Action Item #26-06-79
Meeting Date: June 23, 2026
Final Reading

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 23, 2026

RE: Adopt Fiscal Year 2026-2027 Proposed Budget- Final Reading

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RECOMMENDATION:

Move that the Board of Education of the Plymouth-Canton Community Schools adopt the attached fiscal year 2026-2027 Proposed Budget for the following funds: General Fund, Capital Project Funds (2023 Bond Fund, 2026 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 School Activities Fund).

This item was presented for first reading at the Board of Education Budget Hearing held on June 9, 2026.

RESOLUTION:

It was moved by Member_____and seconded by Member

_____ to adopt the Fiscal Year 2026-2027 Proposed Budget.

Ayes: _____

Nays:_____

Motion: _____



2026-2027 Proposed Budget

Plymouth-Canton Community Schools

June 23, 2026

Jill Minnick, CPA CIA
Chief Finance & Operations Officer

Jody Malbon, CHRS
Executive Director of Finance & Accounting

PLYMOUTH-CANTON COMMUNITY SCHOOLS

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PLYMOUTH-CANTON COMMUNITY SCHOOLS

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2026-2027 PROPOSED BUDGET
BUDGET ASSUMPTIONS

Guiding Principles

1. Protect the classroom and student learning as much as possible
2. Prioritize student and staff well-being through an MTSS focus
3. Ensure alignment to the Dynamic Plan and commitment to equity
4. Align human and financial resources to enrollment and demonstrated needs
5. Maintain fiscal responsibility and long-term sustainability

Revenues

1. State Aid Foundation: # Pupil FTEs x $ Per-Pupil Foundation Allowance (generally)
2. Pupil FTEs: Assume loss of 75 FTE
3. Enrollment Projection: 15,917 pupil FTEs
4. Projected pupil loss revenue decrease: $753,750
5. Foundation Allowance increase: Assume $250 per pupil
6. Foundation Allowance: $10,300 per pupil
7. Projected Foundation Allowance revenue increase: $3.98M
8. Projected Net State Aid Increase: $3.22M
9. Enhancement millage: Projected 2% increase; approximately $128,000

Expenditures

1. Staffing based on Board adopted class size guidelines and aligned to enrollment
2. Retirements, all positions estimated at 20 FTE; projected savings of $1.1M
3. Does not include any Employee Severance Plan savings
4. Employment Contracts: Negotiated collective bargaining agreements
5. MPSERS (MI Public School Employees Retirement System): Decrease in base and UAAL rates; projected savings of $4M
6. Employer Health Care Hard Cap increase of 3%
7. Custodial & Transportation Services based on contracts
8. Utilities: Natural gas, electric, and fuel; assume 5% increase, approximately $250,000

Fund Balance / Budget Process

1. Maintain Fund Balance target of 15% of expenditures in alignment with best practices
2. Board Policy minimum Fund Balance target remains 10%
3. State Statute minimum Fund Balance target remains 5% of revenues
4. Current projected budget reductions required to maintain 15% Fund Balance:
    - FY27: $10,000,000
    - FY28: $ 8,000,000
    - FY29: $ 8,000,000
5. Operational efficiencies and purchased service agreements continue to be reviewed for cost savings and long-term sustainability
6. Budget development includes stakeholder, Board, leadership, and community input throughout the process

GENERAL FUND
Proposed 2026-2027 Budget

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.

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
GENERAL FUND SUMMARY

	2024-2025 ACTUAL	2025-2026 FINAL AMENDED BUDGET	2026-2027 PROPOSED BUDGET	VARIANCE Increase (Decrease)
REVENUE				
LOCAL SOURCES	$ 40,562,704	$ 41,365,695	**$ 41,047,402**	$ (318,293)
STATE REVENUE	161,724,582	168,476,912	**172,669,126**	4,192,214
FEDERAL REVENUE	488,099	671,115	**671,115**	-
INTERMEDIATE AND OTHER REVENUE	14,082,324	14,301,481	**13,539,127**	(762,355)
TOTAL REVENUE	**$ 216,857,709**	**$ 224,815,203**	**$ 227,926,770**	**$ 3,111,567**
EXPENDITURES				
INSTRUCTION	$ 127,675,445	$ 134,645,765	$ 132,457,320	$ (2,188,445)
SUPPORTING SERVICES	93,415,639	100,216,496	96,784,853	(3,431,643)
TOTAL EXPENDITURES	**$ 221,091,084**	**$ 234,862,261**	**$ 229,242,173**	**$ (5,620,088)**
OTHER FINANCING SOURCES (USES)				
Transfers in from Other Funds	$ 869,054	$ 359,977	$ 359,977	$ -
Transfers to Other Funds	$ (861,778)	$ -	$ -	$ -
Total Other Financing Sources	**$ 7,276**	**$ 359,977**	**$ 359,977**	$ -
NET CHANGE IN FUND BALANCE	**$ (4,226,099)**	**$ (9,687,081)**	**$ (955,426)**	
BEGINNING FUND BALANCE	**49,187,716**	**44,961,617**	**35,274,536**	
ENDING FUND BALANCE	**$ 44,961,617**	**$ 35,274,536**	**$ 34,319,110**	
	20.3%	15.0%	15.0%	

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
GENERAL FUND REVENUE

	2024-2025 ACTUAL	2025-2026 FINAL AMENDED BUDGET	2026-2027 PROPOSED BUDGET	VARIANCE Increase (Decrease)
REVENUE				
LOCAL SOURCES				
Property taxes	$ 35,505,230	$ 36,906,581	$ 36,906,581	$ -
Interest	1,415,677	1,213,426	1,213,426	-
Student activity revenue	1,195,328	1,125,059	799,699	(325,360)
Rental income	319,690	388,541	388,541	-
Other local sources	1,042,309	483,343	511,343	28,000
Student tuition	15,215	246,455	246,455	-
Medicaid - Fee for Service	1,069,255	931,357	931,357	-
Sale of assets	-	70,933	50,000	(20,933)
Total Local Sources Revenue	**$ 40,562,704**	**$ 41,365,695**	**$ 41,047,402**	**$ (318,293)**
STATE REVENUE				
Foundation Allowance	$ 118,501,747	$ 123,417,000	$ 126,530,000	$ 3,113,000
Special Ed Foundation Allowance (Sec 51c)	13,873,784	15,914,109	16,026,609	112,500
MPSERS Cost Pymnt & Cost Offset & Reform	13,708,852	5,951,276	5,951,276	-
MPSERS UAAL Stabilization	12,489,165	18,873,876	18,873,876	-
Less: State Sources Allocated to Act 18	(5,686,133)	(5,126,043)	(5,126,043)	-
MPSERS Healthcare Reimb/Offset	1,570,558	2,375,317	2,375,317	-
MPSERS 147c(2) One Time Deposit	2,838,836	634,639	-	(634,639)
Headlee Oblig for Data Collect-Adair	471,165	474,721	474,721	-
Vocational Education (Sec 61a(1), 61d)	472,514	468,388	491,807	23,419
Enrollment Stabilization (Sec 29(6))	597,883	103,276	103,276	-
District Transportation Cost Support (Sec 22(L))	1,087,756	1,268,287	1,268,287	-
Educator Compensation (Sec 27(L)); Other Retention	-	2,333,278	2,000,000	(333,278)
Dual Enrollment	-	-	200,000	200,000
State Aid Adjustments	1,798,455	1,788,788	3,500,000	1,711,212
Total State Revenue	**$ 161,724,582**	**$ 168,476,912**	**$ 172,669,126**	**$ 4,192,214**
FEDERAL REVENUE				
QSCB Interest Subsidy	$ 355,614	$ 353,602	$ 353,602	$ -
E-Rate	-	134,004	134,004	-
Medicaid - Outreach	132,485	183,509	183,509	-
Total Federal Revenue	**$ 488,099**	**$ 671,115**	**$ 671,115**	**$ -**
INTERMEDIATE AND OTHER REVENUE				
Act 18 Independence Parapros	$ 3,066,171	$ 2,607,893	$ 2,607,893	$ -
Act 18 Center Program Indirect	1,223,724	1,413,288	1,413,288	-
Act 18 Center Program Settlement	-	-	-	-
Enhancement Millage	6,525,240	6,664,033	6,792,082	128,049
Miscellaneous Revenue - Wayne RESA/Other	-	24,000	-	(24,000)
SE Program Cost Reimbursement	1,887,480	1,859,460	1,859,460	-
SE Transportation Reimbursement	1,379,709	1,732,807	866,404	(866,404)
Total Intermediate Revenue	**$ 14,082,324**	**$ 14,301,481**	**$ 13,539,127**	**$ (762,355)**
TOTAL REVENUE	**$ 216,857,709**	**$ 224,815,203**	**$ 227,926,770**	**$ 3,111,567**

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
GENERAL FUND EXPENDITURES

	2024-2025 ACTUAL	2025-2026 FINAL AMENDED BUDGET	2026-2027 PROPOSED BUDGET	VARIANCE Increase (Decrease)
EXPENDITURES				
INSTRUCTION				
Basic Programs	$ 105,358,176	$ 108,733,595	$ 106,774,631	$ (1,958,964)
Added Needs	22,317,269	25,912,170	25,682,689	(229,481)
Total Instruction	**$ 127,675,445**	**$ 134,645,765**	**$ 132,457,320**	**$ (2,188,445)**
SUPPORTING SERVICES				
Pupil Support	$ 16,456,429	$ 19,972,549	$ 18,860,100	$ (1,112,449)
Instructional Support	15,537,919	16,068,099	13,029,408	(3,038,691)
General Administration	1,716,406	1,249,981	1,264,326	14,345
School Administration	14,230,678	14,433,549	14,047,569	(385,980)
Business	2,079,387	2,227,916	2,248,655	20,739
Maintenance & Operations	21,804,098	22,895,821	22,493,246	(402,575)
Transportation	11,675,633	13,117,296	14,330,992	1,213,696
Central Support Services	5,442,726	5,799,096	5,694,572	(104,524)
School Activities	3,211,462	3,118,869	3,546,438	427,569
Community Services	850,886	924,080	860,307	(63,773)
Non-voted Debt Service	410,015	409,240	409,240	-
Total Supporting Services	**$ 93,415,639**	**$ 100,216,496**	**$ 96,784,853**	**$ (3,431,643)**
TOTAL OPERATING EXPENDITURES	**$ 221,091,084**	**$ 234,862,261**	**$ 229,242,173**	**$ (5,620,088)**
OTHER FINANCING SOURCES (USES)				
Transfers In	$ 869,054	$ 359,977	$ 359,977	$ -
Transfers Out	(861,778)	-	-	-
Total Other Financing Sources (Uses)	$ 7,276	$ 359,977	$ 359,977	$ -
NET CHANGE IN FUND BALANCE	**$ (4,226,099)**	**$ (9,687,081)**	**$ (955,426)**	
BEGINNING FUND BALANCE	**$ 49,187,716**	**$ 44,961,617**	**$ 35,274,536**	
ENDING FUND BALANCE	**$ 44,961,617**	**$ 35,274,536**	**$ 34,319,110**	
	20.3%	15.0%	15.0%	
Information Only:				
TOTAL OPERATING EXPENDITURES - OBJECT LEVEL				
Salaries & Fringe Benefits	$ 182,059,039	$ 192,252,645	$ 185,405,347	$ (6,847,298)
Purchased Services	28,230,532	30,092,678	30,946,822	854,144
Supplies & Materials	9,052,765	10,669,041	11,142,107	473,066
Capital Outlay & Equipment	568,178	486,998	386,998	(100,000)
Other Expenditures	1,180,570	1,360,899	1,360,899	-
TOTAL OPERATING EXPENDITURES	**$ 221,091,084**	**$ 234,862,261**	**$ 229,242,173**	**$ (5,620,088)**

CAPITAL PROJECT FUNDS
Proposed 2026-2027 Budget

The Capital Project Funds account for transactions related to resources obtained and used for the acquisition, construction or improvement of capital facilities.

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
2023 BOND FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE - Interest Earnings, Other	$ 5,064,716	$ 1,870,000	**$ 975,000**
EXPENDITURES - Bond Projects	28,601,527	44,319,986	**40,556,211**
REVENUE OVER (UNDER) EXPENDITURES	$ (23,536,811)	$ (42,449,986)	**$ (39,581,211)**
BEGINNING FUND BALANCE	105,568,008	82,031,197	**39,581,211**
ENDING FUND BALANCE	$ 82,031,197	$ 39,581,211	**$ -**

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
2026 BOND FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE - Interest Earnings, Other	$ -	$ 65,773,349	**$ 975,000**
EXPENDITURES - Bond Projects	-	327,094	**11,466,670**
REVENUE OVER (UNDER) EXPENDITURES	$ -	$ 65,446,255	**$ (10,491,670)**
BEGINNING FUND BALANCE	-	-	**65,446,255**
ENDING FUND BALANCE	$ -	$ 65,446,255	**$ 54,954,585**

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
CAPITAL IMPROVEMENT FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE	$ 15,261	$ 12,630	**$ 12,000**
EXPENDITURES	326,574	100,000	**150,000**
REVENUE OVER (UNDER) EXPENDITURES	$ (311,313)	$ (87,370)	**$ (138,000)**
OTHER FINANCING SOURCES (USES)	126,640	1,131,998	**68,002**
BEGINNING FUND BALANCE	677,628	492,955	**1,537,583**
ENDING FUND BALANCE	$ 492,955	$ 1,537,583	**$ 1,467,585**

DEBT SERVICE FUND
Proposed 2026-2027 Budget

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

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
DEBT SERVICE FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	FISCAL YEAR 2026-27 PROPOSED BUDGET		
			VOTED DEBT	SET-ASIDE 2010 NON-VOTED DEBT	2026-27 PROPOSED BUDGET
REVENUE					
Property Taxes - Current	$ 32,479,410	$ 33,830,139	$ 34,062,680	$ -	**$ 34,062,680**
Property Taxes - Delinquent	224,364	330,147	150,000	-	**150,000**
State Sources - PPT Loss Reimbursement	547,676	574,326	550,000	-	**550,000**
Investment Earnings	662,433	972,093	226,821	97,210	**324,031**
Total Revenue	33,913,883	35,706,705	34,989,501	97,210	**35,086,711**
EXPENDITURES					
Bond Principal	$ 23,050,000	$ 24,610,000	$ 26,660,000	-	$ 26,660,000
Bond Interest	9,092,910	8,471,399	10,479,772	-	**10,479,772**
Other fees and costs	1,988	2,900	2,900	-	**2,900**
Total Expenditures	32,144,898	33,084,299	37,142,672	-	**37,142,672**
REVENUE OVER (UNDER) EXPENDITURES	$ 1,768,985	$ 2,622,406	$ (2,153,171)	$ 97,210	**$ (2,055,961)**
OTHER FINANCING SOURCES (USES)					
Transfer In - QSCB Set-Aside	472,500	-	-		**-**
Transfers Out	-	-	-	-	**-**
Total Other Financing Sources (Uses)	472,500	-	**-**	-	**-**
Net Change in Fund Balance	$ 2,241,485	$ 2,622,406	$ (2,153,171)	$ 97,210	**$ (2,055,961)**
BEGINNING FUND BALANCE	9,925,908	12,167,393	7,301,299	4,866,094	**12,167,393**
ENDING FUND BALANCE	$ 12,167,393	$ 14,789,799	$ 5,148,128	$ 4,963,304	**$ 10,111,432**
FUND BALANCE RESTRICTIONS:					
Fund Balance Restricted for 2010 QSCB Set Aside Funds	$ 7,301,299	$ 5,161,902	$ -	$ 4,963,304	**$ 4,963,304**
Fund Balance Restricted for Bonded Debt	4,866,094	9,627,897	5,148,128	-	**5,148,128**
	$ 12,167,393	$ 14,789,799	$ 5,148,128	$ 4,963,304	**$ 10,111,432**

INTERNAL SERVICE FUND
Proposed 2026-2027 Budget

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

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-27 PROPOSED BUDGET
INTERNAL SERVICE (HEALTH CARE) FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE	$ 24,946,024	$ 25,798,401	$ 27,945,932
EXPENDITURES - Claims and Fees	26,950,025	27,054,008	27,945,932
REVENUE OVER (UNDER) EXPENDITURES	$ (2,004,001)	$ (1,255,607)	$ -
BEGINNING FUND BALANCE	6,050,936	4,046,935	**2,791,328**
ENDING FUND BALANCE	$ 4,046,935	$ 2,791,328	**$ 2,791,328**

SPECIAL REVENUE FUNDS
Proposed 2026-2027 Budget

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

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PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
ACT 18 CENTER PROGRAM

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE			
County-wide Act 18 Millage	$ 6,327,549	$ 5,927,600	**$ 7,319,465**
State Sources	5,180,655	7,848,312	**6,310,824**
Other	-	-	**-**
Total Revenue	11,508,204	13,775,912	**13,630,289**
EXPENDITURES			
Wages and Fringe Benefits	$ 6,297,442	$ 11,806,126	**$ 11,621,366**
Purchased Services	5,207,506	407,270	**386,796**
Supplies and Materials	-	69,750	**65,860**
Equipment	-	5,846	**10,183**
Other Expenditures	-	73,632	**89,506**
Total Expenditures	11,504,948	12,362,624	**12,173,711**
REVENUE OVER (UNDER) EXPENDITURES	$ 3,256	$ 1,413,288	$ 1,456,578
OTHER FINANCING SOURCES (USES)			
Interfund Transfer In (Out)	-	(1,413,288)	**(1,456,578)**
NET CHANGE IN FUND BALANCE	$ 3,256	$ -	$ -
BEGINNING FUND BALANCE	(3,256)	-	-
ENDING FUND BALANCE	$ -	$ -	$ -

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
COMMUNITY SERVICES FUND

			2026-2027 PROPOSED BUDGET			
	2024-2025 ACTUAL	2025-2026 FINAL AMENDED BUDGET	EXTENDED DAY	TUITION PRESCHOOL	COMMUNITY EDUCATION	2026-2027 PROPOSED BUDGET
REVENUE	$ 4,089,504	$ 3,242,970	$ 2,038,537	$ 1,234,478	$ 433,108	**$ 3,706,122**
EXPENDITURES						
Salaries & Fringe Benefits	$ 3,664,845	$ 2,441,417	$ 1,397,361	$ 1,066,251	$ 315,606	**$ 2,779,218**
Purchased Services	301,015	218,546	5,000	63,000	155,000	**223,000**
Supplies & Materials	215,867	128,638	90,000	10,000	35,000	**135,000**
Capital Outlay & Equpment	9,443	1,254	2,000	-	-	**2,000**
Other Expenditures	101,477	109,389	105,000	5,000	5,000	**115,000**
Total Expenditures	$ 4,292,647	$ 2,899,244	$ 1,599,361	$ 1,144,251	$ 510,606	**$ 3,254,218**
REVENUE OVER (UNDER) EXPENDITURES	$ (203,143)	$ 343,726	$ 439,176	$ 90,227	$ (77,498)	**$ 451,904**
Total Other Financing Sources (Uses)	-	(359,977)	-	-	-	**-**
NET CHANGE IN FUND BALANCE	$ (203,143)	$ (16,251)	$ 439,176	$ 90,227	$ (77,498)	**$ 451,904**
BEGINNING FUND BALANCE	219,394	16,251	131,018	(115,747)	(15,271)	**-**
ENDING FUND BALANCE	$ 16,251	$	$ 570,194	$ (25,520)	$ (92,769)	**$ 451,904**

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
FOOD SERVICE FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE			
Local Sources	$ 547,238	$ 291,649	**$ 381,649**
State Sources	4,998,038	4,991,318	**5,141,058**
Federal Sources	3,753,674	4,051,420	**4,172,963**
Total Revenue	$ 9,298,950	$ 9,334,387	$ **9,695,669**
EXPENDITURES			
Salaries	$ 2,924,564	$ 3,034,288	**$ 3,094,974**
Benefits	2,249,501	2,113,383	**2,155,651**
Purchased Services	443,489	376,000	**335,000**
Food Costs	4,204,703	3,811,536	**3,811,536**
Supplies & Materials	353,085	362,120	**300,000**
Capital Outlay & Equipment	238,963	100,000	-
Other Expenditures	30,826	35,587	**35,587**
Total Expenditures	$ 10,445,132	$ 9,832,914	$ **9,732,747**
Total Other Financing Sources (Uses)	(355,882)	34,380	**38,000**
REVENUE OVER (UNDER) EXPENDITURES	$ (1,502,064)	$ (464,147)	**$ 922**
BEGINNING FUND BALANCE	1,978,278	476,214	**12,067**
ENDING FUND BALANCE	$ 476,214	$ 12,067	**$ 12,989**

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
FUNDED PROJECTS FUND

	2024-25 ACTUAL	2025-26 FINAL AMENDED BUDGET	2026-27 PROPOSED BUDGET
REVENUE	$ 24,293,635	$ 23,573,452	$ 19,078,718
EXPENDITURES	24,242,004	23,514,135	18,992,389
REVENUE OVER (UNDER) EXPENDITURES	$ 51,631	$ 59,317	$ 86,329
OTHER FINANCING USES - Transfers Out	(110,894)	-	-
NET CHANGE IN FUND BALANCE	$ (59,263)	$ 59,317	$ 86,329
BEGINNING FUND BALANCE	(86,383)	(145,646)	(86,329)
ENDING FUND BALANCE	$ (145,646)	$ (86,329)	**$** -

PLYMOUTH-CANTON COMMUNITY SCHOOLS
2026-2027 PROPOSED BUDGET
STUDENT ACTIVITIES FUND

	2024-25 ACTUAL	2025-2026 FINAL AMENDED BUDGET	2026-2027 PROPOSED BUDGET
REVENUE - SCHOOL DEPOSITS	$ 2,426,752	$ 2,540,170	**$ 2,540,170**
EXPENDITURES - SCHOOL ACTIVITIES	2,544,670	2,205,485	**2,205,485**
REVENUE OVER (UNDER) EXPENDITURES	$ (117,918)	$ 334,685	$ **334,685**
BEGINNING FUND BALANCE (as restated)	2,452,159	2,334,241	**2,668,926**
ENDING FUND BALANCE	$ 2,334,241	$ 2,668,926	**$ 3,003,611**



PLYMOUTH-CANTON
COMMUNITY SCHOOLS

GLOBALLY FOCUSED. LOCALLY CONNECTED.