

**PLYMOUTH-CANTON COMMUNITY SCHOOLS**  
**Office of Chief Finance & Operations Officer**

TO: Dr. Monica Merritt, Superintendent  
Board of Education

FROM: Jill Minnick CPA, Chief Finance & Operations Officer  
Jody Malbon CHRS, Executive Director of Finance & Accounting

DATE: June 10, 2025

**RE: Adopt Fiscal Year 2024-2025 Final Budget Amendment-  
First and Final Reading**

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**RECOMMENDATION:**

Move that the Board of Education of the Plymouth-Canton Community Schools adopt the attached fiscal year 2024-2025 Final Budget Amendment for the following funds: General Operating Fund, Capital Project Funds (2023 Bond Fund and Capital Improvement Fund), Debt Service Fund, Internal Service Fund (Health Care Fund), and Special Revenue Funds (Act 18 Center Program Fund, Community Services Fund, Food Service Fund, Funded Projects Fund, and Student Activities Fund).

This item was presented at the Finance & Operations Committee meeting held on June 5, 2025.

**RESOLUTION:**

It was moved by Member \_\_\_\_\_ and seconded by Member \_\_\_\_\_ to adopt the Fiscal Year 2024-2025 Final Budget Amendment.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Motion Carried: \_\_\_\_\_



PLYMOUTH-CANTON  
COMMUNITY SCHOOLS  
GLOBALY FOCUSED. LOCALLY CONNECTED.

# PLYMOUTH-CANTON COMMUNITY SCHOOLS



## Fiscal Year 2024-2025 Final Budget Amendment

June 10, 2025

PLYMOUTH-CANTON COMMUNITY SCHOOLS

**Jill Minnick, CPA, CIA**  
Chief Finance & Operations Officer

**Jody Malbon**  
Executive Director of Finance & Accounting

## TABLE OF CONTENTS

Board of Education and Administration	2
<b>General Fund</b>	3
Summary	4
Revenue Detail	5
Expenditure Detail	6
<b>Capital Projects Funds</b>	7
<b>Bond Funds</b>	8
2020 Bond Fund	9
2023 Bond Fund	10
<b>Capital Improvement Fund</b>	
<b>Debt Service Fund</b>	11
<b>Internal Service Fund</b>	13
<b>Special Revenue Funds</b>	15
Act 18 Center Program	16
Community Services Fund	17
Food Services Fund	18
Funded Projects Fund	19
Student Activities Fund	20

# PLYMOUTH-CANTON COMMUNITY SCHOOLS

## BOARD OF EDUCATION



### MEMBERS

### TERM EXPIRATION

Lauren Christenson, President	2026
Anupam Chugh Sidhu, Vice President	2028
Judy Westra, Secretary	2028
Patrick Kehoe, Treasurer	2026
Aamina Ahmed, Trustee	2026
Sheryl Picard, Trustee	2028
Jennifer Vos, Trustee	2030

### ADMINISTRATION

Superintendent of Schools	Dr. Monica Merritt
Chief Academic Officer	Bethany Rayl
Chief Human Resource Officer	Dr. Abdul Madyun
Chief Finance & Operations Officer	Jill Minnick, CPA CIA
Asst. Superintendent, Student Services	Kurt Tyszkiewicz
Asst. Superintendent, Student & Family Engagement	Dr. Elizabeth Vartanian-Gibbs



# GENERAL FUND

## 2024-2025

### Final Budget Amendment

*The General Fund is the primary operating fund; it accounts for all financial resources used to provide government services other than those specifically assigned to another fund.*



**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
GENERAL FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 MID-YEAR AMENDED BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>	<b>VARIANCE INCREASE (DECREASE)</b>
<b>REVENUE</b>				
Local Sources	\$ 39,679,047	\$ 40,266,188	\$ 39,628,179	\$ (638,009)
State Sources	166,157,528	163,517,529	164,139,486	621,957
Federal Sources	445,858	423,672	453,202	29,530
Intermediate Sources	13,512,852	13,432,993	13,432,993	-
Other Financing Sources				-
<b>Total Revenue</b>	<b>\$ 219,795,285</b>	<b>\$ 217,640,382</b>	<b>\$ 217,653,860</b>	<b>\$ 13,478</b>
<b>EXPENDITURES</b>				
Instruction	\$ 122,457,197	\$ 128,510,591	\$ 127,284,331	\$ (1,226,260)
Supporting Services	90,386,275	97,145,014	98,012,055	867,041
Other Financing Uses				-
<b>Total Expenditures</b>	<b>\$ 212,843,472</b>	<b>\$ 225,655,605</b>	<b>\$ 225,296,386</b>	<b>\$ (359,219)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	667,263	72,974	72,974	\$ -
Transfers out	(472,500)	(472,500)	(712,815)	(240,315)
<b>Total Other Financing Sources (Uses)</b>	<b>194,763</b>	<b>(399,526)</b>	<b>(639,841)</b>	<b>(240,315)</b>
<b>Net Change in Fund Balance</b>	<b>7,146,576</b>	<b>(8,414,749)</b>	<b>(8,282,367)</b>	<b>\$ 132,382</b>
<b>BEGINNING FUND BALANCE</b>	<b>42,041,141</b>	<b>49,187,716</b>	<b>49,187,716</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 49,187,717</b>	<b>\$ 40,772,967</b>	<b>\$ 40,905,349</b>	
	23.1%	18.0%	18.2%	

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
GENERAL FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 MID-YEAR AMENDED BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>	<b>VARIANCE INCREASE (DECREASE)</b>
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
Property taxes	\$ 33,649,357	\$ 35,675,894	\$ 35,069,000	\$ (606,894)
Interest	1,680,597	1,575,000	1,352,000	(223,000)
Student activity revenue	1,231,394	1,145,899	1,145,899	-
Rental income	282,173	251,180	251,180	-
Other local sources	1,801,364	697,100	697,100	-
Student tuition	212,070	8,115	200,000	191,885
Medicaid - Fee for Service	822,092	825,000	825,000	-
Insurance Reimbursement	-	75,000	75,000	-
Sale of assets	-	13,000	13,000	-
<b>Total Local Sources Revenue</b>	<b>\$ 39,679,047</b>	<b>\$ 40,266,188</b>	<b>\$ 39,628,179</b>	<b>\$ (638,009)</b>
<b>STATE REVENUE</b>				
Foundation Allowance	\$ 121,824,426	\$ 117,658,609	\$ 118,466,114	\$ 807,505
Special Ed Foundation Allowance (Sec 51c)	12,084,996	13,873,784	13,873,784	-
MPERS Cost Pymnt & Cost Offset & Reform	6,710,550	13,985,819	14,068,811	82,992
MPERS UAAL Stabilization	22,653,201	12,489,165	12,489,165	-
Less: State Sources Allocated to Act 18	(3,496,990)	(3,987,007)	(4,274,173)	(287,166)
MPERS 147g Employee Healthcare Reimb		2,178,257	2,178,257	-
MPERS 147c(2) One Time Deposit		2,838,836	2,838,836	-
MPERS 147e and 147f	1,163,084	-	-	-
27I Educator Compensation	834,276	-	-	-
Headlee Oblig for Data Collect-Adair	473,616	471,536	471,336	(200)
Vocational Education (Sec 61a(1), 61d)	609,010	472,514	472,514	-
Enrollment Stabilization (Sec 29(6))	203,913	577,512	596,338	18,826
District Transportation Cost Support (Sec 22(L))	1,169,716	1,169,716	1,169,716	-
State Aid Adjustments	1,927,730	1,788,788	1,788,788	-
<b>Total State Revenue</b>	<b>\$ 166,157,528</b>	<b>\$ 163,517,529</b>	<b>\$ 164,139,486</b>	<b>\$ 621,957</b>
<b>FEDERAL REVENUE</b>				
QSCB Interest Subsidy	\$ 353,602	\$ 353,602	\$ 353,602	\$ -
Medicaid - Outreach	92,256	70,070	99,600	29,530
<b>Total Federal Revenue</b>	<b>\$ 445,858</b>	<b>\$ 423,672</b>	<b>\$ 453,202</b>	<b>\$ 29,530</b>
<b>INTERMEDIATE AND OTHER REVENUE</b>				
Act 18 Independence Parapros	\$ 3,129,382	\$ 2,603,380	\$ 2,603,380	\$ -
Act 18 Center Program Indirect	989,811	1,285,519	1,285,519	-
Act 18 Center Program Settlement			-	-
Enhancement Millage	6,558,439	6,276,906	6,276,906	-
SE Program Cost Reimbursement	1,859,700	1,887,480	1,887,480	-
SE Transportation Reimbursement	975,520	1,379,708	1,379,708	-
<b>Total Intermediate Revenue</b>	<b>\$ 13,512,852</b>	<b>\$ 13,432,993</b>	<b>\$ 13,432,993</b>	<b>\$ -</b>
<b>TOTAL REVENUE</b>	<b><u>\$ 219,795,285</u></b>	<b><u>\$ 217,640,382</u></b>	<b><u>\$ 217,653,860</u></b>	<b><u>\$ 13,478</u></b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
GENERAL FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 MID-YEAR AMENDED BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>	<b>VARIANCE INCREASE (DECREASE)</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
Basic Programs	\$ 103,883,516	\$ 106,724,131	\$ 105,629,245	\$ (1,094,886)
Added Needs	18,573,627	21,786,460	21,655,086	(131,374)
Adult Education (Sec 107)	-	-	-	-
<b>Total Instruction</b>	<b>\$ 122,457,143</b>	<b>\$ 128,510,591</b>	<b>\$ 127,284,331</b>	<b>\$ (1,226,260)</b>
<b>SUPPORTING SERVICES</b>				
Pupil Support	\$ 16,841,804	\$ 18,430,966	\$ 18,986,636	\$ 555,670
Instructional Support	16,142,751	16,341,118	16,253,549	(87,569)
General Administration	1,636,436	1,712,970	1,911,232	198,262
School Administration	13,480,206	14,492,124	14,301,207	(190,917)
Business	2,005,696	2,178,768	2,169,844	(8,924)
Maintenance & Operations	20,221,130	22,121,570	22,916,568	794,998
Transportation	10,651,372	11,634,297	11,634,297	-
Central Support Services	5,107,124	5,633,043	5,460,260	(172,783)
School Activities	2,750,991	3,053,030	3,025,064	(27,966)
Community Services	987,256	947,724	944,158	(3,566)
Facility Improvements	151,574	190,164	-	(190,164)
Non-voted Debt Service	409,990	409,240	409,240	-
<b>Total Supporting Services</b>	<b>\$ 90,386,330</b>	<b>\$ 97,145,014</b>	<b>\$ 98,012,055</b>	<b>\$ 867,041</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 212,843,473</b>	<b>\$ 225,655,605</b>	<b>\$ 225,296,386</b>	<b>\$ (359,219)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	667,263	72,974	72,974	\$ -
Transfers out	(472,500)	(472,500)	(712,815)	(240,315)
<b>Total Other Financing Sources (Uses)</b>	<b>194,763</b>	<b>(399,526)</b>	<b>(639,841)</b>	<b>(240,315)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>7,146,575</b>	<b>(8,414,749)</b>	<b>(8,282,367)</b>	<b>(586,056)</b>
<b>BEGINNING FUND BALANCE</b>	<b>42,041,141</b>	<b>49,187,716</b>	<b>49,187,716</b>	
<b>ENDING FUND BALANCE</b>	<b>\$ 49,187,716</b>	<b>\$ 40,772,967</b>	<b>\$ 40,905,349</b>	
	23.1%	18.0%	18.2%	
Information Only:				
<b>OBJECT LEVEL EXPENDITURES</b>				
Salaries & Fringe Benefits	\$ 176,218,799	184,406,603	\$ 183,813,715	
Purchased Services	24,678,463	28,754,680	29,086,043	
Supplies & Materials	9,865,466	10,105,878	10,341,878	
Capital Outlay & Equipment	1,038,529	1,148,603	784,439	
Other Expenditures	1,042,216	1,239,841	1,270,311	
<b>TOTAL EXPENDITURES</b>	<b>\$ 212,843,473</b>	<b>\$ 225,655,605</b>	<b>\$ 225,296,386</b>	





# CAPITAL PROJECT FUNDS

## 2024-2025

### Final Budget Amendment

*The Capital Project Funds account for resources received and used for the acquisition, construction or improvement of capital facilities.*



PLYMOUTH-CANTON  
COMMUNITY SCHOOLS  
GLOBALY FOCUSED. LOCALLY CONNECTED.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
2020 BOND FUND**


	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b> - Investment Earnings, Other	\$ 2,208,201	\$ 2,000,000	\$ 509,560
<b>EXPENDITURES</b> - Bond Projects	<u>35,826,055</u>	<u>12,175,101</u>	<u>3,850,416</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	\$ (33,617,854)	\$ (10,175,101)	\$ (3,340,856)
<b>BEGINNING FUND BALANCE</b>	<u>36,958,710</u>	<u>10,175,101</u>	<u>3,340,856</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 3,340,856</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
2023 BOND FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE - Interest Earnings, Other</b>	\$ 5,389,466	\$ 2,500,000	\$ 5,990,000
<b>EXPENDITURES - Bond Projects</b>	<u>39,737</u>	<u>15,853,712</u>	<u>14,715,100</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 5,349,729	\$ (13,353,712)	\$ (8,725,100)
<b>BEGINNING FUND BALANCE</b>	<u>100,218,279</u>	<u>103,122,892</u>	<u>105,568,008</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 105,568,008</u></u>	<u><u>\$ 89,769,180</u></u>	<u><u>\$ 96,842,908</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
CAPITAL IMPROVEMENT FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b> - Investment Earnings, Other	\$ 6,971	\$ 1,205,000	\$ 1,393,000
<b>EXPENDITURES</b> - Capital projects	<u>567,948</u>	<u>-</u>	<u>451,012</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(560,977)	1,205,000	941,988
<b>OTHER FINANCING SOURCES (USES)</b>	511,476	-	-
<b>BEGINNING FUND BALANCE</b>	<u>727,129</u>	<u>733,734</u>	<u>677,628</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 677,628</u></u>	<u><u>\$ 1,938,734</u></u>	<u><u>\$ 1,619,616</u></u>



# DEBT SERVICE FUND 2024-2025 Final Budget Amendment

*The Debt Service Fund accounts for the principal and interest payments on general long term liabilities.*



**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
DEBT SERVICE FUND**

	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	2024-25 FINAL AMENDMENT		
			VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	TOTAL
<b>REVENUE</b>					
Local Sources	\$ 31,209,971	\$ 30,162,944	\$ 32,826,245	\$ 50,000	\$ 32,876,245
State Sources - PPT Loss Reimbursement	555,509	555,509	547,700	-	547,700
<b>Total Revenue</b>	<u>31,765,480</u>	<u>30,718,453</u>	<u>33,373,945</u>	<u>50,000</u>	<u>33,423,945</u>
<b>EXPENDITURES</b>					
Bond Principal	\$ 22,020,000	\$ 23,050,000	\$ 23,050,500	\$ -	\$ 23,050,500
Bond Interest	9,631,987	5,357,399	9,092,875	-	9,092,875
Other fees and costs	5,560	4,800	2,750	-	2,750
<b>Total Expenditures</b>	<u>31,657,547</u>	<u>28,412,199</u>	<u>32,146,125</u>	<u>-</u>	<u>32,146,125</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	\$ 107,933	\$ 2,306,254	\$ 1,227,820	\$ 50,000	\$ 1,277,820
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfer In - QSCB Set-Aside	472,500	472,500	-	472,500	472,500
<b>Total Other Financing Sources (Uses)</b>	<u>472,500</u>	<u>472,500</u>	<u>-</u>	<u>472,500</u>	<u>472,500</u>
<b>Net Change in Fund Balance</b>	\$ 580,433	\$ 2,778,754	\$ 1,227,820	\$ 522,500	\$ 1,750,320
<b>BEGINNING FUND BALANCE</b>	<u>9,345,475</u>	<u>9,406,122</u>	<u>6,480,113</u>	<u>3,445,795</u>	<u>9,925,908</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 9,925,908</u>	<u>\$ 12,184,876</u>	<u>\$ 7,707,933</u>	<u>\$ 3,968,295</u>	<u>\$ 11,676,228</u>
<b>FUND BALANCE RESTRICTIONS:</b>					
Fund Balance Restricted for 2010 QSCB					
Set Aside Funds	\$ 6,480,113	\$ 6,772,291	\$ -	\$ 3,968,295	\$ 3,968,295
Fund Balance Restricted for Bonded Debt	3,445,795	5,412,585	7,707,933	-	7,707,933
	<u>\$ 9,925,908</u>	<u>\$ 12,184,876</u>	<u>\$ 7,707,933</u>	<u>\$ 3,968,295</u>	<u>\$ 11,676,228</u>



# INTERNAL SERVICE FUND

## 2024-2025

### Final Budget Amendment

*The Internal Service Fund accounts for the district's self-insured medical plans.*



**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
INTERNAL SERVICE (HEALTH CARE) FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE - Plan Contributions, Other</b>	24,318,796	\$ 24,683,468	<b>24,970,207</b>
<b>EXPENDITURES - Claims and Fees</b>	24,075,303	25,792,916	<b>27,931,489</b>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	243,493	(1,109,448)	<b>(2,961,282)</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,807,443</b>	<b>5,425,680</b>	<b>6,050,936</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 6,050,936</b>	<b>\$ 4,316,232</b>	<b>\$ 3,089,654</b>





# SPECIAL REVENUE FUNDS

## 2024-2025

### Final Budget Amendment

*Special Revenue Funds account for the proceeds of specific revenue sources restricted to expenditures for specified purposes.*



PLYMOUTH-CANTON  
COMMUNITY SCHOOLS  
GLOBALLY FOCUSED. LOCALLY CONNECTED.

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
ACT 18 CENTER PROGRAM**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
Local Sources (County-wide Act 18 Millage)	\$ 5,744,276	\$ 5,230,102	\$ 6,319,096
State Sources	3,496,991	3,947,247	5,429,030
Other Income	-	-	-
<b>Total Revenue</b>	<b>9,241,267</b>	<b>9,177,349</b>	<b>11,748,126</b>
<b>EXPENDITURES</b>			
Salaries & Fringe Benefits	\$ 7,981,862	7,867,414	\$ 10,011,431
Purchased Services	224,182	322,828	353,894
Supplies & Materials	48,668	87,308	123,567
Capital Outlay & Equipment	-	-	-
Other Expenditures	-	-	-
<b>Total Expenditures</b>	<b>8,254,712</b>	<b>8,277,549</b>	<b>10,488,892</b>
Total Other Financing Sources (Uses)	(989,811)	(899,800)	(1,255,978)
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(3,256)</b>	<b>-</b>	<b>3,256</b>
<b>BEGINNING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>(3,256)</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (3,256)</b>	<b>\$ -</b>	<b>\$ -</b>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
COMMUNITY SERVICES FUND**

			2024-25 FINAL AMENDED BUDGET			
	2023-24 ACTUAL	2024-25 ORIGINAL BUDGET	EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	2024-25 FINAL AMENDED BUDGET
REVENUE	\$ 3,692,606	\$ 3,611,211	\$ 1,399,268	\$ 1,521,746	\$ 769,852	\$ 3,690,866
EXPENDITURES						
Salaries & Fringe Benefits	\$ 3,848,787	\$ 3,519,740	\$ 1,284,000	\$ 1,842,197	\$ 494,895	\$ 3,621,092
Purchased Services	269,995	214,570	19,150	110,620	122,680	252,450
Supplies & Materials	211,383	190,036	83,100	77,250	32,400	192,750
Capital Outlay & Equipment	5,925	5,432	1,880	7,566	-	9,446
Other Expenditures	96,527	88,953	52,510	2,377	19,950	74,837
Total Expenditures	\$ 4,432,617	\$ 4,018,731	\$ 1,440,640	\$ 2,040,010	\$ 669,925	\$ 4,150,575
REVENUE OVER (UNDER) EXPENDITURES	\$ (740,011)	\$ (407,520)	\$ (41,372)	\$ (518,264)	\$ 99,927	\$ (459,709)
Total Other Financing Sources (Uses)	-	-	41,372	298,870	(99,927)	240,315
NET CHANGE IN FUND BALANCE	\$ (740,011)	\$ (407,520)	\$ -	\$ (219,394)	\$ -	\$ (219,394)
BEGINNING FUND BALANCE	959,405	623,588	-	219,394	-	219,394
ENDING FUND BALANCE	\$ 219,394	\$ 216,068	\$ -	\$ -	\$ -	\$ -

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
FOOD SERVICE FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>			
Local Sources	\$ 717,269	\$ 713,986	\$ 533,241
State Sources	4,965,275	6,661,097	4,565,954
Federal Sources	3,526,489	2,989,350	3,548,342
<b>Total Revenue</b>	9,209,033	10,364,433	8,647,537
<b>EXPENDITURES</b>			
Salaries & Fringe Benefits	\$ 4,834,323	\$ 4,068,401	\$ 4,803,149
Purchased Services	289,676	317,254	510,100
Food Costs	3,763,201	3,793,926	4,089,926
Supplies & Materials	309,076	584,968	703,907
Capital Outlay & Equipment	155,084	1,500,000	250,000
Other Expenditures	28,342	26,563	31,793
<b>Total Expenditures</b>	9,379,702	10,291,113	10,388,875
Total Other Financing Sources (Uses)	(580,744)	(61,200)	(24,440)
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	(751,413)	12,120	(1,765,778)
<b>BEGINNING FUND BALANCE</b>	2,729,691	3,815,148	1,978,278
<b>ENDING FUND BALANCE</b>	\$ 1,978,278	\$ 3,827,268	\$ 212,500

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
FUNDED PROJECTS FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>	\$ 25,179,693	\$ 13,788,953	\$ 29,275,638
<b>EXPENDITURES</b>	<u>24,787,216</u>	<u>13,788,953</u>	<u>29,189,255</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	392,477	-	86,383
<b>BEGINNING FUND BALANCE</b>	<u>(478,860)</u>	<u>(86,383)</u>	<u>(86,383)</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ (86,383)</u></u>	<u><u>\$ (86,383)</u></u>	<u><u>\$ -</u></u>

**PLYMOUTH-CANTON COMMUNITY SCHOOLS  
2024-2025 FINAL BUDGET AMENDMENT  
STUDENT ACTIVITIES FUND**

	<b>2023-24 ACTUAL</b>	<b>2024-25 ORIGINAL BUDGET</b>	<b>2024-25 FINAL AMENDED BUDGET</b>
<b>REVENUE</b>	\$ 2,472,215	\$ 2,545,000	\$ 2,126,140
<b>EXPENDITURES</b>	<u>2,408,631</u>	<u>2,222,000</u>	<u>1,910,602</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	63,584	323,000	215,538
<b>BEGINNING FUND BALANCE</b>	<u>2,388,575</u>	<u>2,711,575</u>	<u>2,452,159</u>
<b>ENDING FUND BALANCE</b>	<u><u>\$ 2,452,159</u></u>	<u><u>\$ 3,034,575</u></u>	<u><u>\$ 2,667,697</u></u>



# PLYMOUTH-CANTON

## COMMUNITY SCHOOLS

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**Globally Focused. Locally Connected.**