

MENAHGA PUBLIC SCHOOLS

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

"Home of the Braves"



July 21, 2025

To: Menahga School Board
Jay Kjos, Superintendent

From: Heidi Hagen, Business Manager

Re: June 2025 Treasurer Report

As of June 2025, the school district's general fund revenue currently represents 95.7% of the overall budget, although it is preliminary as it awaits the end-of-year reconciliation of state and federal aid as well as property taxes, which will be carried out during the fiscal year end audit. Local revenues have exceeded the budgeted revenue by \$77K due to an increase in student fund activities and donations.

Expenses in the general fund are currently at 98.4% of the approved budget revision. Preliminary year-end accounts payable indicate that total expenses may slightly exceed the overall general fund budget once the audit is finalized.

As of June 2025, the Food Service revenues stand at 94% of the projected annual revenue, resulting in revenues being under budget. This can be attributed to a decrease in free and reduced numbers as well as lower student participation. The Community Education revenues for the year are also currently below the budgeted amount. This shortfall is primarily due to the state aid metering for ECFE and School Readiness programs, as well as levy revenue, which will all be allocated through the year-end audit process.

The food service expenses for the year decreased and came in under budget at 81.3% of the revised budgeted amount. This reduction in expenses can be attributed to lower spending on food and milk. On the other hand, Community Education funds have increased, which is linked to a rise in salaries, wages, and benefits. This increase is a result of the addition of a school readiness teacher and paraprofessional support. Preliminary data indicates that Community Education expenditures are surpassing the revised budget, and if current trends continue, they will result in being over budget. However, year-end adjustments to allocate salaries and benefits to the general fund are yet to be completed.

The Debt Service Fund's revenue and expenses are highly regulated by state statute and follow the district's approved levy funding and bond payment schedules.

The Internal Service fund revenue and expense is 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.

Jay Kjos, Superintendent

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