

MENAHGA PUBLIC SCHOOLS

216 Aspen Avenue SE, PO Box 160, Menahga, MN 56464

218-564-4141

"Home of the Braves"



MENAHGA SCHOOL BOARD REPORT

FINANCIAL SUMMARY as of September 30, 2026

Business Office Update

Eide Bailly is currently finalizing the FY2026 audit. A draft has been completed, and the final audit report will be presented at the November Board meeting.

Financial Overview

Through September 30, 2026, Menahga Public Schools reported a combined cash balance across all funds of \$5,804,046.58. The September monthly cash-flow report shows total receipts of \$1,741,551.82 and total disbursements of \$1,606,621.24, resulting in positive monthly cash flow of \$134,930.58. The September 30 bank balance reported was \$5,932,323.89.

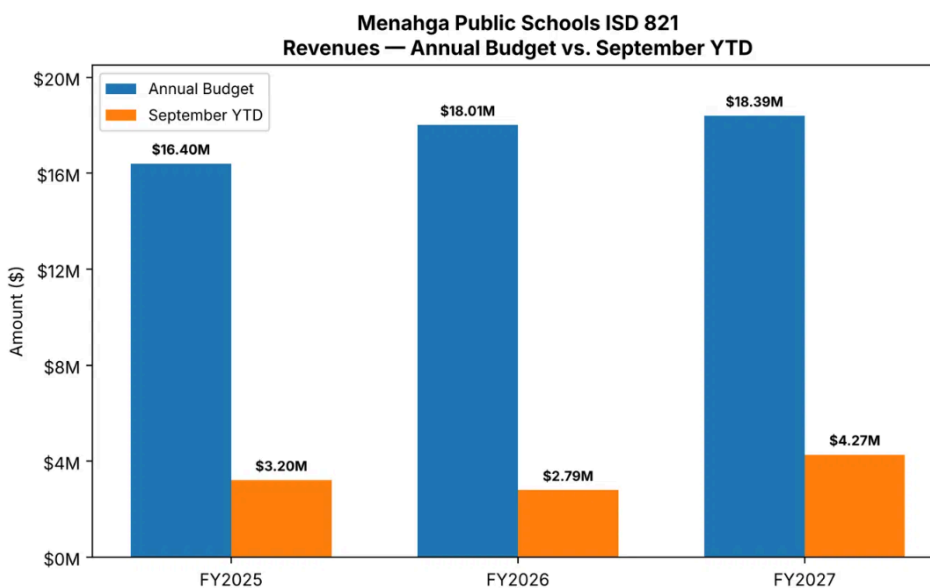
MENAHGA PUBLIC SCHOOLS ISD 821				
TREASURER'S REPORT				
MONTHLY CASH FLOW				
FOR THE MONTH OF SEPTEMBER 2026				
FUND	BEGINNING BALANCE	SEPTEMBER 2026 RECEIPTS	SEPTMEBER 2026 DISBURSEMENTS	SEPTEMBER 2026 BALANCE
01 - GENERAL FUND	4,401,830.98	1,627,585.14	1,553,344.13	4,476,071.99
02 - FOOD SERVICE FUND	268,229.25	1,913.14	27,950.85	242,191.54
04 - COMMUNITY SERVICES	-84,802.91	37,256.38	13,021.01	-60,567.54
07 - DEBT REDEMPTION	812,931.86	63,237.07	0.00	876,168.93
08 - TRUST FUND	54,465.91	171.95	0.00	54,637.86
20 - SELF INSURE DENTAL	64,894.81	294.59	7,213.59	57,975.81
21 - STUDENT ACTIVITIES	151,566.10	11,093.55	5,091.66	157,567.99
TOTAL	5,669,116.00	1,741,551.82	1,606,621.24	5,804,046.58
BANK ACCOUNTS				
COMMUNITY FIRST GENERAL	360,947.76			
COMMUNITY FIRST ACTIVITY	3,231.83			
PTMA	5,414,754.88			
MSDLAF	153,389.42			
SEPTEMBER 30, 2026 BANK BALANCE	5,932,323.89			

Revenue By Fund	Budget 2025	Budget 2026	Budget 2027	Received YTD	Remaining Budget	YTD Sept 2027	YTD Sept 2026	YTD Sept 2025	% of Budget Sept 2027	% of Budget Sept 2026	% of Budget Sept 2025
01	13,741,353	15,353,896	15,920,357	3,984,445	11,935,912	3,984,445	2,360,222	2,586,248	25.03%	15.37%	18.82%
02	987,772	987,772	913,792	16,526	897,266	16,526	17,055	31,438	1.81%	1.73%	3.18%
04	213,093	213,093	178,679	41,136	137,543	41,136	35,960	45,235	23.02%	16.88%	21.23%
07	1,331,896	1,331,896	1,260,477	205,522	1,054,955	205,522	356,808	509,150	16.31%	26.79%	38.23%
08	2,000	2,000	2,000	517	1,483	517	577	676	25.85%	28.83%	33.81%
20	0	0	22,320	891	21,429	891	11,907	9,162	3.99%		
21	122,787	118,929	94,161		94,161	22,793	5,287	22,806	24.21%	4.45%	18.57%
TOTAL REVENUE	16,398,901	18,007,586	18,391,786	4,249,038	14,142,748	4,271,830	2,787,816	3,204,715	23.23%	15.48%	19.54%

Expense By Fund	Budget 2025	Budget 2026	Budget 2027	Paid YTD	Remaining Budget	YTD Sept 2027	YTD Sept 2026	YTD Sept 2025	% of Budget Sept 2027	% of Budget Sept 2026	% of Budget Sept 2025
01	13,431,628	14,901,224	15,561,058	2,316,842	13,244,216	2,316,842	2,530,996	1,920,599	14.89%	16.99%	14.30%
02	1,061,726	1,061,726	1,028,431	42,492	985,939	42,492	114,084	48,451	4.13%	10.75%	4.56%
04	249,144	249,144	260,826	34,724	226,102	34,724	36,126	62,033	13.31%	14.50%	24.90%
07	1,307,275	1,307,275	1,341,025	183,250	1,157,775	183,250	199,325	216,375	13.66%	15.25%	16.55%
08	0	0	0	0	0	0	0	0	-	-	-
20	0	0	0	12,851	(12,851)	12,851	15,673	12,632	-	-	-
21	120,877	124,503	128,238	8,718	119,520	8,718	13,870	10,730	6.80%	11.14%	8.88%
TOTAL EXPENSE	16,170,651	17,643,872	18,319,578	2,598,876	15,720,702	2,598,876	2,910,074	2,270,820	14.19%	16.49%	14.04%

Revenue

Through September 30, 2026, the District has received \$4,271,830 in revenue, representing 23.23% of the \$18,391,786 FY2027 revenue budget. This leaves \$14,142,748 remaining to be received. The September financial summary shows revenue collections at 23.23% of budget, compared with 15.48% at the same point in FY2026 and 19.54% in FY2025. FY2027 revenue collections are ahead of the prior two years at this point in the fiscal year. This is due to the increased Menahga Online enrollment. The additional Menahga Online students were not included in the approved FY2026 budget in June. However, the amended budget that will go to the board late winter/early spring will include these students.



Expenses

Through September 30, 2026, the District has paid \$2,598,876 in expenses, representing 14.19% of the \$18,319,578 FY2027 expense budget. This leaves \$15,720,702 remaining in the annual expense budget. The September financial summary shows expenses at 14.19% of budget, compared with 16.49% at the same point in FY2026 and 14.04% in FY2025. The District will continue to monitor spending against the approved budget as the year progresses.

