



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 June 2022 Fiscal Report

**DATE:** June 30, 2022

**AUTHORIZATION(S):** *Phyllis D. Morris*

## SUMMARY

### Issue for Decision

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

### Reason(s) for Consideration

Update.

### Proposed Handling

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

### Procedural History

The June Fiscal Report reflects actual expenditures through June 28, 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 June 2022 Fiscal Report as presented.

**Timetable for Implementation**

Not applicable.

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF June 28, 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 6/28/22	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	
<b>GENERAL FUND</b>										
Personal Service	0	39,799,280	39,799,280	6,410,284	33,388,996	39,799,280	0	0	0	
Nonpersonal Service	0	27,016,473	27,016,473	8,590,918	18,425,555	27,016,473	0	0	0	
Subtotal	0	66,815,753	66,815,753	15,001,202	51,814,551	66,815,753	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	106,371,615	176,100,117	282,471,732	36,662,681	172,649,139	209,311,820	(33,211,703) (a)	7,102,003	73,159,912
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	55,443,220	25,138,682	30,304,538	55,443,220	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	20,346,790	28,725,128	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	2,724,488	19,389,311	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	126,628,937	48,209,960	78,418,977	126,628,937	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	41,093,949	35,494,323	5,599,626	41,093,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	29,492,457	2,240,960	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	34,988,047	13,085,726	21,902,321	34,988,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	78,072,506	29,742,907	107,815,413	N/A	N/A	N/A	
<b>CARES GRANTS</b>										
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	6,845,544	17,072,311	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	8,447,443	17,072,311	25,519,754	N/A	N/A	N/A	
<b>CRRSA GRANTS</b>										
Personal Service	N/A	N/A	3,015,999	883,069	2,132,930	3,015,999	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,291,048	697,691	1,593,357	2,291,048	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	432,007	269,723	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	2,012,767	3,996,010	6,008,777	N/A	N/A	N/A	
<b>ARPA GRANTS</b>										
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	230,683	4,731,885	4,962,568	N/A	N/A	N/A	
Subtotal	N/A	N/A	29,042,568	230,683	28,811,885	29,042,568	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	644,302,934	188,637,241	382,505,781	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 June 28, 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 6/28/22	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
<b>GENERAL FUND</b>									
Personal Service	0	938,753	938,753	160,740	778,013	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	127,458	3,172,542	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	288,197	3,950,556	4,238,753	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	19,868,703	26,016,233	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	16,231,803	25,849,489	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	2,181,886	17,318,114	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	38,282,392	69,183,836	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	731,950	418,050	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	761,046	164,474	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	2,735,831	1,871,426	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	4,228,827	2,453,950	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
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	851,378	3,069,551	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	79,696	220,304	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 June 28, 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 6/28/22	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	44,103,383	64,000,000	108,103,383	11,229,416	49,655,820	60,885,236	3,114,764	4,105,036	47,218,147
E-Licensing Project	34,933,454 (a)	0	34,933,454	2,010,967	32,922,488	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 June 28, 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 6/28/22	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
<b>GENERAL FUND</b>									
Personal Service	0	3,740,022	3,740,022	941,814	2,798,208	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	186,620	4,828,358	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	1,128,434	7,626,566	8,755,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	944,376	0	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	331,687	39,304	370,991	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	292,182	48,356	243,826	292,182	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	1,324,419	283,130	1,607,549	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	488,755	8,034,746	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	172,953	1,084,712	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 June 28, 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 6/28/22	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
<b>GENERAL FUND</b>									
Personal Service	0	25,951,457	25,951,457	4,274,771	21,676,686	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	8,179,242	7,780,301	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	12,454,012	29,456,988	41,911,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	3,101,055	1,887,050	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	3,414,963	1,837,165	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	489,980	1,073,819	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	7,005,998	4,798,034	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	33,817,997	788	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	28,399,725	2,037,182	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	10,301,539	19,439,569	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	72,519,260	21,477,539	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	6,594,293	17,072,311	23,666,604	N/A	N/A	N/A
	N/A	N/A	25,171,317	8,099,006	17,072,311	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	883,069	2,132,930	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	697,691	1,593,357	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	432,007	269,723	701,730	N/A	N/A	N/A
	N/A	N/A	6,008,777	2,012,767	3,996,010	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	120,741	4,142,929	4,263,670	N/A	N/A	N/A
	N/A	N/A	28,343,670	120,741	28,222,929	28,343,670	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
State School for the Blind at Batavia	0 (a)	10,596,000	10,596,000	2,893,998	7,702,002	10,596,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,642,000	9,642,000	2,130,016	7,511,984	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 June 28, 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 6/28/22	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
<b>GENERAL FUND</b>									
Personal Service	0	402,448	402,448	64,734	337,714	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	20,797	289,755	310,552	0	0	0
Subtotal	0	713,000	713,000	85,531	627,469	713,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,570,179	2,168,924	2,401,255	4,570,179	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	700,023	1,038,475	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	52,623	997,377	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	7,358,677	2,921,570	4,437,107	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	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
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	1,500,000	27,700,000	29,200,000	5,813,961	22,157,826	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	888,752	2,906,534	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	316,316	1,462,178	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	736,384	4,346,219	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	21,615	140,746	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	79	30,755	30,834	(8,834) (d)	1,166	200,444
Archives Partnership Trust	24,665 (e)	633,278	657,943	118,212	515,066	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 June 28, 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 6/28/22	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
<b>GENERAL FUND</b>									
Personal Service	0	8,766,600	8,766,600	968,226	7,798,374	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	2,431,400	76,802	2,354,598	2,431,400	0	0	0
Subtotal	0	11,198,000	11,198,000	1,045,027	10,152,973	11,198,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	543,715	19,800,000	20,343,715	4,969,662	14,830,338	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	16,960,737	3,940,521	12,939,935	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	36,800,000	37,304,452	8,910,183	27,770,273	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	48,502,452	9,955,210	37,923,246	47,878,456	119,544	2,039,544	623,996
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	0	5,180,788	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	0	347,500	347,500	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