



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 *Phyllis D. Morris*
Chief Financial Officer

SUBJECT: State Education Department April 2021 Fiscal Report

DATE: May 6, 2021

AUTHORIZATION(S): *Phyllis D. Morris*

SUMMARY

Issue for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion, and acceptance.

Procedural History

The April Fiscal Report reflects actual expenditures through April 30, 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 April 2021 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	32,011,400	32,011,400	1,948,500	30,062,900	32,011,400	0	0	0
Nonpersonal Service	0	20,547,600	20,547,600	2,603,120	17,944,480	20,547,600	0	0	0
Subtotal	0	52,559,000	52,559,000	4,551,620	48,007,380	52,559,000	0	0	0
SPECIAL REVENUE									
All Accounts	95,843,401	146,852,132	242,695,533	10,995,760	164,808,771	175,804,531	(28,952,399) (a)	10,680,638	66,891,002
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	53,861,387	21,720,632	32,140,755	53,861,387	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	49,071,918	14,708,363	34,363,556	49,071,918	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	22,113,799	2,968,262	19,145,537	22,113,799	N/A	N/A	N/A
Subtotal	N/A	N/A	125,047,104	39,397,256	85,649,848	125,047,104	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	40,110,949	26,752,256	13,358,693	40,110,949	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	30,251,408	21,752,760	8,498,648	30,251,408	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	36,704,456	7,163,119	29,541,337	36,704,456	N/A	N/A	N/A
Subtotal	N/A	N/A	107,066,813	55,668,135	51,398,678	107,066,813	N/A	N/A	N/A
CARES GRANTS									
Personal Service	N/A	N/A	917,415	247,206	670,208	917,415	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	684,484	193,096	491,389	684,484	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,917,855	697,807	23,220,047	23,917,855	N/A	N/A	N/A
Subtotal	N/A	N/A	25,519,754	1,138,109	24,381,644	25,519,754	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	552,888,204	111,750,881	374,246,321	485,997,202	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 APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	708,000	708,000	57,653	650,347	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	47,689	1,161,311	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	105,342	1,811,658	1,917,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	18,098,907	27,786,029	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	12,283,187	29,798,105	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	2,728,050	16,771,950	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	33,110,144	74,356,084	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	84,737	1,065,263	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	48,265	877,255	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	282,218	4,325,039	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	415,220	6,267,557	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	59,581	69,800 (b)	129,381	1,253	23,747	25,000	44,800	44,800	104,381
Social Security	0 (a)	326,321	326,321	0	326,321	326,321	0	0	0
Proprietary - Supervision	3,614,746	4,000,000	7,614,746	253,277	3,665,789	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000 (c)	5,307,473	4,480	296,520	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 APRIL 30, 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 4/30/21	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
SPECIAL REVENUE									
Office of the Professions	40,656,462	54,700,000 (a)	95,356,462	3,789,462	48,085,640	51,875,102	2,824,898	4,028,743	43,481,360
E-Licensing Project	35,060,307 (b)	0	35,060,307	359,826	34,700,481	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 APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	3,008,800	3,008,800	233,051	2,775,749	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	101,416	2,134,784	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	334,467	4,910,533	5,245,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	961,376	437,497	523,879	961,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	355,891	170,761	185,130	355,891	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	290,282	118,883	171,399	290,282	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	727,141	880,408	1,607,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	8,226,765	6,000,000	14,226,765	383,195	4,990,763	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	32,088	819,091	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	32,396	378,301	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 APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	21,581,200	21,581,200	1,357,040	20,224,160	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	2,446,872	12,148,928	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	3,803,912	32,373,088	36,177,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	1,925,632	3,062,473	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	1,492,083	3,760,045	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	240,211	1,323,588	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	3,657,926	8,146,106	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	32,818,785	25,871,435	6,947,350	32,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,969,997	21,533,734	7,436,263	28,969,997	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	31,459,417	6,761,998	24,697,419	31,459,417	N/A	N/A	N/A
Subtotal	N/A	N/A	93,248,199	54,167,167	39,081,032	93,248,199	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	861,757	220,543	641,214	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	171,975	470,982	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	584,946	23,081,658	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	977,463	24,193,854	25,171,317	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	0	0	0	0	0	0	0	0
State School for the Deaf at Rome	0 (a)	0	0	0	0	0	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 APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	324,400	324,400	26,117	298,283	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	239	254,361	254,600	0	0	0
Subtotal	0	579,000	579,000	26,356	552,644	579,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,988,346	1,696,093	1,292,253	2,988,346	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	933,093	805,405	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	2,629,186	3,147,658	5,776,844	N/A	N/A	N/A
<i>Cares Act LSTA Grant</i>									
Personal Service	N/A	N/A	55,658	26,664	28,994	55,658	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	41,528	21,121	20,407	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	112,862	138,389	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	160,646	187,790	348,437	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	1,777,881	24,524,160	26,302,041	97,959	188,059	(2,835,347)
Local Government Records									
Management Improvement Fund	0 (a)	3,451,390 (b)	3,451,390	656,770	2,794,620	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	120,693	1,491,532	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0 (c)	9,481,621	9,481,621	278,472	9,203,149	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	4,967	256,020	260,987	(987) (d)	14,513	208,373
Education Archives Account	44,506	15,000	59,506	0	15,000	15,000	0	3,000	44,506
Education Library Account	195,300	60,000	255,300	0	60,000	60,000	0	0	195,300
Archives Partnership Trust	44,470 (e)	554,000	598,470	41,739	467,965	509,704	44,296	44,296	88,766
Summer School for the Arts	41,305	15,000	56,305	0	15,000	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 APRIL 30, 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 4/30/21	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
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	274,639	6,114,361	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	6,904	2,245,096	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	281,543	8,359,457	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	533,031	19,300,000	19,833,031	1,988,219	15,332,541	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Printing (IT)	85,364	18,000,000	18,085,364	1,271,042	16,407,131	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	3,259,261	31,739,672	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	3,540,804	40,099,129	44,717,986	2,301,067	4,270,352	2,919,462
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	358,588	4,822,200	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	20	347,480	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	3,474,442	5,169,680	5,528,288	N/A	N/A	N/A