

Jenison Public Schools  
Statement of Cash Receipts & Disbursements  
May 31, 2026

Beginning Balance, 4/30/26	18,253,146
Cash Receipts	
Local	764,322
State	7,112,680
Federal	592,267
Total Cash Receipts	<u>8,469,270</u>
Disbursements	
Payroll (5/1, 5/15, 5/29)	6,870,979
Bill Payments	2,038,547
Total Disbursements	<u>8,909,526</u>
Ending Balance, 5/31/26	<u>17,812,891</u>

Investments	
Investment Savings - MILAF	17,074,280
Investment Checking - Macatawa	738,611
	<u>17,812,891</u>

Receipt reconciliation	
Receipts	526,082
Interfund transfers in	2,563
Online payments:	
ECC programs	81,674
Box office sales	1,374
Athletics	14,981
Misc (field trips, band, camp, fundraisers, etc)	13,839
State of Michigan state aid	7,112,680
State and federal grants	404,933
Food claim	187,334
Act 18 payment	0
Enhancement millage	415
JIA program	66,720
Interest income	56,675
Receipts per above	<u>8,469,270</u>

Bill payment reconciliation	
Disbursements	587,570
Interfund transfers out	331,382
Purchasing card	83,928
Contracted staff/substitutes	457,302
Health insurance	578,364
Early retirement incentive	0
JIA program	0
Energy bond debt payment	0
Bill payments per above	<u>2,038,547</u>

**Jenison Public Schools  
Actual to Budget Summary  
May 31, 2026**

	2025/26			2024/25		
	Budget	FYTD Actual	% of Budget	Budget	FYTD Actual	% of Budget
Local	7,699,000	7,257,797	94.3	7,334,300	7,395,272	100.8
State	66,376,340	52,161,530	78.6	67,503,737	50,827,232	75.3
Federal	1,443,000	913,301	63.3	1,743,795	1,201,945	68.9
Interdistrict Sources	8,565,000	8,390,629	98.0	8,626,131	7,642,544	88.6
Other Financing Sources	220,000	284,227	129.2	154,000	154,007	100.0
<b>Revenues</b>	<b>84,303,340</b>	<b>69,007,484</b>	<b>81.9</b>	<b>85,361,963</b>	<b>67,221,001</b>	<b>78.7</b>
Basic Programs	41,967,278	35,101,748	83.6	39,802,826	32,741,925	82.3
Added Needs	9,866,018	8,271,935	83.8	10,008,475	8,079,643	80.7
Pupil Services	5,902,386	5,076,866	86.0	5,768,449	4,772,247	82.7
Instructional Staff	4,208,219	3,357,271	79.8	4,314,993	3,747,522	86.8
General Administration	845,330	721,137	85.3	887,225	724,142	81.6
School Administration	5,721,365	5,016,199	87.7	5,364,954	4,749,785	88.5
Business	921,518	891,543	96.7	850,345	774,466	91.1
Operations & Maintenance	6,419,597	6,354,074	99.0	6,417,018	5,849,972	91.2
Transportation	2,355,633	1,875,525	79.6	2,359,914	2,144,736	90.9
Central	2,287,096	2,194,156	95.9	2,321,569	2,088,783	90.0
Supporting Services	2,656,017	2,433,541	91.6	2,549,800	2,412,034	94.6
Community Services	3,549,765	2,934,014	82.7	3,401,166	3,157,641	92.8
Capital Outlay, Debt Service	432,376	485,193	112.2	577,688	554,207	95.9
Other Financing Uses	250,000	-	-	700,000	-	-
<b>Expenditures</b>	<b>87,382,598</b>	<b>74,713,204</b>	<b>85.5</b>	<b>85,324,422</b>	<b>71,797,103</b>	<b>84.1</b>
<b>Net Change</b>	<b>(3,079,258)</b>	<b>(5,705,720)</b>		<b>37,541</b>	<b>(4,576,101)</b>	

**Jenison Public Schools**  
**Actual to Budget by Object**  
**May 31, 2026**

	<b>Budget</b>	<b>FYTD Actual</b>	<b>% of Budget</b>
<b>Basic Programs</b>			
Salaries	22,267,760	18,317,199	82.3
Benefits	15,322,922	12,792,297	83.5
Purchased Services	2,968,218	3,051,541	102.8
Supplies & Other	1,151,764	740,246	64.3
Capital Outlay	256,614	200,464	78.1
<b>Total</b>	<b>41,967,278</b>	<b>35,101,748</b>	<b>83.6</b>
<b>Added Needs</b>			
Salaries	5,621,735	4,649,153	82.7
Benefits	3,635,070	3,085,694	84.9
Purchased Services	423,505	223,612	52.8
Supplies & Other	148,577	287,744	193.7
Capital Outlay	37,131	25,731	69.3
<b>Total</b>	<b>9,866,018</b>	<b>8,271,935</b>	<b>83.8</b>
<b>Pupil Services</b>			
Salaries	3,495,733	2,950,711	84.4
Benefits	2,371,641	2,029,258	85.6
Purchased Services	10,785	81,597	756.6
Supplies & Other	24,227	15,300	63.2
Capital Outlay	-	-	-
<b>Total</b>	<b>5,902,386</b>	<b>5,076,866</b>	<b>86.0</b>
<b>Instructional Staff</b>			
Salaries	2,016,843	1,726,316	85.6
Benefits	1,303,977	1,165,044	89.3
Purchased Services	366,738	270,268	73.7
Supplies & Other	280,461	61,560	21.9
Capital Outlay	240,200	134,082	55.8
<b>Total</b>	<b>4,208,219</b>	<b>3,357,271</b>	<b>79.8</b>
<b>General Administration</b>			
Salaries	328,799	295,359	89.8
Benefits	278,831	275,860	98.9
Purchased Services	167,500	98,375	58.7
Supplies & Other	70,200	51,544	73.4
Capital Outlay	-	-	-
<b>Total</b>	<b>845,330</b>	<b>721,137</b>	<b>85.3</b>
<b>School Administration</b>			
Salaries	3,320,337	2,902,481	87.4
Benefits	2,199,209	1,994,144	90.7
Purchased Services	30,100	11,294	37.5
Supplies & Other	161,719	97,196	60.1
Capital Outlay	10,000	11,084	110.8
<b>Total</b>	<b>5,721,365</b>	<b>5,016,199</b>	<b>87.7</b>

**Jenison Public Schools  
Actual to Budget by Object  
May 31, 2026**

	<b>Budget</b>	<b>FYTD Actual</b>	<b>% of Budget</b>
<b>Business</b>			
Salaries	471,481	437,747	92.8
Benefits	286,037	282,461	98.7
Purchased Services	125,500	132,388	105.5
Supplies & Other	38,500	38,947	101.2
Capital Outlay	-	-	-
<b>Total</b>	<b>921,518</b>	<b>891,543</b>	<b>96.7</b>
<b>Operations &amp; Maintenance</b>			
Salaries	778,473	706,159	90.7
Benefits	532,970	517,873	97.2
Purchased Services	3,499,620	3,719,247	106.3
Supplies & Other	1,405,750	1,270,832	90.4
Capital Outlay	202,784	139,963	69.0
<b>Total</b>	<b>6,419,597</b>	<b>6,354,074</b>	<b>99.0</b>
<b>Transportation</b>			
Salaries	985,556	946,406	96.0
Benefits	721,299	647,594	89.8
Purchased Services	75,000	73,248	97.7
Supplies & Other	293,778	208,278	70.9
Capital Outlay	280,000	-	-
<b>Total</b>	<b>2,355,633</b>	<b>1,875,525</b>	<b>79.6</b>
<b>Central</b>			
Salaries	1,018,364	941,947	92.5
Benefits	717,349	687,026	95.8
Purchased Services	424,133	351,125	82.8
Supplies & Other	77,250	36,131	46.8
Capital Outlay	50,000	177,927	355.9
<b>Total</b>	<b>2,287,096</b>	<b>2,194,156</b>	<b>95.9</b>
<b>Supporting Services</b>			
Salaries	733,344	661,151	90.2
Benefits	407,338	390,506	95.9
Purchased Services	951,380	949,623	99.8
Supplies & Other	311,700	273,328	87.7
Capital Outlay	252,255	158,933	63.0
<b>Total</b>	<b>2,656,017</b>	<b>2,433,541</b>	<b>91.6</b>
<b>Community Services</b>			
Salaries	1,026,829	892,564	86.9
Benefits	692,911	550,575	79.5
Purchased Services	1,552,423	1,318,009	84.9
Supplies & Other	118,402	87,014	73.5
Capital Outlay	159,200	85,852	53.9
<b>Total</b>	<b>3,549,765</b>	<b>2,934,014</b>	<b>82.7</b>
<b>Capital Outlay, Debt Service</b>	<b>432,376</b>	<b>485,193</b>	<b>112.2</b>
<b>Other Financing Uses</b>	<b>250,000</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>87,382,598</b>	<b>74,713,204</b>	<b>85.5</b>

**Jenison Public Schools  
Actual to Budget by Month  
May 31, 2026**

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	FYTD Actual	FYTD Budget	% of Budget
Local	695,031	783,696	3,627,296	397,315	308,408	181,763	194,333	268,242	262,548	266,747	272,418		7,257,797	7,057,417	102.8
State	4,251	2,055,031	1,317	5,517,208	7,198,382	6,637,858	5,910,858	6,111,724	6,113,746	5,837,165	6,773,989		52,161,530	60,844,978	85.7
Federal	-	14,805	2,400	34,067	1,244	14,614	-	422,228	201,717	-	222,225		913,301	1,322,750	69.0
Interdistrict Sources	12,277	297,201	478,229	3,926,378	40,523	9,740	65,350	46,566	30,195	3,021,555	462,614		8,390,629	7,851,250	106.9
Other Financing Sources	-	-	24,784	-	-	223,075	-	-	36,368	-	-		284,227	201,667	140.9
<b>Revenues</b>	<b>711,560</b>	<b>3,150,734</b>	<b>4,134,025</b>	<b>9,874,967</b>	<b>7,548,558</b>	<b>7,067,051</b>	<b>6,170,541</b>	<b>6,848,761</b>	<b>6,644,574</b>	<b>9,125,467</b>	<b>7,731,245</b>	<b>-</b>	<b>69,007,484</b>	<b>77,278,062</b>	<b>89.3</b>
Basic Programs	163,841	1,616,968	3,143,807	5,143,492	3,209,816	3,058,618	3,083,248	3,494,352	3,339,334	4,215,199	4,633,073		35,101,748	38,470,005	91.2
Added Needs	163	305,036	786,159	1,279,655	756,407	784,758	713,292	741,979	748,133	1,006,201	1,150,153		8,271,935	9,043,850	91.5
Pupil Services	707	212,967	467,479	702,686	494,746	465,613	476,520	471,739	493,408	571,218	719,783		5,076,866	5,410,521	93.8
Instructional Staff	199,544	276,765	385,270	420,164	273,658	286,794	247,593	250,296	274,717	400,554	341,917		3,357,271	3,857,534	87.0
General Administration	79,383	63,280	94,562	88,951	50,752	47,126	53,036	64,162	54,552	56,036	69,298		721,137	774,886	93.1
School Administration	187,171	339,280	477,094	664,785	452,990	440,849	443,265	436,793	443,793	458,579	671,601		5,016,199	5,244,585	95.6
Business	108,333	152,911	57,215	92,637	71,841	29,281	62,082	65,764	80,269	67,422	103,788		891,543	844,725	105.5
Operations & Maintenance	696,609	633,457	504,449	676,409	511,590	477,915	493,806	525,046	593,142	658,590	583,060		6,354,074	5,884,631	108.0
Transportation	77,977	62,086	193,808	244,891	194,718	167,363	161,071	175,344	157,420	195,334	245,514		1,875,525	2,159,330	86.9
Central	251,097	176,037	158,802	246,826	147,176	154,107	170,415	157,703	166,574	346,436	218,984		2,194,156	2,096,505	104.7
Supporting Services	259,823	197,928	230,161	445,434	151,184	151,843	128,010	137,013	247,625	177,758	306,762		2,433,541	2,434,682	100.0
Community Services	216,338	313,292	260,342	323,365	284,047	154,126	273,844	239,345	294,387	248,206	326,723		2,934,014	3,253,951	90.2
Capital Outlay, Debt Service	13,320	-	41,054	31,275	-	-	20,075	76,800	-	332,034	(29,365)		485,193	396,345	122.4
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-		-	229,167	-
<b>Expenditures</b>	<b>2,254,304</b>	<b>4,350,007</b>	<b>6,800,202</b>	<b>10,360,571</b>	<b>6,598,923</b>	<b>6,218,391</b>	<b>6,326,257</b>	<b>6,836,335</b>	<b>6,893,352</b>	<b>8,733,569</b>	<b>9,341,291</b>	<b>-</b>	<b>74,713,204</b>	<b>80,100,717</b>	<b>93.3</b>
<b>Net Change</b>	<b>(1,542,745)</b>	<b>(1,199,272)</b>	<b>(2,666,177)</b>	<b>(485,604)</b>	<b>949,634</b>	<b>848,660</b>	<b>(155,716)</b>	<b>12,426</b>	<b>(248,778)</b>	<b>391,898</b>	<b>(1,610,046)</b>	<b>-</b>	<b>(5,705,720)</b>	<b>(2,822,655)</b>	