

***Plymouth-Canton Community Schools***

***FISCAL YEAR 2021-2022***

***Final Budget  
Amendment***

***General Fund and Other Funds***



**PLYMOUTH-CANTON**  
COMMUNITY SCHOOLS

**GLOBALLY FOCUSED. LOCALLY CONNECTED.**

*454 S. Harvey Street*

*Plymouth, MI 48170*

*June 22, 2021*

# TABLE OF CONTENTS

	Page
<b>General Fund - Proposed Budget</b>	1
Summary	2
Revenue Detail	3
Expenditure Detail	4
<b>Capital Projects Funds</b>	
Athletic Capital Improvement Fund	6
Capital Improvement Fund	7
Bond Capital Improvement Funds	
2013 Bond Projects	8
2015 Bond Projects	9
2019 Bond Projects	10
2020 Bond Projects	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 Projects Fund (Grants)	23
Student Activities Fund	25

## *GENERAL FUND*

- Summary
- Revenue Detail
- Expenditure Detail



**PLYMOUTH-CANTON**

COMMUNITY SCHOOLS

**GLOBALLY FOCUSED. LOCALLY CONNECTED.**

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
FISCAL YEAR 2021-2022 FINAL BUDGET AMENDMENT  
GENERAL FUND SUMMARY**

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-22 ORIGINAL AMENDED BUDGET	FISCAL YEAR 2021-22 MID-YEAR AMENDED BUDGET	FISCAL YEAR 2021-22 FINAL BUDGET	VARIANCE INCREASE (DECREASE)
<b>REVENUE</b>					
Local Sources	\$ 32,344,727	\$ 33,701,540	\$ 33,545,585	\$ 33,151,184	\$ (394,401)
State Sources	135,176,710	131,383,296	137,467,081	138,960,471	1,493,390
Federal Sources	204,806	368,677	549,258	541,689	(7,569)
Intermediate Sources	10,736,438	11,094,510	11,391,443	12,647,843	1,256,400
Other Financing Sources	23,168	536,501	144,842	144,842	-
<b>TOTAL REVENUE</b>	<b>\$ 178,485,849</b>	<b>\$ 177,084,524</b>	<b>\$ 183,098,209</b>	<b>\$ 185,446,029</b>	<b>\$ 2,347,820</b>
<b>EXPENDITURES</b>					
Instruction	104,318,758	110,346,025	113,271,210	111,973,121	(1,298,089)
Supporting Services	67,266,807	73,441,123	76,349,069	79,968,070	3,619,001
Other Financing Uses	490,952	600,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,076,517</b>	<b>\$ 184,387,148</b>	<b>\$ 189,620,279</b>	<b>\$ 191,941,191</b>	<b>\$ 2,320,912</b>
<b>NET CHANGE IN FUND BALANCE (PLANNED USE)</b>	<b>6,409,332</b>	<b>(7,302,624)</b>	<b>(6,522,070)</b>	<b>(6,495,162)</b>	<b>26,908</b>
<b>BEGINNING FUND BALANCE</b>	<b>39,511,464</b>	<b>41,931,352</b>	<b>45,920,796</b>	<b>45,920,796</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 45,920,796</b>	<b>\$ 34,628,728</b>	<b>\$ 39,398,726</b>	<b>\$ 39,425,634</b>	
	26.7%	18.8%	20.8%	20.5%	
Information Only:					
<b>OBJECT LEVEL EXPENDITURES</b>					
Salaries & Fringe Benefits	\$ 145,570,794	\$ 152,876,672	\$ 158,209,164	\$ 159,131,597	\$ 922,433
Purchased Services	17,594,539	20,353,084	20,217,053	18,392,797	(1,824,256)
Supplies & Materials	6,574,759	7,702,926	8,356,967	8,137,209	(219,758)
Capital Outlay & Equipment	301,674	950,880	1,122,132	4,540,146	3,418,014
Other Expenditures	2,034,751	2,503,586	1,714,963	1,739,442	24,479
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,076,517</b>	<b>\$ 184,387,148</b>	<b>\$ 189,620,279</b>	<b>\$ 191,941,191</b>	<b>\$ 2,320,912</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
GENERAL FUND REVENUE - FINAL BUDGET AMENDMENT  
FISCAL YEAR ENDED JUNE 30, 2022**

	PRIOR YEAR ACTUAL	ORIGINAL BUDGET	MID-YEAR AMENDED BUDGET	AMENDMENTS	
				Total Amendments	FINAL AMENDED BUDGET
<b>REVENUE</b>					
<b>LOCAL SOURCES</b>					
Property taxes	\$ 29,573,105	\$ 30,923,421	\$ 30,838,600	\$ (532,986)	\$ 30,305,614
Interest	25,464	28,668	4,000	8,763	12,763
Student activity revenue	966,811	1,004,335	1,004,335	78,498	1,082,833
Rental income	123,408	206,761	206,761	5,286	212,047
Other local sources	394,411	665,184	666,403	(39,245)	627,158
Student tuition	404,365	4,485	4,800	8,700	13,500
Medicaid - Fee for Service	740,846	799,686	799,686	76,583	876,269
Insurance Reimbursement	115,000	19,000	19,000	-	19,000
Sale of assets	1,317	50,000	2,000	-	2,000
<b>Total Local Revenue</b>	<b>32,344,727</b>	<b>33,701,540</b>	<b>33,545,585</b>	<b>(394,401)</b>	<b>33,151,184</b>
<b>STATE REVENUE</b>					
Foundation Allowance	107,519,027	104,018,565	108,094,672	819,852	108,914,524
Special Ed Foundation Allowance	9,426,709	9,426,709	9,134,057	-	9,134,057
MPSERS Cost Offset & Reform	3,755,318	3,045,283	1,924,671	1,279,922	3,204,593
MPSERS 147C Unfunded Accrued Liability	14,237,525	14,237,525	17,691,431	-	17,691,431
Less: State Aid Alloc to Act 18 Center Programs	(2,034,333)	(1,469,913)	(1,469,913)	(564,420)	(2,034,333)
Headlee Oblig for Data Collect-Adair	447,440	451,974	439,372	638	440,010
Vocational Education	628,275	628,274	448,293	(16,935)	431,358
Other State Revenue	957,729	756,181	915,800	338,817	1,254,617
State Aid Adjustments	239,019	288,698	288,698	(364,484)	(75,786)
<b>Total State Revenue</b>	<b>135,176,710</b>	<b>131,383,296</b>	<b>137,467,081</b>	<b>1,493,390</b>	<b>138,960,471</b>
<b>FEDERAL REVENUE</b>					
QSCB Interest Subsidy	177,206	350,228	530,809	(27,724)	503,085
Medicaid - Outreach	27,600	18,449	18,449	20,155	38,604
<b>Total Federal Revenue</b>	<b>204,806</b>	<b>368,677</b>	<b>549,258</b>	<b>(7,569)</b>	<b>541,689</b>
<b>INTERMEDIATE REVENUE</b>					
Act 18 Independence Parapros	1,732,339	2,603,380	2,603,380	(700,000)	1,903,380
Act 18 Center Program Indirect	605,614	474,130	771,063	-	771,063
Act 18 Center Prog Settlement/Distributions	(40,997)	(41,000)	(41,000)	-	(41,000)
Enhancement Millage	7,525,329	7,140,000	7,140,000	390,000	7,530,000
Act 18 Sec 74 Transportation Reimbursement	914,153	918,000	918,000	-	918,000
One Time Wayne RESA Payment	-	-	-	1,566,400	1,566,400
<b>Total Intermediate Revenue</b>	<b>10,736,438</b>	<b>11,094,510</b>	<b>11,391,443</b>	<b>1,256,400</b>	<b>12,647,843</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers in from Other Funds	23,168	536,501	144,842	-	144,842
<b>Total Other Financing Sources</b>	<b>23,168</b>	<b>536,501</b>	<b>144,842</b>	<b>-</b>	<b>144,842</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>\$ 178,485,848</b>	<b>\$ 177,084,524</b>	<b>\$ 183,098,209</b>	<b>\$ 2,347,820</b>	<b>\$ 185,446,029</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
GENERAL FUND EXPENDITURES - FINAL BUDGET AMENDMENT  
FISCAL YEAR ENDED JUNE 30, 2022**

	<u>PRIOR YEAR</u> <u>ACTUAL</u>	<u>ORIGINAL</u> <u>BUDGET</u>	<u>MID-YEAR</u> <u>AMENDED</u> <u>BUDGET</u>	<u>AMENDMENTS</u>	
				<u>Total</u> <u>Amendments</u>	<u>FINAL</u> <u>AMENDED</u> <u>BUDGET</u>
<b>EXPENDITURES</b>					
<b>INSTRUCTION</b>					
Basic Programs	\$ 89,094,405	\$ 93,923,305	\$ 97,212,010	\$ (1,018,514)	\$ 96,193,496
Added Needs	15,224,063	16,422,720	16,059,200	(279,575)	15,779,625
Adult Education	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Instruction</b>	<b>104,318,758</b>	<b>110,346,025</b>	<b>113,271,210</b>	<b>(1,298,089)</b>	<b>111,973,121</b>
<b>SUPPORTING SERVICES</b>					
Pupil Support	13,205,020	14,367,260	15,234,140	1,122,658	16,356,798
Instructional Support	10,886,277	11,772,474	12,297,691	(404,312)	11,893,379
General Administration	948,522	977,420	950,765	72,302	1,023,067
School Administration	10,952,390	11,484,017	11,589,473	(22,388)	11,567,085
Business	1,703,214	1,998,165	1,971,741	(40,138)	1,931,603
Maintenance & Operations	14,281,487	16,627,543	17,461,124	337,633	17,798,757
Transportation	7,457,972	8,593,581	8,643,941	(1,244,592)	7,399,349
Central Support Services	3,602,238	3,608,378	3,853,093	20,746	3,873,839
School Activities	2,285,383	1,977,976	2,354,926	137,612	2,492,538
Community Services	767,467	774,414	783,829	39,480	823,309
Facility Improvements	-	65,000	198,130	3,600,000	3,798,130
Non-voted Debt Service	<u>1,176,837</u>	<u>1,194,895</u>	<u>1,010,216</u>	<u>-</u>	<u>1,010,216</u>
<b>Total Supporting Services</b>	<b>67,266,807</b>	<b>73,441,123</b>	<b>76,349,069</b>	<b>3,619,001</b>	<b>79,968,070</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>171,585,565</b>	<b>183,787,148</b>	<b>189,620,279</b>	<b>2,320,912</b>	<b>191,941,191</b>
<b>OTHER FINANCING USES</b>					
Transfers to Other Funds	<u>490,952</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Uses</b>	<b>490,952</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>172,076,517</b>	<b>184,387,148</b>	<b>189,620,279</b>	<b>2,320,912</b>	<b>191,941,191</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>6,409,331</b>	<b>(7,302,624)</b>	<b>(6,522,070)</b>	<b>26,908</b>	<b>(6,495,162)</b>
<b>BEGINNING FUND BALANCE</b>	<b>39,511,464</b>	<b>41,931,352</b>	<b>45,920,795</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>		<b>\$ 39,425,633</b>
	26.7%	18.8%	20.8%		20.5%

**Information Only:**

**OBJECT LEVEL EXPENDITURES**

Salaries & Fringe Benefits	\$ 145,570,794	\$ 152,876,672	\$ 158,209,164	\$ 922,433	\$ 159,131,597
Purchased Services	17,594,539	20,353,084	20,217,053	(1,824,256)	18,392,797
Supplies & Materials	6,574,759	7,702,926	8,356,967	(219,758)	8,137,209
Capital Outlay & Equipment	301,674	950,880	1,122,132	3,418,014	4,540,146
Other Expenditures	<u>2,034,751</u>	<u>2,503,586</u>	<u>1,714,963</u>	<u>24,479</u>	<u>1,739,442</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 172,076,517</b>	<b>\$ 184,387,148</b>	<b>\$ 189,620,279</b>	<b>\$ 2,320,912</b>	<b>\$ 191,941,191</b>

***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 FINAL AMENDED BUDGET  
ATHLETIC CAPITAL IMPROVEMENT FUND**

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</u>
<b>REVENUE</b> - Conference & League Event Profits	\$ -	\$ -	\$ -
Other Local Revenues	28,277	-	-
<b>EXPENDITURES</b> - Facility Improvements	<u>25,651</u>	<u>23,814</u>	<u>23,814</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	2,626	(23,814)	(23,814)
<b>BEGINNING FUND BALANCE</b>	<u>21,188</u>	<u>23,814</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 FINAL AMENDED BUDGET  
CAPITAL IMPROVEMENT FUND (SALE OF PROPERTY)**

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

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</u>
<b>REVENUE</b> - Investment earnings and other	\$ 41,360	\$ 50	\$ 83,823
<b>EXPENDITURES</b> - Bond projects	<u>23,592</u>	<u>28,971</u>	<u>4,400</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	17,768	(28,921)	79,423
<b>BEGINNING FUND BALANCE</b>	<u>11,153</u>	<u>28,921</u>	<u>28,921</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 28,921</u>	<u>\$ -</u>	<u>\$ 108,344</u>

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL 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>780,797</u>	<u>162,196</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(5,762,989)	(780,297)	(161,696)
<b>BEGINNING FUND BALANCE</b>	<u>6,543,286</u>	<u>780,297</u>	<u>780,297</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 780,297</u>	<u>\$ -</u>	<u>\$ 618,601</u>

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</u>
<b>REVENUE</b>			
Investment Earnings and other	\$ 5,342	\$ 500	\$ 54,507
<b>TOTAL REVENUE</b>	5,342	500	54,507
<b>EXPENDITURES - Bond projects</b>	<u>3,296,651</u>	<u>3,021,069</u>	<u>1,548,960</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(3,291,309)	(3,020,569)	(1,494,453)
<b>BEGINNING FUND BALANCE</b>	<u>6,311,878</u>	<u>3,020,569</u>	<u>3,020,569</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 3,020,569</u>	<u>\$ -</u>	<u>\$ 1,526,116</u>

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</u>
<b>REVENUE</b>			
Unrealized Gain or Loss on Investment*	\$ -	\$ -	\$ (600,000)
Investment Earnings	<u>163,635</u>	<u>168,000</u>	<u>130,000</u>
<b>TOTAL REVENUE</b>	<u>163,635</u>	<u>168,000</u>	<u>(470,000)</u>
<b>EXPENDITURES - Bond Projects</b>	<u>8,206,882</u>	<u>31,749,046</u>	<u>24,266,139</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(8,043,247)	(31,581,046)	(24,736,139)
<b>BEGINNING FUND BALANCE</b>	<u>109,031,431</u>	<u>100,988,184</u>	<u>100,988,184</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 100,988,184</u>	<u>\$ 69,407,138</u>	<u>\$ 76,252,045</u>

\* Unrealized gains/ losses are recorded in accordance with Governmental Accounting Standards Statements in order to report investments at market value. However the amount will not be realized because the underlying securities will be held until maturity, according to the program draw schedule.

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

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

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</u>
REVENUE - Investment Earnings	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>20,221</u>	<u>20,221</u>
REVENUE OVER (UNDER) EXPENDITURES	-	(20,221)	(20,221)
BEGINNING FUND BALANCE	<u>20,221</u>	<u>20,221</u>	<u>20,221</u>
ENDING FUND BALANCE	<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 FINAL AMENDED BUDGET  
DEBT RETIREMENT FUND**

	<b>FISCAL YEAR 2020-21 ACTUAL</b>	<b>FISCAL YEAR 2021-22 AMENDED BUDGET</b>	<b>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
Property Taxes - Current	\$ 26,357,176	\$ 27,190,174	\$ 27,101,218
Property Taxes - Delinquent	10,036	10,036	9,322
State Sources - PPT Loss Reimbursement	523,799	566,799	566,799
Investment Earnings	8,021	1,782	9,959
<b>Total Revenue</b>	<b>26,899,031</b>	<b>27,768,791</b>	<b>27,687,298</b>
<b>EXPENDITURES</b>			
Bond Principal	17,460,000	20,530,000	20,530,000
Bond Interest	9,502,008	6,415,532	6,415,532
Other fees and costs	3,600	4,000	4,000
<b>Total Expenditures</b>	<b>26,965,608</b>	<b>26,949,532</b>	<b>26,949,532</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(66,577)</b>	<b>819,259</b>	<b>737,766</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer In - QSCB Set-Aside	657,178	472,500	472,500
Proceeds from Bond Refunding	-	85,850,000	85,850,000
Costs of issuance	-	(525,577)	(525,577)
Payment to escrow agent	-	(86,354,423)	(86,354,423)
Other debt costs	-	(1,030,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>657,178</b>	<b>(1,587,500)</b>	<b>(557,500)</b>
<b>Net Change in Fund Balance</b>	<b>590,601</b>	<b>(768,241)</b>	<b>180,266</b>
<b>BEGINNING FUND BALANCE</b>	<b>6,964,830</b>	<b>7,555,431</b>	<b>7,555,431</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 7,555,431</b>	<b>\$ 6,787,190</b>	<b>\$ 7,735,697</b>
<b>FUND BALANCE RESTRICTIONS:</b>			
Fund Balance Restricted for 2010 QSCB			
Set Aside Funds	\$ 4,725,307	\$ 4,725,307	\$ 5,197,807
Fund Balance Restricted for Bonded Debt	2,830,124	2,061,883	2,537,890
	<b>\$ 7,555,431</b>	<b>\$ 6,787,190</b>	<b>\$ 7,735,697</b>

***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 FINAL AMENDED BUDGET  
INTERNAL SERVICE (HEALTHCARE) FUND BUDGET**

	<b>FISCAL YEAR 2020-21 ACTUAL</b>	<b>FISCAL YEAR 2021-2022 AMENDED BUDGET</b>	<b>FISCAL YEAR 2021-2022 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
Charges to Other Funds (Hard Cap)	\$ 18,476,803	\$ 19,031,107	\$ 19,244,265
Employee Contributions	<u>2,962,661</u>	<u>2,918,069</u>	<u>3,144,871</u>
<b>Total Revenue</b>	21,439,464	21,949,176	22,389,136
<b>EXPENDITURES - Claims and Fees</b>	<u>20,295,562</u>	<u>21,528,243</u>	<u>23,360,736</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	1,143,902	420,933	(971,600)
<b>BEGINNING FUND BALANCE</b>	<u>3,325,232</u>	<u>4,469,134</u>	<u>4,469,134</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 4,469,134</u>	<u>\$ 4,890,067</u>	<u>\$ 3,497,534</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 FINAL AMENDED BUDGET  
ACT 18 CENTER PROGRAM**

	<b>FISCAL YEAR 2020-21 ACTUAL</b>	<b>FISCAL YEAR 2021-22 AMENDED BUDGET</b>	<b>FISCAL YEAR 2021-22 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
County-wide Act 18 Millage	\$ 3,588,239	\$ 5,156,956	\$ 5,407,830
State Sources	2,034,333	2,090,354	2,034,333
Other	-	-	32,842
<b>Total Revenue</b>	<b>5,622,572</b>	<b>7,247,310</b>	<b>7,475,005</b>
<b>EXPENDITURES</b>			
Wages and Fringe Benefits	4,648,013	6,084,579	6,298,370
Purchased Services	338,099	314,764	286,221
Supplies and Materials	30,846	70,361	95,147
Equipment	-	6,543	-
Indirect Costs	605,614	771,063	795,267
<b>Total Expenditures</b>	<b>5,622,572</b>	<b>7,247,310</b>	<b>7,475,005</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>BEGINNING FUND BALANCE</b>	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021-2022 FINAL AMENDED BUDGET				
		FISCAL YEAR 2021-22 AMENDED BUDGET	EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	FINAL AMENDED BUDGET
<b>REVENUE</b>	\$ 757,848	\$ 2,574,690	\$ 930,625	\$ 1,389,974	\$ 585,353	\$ 2,905,952
<b>EXPENDITURES</b>						
Salaries & Wages	494,984	1,417,052	477,172	675,928	380,562	1,533,662
Fringe Benefits	435,399	923,098	328,964	436,779	202,723	968,466
Purchased Services	114,354	327,722	123,341	80,409	141,841	345,591
Supplies & Materials	46,866	294,760	150,659	77,444	29,636	257,739
Capital Outlay	6,640	13,888	5,738	8,150	-	13,888
Other Expenses	9,081	85,435	53,041	1,133	59,374	113,548
Transfer to General Fund	20,224	119,534	-	110,131	-	110,131
<b>Total Expenditures</b>	<u>1,127,546</u>	<u>3,181,489</u>	<u>1,138,915</u>	<u>1,389,974</u>	<u>814,136</u>	<u>3,343,025</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(369,697)	(606,799)	(208,290)	-	(228,783)	(437,073)
<b>OTHER FINANCING SOURCES -</b>						
Interfund Transfer			(228,783)	-	228,783	
Transfer in from General Fund	<u>490,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	121,255	(606,799)	(437,073)	-	-	(437,073)
<b>BEGINNING FUND BALANCE</b>	<u>703,913</u>	<u>825,168</u>	<u>825,168</u>	<u>-</u>	<u>-</u>	<u>825,168</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 825,168</u>	<u>\$ 218,369</u>	<u>\$ 388,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 388,095</u>

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

	<b>FISCAL YEAR 2020- 21 ACTUAL</b>	<b>FISCAL YEAR 2021- 22 AMENDED BUDGET</b>	<b>FISCAL YEAR 2021- 22 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
Sales	\$ 64,614	\$ 55,978	\$ 121,761
State Sources	241,680	-	267,411
Federal Sources	4,676,805	7,688,418	7,776,499
Transfer from 31a - At Risk	32,830	29,151	30,940
Other Income	468	98	98
<b>Total Revenue</b>	<b>5,016,397</b>	<b>7,773,645</b>	<b>8,196,709</b>
<b>EXPENDITURES</b>			
Salaries	1,382,046	2,171,041	2,171,041
Benefits	1,224,994	1,454,919	1,454,919
Purchased services	198,632	276,355	296,526
Food costs	1,781,174	2,677,930	2,806,967
Supplies/materials	211,567	272,431	456,957
Equipment	64,671	139,709	192,164
Other expenses	19,203	30,090	29,144
Indirect costs	-	-	-
<b>Total Expenditures</b>	<b>4,882,287</b>	<b>7,022,475</b>	<b>7,407,718</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>134,110</b>	<b>751,170</b>	<b>788,991</b>
<b>BEGINNING FUND BALANCE</b>	<b>1,165,878</b>	<b>1,299,989</b>	<b>1,299,989</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,299,989</b>	<b>\$ 2,051,159</b>	<b>\$ 2,088,980</b>

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

	<u>FISCAL YEAR 2020- 21 ACTUAL</u>	<u>FISCAL YEAR 2021- 22 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021- 2022 FINAL AMENDED BUDGET</u>
<b>REVENUE -</b>	\$ 19,961,198	\$ 31,256,586	\$ 35,085,760
<b>EXPENDITURES -</b>	<u>19,961,198</u>	<u>31,256,586</u>	<u>35,085,760</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	-	-	-
<b>BEGINNING FUND BALANCE</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 FINAL AMENDED BUDGET  
FUNDED PROJECTS**

Grant	Funding Source	FISCAL YEAR 2020-21 ACTUAL	FISCAL YEAR 2021- 2022 FIRST AMENDED BUDGET	FISCAL YEAR 2021- 2022 FINAL AMENDED BUDGET	VARIANCE INCREASE (DECREASE)
IDEA Preschool-Regular (Spec Ed)	Federal	\$ 151,956	\$ 154,155	\$ 154,155	\$ -
IDEA Preschool ARP (American Rescue Plan)	Federal	-	92,493	92,493	\$ -
IDEA Flowthrough Regular	Federal	\$ 3,015,316	4,317,450	4,317,450	\$ -
IDEA Flowthrough, C/O (Carryover)	Federal	\$ 434,835	444,613	444,613	\$ -
IDEA CPO	Federal	\$ 230,099	267,500	267,500	\$ -
IDEA Part C Parents as Teachers	Federal	\$ 22,868	125,000	122,000	\$ (3,000)
Emergency Connectivity Fund	Federal	\$ -	-	3,033,629	\$ 3,033,629
Perkins (Secondary) Voc Ed	Federal	\$ 242,052	302,372	330,106	\$ 27,734
Title 1, Part A Regular	Federal	\$ 847,207	571,447	597,047	\$ 25,600
Title 1, C/O	Federal	73,038	25,600	212,220	\$ 186,620
Title II, Part A	Federal	\$ 203,969	308,721	315,080	\$ 6,359
Title II, C/O	Federal	185,207	6,359	125,421	\$ 119,062
Title III, English Learners	Federal	\$ 25,117	120,590	123,529	\$ 2,939
Title III, English C/O	Federal	69,992	4,886	109,374	\$ 104,488
Title III, Immigrant Funds	Federal	\$ 3,835	30,384	32,331	\$ 1,947
Title III, Immigrant C/O	Federal	\$ -	-	30,384	\$ 30,384
Title IV	Federal	\$ 10,236	77,431	77,431	\$ -
Title IV C/O	Federal	\$ 86,433	-	65,610	\$ 65,610
WIOA, Adult Basic Education	Federal	\$ 149,915	157,395	157,395	\$ -
Child Care Stabilization Grant	Federal	-	1,037,871	1,037,871	\$ -
MAISA MiConnect	Federal	\$ 285,219	-	-	\$ -
Supply Chain Assistance	Federal	\$ -	-	300,914	\$ 300,914
PANDEMIC EBT LOCAL COSTS	Federal	\$ -	-	3,063	\$ 3,063
GSRP Federal Portion	Federal	\$ -	-	270,048	\$ 270,048
GEER	Federal	\$ 7,845	155	155	\$ -
Section 23(B)	Federal	\$ 249,324	3,829,754	3,801,913	\$ (27,841)
MI Rehabilitation Services	Federal	3,701	18,100	18,100	0
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	\$ -	8,269,672	8,269,672	\$ -
	<b>Total Federal</b>	<b>\$ 16,785,778</b>	<b>\$ 24,523,241</b>	<b>\$ 28,670,797</b>	<b>\$ 4,147,556</b>
At-Risk (31A)	State Restricted	1,626,652	2,377,109	2,440,485	63,376
At-Risk (31A), C/O	State Restricted	443,102	1,709,369	1,621,225	(88,144)
Section 41 Bilingual Education	State Restricted	47,217	334,414	321,779	(12,635)
MiSTEM Advisory Council Grants	State Restricted	-	9,254	9,254	-
Michigan Humanities Council Grant	State Restricted	-	1,500	1,500	-
Section 35a(9) Summer Literacy	State Restricted	60,597	-	-	-
Benchmark Assessments	State Restricted	-	126,750	128,025	\$ 1,275

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	200,112	200,112	-
Early Literacy Grant (35a(5)), C/O	State Restricted	125,897	338,454	338,454	-
TRIG Professional Development	State Restricted	340	36,106	36,106	-
Local Produce in Schools	State Restricted			974	974
FIRST Robotics	State Restricted	12,628	52,806	45,376	(7,430)
Adult Education - Sec. 107	State Restricted	322,996	378,565	390,073	11,508
<b>Total State</b>		<b>\$ 2,797,666</b>	<b>\$ 5,689,780</b>	<b>\$ 5,658,704</b>	<b>\$ (31,076)</b>
Early Childhood Initiative 54d Early On	WCRESA	13,154	163,797	177,297	13,500
WCRESA Transition	WCRESA		1,937	1,937	-
WCRESA STEM Maker	WCRESA	1,138	-	-	-
MKEO Kindergarten Readiness	WCRESA		4,133	4,133	-
GSRP State Portion	WCRESA - STATE	314,738	675,120	405,072	(270,048)
GSRP C/O - State Portion	WCRESA - STATE		26,302	26,302	-
Positive Behavior Support	WCRESA	10,522	15,300	15,300	-
<b>Total Intermediate</b>		<b>\$ 339,552</b>	<b>\$ 886,589</b>	<b>\$ 630,041</b>	<b>\$ (256,548)</b>
Bosch Grant	Other	13,844	49,736	5,931	(43,805)
Educational Excellence Foundation	Other	24,053	33,927	30,390	(3,537)
Dunning Grant	Other		54,064	54,064	-
Home Depot Foundation	Other	-	-	16,075	16,075
MECU - Equity Initiatives Donation	Other		5,949	5,949	-
Other Local Grants	Other	305	13,300	13,809	509
<b>Total Other</b>		<b>\$ 38,202</b>	<b>\$ 156,976</b>	<b>\$ 126,218</b>	<b>\$ (30,758)</b>
<b>GRAND TOTAL</b>		<b>\$ 19,961,198</b>	<b>\$ 31,256,586</b>	<b>\$ 35,085,760</b>	<b>\$ 3,829,174</b>

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

	<u>FISCAL YEAR 2020-21 ACTUAL</u>	<u>FISCAL YEAR 2021-2022 AMENDED BUDGET</u>	<u>FISCAL YEAR 2021-2022 FINAL 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	149,000
BEGINNING FUND BALANCE (as restated)	<u>2,028,394</u>	<u>2,126,979</u>	<u>2,126,979</u>
ENDING FUND BALANCE	<u>\$ 2,126,979</u>	<u>\$ 2,275,979</u>	<u>\$ 2,275,979</u>