

FY 2021-2022 Summary
As of January 31, 2022

LEARN BUDGET & ACTUAL (FY 2021-2022) CURRENT YEAR REVIEW * in thousands	REVENUES				EXPENDITURES				
	Original Adopted Budget FY 20/21	Revised Budget	Year-to-Date Actual Revenues	Estimated Revenues Receivable	Original Adopted Budget FY 20/21	Revised Budget	Year-to-Date Actual Expenditures	Year-to-Date Actual Encumbrances	Actual Available Budget
		as of 1-31-22	as of 1-31-22	as of 1-31-22		as of 1-31-22	as of 1-31-22	as of 1-31-22	as of 1-31-22
Departments & Programs									
Student Support Services	\$ 15,194	\$ 15,215	\$ 13,883	\$ 1,332	\$ 15,194	\$ 15,215	\$ 6,993	\$ 3,245	\$ 4,977
Goodwin Schools	\$ 9,050	\$ 9,091	\$ 7,671	\$ 1,420	\$ 9,050	\$ 9,091	\$ 4,809	\$ 4,024	\$ 258
MSAP	\$ 2,794	\$ 4,810	\$ 1,344	\$ 3,466	\$ 2,794	\$ 4,810	\$ 1,344	\$ 2,072	\$ 1,394
Office of Teaching & Learning	\$ 1,430	\$ 1,559	\$ 828	\$ 731	\$ 1,430	\$ 1,559	\$ 533	\$ 363	\$ 663
Office of Innovation & Development	\$ 242	\$ 163	\$ 85	\$ 78	\$ 242	\$ 163	\$ 8	\$ -	\$ 155
Young Children & Families	\$ 1,993	\$ 2,146	\$ 865	\$ 1,281	\$ 1,993	\$ 2,146	\$ 911	\$ 958	\$ 277
Transportation	\$ 393	\$ 393	\$ 140	\$ 253	\$ 393	\$ 393	\$ 147	\$ 162	\$ 84
COVID Relief	\$ 2,876	\$ 4,502	\$ 321	\$ 4,181	\$ 2,876	\$ 4,502	\$ 751	\$ 249	\$ 3,502
Executive Services, Special Projects, IT	\$ 786	\$ 786	\$ 687	\$ 99	\$ 786	\$ 786	\$ 2,194	\$ 5,307	\$ (6,715)
Dept & Programs Subtotal	\$ 34,758	\$ 38,665	\$ 25,824	\$ 12,841	\$ 34,758	\$ 38,665	\$ 17,690	\$ 16,380	\$ 4,595
Magnet Schools									
Regional Multicultural Magnet School	\$ 5,842	\$ 5,974	\$ 4,520	\$ 1,454	\$ 5,842	\$ 5,974	\$ 2,650	\$ 1,965	\$ 1,359
Marine Science Magnet High School	\$ 3,845	\$ 3,846	\$ 3,209	\$ 637	\$ 3,845	\$ 3,846	\$ 1,717	\$ 1,353	\$ 776
The Friendship School	\$ 6,258	\$ 6,267	\$ 3,117	\$ 3,150	\$ 6,258	\$ 6,267	\$ 2,751	\$ 1,916	\$ 1,600
Three Rivers Middle College High School	\$ 965	\$ 962	\$ 867	\$ 95	\$ 965	\$ 962	\$ 434	\$ 365	\$ 163
Magnet Schools Subtotal	\$ 16,910	\$ 17,049	\$ 11,713	\$ 5,336	\$ 16,910	\$ 17,049	\$ 7,552	\$ 5,599	\$ 3,898
Non-Operating Items									
ECHMC Insurance	\$ 13,970	\$ 13,970	\$ 8,386	\$ 5,584	\$ 13,970	\$ 13,970	\$ 8,246	\$ 5,540	\$ 184
Food Service	\$ 1,042	\$ 1,042	\$ 906	\$ 136	\$ 1,042	\$ 1,042	\$ 584	\$ 365	\$ 93
Construction Projects	\$ 3,306	\$ 3,591	\$ -	\$ 3,591	\$ 3,306	\$ 3,591	\$ 431	\$ 1,268	\$ 1,892
Non-Operating Items Subtotal	\$ 18,318	\$ 18,603	\$ 9,292	\$ 9,311	\$ 18,318	\$ 18,603	\$ 9,261	\$ 7,173	\$ 2,169
Grand Total	\$ 69,986	\$ 74,317	\$ 46,829	\$ 27,488	\$ 69,986	\$ 74,317	\$ 34,503	\$ 29,152	\$ 10,662
Notes									
Original budget amounts tie to the Board approved budget package dated June 10, 2021; revised budgets reflect ongoing activity such as new contracts, closure of Transportation program, and roll forward of 2 year Title grants.									
MSAP = The \$15m 5 yr grant runs on a Federal year (Oct-Sept); original budget includes approved "Year 5" amounts only. Revised budget includes "Year 4 roll-forward for July-Sept and adjustments for year 5. Approximately \$12.4m spent to date.									
OT&L = Revised budget includes additions for Teacher Residency Program (\$20k), CT English Learners Professional Development (\$20k), and Touch the Future Grant (\$60k).									
Office of Innovation & Development = new department established to track various programs including paraprofessional testing (\$10k), NWEA (\$35k), Tech Consortium (\$120k), and Groton DoDEA grant (\$10k).									
Transportation = FY 21-22 consists of LEARN's contract with M&J to transport RMMS, MSMHS, and TRMC students (offset by magnet transportation grant). Colchester SPED contract not renewed.									
COVID Relief = LEARN received \$1,151,329 from the CARES Act and COVID funds of \$317,365 ESSER I, \$1,407,056 ESSER II, and \$2,568,834 ARP ESSER. FY 21-22 revised budget includes allocation for ARP ESSER grant.									
Exec Services, Special Projects, IT = Expenses consist mainly of amounts paid to cover health insurance costs; all expenses will be offset by admin (12%) and health insurance allocations charged monthly to schools / departments.									
Magnet School Programs = Revised budget includes additional \$43k for RMMS OEC Stabilization Grant.									

LEARN BUDGET & ACTUAL (FY 2021-2022) PRIOR YEAR COMPARISON * in thousands	REVENUES					EXPENDITURES						
	Revised Budget	Prior Year to Date Actual Revenues	Current Year to Date Actual Revenues	Revenues: Increase/(Decrease)	Revenues: Increase/(Decrease) Change	Revised Budget	Prior Year to Date Actual Expenditures	Prior Year to Date Actual Encumbrances	Current Year to Date Actual Expenditures	Current Year to Date Actual Encumbrances	Expenses: Increase/(Decrease)	Expenses: Increase/(Decrease) Change
	as of 1-31-22	as of 1-31-21	as of 1-31-22	as of 1-31-22	as of 1-31-22	as of 1-31-22	as of 1-31-21	as of 1-31-21	as of 1-31-22	as of 1-31-22	as of 1-31-22	as of 1-31-22
Departments & Programs												
Student Support Services	\$ 15,215	\$ 12,908	\$ 13,883	\$ 975	8%	\$ 15,215	\$ 6,654	\$ 3,429	\$ 6,993	\$ 3,245	\$ 155	2%
Goodwin Schools	\$ 9,091	\$ 6,919	\$ 7,671	\$ 752	11%	\$ 9,091	\$ 4,041	\$ 3,584	\$ 4,809	\$ 4,024	\$ 1,208	16%
MSAP	\$ 4,810	\$ 886	\$ 1,344	\$ 458	52%	\$ 4,810	\$ 1,375	\$ 2,149	\$ 1,344	\$ 2,072	\$ (108)	-3%
Office of Teaching & Learning	\$ 1,559	\$ 596	\$ 828	\$ 232	39%	\$ 1,559	\$ 562	\$ 416	\$ 533	\$ 363	\$ (82)	-8%
Office of Innovation & Development	\$ 163	\$ 23	\$ 85	\$ 62	>100%	\$ 163	\$ -	\$ 6	\$ 8	\$ -	\$ 2	37%
Young Children & Families	\$ 2,146	\$ 913	\$ 865	\$ (48)	-5%	\$ 2,146	\$ 942	\$ 879	\$ 911	\$ 958	\$ 48	3%
Transportation	\$ 393	\$ 630	\$ 140	\$ (490)	-78%	\$ 393	\$ 513	\$ 328	\$ 147	\$ 162	\$ (532)	-63%
COVID Relief	\$ 4,502	\$ 1,198	\$ 321	\$ (877)	-73%	\$ 4,502	\$ 1,245	\$ 277	\$ 751	\$ 249	\$ (522)	-34%
Executive Services, Special Projects, IT	\$ 786	\$ 850	\$ 687	\$ (163)	-19%	\$ 786	\$ 2,272	\$ 4,616	\$ 2,194	\$ 5,307	\$ 613	9%
Dept & Programs Subtotal	\$ 38,665	\$ 24,923	\$ 25,822	\$ 899	4%	\$ 38,665	\$ 17,605	\$ 15,683	\$ 17,690	\$ 16,379	\$ 781	2%
Magnet Schools												
Regional Multicultural Magnet School	\$ 5,974	\$ 4,308	\$ 4,520	\$ 212	5%	\$ 5,974	\$ 2,617	\$ 2,079	\$ 2,650	\$ 1,965	\$ (81)	-2%
Marine Science Magnet High School	\$ 3,846	\$ 3,273	\$ 3,209	\$ (64)	-2%	\$ 3,846	\$ 1,693	\$ 1,351	\$ 1,717	\$ 1,353	\$ 26	1%
The Friendship School	\$ 6,267	\$ 3,307	\$ 3,117	\$ (190)	-6%	\$ 6,267	\$ 2,783	\$ 1,970	\$ 2,751	\$ 1,916	\$ (86)	-2%
Three Rivers Middle College High School	\$ 962	\$ 788	\$ 867	\$ 79	10%	\$ 962	\$ 452	\$ 392	\$ 434	\$ 365	\$ (45)	-5%
Magnet Schools Subtotal	\$ 17,049	\$ 11,675	\$ 11,713	\$ 38	0%	\$ 17,049	\$ 7,546	\$ 5,793	\$ 7,553	\$ 5,600	\$ (186)	-1%
Non-Operating Items												
ECHMC Insurance	\$ 13,970	\$ 8,695	\$ 8,386	\$ (309)	-4%	\$ 13,970	\$ 6,491	\$ 6,752	\$ 8,246	\$ 5,541	\$ 544	4%
Food Service	\$ 1,042	\$ 196	\$ 906	\$ 710	>100%	\$ 1,042	\$ 162	\$ 861	\$ 584	\$ 365	\$ (74)	-7%
Construction Projects	\$ 3,591	\$ -	\$ -	\$ -	0%	\$ 3,591	\$ 61	\$ 41	\$ 431	\$ 1,268	\$ 1,597	>100%
Non-Operating Items Subtotal	\$ 18,603	\$ 8,892	\$ 9,291	\$ 399	4%	\$ 18,603	\$ 6,714	\$ 7,655	\$ 9,261	\$ 7,174	\$ 2,066	14%
Grand Total	\$ 74,317	\$ 45,490	\$ 46,827	\$ 1,337	3%	\$ 74,317	\$ 31,865	\$ 29,131	\$ 34,505	\$ 29,153	\$ 2,662	4%
Variances: Revenues & Expenses												
SSS = FY 21-22 revenue and expenses trending higher due to increase of student counts and increased para support services (~\$600k). Outplacement student counts projected at 79 students vs 75 in FY 20-21; magnet program student counts projected at 281 vs 296 for FY 20-21.												
Goodwin = FY 21-22 revenue & expenses expected to trend higher reflecting increased salary activity (additional grade at CTRM, admin/supervisor costs, and increased summer hours).												
MSAP = FY 21-22 variances in revenue and expenses due to timing of activity; districts send invoices for reimbursement at different times throughout the year.												
OT&L = FY 21-22 Goodwin fee revenue increased due to the additional students as CTRM; new LEAP contract with CREC for \$350k of which \$64k is LEARN's portion.												
OI&D = new department set up to track various programs including paraprofessional testing \$10k, NWEA \$35k, Tech Consortium \$120k, and Groton DoDEA grant \$10k.												
Transportation = FY 21-22 consists of LEARN's contract with M&J to transport RMMS, MSMHS, and TRMC students (offset by magnet transportation grant). Colchester SPED contract not renewed.												
COVID = variances relate to the timing of COVID grant fund requests and related expense activity; \$321k revenue from ESSER II fund requests.												
Exec Services = revenue includes employee insurance co-shares which vary based on the single vs family coverage census. Revenues are expected to be lower based on the reduction in insurance rates for FY 21-22. Expenses represent Org Support salaries and LEARN health insurance costs.												
Magnet Schools = Expenses are expected to increase over prior year due to higher salaries and increased hours based on returning to in person learning.												
ECHMC Insurance = FY 21-22 revenue down due to the 15% decrease in rates; claim activity has been steadily increasing.												
Food Service = In FY 20-21, this program faced challenges with participation due to COVID; for FY 21-22 we anticipate a full year of the program resulting in higher federal/state reimbursements.												
Construction = FY 21-22 expenses will continue to trend higher due to various construction projects (i.e. Hatchetts Hill roof and HVAC; demolition for phase 2 of Ocean Ave Learning Academy).												