



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

TO: The Honorable Members of the Board of Regents

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

SUBJECT: State Education Department December 2022 Fiscal Report

DATE: December 29, 2022

AUTHORIZATION(S): *Bellotti*

SUMMARY

Issue for Decision

Should the Board of Regents approve the State Education Department December 2022 Fiscal Report?

Reason(s) for Consideration

For informational purposes.

Proposed Handling

This issue will come before the Full Board for action at its January 2023 meeting.

Procedural History

The December Fiscal Report reflects actual expenditures through December 21, 2022, and projected expenditures through the lapse period ending June 30, 2023.

Background Information

- General Fund – Overall spending plans reflect the 2022-23 Enacted Budget Financial Plan.
- 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

It is recommended that the Board of Regents take the following action:

VOTED: That the Board of Regents approve the State Education Department December 2022 Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End	
GENERAL FUND										
Personal Service	0	39,799,280	39,799,280	25,481,863	14,317,417	39,799,280	0	0	0	
Nonpersonal Service	0	27,016,473	27,016,473	16,145,163	10,871,310	27,016,473	0	0	0	
Subtotal	0	66,815,753	66,815,753	41,627,025	25,188,728	66,815,753	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	106,371,615	176,100,117	282,471,732	113,264,193	96,047,627	209,311,820	(33,211,703) (a)	7,102,003	73,159,912
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	55,443,220	642,442	54,800,778	55,443,220	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	505,245	48,566,673	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	11,250	22,102,549	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	126,628,937	1,158,938	125,469,999	126,628,937	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	41,093,949	16,789,182	24,304,767	41,093,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	10,856,043	20,877,375	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	34,988,047	3,284,638	31,703,409	34,988,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	30,929,862	76,885,551	107,815,413	N/A	N/A	N/A	
CARES GRANTS										
Personal Service	N/A	N/A	917,415	917,415	0	917,415	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	684,484	684,484	0	684,484	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	23,917,855	8,189,318	15,728,537	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	9,791,217	15,728,537	25,519,754	N/A	N/A	N/A	
CRRSA GRANTS										
Personal Service	N/A	N/A	3,015,999	2,732,931	283,068	3,015,999	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,291,048	2,268,062	22,986	2,291,048	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	511,768	189,962	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	5,512,760	496,017	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	46,329	11,360,671	11,407,000	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	4,962,568	460,046	4,502,522	4,962,568	N/A	N/A	N/A	
Subtotal	N/A	N/A	29,042,568	506,375	28,536,193	29,042,568	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	644,302,934	202,790,370	368,352,652	571,143,022	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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	938,753	938,753	228,944	709,809	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	1,142,314	2,157,686	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	1,371,258	2,867,495	4,238,753	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	0	45,884,936	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	0	42,081,292	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	0	19,500,000	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	0	107,466,228	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	0	1,150,000	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	0	925,520	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	0	4,607,257	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	0	6,682,777	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	48,651	69,800 (b)	118,451	655	24,345	25,000	44,800	44,800	93,451
Social Security	0 (a)	2,852,936	2,852,936	1,176,774	1,676,162	2,852,936	0	0	0
Proprietary - Supervision	3,772,717	4,000,000	7,772,717	2,280,456	1,640,473	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	170,078	129,922	300,000	0	51,000	4,855,089 (d)
High School Equivalency	1,489,609	155,000	1,644,609	2,995	222,005	225,000	(70,000) (e)	155,000	1,419,609

(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 2022-23 Enacted Budget Financial Plan.

(c) A sweep of \$23,000 is anticipated against this account pursuant to the 2022-23 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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
SPECIAL REVENUE									
Office of the Professions	44,103,383	64,000,000	108,103,383	36,418,005	24,467,231	60,885,236	3,114,764	4,105,036	47,218,147
E-Licensing Project	34,933,454 (a)	0	34,933,454	5,684,855	29,248,599	34,933,454	(34,933,454) (b)	(0)	0

(a) Represents the carry-in from Years 1 through 4 of the Modernization Project Budget.
(b) 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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	3,740,022	3,740,022	2,122,215	1,617,807	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	1,666,932	3,348,046	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	3,789,147	4,965,853	8,755,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	637,275	307,101	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	127,653	243,338	370,991	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	292,182	0	292,182	292,182	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	764,928	842,621	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	2,895,172	5,628,329	8,523,501	(1,723,501) (a)	24,420	9,543,212
Interstate Reciprocity for Postsecondary Distance Ed	3,630,078	1,666,500	5,296,578	637,827	619,838	1,257,665	408,835	408,835	4,038,913

(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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	25,951,457	25,951,457	16,640,296	9,311,161	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	12,873,170	3,086,373	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	29,513,466	12,397,534	41,911,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	642,442	4,345,663	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	505,245	4,746,883	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	11,250	1,552,549	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	1,158,938	10,645,094	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	14,343,660	19,475,125	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	10,728,390	19,708,517	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	3,283,221	26,457,887	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	28,355,270	65,641,529	93,996,799	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	861,757	861,757	0	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	642,956	0	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	7,938,067	15,728,537	23,666,604	N/A	N/A	N/A
	N/A	N/A	25,171,317	9,442,780	15,728,537	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	2,732,931	283,068	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	2,268,062	22,986	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	511,768	189,962	701,730	N/A	N/A	N/A
	N/A	N/A	6,008,777	5,512,760	496,017	6,008,777	N/A	N/A	N/A
<i>ARPA Act Grants</i>									
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	46,329	11,360,671	11,407,000	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,263,670	184,290	4,079,380	4,263,670	N/A	N/A	N/A
	N/A	N/A	28,343,670	230,619	28,113,051	28,343,670	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,596,000	10,596,000	8,359,931	2,236,069	10,596,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,642,000	9,642,000	6,509,870	3,132,130	9,642,000	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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	402,448	402,448	205,653	196,795	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	136,162	174,390	310,552	0	0	0
Subtotal	0	713,000	713,000	341,815	371,185	713,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,570,179	0	4,570,179	4,570,179	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	7,358,677	0	7,358,677	7,358,677	N/A	N/A	N/A
<i>Cares Act LSTA Grant</i>									
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	41,528	0	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	251,251	0	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	348,437	0	348,437	N/A	N/A	N/A
<i>ARPA Act LSTA Grant</i>									
Personal Service	N/A	N/A	0	0	0	0	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	0	0	0	0	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	698,898	275,756	423,142	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	275,756	423,142	698,898	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	1,500,000	27,700,000	29,200,000	18,149,799	9,821,988	27,971,787	(271,787) (d)	21,672	1,228,213
Local Government Records									
Management Improvement Fund	0 (a)	3,800,000 (b)	3,800,000	2,732,625	1,062,661	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	1,033,502	744,992	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	2,449,331	2,633,272	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	74,593	87,768	162,361	2,639	5,239	210,319
Education Archives Account	43,436	15,000	58,436	6,000	9,000	15,000	0	0	43,436
Education Library Account	209,278	22,000	231,278	6,611	24,223	30,834	(8,834) (d)	1,166	200,444
Archives Partnership Trust	24,665 (e)	633,278	657,943	402,531	230,747	633,278	0	0	24,665
Summer School for the Arts	34,428	0	34,428	0	0	0	0	0	34,428

(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 2022-23 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 December 21, 2022
For State Fiscal Year 2022-23

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/22	2022-2023 Projected Revenue	Cumulative Projected Revenue 2022-2023	Actual Expenditures Through 12/21/22	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2022-2023 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/23	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	8,766,600	8,766,600	6,284,755	2,481,845	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	2,431,400	326,585	2,104,815	2,431,400	0	0	0
Subtotal	0	11,198,000	11,198,000	6,611,340	4,586,660	11,198,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	543,715	19,800,000	20,343,715	11,320,420	8,479,580	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	16,960,737	12,952,163	3,928,293	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	36,800,000	37,304,452	24,272,583	12,407,873	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	48,502,452	30,883,922	16,994,534	47,878,456	119,544	2,039,544	623,996
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	1,808,247	3,372,541	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	1,417	346,083	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	1,809,664	3,718,624	5,528,288	N/A	N/A	N/A