:				
Buildings and system	19,790,660	753,284	20,543,944	
Improvements other than buildings	3,332,744	11,400	3,344,144	
Machinery and equipment	20,095,171	1,648,534	21,743,705	
Infrastructure	9,909,358	-	9,909,358	
Other	-	-	-	
Other	-	-	-	

<b>TOTAL ASSETS</b>	\$ 69,546,621	\$ 3,593,680	\$ 73,140,301
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PRIMARY GOVERNMENT				
LIABILITIES	LIABILITIES:	GOVERNMENTAL	BUSINESS-TYPE	
		ACTIVITIES	ACTIVITIES	TOTAL
	Accounts payable .....	1,795,004	1,343,689	3,138,693
	Due to other governments .....	-	-	-
	Deferred Revenue .....	175,720	-	175,720
	Funds held as fiduciary .....	131,495	-	131,495
	Due to other funds .....	-	984,071	984,071
	Noncurrent liabilities:			
	Debt due within one year .....	2,383,059	-	2,383,059
	Debt due in more than one year .....	55,069,118	-	55,069,118
	Other non-current liabilities .....	-	-	-
	Other <u>Accrued Compensated Absences</u> .....	802,114	350,217	1,152,331
	Other <u>Accrued Self-Ins Workers Comp Claims</u> .....	323,140	-	323,140
	<b>TOTAL LIABILITIES</b> .....	<b>\$ 60,679,650</b>	<b>\$ 2,677,977</b>	<b>\$ 63,357,627</b>

NET ASSETS	NET ASSETS:			
	Investment in capital assets, net of related debt .....	21,939,983	856,946	22,796,929
	Restricted .....	419,453	58,757	478,210
	Unrestricted .....	(13,492,465)	-	(13,492,465)
	<b>TOTAL NET ASSETS</b> .....	<b>\$ 8,866,971</b>	<b>\$ 915,703</b>	<b>\$ 9,782,674</b>

**County of Armstrong**  
**GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**  
**For the Year Ended December 31, 2013**

FUNCTIONS/PROGRAMS	PROGRAM REVENUES				NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS		
					PRIMARY GOVERNMENT		
	Charges for Expenses	Operating Grants and Contributions	Capital Grants and Contributions		Governmental Activities	Business-type Activities	Total
<b>PRIMARY/GOVERNMENT:</b>							
<b>Governmental Activities:</b>							
General government - administrative	5,393,600	1,795,922	273,665	686,768	(2,637,245)		(2,637,245)
General government - judicial	6,412,877	1,787,724	1,018,764	-	(3,606,389)		(3,606,389)
Public safety	9,500,237	1,304,544	1,903,209	-	(6,292,484)		(6,292,484)
Highways and streets	1,253,266	-	1,327,264	-	73,998		73,998
Sanitation	-	-	-	-	-		-
Health and welfare	7,118,942	253,247	6,929,730	-	64,035		64,035
Culture-recreation	3,036,184	454,354	111,522	78,408	(2,391,900)		(2,391,900)
Conservation	388,055	-	22,892	-	(365,163)		(365,163)
Community/urban redevelopment & housing	1,434,465	47,681	1,204,925	-	(181,859)		(181,859)
Economic development & assistance	570,489	572,246	-	-	1,757		1,757
Economic opportunity	3,144,605	-	3,228,511	-	83,905		83,905
Interest on long term debt	2,389,441	-	-	-	(2,389,441)		(2,389,441)
Unallocated depreciation	-	-	-	-	-		-
Other	-	-	-	-	-		-
Other	-	-	-	-	-		-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 40,642,161</b>	<b>\$ 6,215,718</b>	<b>\$ 16,020,482</b>	<b>\$ 765,176</b>	<b>\$ (17,640,786)</b>	<b>\$ -</b>	<b>\$ (17,640,786)</b>

Major Business Type Activities:								
1	Health Center	8,554,733	8,146,495	35,000	-		(373,238)	(373,238)
2				-	-		-	-
3		-	-	-	-		-	-
4		-	-	-	-		-	-
5		-	-	-	-		-	-
	Other Business Type	-	-	-	-		-	-
	<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 8,554,733</b>	<b>\$ 8,146,495</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (373,238)</b>	<b>\$ (373,238)</b>

<b>TOTAL PRIMARY GOVERNMENTS</b>	<b>\$ 49,196,894</b>	<b>\$ 14,362,213</b>	<b>\$ 16,055,482</b>	<b>\$ 765,176</b>	<b>\$ (17,640,786)</b>	<b>\$ (373,238)</b>	<b>\$ (18,014,024)</b>
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**NET (EXPENSES) REVENUES & CHANGES IN NET ASSETS**

**PRIMARY GOVERNMENT**

	Governmental		Business-type		
	Activities		Activities		Total
<b>TOTAL PRIMARY GOVERNMENTS</b>	\$	(17,640,786)	\$	(373,238)	\$ (18,014,024)

**GENERAL REVENUES:**

**Taxes:**

Real Estate	16,348,375	-	16,348,375
Per Capita	136	-	136
Sales	-	-	-
Other <u>Hotel Room Rental Tax</u>	59,918	-	59,918
Other	-	-	-
Licenses and permits	47,426	-	47,426
Grant and contributions not restricted	-	-	-
Unrestricted investment earnings	361,607	-	361,607
Other <u>Rent</u>	121,665	-	121,665
Other <u>Transfers</u>	(114,705)	-	(114,705)
Other <u>Fines and Forfeitures</u>	319,007	-	319,007
Other	-	-	-
Transfers	-	-	-
<b>TOTAL GENERAL REVENUES AND TRANSFERS</b>	\$ 17,143,429	\$ -	\$ 17,143,429

<b>CHANGE IN NET ASSETS</b>	\$ (497,357)	\$ (373,238)	\$ (870,596)
<b>NET ASSETS - BEGINNING OF YEAR</b>	9,156,429	1,750,133	10,906,562
<b>PRIOR PERIOD ADJUSTMENT</b>	207,899	(461,192)	(253,293)
<b>NET ASSETS - END OF YEAR</b>	\$ 8,866,971	\$ 915,703	\$ 9,782,673

GENERAL REVENUES AND TRANSFERS

**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, 2013**

ASSETS	ASSETS:	General	Major # 1	Major # 2	Major # 3
			Area Agency on		
			Aging	Children & Youth	Community Action
	Cash and cash equivalents	4,154,775	1,439,249	996,115	113
	Investments	-	-	-	-
	Receivables (net of allowance for uncollectibles)	1,837,764	367	9,624	-
	Due from other funds	2,575,600	-	82	-
	Due from other governments	76,117	273,666	352,997	112,847
	Inventories	6,158	-	-	-
	Prepays	57,563	7,370	12,807	-
	Deferred charges	-	-	-	-
	Restricted assets:				
	Temporarily restricted:				
	Cash and cash equivalents	-	-	-	-
	Investments	-	-	-	-
	Intergovernmental receivable	-	-	-	-
	Permanently restricted:				
	Investments	-	-	-	-
	Other	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL ASSETS</b>	<b>8,707,977</b>	<b>1,720,652</b>	<b>1,371,625</b>	<b>112,960</b>

LIABILITIES	LIABILITIES:				
		Accounts Payable	716,609	135,117	304,924
	Due to other governments	-	-	-	-
	Due to other funds	38,880	-	482,976	-
	Deferred revenue	1,041,571	-	-	-
	Other      Funds Held in Escrow	126,087	-	1,088	-
	Other	-	-	-	-
	<b>TOTAL LIABILITIES</b>	<b>1,923,147</b>	<b>135,117</b>	<b>788,988</b>	<b>-</b>

FUND BALANCE	FUND BALANCE:				
		Fund Balance, reserved	464,893	-	-
	Fund Balance, unreserved	6,319,937	1,585,535	582,637	112,960
	<b>TOTAL FUND BALANCE</b>	<b>6,784,830</b>	<b>1,585,535</b>	<b>582,637</b>	<b>112,960</b>

	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>8,707,977</b>	<b>1,720,652</b>	<b>1,371,625</b>	<b>112,960</b>
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	Major # 4	Major # 5	Major # 6	Other	Total
	Capital	Debt		Governmental Funds	Governmental Funds
<b>ASSETS:</b>					
Cash and cash equivalents	432,000	578,768		3,040,255	10,641,275
Investments	-	-	-	-	-
Receivables (net of allowance for uncollectibles)	-	529,100	-	65,712	2,442,567
Due from other funds	-	38,798	-	-	2,614,480
Due from other governments	-	-	-	268,047	1,083,674
Inventories	-	-	-	-	6,158
Prepays	-	-	-	21,621	99,361
Deferred charges	-	-	-	-	-
Restricted assets:					
Temporarily restricted:					
Cash and cash equivalents	-	-	-	-	-
Investments	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-
Permanently restricted:					
Investments	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>432,000</b>	<b>1,146,666</b>	<b>-</b>	<b>3,395,635</b>	<b>16,887,515</b>

<b>LIABILITIES:</b>					
Accounts Payable	335,112		-	449,564	1,941,326
Due to other governments	-	-	-	-	-
Due to other funds	382,505	-	-	760,087	1,664,448
Deferred revenue	-	513,892	-	-	1,555,463
Other Funds Held in Escrow	-	-	-	4,320	131,495
Other	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>717,617</b>	<b>513,892</b>	<b>-</b>	<b>1,213,971</b>	<b>5,292,732</b>

<b>FUND BALANCE:</b>					
Fund Balance, assigned	-	-	-	-	464,893
Fund Balance, unassigned	(285,617)	632,774	-	2,181,664	11,129,890
<b>TOTAL FUND BALANCE</b>	<b>(285,617)</b>	<b>632,774</b>	<b>-</b>	<b>2,181,664</b>	<b>11,594,783</b>

<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>432,000</b>	<b>1,146,666</b>	<b>-</b>	<b>3,395,635</b>	<b>16,887,515</b>
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Amounts reported for governmental activities in the statement of net assets are different because:		
Internal service funds are used by management to charge 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		(45,440)
Long-term liabilities, are not due and payable in the current period and therefore are not reported as a fund liability		(58,074,806)
The difference in net assets between full accrual accounting and modified accrual accounting due to differing revenue recognition criteria between the two methods		1,379,743
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds.....		54,012,691
Other		
Other		-
<b>NET ASSETS OF GOVERNMENTAL ACTIVITIES</b>		<b>8,866,971</b>

**County of Armstrong**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2013**

REVENUES				
		Major # 1	Major # 2	Major # 3
		Area Agency on		
Taxes:	General	Aging	Children & Youth	Community Action
Real estate taxes	11,860,270	-	-	-
Per capita taxes	136	-	-	-
Personal property taxes	-	-	-	-
Hotel room rental taxes	-	-	-	-
Sales taxes	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL TAXES</b>	<b>\$ 11,860,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Intergovernmental Revenues:</b>				
Federal	157,141	951,390	1,205,058	180,439
State	1,396,999	2,185,818	2,384,457	445,695
Local government units	2,118	-	-	-
Combination	-	-	-	2,602,376
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 1,556,258</b>	<b>\$ 3,137,208</b>	<b>\$ 3,589,515</b>	<b>\$ 3,228,510</b>
<b>Charges for Service</b>	<b>4,502,087</b>	<b>136,504</b>	<b>115,941</b>	<b>-</b>
<b>Miscellaneous Revenues:</b>				
Interest earnings	36,116	4,942	4,601	94
Rents	121,665	-	-	-
Other Fines and Forfeitures	319,008	-	-	-
Other Bond Proceeds	-	-	-	-
Other Licenses/Permits	47,426	-	-	-
Other Interest BAB reimb	-	-	-	-
Other Marcellus Shale	686,768	-	-	-
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 1,210,983</b>	<b>\$ 4,942</b>	<b>\$ 4,601</b>	<b>\$ 94</b>
<b>TOTAL REVENUES:</b>	<b>\$ 19,129,734</b>	<b>\$ 3,278,654</b>	<b>\$ 3,710,057</b>	<b>\$ 3,228,604</b>

**REVENUES**

REVENUES:	Major # 4	Major # 5	Major # 6	Other	Governmental	Governmental
	Capital	Debt			Funds	Total
Taxes:						
Real estate taxes	-	4,342,115	-	-	-	16,202,385
Per capita taxes	-	-	-	-	-	136
Personal property taxes	-	-	-	-	-	-
Hotel room rental taxes	-	-	-	59,918	59,918	59,918
Sales taxes	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL TAXES</b>	<b>\$ -</b>	<b>\$ 4,342,115</b>	<b>\$ -</b>	<b>\$ 59,918</b>	<b>\$ 16,262,439</b>	

**Intergovernmental Revenues:**

Federal	364,822	-	-	1,732,661	4,591,511
State	338,022	-	-	2,039,724	8,790,715
Local government units	30,015	-	-	3,747	35,880
Combination	-	-	-	-	2,602,376
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 732,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,776,132</b>	<b>16,020,482</b>

**Charges for Service**

	-	-	-	1,325,652	6,080,184
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**Miscellaneous Revenues:**

Interest earnings	10,702	285,988	-	20,013	362,456
Rents		-	-		121,665
Other Fines and Forfeitures	-	-	-	-	319,008
Other Bond Proceeds	78,408	-	-	-	78,408
Other Licenses/Permits	-	-	-	-	47,426
Other Interest BAB reimb					-
Other Marcellus Shale	-	-	-	-	686,768
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>\$ 89,110</b>	<b>\$ 285,988</b>	<b>\$ -</b>	<b>\$ 20,013</b>	<b>1,615,731</b>

**TOTAL REVENUES:**

	<b>\$ 821,969</b>	<b>\$ 4,628,103</b>	<b>\$ -</b>	<b>\$ 5,181,715</b>	<b>\$ 39,978,836</b>
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EXPENDITURES

EXPENDITURES:

	Area Agency on			
	Major # 1	Major # 2	Major # 3	
	General	Aging	Children & Youth	Community Action
General government	10,813,119	-	-	-
Public Safety	5,295,952	-	-	-
Highways and streets	-	-	-	-
Sanitation	-	-	-	-
Health and welfare	520,148	2,753,318	3,823,229	-
Culture - recreation	-	-	-	-
Conservation	388,055	-	-	-
Community/urban redevelopment and housing	-	-	-	-
Economic development and assistance	489,033	-	-	-
Economic opportunity	-	-	-	3,144,605
Debt service	-	-	-	-
Capital outlay	56,256	-	36,165	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,562,563</b>	<b>\$ 2,753,318</b>	<b>\$ 3,859,394</b>	<b>\$ 3,144,605</b>

†

OTHER FINANCING SOURCES/(USES):

Interfund operating transfers	(1,545,942)	-	609,879	-
Sale of capital assets	-	-	-	-
Proceeds from long-term debt	-	-	-	-
Refund of bonds	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$ (1,545,942)</b>	<b>\$ -</b>	<b>\$ 609,879</b>	<b>\$ -</b>

CHANGE IN FUND BALANCE

FUND BALANCE - BEGINNING OF YEAR

PRIOR PERIOD ADJUSTMENT

FUND BALANCE - END OF YEAR

CHANGE IN FUND BALANCE	\$ 21,229	\$ 525,336	\$ 460,542	\$ 83,999
FUND BALANCE - BEGINNING OF YEAR	\$ 6,625,566	1,060,199	122,095	28,961
PRIOR PERIOD ADJUSTMENT	138,035	-	-	-
FUND BALANCE - END OF YEAR	\$ 6,784,830	\$ 1,585,535	\$ 582,637	\$ 112,960

EXPENDITURES

EXPENDITURES:	Major # 4	Major # 5	Major # 5	Other	
				Governmental	Governmental
	Capital	Debt		Funds	Total
General government	6,834	-	-	785,135	11,605,088
Public Safety	-	-	-	1,641,716	6,937,668
Highways and streets	-	-	-	1,162,076	1,162,076
Sanitation	-	-	-	-	-
Health and welfare	-	-	-	-	7,096,695
Culture - recreation	81,810	-	-	758,326	840,136
Conservation	-	-	-	-	388,055
Community/urban redevelopment and housing	-	-	-	1,434,465	1,434,465
Economic development and assistance	-	-	-	78,246	567,279
Economic opportunity	-	-	-	-	3,144,605
Debt service	-	4,659,864	-	-	4,659,864
Capital outlay	4,798,290	-	-	91,190	4,981,901
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,886,934</b>	<b>\$ 4,659,864</b>	<b>\$ -</b>	<b>\$ 5,951,154</b>	<b>\$ 42,817,832</b>

OTHER FINANCING SOURCES/(USES):

Interfund operating transfers	136,522	236,450	-	448,385	(114,706)
Sale of capital assets	-	-	-	-	-
Proceeds from long-term debt	-	-	-	-	-
Refund of bonds	-	-	-	-	-
Other	-	-	-	-	-
Other	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>\$ 136,522</b>	<b>\$ 236,450</b>	<b>\$ -</b>	<b>\$ 448,385</b>	<b>\$ (114,706)</b>

<b>CHANGE IN FUND BALANCE</b>	<b>\$ (3,928,443)</b>	<b>\$ 204,689</b>	<b>\$ -</b>	<b>\$ (321,054)</b>	<b>\$ (2,953,702)</b>
<b>FUND BALANCE - BEGINNING OF YEAR</b>	<b>3,642,826</b>	<b>428,085</b>	<b>-</b>	<b>2,432,854</b>	<b>\$ 14,340,586</b>
<b>PRIOR PERIOD ADJUSTMENT</b>		<b>-</b>		<b>69,864</b>	<b>\$ 207,899</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ (285,617)</b>	<b>\$ 632,774</b>	<b>\$ -</b>	<b>\$ 2,181,664</b>	<b>\$ 11,594,783</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, 2013

<b>Amounts reported for governmental activities in the statement of activities are different because:</b>	
Net changes in fund balance - total governmental funds .....	(2,953,702)
The net revenue of certain activities of the internal services fund is reported with governmental activities .....	(736)
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. ....	2,311,091
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 .....	145,990
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>\$ (497,357)</b>

**County of Armstrong**  
**STATEMENT OF NET ASSETS FUNDS**  
**Proprietary Funds**  
**For the Year Ended December 31, 2013**

BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS					
	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	
<b>CURRENT ASSETS</b>	<b>CURRENT ASSETS:</b>				
		Health Center			
	Cash and cash equivalents	209,108		-	-
	Investments	-		-	-
	Receivables ( net of allowance for uncollectibles)	929,847		-	-
	Due from other governments	-		-	-
	Due from other funds	-		-	-
	Inventories	28,430		-	-
	Prepays	13,077		-	-
	Deferred charges	-		-	-
	Restricted assets:				
	Temporarily restricted:				
	Cash or cash equivalents	-		-	-
	Investments	-		-	-
	Intergovernmental receivables	-		-	-
Other	-		-	-	
Other	-		-	-	
<b>TOTAL CURRENT ASSETS</b>	<b>\$ 1,180,462</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>NON-CURRENT ASSETS</b>	<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	753,284		-	-
	Improvements other than buildings	11,400		-	-
	Machinery and equipment	1,648,534		-	-
	Infrastructure	-		-	-
	Other	-		-	-
	Other	-		-	-
	<b>TOTAL NON-CURRENT ASSETS</b>	<b>\$ 2,413,218</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL ASSETS</b>	<b>\$ 3,593,680</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL
	Major Bus. #5	Other	Total	Internal
		Business	Business	Service
		Funds	Funds	Fund
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	-	-	209,108	134,306
Investments	-	-	-	143,394
Receivables ( net of allowance for uncollectibles)	-	-	929,847	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Inventories	-	-	28,430	-
Prepays	-	-	13,077	-
Deferred charges	-	-	-	-
Restricted assets:				
Temporarily restricted:				
Cash or cash equivalents	-	-	-	-
Investments	-	-	-	-
Intergovernmental receivables	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	-	-	\$ 1,180,462	\$ 277,700

<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	-	-	753,284	-
Improvements other than buildings	-	-	11,400	-
Machinery and equipment	-	-	1,648,534	-
Infrastructure	-	-	-	-
Other	-	-	-	-
Other	-	-	-	-
<b>TOTAL NON-CURRENT ASSETS</b>	\$ -	\$ -	\$ 2,413,218	\$ -

<b>TOTAL ASSETS</b>	\$ -	\$ -	\$ 3,593,680	\$ 277,700
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BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS					
		Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4
<b>CURRENT LIABILITIES</b>	<b>CURRENT LIABILITIES:</b>	Health Center			
	Accounts payable	1,343,689	-	-	-
	Due to other governments	-	-	-	-
	Due to other funds	984,071	-	-	-
	Deferred revenue	-	-	-	-
	Non-current liabilities-due in less than 1 year	-	-	-	-
	Other current liabilities	-	-	-	-
	Other <u>Accrued Self-Insurance Claims</u>	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 2,327,760</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>NON-CURRENT LIABILITIES</b>	<b>NON-CURRENT LIABILITIES:</b>				
	Debt due in more than 1 year	-	-	-	-
	Other non-current liabilities	-	-	-	-
	Other <u>Accrued Compensated Absences</u>	350,217	-	-	-
	Other	-	-	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ 350,217</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>TOTAL LIABILITIES</b>	<b>\$ 2,677,977</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>NET ASSETS</b>	<b>NET ASSETS:</b>				
	Investment in capital assets, net of related debt	856,946	-	-	-
	Restricted	58,757	-	-	-
	Unrestricted	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>\$ 915,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,593,680</b>	<b>\$ -</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	-	-	1,343,689	-
Due to other governments	-	-	-	-
Due to other funds	-	-	984,071	-
Deferred revenue	-	-	-	-
Non-current liabilities-due in less than 1 year	-	-	-	-
Other current liabilities	-	-	-	-
Other <u>Accrued Self-Insurance Claims</u>	-	-	-	323,140
Other	-	-	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,327,760</b>	<b>\$ 323,140</b>

<b>NON-CURRENT LIABILITIES:</b>				
Debt due in more than 1 year	-	-	-	-
Other non-current liabilities	-	-	-	-
Other <u>Accrued Compensated Absences</u>	-	-	350,217	-
Other	-	-	-	-
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,217</b>	<b>\$ -</b>

<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,677,977</b>	<b>\$ -</b>
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NET ASSETS	<b>NET ASSETS:</b>			
Investment in capital assets, net of related debt	-	-	856,946	-
Restricted	-	-	58,757	(45,440)
Unrestricted	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 915,703</b>	<b>\$ (45,440)</b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,593,680</b>	<b>\$ (45,440)</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, 2013**

		BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			
		Major # 1	Major # 2	Major # 3	Major # 4
		Health Center			
<b>OPERATING REVENUES</b>	<b>OPERATING REVENUES:</b>				
	Charges for service	8,145,585	-	-	-
	Operating grants	35,000	-	-	-
	Other INTEREST	910	-	-	-
	Other	-	-	-	-
	<b>TOTAL OPERATING REVENUES</b>	<b>\$ 8,181,495</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OPERATING EXPENSES</b>	<b>OPERATING EXPENSES:</b>				
	Personnel services	6,238,088	-	-	-
	Contracted Services	-	-	-	-
	Supplies and materials	595,941	-	-	-
	Repairs and maintenance	-	-	-	-
	Utilities	344,506	-	-	-
	Other services and charges	1,069,357	-	-	-
	Depreciation and amortization	306,841	-	-	-
	Other	-	-	-	-
	Other	-	-	-	-
	<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 8,554,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OPERATING INCOME</b>	<b>\$ (373,238)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>NONOPERATING REVENUES/(EXPENSES)</b>	<b>NONOPERATING REVENUES/(EXPENSES):</b>				
	Intergovernmental	-	-	-	-
	Investment earnings	-	-	-	-
	Interest expense	-	-	-	-
	Gain/(loss) on sale of assets	-	-	-	-
	Other Independent Living-purchase of minor equip	-	-	-	-
	Other-Donations	-	-	-	-
	<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>OPERATING TRANSFER IN/(OUT)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (373,238)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>1,750,133</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>(461,192)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 915,703</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

OPERATING REVENUES	BUSINESS - TYPE ACTIVITIES - PROPRIETARY FUNDS			GOVERNMENTAL ACTIVITIES
	Major # 5	Other Business Funds	Business Total	Internal Service Fund
<b>OPERATING REVENUES:</b>				
Charges for service	-	-	8,145,585	135,533
Operating grants	-	-	35,000	-
Other	-	-	910	-
Other	-	-	-	-
<b>TOTAL OPERATING REVENUES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,181,495</b>	<b>\$ 135,533</b>

OPERATING EXPENSES	<b>OPERATING EXPENSES:</b>				
	Personnel services	-	-	6,238,088	-
	Contracted Services	-	-	-	-
	Supplies and materials	-	-	595,941	-
	Repairs and maintenance	-	-	-	-
	Utilities	-	-	344,506	-
	Other services and charges	-	-	1,069,357	135,420
	Depreciation and amortization	-	-	306,841	-
	Other	-	-	-	-
	Other	-	-	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,554,733</b>	<b>\$ 135,420</b>	

<b>OPERATING INCOME</b>	-	-	<b>\$ (373,238)</b>	<b>\$ 113</b>
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NONOPERATING REVENUES/(EXPENSES)	<b>NONOPERATING REVENUES/(EXPENSES):</b>				
	Intergovernmental	-	-	-	-
	Investment earnings	-	-	-	1,409
	Interest expense	-	-	-	-
	Gain/(loss) on sale of assets	-	-	-	(2,258)
	Other Independent Living-purchase of minor equip	-	-	-	-
	Other	-	-	-	-
<b>TOTAL NONOPERATING REVENUES/(EXPENSES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (849)</b>	

<b>OPERATING TRANSFER IN/(OUT)</b>	-	-	-	-
<b>CHANGE IN NET ASSETS</b>	-	-	<b>\$ (373,238)</b>	<b>\$ (736)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	-	-	2,390,553	(44,703)
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	(461,192)	-
<b>NET ASSETS - END OF YEAR</b>	-	-	<b>\$ 1,556,123</b>	<b>\$ (45,439)</b>
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds			-	
Changes in Net Assets of Business-type Activities			<b>\$ (373,238)</b>	

**County of Armstrong**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2013**

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		4,523,574	2,390,925	-	-	-	6,914,499
Receivables		-	-	-	-	-	-
Investments, at fair value		54,562,198	-	-	-	-	54,562,198
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>		<b>\$ 59,085,772</b>	<b>\$ 2,390,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,476,697</b>

LIABILITIES		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total
		Employee	Other				Fiduciary
		Retirement	Agency Funds				
<b>LIABILITIES:</b>							
Accounts payable and other current liabilities		-	1,294,624	-	-	-	1,294,624
Due to other funds		-	-	-	-	-	-
Due to other governments		-	76,619	-	-	-	76,619
Other Funds Held in Escrow		-	1,436,408	-	-	-	1,436,408
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>		<b>\$ -</b>	<b>\$ 2,807,651</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,807,651</b>

NET ASSETS		Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total
		Employee	Other				Fiduciary
		Retirement	Agency Funds				
<b>NET ASSETS:</b>							
Held for specific purpose		59,085,772	-	-	-	-	59,085,772
Unrestricted (deficit)		-	(416,726)	-	-	-	(416,726)
Other		-	-	-	-	-	-
Other		-	-	-	-	-	-
<b>TOTAL NET ASSETS</b>		<b>\$ 59,085,772</b>	<b>\$ (416,726)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,669,046</b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>		<b>\$ 59,085,772</b>	<b>\$ 2,390,925</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,476,697</b>
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**County of Armstrong**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2013**

	Fiduciary #1	Fiduciary #2	Fiduciary #3	Fiduciary #4	Fiduciary #5	Total Fiduciary
	Employee	Other				
	Retirement	Agency Funds				
<b>ADDITIONS:</b>						
Contributions:						
Employer	2,306,373		-	-	-	2,306,373
Plan Members	842,760	-	-	-	-	842,760
Private donations	-	-	-	-	-	-
Other- Reimburse overpayment	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL CONTRIBUTIONS</b>	<b>\$ 3,149,133</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,149,133</b>
Investment Earnings:						
Interest	1,297,886	-	-	-	-	1,297,886
Net increase/decrease in the fair value of investments	6,527,178	-	-	-	-	6,527,178
Other Litigation revenues	2,419	-	-	-	-	2,419
<b>TOTAL INVESTMENT EARNINGS</b>	<b>\$ 7,827,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,827,483</b>
Less investment expenses	(201,321)	-	-	-	-	(201,321)
<b>TOTAL ADDITIONS</b>	<b>\$ 10,775,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,775,295</b>
<b>DEDUCTIONS:</b>						
Benefits	2,905,168	-	-	-	-	2,905,168
Administrative expenses	53,795	-	-	-	-	53,795
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>TOTAL DEDUCTIONS</b>	<b>\$ 2,958,963</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,958,963</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 7,816,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 7,816,332</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>51,269,440</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,269,440</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 59,085,772</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 59,085,772</b>

## DEBT STATEMENT

GENERAL OBLIGATION	List Each Issue or Loan	Year	Original	Outstanding	Principal	Principal
	General Obligation Bonds and Notes	of Issue	Amount	January 1st	Paid	Outstanding
			of Issue	or Issued	During Year	December 31st
				During Year		
	First Commonwealth Trust	2001	27,320,000	-	-	-
	Northwest Savings Bank (Go Note)	2004	2,000,000	165,576	119,370	46,206
	Merchant's National Bank	2007	8,120,000	-	-	-
	SunTrust Guaranteed Energy Phase I	2008	2,432,139	1,919,526	131,800	1,787,726
	SunTrust Guaranteed Energy Phase II	2008	315,113	139,566	11,321	128,245
	PNC	2010 A	17,190,000	16,940,000	210,000	16,730,000
	PNC	2010 B	11,300,000	11,070,000	225,000	10,845,000
	PNC	2010 C	1,510,000	1,245,000	140,000	1,105,000
	PNC	2011	10,500,000	10,410,000	105,000	10,305,000
	PNC	2012 A	7,810,000	7,125,000	1,040,000	6,085,000
	PNC	2012 B	310,000	310,000	-	310,000
	PNC	2012 CI	10,000,000	10,000,000	-	10,000,000
	PNC	2012 CII	525,000	525,000	415,000	110,000

REVENUE	Revenue Bonds and Notes					

LEASE RENTAL	Lease Rental Debt of Authority					

TAX REVENUE ANTICIPATION	Tax and Revenue Anticipation Notes					
		-	-	-	-	-

<b>TOTAL DEBT AND REVENUE ANTICIPATION NOTES</b>	<b>\$ 57,452,177</b>
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## STATEMENT OF CAPITAL EXPENDITURES

GOVERNMENTAL - TYPE ACTIVITY	Capital Purchases	Capital Construction	Total
General government - administrative	39,221	-	39,221
General government - judicial	30,396	-	30,396
Public safety	-	-	-
Police	-	-	-
Fire	-	-	-
Corrections	-	-	-
Emergency services	5,452,863	-	5,452,863
Other	-	-	-
Public works	-	-	-
Highways and streets	37,994	53,196	91,190
Sanitation	-	-	-
Other	-	-	-
Health and welfare	36,165	-	36,165
Culture - recreation	2,195,690	-	2,195,690
Conservation	-	-	-
Community/urban redevelopment & housing	-	-	-
Economic development and assistance	-	-	-
Economic opportunity	-	-	-
<b>BUSINESS - TYPE ACTIVITY</b>			
Major Bus. Type 1	-	-	-
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>\$ 7,792,329</b>	<b>\$ 53,196</b>	<b>\$ 7,845,525</b>

TAX RATES & EMPLOYEE COMPENSATION	
<b>TAX RATES:</b>	
General Purposes	12.5 mills
Debt Purposes	5.0 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>\$ 12,840,993</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, 2013.  
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, 2013.

**SIGNATURE AND VERIFICATION**

Signed: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
                                  Controller / Auditor\*

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(SEAL)

Signed: \_\_\_\_\_  
                                  Witness (Controller)/Auditor (Auditors)

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

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

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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, 2013.

**SIGNATURE AND VERIFICATION**

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

Subscribed and sworn to before me this 30<sup>th</sup> day of June, 2014.

Signed: [Signature]  
Witness (Controller)/Auditor (Auditors)      **Prothonotary and Clerk of Courts  
Armstrong County, Penna.**      (SEAL)  
**MY COMM. EXPIRES 1ST  
MON. JAN. 2016**

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\* Circle One