

Presentation Date: October 28, 2025

Elizabethtown Area School District



Every Student Graduates Ready to Live,
Learn, and Thrive in a Global Community.

Financial Presentation

**25-26 Update
Cash Flow**

Presented by:

Tom Strickler

Chief Financial & Operations Officer



Alignment to Board Goals

Goal 1:

Create a 5-year financial plan to include all operations and education including renovation and instruction.

Goal 2:

Promote and support broad opportunities and flexibility for individual learning while complying with core standards.

Goal 3:

Identify and remove barriers to help students grow educationally, emotionally, and socially and for staff to thrive and succeed.



Alignment to Pillars

Pillar 1: Student Learning

Pillar 2: Student Readiness

Pillar 3: Engaged, Well Rounded Students

Pillar 4: Well Being

Pillar 5: Effective Adults

Pillar 6: Community Connections

Pillar 7: Effective Systems

*Pillars highlighted in **GREEN** are relevant to the presentation*

EASD School Board
October Finance Presentation



Agenda

- ❖ ***PA & Federal Updates***
- ❖ ***2024-2025 Update***
- ❖ ***2025-2026 Year To Date***
- ❖ ***2025-2026 Cash Flow***



***PA & Federal
Updates***

PA 25-26 - No Budget



To: Business Managers and Superintendents impacted by October PlanCon payments

As of today, the Pennsylvania General Assembly has not yet passed a 2025-26 Budget, and the Governor continues to negotiate with leaders in both the House and Senate to finalize the budget for the current fiscal year.

Since July 1, 2025, the Department has been able to process PlanCon payments during this budget impasse due to bond proceeds remaining from the 2021 bond issuance. However, those proceeds have been exhausted, and there is no available appropriated funding until a 2025-26 Budget is enacted by the General Assembly. **Therefore, beginning with the October PlanCon reimbursements, the Department is prohibited from making further payments.**

Payments will be made upon enactment of the 2025-26 Budget.

Thank you.

Division of School Facilities
Bureau of Financial Operations | Pennsylvania Department of Education
607 South Drive | Harrisburg, PA 17120

www.education.pa.gov

Received October 23, 2025

Federal 25-26 - No Budget



Federal Funding for October 2025 Meal Reimbursements

Pennsylvania/PDE/School Nutrition

Dear Sponsor of the Child Nutrition Programs,

As you are likely aware, the federal shutdown continues; however, the Pennsylvania Department of Education, Bureau of Food and Nutrition, has received federal funding that **will allow us to pay sponsors for October meals** as usual.

Thank you.

Received October 23, 2025

Federal 25-26 - No Budget



From: RA-EDPDE-CNP_NOREPLY@PA.GOV <RA-EDPDE-CNP_NOREPLY@pa.gov>

Date: Mon, Oct 27, 2025 at 2:23 PM

Subject: Federal Shutdown Furloughs and the SNP

PDE, BFN has received several questions regarding how to handle applications from households experiencing **furlough due to the federal government shutdown**. While USDA has not issued any guidance for the current shutdown, during a previous federal shutdown, the following information was provided to State Agencies:

Q. Can households of furloughed employees be approved for free or reduced price school meal benefits? Should they be removed from the program when the furlough is over?

A. The income eligibility guidelines for free and reduced price school meals are based on annual income. While there is no prohibition on households with furloughed employees applying for benefits during a furlough, school food authorities (SFAs) should manage the application process in a manner which reflects their unique circumstances. During the furlough period, these households may not have information on the duration of the furlough or its ultimate impact on household income. Therefore, it is reasonable for SFAs to remind households that free or reduced price eligibility is intended to reflect actual annual income. School districts should urge any families who are approved for free or reduced-price meals based on their reduced income during a furlough period to terminate their free/reduced price status should the economic hardship they had anticipated due to the furlough be remedied by a return to work and/or restoration of pay for the furlough period.

In addition, families should be made aware that if they are selected for verification later in the school year, they will be required to produce documentation of *actual* income for the application month. School districts may choose to verify applications “for cause” if they have specific information indicating that the information on the application is not accurate.

Questions regarding this topic may be sent to RA-NSLP@pa.gov.



2024-2025 Update

2024-2025 AUDIT



Sign in

[Audit search](#) ▾

[Audit submission](#) ▾

[Data](#) ▾

[Updates & News](#) ▾

[Policy & Compliance](#) ▾

[Contacts](#) ▾

OMB# 3090-0330
EXP: 09/30/2026

[Home](#) > [Compliance supplements](#)

Compliance supplements

These guides from the Office of Management and Budget (OMB) are meant to help auditors complete the single audit process. They include the Federal Agency Single Audit, Key Management Liaison, and Program Contacts in the appendices.

- [2024 Compliance Supplement](#)
- [2023 Compliance Supplement](#)
- [2022 Compliance Supplement](#)
- [2021 Compliance Supplement](#)
- [2020 Compliance Supplement](#)

FUND BALANCE



| FUND BALANCE | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 | 23-24 | 24-25 - UNAUDITED |
|---------------------------|-------------|-------------|-------------|--------------|-------------|-------------|--------------|-------------|--------------|--------------|--------------|----------------------|
| General Fund | \$5,526,037 | \$5,564,185 | \$6,665,781 | \$6,712,370 | \$4,873,437 | \$6,561,801 | \$7,614,926 | \$9,598,730 | \$11,798,143 | \$16,296,627 | \$11,220,876 | \$5,700,000 |
| Capital Projects | \$3,048,569 | \$3,048,569 | \$2,695,524 | \$15,596,676 | \$5,520,677 | \$4,295,396 | \$12,812,807 | \$8,512,308 | \$8,244,520 | \$8,610,819 | \$21,702,553 | \$23,700,000 |
| Food Service | \$1,130,018 | \$1,191,030 | \$1,050,175 | \$1,263,645 | \$1,579,132 | \$1,494,198 | \$1,596,900 | \$1,368,793 | \$340,030 | \$120,517 | \$314,931 | \$500,000 |
| Internal Service (Health) | \$1,687,521 | \$1,032,581 | \$367,479 | \$782,168 | \$1,378,049 | \$1,534,644 | \$1,958,775 | \$1,370,733 | \$446,804 | \$172,280 | \$186,344 | \$200,000 |



2025-2026
YTD Update

2025-2026 REVENUE July - September



| | 23/24 | 24/25 | 25/26 |
|--------------|----------------------|----------------------|----------------------|
| Local | \$ 41,040,734 | \$ 42,138,308 | \$ 43,872,617 |
| State | \$ 2,473,142 | \$ 4,758,019 | \$ 563,295 |
| Federal | \$ 323,159 | \$ 222,275 | \$ 1,279 |
| TOTAL | \$ 43,837,035 | \$ 47,118,602 | \$ 44,437,191 |

2025 - 2026 Unanticipated Expenses



| | EASD Staff | Parts | Contractors | TOTALS |
|--------------|-----------------|-----------------|------------------|------------------|
| July | \$6,730 | \$3,829 | \$12,562 | \$23,121 |
| August | \$6,197 | \$12,775 | \$90,281 | \$109,253 |
| September | \$3,264 | \$18,391 | \$23,909 | \$45,564 |
| October | | | | \$0 |
| November | | | | \$0 |
| December | | | | \$0 |
| January | | | | \$0 |
| February | | | | \$0 |
| March | | | | \$0 |
| April | | | | \$0 |
| May | | | | \$0 |
| June | | | | \$0 |
| TOTAL | \$16,190 | \$34,996 | \$126,752 | \$177,938 |

SEPTEMBER, 2025 - CSIU



| Account | Description | Current Budget | PTD Exp/Rev | YTD Exp/Rev | YTD Outstanding Enc | Balance | YTD% Used |
|----------------|-------------------------|----------------|----------------|----------------|---------------------|----------------|-----------|
| Fund 10 Totals | Total Expenditure | \$73,500,421 | \$6,229,185 | \$12,892,536 | \$74,091 | \$60,533,795 | 17.64 |
| | Total Other Expenditure | \$8,595,536 | \$0 | \$1,535,263 | \$0 | \$7,060,274 | 17.86 |
| | Total Revenue | (\$80,614,268) | (\$21,861,305) | (\$44,437,192) | \$0 | (\$36,177,076) | 55.12 |
| | Total Other Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00 |
| | | \$1,481,689 | (\$15,632,120) | (\$30,009,394) | \$74,091 | \$31,416,992 | |



2025-2026

Cash Flow

2023-2024



| | July | August | Sept | Oct | Nov | Dec | Jan | Feb | Totals |
|--------------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| Local | \$17,728,443 | \$18,599,588 | \$4,712,704 | \$1,977,820 | \$1,886,024 | \$1,221,116 | \$1,313,499 | \$1,742,881 | \$49,182,075 |
| State | (\$2,069,514) | \$2,809,673 | \$1,732,984 | \$2,666,206 | \$670,101 | \$3,436,484 | \$431,752 | \$1,969,865 | \$11,647,551 |
| Fed | (\$222,735) | \$487,156 | \$58,739 | \$58,739 | \$63,662 | \$58,149 | \$58,739 | \$421,530 | \$983,979 |
| | \$15,436,194 | \$21,896,417 | \$6,504,427 | \$4,702,765 | \$2,619,787 | \$4,715,749 | \$1,803,990 | \$4,134,276 | \$61,813,605 |
| Expenses | \$2,467,211 | \$5,176,294 | \$7,056,494 | \$5,894,381 | \$9,588,392 | \$4,895,808 | \$6,654,203 | 8986798 | \$50,719,581 |
| TOTAL | \$12,968,983 | \$16,720,123 | (\$552,067) | (\$1,191,616) | (\$6,968,605) | (\$180,059) | (\$4,850,213) | (\$4,852,522) | \$11,094,024 |
| TOTALw/out PA | \$15,038,497 | \$13,910,450 | (\$2,285,051) | (\$3,857,822) | (\$7,638,706) | (\$3,616,543) | (\$5,281,965) | (\$6,822,387) | |
| Remaining w/out PA | \$15,038,497 | \$28,948,947 | \$26,663,896 | \$22,806,074 | \$15,167,368 | \$11,550,825 | \$6,268,860 | (\$553,527) | |

23-24

Revenue \$43,837,038
Expenses \$14,699,999

25-26

Revenue \$44,437,192
Expenses \$14,427,799

2024-2025



July-Feb
Totals

| | July | August | Sept | Oct | Nov | Dec | Jan | Feb | July-Feb Totals |
|-----------------------|--------------------|---------------------|---------------------|---------------|---------------|--------------------|---------------|---------------|--------------------|
| Local | \$6,078,041 | \$14,965,469 | \$21,163,921 | \$2,220,926 | \$2,607,707 | \$1,351,652 | \$1,631,902 | \$1,505,244 | \$51,524,862 |
| State | \$611,907 | \$2,538,333 | \$1,607,779 | \$2,564,509 | \$1,783,648 | \$3,401,218 | \$519,116 | \$1,993,448 | \$15,019,958 |
| Fed | \$60,602 | \$161,673 | \$0 | \$3,679 | \$0 | \$95,246 | \$43,827 | \$0 | \$365,027 |
| | \$6,750,550 | \$17,665,475 | \$22,771,700 | \$4,789,114 | \$4,391,355 | \$4,937,472 | \$2,194,845 | \$3,498,692 | \$66,999,203 |
| Expenses | \$1,920,276 | \$7,880,092 | \$5,662,641 | \$6,642,917 | \$8,546,956 | \$11,923,423 | \$8,922,630 | \$5,733,103 | \$57,232,038 |
| TOTAL | \$4,830,274 | \$9,785,383 | \$17,109,059 | (\$1,853,803) | (\$4,155,601) | (\$6,985,951) | (\$6,727,785) | (\$2,234,411) | \$9,767,165 |
| TOTALw/out PA | \$4,218,367 | \$7,247,050 | \$15,501,280 | (\$4,418,312) | (\$5,939,249) | (\$10,387,169) | (\$7,246,901) | (\$4,227,859) | |
| Remaining w/out PA | \$4,218,359 | \$11,465,409 | \$26,966,689 | \$22,548,377 | \$16,609,128 | \$6,221,959 | (\$1,024,942) | (\$5,252,801) | |

24-25

Revenue \$47,187,725
Expenses \$15,463,009

25-26

Revenue \$44,437,192
Expenses \$14,427,799



Questions?

For more information on this presentation, contact:

Tom Strickler

tom_strickler@etownschools.org

Our Mission:

Every Student Graduates
Ready to Live, Learn, and
Thrive in a Global Community