



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 *Phyllis D. Morris*
Chief Financial Officer

SUBJECT: State Education Department January 2022 Fiscal Report

DATE: February 3, 2022

AUTHORIZATION(S):

SUMMARY

Issue for Decision

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The January Fiscal Report reflects actual expenditures through January 31, 2022 and projected expenditures through the lapse period ending June 30, 2022.

Background Information

- General Fund – Overall spending plans reflect the 2021-22 Enacted Budget Financial Plan, as adjusted to reflect approved salary increases.
- 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 January 2022 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF JANUARY 31, 2022**

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 1/31/22	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	33,886,400	33,886,400	26,247,935	7,638,465	33,886,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	15,654,700	4,892,900	20,547,600	0	0	0
Subtotal	0	54,434,000	54,434,000	41,902,635	12,531,365	54,434,000	0	0	0
Subtotal	95,843,401	172,213,584	268,056,985	137,137,232	68,084,527	205,221,759	(33,008,175) (a)	6,624,862	62,835,226
SPECIAL REVENUE									
All Accounts									
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	53,861,387	6,230,039	47,631,348	53,861,387	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	49,071,918	3,501,149	45,570,769	49,071,918	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,113,799	538,498	21,575,301	22,113,799	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	10,269,686	114,777,418	125,047,104	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	41,093,949	21,684,766	19,409,183	41,093,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	31,733,418	16,191,921	15,541,496	31,733,418	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	34,988,047	3,499,637	31,488,409	34,988,047	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	41,376,324	66,439,089	107,815,413	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	806,970	110,445	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	564,117	120,367	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	5,683,200	18,234,655	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	7,054,287	18,465,467	25,519,754	N/A	N/A	N/A
CRRSA GRANTS									
Personal Service	N/A	N/A	3,015,999	62,109	2,953,890	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	37,417	2,253,631	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	383,537	318,193	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	483,062	5,525,715	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	48,764	4,913,804	4,962,568	N/A	N/A	N/A
Subtotal	N/A	N/A	29,042,568	48,764	28,993,804	29,042,568	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	615,924,601	238,271,990	314,817,385	553,089,375	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 JANUARY 31, 2022**

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 1/31/22	(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	757,713	757,713	214,885	542,828	757,713	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	1,208,958	42	1,209,000	0	0	0
Subtotal	0	1,966,713	1,966,713	1,423,843	542,870	1,966,713	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	45,884,936	4,396,376	41,488,560	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	2,325,469	39,755,823	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	336,946	19,163,054	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	7,058,790	100,407,438	107,466,228	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	1,150,000	375,785	774,215	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	446,767	478,753	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	1,381,435	3,225,822	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	2,203,987	4,478,790	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	59,581	69,800 (b)	129,381	25,000	0	25,000	44,800	44,800	104,381
Social Security	0 (a)	1,373,648	1,373,648	1,373,648	0	1,373,648	0	0	0
Proprietary - Supervision	3,614,746	4,000,000	7,614,746	2,521,370	1,662,696	4,184,066	(184,066) (f)	(124,066)	3,430,680
Proprietary - Tuition Reimbursement	5,006,473	301,000 (c)	5,307,473	245,101	55,899	301,000	0	51,000	5,006,473 (d)
High School Equivalency	1,572,614	155,000	1,727,614	0	955,000	955,000	(800,000) (e)	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.

(f) This imbalance is the result of the one-time use of additional authority allocated from the 2021-22 PEF Paybill.

PROFESSIONS
FINANCIAL STATUS AS OF JANUARY 31, 2022
 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 1/31/22	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
40,656,462	54,700,000 (a)	95,356,462	43,242,976	11,201,003	54,443,979	256,021	1,459,866	40,912,483
35,060,307 (b)	0	35,060,307	6,060,599	28,999,708	35,060,307	(35,060,307) (c)	0	0

SPECIAL REVENUE

Office of the Professions

E-Licensing Project

(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 JANUARY 31, 2022
 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 1/31/22	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	3,270,103	3,270,103	2,650,171	619,932	3,270,103	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	1,852,498	383,702	2,236,200	0	0	0
Subtotal	0	5,506,303	5,506,303	4,502,669	1,003,634	5,506,303	0	0	0
FEDERAL FUNDS									
July-June Programs	N/A	N/A	944,376	454,492	489,884	944,376	N/A	N/A	N/A
Personal Service	N/A	N/A	370,991	161,228	209,763	370,991	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	292,182	928	291,254	292,182	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,607,549	616,648	990,901	1,607,549	N/A	N/A	N/A
Subtotal			1,607,549	616,648	990,901	1,607,549			
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	4,466,198	1,286,149	5,752,347	247,653	402,653	8,474,418
Interstate Reciprocity for Postsecondary Distance Ed	2,904,678	1,543,000	4,447,678	726,329	154,350	880,679	662,321	662,321	3,566,999
Institutional Accreditation	406,310	420,000	826,310	437,994	30,938	468,932	(48,932) (a)	(48,932)	357,378

(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 JANUARY 31, 2022
 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 1/31/22	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	23,040,209	23,040,209	17,835,238	5,204,971	23,040,209	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	11,537,426	3,058,374	14,595,800	0	0	0
Subtotal	0	37,636,009	37,636,009	29,372,664	8,263,345	37,636,009	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	4,988,105	1,237,840	3,750,265	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	1,175,680	4,076,448	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	201,552	1,362,247	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	2,615,073	9,188,959	11,804,032	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	33,818,785	20,854,489	12,964,296	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	15,583,926	14,852,980	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	2,117,275	27,623,833	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	38,555,689	55,441,110	93,996,799	N/A	N/A	N/A
CARES Act Grants									
Personal Service	N/A	N/A	861,757	751,312	110,445	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	526,433	116,523	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	5,431,949	18,234,655	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	6,709,694	18,461,623	25,171,317	N/A	N/A	N/A
CRRSA Act Grants									
Personal Service	N/A	N/A	3,015,999	62,109	2,953,890	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	37,417	2,253,631	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	383,537	318,193	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	483,062	5,525,715	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) 10,611,421	10,611,421	9,112,774	1,498,647	10,611,421	0	0	0
State School for the Deaf at Rome	0	(a) 10,102,202	10,102,202	6,652,680	3,449,522	10,102,202	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 JANUARY 31, 2022
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 1/31/22	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	324,400	324,400	249,037	75,363	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	101,590	153,010	254,600	0	0	0
Subtotal	0	579,000	579,000	350,627	228,373	579,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	2,988,346	595,823	2,392,523	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	595,823	5,181,021	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	251,251	0	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	344,593	3,844	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	48,764	650,134	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	48,764	650,134	698,898	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(2,933,306)	29,400,000	26,466,694	21,686,418	5,978,406	27,664,824	1,735,176	1,825,276	(1,198,130)
Local Government Records									
Management Improvement Fund	0	3,723,390 (b)	3,723,390	2,935,531	787,859	3,723,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	1,327,774	380,868	1,708,642	91,358	161,358	206,793
Cultural Resource Survey Account	0	9,780,623 (c)	9,780,623	3,355,645	6,424,978	9,780,623	0	0	0
Education Museum Account	209,360	260,000	469,360	83,430	183,140	266,570	(6,570) (d)	8,930	202,790
Education Archives Account	44,506	15,000	59,506	10,936	4,064	15,000	0	3,000	44,506
Education Library Account	195,300	60,000	255,300	3,223	56,777	60,000	0	0	195,300
Archives Partnership Trust	44,470 (e)	554,000	598,470	437,199	122,405	559,604	(5,604) (f)	(5,604)	38,866
Summer School for the Arts	41,305	44,500	85,805	6,902	8,098	15,000	29,500	29,500	70,805

(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.

(f) This imbalance is the result of the one-time use of additional authority allocated from the 2021-22 PEF Paybill.

OPERATIONS AND MANAGEMENT SERVICES
FINANCIAL STATUS AS OF JANUARY 31, 2022
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 1/31/22	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	6,493,975	6,493,975	5,298,604	1,195,371	6,493,975	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	954,227	1,297,773	2,252,000	0	0	0
Subtotal	0	8,745,975	8,745,975	6,252,832	2,493,143	8,745,975	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	533,031	19,300,000	19,833,031	18,030,141	13,630	18,043,771	1,256,229	1,256,229	1,789,260
Automation and Printing (IT)	85,364	18,000,000	18,085,364	14,395,364	4,830,390	19,225,754	(1,225,754) (a)	743,531	(1,140,390)
Subtotal	618,395	37,300,000	37,918,395	32,425,505	4,844,020	37,269,525	30,475	1,999,760	648,870
State Operations Total:	2,271,618	45,745,975	46,664,370	38,678,337	7,337,163	46,015,500	30,475	1,999,760	648,870
FEDERAL FUNDS									
July-June Programs	N/A	N/A	5,180,788	0	5,180,788	5,180,788	N/A	N/A	N/A
Personal Service	N/A	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	5,528,288	0	5,528,288	5,528,288	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	0	5,528,288	5,528,288	N/A	N/A	N/A

(a) This imbalance is the result of the one-time use of additional authority allocated from the 2021-22 PEF Paybill.