



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 November 2021 Fiscal Report

DATE: December 2, 2021

AUTHORIZATION(S):

SUMMARY

Issue for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The November Fiscal Report reflects actual expenditures through November 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.

Related Regents Items

Not applicable.

Recommendation

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

Timetable for Implementation

Not applicable.

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF NOVEMBER 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 11/30/21	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	21,901,231	10,110,169	32,011,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	14,360,775	6,186,825	20,547,600	0	0	0
Subtotal	0	52,559,000	52,559,000	36,262,006	16,296,994	52,559,000	0	0	0
SPECIAL REVENUE									
All Accounts	98,907,455	126,152,448	225,059,903	86,486,847	68,969,747	182,295,476	(29,304,146) (a)	10,220,291	69,603,309
FEDERAL FUNDS									
October-September Programs	N/A	N/A	53,861,387	1,021,250	52,840,137	53,861,387	N/A	N/A	N/A
Personal Service	N/A	N/A	49,071,918	458,507	48,613,411	49,071,918	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	22,113,799	324,911	21,788,888	22,113,799	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	125,047,104	1,804,668	123,242,436	125,047,104	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	1,804,668	123,242,436	125,047,104	N/A	N/A	N/A
July-June Programs	N/A	N/A	41,093,949	13,938,898	27,155,051	41,093,949	N/A	N/A	N/A
Personal Service	N/A	N/A	31,733,418	10,310,023	21,423,395	31,733,418	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	34,988,047	1,056,640	33,931,406	34,988,047	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	107,815,413	25,305,561	82,509,852	107,815,413	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	25,305,561	82,509,852	107,815,413	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	561,753	355,662	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	400,966	283,518	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	4,099,942	19,817,913	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	5,062,662	20,457,092	25,519,754	N/A	N/A	N/A
CRRSA GRANTS									
Personal Service	N/A	N/A	3,015,999	30,147	2,985,852	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	16,855	2,274,193	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	375,419	326,311	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	422,420	5,586,357	6,008,777	N/A	N/A	N/A
ARPA GRANTS									
Personal Service	N/A	N/A	12,673,000	0	12,673,000	12,673,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	11,407,000	0	11,407,000	11,407,000	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,962,568	20,401	4,942,167	4,962,568	N/A	N/A	N/A
Subtotal	N/A	N/A	29,042,568	20,401	29,022,167	29,042,568	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	571,052,519	155,364,564	346,084,646	528,288,092	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 NOVEMBER 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 11/30/21	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	466,022	241,978	0	0	0	
Nonpersonal Service	0	1,209,000	1,209,000	1,170,719	38,281	0	0	0	
Subtotal	0	1,917,000	1,917,000	1,636,741	280,259	0	0	0	

FEDERAL FUNDS

October-September Programs

Personal Service	N/A	N/A	45,884,936	0	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	0	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	251,396	19,248,604	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	251,396	107,214,832	N/A	N/A	N/A

July-June Programs

Personal Service	N/A	N/A	1,150,000	169,215	980,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	277,520	648,000	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	368,663	4,238,594	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	815,398	5,867,379	N/A	N/A	N/A

SPECIAL REVENUE

Workers' Compensation	59,581	69,800	129,381	17,584	7,416	44,800	44,800	104,381
Social Security	0	1,373,648	1,373,648	1,373,648	0	0	0	0
Proprietary - Supervision	3,614,746	4,000,000	7,614,746	2,545,370	1,373,696	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000	5,307,473	225,004	75,996	0	51,000	5,006,473
High School Equivalency	1,727,614	155,000	1,727,614	0	955,000	(800,000)	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 NOVEMBER 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 11/30/21	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	34,394,774	17,480,328	51,875,102	2,824,898	4,028,743	43,481,360
E-Licensing Project	35,060,307 (b)	0	35,060,307	4,520,453	30,539,854	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 NOVEMBER 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 11/30/21	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	2,104,027	904,773	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	1,626,089	610,111	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	3,730,116	1,514,884	5,245,000	0	0	0
FEDERAL FUNDS									
July-June Programs	N/A	N/A	944,376	243,233	701,143	944,376	N/A	N/A	N/A
Personal Service	N/A	N/A	370,991	36,774	334,217	370,991	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	292,182	497	291,685	292,182	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,607,549	280,504	1,327,045	1,607,549	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	280,504	1,327,045	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	3,649,089	1,724,869	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	569,181	281,998	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	358,938	51,759	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 NOVEMBER 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 11/30/21	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	14,524,729	7,056,471	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	10,614,780	3,981,020	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	25,139,508	11,037,492	36,177,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	4,988,105	648,179	4,339,926	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	458,507	4,793,621	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	73,516	1,490,283	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	1,180,201	10,623,831	11,804,032	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	33,818,785	13,526,451	20,292,334	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	9,995,728	20,441,178	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	687,480	29,053,627	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	24,209,659	69,787,140	93,996,799	N/A	N/A	N/A
CARES Act Grants									
Personal Service	N/A	N/A	861,757	506,095	355,662	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	363,282	279,674	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	3,871,077	19,795,527	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	4,740,455	20,430,862	25,171,317	N/A	N/A	N/A
CRRSA Act Grants									
Personal Service	N/A	N/A	3,015,999	30,147	2,985,852	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	16,855	2,274,193	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	375,419	326,311	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	422,420	5,586,357	6,008,777	N/A	N/A	N/A
ARPA Act Grants									
Personal Service	N/A	N/A	12,673,000	0	12,673,000	12,673,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	11,407,000	0	11,407,000	11,407,000	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,263,670	0	4,263,670	4,263,670	N/A	N/A	N/A
Subtotal	N/A	N/A	28,343,670	0	28,343,670	28,343,670	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	7,536,375	2,483,625	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	5,465,153	4,175,847	9,641,000	N/A	N/A	N/A

(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 NOVEMBER 30, 2021**
For State Fiscal Year 2021-22

	(1) Available Funds on 4/1/21	(2) 2021-2022 Projected Revenue	(3) Cumulative Projected Revenue 2021-2022	(4) Actual Expenditures Through 11/30/21	(5) Projected Expenditures to Program Period End	(6) Total Expenditures Actual and Projected	(7) 2021-2022 Projected Revenue vs. Expenditures	(8) Projected Structural Balance at 3/31/22	(9) Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	324,400	324,400	203,487	120,913	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	92,077	162,523	254,600	0	0	0
Subtotal	0	579,000	579,000	295,564	283,436	579,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	2,988,346	373,071	2,615,275	2,988,346	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	0	1,738,498	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	0	1,050,000	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,776,844	373,071	5,403,773	5,776,844	N/A	N/A	N/A
Cares Act LSTA Grant									
Personal Service	N/A	N/A	55,658	55,658	0	55,658	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	41,528	37,684	3,844	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	228,865	22,386	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	322,207	26,230	348,437	N/A	N/A	N/A
ARPA Act LSTA Grant									
Personal Service	N/A	N/A	0	0	0	0	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	698,898	20,401	678,497	698,898	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	698,898	20,401	678,497	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	20,401	678,497	698,898	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	0	0	0	0	0	0	0	0	0
Local Government Records									
Management Improvement Fund	44,506 (a)	15,000 (b)	59,506	6,000	9,000	15,000	0	3,000	44,506
Records Management Program	195,300	60,000	255,300	2,435	57,565	60,000	0	0	195,300
Cultural Resource Survey Account	44,470 (c)	554,000	598,470	346,814	162,890	509,704	44,296 (d)	44,296	88,766
Education Museum Account	0	0	0	0	0	0	0	0	0
Education Archives Account	0	0	0	0	0	11,943,393	0	0	0
Education Library Account	0	0	0	0	0	5,186,628	0	0	0
Archives Partnership Trust	0 (e)	0	0	0	0	9,708,861	0	0	0
Summer School for the Arts	496,848	0	496,848	0	67,000	67,000	(67,000)	0	429,848

(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.

