

MENAHGA PUBLIC SCHOOLS

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

"Home of the Braves"



August 18, 2025

To: Menahga School Board
Jay Kjos, Superintendent

From: Heidi Hagen, Business Manager

Re: July 2025 Treasurer Report

As of July 2025, the school district's general fund revenue accounts for 5.5% of the total budget, with current year receipts surpassing those of previous years. However, the finalization of property tax entries and adjustments, in conjunction with the year-end FY25 audit, is causing the noted revenue variance.

Expenses in the general fund currently stand at 3.8% of the approved budget, aligning with planned budgets and projects for the first month of the fiscal year. Variances in benefits, purchased services, and equipment expenses compared to previous years are primarily due to timing differences in payments, such as unemployment for summer term benefits and workers' compensation premium. Additionally, the timing of payments for property insurance premiums and fees for services to School Management Services contributes to the variance. The higher equipment expenses this year compared to previous years are a result of the planned and completed fleet refresh and replacement of district copiers.

In July 2025, Food Service revenues stand at 1.6% of the projected annual revenue, exceeding previous years for the same period, attributed to receipts for commodities. The minimal food service expenses for the year are due to the summer period, with an expected ramp-up in August to prepare for the school year.

Community Education revenues are normal for this time of the year, awaiting the start of the school year for programs to commence. Community education expenses remain like previous years and include wages for summer recreation program coordinators.

The revenue and expenses of the Debt Service Fund are highly regulated by state statute and follow the district's approved levy funding and bond payment schedules. Variations in the revenue received in July 2025 compared to prior years are due to the finalization of FY25 financials and year-end reconciliation, which will be completed in the coming weeks.

The revenue and expense of the Internal Service Fund are based on the district's self-insured dental benefit plan.



The Mission of Menahga School District #821 is to chart a course that honors the past and envisions the future.

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