

COPY

SEVENTY-THIRD ANNUAL REPORT

of the

CONTROLLER

of

Armstrong County

JANUARY 1, 2020

to

DECEMBER 31, 2020

Prepared by

MYRA L. MILLER
County Controller

JENNIFER M. PARISI
Chief Accountant/Auditor

ADDITIONAL STAFF:

Tammie Gaff, First Deputy Controller
Teresa Horgos, Second Deputy Controller
Amanda Rybarik, A/P and Retirement Specialist
Robert Deemer, Auditor Accountant

BRENDA D. GEORGE
PROthonARY AND
CLERK OF COURTS
ARMSTRONG COUNTY, PA

2021 NOV 12 PM 12:07

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OR FILING

SEVENTY-THIRD ANNUAL REPORT OF ARMSTRONG COUNTY
TO THE TAXPAYERS OF ARMSTRONG COUNTY

This, the Seventy-Third 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 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,



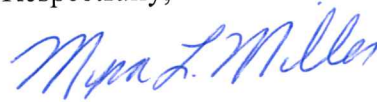
Myra L. Miller
County Controller

COPY

Honorable James J. Panchik
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, 2020 to December 31, 2020.

Respectfully,



Myra L. Miller
County Controller

Now, November 12, 2021, the within report made in open court and same is ordered filed.



Honorable James J. Panchik

BRENDA G. GEORGE
PROthonARY AND
CLERK OF COURTS
ARMSTRONG COUNTY, PA

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SEVENTY-THIRD ANNUAL REPORT

Of the

CONTROLLER

Of



ARMSTRONG COUNTY

Armstrong County Officials – As of 12/31/20

- **JUDICIARY**

The Honorable James J. Panchik, President Judge
The Honorable Chase G. McClister, Judge
The Honorable Kenneth G. Valasek, Senior Judge

- **COMMISSIONERS**

Donald K. Myers, Chairman
Jason L. Renshaw, Vice-Chairman
Patrick J. Fabian, Secretary

- **CONTROLLER**

Myra L. Miller

- **TREASURER**

Amanda C. Hiles

- **RECORDER OF DEEDS**

Marianne Hileman

- **PROTHONOTARY**

Brenda C. George

- **SHERIFF**

William Rupert

- **CORONER**

Brian K. Myers

DCED-CLGS-20 (08-13)

Received by DCED:
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2020

COUNTY

ANNUAL FINANCIAL REPORT

03 COUNTY OF ARMSTRONG

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2020

	Governmental Activities	Business-Type Activities	Total
<u>CURRENT ASSETS:</u>			
Cash and cash equivalents	14,039,064		14,039,064
Investments	97,004		97,004
Receivables (net of allowance for uncollectibles)	2,720,917		2,720,917
Due from other governments	2,596,049		2,596,049
Inventories	496		496
Prepays	322,015		322,015
Restricted assets:			
Temporarily restricted:			
Other: Cash for Program Purposes	2,133,563		2,133,563
Other: Cash for Worker's Compensation	35,468		35,468
Other: Investments for Worker's Compensation	276,012		276,012
<u>NON-CURRENT ASSETS:</u>			
Permanently restricted:			
Capital assets not being depreciated:			
Land	1,107,078		1,107,078
Construction in progress	1,713,747		1,713,747
Capital assets net of accumulated depreciation:			
Buildings and system	16,586,156		16,586,156
Machinery and equipment	13,454,676		13,454,676
Infrastructure	9,078,868		9,078,868
Other: Vehicles	501,579		501,579
TOTAL ASSETS	64,662,692		64,662,692
<u>DEFERRED OUTFLOWS OF RESOURCES:</u>			
Deferred amount on debt refundings	875,418		875,418

County of ARMSTRONG

GOVERNMENT-WIDE STATEMENT OF NET POSITION

December 31, 2020

	Governmental Activities	Business-Type Activities	Total
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	537,832		537,832
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,413,250		1,413,250
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	66,075,942		66,075,942
LIABILITIES:			
Accounts payable	2,454,713		2,454,713
Unearned revenue	478,144		478,144
Funds held as fiduciary	150,525		150,525
Other current liabilities	619,259		619,259
Debt due within one year	2,946,552		2,946,552
Debt due in more than one year	53,074,771		53,074,771
TOTAL LIABILITIES	59,723,964		59,723,964
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	3,406,446		3,406,446
TOTAL DEFERRED INFLOWS OF RESOURCES	3,406,446		3,406,446
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	63,130,410		63,130,410
NET POSITION:			
Net investment in capital assets	9,305,985		9,305,985
Restricted	7,916,311		7,916,311
Unrestricted	-14,276,764		-14,276,764
TOTAL NET POSITION	2,945,532		2,945,532

**County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES**

Proprietary Funds

December 31, 2020

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	4,954,657	2,389,476	578,901		-1,986,280		-1,986,280
General government - judicial	5,514,420	1,397,037	984,469		-3,132,914		-3,132,914
Public safety	15,902,965	831,258	8,214,947		-6,856,760		-6,856,760
Highways and streets	802,352	130,499	1,123,437		451,584		451,584
Health and welfare	11,083,717	517,992	9,787,885		-777,840		-777,840
Culture - recreation	1,092,891	461,388			-631,503		-631,503
Conservation	3,608,194	750,203	1,952,092		-905,899		-905,899
Interest on long term debt	1,771,703				-1,771,703		-1,771,703
TOTAL GOVERNMENTAL ACTIVITIES	44,730,899	6,477,853	22,641,731		-15,611,315		-15,611,315
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	44,730,899	6,477,853	22,641,731		-15,611,315		-15,611,315

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2020

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-15,611,315		-15,611,315
GENERAL REVENUES:			
Real estate	18,589,306		18,589,306
Hotel room rental	90,420		90,420
Unrestricted investment earnings	268,911		268,911
Other: Proceeds from SWAP	8,500		8,500
Other: Net Gain on Asset Disposals	391		391
Other: Gain on Derivative Investments	79,959		79,959
TOTAL GENERAL REVENUES AND TRANSFERS	19,037,487		19,037,487
CHANGE IN NET POSITION	3,426,172		3,426,172
NET POSITION - BEGINNING OF YEAR	-480,640		-480,640
NET POSITION - END OF YEAR	2,945,532		2,945,532

County of ARMSTRONG
BALANCE SHEET - GOVERNMENTAL FUNDS
(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)
December 31, 2020

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	5,200,533	19,172	2,089,863	507,768	453,801	2,100,356		3,667,571	14,039,064
Investments	97,004								97,004
Receivables (net of allowance for uncollectibles)	2,241,106			9,386	391,637			78,788	2,720,917
Due from other governments	202,621	336,820		1,414,951		140,590		501,067	2,596,049
Due from other funds	3,322,665			174,084	32,749			3,182	3,532,680
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	2,125,130			1,088				7,345	2,133,563
Permanently restricted:									
Investments									
Other: Assets	279,495	18,364		4,489				20,163	322,511
TOTAL ASSETS	13,468,554	374,356	2,089,863	2,111,766	878,187	2,240,946		4,278,116	25,441,788
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	13,468,554	374,356	2,089,863	2,111,766	878,187	2,240,946		4,278,116	25,441,788
LIABILITIES:									
Accounts payable	1,086,218	82,083	131,388	399,241				755,783	2,454,713
Due to other funds	210,015	807,479		1,662,359		201,881		650,946	3,532,680
Unearned revenue	143,312				334,832				478,144
Funds held as fiduciary	142,092			1,088				7,345	150,525
Other: Accrued Payroll and Withholdings	244,507	27,412		49,078				28,165	349,162
TOTAL LIABILITIES	1,826,144	916,974	131,388	2,111,766	334,832	201,881		1,442,239	6,965,224

County of ARMSTRONG

BALANCE SHEET - GOVERNMENTAL FUNDS

(Including the Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Units)

December 31, 2020

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
DEFERRED INFLOWS OF RESOURCES:									
Unavailable Revenue	1,067,710				301,812				1,369,522
TOTAL DEFERRED INFLOWS OF RESOURCES	1,067,710				301,812				1,369,522
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	2,893,854	916,974	131,388	2,111,766	636,644	201,881		1,442,239	8,334,746
FUND BALANCES:									
Nonspendable									
Not in spendable form	279,495	18,364						20,163	318,022
Restricted fund balance									
Other: County Records	45,398							123,174	168,572
Other: Judicial	46,027					2,039,065		201,215	2,286,307
Other: Public Safety	1,873,253							12,371	1,885,624
Other: Public Works								1,426,540	1,426,540
Other: Human Services								1,577,700	1,577,700
Other: Conservation and Development	18,360							78,970	97,330
Other: Debt Service					241,543				241,543
Other: Capital Projects			1,958,475						1,958,475
Committed fund balance									
Assigned fund balance									
Other: Future ARC Payments	5,925,847								5,925,847
Unassigned fund balance*	2,386,320	-560,982						-604,256	1,221,082
TOTAL FUND BALANCE	10,574,700	-542,618	1,958,475		241,543	2,039,065		2,835,877	17,107,042
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	13,468,554	374,356	2,089,863	2,111,766	878,187	2,240,946		4,278,116	25,441,788

Amounts reported for governmental activities in the statement of net assets are different because:	
Internal service funds are used by management to charge certain costs to county departments and employees	
The assets, deferred outflows of resources, liabilities and deferred inflows of resources of the internal service funds are included in governmental activities in the STATEMENT OF NET POSITION	232,695
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-58,144,387
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	1,369,522
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	-61,444
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	42,442,104
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	2,945,532

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2020

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	14,835,362				3,882,870				18,718,232
Hotel room rental								90,420	90,420
TOTAL TAXES	14,835,362				3,882,870			90,420	18,808,652
INTERGOVERNMENTAL REVENUES:									
Combination	3,224,214	1,819,424		4,691,588		570,085		12,336,420	22,641,731
TOTAL INTERGOVERNMENTAL REVENUES	3,224,214	1,819,424		4,691,588		570,085		12,336,420	22,641,731
Charges for Service	4,881,747	20,542		231,361		774		1,020,352	6,154,776
	4,881,747	20,542		231,361		774		1,020,352	6,154,776
MISCELLANEOUS REVENUES:									
Interest earnings	48,534	1,666	30,697	6,436	5,839	14,008		29,280	136,460
Rents	286,630								286,630
Other: License and Permits	58,956								58,956
TOTAL MISCELLANEOUS REVENUES	394,120	1,666	30,697	6,436	5,839	14,008		29,280	482,046
TOTAL REVENUES	23,335,443	1,841,632	30,697	4,929,385	3,888,709	584,867		13,476,472	48,087,205
EXPENDITURES:									
General government - administrative	5,296,786		177,224					2,280,126	7,754,136
General government - judicial	4,994,915					505,975		244,181	5,745,071
Public safety	8,285,417	2,675,500	1,877,696					166,828	13,005,441
Highways and streets	124,458							1,158,044	1,282,502
Health and welfare	549,903			5,436,807				4,884,131	10,870,841
Culture - recreation	23,450							814,877	838,327
Conservation	3,257,160							407,856	3,665,016

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2020

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
Debt Service	75,817				13,862,586				13,938,403
Capital Outlay		9,504	1,617,356						1,626,860
Other: Employee Benefits	80,658								80,658
TOTAL EXPENDITURES	22,688,564	2,685,004	3,672,276	5,436,807	13,862,586	505,975		9,956,043	58,807,255
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	1,655,911	357,403	468,096	507,422	236,450			-3,225,282	
Sale of capital assets	391								391
Other: Proceeds from General Obligation Debt					8,495,000				8,495,000
Other: Proceed from Swap					8,500				8,500
Other: Net Premium on Bonds Issued					1,298,247				1,298,247
TOTAL OTHER FINANCING SOURCES/ (USES)	1,656,302	357,403	468,096	507,422	10,038,197			-3,225,282	9,802,138
CHANGE IN FUND BALANCES	2,303,181	-485,969	-3,173,483		64,320	78,892		295,147	-917,912
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	8,271,519	-56,649	5,131,958		177,223	1,960,173		2,540,730	18,024,954
FUND BALANCES (DEFICIT) - END OF YEAR	10,574,700	-542,618	1,958,475		241,543	2,039,065		2,835,877	17,107,042

County of ARMSTRONG

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

December 31, 2020

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

Net changes in fund balances (deficit) - total governmental funds	-917,912
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	107,873
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 position. Additionally, various other long-term liabilities and deferred inflows 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 and deferred inflows on the statement of activities	2,313,695
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two accounting methods	-128,926
The difference in the change in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two accounting methods	1,197,173
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	854,269
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	3,426,172

County of ARMSTRONG
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
CURRENT ASSETS:								
Restricted assets:								
Temporarily restricted:								
Cash and cash equivalents								35,468
Investments								276,012
TOTAL CURRENT ASSETS								311,480
NON-CURRENT ASSETS:								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS								311,480
DEFERRED OUTFLOWS OF RESOURCES:								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								311,480
CURRENT LIABILITIES:								
Other: Accrued Self-Insurance Claims								78,785
TOTAL CURRENT LIABILITIES								78,785
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								78,785
DEFERRED INFLOWS OF RESOURCES:								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								78,785

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2020

	Major Bus. #1	Major Bus. #2	Major Bus. #3	Major Bus. #4	Major Bus. #5	Other Business Funds	Total Business Funds	Internal Service Fund
OPERATING REVENUES:								
Other: Contributions								19,969
TOTAL OPERATING REVENUES								19,969
OPERATING EXPENSES:								
Other services and charges								4,323
Other: Workers Compensation								17,715
TOTAL OPERATING EXPENSES								22,038
OPERATING INCOME/(LOSS)								-2,069
NONOPERATING REVENUES/(EXPENSES):								
Investment earnings								3,137
Other: Claim Recovery								97,659
Other: Appreciation of Fair Value investments								9,146
TOTAL NONOPERATING REVENUES/ (EXPENSES)								109,942
CHANGE IN NET POSITION								107,873
NET POSITION - BEGINNING OF YEAR								124,822
NET POSITION - END OF YEAR								232,695

Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds

Changes in Net Position of Business-type Activities

County of ARMSTRONG
STATEMENT OF FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
ASSETS:					
Cash and cash equivalents	2,246,142	884,528			
Receivables		61,535			
Investments, at fair value		76,409,673			
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	2,246,142	77,355,736			
DEFERRED OUTFLOWS OF RESOURCES:					
TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,246,142	77,355,736			
LIABILITIES:					
Accounts payable and other current liabilities	195,399	8,479			
Due to other governments	147,659				
TOTAL LIABILITIES	343,058	8,479			
DEFERRED INFLOWS OF RESOURCES:					
TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	343,058	8,479			
NET POSITION:					
Assets held in trust for pension/other post employment benefits		77,347,257			
Other: Individuals, Organizations & Other Governments	1,903,084				
TOTAL NET POSITION	1,903,084	77,347,257			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,246,142	77,355,736			

County of ARMSTRONG
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

Agency Pension Fiduciary #3 Fiduciary #4 Fiduciary #5

ADDITIONS:

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
Contributions					
Employer		2,240,944			
Plan members		884,711			
Other: Property Taxes Collected for Other Governments	13,629,801				
Other: Realty Tax Collected for Other Governments	2,031,525				
Other: Fees Collected for Other Governments	2,923,124				
Other: Inmate Account Collections	753,795				
Other: Fees and Fines Collected - Other	269,519				
Other: Misc Income	63				
TOTAL CONTRIBUTIONS	19,607,827	3,125,655			

INVESTMENT EARNINGS:

Interest		1,713,890			
Net increase/(decrease) in the fair value of investments		5,126,779			
TOTAL INVESTMENT EARNINGS		6,840,669			

Less Investment Expenses

		210,797			
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TOTAL ADDITIONS

	19,607,827	9,755,527			
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DEDUCTIONS:

Benefits		5,016,463			
Administrative Expenses		93,986			
Other: Member Contribution Refunds		160,540			
Other: Property Taxes Collected for Other Governments	14,010,094				
Other: Realty Tax Collected for Other Governments	2,031,525				
Other: Fees Collected for Other Governments	2,946,261				

County of ARMSTRONG
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2020

Agency Pension Fiduciary #3 Fiduciary #4 Fiduciary #5

DEDUCTIONS:

Other: Inmate Disbursements	623,064				
Other: Payments to Other Entities	280,787				
TOTAL DEDUCTIONS	19,891,731	5,270,989			

CHANGE IN NET POSITION

-283,904	4,484,538			
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NET POSITION - BEGINNING OF YEAR

2,186,988	72,862,719			
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NET POSITION - END OF YEAR

1,903,084	77,347,257			
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County of ARMSTRONG
December 31, 2020

DEBT STATEMENT									
OUTSTANDING BONDS AND NOTES Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.									
Purpose	Bond Capital Lease Lease Rental Note	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End **
									0

If you have a GAAP basis financial statement with footnotes, please provide the information below.

GUARANTEED DEBT SECTION (Optional Information)

*Debt that is guaranteed by the County \$45,498,164 (aggregate guaranteed debt) of which \$ 45,498,164 (if any) is reported above.

*The aggregate guaranteed debt amount (first line) in the "Optional Information" section should include any amount of debt guaranteed by the county. If providing this information, please include related amounts reported in the "Debt Statement," if any. Do not include debt payments that are incurred and paid off within the same fiscal year or other items, such as workers' compensation, other postemployment benefits, self-insurance, claim liabilities, compensated absences, etc.

Total Debt	45,498,164
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	45,498,164

** excludes unamortized premium/discount

County of ARMSTRONG
STATEMENT OF CAPITAL ADDITIONS
 December 31, 2020

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	431,186
General Government - judicial	1,411,091
Public safety	
Emergency services	1,868,240
Public works	
Highways and streets	1,062,203
Health and welfare	31,908
Culture - recreation	57,997

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES 4,862,625

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 11,629,184

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 & 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, 2020. 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 bases 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, 2020

SIGNATURE AND VERIFICATION

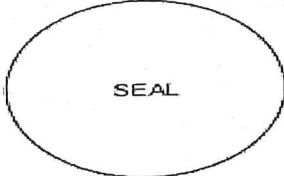
Signed: Myra L. Miller

Subscribed and sworn to before me this 12 day of November, 2021.

Prothonotary and Clerk of Courts
Armstrong County, Penna. Elizabeth Smith Deput
Witness (Controller)/Auditor (Auditors)

MY COMM. EXPIRES 1ST
MON. JAN. 2024

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

December 31, 2020

NOTES / COMMENTS