



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

TO: The Honorable the Members of the Board of Regents

FROM: Phyllis D. Morris
Chief Financial Officer *Phyllis D. Morris*

SUBJECT: State Education Department September 2021 Fiscal Report

DATE: October 7, 2021

AUTHORIZATION(S):

SUMMARY

Issue for Approval

The September Fiscal Report is presented for your review, discussion and acceptance.

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The September Fiscal Report reflects actual expenditures through September 30, 2021 and projected expenditures through the lapse period ending June 30, 2022.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the 2021-22 Enacted Budget Financial Plan. General Fund accounts are in structural balance.

- Special Revenue – All revenue accounts are in structural balance on a current year basis.
- Federal – This report reflects current year plans for two-year grant awards.

Recommendation

I recommend that the Board of Regents accept the September 2021 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End	
GENERAL FUND										
Personal Service	0	32,011,400	32,011,400	13,166,649	18,844,751	32,011,400	0	0	0	
Nonpersonal Service	0	20,547,600	20,547,600	12,465,564	8,082,036	20,547,600	0	0	0	
Subtotal	0	52,559,000	52,559,000	25,632,213	26,926,787	52,559,000	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	95,843,401	167,560,459	263,403,860	77,690,918	118,821,940	196,512,858	(28,952,399) (a)	10,680,638	66,891,002
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	53,861,387	42,640,739	11,220,647	53,861,387	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	34,902,808	14,169,110	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	10,263,032	11,850,767	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	125,047,104	87,806,580	37,240,523	125,047,104	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	41,093,949	3,680,431	37,413,518	41,093,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	2,350,858	29,382,559	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	34,988,047	1,486,232	33,501,815	34,988,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	7,517,520	100,297,893	107,815,413	N/A	N/A	N/A	
CARES GRANTS										
Personal Service	N/A	N/A	917,415	374,459	542,956	917,415	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	684,484	264,153	420,331	684,484	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	23,917,855	2,229,863	21,687,991	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	2,868,476	22,651,278	25,519,754	N/A	N/A	N/A	
CRRSA GRANTS										
Personal Service	N/A	N/A	3,015,999	0	3,015,999	3,015,999	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,291,048	0	2,291,048	2,291,048	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	1,854	699,876	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	1,854	6,006,923	6,008,777	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	580,353,908	201,517,562	311,945,343	513,462,906	N/A	N/A	N/A	

(a) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	708,000	708,000	335,894	372,106	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	974,288	234,712	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	1,310,182	606,818	1,917,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	35,391,139	10,493,797	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	30,158,847	11,922,445	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	8,552,732	10,947,268	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	74,102,717	33,363,511	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	291,063	858,937	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	178,286	747,234	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	1,363,412	3,243,845	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	1,832,760	4,850,017	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	59,581	69,800 (b)	129,381	10,204	14,796	25,000	44,800	44,800	104,381
Social Security	0 (a)	1,373,648	1,373,648	1,254,642	119,006	1,373,648	0	0	0
Proprietary - Supervision	3,614,746	4,000,000	7,614,746	1,689,129	2,229,937	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000 (c)	5,307,473	188,347	112,653	301,000	0	51,000	5,006,473 (d)
High School Equivalency	1,572,614	155,000	1,727,614	0	955,000	955,000	(800,000) (e)	155,000	772,614

(a) This is a reimbursable account. Carry-in balances are not reported for reimbursable accounts since these balances will ultimately be zero (allowing for processing time).

(b) A sweep of \$32,000 is anticipated against this account pursuant to the 2021-22 Enacted Budget Financial Plan.

(c) A sweep of \$23,000 is anticipated against this account pursuant to the 2021-22 Enacted Budget Financial Plan.

(d) Funds are earmarked to provide financial protection for students who attend licensed proprietary schools in the event of a school closing.

(e) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

PROFESSIONS
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
SPECIAL REVENUE									
Office of the Professions	40,656,462	54,700,000 (a)	95,356,462	23,435,741	28,439,361	51,875,102	2,824,898	4,028,743	43,481,360
E-Licensing Project	35,060,307 (b)	0	35,060,307	3,266,856	31,793,451	35,060,307	(35,060,307) (c)	0	0

(a) A sweep of \$2,777,000 is anticipated against this account pursuant to the 2021-22 Enacted Budget Financial Plan.

(b) Represents the carry-in from Year 1 and Year 2 of the Modernization Project Budget.

(c) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

HIGHER EDUCATION
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	3,008,800	3,008,800	1,630,471	1,378,329	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	521,935	1,714,265	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	2,152,405	3,092,595	5,245,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	17,675	926,701	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	0	370,991	370,991	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	292,182	497	291,685	292,182	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	18,172	1,589,378	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	2,656,464	2,717,494	5,373,958	626,042	781,042	8,852,807
Interstate Reciprocity for Postsecondary Distance Ed	2,904,678	1,543,000	4,447,678	279,235	571,944	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	234,361	176,336	410,697	9,303 (a)	9,303	415,613

(a) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

OFFICE OF P-12
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	21,581,200	21,581,200	9,065,450	12,515,750	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	10,145,702	4,450,098	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	19,211,152	16,965,848	36,177,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	4,511,204	476,901	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	3,250,624	2,001,504	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	1,562,092	1,707	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	9,323,919	2,480,113	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	3,371,693	30,447,092	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	2,172,572	28,264,334	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	122,323	29,618,785	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	5,666,588	88,330,211	93,996,799	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	861,757	322,409	539,348	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	231,621	411,335	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	2,043,796	21,622,808	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	2,597,826	22,573,491	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	0	3,015,999	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	0	2,291,048	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	1,854	699,876	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	1,854	6,006,923	6,008,777	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	5,297,056	4,722,944	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	3,786,262	5,854,738	9,641,000	0	0	0

(a) This is a reimbursable account. Carry-in balances are not reported for reimbursable accounts since these balances will ultimately be zero (allowing for processing time).

CULTURAL EDUCATION
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	324,400	324,400	167,147	157,253	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	57,783	196,817	254,600	0	0	0
Subtotal	0	579,000	579,000	224,930	354,070	579,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,988,346	2,738,397	249,949	2,988,346	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	1,493,338	245,160	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	148,209	901,791	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,776,844	4,379,943	1,396,900	5,776,844	N/A	N/A	N/A
<i>Cares Act LSTA Grant</i>									
Personal Service	N/A	N/A	55,658	52,050	3,608	55,658	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	41,528	32,532	8,996	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	186,068	65,183	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	270,650	77,787	348,437	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(2,933,306)	26,400,000	23,466,694	10,650,517	15,651,524	26,302,041	97,959	188,059	(2,835,347)
Local Government Records									
Management Improvement Fund	0 (a)	3,451,390 (b)	3,451,390	1,489,234	1,962,156	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	738,246	873,979	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0 (c)	9,481,621	9,481,621	1,748,255	7,733,366	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	41,055	219,932	260,987	(987) (d)	14,513	208,373
Education Archives Account	44,506	15,000	59,506	6,000	9,000	15,000	0	3,000	44,506
Education Library Account	195,300	60,000	255,300	900	59,100	60,000	0	0	195,300
Archives Partnership Trust	44,470 (e)	554,000	598,470	210,294	299,410	509,704	44,296	44,296	88,766
Summer School for the Arts	41,305	15,000	56,305	6,902	8,098	15,000	0	0	41,305

- (a) The Local Government Records Management account carry-in is not reported because the revenue in this account supports both the administrative costs reported here and a larger Aid to Localities grant program, not reflected in this report.
(b) A sweep of \$782,000 is anticipated against this account pursuant to the 2021-22 Enacted Budget Financial Plan.
(c) This is a reimbursable account. Carry-in balances are not reported for reimbursable accounts since these balances will ultimately be zero (allowing for processing time).
(d) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.
(e) Excludes endowment funds.

OPERATIONS AND MANAGEMENT SERVICES
FINANCIAL STATUS AS OF September 30, 2021
For State Fiscal Year 2021-22

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/21	2021-2022 Projected Revenue	Cumulative Projected Revenue 2021-2022	Actual Expenditures Through 9/30/21	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2021-2022 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/22	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	1,967,688	4,421,312	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	765,856	1,486,144	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	2,733,543	5,907,457	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	533,031	19,300,000	19,833,031	12,706,790	4,613,970	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Printing (IT)	85,364	18,000,000	18,085,364	7,994,426	9,683,747	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	20,701,217	14,297,716	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	23,434,760	20,205,173	44,717,986	2,301,067	4,270,352	2,919,462
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	0	5,180,788	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	0	5,528,288	5,528,288	N/A	N/A	N/A