



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 September 2022 Fiscal Report

DATE: October 1, 2022

AUTHORIZATION(S): *Bullett*

SUMMARY

Issue for Decision

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

Reason(s) for Consideration

Update.

Proposed Handling

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

Procedural History

The September Fiscal Report reflects actual expenditures through September 30, 2022 and projected expenditures through the lapse period ending June 30, 2023.

Background Information

- General Fund – Overall spending plans reflect the 2022-2023 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 September 2022 Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF SEPTEMBER 30, 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 9/30/22	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	17,588,992	22,210,288	39,799,280	0	0	0	
Nonpersonal Service	0	27,016,473	27,016,473	12,785,578	14,230,895	27,016,473	0	0	0	
Subtotal	0	66,815,753	66,815,753	30,374,570	36,441,183	66,815,753	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	106,371,615	176,100,117	282,471,732	75,482,472	133,829,349	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	38,162,685	17,280,535	55,443,220	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	32,509,703	16,562,215	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	5,788,560	16,325,239	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	126,628,937	76,460,948	50,167,989	126,628,937	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	41,093,949	5,168,772	35,925,177	41,093,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	31,733,418	2,786,892	28,946,525	31,733,418	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	34,988,047	1,718,182	33,269,865	34,988,047	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,815,413	9,673,845	98,141,568	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	7,716,125	16,201,730	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	9,318,025	16,201,729	25,519,754	N/A	N/A	N/A	
CRRSA GRANTS										
Personal Service	N/A	N/A	3,015,999	1,909,092	1,106,907	3,015,999	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	2,291,048	1,619,257	671,791	2,291,048	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	701,730	483,211	218,519	701,730	N/A	N/A	N/A	
Subtotal	N/A	N/A	6,008,777	4,011,560	1,997,217	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	307,229	4,655,339	4,962,568	N/A	N/A	N/A	
Subtotal	N/A	N/A	29,042,568	307,229	28,735,339	29,042,568	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	644,302,934	205,628,649	365,514,374	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 SEPTEMBER 30, 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 9/30/22	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	366,350	572,403	938,753	0	0	0
Nonpersonal Service	0	3,300,000	3,300,000	647,830	2,652,170	3,300,000	0	0	0
Subtotal	0	4,238,753	4,238,753	1,014,180	3,224,573	4,238,753	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	30,163,550	15,721,386	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	26,076,116	16,005,176	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	3,890,002	15,609,998	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	60,129,668	47,336,560	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	156,875	993,125	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	105,784	819,736	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	1,639,478	2,967,779	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	1,902,138	4,780,639	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
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	1,076,272	1,776,664	2,852,936	0	0	0
Proprietary - Supervision	3,772,717	4,000,000	7,772,717	1,633,401	2,287,528	3,920,929	79,071	139,071	3,851,788
Proprietary - Tuition Reimbursement	4,855,089	300,000 (c)	5,155,089	160,031	139,969	300,000	0	51,000	4,855,089 (d)
High School Equivalency	1,489,609	155,000	1,644,609	2,823	222,177	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 SEPTEMBER 30, 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 9/30/22	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	23,845,825	37,039,411	60,885,236	3,114,764	4,105,036	47,218,147
E-Licensing Project	34,933,454 (a)	0	34,933,454	3,431,532	31,501,922	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 SEPTEMBER 30, 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 9/30/22	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	1,683,299	2,056,723	3,740,022	0	0	0
Nonpersonal Service	0	5,014,978	5,014,978	1,036,003	3,978,975	5,014,978	0	0	0
Subtotal	0	8,755,000	8,755,000	2,719,302	6,035,698	8,755,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	944,376	69,607	874,769	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	20,917	350,074	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	90,524	1,517,025	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	11,266,713	6,800,000	18,066,713	1,106,641	7,416,860	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	423,954	833,711	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 SEPTEMBER 30, 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 9/30/22	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	11,564,049	14,387,408	25,951,457	0	0	0
Nonpersonal Service	0	15,959,543	15,959,543	10,775,887	5,183,656	15,959,543	0	0	0
Subtotal	0	41,911,000	41,911,000	22,339,936	19,571,064	41,911,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	4,950,220	37,885	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	5,252,118	10	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	1,563,764	35	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	11,766,102	37,930	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	33,818,785	4,942,289	28,876,496	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	2,660,191	27,776,715	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	78,703	29,662,404	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	7,681,184	86,315,615	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	7,464,874	16,201,730	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	8,969,588	16,201,729	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
Personal Service	N/A	N/A	3,015,999	1,909,092	1,106,907	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	1,619,257	671,791	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	483,211	218,519	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	4,011,560	1,997,217	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
Subtotal	N/A	N/A	28,343,670	120,741	28,222,929	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	5,662,775	4,933,225	10,596,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,642,000	9,642,000	4,232,984	5,409,016	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 SEPTEMBER 30, 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 9/30/22	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	131,508	270,940	402,448	0	0	0
Nonpersonal Service	0	310,552	310,552	102,305	208,247	310,552	0	0	0
Subtotal	0	713,000	713,000	233,813	479,187	713,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,570,179	3,048,915	1,521,264	4,570,179	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	1,181,469	557,029	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	334,794	715,206	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	7,358,677	4,565,178	2,793,499	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	186,488	512,410	698,898	N/A	N/A	N/A
Subtotal	N/A	N/A	698,898	186,488	512,410	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	12,220,785	15,751,002	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	1,901,676	1,893,610	3,795,286	4,714	4,714	4,714
Records Management Program	(252,018)	1,800,000	1,547,982	680,110	1,098,384	1,778,494	21,506	101,506	(230,512)
Cultural Resource Survey Account	0 (c)	5,082,603	5,082,603	1,538,349	3,544,254	5,082,603	0	0	0
Education Museum Account	207,680	165,000	372,680	56,224	106,137	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	6,144	24,690	30,834	(8,834) (d)	1,166	200,444
Archives Partnership Trust	24,665 (e)	633,278	657,943	262,439	370,839	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 SEPTEMBER 30, 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 9/30/22	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	3,843,787	4,922,813	8,766,600	0	0	0
Nonpersonal Service	0	2,431,400	2,431,400	223,553	2,207,847	2,431,400	0	0	0
Subtotal	0	11,198,000	11,198,000	4,067,340	7,130,660	11,198,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	543,715	19,800,000	20,343,715	8,444,117	11,355,883	19,800,000	0	0	543,715
Automation and Printing (IT)	(39,263)	17,000,000	16,960,737	8,790,389	8,090,067	16,880,456	119,544	2,039,544	80,281
Subtotal	504,452	36,800,000	37,304,452	17,234,506	19,445,950	36,680,456	119,544	2,039,544	623,996
State Operations Total:	2,271,618	48,198,000	48,502,452	21,301,845	26,576,611	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	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