



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 December 2021 Fiscal Report

DATE: January 5, 2022

AUTHORIZATION(S): *Phyllis D. Morris*

SUMMARY

Issue for Decision

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion, and acceptance.

Procedural History

The December Fiscal Report reflects actual expenditures through December 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.

Related Regents Items

Not applicable.

Recommendation

I recommend that the Board of Regents accept the December 2021 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF DECEMBER 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 12/31/22	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	32,011,400	32,011,400	23,468,237	8,543,163	32,011,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	14,598,679	5,948,921	20,547,600	0	0	0
Subtotal	0	52,559,000	52,559,000	38,066,916	14,492,084	52,559,000	0	0	0
Subtotal	95,843,401	167,560,459	263,403,860	121,909,356	74,603,502	196,512,858	(28,952,399) (a)	10,680,638	66,891,002
SPECIAL REVENUE									
All Accounts									
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	53,861,387	1,306,335	52,555,052	53,861,387	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	49,071,918	892,065	48,179,853	49,071,918	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,113,799	322,307	21,791,492	22,113,799	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	2,520,706	122,526,398	125,047,104	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	41,093,949	17,002,502	24,091,447	41,093,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	31,733,418	13,966,775	17,766,642	31,733,418	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	34,988,047	1,443,222	33,544,825	34,988,047	N/A	N/A	N/A
Subtotal	N/A	N/A	107,815,413	32,412,499	75,402,914	107,815,413	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	654,967	262,448	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	495,897	188,587	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	5,051,233	18,866,622	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	6,202,097	19,317,657	25,519,754	N/A	N/A	N/A
CRRSA GRANTS									
Personal Service	N/A	N/A	3,015,999	41,972	2,974,027	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	29,192	2,261,856	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	375,419	326,311	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	446,583	5,562,194	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	609,396,476	201,606,921	340,898,553	542,505,474	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 DECEMBER 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 12/31/22	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	708,000	708,000	132,935	575,065	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	1,175,429	33,571	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	1,308,364	608,636	1,917,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	45,884,936	9,036	45,875,900	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	219,322	19,280,678	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	228,358	107,237,870	107,466,228	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	1,150,000	252,073	897,927	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	360,507	565,013	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	69,445	4,537,812	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	682,024	6,000,753	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	59,581	69,800 (b)	129,381	17,584	7,416	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	2,213,891	1,705,175	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000 (c)	5,307,473	241,265	59,735	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.

PROFESSIONS
FINANCIAL STATUS AS OF DECEMBER 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 12/31/22	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	38,502,920	13,372,182	51,875,102	2,824,898	4,028,743	43,481,360
35,060,307 (b)	0	35,060,307	5,462,488	29,597,819	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 DECEMBER 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 12/31/22	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	3,008,800	3,008,800	2,373,398	635,402	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	1,705,253	530,947	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	4,078,650	1,166,350	5,245,000	0	0	0
FEDERAL FUNDS									
July-June Programs									
Personal Service	N/A	N/A	944,376	388,142	556,234	944,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	370,991	123,870	247,121	370,991	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	292,182	701	291,481	292,182	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	512,714	1,094,835	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	3,828,368	1,545,590	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	643,931	207,248	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	371,754	38,943	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 DECEMBER 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 12/31/22	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	21,581,200	21,581,200	15,861,358	5,719,842	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	10,690,352	3,905,448	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	26,551,710	9,625,290	36,177,000	0	0	0
FEDERAL FUNDS									
October-September Programs									
Personal Service	N/A	N/A	4,988,105	701,476	4,286,629	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	892,065	4,360,063	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	1,02,985	1,460,814	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	1,696,525	10,107,507	11,804,032	N/A	N/A	N/A
July-June Programs									
Personal Service	N/A	N/A	33,818,785	16,362,287	17,456,498	33,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,436,907	13,482,398	16,954,509	30,436,907	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	29,741,108	1,373,076	28,368,031	29,741,108	N/A	N/A	N/A
Subtotal	N/A	N/A	93,996,799	31,217,761	62,779,038	93,996,799	N/A	N/A	N/A
CARES Act Grants									
Personal Service	N/A	N/A	861,757	599,309	262,448	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	458,213	184,743	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	4,799,982	18,866,622	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	5,857,504	19,313,813	25,171,317	N/A	N/A	N/A
CRRSA Act Grants									
Personal Service	N/A	N/A	3,015,999	41,972	2,974,027	3,015,999	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,291,048	29,192	2,261,856	2,291,048	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	701,730	375,419	326,311	701,730	N/A	N/A	N/A
Subtotal	N/A	N/A	6,008,777	446,583	5,562,194	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) 10,020,000	10,020,000	8,414,403	1,605,597	10,020,000	0	0	0
State School for the Deaf at Rome	0	(a) 9,641,000	9,641,000	6,105,051	3,535,949	9,641,000	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 DECEMBER 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 12/31/22	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	221,707	102,693	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	96,841	157,759	254,600	0	0	0
Subtotal	0	579,000	579,000	318,548	260,452	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)	26,400,000	23,466,694	18,828,405	7,473,636	26,302,041	97,959	188,059	(2,835,347)
Local Government Records									
Management Improvement Fund	0	3,451,390	3,451,390	2,605,984	845,406	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	1,219,683	392,542	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0	9,481,621	9,481,621	2,994,461	6,487,160	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	76,159	184,828	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	2,435	57,565	60,000	0	0	195,300
Archives Partnership Trust	44,470	554,000	598,470	389,647	120,057	509,704	44,296	44,296	88,766
Summer School for the Arts	41,305	15,000	56,305	6,902	8,098	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 DECEMBER 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 12/31/22	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	6,389,000	6,389,000	4,878,839	1,510,161	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	930,805	1,321,195	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	5,809,644	2,831,356	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	533,031	19,300,000	19,833,031	15,693,548	1,627,212	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Printing (IT)	85,364	18,000,000	18,085,364	12,910,832	4,767,342	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	28,604,379	6,394,554	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	34,414,024	9,225,909	43,639,933	2,301,067	4,270,352	2,919,462
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