

# *Plymouth-Canton Community Schools*

*FISCAL YEAR 2020 & \$&&*

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Amendment*



**PLYMOUTH-CANTON**  
COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.

*454 S. Harvey Street*

*Plymouth, MI 48170*

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# TABLE OF CONTENTS

	Page
<b>General Fund - Proposed Budget</b>	
Revenue	1
Expenditures	2
Summary of Amendments	3
Summary Detail	4
<b>Capital Projects Funds</b>	
Athletic Capital Improvement Fund	6
Bond Capital Improvement Funds	
2013 Bond Projects	7
2015 Bond Projects	8
2019 Bond Projects	9
2020 Bond Projects	10
Capital Improvement Fund	11
Technology Device Replacement Fund	12
Nichols Trust Fund	13
<b>Debt Retirement Fund</b>	15
<b>Internal Service Fund</b>	17
<b>Special Revenue Funds</b>	
Act 18 Center Program Fund	19
Community Services Fund	20
Food Service Fund	21
Funded Projects Fund	22
Funded Project Funds (Grants)	23
Student Activity Fund	21

## *GENERAL FUND*

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**PLYMOUTH-CANTON**  
COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
GENERAL FUND BUDGET AMENDMENT #1  
FISCAL YEAR 2021-2022**

	AMENDMENTS			
	<u>PRIOR YEAR</u>	<u>ORIGINAL</u>	<u>Total</u>	<u>AMENDED</u>
	<u>ACTUAL</u>	<u>BUDGET</u>	<u>Amendments</u>	<u>BUDGET</u>
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
Property taxes	\$ 29,573,105	\$ 30,923,421	\$ (84,821)	\$ 30,838,600
Interest	25,464	28,668	\$ (24,668)	4,000
Student activity revenue	966,811	1,004,335	\$ -	1,004,335
Rental income	123,408	206,761	\$ -	206,761
Other local sources	394,411	665,184	\$ 1,219	666,403
Student tuition	404,365	4,485	\$ 315	4,800
Medicaid - Fee for Service	740,846	799,686	\$ -	799,686
Insurance Reimbursement	115,000	19,000	\$ -	19,000
Sale of assets	1,317	50,000	(48,000)	2,000
	<b>32,344,727</b>	<b>33,701,540</b>	<b>(155,955)</b>	<b>33,545,585</b>
	<b>Total Local Revenue</b>			
<b>STATE REVENUE</b>				
Foundation Allowance	107,519,027	104,018,565	4,076,107	108,094,672
Special Ed Foundation Allowance	9,426,709	9,426,709	(292,652)	9,134,057
MPERS Cost Offset & Reform	3,755,318	3,045,283	(1,120,612)	1,924,671
MPERS 147C Unfunded Accrued Liability	14,237,525	14,237,525	3,453,906	17,691,431
Less: State Aid Alloc to Act 18 Center Programs	(2,034,333)	(1,469,913)	-	(1,469,913)
Headlee Oblig for Data Collect-Adair	447,440	451,974	(12,602)	439,372
Vocational Education	628,275	628,274	(179,981)	448,293
Adult Education (Sec 107.1)	-	-	-	-
Other State Revenue	957,729	756,181	159,619	915,800
State Aid Adjustments	239,019	288,698	-	288,698
	<b>135,176,710</b>	<b>131,383,296</b>	<b>6,083,785</b>	<b>137,467,081</b>
	<b>Total State Revenue</b>			
<b>FEDERAL REVENUE</b>				
QSCB Interest Subsidy	177,206	350,228	180,581	530,809
Medicaid - Outreach	27,600	18,449	-	18,449
	<b>204,806</b>	<b>368,677</b>	<b>180,581</b>	<b>549,258</b>
	<b>Total Federal Revenue</b>			
<b>INTERMEDIATE REVENUE</b>				
Act 18 Independence Parapros	1,732,339	2,603,380	-	2,603,380
Act 18 Center Program Indirect	605,614	474,130	296,933	771,063
Act 18 Center Prog Settlement/Distributions	(40,997)	(41,000)	-	(41,000)
Enhancement Millage	7,525,329	7,140,000	-	7,140,000
Act 18 Sec 74 Transportation Reimbursement	914,153	918,000	-	918,000
	<b>10,736,438</b>	<b>11,094,510</b>	<b>296,933</b>	<b>11,391,443</b>
	<b>Total Intermediate Revenue</b>			
<b>OTHER FINANCING SOURCES</b>				
Transfers in from Other Funds	23,168	536,501	(391,659)	144,842
	<b>23,168</b>	<b>536,501</b>	<b>(391,659)</b>	<b>144,842</b>
	<b>Total Other Financing Sources</b>			
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$ 178,485,848</b>	<b>\$ 177,084,524</b>	<b>\$ 6,013,685</b>	<b>\$ 183,098,209</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
GENERAL FUND BUDGET AMENDMENT #1  
FISCAL YEAR 2021-2022**

	<u>PRIOR YEAR ACTUAL</u>	<u>ORIGINAL BUDGET</u>	<u>AMENDMENTS</u>	
			<u>Total Amendments</u>	<u>AMENDED BUDGET</u>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
Basic Programs	89,094,405	93,923,305	3,288,705	97,212,010
Added Needs	15,224,063	16,422,720	(363,520)	16,059,200
Adult Education (Sec 107)	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<b>104,318,758</b>	<b>110,346,025</b>	<b>2,925,185</b>	<b>113,271,210</b>
<b>SUPPORTING SERVICES</b>				
Pupil Support	13,205,020	14,367,260	866,880	15,234,140
Instructional Support	10,886,277	11,772,474	525,217	12,297,691
General Administration	948,522	977,420	(26,655)	950,765
School Administration	10,952,390	11,484,017	105,456	11,589,473
Business	1,703,214	1,998,165	(26,424)	1,971,741
Maintenance & Operations	14,281,487	16,627,543	833,581	17,461,124
Transportation	7,457,972	8,593,581	50,360	8,643,941
Central Support Services	3,602,238	3,608,378	244,715	3,853,093
School Activities	2,285,383	1,977,976	376,950	2,354,926
Community Services	767,467	774,414	9,415	783,829
Facility Improvements	-	65,000	133,130	198,130
Non-voted Debt Service	<u>1,176,837</u>	<u>1,194,895</u>	<u>(184,679)</u>	<u>1,010,216</u>
<b>Total Supporting Services</b>	<b>67,266,807</b>	<b>73,441,123</b>	<b>2,907,946</b>	<b>76,349,069</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>171,585,565</b>	<b>183,787,148</b>	<b>5,833,131</b>	<b>189,620,279</b>
<b>OTHER FINANCING USES</b>				
Transfers to Other Funds	<u>490,952</u>	<u>600,000</u>	<u>(600,000)</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<b>490,952</b>	<b>600,000</b>	<b>(600,000)</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>172,076,518</b>	<b>184,387,148</b>	<b>5,233,131</b>	<b>189,620,279</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,409,331</b>	<b>(7,302,624)</b>	<b>780,554</b>	<b>(6,522,070)</b>
<b>BEGINNING FUND BALANCE</b>	<b>39,511,464</b>	<b>41,931,352</b>		<b>45,920,795</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 45,920,795</b>	<b>\$ 34,628,728</b>		<b>\$ 39,398,725</b>
	26.7%	18.8%		20.8%

**Information Only:**

<b>OBJECT LEVEL EXPENDITURES</b>				
Salaries & Fringe Benefits	\$ 145,570,794	\$ 152,876,672	\$ 5,332,492	\$ 158,209,164
Purchased Services	17,594,539	20,353,084	\$ (136,031)	20,217,053
Supplies & Materials	6,574,759	7,702,926	\$ 654,041	8,356,967
Capital Outlay & Equipment	301,674	950,880	\$ 171,252	1,122,132
Other Expenditures	<u>2,034,751</u>	<u>2,503,586</u>	<u>(788,623)</u>	<u>1,714,963</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,076,518</b>	<b>\$ 184,387,148</b>	<b>\$ 5,233,131</b>	<b>\$ 189,620,279</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS**  
**SUMMARY OF MID-YEAR BUDGET AMENDMENTS - JANUARY 2022**  
**FISCAL YEAR 2021/22**

DESCRIPTION	Increase / (Decrease)		NET IMPACT
	REVENUE	EXPENDITURES	
<b>ORIGINAL BUDGET - July 1, 2021</b>	<b>\$ 177,084,524</b>	<b>\$ 184,387,148</b>	<b>\$ (7,302,624)</b>
<b>ADJUSTMENTS:</b>			
1 Decrease in property tax revenue and tax delinquencies.	(84,821)	-	(84,821)
2 Increase in miscellaneous local revenue.	1,534	-	1,534
3 Decrease in investment Income due to interest rates.	(24,668)	-	(24,668)
4 Increase in State Aid foundation allowance.	4,076,107	-	4,076,107
5 Decrease 2020/21 State Aid adjustment for special education costs.	(292,652)	-	(292,652)
6 Update MPSERS Offset (Sec 147a) to actual.	(1,120,612)	-	(1,120,612)
7 Update MPSERS UAAL Rate Stabilization (147c) to actual.	3,453,906	-	3,453,906
8 Update Other State Aid adjustments (January State Aid Report).	(32,964)	-	(32,964)
9 Increase QSCB Interest Subsidy due to two subsidy payments.	180,581	-	180,581
10 Increase in ACT 18 Indirect costs.	296,933	-	296,933
11 Decrease sale of capital assets.	(48,000)	-	(48,000)
12 Decrease in Community Service Transfer to General Fund.	(391,659)	-	(391,659)
13 Adjust salary, retirement & FICA to current balance of contract. Variances are mainly due to final staff assignments and vacant positions.	-	5,332,492	(5,332,492)
14 Increase electricity costs.	-	355,000	(355,000)
15 Increase due to additional security radio equipment.	-	119,614	(119,614)
16 Increase due to Salem High School work order for chiller repair	-	139,635	(139,635)
17 Increase due to new security vehicle.	-	38,699	(38,699)
18 Increase due to Presidio Network Solutions warranty purchase.	-	133,130	(133,130)
19 Reduction in miscellaneous other expenditures.	-	(100,760)	100,760
20 Reduction to adjust the QSCB set aside payment to actual.	-	(184,679)	184,679
21 Reduction to adjust transfer to Community Education to actual.	-	(600,000)	600,000
<b>SUB-TOTAL OF OTHER ADJUSTMENTS</b>	<b>6,013,685</b>	<b>5,233,131</b>	<b>780,554</b>
<b>GRAND TOTAL ADJUSTMENTS</b>	<b>6,013,685</b>	<b>5,233,131</b>	<b>780,554</b>
<b>AMENDED BUDGET</b>	<b>\$ 183,098,209</b>	<b>\$ 189,620,279</b>	<b>\$ (6,522,070)</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
SUMMARY OF MID-YEAR BUDGET AMENDMENTS - JANUARY 2022  
FISCAL YEAR 2021/22**

Line #	Explanation
1	Local property tax revenue is trending .7% slower than estimated. The revenue is limited to 99% of the decrease due to a decrease in estimated delinquent taxes.
2	Adjust estimate to actual.
3	Adjust estimate to actual.
4	Increase in State Aid to reflect the updated FTE membership count and \$8,700 per pupil allocation. The original budgeted 20-21 foundation allowance was \$8,275.
5	Based on formula, the District's special education categorical funding is updated after the previous year's special education cost reports (4096-special education operating costs and 4094-special education transportation costs) are finalized.
6	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
7	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
8	Adjust estimate to actual amount reported on the January 20, 2022 State Aid Financial Status Report.
9	Adjust QSCB to reflect receiving two federal subsidies this year due to not receiving one in 20-21.
10	Adjust estimate to actual.
11	Adjust estimate to actual.
12	Adjust transfer from community service fund based on year end estimates.
13	Revised estimate based on updated balance of contract of current staff. Variances are mainly due to increase Staff FTE, new staff contracts and final staff assignments.
14	Adjust budget to reflect 2021-22 electricity usage trends.
15	Adjust estimate to reflect the \$119,614 purchase for security radios.
16	Adjust estimate to reflect the \$139,635 repair of Salem High school chiller.
17	Adjust estimate to reflect the \$38,699 purchase for a security vehicle.
18	Adjust estimate to reflect the General Funds obligation of the ECF Grant.
19	Revised estimate based on updated information.
20	Adjust the QSCB set aside payment to reflect the actual payment schedule for 21-22.
21	Adjust transfer to community education for preschool programming based on actual costs.

***CAPITAL PROJECT  
FUNDS***

CAPITAL PROJECTS FUND – The Capital Project Fund accounts for transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
ATHLETIC CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b> - Other Local Revenues	\$ 28,277	\$ -	\$ -
<b>EXPENDITURES</b> - Facility Improvements	<u>25,651</u>	<u>3,814</u>	<u>23,814</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	2,626	(3,814)	(23,814)
<b>BEGINNING FUND BALANCE</b>	<u>21,188</u>	<u>3,814</u>	<u>23,814</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 23,814</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
2013 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b> - Investment earnings and other	\$ 41,360	\$ -	\$ 50
<b>EXPENDITURES</b> - Bond projects	<u>23,592</u>	<u>1,000</u>	<u>28,971</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	17,768	(1,000)	(28,921)
<b>BEGINNING FUND BALANCE</b>	<u>11,153</u>	<u>1,000</u>	<u>28,921</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 28,921</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
 FISCAL YEAR 2021-2022 AMENDED BUDGET  
 2015 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b> - Investment earnings and other	\$ 385,934	\$ 500	\$ 500
<b>EXPENDITURES</b> - Bond projects	<u>6,148,923</u>	<u>40,500</u>	<u>780,797</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(5,762,989)	(40,000)	(780,297)
<b>BEGINNING FUND BALANCE</b>	<u>6,543,286</u>	<u>40,000</u>	<u>780,297</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 780,297</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
2019 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020- 21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
Investment Earnings and Other	\$ 5,342	\$ 2,400	\$ 500
<b>EXPENDITURES - Bond projects</b>	<u>3,296,651</u>	<u>3,023,096</u>	<u>3,021,069</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(3,291,309)	(3,020,696)	(3,020,569)
<b>BEGINNING FUND BALANCE</b>	<u>6,311,878</u>	<u>3,020,696</u>	<u>3,020,569</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 3,020,569</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
2020 BOND PROJECTS - CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
Investment Earnings And Other	<u>163,635</u>	<u>168,000</u>	<u>168,000</u>
<b>TOTAL REVENUE</b>	<u>163,635</u>	<u>168,000</u>	<u>168,000</u>
<b>EXPENDITURES - Bond Projects</b>	<u>8,206,882</u>	<u>41,846,792</u>	<u>31,749,046</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(8,043,247)</u>	<u>(41,678,792)</u>	<u>(31,581,046)</u>
<b>BEGINNING FUND BALANCE</b>	<u>109,031,431</u>	<u>98,672,699</u>	<u>100,988,184</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 100,988,184</u>	<u>\$ 56,993,907</u>	<u>\$ 69,407,138</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
Proceeds related to capital assets	\$ -	\$ -	\$ -
Interest earnings and other	<u>133</u>	<u>146</u>	<u>134</u>
<b>Total Revenue</b>	133	146	134
<b>EXPENDITURES - Capital Outlay</b>	<u>-</u>	<u>225,846</u>	<u>225,833</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	133	(225,700)	(225,699)
<b>BEGINNING FUND BALANCE</b>	<u>225,566</u>	<u>225,700</u>	<u>225,699</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 225,699</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
 FISCAL YEAR 2021-2022 AMENDED BUDGET  
 TECHNOLOGY DEVICE REPLACEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-2022 AMENDED BUDGET</u>
<b>REVENUE</b>			
Transfer in from General Fund	\$ -	\$ -	\$ -
Other	-	-	-
<b>Total Revenue</b>	-	-	-
<b>EXPENDITURES</b>	-	-	304,829
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	(304,829)
<b>BEGINNING FUND BALANCE</b>	<u>304,829</u>	<u>304,829</u>	<u>304,829</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 304,829</u>	<u>\$ 304,829</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
NICHOLS TRUST FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE - Investment Earnings And Other</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>	<u>-</u>	<u>20,221</u>	<u>20,221</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	(20,221)	(20,221)
<b>BEGINNING FUND BALANCE</b>	<u>20,221</u>	<u>20,221</u>	<u>20,221</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 20,221</u>	<u>\$ -</u>	<u>\$ -</u>

***DEBT SERVICE FUND***

DEBT SERVICE FUND – The Debt Service Fund is a fund to account for the principal and interest payments on general long term liability.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
DEBT RETIREMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2020-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
Property Taxes - Current	\$ 26,357,176	\$ 26,807,446	\$ 27,190,174
Property Taxes - Delinquent	10,036	10,036	10,036
State Sources - PPT Loss Reimbursement	523,799	361,800	566,799
Investment Earnings	<u>8,021</u>	<u>8,901</u>	<u>1,782</u>
<b>Total Revenue</b>	26,899,031	27,188,183	27,768,791
<b>EXPENDITURES</b>			
Bond Principal	17,460,000	18,580,000	20,530,000
Bond Interest	9,502,008	9,109,176	6,415,532
Other fees and costs	<u>3,600</u>	<u>3,500</u>	<u>4,000</u>
<b>Total Expenditures</b>	<u>26,965,608</u>	<u>27,692,676</u>	<u>26,949,532</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(66,577)	(504,493)	819,259
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In - QSCB Set-Aside	657,178	472,500	472,500
Proceeds from Bond Refunding	-	-	85,850,000
Costs of issuance	-	-	(525,577)
Payment to escrow agent	-	-	(86,354,423)
Other debt costs	<u>-</u>	<u>-</u>	<u>(1,030,000)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>657,178</u>	<u>472,500</u>	<u>(1,587,500)</u>
<b>Net Change in Fund Balance</b>	590,601	(31,993)	(768,241)
<b>BEGINNING FUND BALANCE</b>	<u>6,964,830</u>	<u>7,590,946</u>	<u>7,555,431</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 7,555,431</u>	<u>\$ 7,558,953</u>	<u>\$ 6,787,190</u>
<b>FUND BALANCE RESTRICTIONS:</b>			
Fund Balance Restricted for 2010 QSCB			
Set Aside Funds	\$ 4,725,307	\$ 5,198,410	\$ 4,725,307
Fund Balance Restricted for Bonded Debt	<u>2,830,124</u>	<u>2,360,543</u>	<u>2,061,883</u>
	<u>\$ 7,555,431</u>	<u>\$ 7,558,953</u>	<u>\$ 6,787,190</u>

***INTERNAL SERVICE  
FUND***

INTERNAL SERVICE FUND – The Internal Service Fund accounts for the District’s self-insurance health program.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-2022 AMENDED BUDGET</u>
<b>REVENUE</b>			
Charges to Other Funds (Hard Cap)	\$ 18,476,803	\$ 18,440,325	\$ 19,031,107
Employee Contributions	<u>2,962,661</u>	<u>2,833,077</u>	<u>2,918,069</u>
<b>Total Revenue</b>	21,439,464	21,273,402	21,949,176
<b>EXPENDITURES - Claims and Fees</b>	<u>20,295,562</u>	<u>22,023,587</u>	<u>21,528,243</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	1,143,902	(750,185)	420,933
<b>BEGINNING FUND BALANCE</b>	<u>3,325,232</u>	<u>4,663,844</u>	<u>4,469,134</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 4,469,134</u></u>	<u><u>\$ 3,913,659</u></u>	<u><u>\$ 4,890,067</u></u>

***SPECIAL REVENUE  
FUNDS***

SPECIAL REVENUE FUNDS – The Special Revenue Fund accounts for the proceeds of specific revenue sources legally restricted to expenditures for specified purposes

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
 FISCAL YEAR 2021-2022 AMENDED BUDGET  
 ACT 18 CENTER PROGRAM**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
County-wide Act 18 Millage	\$ 3,588,239	\$ 4,536,515	\$ 5,156,956
State Sources	<u>2,034,333</u>	<u>1,469,913</u>	<u>2,090,354</u>
<b>Total Revenue</b>	5,622,572	6,006,428	7,247,310
<b>EXPENDITURES</b>			
Wages and Fringe Benefits	4,648,013	5,263,430	6,084,579
Purchased Services	338,099	224,358	314,764
Supplies and Materials	30,846	44,510	70,361
Equipment	-	-	6,543
Indirect Costs	<u>605,614</u>	<u>474,130</u>	<u>771,063</u>
<b>Total Expenditures</b>	<u>5,622,572</u>	<u>6,006,428</u>	<u>7,247,310</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>BEGINNING FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
COMMUNITY SERVICES FUND**

	FISCAL YEAR 2021-22					
	FISCAL YEAR	FISCAL YEAR				
	2020-21 ACTUAL	2021-22 ORIGINAL BUDGET	EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	PROPOSED BUDGET
<b>REVENUE</b>	\$ 757,848	\$ 4,381,423	\$ 796,893	\$ 1,192,444	\$ 585,353	\$ 2,574,690
<b>EXPENDITURES</b>						
Salaries & Wages	494,984	2,318,837	375,419	677,766	363,867	1,417,052
Fringe Benefits	435,399	1,416,466	267,320	434,826	220,952	923,098
Purchased Services	114,354	370,600	96,790	73,499	157,433	327,722
Supplies & Materials	46,866	331,323	160,210	118,004	16,546	294,760
Capital Outlay	6,640	13,888	5,738	8,150	-	13,888
Other Expenses	9,081	19,116	70,041	193	15,201	85,435
Transfer to General Fund	20,224	511,193	119,534	-	-	119,534
<b>Total Expenditures</b>	<u>1,127,546</u>	<u>4,981,423</u>	<u>1,095,052</u>	<u>1,312,438</u>	<u>773,999</u>	<u>3,181,489</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(369,697)	(600,000)	(298,159)	(119,994)	(188,646)	(606,799)
<b>OTHER FINANCING SOURCES -</b>						
Extended Day Transfer to Preschool and Community Ed	-	-	(308,640)	119,994	188,646	-
Transfer in from General Fund	490,952	600,000	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	121,255	-	(606,799)	-	-	(606,799)
<b>BEGINNING FUND BALANCE</b>	<u>703,913</u>	<u>395,088</u>	<u>825,167</u>	<u>-</u>	<u>-</u>	<u>825,167</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 825,167</u>	<u>\$ 395,088</u>	<u>\$ 218,368</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 218,368</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
FOOD SERVICE FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>
<b>REVENUE</b>			
Sales	\$ 64,614	\$ 613,231	\$ 55,978
State Sources	241,680	299,151	-
Federal Sources	4,676,805	4,984,917	7,688,418
Transfer from 31a - At Risk	32,830	29,151	29,151
Other Income	468	-	98
<b>Total Revenue</b>	<u>5,016,398</u>	<u>5,926,450</u>	<u>7,773,645</u>
<b>EXPENDITURES</b>			
Salaries	1,382,046	1,765,614	2,171,041
Benefits	1,224,994	1,477,022	1,454,919
Purchased services	198,632	245,155	276,355
Food costs	1,781,174	1,996,847	2,677,930
Supplies/materials	211,567	252,809	272,431
Equipment	64,671	150,000	139,709
Other expenses	19,203	28,841	30,090
Indirect costs	-	-	-
<b>Total Expenditures</b>	<u>4,882,287</u>	<u>5,916,288</u>	<u>7,022,475</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	134,112	10,162	751,170
<b>BEGINNING FUND BALANCE</b>	<u>1,165,878</u>	<u>894,364</u>	<u>1,299,990</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 1,299,990</u>	<u>\$ 904,526</u>	<u>\$ 2,051,160</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
FUNDED PROJECTS FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-2022 AMENDED BUDGET</u>
<b>REVENUE -</b>	\$ 19,961,198	\$ 18,610,613	\$ 31,256,586
<b>EXPENDITURES -</b>	<u>19,961,198</u>	<u>18,610,613</u>	<u>31,256,586</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>BEGINNING FUND BALANCE (as restated)</b>	<u>(61,641)</u>	<u>(61,641)</u>	<u>(61,641)</u>
<b>ENDING FUND BALANCE</b>	<u>\$ (61,641)</u>	<u>\$ (61,641)</u>	<u>\$ (61,641)</u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-22 AMENDED BUDGET  
FUNDED PROJECTS**

<b>Grant</b>	<b>Funding Source</b>	<b>FISCAL YEAR 2020-21 ACTUAL</b>	<b>FISCAL YEAR 2021-22 ORIGINAL BUDGET</b>	<b>FISCAL YEAR 2021- 2022 FIRST AMENDED BUDGET</b>	<b>VARIANCE INCREASE (DECREASE)</b>
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 151,956	\$ 151,956	\$ 154,155	\$ 2,199
IDEA Preschool ARP (American Rescue Plan)	Federal	-	-	92,493	\$ 92,493
IDEA Flowthrough Regular	Federal	\$ 3,015,316	3,459,929	4,317,450	\$ 857,521
IDEA Flowthrough, C/O (Carryover)	Federal	\$ 434,835	352,409	444,613	\$ 92,204
IDEA CPE	Federal	\$ 230,099	230,099	267,500	\$ 37,401
IDEA Part C Parents as Teachers	Federal	\$ 22,868	-	125,000	\$ 125,000
Perkins (Secondary) Voc Ed	Federal	\$ 242,052	243,076	302,372	\$ 59,296
Title 1, Part A Regular	Federal	\$ 847,207	827,927	571,447	\$ (256,480)
Title 1, C/O	Federal	73,038	94,482	25,600	\$ (68,882)
Title II, Part A	Federal	\$ 203,969	287,586	308,721	\$ 21,135
Title II, C/O	Federal	185,207	185,207	6,359	\$ (178,848)
Title III, English Learners	Federal	\$ 25,117	92,618	120,590	\$ 27,972
Title III, C/O	Federal	69,992	33,893	4,886	\$ (29,007)
Title III, Immigrant Funds	Federal	\$ 3,835	79,715	30,384	\$ (49,331)
Title IV	Federal	\$ 10,236	60,125	77,431	\$ 17,306
Title IV C/O	Federal	\$ 86,433			\$ -
WIOA, Adult Basic Education	Federal	\$ 149,915	155,000	157,395	\$ 2,395
Benchmark Assessments	Federal			126,750	\$ 126,750
Child Care Stabilization Grant	Federal			1,037,871	\$ 1,037,871
MAISA MiConnect	Federal	\$ 285,219	-		\$ -
GEER	Federal	\$ 7,845	-	155	\$ 155
Section 23(B)	Federal	\$ 249,324	-	3,829,754	\$ 3,829,754
CARES Act 103(2)	Federal	\$ 214,314	-		\$ -
CARES Act 11p	Federal	\$ 6,088,527	-		\$ -
CARES Act ESSER 1	Federal	\$ 796,672	-		\$ -
CARES Act ESSER 2	Federal	\$ 3,388,103	-	4,361,293	\$ 4,361,293
CARES Act ESSER 3	Federal	\$ -	8,263,796	8,269,672	\$ 5,876
	<b>Total Federal</b>	<b>\$ 16,782,077</b>	<b>\$ 14,517,818</b>	<b>\$ 24,631,891</b>	<b>\$ 10,114,073</b>
At-Risk (31A)	State Restricted	1,626,652	2,671,791	2,377,109	(294,682)
At-Risk (31A), C/O	State Restricted	443,102	195,805	1,709,369	1,513,564
Section 41 Bilingual Education	State Restricted	47,217	139,999	334,414	194,415
MISTEM Advisory Council Grants	State Restricted	-	-	9,254	9,254
MI Rehabilitation Services	State Restricted	3,701	21,801	18,100	(3,701)
Michigan Humanities Council Grant	State Restricted			1,500	1,500
Section 35a(9) Summer Literacy	State Restricted	60,597	-		-
Early Literacy Coach Grant (Sec 35a(4))	State Restricted	96,425	-	112,000	112,000
Early Literacy Coach Grant (Sec 35a(4)) C/O	State Restricted			13,341	13,341
Early Literacy Grant (Sec 35a(5))	State Restricted	61,813	222,516	200,112	(22,404)

Early Literacy Grant (35a(5)), C/O	State Restricted	125,897	141,967	338,454	196,487
TRIG Professional Development	State Restricted	340	-	36,106	36,106
FIRST Robotics	State Restricted	12,628	29,901	52,806	22,905
Adult Education - Sec. 107	State Restricted	322,996	235,894	378,565	142,671
<b>Total State</b>		<b>\$ 2,801,368</b>	<b>\$ 3,659,674</b>	<b>\$ 5,581,130</b>	<b>\$ 1,921,456</b>
Early Childhood Initiative 54d Early On	WCRESA	13,154	26,400	163,797	137,397
WCRESA Transition	WCRESA		2,000	1,937	(63)
WCRESA STEM Maker	WCRESA	1,138			-
MKEO Kindergarten Readiness	WCRESA			4,133	4,133
GSRP (Great Start Readiness Program)	WCRESA	314,738	283,739	675,120	391,381
GSRP C/O	WCRESA			26,302	26,302
Positive Behavior Support	WCRESA	10,522	15,300	15,300	-
<b>Total Intermediate</b>		<b>\$ 339,552</b>	<b>\$ 327,439</b>	<b>\$ 886,589</b>	<b>\$ 559,150</b>
Bosch Grant	Other	13,844	46,255	49,736	3,481
United Way Grants	Other	-	14,227	-	(14,227)
Educational Excellence Foundation	Other	24,053	45,200	33,927	(11,273)
Dunning Grant	Other			54,064	54,064
MECU - Equity Initiatives Donation	Other			5,949	5,949
Other Local Grants	Other	305	-	13,300	13,300
<b>Total Other</b>		<b>\$ 38,202</b>	<b>\$ 105,682</b>	<b>\$ 156,976</b>	<b>\$ 51,294</b>
<b>GRAND TOTAL</b>		<b>\$ 19,961,198</b>	<b>\$ 18,610,613</b>	<b>\$ 31,256,586</b>	<b>\$ 12,645,973</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 AMENDED BUDGET  
SCHOOL ACTIVITIES SPECIAL REVENUE FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 ORIGINAL BUDGET</u>	<u>FISCAL YEAR 2021-2022 AMENDED BUDGET</u>
REVENUE - SCHOOL DEPOSITS	\$ 1,175,188	\$ 2,045,000	\$ 2,045,000
EXPENDITURES - SCHOOL ACTIVITIES	<u>1,076,603</u>	<u>1,896,000</u>	<u>1,896,000</u>
REVENUE OVER (UNDER) EXPENDITURES	98,585	149,000	<b>149,000</b>
BEGINNING FUND BALANCE (as restated)	<u>2,028,394</u>	<u>2,142,457</u>	<u><b>2,126,979</b></u>
ENDING FUND BALANCE	<u><u>\$ 2,126,979</u></u>	<u><u>\$ 2,291,457</u></u>	<u><u><b>\$ 2,275,979</b></u></u>