

Jenison Public Schools
Statement of Cash Receipts & Disbursements
December 31, 2025

Beginning Balance, 11/30/25	18,302,368
Cash Receipts	
Local	298,379
State	7,615,786
Federal	196,218
Total Cash Receipts	<u>8,110,384</u>
Disbursements	
Payroll (12/12, 12/26)	4,717,438
Bill Payments	1,602,397
Total Disbursements	<u>6,319,835</u>
Ending Balance, 12/31/25	<u>20,092,917</u>

Investments	
Investment Savings - MILAF	19,836,796
Investment Checking - Macatawa	256,121
	<u>20,092,917</u>

Receipt reconciliation	
Receipts	90,884
Interfund transfers in	4,597
Online payments:	
ECC programs	70,302
Box office sales	3,128
Athletics	13,664
Misc (field trips, band, camp, fundraisers, etc)	0
State of Michigan state aid	7,615,786
State and federal grants	0
Food claim	196,218
Act 18 payment	0
Enhancement millage	20,288
JIA program	32,290
Interest income	63,227
Receipts per above	<u>8,110,384</u>

Bill payment reconciliation	
Disbursements	509,945
Interfund transfers out	130,206
Purchasing card	102,143
Contracted staff/substitutes	298,450
Health insurance	548,667
Early retirement incentive	12,985
JIA program	0
Energy bond debt payment	0
Bill payments per above	<u>1,602,397</u>

Jenison Public Schools
Actual to Budget Summary
December 31, 2025

	2025/26			2024/25		
	Budget	FYTD Actual	% of Budget	Budget	FYTD Actual	% of Budget
Local	7,699,000	5,993,509	77.8	7,334,300	5,874,503	80.1
State	66,376,340	21,414,047	32.3	67,503,737	20,150,106	29.9
Federal	1,443,000	67,131	4.7	1,743,795	380,327	21.8
Interdistrict Sources	8,565,000	4,764,349	55.6	8,626,131	4,400,014	51.0
Other Financing Sources	220,000	247,860	112.7	154,000	154,007	100.0
Revenues	84,303,340	32,486,895	38.5	85,361,963	30,958,958	36.3
Basic Programs	41,967,278	16,336,542	38.9	39,802,826	15,481,294	38.9
Added Needs	9,866,018	3,912,177	39.7	10,008,475	3,938,937	39.4
Pupil Services	5,902,386	2,344,199	39.7	5,768,449	2,257,983	39.1
Instructional Staff	4,208,219	1,842,194	43.8	4,314,993	2,114,412	49.0
General Administration	845,330	424,054	50.2	887,225	461,568	52.0
School Administration	5,721,365	2,562,168	44.8	5,364,954	2,402,089	44.8
Business	921,518	512,219	55.6	850,345	455,901	53.6
Operations & Maintenance	6,419,597	3,500,429	54.5	6,417,018	3,253,814	50.7
Transportation	2,355,633	940,842	39.9	2,359,914	1,038,267	44.0
Central	2,287,096	1,134,044	49.6	2,321,569	1,241,117	53.5
Supporting Services	2,656,017	1,436,372	54.1	2,549,800	1,430,698	56.1
Community Services	3,549,765	1,551,510	43.7	3,401,166	1,758,790	51.7
Capital Outlay, Debt Service	432,376	85,649	19.8	577,688	187,082	32.4
Other Financing Uses	250,000	-	-	700,000	-	-
Expenditures	87,382,598	36,582,399	41.9	85,324,422	36,021,953	42.2
Net Change	(3,079,258)	(4,095,504)		37,541	(5,062,995)	

Jenison Public Schools
Actual to Budget by Object
December 31, 2025

	Budget	FYTD Actual	% of Budget
Basic Programs			
Salaries	22,267,760	8,512,359	38.2
Benefits	15,322,922	5,885,920	38.4
Purchased Services	2,968,218	1,416,973	47.7
Supplies & Other	1,151,764	407,452	35.4
Capital Outlay	256,614	113,838	44.4
Total	41,967,278	16,336,542	38.9
Added Needs			
Salaries	5,621,735	2,191,452	39.0
Benefits	3,635,070	1,396,245	38.4
Purchased Services	423,505	31,503	7.4
Supplies & Other	148,577	277,872	187.0
Capital Outlay	37,131	15,107	40.7
Total	9,866,018	3,912,177	39.7
Pupil Services			
Salaries	3,495,733	1,387,248	39.7
Benefits	2,371,641	917,478	38.7
Purchased Services	10,785	26,430	245.1
Supplies & Other	24,227	13,042	53.8
Capital Outlay	-	-	-
Total	5,902,386	2,344,199	39.7
Instructional Staff			
Salaries	2,016,843	946,789	46.9
Benefits	1,303,977	639,598	49.0
Purchased Services	366,738	186,079	50.7
Supplies & Other	280,461	50,785	18.1
Capital Outlay	240,200	18,942	7.9
Total	4,208,219	1,842,194	43.8
General Administration			
Salaries	328,799	161,019	49.0
Benefits	278,831	159,522	57.2
Purchased Services	167,500	81,604	48.7
Supplies & Other	70,200	21,909	31.2
Capital Outlay	-	-	-
Total	845,330	424,054	50.2
School Administration			
Salaries	3,320,337	1,489,020	44.8
Benefits	2,199,209	1,017,106	46.2
Purchased Services	30,100	3,950	13.1
Supplies & Other	161,719	46,373	28.7
Capital Outlay	10,000	5,720	57.2
Total	5,721,365	2,562,168	44.8

Jenison Public Schools
Actual to Budget by Object
December 31, 2025

	Budget	FYTD Actual	% of Budget
Business			
Salaries	471,481	234,533	49.7
Benefits	286,037	148,725	52.0
Purchased Services	125,500	94,976	75.7
Supplies & Other	38,500	33,985	88.3
Capital Outlay	-	-	-
Total	921,518	512,219	55.6
Operations & Maintenance			
Salaries	778,473	364,706	46.8
Benefits	532,970	272,947	51.2
Purchased Services	3,499,620	2,213,186	63.2
Supplies & Other	1,405,750	585,322	41.6
Capital Outlay	202,784	64,267	31.7
Total	6,419,597	3,500,429	54.5
Transportation			
Salaries	985,556	454,009	46.1
Benefits	721,299	302,073	41.9
Purchased Services	75,000	58,426	77.9
Supplies & Other	293,778	126,334	43.0
Capital Outlay	280,000	-	-
Total	2,355,633	940,842	39.9
Central			
Salaries	1,018,364	506,389	49.7
Benefits	717,349	362,738	50.6
Purchased Services	424,133	238,092	56.1
Supplies & Other	77,250	26,953	34.9
Capital Outlay	50,000	(128)	(0.3)
Total	2,287,096	1,134,044	49.6
Supporting Services			
Salaries	733,344	380,588	51.9
Benefits	407,338	225,933	55.5
Purchased Services	951,380	541,895	57.0
Supplies & Other	311,700	184,522	59.2
Capital Outlay	252,255	103,434	41.0
Total	2,656,017	1,436,372	54.1
Community Services			
Salaries	1,026,829	450,352	43.9
Benefits	692,911	272,478	39.3
Purchased Services	1,552,423	747,157	48.1
Supplies & Other	118,402	43,450	36.7
Capital Outlay	159,200	38,073	23.9
Total	3,549,765	1,551,510	43.7
Capital Outlay, Debt Service	432,376	85,649	19.8
Other Financing Uses	250,000	-	-
Total Expenditures	87,382,598	36,582,399	41.9

Jenison Public Schools
Actual to Budget by Month
December 31, 2025

	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							5,993,509	3,849,500	155.7
State	4,251	2,055,031	1,317	5,517,208	7,198,382	6,637,858							21,414,047	33,188,170	64.5
Federal	-	14,805	2,400	34,067	1,244	14,614							67,131	721,500	9.3
Interdistrict Sources	12,277	297,201	478,229	3,926,378	40,523	9,740							4,764,349	4,282,500	111.3
Other Financing Sources	-	-	24,784	-	-	223,075							247,860	110,000	225.3
Revenues	711,560	3,150,734	4,134,025	9,874,967	7,548,558	7,067,051	-	-	-	-	-	-	32,486,895	42,151,670	77.1
Basic Programs	163,841	1,616,968	3,143,807	5,143,492	3,209,816	3,058,618							16,336,542	20,983,639	77.9
Added Needs	163	305,036	786,159	1,279,655	756,407	784,758							3,912,177	4,933,009	79.3
Pupil Services	707	212,967	467,479	702,686	494,746	465,613							2,344,199	2,951,193	79.4
Instructional Staff	199,544	276,765	385,270	420,164	273,658	286,794							1,842,194	2,104,110	87.6
General Administration	79,383	63,280	94,562	88,951	50,752	47,126							424,054	422,665	100.3
School Administration	187,171	339,280	477,094	664,785	452,990	440,849							2,562,168	2,860,683	89.6
Business	108,333	152,911	57,215	92,637	71,841	29,281							512,219	460,759	111.2
Operations & Maintenance	696,609	633,457	504,449	676,409	511,590	477,915							3,500,429	3,209,799	109.1
Transportation	77,977	62,086	193,808	244,891	194,718	167,363							940,842	1,177,817	79.9
Central	251,097	176,037	158,802	246,826	147,176	154,107							1,134,044	1,143,548	99.2
Supporting Services	259,823	197,928	230,161	445,434	151,184	151,843							1,436,372	1,328,009	108.2
Community Services	216,338	313,292	260,342	323,365	284,047	154,126							1,551,510	1,774,883	87.4
Capital Outlay, Debt Service	13,320	-	41,054	31,275	-	-							85,649	216,188	39.6
Other Financing Uses	-	-	-	-	-	-							-	125,000	-
Expenditures	2,254,304	4,350,007	6,800,202	10,360,571	6,598,923	6,218,391	-	-	-	-	-	-	36,582,399	43,691,302	83.7
Net Change	(1,542,745)	(1,199,272)	(2,666,177)	(485,604)	949,634	848,660	-	-	-	-	-	-	(4,095,504)	(1,539,632)	