



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 August 2021 Fiscal Report

**DATE:** September 2, 2021

**AUTHORIZATION(S):**

## SUMMARY

### **Issue for Approval**

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

### **Reason(s) for Consideration**

Update.

### **Proposed Handling**

Review, discussion and acceptance.

### **Procedural History**

The August Fiscal Report reflects actual expenditures through August 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 2021-22 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 August 2021 State Education Department Fiscal Report as presented.

**Timetable for Implementation**

Not applicable.

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF AUGUST 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 8/31/21	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
<b>GENERAL FUND</b>									
Personal Service	0	32,011,400	32,011,400	10,603,865	21,407,535	32,011,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	10,195,849	10,351,752	20,547,600	0	0	0
Subtotal	0	52,559,000	52,559,000	20,799,713	31,759,287	52,559,000	0	0	0
<b>SPECIAL REVENUE</b>									
All Accounts	95,843,401	167,560,459	263,403,860	63,843,153	132,669,705	196,512,858	(28,952,399) (a)	10,680,638	66,891,002
<b>FEDERAL FUNDS</b>									
October-September Programs									
Personal Service	N/A	N/A	53,861,387	38,761,410	15,099,977	53,861,387	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	49,071,918	30,792,397	18,279,521	49,071,918	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,113,799	8,130,895	13,982,904	22,113,799	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	77,684,702	47,362,402	125,047,104	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	41,093,949	1,946,007	39,141,942	41,093,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	31,733,418	668,606	31,064,812	31,733,418	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	34,988,047	998,173	33,989,873	34,988,047	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	3,612,786	104,202,627	107,815,413	N/A	N/A	N/A
<b>CARES GRANTS</b>									
Personal Service	N/A	N/A	917,415	325,158	592,258	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	242,709	441,775	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	1,873,749	22,044,106	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	2,441,616	23,078,139	25,519,754	N/A	N/A	N/A
<b>CRRSA GRANTS</b>									
Personal Service	N/A	N/A	3,015,999	0	3,015,999	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	0	2,291,048	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	0	701,730	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	0	6,008,777	6,008,777	N/A	N/A	N/A
<b>GRAND TOTALS</b>	N/A	N/A	580,353,908	168,381,970	345,080,937	513,462,906	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 AUGUST 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 8/31/21	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
<b>GENERAL FUND</b>									
Personal Service	0	708,000	708,000	288,488	419,512	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	416,615	792,385	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	705,103	1,211,897	1,917,000	0	0	0
<b>FEDERAL FUNDS</b>									
October-September Programs									
Personal Service	N/A	N/A	45,884,936	32,209,648	13,675,288	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	26,339,539	15,741,753	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	7,002,267	12,497,733	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	65,551,454	41,914,774	107,466,228	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	1,150,000	226,530	923,470	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	110,991	814,529	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	998,173	3,609,084	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	1,335,695	5,347,082	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	59,581	69,800	129,381	9,804	15,196	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	1,388,260	2,530,806	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000	5,307,473	167,676	133,324	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 AUGUST 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 8/31/21	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	40,656,462	54,700,000 (a)	95,356,462	19,003,056	32,872,046	51,875,102	2,824,898	4,028,743	43,481,360
E-Licensing Project	35,060,307 (b)	0	35,060,307	2,751,684	32,308,623	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 AUGUST 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 8/31/21	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
<b>GENERAL FUND</b>									
Personal Service	0	3,008,800	3,008,800	1,244,625	1,764,175	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	358,442	1,877,758	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	1,603,067	3,641,933	5,245,000	0	0	0
<b>FEDERAL FUNDS</b>									
July-June Programs	N/A	N/A	944,376	0	944,376	944,376	N/A	N/A	N/A
Personal Service	N/A	N/A	370,991	0	370,991	370,991	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	292,182	0	292,182	292,182	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,607,549	0	1,607,549	1,607,549	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	0	1,607,549	1,607,549	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	2,197,139	3,176,819	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	204,426	646,753	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	182,220	228,477	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 AUGUST 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 8/31/21	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
<b>GENERAL FUND</b>									
Personal Service	0	21,581,200	21,581,200	7,256,311	14,324,889	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	8,631,093	5,964,707	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	15,887,404	20,289,596	36,177,000	0	0	0
<b>FEDERAL FUNDS</b>									
October-September Programs									
Personal Service	N/A	N/A	4,988,105	4,014,881	973,224	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	3,149,873	2,102,255	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	1,034,039	529,760	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	8,198,792	3,605,240	11,804,032	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	33,818,785	1,719,477	32,099,308	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	557,614	29,879,292	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	0	29,741,108	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	2,277,091	91,719,708	93,996,799	N/A	N/A	N/A
CARES Act Grants									
Personal Service	N/A	N/A	861,757	279,697	582,060	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	213,233	429,723	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	1,687,841	21,978,763	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	2,180,771	22,990,546	25,171,317	N/A	N/A	N/A
CRRSA Act Grants									
Personal Service	N/A	N/A	3,015,999	0	3,015,999	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	0	2,291,048	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	0	701,730	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	0	6,008,777	6,008,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	4,409,244	5,610,756	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	3,193,845	6,447,155	9,641,000	0	0	0

(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 AUGUST 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 8/31/21	(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
<b>GENERAL FUND</b>									
Personal Service	0	324,400	324,400	149,127	175,273	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	54,232	200,368	254,600	0	0	0
Subtotal	0	579,000	579,000	203,359	375,641	579,000	0	0	0
<b>FEDERAL FUNDS</b>									
October-September Programs									
Personal Service	N/A	N/A	2,988,346	2,536,881	451,465	2,988,346	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	1,302,986	435,512	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	94,589	955,411	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,776,844	3,934,456	1,842,388	5,776,844	N/A	N/A	N/A
<b>Cares Act LSTA Grant</b>									
Personal Service	N/A	N/A	55,658	45,460	10,198	55,658	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	29,476	12,052	17,424	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	185,908	65,343	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	260,845	87,593	348,437	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(2,933,306)	26,400,000	23,466,694	8,798,860	17,503,181	26,302,041	97,959	188,059	(2,835,347)
Local Government Records									
Management Improvement Fund	0	3,451,390	3,451,390	1,261,626	2,189,764	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	610,558	1,001,667	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0	9,481,621	9,481,621	1,475,983	8,006,638	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	32,506	228,481	260,987	(987)	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	900	59,100	60,000	0	0	195,300
Archives Partnership Trust	44,470	554,000	598,470	181,812	327,892	509,704	44,296	44,296	88,766
Summer School for the Arts	41,305	15,000	56,305	6,000	9,000	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 AUGUST 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 8/31/21	(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
<b>GENERAL FUND</b>									
Personal Service	0	6,399,000	6,399,000	1,665,314	4,723,686	6,399,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	735,467	1,516,533	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	2,400,780	6,240,220	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	533,031	19,300,000	19,833,031	9,738,692	7,582,068	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Pinning (IT)	85,364	18,000,000	18,085,364	6,968,221	10,709,952	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	16,706,913	18,292,020	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	19,107,693	24,532,240	44,717,986	2,301,067	4,270,352	2,919,462
<b>FEDERAL FUNDS</b>									
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