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 October 31, 2026

Business Office Update

As October comes to a close, the Business Office has completed MDE reporting requirements for FY2026, including MARSS, Transportation, SEDRA, and the annual audit, officially closing last fiscal year . As FY26 is finalized, the office continuously monitors the current FY27 budget. The most significant change this year has been an enrollment increase of approximately 350 additional students to Menahga Online. The budget approved in June no longer accurately reflects the district's current enrollment or projected financial activity. The revised FY2027 budget on the agenda more accurately accounts for the increased enrollment and its associated revenues and expenditures. The typical spring budget revision will still occur, but the revised budget in November allows better financial monitoring, improved forecasting, and greater transparency for the School Board and district stakeholders.

Financial Overview

On October 31, 2026, Menahga Public Schools reported a combined cash balance across all funds of $6,527,728.19. The October monthly cash flow report shows total receipts of $2,857,528.01 and total disbursements of $2,129,279.05. The October 31 bank balance reported was $6,904,435.30.

Revenue By Fund	Budget 2025	Budget 2026	Budget 2027	Received YTD	Remaining Budget	YTD Oct 2027	YTD Oct 2026	YTD Oct 2025	% of Budget Oct 2027	% of Budget Oct 2026	% of Budget Oct 2025
01	13,741,353	15,353,896	15,920,357	6,235,960	9,684,397	6,235,960	3,583,797	3,329,811	39.17%	23.34%	24.23%
02	987,772	987,772	913,792	21,132	892,660	21,132	129,036	133,059	2.31%	13.06%	13.47%
04	213,093	213,093	178,679	50,406	128,273	50,406	43,157	51,162	28.21%	20.25%	24.01%
07	1,331,896	1,331,896	1,260,477	263,317	997,160	263,317	416,227	572,841	20.89%	31.25%	43.01%
08	2,000	2,000	2,000	701	1,299	701	766	890	35.05%	38.32%	44.52%
20	0	0	22,320	1,202	21,118	1,202	15,873	13,280	5.38%		
21	122,787	118,929	94,161	38,036	56,125	38,036	29,330	46,589	40.39%	24.66%	37.94%
TOTAL REVENUE	**16,398,901**	**18,007,586**	**18,391,786**	**6,610,753**	**11,781,033**	**6,610,753**	**4,218,185**	**4,147,633**	**35.94%**	**23.42%**	**25.29%**

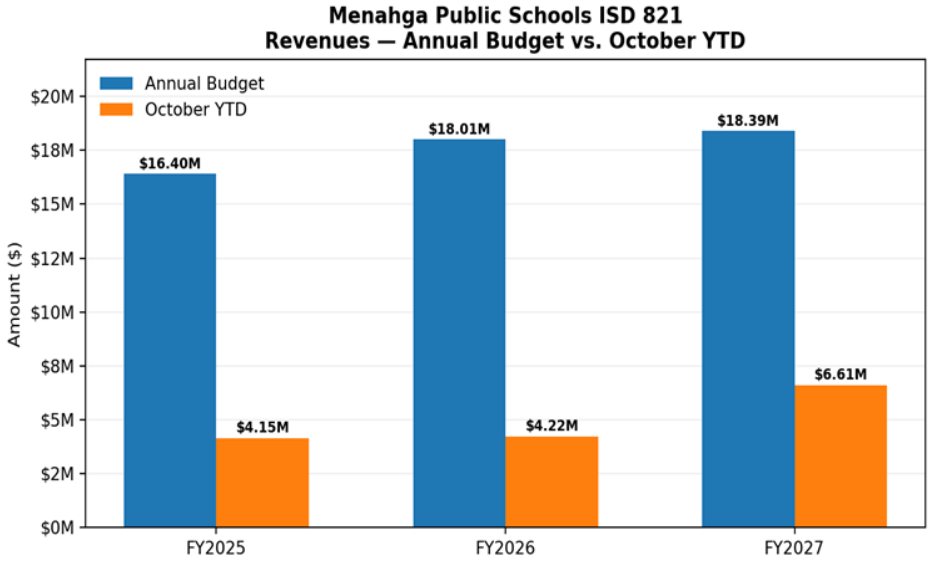
Expense By Fund	Budget 2025	Budget 2026	Budget 2027	Paid YTD	Remaining Budget	YTD Oct 2027	YTD Oct 2026	YTD Oct 2025	% of Budget Oct 2027	% of Budget Oct 2026	% of Budget Oct 2025
01	13,431,628	14,901,224	15,561,058	4,219,676	11,341,382	4,219,676	3,946,436	3,061,515	27.12%	26.48%	22.79%
02	1,061,726	1,061,726	1,028,431	196,029	832,402	196,029	221,596	158,750	19.06%	20.87%	14.95%
04	249,144	249,144	260,826	51,392	209,434	51,392	61,209	98,259	19.70%	24.57%	39.44%
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	15,354	15,354	15,354	21,834	19,038	-	-	-
21	120,877	124,503	128,238	22,396	105,842	22,396	31,023	25,863	17.46%	24.92%	21.40%
TOTAL EXPENSE	**16,170,651**	**17,643,872**	**18,319,578**	**4,688,098**	**13,631,480**	**4,688,098**	**4,481,424**	**3,579,800**	**25.59%**	**25.40%**	**22.14%**

MENAHGA PUBLIC SCHOOLS ISD 821
TREASURER'S REPORT
MONTHLY CASH FLOW
FOR THE MONTH OF October 2026

FUND	BEGINNING BALANCE	OCTOBER 2026 RECEIPTS	OCTOBER 2026 DISBURSEMENTS	OCTOBER 2026 BALANCE
01 - GENERAL FUND	4,534,022.80	2,766,700.88	1,991,388.14	5,309,335.54
02 - FOOD SERVICE FUND	179,716.66	4,110.38	103,262.48	80,564.56
04 - COMMUNITY SERVICES	-60,567.54	9,324.67	15,848.60	-67,091.47
07 - DEBT REDEMPTION	876,168.93	57,794.73	0.00	933,963.66
08 - TRUST FUND	54,637.86	184.02		54,821.88
20 - SELF INSURE DENTAL	57,975.81	310.75	2,503.56	55,783.00
21 - STUDENT ACTIVITIES	157,524.71	19,102.58	16,276.27	160,351.02
TOTAL	**5,799,479.23**	**2,857,528.01**	**2,129,279.05**	**6,527,728.19**
BANK ACCOUNTS				
COMMUNITY FIRST GENERAL	779,978.20			
COMMUNITY FIRST ACTIVITY	1,815.40			
PTMA	5,967,916.82			
MSDLAF	154,724.88			
OCTOBER 31, 2026 BANK BALANCE	**6,904,435.30**			

Revenue

Through October 31, 2026, the District has received $6,610,753 in revenue, representing 35.94% of the $18,391,786 FY2027 revenue budget. This leaves $11,781,033 remaining to be received. The October financial summary shows revenue collections at 35.94% of budget, compared with 23.42% at the same point in FY2026 and 25.29% in FY2025. FY2027 revenue collections are ahead of the prior two years at this point in the fiscal year. This is due in part to the increased Menahga Online enrollment.



Expenses

Through October 31, 2026, the District has paid $4,688,098 in expenses, representing 25.59% of the $18,319,578 FY2027 expense budget. This leaves $13,631,480.71 remaining in the annual expense budget, as reported in the October financial summary. The October financial summary shows expenses at 25.59% of budget, compared with 25.40% at the same point in FY2026 and 22.14% in FY2025. The District will continue to monitor spending against the approved budget as the year progresses.

