



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 October 2021 Fiscal Report

DATE: November 4, 2021

AUTHORIZATION(S):

SUMMARY

Issue for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The October Fiscal Report reflects actual expenditures through October 31, 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 2021-2022 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 October 2021 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF October 31, 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 Revenue 2021-2022	Actual Expenditures Through 10/31/21	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	15,028,164	16,983,236	32,011,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	13,080,328	7,467,272	20,547,600	0	0	0
Subtotal	0	52,559,000	52,559,000	28,108,492	24,450,508	52,559,000	0	0	0
SPECIAL REVENUE									
All Accounts									
Subtotal	95,843,401	167,560,459	263,403,860	88,997,958	107,514,900	196,512,858	(28,952,399) (a)	10,680,638	66,891,002
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	53,861,387	0	53,861,387	53,861,387	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	49,071,918	0	49,071,918	49,071,918	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,113,799	0	22,113,799	22,113,799	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	0	125,047,104	125,047,104	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	41,093,949	7,426,833	33,667,116	41,093,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	31,733,418	5,550,181	26,183,236	31,733,418	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	34,988,047	1,652,489	33,335,558	34,988,047	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	14,629,503	93,185,910	107,815,413	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	453,516	463,899	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	315,437	369,048	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	2,353,855	21,563,999	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	3,122,808	22,396,946	25,519,754	N/A	N/A	N/A
CRRSA GRANTS									
Personal Service	N/A	N/A	3,015,999	11,990	3,004,009	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	4,464	2,286,584	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	373,564	328,166	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	390,018	5,618,759	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	20,149	4,942,419	4,962,568	N/A	N/A	N/A
Subtotal	N/A	N/A	29,042,568	20,149	29,022,419	29,042,568	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	609,396,476	135,268,928	407,236,545	542,505,474	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 October 31, 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 10/31/21	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	385,949	322,051	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	1,049,175	159,825	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	1,435,124	481,876	1,917,000	0	0	0

FEDERAL FUNDS

October-September Programs

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

July-June Programs

Personal Service	N/A	N/A	1,150,000	32,957	1,117,043	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	177,694	747,826	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	368,663	4,238,594	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	579,314	6,103,463	6,682,777	N/A	N/A	N/A

SPECIAL REVENUE

Workers' Compensation	59,581	69,800	129,381	17,584	7,416	25,000	44,800	44,800	104,381
Social Security	0	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	1,995,379	1,923,687	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000	5,307,473	201,890	99,110	301,000	0	51,000	5,006,473
High School Equivalency	1,572,614	155,000	1,727,614	0	955,000	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 October 31, 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 10/31/21	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	26,769,039	25,106,063	51,875,102	2,824,898	4,028,743	43,481,360
Elicensing Project	35,060,307 (b)	0	35,060,307	3,792,521	31,267,786	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 October 31, 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 10/31/21	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	1,893,649	1,115,151	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	1,254,490	981,710	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	3,148,139	2,096,861	5,245,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	93,820	850,556	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	24,586	346,405	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	118,903	1,488,646	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	3,116,056	2,257,902	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	333,918	517,261	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	270,594	140,103	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 October 31, 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 10/31/21	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	10,318,554	11,262,647	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	9,900,634	4,695,166	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	20,219,187	15,957,813	36,177,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	0	4,988,105	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	0	5,252,128	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	0	1,563,799	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	0	11,804,032	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	7,300,057	26,518,728	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	5,347,901	25,089,006	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	1,283,329	28,457,779	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	13,931,286	80,065,513	93,996,799	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	861,757	397,858	463,899	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	278,322	364,635	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	2,139,775	21,526,829	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	2,815,954	22,355,363	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	11,990	3,004,009	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	4,464	2,286,584	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	373,564	328,166	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	390,018	5,618,759	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	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	5,970,437	4,049,563	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	4,326,991	5,314,010	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 October 31, 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 10/31/21	(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	185,267	139,133	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	64,397	190,203	254,600	0	0	0
Subtotal	0	579,000	579,000	249,664	329,336	579,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,988,346	0	2,988,346	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	0	5,776,844	5,776,844	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	37,115	4,413	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	214,081	37,170	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	306,854	41,583	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	20,149	678,749	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	20,149	678,749	698,898	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	12,164,112	14,137,929	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	1,745,093	1,706,297	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	836,400	775,825	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0 (c)	9,481,621	9,481,621	2,116,222	7,365,399	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	45,611	215,376	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	2,243	57,757	60,000	0	0	195,300
Archives Partnership Trust	44,470 (e)	554,000	598,470	254,050	255,654	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 October 31, 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 10/31/21	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	2,244,746	4,144,254	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	811,632	1,440,368	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	3,056,377	5,584,623	8,641,000	0	0	0

SPECIAL REVENUE

Cost Recovery Account	533,031	19,300,000	19,833,031	14,551,592	2,769,168	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Printing (IT)	85,364	18,000,000	18,085,364	9,220,683	8,457,490	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	23,772,275	11,226,658	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	26,828,652	16,811,281	43,639,933	2,301,067	4,270,352	2,919,462

FEDERAL FUNDS

<i>July-June Programs</i>									
Personal Service	Nonpersonal Service	Subtotal	N/A	N/A	5,180,788	5,180,788	N/A	N/A	N/A
			N/A	N/A	347,500	347,500	N/A	N/A	N/A
			N/A	N/A	5,528,288	5,528,288	N/A	N/A	N/A
		Subtotal	N/A	N/A	5,528,288	5,528,288	N/A	N/A	N/A