							_												
LEARN	REVENUES EXPENDITURES											S							
BUDGET & ACTUAL (FY 2020-2021) CURRENT YEAR REVIEW * in thousands	_	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	
	<u> </u>		1	10-31-2020	as o	f 10-31-2020	as	of 10-31-2020				of 10-31-2020	as o	f 10-31-2020	as of	10-31-2020		10-31-2020	
Departments & Programs								-				-							
Student Support Services	\$	14,831	\$	15,085	\$	10,780	\$	4,305	\$	14,831	\$	15,085	\$	3,351	\$	546	\$	11,188	
Goodwin Schools	\$	9,675	\$	9,675	\$	7,368	\$	2,307	\$	9,675	\$	9,675	\$	1,942	\$	13	\$	7,720	
MSAP	\$	3,027	\$	3,461	\$	356	\$	3,105	\$	3,027	\$	3,461	\$	897	\$	283	\$	2,281	
Office of Teaching & Learning	\$	1,472	\$	1,397	\$	310	\$	1,087	\$	1,472	\$	1,397	\$	302	\$	29	\$	1,066	
Young Children & Families	\$	2,035	\$	2,222	\$	192	\$	2,030	\$	2,035	\$	2,222	\$	461	\$	1,012	\$	749	
Transportation	\$	1,548	\$	1,548	\$	338	\$	1,210	\$	1,548	\$	1,548	\$	203	\$	105	\$	1,240	
COVID Relief	\$	-	\$	1,769	\$	-	\$	1,769	\$	-	\$	1,769	\$	404	\$	264	\$	1,101	
Executive Services, Development, IT	\$	1,387	\$	1,387	\$	405	\$	982	\$	1,387	\$	1,387	\$	2,107	\$	5,670	\$	(6,390	
Dept & Programs Subtotal	\$	33,975	\$	36,544	\$	19,749	\$	16,795	\$	33,975	\$	36,544	\$	9,667	\$	7,922	\$	18,955	
Magnet Schools																			
Regional Multicultural Magnet School	\$	5,858	Ś	5,858	Ś	4,275	Ś	1,583	\$	5.858	Ś	5,858	\$	1,202	Ś	477	\$	4,179	
Marine Science Magnet High School	\$	3,821	\$	3,821	<u> </u>	3,268	•	553	\$	3,821		3,821	•	823	•	445		2,553	
The Friendship School	\$	6,250	\$	6,250	_	3,250	_	3,000	\$	6,250		6,250	-	1,266	_	430	-	4,554	
Three Rivers Middle College High School	\$	959	\$	959	-	788	<u> </u>	171	\$	959	\$	959	\$	255		128		576	
Magnet Schools Subtotal	\$	16,888	\$	16,888	<u> </u>	11,581	\$	5,307	\$	16,888	\$	16,888	\$	3,546	-	1,480		11,862	
Non-Operating Items																			
ECHMC Insurance	\$	12,753	\$	12,753	\$	5,933	\$	6,820	\$	12,753	\$	12,753	\$	3,631	\$	9,662	\$	(540	
Food Service	\$	1,153	\$	1,042	\$	38	\$	1,004	\$	1,153	\$	1,042	\$	49		966		27	
Construction Projects	\$	650	\$	650		-	\$	650	\$	650	\$	650		188		41		421	
Non-Operating Items Subtotal	\$	14,556	\$	14,445		5,971	\$	8,474	\$	14,556		14,445	-	3,868		10,669		(92	
Grand Total	Ś	65,419	Ś	67,877	\$	37,301	Ś	30,576	Ś	65,419	\$	67,877	\$	17,081	\$	20,071	Ś	30,725	
<u> </u>	7	00,113	Ÿ	01,011	Ψ	37,301	~	30,373	٧	03,123	Ŷ	0.,0	Ÿ	17,001	Ψ	20,072	Ψ	30,723	
Notes																			
<u>Notes</u>			- 41	A! 22 20	20								-1-	-: DII-		11	£	!	
Original budget amounts tie to the Board approved b	uaget	раскаде d	ated <i>i</i>	Aprii 23, 20)20; r	evisea buag	gets	reflect ongoi	ng a	activity such a	as n	ew contracts	, cios	sing Duai La	nguag	ge, and roll	TOTW	ard	
of 2 year Title grants.																			
MSAP = This \$15m 5 yr grant runs on a Federal year (Oct-S	ept); origin	al bud	get includ	es ap	proved "Yea	r 4'	" amounts on	ly. R	Revised budg	et ir	ncludes "Yea	r 3" r	oll-forward	for Ju	ıly-Sept 20	20.		
Approximately \$9m spent to date.																			
COVID Relief = LEARN established a mechanism to re	port t	ne funding	and e	expesnes as	socia	ited with CO	OVIE	D; the ESSER ខ្	gran	t of \$317k ar	nd C	RF \$1.451k.							
Exec Services, Dev, IT = YTD expenses as of Oct consis	st mai	nly of amou	unts n	aid to cove	er hea	alth insurand	ce c	cost; all exper	ises	will be offset	t by	admin (12%) and	health insu	irance	allocation	s cha	rged	
monthly to schools / departments.	1	,	,- p					,			-,	, , _	,					<u></u>	

Name Part Part Date Part	LEARN				REVE	NUES								EXPENI	DITURES				
Departments & Programs Student Support Services \$ 15.008 \$ 11.414 \$ 10.770 \$ (83) \$ (86) \$ 15.008 \$ 2.587 \$ 4.772 \$ 3.331 \$ (84) \$ (3.02)	PRIOR YEAR COMPARISON				ar to Date Actual	Year to Actu	Date ual	Increase/	Increase; (Decrease)				ar to Date Actual	Year to Date Actual	Year to Date Actual	Year to Actu	Date ial	Increase/	Expenses: Increase; (Decrease) Change
Sident Support Services \$ 1,508 \$ 1,471 \$ 1,078 \$ (8)3 \$ -60 \$ 1,508 \$ 2,507 \$ 4,272 \$ 3,351 \$ 546 \$ 1,442 \$ 7,000 \$ (8) \$ 1,000 \$ 1,00		as o	f 10-31-2020	as o	f 10-31-2019	as of 10-:	31-2020	as of 10-31-2020	as of 10-31-2020		as of 10-31-2020	as o	f 10-31-2019	as of 10-31-2019	as of 10-31-2020	as of 10-3	1-2020	as of 10-31-2020	as of 10-31-2020
Goodwin Khonek S. 9,675 S. 4,781 S. 7,368 S. 2,586 Sees S. 9,675 S. 1,504 S. 4,911 S. 1,942 S. 12 S. (4,488) Modern S. 3,641 S. 348 S. 346 S. 348 S. 340 S. 348 S. 348 S. 348 S. 340 S.	Departments & Programs																		
MASP S 3,461 S 759 S 366 S 4401) 5-376 S 3,461 S 759 S 388 S 276	Student Support Services	\$	15,085	\$	11,413	\$ 1	10,780	\$ (633)	-6%		\$ 15,085	\$	2,567	\$ 4,732	\$ 3,351	\$	546	\$ (3,402)	-47%
Office of Teaching & Learning						-	-					_							-69%
Transportation				_											•				31%
Transportation \$ 1.548 \$ 475 \$ 388 (137) 2-996 \$ 1,548 \$ 261 \$ 513 \$ 203 \$ 105 \$ 1466 \$ 1200		_										<u> </u>							-45%
Covin Relief \$ 1,769 \$ \$ \$ \$ \$ \$ \$ \$ \$						-						_			•		-		-36%
Executive Services, Development. 3 1387 3 158 3 405 3 250 161N 5 1,387 5 4,194 5 6,364 5 2,107 5 5,670 5 (2,781)						-													-60% +100%
Magnet Schools S. 18,674 S. 18,675 S. 19,749 S. 10,74 676 S. 36,544 S. 10,348 S. 18,521 S. 9,667 S. 7,922 S. (11,280) S. Magnet School S. 63,881 S. 10,348 S. 18,521 S. 9,667 S. 7,922 S. (11,280) S. Magnet School S. 5,858 S. 4,377 S. 4,275 S. 10,021 S. 276 S. 1,002 S. 276 S. 1,002 S. 276 S. 1,002 S. 276 S. 1,002 S. 277 S. 1,003 S. 2,881 S. 3,001 S. 3,821 S. 3,901 S. 3,750 S. 1,104 S. 2,750 S. 1,046 S. 403 S. 2,000 S. 2,769 S. 1,046 S. 2,000 S. 2,769 S. 1,047 S. 2,000				_		-												•	+100% -26%
Magnet Schools		_		-		•		•				_						. (, - ,	-39%
Regional Multicultural Marginet School	Dept & Flograms Subtotal	٠	30,344	۰	18,073	<u>۲</u>	13,743	7 1,074	070		3 30,344	٠	10,348	ÿ 18,521	۶ ۶٫۰۰۰	J.	1,322	ÿ (11,260)	-33/0
Marine Science Magnet High School 5 3.821 5 3.203 5 3.208 5 65 2% 5 3.321 5 3.608 5 62 7% 5 3.203 5 3.608 5 62 7% 5 3.203	Magnet Schools	1																	
Tine Friendship School Tine Rivers Middle College High School S 999 \$782 \$788 \$788 \$788 \$6 11,50 \$9 \$91 \$782 \$788 \$6 11,50 \$9 \$91 \$9	Regional Multicultural Magnet School		5,858	\$	4,377							\$	1,030						-56%
Titree River Middle College High School \$ 959 \$ 782 \$ 788 \$ 6 1% \$ 959 \$ 219 \$ 468 \$ 255 \$ 128 \$ (304)	0 0					-	-					_							-49%
Magnet Schools Subtotal S 16,888 S 11,733 S 11,581 S (152) -1% S 16,888 S 2,862 S 7,784 S 3,546 S 1,480 S (5,620) -1				_			-												-54%
Non-Operating Items S		_		_		-		-			<u> </u>	_							-44%
ECHMC Insurance \$ 12,753 \$ 6,948 \$ 5,933 \$ 1,015 .15% \$ 12,753 \$ 5,104 \$ 2,722 \$ 3,631 \$ 9,662 \$ 5,997 \$ 7,604 \$ 7,045 \$ 5,045 \$ 1,042 \$ 1,042 \$ 1,045 \$ 1,042 \$ 1,045 \$ 1,042 \$ 1,045 \$ 1,045 \$ 1,045 \$ 1,045 \$ 2,795 \$ 841 \$ 49 \$ 9,666 \$ 6,651 \$ 1,045 \$	Magnet Schools Subtotal	\$	16,888	\$	11,733	\$ 1	1,581	\$ (152)	-1%		\$ 16,888	\$	2,862	\$ 7,784	\$ 3,546	\$	1,480	\$ (5,620)	-53%
ECHMC Insurance \$ 12,753 \$ 6,948 \$ 5,933 \$ 1,015 .15% \$ 12,753 \$ 5,104 \$ 2,722 \$ 3,631 \$ 9,662 \$ 5,997 \$ 7,604 \$ 7,045 \$ 5,045 \$ 1,042 \$ 1,042 \$ 1,045 \$ 1,042 \$ 1,045 \$ 1,042 \$ 1,045 \$ 1,045 \$ 1,045 \$ 1,045 \$ 2,795 \$ 841 \$ 49 \$ 9,666 \$ 6,651 \$ 1,045 \$	Non-Operating Items	+		-															
Food Service \$ 1,042 \$ 198 \$ 38 \$ (160) 81% \$ 5,042 \$ 259 \$ 841 \$ 49 \$ 966 \$ (85) Construction Projects \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - \$ - \$ - 0% \$ 650 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$	12,753	\$	6,948	\$	5,933	\$ (1,015)	-15%		\$ 12,753	\$	5,104	\$ 2,232	\$ 3,631	\$	9,662	\$ 5,957	81%
Non-Operating Items Subtotal \$ 14,445 \$ 7,146 \$ 5,971 \$ (1,175) \$ -16% \$ 14,445 \$ 5,955 \$ 3,102 \$ 3,868 \$ 10,669 \$ 5,480 \$ Grand Total \$ 67,877 \$ 37,554 \$ 37,301 \$ (253) \$ -1% \$ 5 67,877 \$ 19,165 \$ 29,407 \$ 17,081 \$ 20,071 \$ (11,420) \$ -1	Food Service	\$	1,042	\$			38	\$ (160)	-81%		\$ 1,042	\$	259	\$ 841	\$ 49	\$	966	\$ (85)	-8%
Variances: Revenues & Expenses Student Support Services = FY 20-21 revenues / expenses are down compared to FY 19-20 due to a reduction in the number of students served. Magnet Schools students = 269 down from 272; other tutitions = 74 down from 78. In addition, actual students in total down 12 from budget as of 10/31. Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Young Children & Family = FY 20-21 revenue and expenses are lowered due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for exce Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 Insurance co-share of "\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year Magnet School Expenses = in FY 20-21, angent school state funding payment was \$8.5 m vs. \$7.6 m in FY 20-22 which was reduced for Dual Language Magnet School Expenses = in FY 20-21, angent	Construction Projects	\$	650	\$	-	\$	-	\$ -	0%		\$ 650	\$	592	\$ 29	\$ 188	\$	41	\$ (392)	-63%
Student Support Services = FY 20-21 revenues / expenses are down compared to FY 19-20 due to a reduction in the number of students served. Magnet Schools students = 269 down from 272; other tuitions = 74 down from 78. In addition, actual students in total down 12 from budget as of 10/31. Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Young Children & Family = FY 20-21 revenues and related expenses will continue to trend lower than FY 19-20 due to the termination of the Birth to Three program Transportation = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of ~\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocated to the schools / departments bi-weekly vs. semi-annually in the prior year Magnet School Revenues = in FY 19-20, magnet school state funding payme	Non-Operating Items Subtotal	\$	14,445	\$	7,146	\$	5,971	\$ (1,175)	-16%		\$ 14,445	\$	5,955	\$ 3,102	\$ 3,868	\$	10,669	\$ 5,480	60%
Student Support Services = FY 20-21 revenues / expenses are down compared to FY 19-20 due to a reduction in the number of students served. Magnet Schools students = 269 down from 272; other tuitions = 74 down from 78. In addition, actual students in total down 12 from budget as of 10/31. Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Young Children & Family = FY 20-21 revenues and related expenses will continue to trend lower than FY 19-20 due to the termination of the Birth to Three program Transportation = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of "\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year. Magnet School Expenses = in FY 19-20, magnet school state funding paym	Grand Total	1 \$	67,877	\$	37,554	\$ 3	37,301	\$ (253)	-1%		\$ 67,877	\$	19,165	\$ 29,407	\$ 17,081	\$	20,071	\$ (11,420)	-24%
Student Support Services = FY 20-21 revenues / expenses are down compared to FY 19-20 due to a reduction in the number of students served. Magnet Schools students = 269 down from 272; other tuitions = 74 down from 78. In addition, actual students in total down 12 from budget as of 10/31. Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Young Children & Family = FY 20-21 revenues and related expenses will continue to trend lower than FY 19-20 due to the termination of the Birth to Three program Transportation = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of "\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year Magnet School Revenues = in FY 19-20, magnet school state funding payme																			
tuitions = 74 down from 78. In addition, actual students in total down 12 from budget as of 10/31. Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Exemply = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of "\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocated bi-weekly; in FY 19-20, these costs were done semi-annually. Additionally FY 20-21 payroll encumbrances will be entered in November.																			
Goodwin = FY 19-20 revenues consist of Goodwin expense reimbursement and BOE school district tuition receipts. The tuition amounts will decrease year to date revenue once received (passed through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Voung Children & Family = FY 20-21 revenues and related expenses will continue to trend lower than FY 19-20 due to the termination of the Birth to Three program Transportation = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of "\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year Magnet School Expenses = in FY 19-20, magnet school state funding payment was \$8.5m vs. \$7.6m in FY 20-21 which was reduced for Dual Language Magnet School Expenses = in FY 20-21, health insurance costs are allocated bi-weekly; in FY 19-20, these costs were done semi-annually. Additionally FY 20-21 payroll encumbrances will be entered in November.	Student Support Services = FY 20-21 r	ever	nues / exp	ens	ses are dov	wn con	npared	l to FY 19-20	due to a redi	ıctic	on in the numb	oer c	of students	served. Magr	net Schools stu	udents = :	269 do	wn from 272 ;	other
through to Goodwin). FY 20-21 actual expenses are higher due to a change in allocating health insurance costs on a bi-weekly basis vs. semi-annually for FY 19-20; additionally payroll encumbrances will be posted in November. MSAP = FY 19-20 revenues are higher based on the amount of drawdown request in October; expense variance relates to the amount of encumbrances entered for the year. Office of Teaching & Learning = FY 20-21 actual expenses are higher due to Math System Developer hired in Sept 2019 and the portion of the CTRA Middle School Director/Teachers paid by LEARN expenses are lower in the current year due to the amount of encumbrances entered year to date Young Children & Family = FY 20-21 revenues and related expenses will continue to trend lower than FY 19-20 due to the termination of the Birth to Three program Transportation = FY 20-21 revenue and expenses are lower due to reduced hours and staffing COVID Relief = FY 20-21 LEARN will be tracking all state / federal funding and related COVID expenses Exec Services, Dev, IT = revenue amounts for Exec Services represent the insurance co-share amounts for all employees and are offset by the 12% admin paid in by the departments/school: FY 20-21 insurance co-share of ~\$290k was posted in Oct; the prior year posting did not occur until later in the year. Expenses are lower in the current year as the health insurance costs are allocate to the schools / departments bi-weekly vs. semi-annually in the prior year Magnet School Revenues = in FY 19-20, magnet school state funding payment was \$8.5m vs. \$7.6m in FY 20-21 which was reduced for Dual Language Magnet School Expenses = in FY 20-21, health insurance costs are allocated bi-weekly; in FY 19-20, these costs were done semi-annually. Additionally FY 20-21 payroll encumbrances will b entered in November. ECHMC Insurance = Clinton Town member withdrew from ECHMC effective 7/1/20; annual revenue ~\$2m, expenses ~\$1.8m Food Service = The food service program has challenges with COVID and the hybrid sc	tuitions = 74 down from 78. In addit	ion,	actual stu	ıdeı	nts in tota	l down	12 fro	m budget as	of 10/31.										
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