



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 November 2022 Fiscal Report

DATE: December 1, 2022

AUTHORIZATION(S): *Betty Morris*

SUMMARY

Issue for Decision

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

Reason(s) for Consideration

For informational purposes.

Proposed Handling

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

Procedural History

The November Fiscal Report reflects actual expenditures through November 29, 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 November 2022 Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF November 29, 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 11/29/22	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	23,376,952	16,422,328	39,799,280	0	0	0	
Nonpersonal Service	0	27,016,473	27,016,473	15,475,919	11,540,554	27,016,473	0	0	0	
Subtotal	0	66,815,753	66,815,753	38,852,871	27,962,882	66,815,753	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	106,371,615	176,100,117	282,471,732	105,786,756	103,525,065	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	164,218	55,279,002	55,443,220	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	237,867	48,834,051	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	3,433	22,110,366	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	126,628,937	405,518	126,223,419	126,628,937	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	41,093,949	12,985,060	28,108,889	41,093,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	7,770,030	23,963,388	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	34,988,047	2,263,788	32,724,259	34,988,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	23,018,878	84,796,535	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	8,188,521	15,729,334	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	9,790,420	15,729,334	25,519,754	N/A	N/A	N/A	
CRRSA GRANTS										
Personal Service	N/A	N/A	3,015,999	2,444,708	571,291	3,015,999	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,291,048	2,030,396	260,652	2,291,048	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	504,063	197,667	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	4,979,167	1,029,610	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	413,615	4,548,953	4,962,568	N/A	N/A	N/A	
Subtotal	N/A	N/A	29,042,568	459,944	28,582,624	29,042,568	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	644,302,934	183,293,555	387,849,468	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 November 29, 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 11/29/22	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	181,280	757,473	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	688,180	2,611,820	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	869,460	3,369,293	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	3,316	21,684	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	1,900,956	2,019,973	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	163,589	136,411	300,000	0	51,000	4,855,089 (d)
High School Equivalency	1,489,609	155,000	1,644,609	2,954	222,046	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 November 29, 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 11/29/22	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	35,489,544	25,395,692	60,885,236	3,114,764	4,105,036	47,218,147
E-Licensing Project	34,933,454 (a)	0	34,933,454	4,516,442	30,417,012	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 November 29, 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 11/29/22	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	2,339,827	1,400,195	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	1,604,186	3,410,792	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	3,944,013	4,810,987	8,755,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	495,938	448,438	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	95,247	275,744	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	591,185	1,016,364	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	2,132,984	6,390,517	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	549,927	707,738	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 November 29, 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 11/29/22	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	16,146,613	9,804,844	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	12,745,434	3,214,109	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	28,892,047	13,018,953	41,911,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	164,218	4,823,887	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	237,867	5,014,261	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	3,433	1,560,366	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	405,518	11,398,514	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	11,366,039	22,452,746	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	7,674,783	22,762,124	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	2,262,831	27,478,277	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	21,303,653	72,693,146	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	7,937,270	15,729,334	23,666,604	N/A	N/A	N/A
	N/A	N/A	25,171,317	9,441,983	15,729,334	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	2,444,708	571,291	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	2,030,396	260,652	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	504,063	197,667	701,730	N/A	N/A	N/A
	N/A	N/A	6,008,777	4,979,167	1,029,610	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	175,278	4,088,392	4,263,670	N/A	N/A	N/A
	N/A	N/A	28,343,670	221,607	28,122,063	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	7,793,517	2,802,483	10,596,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,642,000	9,642,000	5,970,993	3,671,008	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 November 29, 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 11/29/22	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	184,444	218,004	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	136,584	173,968	310,552	0	0	0
Subtotal	0	713,000	713,000	321,028	391,972	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	238,337	460,561	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	238,337	460,561	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	16,140,453	11,831,334	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	2,513,164	1,282,122	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	935,969	842,525	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	2,196,391	2,886,212	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	69,724	92,637	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	358,452	274,826	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 November 29, 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 11/29/22	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	4,524,787	4,241,813	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	2,431,400	301,536	2,129,864	2,431,400	0	0	0
Subtotal	0	11,198,000	11,198,000	4,826,323	6,371,677	11,198,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	543,715	19,800,000	20,343,715	12,255,036	7,544,964	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	16,960,737	11,603,960	5,276,496	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	36,800,000	37,304,452	23,858,996	12,821,460	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	48,502,452	28,685,320	19,193,136	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	1,123,083	4,057,705	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	957	346,543	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	0	4,404,248	5,528,288	N/A	N/A	N/A