



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 January 2023 Fiscal Report

DATE: February 1, 2023

AUTHORIZATION(S): *Betty...*

SUMMARY

Issue for Decision

Should the Board of Regents approve the State Education Department January 2023 Fiscal Report?

Reason(s) for Consideration

For informational purposes.

Proposed Handling

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

Procedural History

The January Fiscal Report reflects actual expenditures through January 30, 2023, 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 January 2023 Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF January 30, 2023
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 1/30/23	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	28,775,234	11,024,046	39,799,280	0	0	0	
Nonpersonal Service	0	27,016,473	27,016,473	20,043,433	6,973,040	27,016,473	0	0	0	
Subtotal	0	66,815,753	66,815,753	48,818,668	17,997,085	66,815,753	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	106,371,615	176,100,117	282,471,732	131,861,071	77,450,750	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	1,086,235	54,356,985	55,443,220	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	884,690	48,187,228	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	241,017	21,872,782	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	126,628,937	2,211,942	124,416,995	126,628,937	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	40,875,949	20,930,933	19,945,016	40,875,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	14,492,801	17,240,616	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	35,206,047	5,996,344	29,209,703	35,206,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	41,420,078	66,395,335	107,815,413	N/A	N/A	N/A	
CARES GRANTS										
Personal Service	N/A	N/A	1,943,576	1,663,576	280,000	1,943,576	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	1,140,223	940,223	200,000	1,140,223	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,435,955	8,476,525	13,959,430	22,435,955	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	11,080,324	14,439,430	25,519,754	N/A	N/A	N/A	
CRRSA GRANTS										
Personal Service	N/A	N/A	2,860,646	2,358,670	501,976	2,860,646	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,446,401	2,346,401	100,000	2,446,401	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	568,410	133,320	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	5,273,481	735,296	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	656,904	4,305,664	4,962,568	N/A	N/A	N/A	
Subtotal	N/A	N/A	29,042,568	703,234	28,339,334	29,042,568	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	644,302,934	241,368,797	329,774,226	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 January 30, 2023
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 1/30/23	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	312,746	626,007	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	1,323,170	1,976,830	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	1,635,916	2,602,837	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	31,034	1,118,966	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	48,924	876,596	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	268	4,606,989	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	80,226	6,602,551	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	2,799,309	1,121,620	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	177,381	122,619	300,000	0	51,000	4,855,089 (d)
High School Equivalency	1,489,609	155,000	1,644,609	3,040	221,960	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 January 30, 2023
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 1/30/23	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	42,365,250	18,519,986	60,885,236	3,114,764	4,105,036	47,218,147
E-Licensing Project	34,933,454 (a)	0	34,933,454	5,967,057	28,966,397	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 January 30, 2023
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 1/30/23	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	2,447,978	1,292,044	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	1,972,891	3,042,087	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	4,420,869	4,334,131	8,755,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	869,816	74,560	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	176,082	194,909	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	1,045,898	561,651	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	4,016,590	4,506,911	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	840,838	416,827	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 January 30, 2023
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 1/30/23	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	18,951,705	6,999,752	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	15,712,163	247,380	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	34,663,869	7,247,131	41,911,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	1,086,235	3,901,870	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	884,690	4,367,438	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	241,017	1,322,782	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	2,211,942	9,592,090	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	17,960,174	15,858,611	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	14,267,795	16,169,111	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	5,434,238	24,306,870	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	37,662,207	56,334,592	93,996,799	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	1,887,918	1,607,918	280,000	1,887,918	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,098,695	898,695	200,000	1,098,695	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,184,704	8,225,274	13,959,430	22,184,704	N/A	N/A	N/A
	N/A	N/A	25,171,317	10,731,887	14,439,430	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	2,860,646	2,358,670	501,976	2,860,646	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,446,401	2,346,401	100,000	2,446,401	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	568,410	133,320	701,730	N/A	N/A	N/A
	N/A	N/A	6,008,777	5,273,481	735,296	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	366,923	3,896,747	4,263,670	N/A	N/A	N/A
	N/A	N/A	28,343,670	413,253	27,930,417	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	9,571,511	1,024,489	10,596,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,642,000	9,642,000	7,407,550	2,234,450	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 January 30, 2023
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 1/30/23	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	264,296	138,152	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	109,910	200,642	310,552	0	0	0
Subtotal	0	713,000	713,000	374,206	338,794	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	289,981	408,917	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	289,981	408,917	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	21,434,632	6,537,155	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	3,167,780	627,506	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	1,181,448	597,046	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	2,835,131	2,247,472	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	159,694	2,667	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	8,189	22,645	30,834	(8,834) (d)	1,166	200,444
Archives Partnership Trust	24,665 (e)	633,278	657,943	472,418	160,860	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 January 30, 2023
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 1/30/23	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	6,798,509	1,968,091	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	2,431,400	925,299	1,506,101	2,431,400	0	0	0
Subtotal	0	11,198,000	11,198,000	7,723,808	3,474,192	11,198,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	543,715	19,800,000	20,343,715	13,949,311	5,850,689	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	16,960,737	14,320,513	2,559,943	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	36,800,000	37,304,452	28,269,824	8,410,632	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	48,502,452	35,993,632	11,884,824	47,878,456	119,544	2,039,544	623,996
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	4,962,788	2,069,909	2,892,879	4,962,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	565,500	561,838	3,662	565,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	2,631,747	2,896,541	5,528,288	N/A	N/A	N/A