



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 April 2022 Fiscal Report

DATE: May 2, 2022

AUTHORIZATION(S): *[Signature]*

SUMMARY

Issue for Decision

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

Reason(s) for Consideration

Update.

Proposed Handling

This issue will come before the Full Board for action at its May 2022 meeting.

Procedural History

The April Fiscal Report reflects actual expenditures through April 30, 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 April 2022 Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF APRIL 30, 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 4/30/22	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	2,135,339	37,663,941	39,799,280	0	0	0
Nonpersonal Service	0	27,016,473	27,016,473	222,906	26,793,567	27,016,473	0	0	0
Subtotal	0	66,815,753	66,815,753	2,358,245	64,457,508	66,815,753	0	0	0
Subtotal	106,371,615	176,100,117	282,471,732	11,102,879	198,208,941	209,311,820	(33,211,703) (a)	7,102,003	73,159,912
SPECIAL REVENUE									
All Accounts									
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	51,047,656	16,309,798	34,737,858	51,047,656	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	47,693,294	12,419,958	35,273,335	47,693,294	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	21,783,869	1,064,605	20,719,264	21,783,869	N/A	N/A	N/A
Subtotal	N/A	N/A	120,524,819	29,794,361	90,730,457	120,524,819	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	41,093,949	30,530,718	10,563,231	41,093,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	31,733,418	23,928,632	7,804,785	31,733,418	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	34,988,047	8,943,417	26,044,630	34,988,047	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	63,402,766	44,412,647	107,815,413	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	886,946	30,469	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	643,866	40,618	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	6,844,743	17,073,112	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	8,375,555	17,144,199	25,519,754	N/A	N/A	N/A
CRRSA GRANTS									
Personal Service	N/A	N/A	3,015,999	472,870	2,543,129	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	315,770	1,975,278	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	416,656	285,074	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	1,205,296	4,803,481	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	201,733	4,760,835	4,962,568	N/A	N/A	N/A
Subtotal	N/A	N/A	29,042,568	201,733	28,840,835	29,042,568	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	638,198,816	116,440,836	448,598,069	565,038,904	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 APRIL 30, 2022**

For State Fiscal Year 2022-23

	(1) Available Funds on 4/1/22	(2) 2022-2023 Projected Revenue	(3) Cumulative Projected Revenue 2022-2023	(4) Actual Expenditures Through 4/30/22	(5) Projected Expenditures to Program Period End	(6) Total Expenditures Actual and Projected	(7) 2022-2023 Projected Revenue vs. Expenditures	(8) Projected Structural Balance at 3/31/23	(9) Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	938,753	938,753	56,192	882,561	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	109,247	3,190,753	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	165,439	4,073,314	4,238,753	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	45,884,936	13,968,211	31,916,725	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	9,641,187	32,440,105	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	824,407	18,675,593	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	24,433,805	83,032,423	107,466,228	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	1,150,000	581,098	568,902	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	623,444	302,076	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	2,164,727	2,442,530	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	3,369,269	3,313,508	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	48,651	69,800 (b)	118,451	0	25,000	25,000	44,800	44,800	93,451
Social Security	0 (a)	2,852,936	2,852,936	0	2,852,936	2,852,936	0	0	0
Proprietary - Supervision	3,772,717	4,000,000	7,772,717	249,052	3,671,877	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	66,593	233,407	300,000	0	51,000	4,855,089 (d)
High School Equivalency	1,489,609	155,000	1,644,609	0	225,000	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 APRIL 30, 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 4/30/22	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
44,103,383	64,000,000	108,103,383	3,233,325	57,651,911	60,885,236	3,114,764	4,105,036	47,218,147
34,933,454 (a)	0	34,933,454	703,332	34,230,123	34,933,454	(34,933,454) (b)	(0)	0

SPECIAL REVENUE

Office of the Professions

E-Licensing Project

(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 APRIL 30, 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 4/30/22	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	323,374	3,416,648	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	45,184	4,969,794	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	368,558	8,386,442	8,755,000	0	0	0
FEDERAL FUNDS									
July-June Programs	N/A	N/A	944,376	838,950	105,426	944,376	N/A	N/A	N/A
Personal Service	N/A	N/A	370,991	252,937	118,054	370,991	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	292,182	26,525	265,657	292,182	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,607,549	1,118,412	489,137	1,607,549	N/A	N/A	N/A
Subtotal			18,066,713	243,284	8,280,217	8,523,501	(1,723,501) (a)	24,420	9,543,212
SPECIAL REVENUE									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	243,284	8,280,217	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	46,956	1,210,709	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 APRIL 30, 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 4/30/22	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	1,415,535	24,535,922	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	50,217	15,909,326	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	1,465,752	40,445,248	41,911,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	4,988,105	2,341,587	2,646,518	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	2,760,750	2,491,378	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	240,198	1,323,601	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	5,342,535	6,461,497	11,804,032	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	33,818,785	29,110,670	4,708,115	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	23,052,251	7,384,655	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	6,752,165	22,988,943	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	58,915,086	35,081,713	93,996,799	N/A	N/A	N/A
CARES Act Grants									
Personal Service	N/A	N/A	861,757	831,288	30,469	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	602,338	40,618	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	6,593,492	17,073,112	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	8,027,118	17,144,199	25,171,317	N/A	N/A	N/A
CRRSA Act Grants									
Personal Service	N/A	N/A	3,015,999	472,870	2,543,129	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	315,770	1,975,278	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	416,656	285,074	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	1,205,296	4,803,481	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	91,791	4,171,879	4,263,670	N/A	N/A	N/A
Subtotal	N/A	N/A	28,343,670	91,791	28,251,879	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	908,200	9,687,800	10,596,000	0	0	0
State School for the Deaf at Rome	0	(a) 9,642,000	9,642,000	821,345	8,820,655	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 APRIL 30, 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 4/30/22	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	25,865	376,583	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	3,142	307,410	310,552	0	0	0
Subtotal	0	713,000	713,000	29,007	683,993	713,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	174,615	0	174,615	174,615	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	359,874	18,022	341,852	359,874	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	720,070	0	720,070	720,070	N/A	N/A	N/A
Subtotal	N/A	N/A	1,254,559	18,022	1,236,537	1,254,559	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	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
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	0	0	0	0	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	698,898	109,942	588,956	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	109,942	588,956	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	1,639,415	26,332,372	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	221,759	3,573,527	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	97,356	1,681,138	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	223,649	4,858,954	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	6,898	155,463	162,361	2,639	5,239	210,319
Education Archives Account	43,436	15,000	58,436	0	15,000	15,000	0	0	43,436
Education Library Account	209,278	22,000	231,278	0	30,834	30,834	(8,834) (d)	1,166	200,444
Archives Partnership Trust	24,665 (e)	633,278	657,943	35,236	598,042	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 APRIL 30, 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 4/30/22	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
Personal Service	0	8,766,600	314,373	8,452,227	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	15,116	2,416,284	2,431,400	0	0	0
Subtotal	0	11,198,000	329,489	10,868,511	11,198,000	0	0	0
SPECIAL REVENUE								
Cost Recovery Account	543,715	19,800,000	1,274,243	18,525,757	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	1,332,237	15,548,219	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	37,304,452	2,606,480	34,073,976	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	2,935,969	44,942,487	47,878,456	119,544	2,039,544	623,996
FEDERAL FUNDS								
July-June Programs	N/A	5,180,788	0	5,180,788	5,180,788	N/A	N/A	N/A
Personal Service	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	0	5,528,288	5,528,288	N/A	N/A	N/A
Subtotal	N/A	5,528,288	0	5,528,288	5,528,288	N/A	N/A	N/A