

LEA Name : Armstrong SD  
Address : 181 Heritage Park Drive  
Kittanning , PA 16201

County : Armstrong  
AUN Number : 128030852  
LEA Type : SD

## Annual Financial Report Accuracy Certification Statement

For Fiscal Year Ending  
6/30/2017

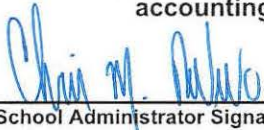
Pennsylvania Department of Education  
&

Office of Comptroller Operations

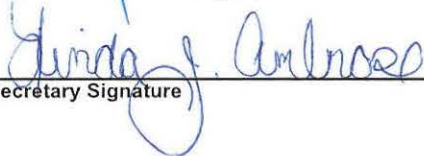
PDE-2056: Intermediate Unit

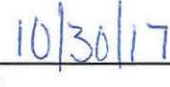
PDE-2057: School District, AVTS/CTC, Charter School,  
and Special Program Jointure

**CERTIFICATION:** By signing this page I agree that the electronic data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.

  
\_\_\_\_\_  
Chief School Administrator Signature

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Board Secretary Signature

  
\_\_\_\_\_  
Date

Samuel J Kirk  
\_\_\_\_\_  
Contact Person

(724)548-6022 Ext :  
\_\_\_\_\_  
Contact Person Telephone Number

skirk@asd.k12.pa.us  
\_\_\_\_\_  
Contact Person E-mail Address

\_\_\_\_\_  
Contact Person Fax Number

**Audit Certification**  
**Annual Financial Report:**  
For Fiscal Year Ending **6/30/2017**  
**(Pursuant to PA School Code Section 218(b))**

LEA Name : Armstrong SD  
AUN Number : 128030852  
County : Armstrong

<b>Audit Certification Due:</b> 12/31/2017
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This certification is applicable to the Annual Financial Report data submitted through the Consolidated Financial Reporting System on: \_\_\_\_\_  
Date

**Auditing Firm:**

**Auditor Contact Name:**

**Auditor Phone:**

**Auditor E-mail:**

CERTIFICATION: By signing this page I agree that the financial statements of the school have been properly audited as noted above pursuant to Article XXIV, and in the auditor's professional opinion, the Annual Financial Report (PDE-2057) submitted on the date referenced is materially consistent with the audited financial statements.

**Chief School Administrator**

**Board Secretary**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Samuel J Kirk

\_\_\_\_\_  
Contact Person

skirk@asd.k12.pa.us

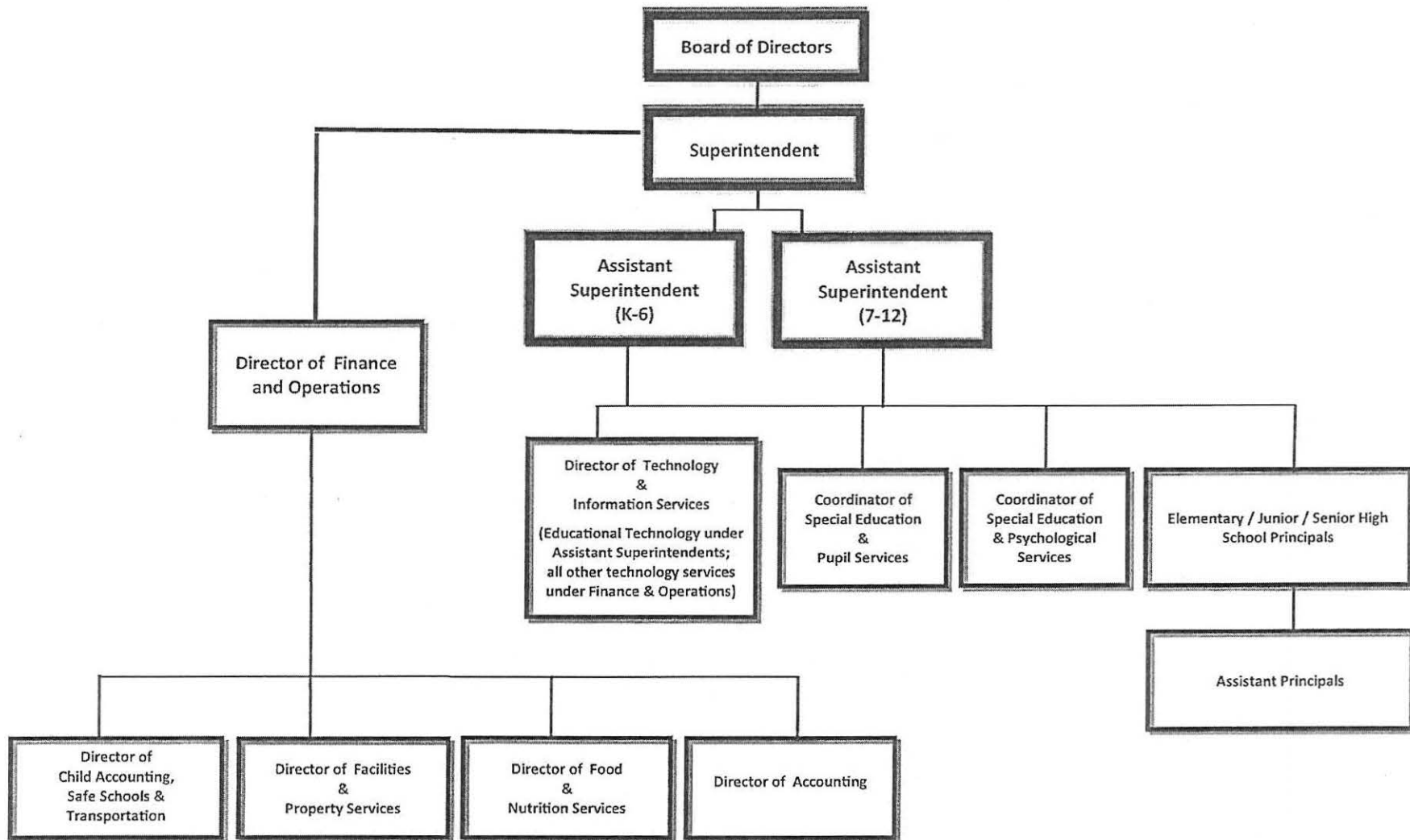
\_\_\_\_\_  
Contact Person E-mail Address

(724)548-6022

Ext :

\_\_\_\_\_  
Contact Person Telephone Number

\_\_\_\_\_  
Contact Person Fax Number



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
30685	Revenue Detail: Current Tax Revenue amount cannot exceed 50% variance from prior year amount. Correct the data or enter a justification.  6153, Current AFR Rev Detail: \$485,297.50 6153, Prior AFR Rev Detail: \$265,190.95	increased collections due to larger real estate transfer activities
50160	SOIN: All Governmental Fund General Obligation Bonds must include an amount for Interest Paid during Fiscal Year. Correct data or enter a justification.	new debt issued at the end of the year

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	14,325,153				
0110	Investments					
0120	Taxes Receivable	4,853,308				
0130	Due From Other Funds	334,508				
0141	Due From Other Governments	5,486,834				
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables	11,479				
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
<b>Total Assets</b>		<b>\$25,011,282</b>				
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$25,011,282</b>				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>						
<b>Assets</b>						
0100	Cash and Cash Equivalents	60,488	10,922,262	5,863		25,313,766
0110	Investments		253,739			253,739
0120	Taxes Receivable					4,853,308
0130	Due From Other Funds					334,508
0141	Due From Other Governments					5,486,834
0142	State Revenue Receivable					
0143	Federal Revenue Receivable					
0145	Other Intergovernmental Revenue Receivable					
0146	Due from Primary Government					
0147	Due from Component Unit					
0150	Other Receivables					11,479
0170	Inventories					
0180	Prepaid Expenses (Expenditures)					
0190	Other Current Assets					
<b>Total Assets</b>		<b>\$60,488</b>	<b>\$11,176,001</b>	<b>\$5,863</b>		<b>\$36,253,634</b>
0910	Deferred Outflows of Resources					
<b>Total Assets And Deferred Outflows Of Resources</b>		<b>\$60,488</b>	<b>\$11,176,001</b>	<b>\$5,863</b>		<b>\$36,253,634</b>

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Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds					
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable	476,480				
0430	Contracts Payable					
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	9,949,447				
0462	Payroll Deductions and Withholding	30,942				
0480	Unearned Revenues					
0490	Other Current Liabilities	2,947				
<b>Total Liabilities</b>		<b>\$10,459,816</b>				
0950	Deferred Inflows of Resources	4,324,056				
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance					
0830	Committed Fund Balance	1,550,000				
0840	Assigned Fund Balance	1,000,000				
0850	Unassigned Fund Balance	7,677,410				
<b>Total Fund Balances</b>		<b>\$10,227,410</b>				
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$25,011,282</b>				

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Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Liabilities And Deferred Inflows Of Resources And Fund Balances</b>						
<b>Liabilities</b>						
0400	Due to Other Funds		2,364			2,364
0411	Due to Other Governments					
0412	Due to Primary Government					
0413	Due to Component Unit					
0420	Accounts Payable		60,109			536,589
0430	Contracts Payable		1,960,824			1,960,824
0440	Current Portion of Long-Term Debt					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits					9,949,447
0462	Payroll Deductions and Withholding					30,942
0480	Unearned Revenues					
0490	Other Current Liabilities					2,947
<b>Total Liabilities</b>			<b>\$2,023,297</b>			<b>\$12,483,113</b>
0950	Deferred Inflows of Resources					4,324,056
<b>Fund Balances</b>						
0810	Nonspendable Fund Balance					
0820	Restricted Fund Balance		9,152,704	5,863		9,158,567
0830	Committed Fund Balance	60,488				1,610,488
0840	Assigned Fund Balance					1,000,000
0850	Unassigned Fund Balance					7,677,410
<b>Total Fund Balances</b>		<b>\$60,488</b>	<b>\$9,152,704</b>	<b>\$5,863</b>		<b>\$19,446,465</b>
<b>Total Liabilities, Deferred Inflows Of Resources And Fund Balances</b>		<b>\$60,488</b>	<b>\$11,176,001</b>	<b>\$5,863</b>		<b>\$36,253,634</b>



Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve (690.</u> <u>1850)</u> <u>(31)</u>
<b>Revenues</b>						
6000	Revenue from Local Sources	37,984,571				
7000	Revenue from State Sources	57,600,074				
8000	Revenue from Federal Sources	4,194,869				
<b>Total Revenues</b>		<b>\$99,779,514</b>				
<b>Expenditures</b>						
1000	Instruction	57,844,253				
2000	Support Services	24,903,534				
3000	Operation of Non-Instructional Services	1,323,686				
4000	Facilities Acquisition, Construction and Improvement Services	84,963				
5110	Debt Service					
5130	Refund of Prior Year Revenues / Receipts					
<b>Total Expenditures</b>		<b>\$84,156,436</b>				
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>		<b>\$15,623,078</b>				
<b>Other Financing Sources (Uses)</b>						
9110	Face Value of Bonds Issued					
9120	Proceeds from Refunding of Bonds					
9130	Bond Premiums					
9200	Proceeds from Extended-Term Financing					
9300	Interfund Transfers - IN					
9400	Sale of or Compensation for Loss of Fixed Assets	703				
9710	Transfers from Component Units					
9720	Transfers from Primary Governments					
9910	Other Financing Sources Not Listed in the 9000 Series					
9990	Insurance Recoveries					
5120	Debt Service – Refunded Bonds					
5150	Bond Discounts					
5200	Interfund Transfers – Out	13,056,832				
5300	Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>		<b>(\$13,056,129)</b>				

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Amounts Expressed in Whole Dollars	Capital Reserve (1431) (32)	Other Capital Projects Fund (39)	Debt Service (40)	Permanent (90)	Total Governmental Funds
<b>Revenues</b>					
6000 Revenue from Local Sources	163	27,412	859		38,013,005
7000 Revenue from State Sources					57,600,074
8000 Revenue from Federal Sources					4,194,869
<b>Total Revenues</b>	<b>\$163</b>	<b>\$27,412</b>	<b>\$859</b>		<b>\$99,807,948</b>
<b>Expenditures</b>					
1000 Instruction					57,844,253
2000 Support Services		2,377	339,322		25,245,233
3000 Operation of Non-Instructional Services					1,323,686
4000 Facilities Acquisition, Construction and Improvement Services		6,553,254			6,638,217
5110 Debt Service			9,483,602		9,483,602
5130 Refund of Prior Year Revenues / Receipts					
<b>Total Expenditures</b>		<b>\$6,555,631</b>	<b>\$9,822,924</b>		<b>\$100,534,991</b>
<b>Excess (Deficiency) Of Revenues Over Expenditures</b>	<b>\$163</b>	<b>(\$6,528,219)</b>	<b>(\$9,822,065)</b>		<b>(\$727,043)</b>
<b>Other Financing Sources (Uses)</b>					
9110 Face Value of Bonds Issued			10,000,000		10,000,000
9120 Proceeds from Refunding of Bonds			14,450,000		14,450,000
9130 Bond Premiums			1,424,168		1,424,168
9200 Proceeds from Extended-Term Financing					
9300 Interfund Transfers - IN		13,240,675	9,482,760		22,723,435
9400 Sale of or Compensation for Loss of Fixed Assets					703
9710 Transfers from Component Units					
9720 Transfers from Primary Governments					
9910 Other Financing Sources Not Listed in the 9000 Series					
9990 Insurance Recoveries					
5120 Debt Service – Refunded Bonds			15,862,754		15,862,754
5150 Bond Discounts					
5200 Interfund Transfers – Out			9,666,603		22,723,435
5300 Transfers Out to Component Units/Primary Governments					
<b>Total Other Financing Sources (Uses)</b>		<b>\$13,240,675</b>	<b>\$9,827,571</b>		<b>\$10,012,117</b>

Amounts Expressed in Whole Dollars		<u>General Fund</u> <u>(10)</u>	<u>Public Purpose Trust</u> <u>(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity</u> <u>(29)</u>	<u>Capital Reserve</u> <u>(690.</u> <u>1850)</u> <u>(31)</u>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>\$2,566,949</b>				
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year	7,660,460				
<b>Fund Balance - End Of Year</b>		<b>\$10,227,409</b>				

Amounts Expressed in Whole Dollars		<u>Capital Reserve (1431)</u> <u>(32)</u>	<u>Other Capital Projects</u> <u>Fund</u> <u>(39)</u>	<u>Debt Service</u> <u>(40)</u>	<u>Permanent</u> <u>(90)</u>	<u>Total Governmental</u> <u>Funds</u>
<b>Special And Extraordinary Items</b>						
9920	Special Items – Gains					
9930	Extraordinary Items – Gains					
5520	Special Items – Losses					
5530	Extraordinary Items – Losses					
<b>Net Change In Fund Balances</b>		<b>\$163</b>	<b>\$6,712,456</b>	<b>\$5,506</b>		<b>\$9,285,074</b>
<b>Fund Balance</b>						
0001	Fund Balance - Beginning of Fiscal Year	60,325	2,440,248	357		10,161,390
<b>Fund Balance - End Of Year</b>		<b>\$60,488</b>	<b>\$9,152,704</b>	<b>\$5,863</b>		<b>\$19,446,464</b>

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Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Current Assets</b>					
0100 Cash and Cash Equivalents	670,247			670,247	
0110 Investments					
0130 Due From Other Funds					
0141 Due From Other Governments	233,002			233,002	
0142 State Revenue Receivable					
0143 Federal Revenue Receivable					
0146 Due from Primary Government					
0147 Due from Component Unit					
0150 Other Receivables	14,634			14,634	
0170 Inventories	143,413			143,413	
0180 Prepaid Expenses (Expenditures)					
0190 Other Current Assets					
<b>Total Current Assets</b>	<b>\$1,061,296</b>			<b>\$1,061,296</b>	
<b>Noncurrent Assets</b>					
0211 Land					
0212 Site Improvements (Net)					
0220 Buildings and Building Improvements (Net)					
0230 Machinery, Equipment and Furniture (Net)	282,572			282,572	
0250 Construction in Progress					
0260 Long Term Prepayments					
0290 Other Noncurrent Assets					
<b>Total Noncurrent Assets</b>	<b>\$282,572</b>			<b>\$282,572</b>	
0910 Deferred Outflows of Resources	683,924			683,924	
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$2,027,792</b>			<b>\$2,027,792</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care</u> <u>Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Liabilities And Deferred Inflows Of Resources And Net Position</b>					
<b>Current Liabilities</b>					
0400 Due to Other Funds	332,144			332,144	
0411 Due to Other Governments					
0413 Due to Component Unit					
0420 Accounts Payable	15,838			15,838	
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholding					
0480 Unearned Revenues	66,794			66,794	
0490 Other Current Liabilities	18,053			18,053	
<b>Total Current Liabilities</b>	<b>\$432,829</b>			<b>\$432,829</b>	
<b>Noncurrent Liabilities</b>					
0510 Bonds Payable					
0520 Extended-Term Financing Agreements Payable					
0530 Lease-Purchase Obligations					
0540 Accumulated Compensated Absences	41,670			41,670	
0550 Authority Lease Obligations					
0560 Other Post-Employment Benefits (OPEB)					
0570 Net Pension Liability					
0599 Other Noncurrent Liabilities	3,743,568			3,743,568	
<b>Total Noncurrent Liabilities</b>	<b>\$3,785,238</b>			<b>\$3,785,238</b>	
<b>Total Liabilities</b>	<b>\$4,218,067</b>			<b>\$4,218,067</b>	
0950 Deferred Inflows of Resources	104,901			104,901	
<b>Net Position</b>					
0791 Net Investment in Capital Assets	282,572			282,572	
0008 Restricted Net Position (0792 – 0798)					
0799 Unrestricted Net Position	(2,577,748)			(2,577,748)	
<b>Total Net Position</b>	<b>(\$2,295,176)</b>			<b>(\$2,295,176)</b>	
<b>Total Liabilities And Deferred Inflows Of Resources And Net Position</b>	<b>\$2,027,792</b>			<b>\$2,027,792</b>	

Amounts Expressed in Whole Dollars	Food Service (51)	Child Care Operations (52)	Other Enterprise (58)	TOTAL	Internal Service (60)
<b>Operating Revenues</b>					
6600 Food Service Revenue	614,281			614,281	
0071 Charges for Services					
0072 Other Operating Revenue					
<b>Total Operating Revenues</b>	<b>\$614,281</b>			<b>\$614,281</b>	
<b>Operating Expenses</b>					
100 Personnel Services – Salaries	1,081,362			1,081,362	
200 Personnel Services – Employee Benefits	608,444			608,444	
300 Purchased Professional and Technical Services	2,089			2,089	
400 Purchased Property Services	104			104	
500 Other Purchased Services	3,545			3,545	
600 Supplies	1,431,998			1,431,998	
740 Depreciation	40,485			40,485	
810 Dues and Fees	637			637	
890 Miscellaneous Expenditures					
<b>Total Operating Expenses</b>	<b>\$3,168,664</b>			<b>\$3,168,664</b>	
<b>Operating Income (Loss)</b>	<b>(\$2,554,383)</b>			<b>(\$2,554,383)</b>	
<b>Non Operating Revenues (Expenses)</b>					
6500 Earnings on Investments	470			470	
6920 Contributions and Donations from Private Sources					
6930 Gains or Losses on Sale of Fixed Assets					
6991 Refunds of a Prior Year Expenditure					
7000 Revenue from State Sources	341,455			341,455	
8000 Revenue from Federal Sources	2,002,409			2,002,409	
820 Claims and Judgments Against the LEA					
830 Interest					
<b>TOTAL Non Operating Revenues (Expenses)</b>	<b>\$2,344,334</b>			<b>\$2,344,334</b>	
<b>Income (Loss) Before Contributions And Transfers</b>	<b>(\$210,049)</b>			<b>(\$210,049)</b>	

Amounts Expressed in Whole Dollars	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Contributions, Transfers, and Special and Extraordinary Items</b>					
5200 Interfund Transfers – Out					
5300 Transfers Out to Component Units/Primary Governments					
5520 Special Items – Losses					
5530 Extraordinary Items – Losses					
9300 Interfund Transfers - IN					
9500 Capital Contributions					
9700 Transfers IN From Component Units/Primary Governments					
9920 Special Items – Gains					
9930 Extraordinary Items – Gains					
<b>Change In Net Position</b>	<b>(\$210,049)</b>			<b>(\$210,049)</b>	
0002 Net Position - Beginning of Fiscal Year	(2,085,127)			(2,085,127)	
0003 Accounting Changes / Residual Equity Transfers					
<b>Net Position - End Of Year</b>	<b>(\$2,295,176)</b>			<b>(\$2,295,176)</b>	



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Amounts Expressed in Whole Dollars		<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service(60)</u>
<b>Cash Flows From Operating Activities</b>						
0011	Cash Receipts From Users	615,837			615,837	
0012	Cash Receipts From Assessments Made to Other Funds					
0013	Cash Receipts From Earnings on Investments					
0014	Cash Receipts From Other Operating Revenue					
0015	Cash Payments To Employees For Services	1,559,213			1,559,213	
0016	Cash Payments For Insurance Claims					
0017	Cash Payments To Suppliers For Goods and Services	1,199,460			1,199,460	
0018	Cash Payments For Other Operating Expenses	637			637	
<b>Net Cash Provided By (Used For) Operating Activities</b>		<b>(\$2,143,473)</b>			<b>(\$2,143,473)</b>	
<b>Cash Flows From Non-Capital Financing Activities</b>						
0021	Receipts From Local Sources - 6000					
0022	Receipts From State Sources - 7000	329,795			329,795	
0023	Receipts From Federal Sources -8000	1,596,870			1,596,870	
0024	Notes and Loans Received (Repaid)					
0025	Interest Paid on Notes/Loans - 5100-830					
0026	Operating Transfers In (Out)/Residual Equity Trans					
0027	Operating Transfers In (Out) Primary Government / Comp Unit					
0028	Receipts From Refund of Prior Year Expenditures - 6991					
0029	Special and Extraordinary Gains (losses)					
<b>Net Cash Prov By (Used for) Non-Capital Financing Activities</b>		<b>\$1,926,665</b>			<b>\$1,926,665</b>	
<b>Cash Flows From Capital and Related Financing Activities</b>						
0031	Payments For Fac Acq, Const, and Imp - 4000					
0032	Gain / (Loss) on Sale of Fixed Assets - 6930					
0033	Proceeds From Extended Term Financing - 9200					
0034	Principal Paid on Financing Agreements					
0035	Interest Paid on Financing Agreements - 5100-830					
0036	(Inc) Dec in Contributed Capital					
<b>Net Cash Prov By (Used for) Capital and Related Financing Activities</b>						
<b>Cash Flows From Investing Activities</b>						
0041	Earnings on Investments - 6500	470			470	
0042	Purchase of Inv Securities / Deposits to Inv Pools					
0043	Receipts From Investment Pool Withdrawals					
0044	Proceeds from Sale and Maturity of Inv Securities					
0045	Loans Received (Paid)					
<b>Net Cash Prov By (Used for) Investing Activities</b>		<b>\$470</b>			<b>\$470</b>	

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	<u>Food Service</u> <u>(51)</u>	<u>Child Care Operations</u> <u>(52)</u>	<u>Other Enterprise</u> <u>(58)</u>	<u>TOTAL</u>	<u>Internal Service</u> <u>(60)</u>
<b>Net Increase (Decrease) in Cash Flows</b>	<b>(216,338)</b>			<b>(216,338)</b>	
0004 Cash and Cash Equivalents Beginning of Year	886,585			886,585	
<b>Cash and Cash Equivalents at Year End</b>	<b>\$670,247</b>			<b>\$670,247</b>	
<hr/>					
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided by (Used For) Operating Activities</b>					
0005 Operating Income (Loss) per REP	(2,554,383)			(2,554,383)	
<b>Adjustments</b>					
0051 Depreciation and Net Amortization	40,485			40,485	
0052 Provision for Uncollectible Accounts					
0053 Other Adjustments					
<b>Effect of Changes in Assets, Liabilities, Deferred Outflows and Deferred Inflows</b>					
0054 (Inc) Dec In Accounts Receivable (0120-0150)					
0055 Advances to Other Funds (0160)					
0056 (Inc) Dec in Inventories (0170)	8,759			8,759	
0057 (Inc) Dec in Prepaid Expenses (0180)					
0058 (Inc) Dec in Other Current or Noncurrent Assets	(14,634)			(14,634)	
0064 Deferred Outflows (0910)					
0059 Inc (Dec) in Accounts Payable (0400-0450)	23,493			23,493	
0060 Inc (Dec) in Accrued Salaries/Benefits (0461)	5,104			5,104	
0065 Inc (Dec) in Net Pension Liabilities (0570)	125,489			125,489	
0066 Inc (Dec) in Other Postemp Benefit Oblig (0560)					
0061 Inc (Dec) in Payroll Deductions/Withholding (0462)					
0062 Inc (Dec) in Unearned Revenue (0480)	206,024			206,024	
0063 Inc (Dec) in Other Current or Noncurrent Liabilities	16,190			16,190	
0067 Deferred Inflows (0950)					
<b>Total Adjustments</b>	<b>\$410,910</b>			<b>\$410,910</b>	
<b>Cash Provided By (Used for) Total</b>	<b>(\$2,143,473)</b>			<b>(\$2,143,473)</b>	
<hr/>					

COMBINED STATEMENT OF CASH FLOWS  
SCHEDULE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES

Explanation of Transaction and Balance Sheet Effect	Amount
Total	

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Assets And Deferred Outflows Of Resources</b>				
<b>Assets</b>				
0100 Cash and Cash Equivalents	62,392			118,199
0110 Investments				
0130 Due From Other Funds				
0147 Due from Component Unit				
0150 Other Receivables				
0170 Inventories				
0180 Prepaid Expenses (Expenditures)				
0190 Other Current Assets				
0220 Buildings and Building Improvements (Net)				
0230 Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>	<b>\$62,392</b>			<b>\$118,199</b>
0910 Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>	<b>\$62,392</b>			<b>\$118,199</b>

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Amounts Expressed in Whole Dollars		<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
<b>Assets And Deferred Outflows Of Resources</b>					
<b>Assets</b>					
0100	Cash and Cash Equivalents				180,591
0110	Investments				
0130	Due From Other Funds				
0147	Due from Component Unit				
0150	Other Receivables				
0170	Inventories				
0180	Prepaid Expenses (Expenditures)				
0190	Other Current Assets				
0220	Buildings and Building Improvements (Net)				
0230	Machinery, Equipment and Furniture (Net)				
<b>Total Assets</b>					<b>\$180,591</b>
0910	Deferred Outflows of Resources				
<b>Total Assets And Deferred Outflows Of Resources</b>					<b>\$180,591</b>

LEA : 128030852    Armstrong SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Activity</u> <u>(81)</u>
<b>Liabilities, Deferred Inflows Of Resources And Net Position</b>				
<b>Liabilities</b>				
0400 Due to Other Funds				
0411 Due to Other Governments				
0412 Due to Primary Government				
0413 Due to Component Unit				
0420 Accounts Payable				
0430 Contracts Payable				
0450 Short-Term Payables				
0461 Accrued Salaries and Benefits				
0462 Payroll Deductions and Withholding				
0480 Unearned Revenues				
0490 Other Current Liabilities				118,199
<b>Total Liabilities</b>				<b>\$118,199</b>
0950 Deferred Inflows of Resources				
<b>Net Position</b>				
0791 Net Investment in Capital Assets				
0009 Restricted Net Position (0792 – 0798)	62,392			
0799 Unrestricted Net Position				
<b>Total Net Position</b>	<b>\$62,392</b>			
<b>Total Liabilities, Deferred Inflows Of Resources And Net Position</b>	<b>\$62,392</b>			<b>\$118,199</b>

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Amounts Expressed in Whole Dollars

<u>Other Agency</u> <u>(89)</u>	<u>Discrete Component Units</u> <u>(98)</u>	<u>Discrete Component Units</u> <u>(99)</u>	<u>Total Fiduciary Funds</u>
------------------------------------	--	--	------------------------------

Liabilities, Deferred Inflows Of Resources And Net Position

Liabilities

0400	Due to Other Funds			
0411	Due to Other Governments			
0412	Due to Primary Government			
0413	Due to Component Unit			
0420	Accounts Payable			
0430	Contracts Payable			
0450	Short-Term Payables			
0461	Accrued Salaries and Benefits			
0462	Payroll Deductions and Withholding			
0480	Unearned Revenues			
0490	Other Current Liabilities			118,199
Total Liabilities				\$118,199

0950 Deferred Inflows of Resources

Net Position

0791	Net Investment in Capital Assets			
0009	Restricted Net Position (0792 – 0798)			62,392
0799	Unrestricted Net Position			
Total Net Position				\$62,392
Total Liabilities, Deferred Inflows Of Resources And Net Position				\$180,591

LEA : 128030852     Armstrong SD

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Amounts Expressed in Whole Dollars	<u>Private Purpose Trust</u> <u>(71)</u>	<u>Investment Trust</u> <u>(72)</u>	<u>Pension Trust</u> <u>(73)</u>	<u>Discrete Component</u> <u>Units</u> <u>(98)</u>	<u>Discrete Component</u> <u>Units</u> <u>(99)</u>	<u>Total Fiduciary</u> <u>Funds</u>
<b>Additions</b>						
0091 Gifts and Contributions						
0092 Other Additions	257					257
<b>Deductions</b>						
0093 Scholarships Awarded	1,000					1,000
0094 Other Deductions						
<b>Change In Net Position</b>	<b>(\$743)</b>					<b>(\$743)</b>
0006 Net Position – Beginning of Fiscal Year	63,135					63,135
0007 Net Position Held in Trust for Pension Benefits						
<b>Net Position - End of Fiscal Year</b>	<b>\$62,392</b>					<b>\$62,392</b>



LEA : 128030852     Armstrong SD

General Fund (10)

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Page - 1 of 4

	Revenue Reported In Current Year	Current Year Tax Accrual	Prior Year Tax Accrual	Taxes Collected In Current Year
<b>Revenue from Local Sources</b>				
6111 Current Real Estate Taxes	28,740,995.00			28,740,995.00
6112 Interim Real Estate Taxes	51,687.00			51,687.00
6113 Public Utility Realty Taxes	36,823.00			36,823.00
6114 Payments in Lieu of Current Taxes - State / Local	33,444.00			33,444.00
6151 Current Act 511 Earned Income Taxes	3,810,659.00			3,810,659.00
6153 Current Act 511 Real Estate Transfer Taxes	488,805.00	35,974.07	32,466.57	485,297.50
6411 Delinquent Real Estate Taxes	3,150,688.00	482,679.90	491,142.18	3,159,150.28
6500 Earnings on Investments	80,625.00			
6700 Revenues from LEA Activities	146,898.00			
6832 Federal IDEA Revenue Received as Pass Through	890,664.00			
6910 Rentals	24,014.00			
6920 Contributions and Donations from Private Sources	2,758.00			
6942 Summer School Tuition	20,865.00			
6944 Receipts from Other LEAs in Pennsylvania - Education	184,879.00			
6991 Refunds of a Prior Year Expenditure	293,041.00			
6992 Energy Efficiency Revenues and Incentives	21,424.00			
6999 Other Revenues Not Specified Above	6,302.00			
<b>TOTAL Revenue from Local Sources</b>	<b>\$37,984,571.00</b>	<b>\$518,653.97</b>	<b>\$523,608.75</b>	<b>\$36,318,055.78</b>

	Revenue Reported In Current Year			
<b>Revenue from State Sources</b>				
7110 Basic Education Funding	29,516,842.00			
7160 Tuition for Orphans Subsidy	51,148.00			
7271 Special Education funds for School-Aged Pupils	4,411,916.01			
7311 Pupil Transportation Subsidy	5,127,691.00			
7312 Nonpublic and Charter School Pupil Transportation Subsidy	162,470.00			
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,823,108.00			
7330 Health Services (Medical, Dental, Nurse, Act 25)	94,091.00			
7340 State Property Tax Reduction Allocation	3,588,769.00			
7360 Safe Schools	45,000.00			
7505 Ready to Learn Block Grant	1,089,020.00			
7810 State Share of Social Security and Medicare Taxes	1,697,005.00			
7820 State Share of Retirement Contributions	6,993,014.00			
<b>TOTAL Revenue from State Sources</b>	<b>\$57,600,074.01</b>			

	Revenue Reported In Current Year			
<b><u>Revenue from Federal Sources</u></b>				
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,630,119.00			
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	339,909.00			
8519 NCLB, Title VI - Flexibility and Accountability	109,500.00			
8731 ARRA - Build America Bonds	1,790,392.00			
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000.00			
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,949.00			
<b>TOTAL Revenue from Federal Sources</b>	<b>\$4,194,869.00</b>			

	Revenue Reported In Current Year			
<b><u>Other Financing Sources</u></b>				
9400 Sale of or Compensation for Loss of Fixed Assets	703.44			
<b>TOTAL Other Financing Sources</b>	<b>\$703.44</b>			
<b>TOTAL FROM ALL SOURCES</b>	<b>\$99,780,217.45</b>	<b>\$518,653.97</b>	<b>\$523,608.75</b>	<b>\$36,318,055.78</b>

Revenue from Local Sources	37,984,571.00
Revenue from State Sources	57,600,074.01
Revenue from Federal Sources	4,194,869.00
Other Financing Sources	703.44
<b>TOTAL FROM ALL SOURCES</b>	<b>\$99,780,217.45</b>

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	<u>General Fund(10)</u>	<u>Public Purpose Trust(27)</u>	<u>Other Compt Approved</u> <u>(28)</u>	<u>Athletic / Activity(29)</u>	<u>Capital Reserve (690.</u> <u>1850)(31)</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary	38,831,147.92				
1200 Special Programs - Elementary / Secondary	13,341,320.26				
1300 Vocational Education	5,275,311.44				
1400 Other Instructional Programs - Elementary / Secondary	342,839.01				
1500 Nonpublic School Programs	53,633.89				
<b>Total Instruction</b>	<b>\$57,844,252.52</b>				
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students	1,831,537.41				
2200 Support Services - Instructional Staff	2,134,642.69				
2300 Support Services - Administration	4,401,852.02				
2400 Support Services - Pupil Health	1,278,569.59				
2500 Support Services - Business	784,153.12				
2600 Operation and Maintenance of Plant Services	6,758,551.48				
2700 Student Transportation Services	6,691,571.32				
2800 Support Services - Central	839,352.32				
2900 Other Support Services	183,304.04				
<b>Total Support Services</b>	<b>\$24,903,533.99</b>				
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities	1,289,340.60				
3300 Community Services	34,345.33				
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,323,685.93</b>				
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4100 Site Acquisition Services - Original and Additional	9,462.00				
4200 Existing Site Improvement Services	53,826.89				
4400 Architecture and Engineering Services / Educational Specifications - Improvements					
4600 Existing Building Improvement Services	21,674.18				
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$84,963.07</b>				
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses					
5200 Interfund Transfers - Out	13,056,831.79				
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,056,831.79</b>				
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$97,213,267.30</b>				

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	<u>Capital Reserve (1431)(32)</u>	<u>Other Capital Projects Fund(39)</u>	<u>Debt Service(40)</u>	<u>Permanent(90)</u>	<u>Total</u>
<b>1000 <u>Instruction</u></b>					
1100 Regular Programs - Elementary / Secondary					38,831,147.92
1200 Special Programs - Elementary / Secondary					13,341,320.26
1300 Vocational Education					5,275,311.44
1400 Other Instructional Programs - Elementary / Secondary					342,839.01
1500 Nonpublic School Programs					53,633.89
<b>Total Instruction</b>					<b>\$57,844,252.52</b>
<b>2000 <u>Support Services</u></b>					
2100 Support Services - Students					1,831,537.41
2200 Support Services - Instructional Staff					2,134,642.69
2300 Support Services - Administration		2,376.87	339,322.32		4,743,551.21
2400 Support Services - Pupil Health					1,278,569.59
2500 Support Services - Business					784,153.12
2600 Operation and Maintenance of Plant Services					6,758,551.48
2700 Student Transportation Services					6,691,571.32
2800 Support Services - Central					839,352.32
2900 Other Support Services					183,304.04
<b>Total Support Services</b>		<b>\$2,376.87</b>	<b>\$339,322.32</b>		<b>\$25,245,233.18</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3200 Student Activities					1,289,340.60
3300 Community Services					34,345.33
<b>Total Operation of Non-Instructional Services</b>					<b>\$1,323,685.93</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>					
4100 Site Acquisition Services - Original and Additional					9,462.00
4200 Existing Site Improvement Services		582,582.00			636,408.89
4400 Architecture and Engineering Services / Educational Specifications - Improvements		1,986.55			1,986.55
4600 Existing Building Improvement Services		5,968,685.10			5,990,359.28
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$6,553,253.65</b>			<b>\$6,638,216.72</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>					
5100 Debt Service / Other Expenditures and Financing Uses			25,346,356.16		25,346,356.16
5200 Interfund Transfers - Out			9,666,603.00		22,723,434.79
<b>Total Other Expenditures and Financing Uses</b>			<b>\$35,012,959.16</b>		<b>\$48,069,790.95</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>\$6,555,630.52</b>	<b>\$35,352,281.48</b>		<b>\$139,121,179.30</b>

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PSERS Salary Data (Salary Data should relate to the General Fund only)

Amount	Description	Amount
	Total Salary Base for salaries subject to PSERS withholding	39,095,026.36
	Total Federally Funded salaries subject to PSERS withholding	972,908.22

Title I Expenditure Data

Amount	Description	Amount
	Expenditures Funded with Current Title I Funds	1,630,118.54
	Expenditures Funded with Carry over Title I Funds	
Total	Title I Expenditure Data	\$1,630,118.54

Title I ARRA Amount

Amount	Description	Amount
	Portion of Total Title I Expenditures funded with ARRA Title I	



Benefits for Staff Relative to Collective  
Bargaining Agreements

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	5,989,783.22	413,879.46	6,403,662.68
	212 Dental Insurance			
	215 Eye Care Insurance	112,573.92	626.68	113,200.60
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	505,185.16	30,073.20	535,258.36
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$6,607,542.30	\$444,579.34	\$7,052,121.64
50 Enterprise Fund				
	211 Medical Insurance	65,095.00	16,169.16	81,264.16
	212 Dental Insurance			
	215 Eye Care Insurance	322.28	222.24	544.52
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits	1,272.06	960.12	2,232.18
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL	\$66,689.34	\$17,351.52	\$84,040.86
60 Internal Service Fund	No Self Insurance data to report			
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Benefits			
	272 Self-Insurance Dental Benefits			
	275 Self-Insurance Eye Care Benefits			
	276 Self-Insurance Prescription Benefits			
	FUND TOTAL			
Total of All Funds		\$6,674,231.64	\$461,930.86	\$7,136,162.50

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Function	Special Education (Prior Year)	Nonspecial Education (Prior Year)	Total (Prior Year)	Special Education (Current Year)	Nonspecial Education (Current Year)	Total (Current Year)
2120 Guidance Services	250,980.43	1,003,921.70	1,254,902.13	263,551.85	1,054,207.42	1,317,759.27
2140 Psychological Services	121,790.66	182,685.99	304,476.65	142,902.75	214,354.12	357,256.87
2150 Speech Pathology and Audiology Services						
2160 Social Work Services		1,800.00	1,800.00			
2260 Instruction and Curriculum Development Services	129,628.43	518,513.72	648,142.15	118,083.66	472,334.63	590,418.29
2350 Legal and Accounting Services	8,304.70	74,742.30	83,047.00	5,266.50	21,066.00	26,332.50
2420 Medical Services	4,157.20	16,628.82	20,786.02	4,451.00	17,804.00	22,255.00
2440 Nursing Services	226,010.76	904,043.03	1,130,053.79	240,109.95	960,439.82	1,200,549.77
2700 Student Transportation Services	1,469,975.66	5,301,375.72	6,771,351.38	1,338,314.17	5,353,256.67	6,691,570.84
Total	\$2,210,847.84	\$8,003,711.28	\$10,214,559.12	\$2,112,679.88	\$8,093,462.66	\$10,206,142.54

LEA : 128030852     Armstrong SD

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(PRINCIPAL AMOUNTS ONLY)

**GOVERNMENTAL FUNDS/ ACTIVITIES**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year		115,035,000.00			6,646,175.00	1,151,282.00	133,129,843.00	255,962,300.00
2. Additional Debt Incurred During Year		24,450,000.00			1,591,861.00		17,149,589.00	43,191,450.00
3. Retirements and Repayments		18,650,000.00				37,760.00		18,687,760.00
4. Debt at End of Fiscal Year		120,835,000.00			8,238,036.00	1,113,522.00	150,279,432.00	280,465,990.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest		120,835,000.00			8,238,036.00	1,113,522.00	150,279,432.00	280,465,990.00
7. Current Portion P&I - Due within 1 year		9,858,744.00						9,858,744.00
8. Interest Paid during current fiscal year		6,696,356.00						6,696,356.00

(PRINCIPAL AMOUNTS ONLY)

**PROPRIETARY FUNDS**

	Short-Term Borrowing	General Obligation Bonds/Notes	Authority Building Obligations	Other Long-Term Debt	Other Post- Employment Benefits (OPEB)	Compensated Absences	Net Pension Liability	Total
1. Debt at Beginning of Fiscal Year							3,270,157.00	3,270,157.00
2. Additional Debt Incurred During Year							473,411.00	473,411.00
3. Retirements and Repayments								
4. Debt at End of Fiscal Year							3,743,568.00	3,743,568.00
5. Accreted Interest at End Of Fiscal Year								
6. Total Debt and Accreted Interest							3,743,568.00	3,743,568.00
7. Current Portion P&I - Due within 1 year								
8. Interest Paid during current fiscal year								

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Total Principal and Interest Payments Made by Your School - All Funds

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)	Misc Other Uses (990)
5110	10	General Fund					
5110	20	Special Revenue Funds					
5110	30	Capital Projects Funds					
5110	40	Debt Service Fund	3,090,000.00		6,393,602.16	9,483,602.16	
5110	90	Permanent Fund					
5120	10	General Fund					
5120	20	Special Revenue Funds					
5120	30	Capital Projects Funds					
5120	40	Debt Service Fund	15,862,754.00			15,862,754.00	
Total Debt Payments - Governmental Funds			\$18,952,754.00		\$6,393,602.16	\$25,346,356.16	

Function	Fund		Principal (910)	Principal (920)	Interest (830)	Total (Principal +Interest)
5110	50	Enterprise Fund				
5110	60	Internal Service Fund				
5120	50	Enterprise Fund				
5120	60	Internal Service Fund				
Total Debt Payments - Proprietary Funds						

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Printed 10/24/2017 1:51:25 PM

**Debt Details**  
**Governmental Funds/ Activities**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
General Obligation Bonds/Notes – CIB	10/2017		10,000,000.00		10,000,000.00	351,005.00	
General Obligation Bonds/Notes – CIB	10/2016		14,450,000.00	65,000.00	14,385,000.00	669,050.00	157,096.00
General Obligation Bonds/Notes – CIB	10/2015	2,665,000.00		655,000.00	2,010,000.00	695,200.00	45,767.00
General Obligation Bonds/Notes – CIB	10/2014	3,515,000.00		470,000.00	3,045,000.00	543,768.00	73,168.00
General Obligation Bonds/Notes – CIB	10/2013	9,765,000.00		185,000.00	9,580,000.00	417,474.00	234,324.00
General Obligation Bonds/Notes – CIB	10/2012	3,140,000.00		1,545,000.00	1,595,000.00	1,618,925.00	71,025.00
General Obligation Bonds/Notes – CIB	10/2010	80,290,000.00		70,000.00	80,220,000.00	5,563,322.00	5,491,579.00
General Obligation Bonds/Notes – CIB	10/2007	15,660,000.00		15,660,000.00			623,397.00
Compensated Absences		1,151,282.00		37,760.00	1,113,522.00		
Other Post-Employment Benefits (OPEB)		6,646,175.00	1,591,861.00		8,238,036.00		
Net Pension Liability		133,129,843.00	17,149,589.00		150,279,432.00		
<b>Totals for Debt Entered:</b>		<b>\$255,962,300.00</b>	<b>\$43,191,450.00</b>	<b>\$18,687,760.00</b>	<b>\$280,465,990.00</b>	<b>\$9,858,744.00</b>	<b>\$6,696,356.00</b>

**Bond Details**  
**Proprietary Funds**

Debt Category	Debt Issue Date (MM/YYYY)	Principal Amounts Only				Current Portion Due Within One Year (Principal and Interest)	Interest Paid During Fiscal Year
		Debt at Beginning of Fiscal Year	Additions	Reductions / Repayments	Debt at End of Fiscal Year		
Net Pension Liability		3,270,157.00	473,411.00		3,743,568.00		
<b>Totals for Debt Entered:</b>		<b>\$3,270,157.00</b>	<b>\$473,411.00</b>		<b>\$3,743,568.00</b>		

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General Fund (10)

Section 1: Tuition/Purchased Services as Reported within Expenditure Detail	Amount
Tuition Reported in General Fund Expenditures 1000-560	9,035,946.95
Purchased Services in General Fund Expenditures 1000-594 and 1000-597	1,812.25
<b>Section 1 Total</b>	<b>\$9,037,759.20</b>

Section 2: Tuition Paid to Institution Types During Fiscal Year	Tuition Paid For Nonspecial Education	Tuition Paid For Special Education	Total
1 1306 Institutions			
2 Institutionalized Children's Programs			
3 Juveniles Incarcerated in Adult Facilities			
4 Residential Treatment Facilities			
5 Other Local Education Agencies	72,459.10	1,628,328.46	1,700,787.56
6 Brick and Mortar Charter Schools			
7 Cyber Charter Schools	897,063.50	462,891.50	1,359,955.00
8 Career and Technology Centers	5,275,311.44		5,275,311.44
9 Approved Private Schools			
10 PA Chartered Schools for the Deaf and Blind		281,698.51	281,698.51
11 Private Residential Rehabilitative Institutions	417,834.44		417,834.44
12 Juvenile Detention Centers	360.00		360.00
13 Special Program Jointures			
14 Other Tuition Not Included Elsewhere In This Section		1,812.25	1,812.25
<b>Section 2 Total</b>	<b>\$6,663,028.48</b>	<b>\$2,374,730.72</b>	<b>\$9,037,759.20</b>

1 .	<u>Student Transportation Services for Educational Field Trips</u>	21,129.71
2 .	<u>Student Transportation Services for Student Activities</u>	144,788.61
3 .	<u>Rental of Vehicles for Student Transportation Services</u>	
4 .	<u>Capital Reserve Funds</u>	

Include only district-owned transportation expenditures paid from State or local money.  
DO NOT include federal expenditures or payments to contract service providers.  
Contracted transportation services should not be recorded on this schedule.

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Food Service / Cafeteria Operations Fund (51)

3000 Operation of Non-Instructional Services

Total

100	<u>Personnel Services – Salaries</u>	
100	Personnel Services – Salaries	1,081,362.00
Total Personnel Services – Salaries		\$1,081,362.00
200	<u>Personnel Services – Employee Benefits</u>	
210	Group Insurance – Contracted Provider	83,327.73
220	Social Security Contributions	82,073.07
230	PSERS Retirement Contributions	350,880.03
250	Unemployment Compensation	1,596.54
260	Workers’ Compensation	7,845.50
270	Group Insurance – Self-Insurance	2,232.18
Total Personnel Services – Employee Benefits		\$527,955.05
Total 3000 Operation of Non-Instructional Services		\$1,609,317.05



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Food Service / Cafeteria Operations Fund (51)

3100 Food Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services – Salaries</u>				
100 Personnel Services – Salaries				1,081,362.00
Total Personnel Services – Salaries				\$1,081,362.00
200 <u>Personnel Services – Employee Benefits</u>				
210 Group Insurance – Contracted Provider				83,327.73
220 Social Security Contributions				82,073.07
230 PSERS Retirement Contributions				350,880.03
250 Unemployment Compensation				1,596.54
260 Workers' Compensation				7,845.50
270 Group Insurance – Self-Insurance				2,232.18
Total Personnel Services – Employee Benefits				\$527,955.05
Total 3100 Food Services				\$1,609,317.05

	<u>Food Service(51)</u>	<u>Child Care Operations(52)</u>	<u>Other Enterprise(58)</u>	<u>Internal Service(60)</u>	<u>Total</u>
<b>3000 <u>Operation of Non-Instructional Services</u></b>					
3100 Food Services	1,609,317.05				1,609,317.05
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,609,317.05</b>				<b>\$1,609,317.05</b>
<b>TOTAL ACTUAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,609,317.05</b>				<b>\$1,609,317.05</b>