

CP-03-MD-0000270-2022

SEVENTY-FOURTH ANNUAL REPORT

Of the

CONTROLLER

Of



ARMSTRONG COUNTY

BRENDA C. GEORGE
PROTHONOTARY AND
CLERK OF COURTS
ARMSTRONG CO. PA

2022 OCT 11 PM 2:20

LEFT FOR ENTRY
OR FILING

Armstrong County Officials – As of 12/31/21

- **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**

Frank Pitzer

- **CORONER**

Brian K. Myers

SEVENTY-FOURTH ANNUAL REPORT

of the

CONTROLLER

of

Armstrong County

JANUARY 1, 2021

to

DECEMBER 31, 2021

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

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

This, the Seventy-Fourth 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

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, 2021 to December 31, 2021.

Respectfully,



Myra L. Miller
County Controller

Now, October 11, 2022, the within report made in open court and same is ordered filed.



Honorable James J. Panchik

LEFT FOR ENTRY
OR FILING

2022 OCT 11 PM 2:19

BRENDA C. GEORGE
PROTHONOTARY AND
CLERK OF COURTS
ARMSTRONG CO. PA

DCED-CLGS-20 (08-13)

Received by DCED: 10/11/2022
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

2021

COUNTY

ANNUAL FINANCIAL REPORT

03 COUNTY OF ARMSTRONG

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2021

Governmental Activities Business-Type Activities Total

CURRENT ASSETS:

Cash and cash equivalents	18,334,024		18,334,024
Receivables (net of allowance for uncollectibles)	2,393,917		2,393,917
Due from other governments	3,253,080		3,253,080
Inventories	496		496
Prepays	67,703		67,703
Restricted assets:			
Temporarily restricted:			
Other: Cash for Program Purposes	315,295		315,295
Other: Cash for Worker's Compensation	29,480		29,480
Other: Investments for Worker's Compensation	276,393		276,393

NON-CURRENT ASSETS:

Permanently restricted:			
Capital assets not being depreciated:			
Land	1,107,078		1,107,078
Construction in progress	3,793,947		3,793,947
Capital assets net of accumulated depreciation:			
Buildings and system	15,876,021		15,876,021
Machinery and equipment	11,094,652		11,094,652
Infrastructure	8,889,206		8,889,206
Other: Vehicles	420,922		420,922
TOTAL ASSETS	65,852,214		65,852,214

DEFERRED OUTFLOWS OF RESOURCES:

Deferred amount on debt refundings	789,472		789,472
------------------------------------	---------	--	---------

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF NET POSITION
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
DEFERRED OUTFLOWS OF RESOURCES:			
Deferrals related to pensions	1,088,367		1,088,367
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,877,839		1,877,839
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	67,730,053		67,730,053
LIABILITIES:			
Accounts payable	2,426,369		2,426,369
Unearned revenue	2,149,866		2,149,866
Funds held as fiduciary	153,434		153,434
Other current liabilities	523,569		523,569
Debt due within one year	3,035,750		3,035,750
Debt due in more than one year	44,877,741		44,877,741
TOTAL LIABILITIES	53,166,729		53,166,729
DEFERRED INFLOWS OF RESOURCES:			
Deferrals related to pensions	6,416,396		6,416,396
TOTAL DEFERRED INFLOWS OF RESOURCES	6,416,396		6,416,396
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	59,583,125		59,583,125
NET POSITION:			
Net investment in capital assets	1,214,814		1,214,814
Restricted	6,285,697		6,285,697
Unrestricted	646,417		646,417
TOTAL NET POSITION	8,146,928		8,146,928

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 Proprietary Funds
 December 31, 2021

	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
GOVERNMENTAL ACTIVITIES:							
General government - administrative	3,511,903	2,503,693	112,888		-895,322		-895,322
General government - judicial	6,168,206	1,592,827	1,018,055		-3,557,324		-3,557,324
Public safety	14,710,374	878,945	7,818,517		-6,012,912		-6,012,912
Highways and streets	737,462		578,439		-159,023		-159,023
Health and welfare	16,393,392	551,897	14,967,348		-874,147		-874,147
Culture - recreation	1,020,931	564,204	322,724		-134,003		-134,003
Conservation	3,677,427	698,974	2,343,945		-634,508		-634,508
Interest on long term debt	1,609,658				-1,609,658		-1,609,658
TOTAL GOVERNMENTAL ACTIVITIES	47,829,353	6,790,540	27,161,916		-13,876,897		-13,876,897
MAJOR BUSINESS-TYPE ACTIVITIES:							
TOTAL BUSINESS-TYPE ACTIVITIES							
TOTAL PRIMARY GOVERNMENTS	47,829,353	6,790,540	27,161,916		-13,876,897		-13,876,897

County of ARMSTRONG
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
 December 31, 2021

	Governmental Activities	Business-Type Activities	Total
TOTAL PRIMARY GOVERNMENTS	-13,876,897		-13,876,897
<u>GENERAL REVENUES:</u>			
Real estate	18,775,865		18,775,865
Hotel room rental	125,281		125,281
Unrestricted investment earnings	125,520		125,520
Other: Net Gain on Asset Disposals	51,627		51,627
TOTAL GENERAL REVENUES AND TRANSFERS	19,078,293		19,078,293
CHANGE IN NET POSITION	5,201,396		5,201,396
NET POSITION - BEGINNING OF YEAR	2,945,532		2,945,532
NET POSITION - END OF YEAR	8,146,928		8,146,928

County of ARMSTRONG
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
ASSETS:									
Cash and cash equivalents	5,788,655	37,068	6,884	120,337	172,689	2,123,030		10,085,361	18,334,024
Receivables (net of allowance for uncollectibles)	1,924,480				348,735			120,702	2,393,917
Due from other governments	135,664	368,980		1,891,674		142,218		714,544	3,253,080
Due from other funds	7,428,246	115		247,208	32,749			3,182	7,711,500
Restricted assets:									
Temporarily restricted:									
Cash and cash equivalents	305,347			1,088				8,860	315,295
Permanently restricted:									
Investments								1,342	68,199
Other: Assets	59,100	7,502		255					
TOTAL ASSETS	15,641,492	413,665	6,884	2,260,562	554,173	2,265,248		10,933,991	32,076,015
DEFERRED OUTFLOWS OF RESOURCES:									
TOTAL DEFERRED OUTFLOWS OF RESOURCES									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	15,641,492	413,665	6,884	2,260,562	554,173	2,265,248		10,933,991	32,076,015
LIABILITIES:									
Accounts payable	628,640	19,957	141,128	544,195				1,092,449	2,426,369
Due to other funds	283,139	807,479		1,664,235		142,093		4,814,554	7,711,500
Unearned revenue	144,174				334,832			1,670,860	2,149,866
Funds held as fiduciary	143,486			1,088				8,860	153,434
Other: Accrued Payroll and Withholdings	265,763	29,970		51,044				33,153	379,930
TOTAL LIABILITIES	1,465,202	857,406	141,128	2,260,562	334,832	142,093		7,619,876	12,821,099

County of ARMSTRONG
BALANCE SHEET - GOVERNMENTAL FUNDS

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

December 31, 2021

	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	936,674				265,814				1,202,488
TOTAL DEFERRED INFLOWS OF RESOURCES	936,674				265,814				1,202,488
TOTAL LIABILITIES AND DEFERRED INFLOWS OF INFLOWS RESOURCES	2,401,876	857,406	141,128	2,260,562	600,646	142,093		7,619,876	14,023,587
FUND BALANCES:									
Nonspendable									
Not in spendable form	59,100	7,502						1,342	67,944
Restricted fund balance									
Other: County Records	45,683							132,481	178,164
Other: Judicial	53,689					2,123,155		227,892	2,404,736
Other: Public Safety	43,182							14,712	57,894
Other: Public Works								1,727,952	1,727,952
Other: Human Services								1,534,327	1,534,327
Other: Conservation and Development	19,307							80,356	99,663
Committed fund balance									
Assigned fund balance									
Other: Future ARC Payments	7,872,338								7,872,338
Other: HVAC	1,799,999								1,799,999
Unassigned fund balance*	3,346,318	-451,243	-134,244		-46,473			-404,947	2,309,411
TOTAL FUND BALANCE	13,239,616	-443,741	-134,244		-46,473	2,123,155		3,314,115	18,052,428
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES & FUND BALANCES	15,641,492	413,665	6,884	2,260,562	554,173	2,265,248		10,933,991	32,076,015

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	282,961
Long-term liabilities and deferred inflows are not due and payable in the current period and therefore are not reported as a fund liability	-52,485,929
The difference in net position between full accrual accounting and modified accrual accounting is due to differing revenue recognition criteria between the two methods	1,202,488
The difference in net position between full accrual accounting and modified accrual accounting is due to differing expenditure recognition criteria between the two methods	-86,846
Capital assets used in government activities are not financial resources and, therefore, are not reported in the funds	41,181,826
Other: _____	
NET POSITION OF GOVERNMENTAL ACTIVITIES	8,146,928

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2021

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
REVENUES:									
TAXES:									
Real estate	15,011,407				3,931,492				18,942,899
Hotel room rental								125,281	125,281
TOTAL TAXES	15,011,407				3,931,492			125,281	19,068,180
INTERGOVERNMENTAL REVENUES:									
Combination	1,552,671	1,940,401		4,590,797		601,722		18,476,325	27,161,916
TOTAL INTERGOVERNMENTAL REVENUES	1,552,671	1,940,401		4,590,797		601,722		18,476,325	27,161,916
Charges for Service	5,225,902	9,213		189,405		527		1,125,520	6,550,567
	5,225,902	9,213		189,405		527		1,125,520	6,550,567
MISCELLANEOUS REVENUES:									
Interest earnings	71,830	896	5,674	2,301	4,114	9,703		30,957	125,475
Rents	181,846								181,846
Other: License and permits	59,602								59,602
TOTAL MISCELLANEOUS REVENUES	313,278	896	5,674	2,301	4,114	9,703		30,957	366,923
TOTAL REVENUES	22,103,258	1,950,510	5,674	4,782,503	3,935,606	611,952		19,758,083	53,147,586
EXPENDITURES:									
General government - administrative	5,191,609		460,205					323,789	5,975,603
General government - judicial	4,933,010		9,556			527,862		569,562	6,039,990
Public safety	4,274,967	2,691,647						4,795,998	11,762,612
Highways and streets	154,222							279,941	434,163
Health and welfare	493,233			5,735,642				10,628,081	16,856,956
Culture - recreation	30,730							896,820	927,550
Conservation	1,915,400							1,965,319	3,880,719

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 December 31, 2021

	General	911	Capital Projects	Children and Youth	Debt Service	Domestic Relations	Permanent Fund	Other Governmental Funds	Total Government Funds
Debt Service					12,972,034				12,972,034
Capital Outlay		74,986	1,677,824						1,752,810
Other: Employee benefits	163,353								163,353
TOTAL EXPENDITURES	17,156,524	2,766,633	2,147,585	5,735,642	12,972,034	527,862		19,459,510	60,765,790
OTHER FINANCIAL SOURCES/(USES):									
Interfund Operating Transfers	-2,333,445	915,000	49,192	953,139	236,450			179,664	
Sale of capital assets	51,627								51,627
Other: Proceeds from General Obligation Debt					8,005,000				8,005,000
Other: Net Premium on Bonds Issued					506,963				506,963
TOTAL OTHER FINANCING SOURCES/ (USES)	-2,281,818	915,000	49,192	953,139	8,748,413			179,664	8,563,590
CHANGE IN FUND BALANCES	2,664,916	98,877	-2,092,719		-288,015	84,090		478,237	945,386
FUND BALANCE (DEFICIT) - BEGINNING OF YEAR	10,574,700	-542,618	1,958,475		241,542	2,039,065		2,835,878	17,107,042
FUND BALANCES (DEFICIT) - END OF YEAR	13,239,616	-443,741	-134,244		-46,473	2,123,155		3,314,115	18,052,428

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, 2021

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

Net changes in fund balances (deficit) - total governmental funds	945,386
The net revenue (expense) of certain activities of the internal services fund is reported with governmental activities	50,266
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	2,841,272
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	-167,034
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	2,791,784
The net effect of various transactions involving capital assets, (i.e. purchases, disposals, etc.) is to increase net position	-1,260,278
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	5,201,396

County of ARMSTRONG
STATEMENT OF NET POSITION
 Proprietary Funds
 December 31, 2021

	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								29,480
Investments								276,393
TOTAL CURRENT ASSETS								305,873
NON-CURRENT ASSETS:								
Permanently restricted:								
TOTAL NON-CURRENT ASSETS								
TOTAL ASSETS								305,873
DEFERRED OUTFLOWS OF RESOURCES:								
TOTAL DEFERRED OUTFLOWS OF RESOURCES								
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								305,873
CURRENT LIABILITIES:								
Other: Accrued Self-Insurance Claims								22,912
TOTAL CURRENT LIABILITIES								22,912
NON-CURRENT LIABILITIES:								
TOTAL NON-CURRENT LIABILITIES								
TOTAL LIABILITIES								22,912
DEFERRED INFLOWS OF RESOURCES:								
TOTAL DEFERRED INFLOWS OF RESOURCES								
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES								22,912

County of ARMSTRONG
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION-
 Proprietary Funds
 For the Year Ended December 31, 2021

	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								82,342
TOTAL OPERATING REVENUES								82,342
OPERATING EXPENSES:								
Other services and charges								3,983
Other: Workers Compensation								26,663
TOTAL OPERATING EXPENSES								30,646
OPERATING INCOME/(LOSS)								51,696
NONOPERATING REVENUES/(EXPENSES):								
Investment earnings								2,671
Other: Appreciation of Fair Value Investments								-4,101
TOTAL NONOPERATING REVENUES/(EXPENSES)								-1,430
CHANGE IN NET POSITION								50,266
NET POSITION - BEGINNING OF YEAR								232,695
NET POSITION - END OF YEAR								282,961

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, 2021

Agency Pension Fiduciary #3 Fiduciary #4 Fiduciary #5

ASSETS:

Cash and cash equivalents	2,005,807	1,147,764			
Receivables		42			
Investments, at fair value		84,451,245			
Restricted assets:					
Temporarily restricted:					
Permanently restricted:					
TOTAL ASSETS	2,005,807	85,599,051			

DEFERRED OUTFLOWS OF RESOURCES:

TOTAL DEFERRED OUTFLOWS OF RESOURCES					
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	2,005,807	85,599,051			

LIABILITIES:

Accounts payable and other current liabilities	44,718	98,203			
Due to other governments	213,438				
TOTAL LIABILITIES	258,156	98,203			

DEFERRED INFLOWS OF RESOURCES:

TOTAL DEFERRED INFLOWS OF RESOURCES					
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	258,156	98,203			

NET POSITION:

Assets held in trust for pension/other post employment benefits		85,500,848			
Other: Individuals, Organizations & Other Governments	1,747,651				
TOTAL NET POSITION	1,747,651	85,500,848			
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	2,005,807	85,599,051			

County of ARMSTRONG
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2021

Agency Pension Fiduciary #3 Fiduciary #4 Fiduciary #5

ADDITIONS:

	Agency	Pension	Fiduciary #3	Fiduciary #4	Fiduciary #5
Contributions					
Employer		2,321,279			
Plan members		947,001			
Other: Property Taxes Collected for Other Governments	7,406,636				
Other: Realty Tax Collected for Other Governments	2,432,824				
Other: Fees Collected for Other Governments	3,028,291				
Other: Inmate Account Collections	812,931				
Other: Fees and Fines Collected - Other	298,977				
Other: Misc Income	25				
TOTAL CONTRIBUTIONS	13,979,684	3,268,280			

INVESTMENT EARNINGS:

Interest		2,364,271			
Net increase/(decrease) in the fair value of investments		8,370,300			
TOTAL INVESTMENT EARNINGS		10,734,571			

Less Investment Expenses

		218,509			
--	--	---------	--	--	--

TOTAL ADDITIONS

	13,979,684	13,784,342			
--	-------------------	-------------------	--	--	--

DEDUCTIONS:

Benefits		5,297,229			
Administrative Expenses		78,273			
Other: Member Contribution Refunds		255,249			
Other: Property Taxes Collected for Other Governments	7,718,487				
Other: Realty Tax Collected for Other Governments	2,432,835				
Other: Fees Collected for Other Governments	2,969,468				

County of ARMSTRONG
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 Fiduciary Funds
 December 31, 2021

Agency Pension Fiduciary #3 Fiduciary #4 Fiduciary #5

DEDUCTIONS:

Other: Inmate Disbursements	618,484				
Other: Payments to Other Entities	395,843				
TOTAL DEDUCTIONS	14,135,117	5,630,751			

CHANGE IN NET POSITION	-155,433	8,153,591			
-------------------------------	-----------------	------------------	--	--	--

NET POSITION - BEGINNING OF YEAR	1,903,084	77,347,257			
---	------------------	-------------------	--	--	--

NET POSITION - END OF YEAR	1,747,651	85,500,848			
-----------------------------------	------------------	-------------------	--	--	--

County of ARMSTRONG
December 31, 2021

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 \$42,451,612 (aggregate guaranteed debt) of which \$ 42,451,612 (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	42,451,612
Capitalized lease obligations	
Plus(less) Unamortized Premium(Discount)	
Net debt	42,451,612

** excludes unamortized premium/discount

County of ARMSTRONG
STATEMENT OF CAPITAL ADDITIONS
December 31, 2021

Total

GOVERNMENTAL-TYPE ACTIVITY:

General Government - administrative	7,850
General Government - judicial	1,673,445
Public safety	
Emergency services	106,990
Public works	
Highways and streets	258,631
Culture - recreation	444,865

BUSINESS-TYPE ACTIVITY:

TOTAL CAPITAL EXPENDITURES 2,491,781

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 11,898,012

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, 2021. 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, 2021

SIGNATURE AND VERIFICATION

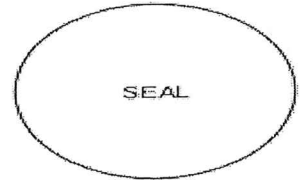
Signed: Myra L. Miller MYRA MILLER Controller

Subscribed and sworn to before me this 11 day of October, 2022.

Signed: Bonnie Rupp, Deputy Professionary and Clerk of Courts, Armstrong County, Penna. Witness (Controller)/Auditor (Auditors)

MY COMM. EXPIRES 1ST MON, JAN 2023

Controllers 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, 2021

NOTES / COMMENTS