



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 June 2021 Fiscal Report

**DATE:** July 1, 2021

**AUTHORIZATION(S):**

## SUMMARY

### Issue for Approval

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

### Reason(s) for Consideration

Update.

### Proposed Handling

Review, discussion and acceptance.

### Procedural History

The June Fiscal Report reflects actual expenditures through June 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.

**Recommendation**

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

**Timetable for Implementation**

Not applicable.

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF June 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 6/30/21	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	
<b>GENERAL FUND</b>										
Personal Service	0	32,011,400	32,011,400	5,766,444	26,244,956	32,011,400	0	0	0	
Nonpersonal Service	0	20,547,600	20,547,600	6,700,538	13,847,062	20,547,600	0	0	0	
Subtotal	0	52,559,000	52,559,000	12,466,982	40,092,018	52,559,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	95,843,401	166,513,132	262,356,533	35,329,368	160,136,163	195,465,531	(28,952,399) (a)	10,680,638	66,891,002
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	53,861,387	29,502,528	24,358,859	53,861,387	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	49,071,918	20,905,892	28,166,026	49,071,918	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	22,113,799	4,593,717	17,520,082	22,113,799	N/A	N/A	N/A	
Subtotal	N/A	N/A	125,047,104	55,002,137	70,044,967	125,047,104	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	40,110,949	33,001,726	7,109,223	40,110,949	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	30,251,408	26,125,535	4,125,873	30,251,408	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	36,704,456	10,374,197	26,330,259	36,704,456	N/A	N/A	N/A	
Subtotal	N/A	N/A	107,066,813	69,501,458	37,565,355	107,066,813	N/A	N/A	N/A	
<b>CARES GRANTS</b>										
Personal Service	N/A	N/A	917,415	283,621	633,794	917,415	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	684,484	206,189	478,295	684,484	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	23,917,855	1,012,874	22,904,982	23,917,855	N/A	N/A	N/A	
Subtotal	N/A	N/A	25,519,754	1,502,683	24,017,071	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	578,557,981	173,802,629	337,864,351	511,666,979	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 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 6/30/21	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
<b>GENERAL FUND</b>									
Personal Service	0	708,000	708,000	164,483	543,517	708,000	0	0	0
Nonpersonal Service	0	1,209,000	1,209,000	227,551	981,449	1,209,000	0	0	0
Subtotal	0	1,917,000	1,917,000	392,034	1,524,966	1,917,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	24,732,269	21,152,667	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	17,787,941	24,293,351	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	4,307,734	15,192,266	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	46,827,944	60,638,284	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	125,638	1,024,362	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	78,252	847,268	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	706,692	3,900,565	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	910,581	5,772,196	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	59,581	69,800 (b)	129,381	2,266	22,734	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	739,201	3,179,865	3,919,066	80,934	140,934	3,695,680
Proprietary - Tuition Reimbursement	5,006,473	301,000 (c)	5,307,473	102,194	198,806	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 June 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 6/30/21	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	40,656,462	54,700,000 (a)	95,356,462	10,312,650	41,562,452	51,875,102	2,824,898	4,028,743	43,481,360
E-Licensing Project	35,060,307 (b)	0	35,060,307	1,148,880	33,911,427	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 June 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 6/30/21	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
<b>GENERAL FUND</b>									
Personal Service	0	3,008,800	3,008,800	715,734	2,293,066	3,008,800	0	0	0
Nonpersonal Service	0	2,236,200	2,236,200	216,608	2,019,592	2,236,200	0	0	0
Subtotal	0	5,245,000	5,245,000	932,342	4,312,658	5,245,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	961,376	748,030	213,346	961,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	355,891	270,992	84,899	355,891	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	290,282	119,007	171,275	290,282	N/A	N/A	N/A
Subtotal	N/A	N/A	1,607,549	1,138,029	469,520	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	1,176,481	4,197,477	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	96,741	754,438	851,179	691,821	691,821	3,596,499
Institutional Accreditation	406,310	420,000	826,310	97,187	313,510	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 June 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 6/30/21	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
<b>GENERAL FUND</b>									
Personal Service	0	21,581,200	21,581,200	3,976,412	17,604,788	21,581,200	0	0	0
Nonpersonal Service	0	14,595,800	14,595,800	6,141,693	8,454,107	14,595,800	0	0	0
Subtotal	0	36,177,000	36,177,000	10,118,105	26,058,895	36,177,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	4,988,105	2,643,571	2,344,534	4,988,105	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	5,252,128	2,068,384	3,183,744	5,252,128	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,563,799	284,814	1,278,985	1,563,799	N/A	N/A	N/A
Subtotal	N/A	N/A	11,804,032	4,996,768	6,807,264	11,804,032	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	32,818,785	31,769,471	1,049,314	32,818,785	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,969,997	25,776,291	3,193,706	28,969,997	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	31,459,417	9,548,478	21,910,939	31,459,417	N/A	N/A	N/A
Subtotal	N/A	N/A	93,248,199	67,094,240	26,153,959	93,248,199	N/A	N/A	N/A
<i>CARES Act Grants</i>									
Personal Service	N/A	N/A	861,757	243,914	617,843	861,757	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	642,956	188,392	454,564	642,956	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,666,604	845,349	22,821,255	23,666,604	N/A	N/A	N/A
Subtotal	N/A	N/A	25,171,317	1,277,655	23,893,662	25,171,317	N/A	N/A	N/A
<i>CRRSA Act Grants</i>									
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	2,804,481	7,215,519	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	2,054,674	7,586,326	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 June 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 6/30/21	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
<b>GENERAL FUND</b>									
Personal Service	0	324,400	324,400	76,241	248,159	324,400	0	0	0
Nonpersonal Service	0	254,600	254,600	8,660	245,940	254,600	0	0	0
Subtotal	0	579,000	579,000	84,901	494,099	579,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,988,346	2,126,688	861,658	2,988,346	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,738,498	1,049,567	688,931	1,738,498	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	1,050,000	1,169	1,048,831	1,050,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,776,844	3,177,425	2,599,420	5,776,844	N/A	N/A	N/A
<i>Cares Act LSTA Grant</i>									
Personal Service	N/A	N/A	55,658	39,707	15,951	55,658	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	41,528	17,797	23,731	41,528	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	251,251	167,524	83,727	251,251	N/A	N/A	N/A
Subtotal	N/A	N/A	348,437	225,028	123,409	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	4,980,973	21,321,068	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	740,821	2,710,569	3,451,390	0	0	0
Records Management Program	115,435	1,800,000	1,915,435	364,600	1,247,625	1,612,225	187,775	257,775	303,210
Cultural Resource Survey Account	0 (c)	9,481,621	9,481,621	875,145	8,606,476	9,481,621	0	0	0
Education Museum Account	209,360	260,000	469,360	18,953	242,034	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	105,320	404,384	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 June 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 6/30/21	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
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	833,575	5,555,425	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	106,025	2,145,975	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	939,600	7,701,400	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	533,031	19,300,000	19,833,031	5,723,463	11,597,297	17,320,760	1,979,240	1,979,240	2,512,271
Automation and Printing (IT)	85,364	18,000,000	18,085,364	3,985,339	13,692,834	17,678,173	321,827	2,291,112	407,191
Subtotal	618,395	37,300,000	37,918,395	9,708,801	25,290,132	34,998,933	2,301,067	4,270,352	2,919,462
State Operations Total:	2,271,618	45,641,000	46,559,395	10,648,401	32,991,532	44,717,986	2,301,067	4,270,352	2,919,462
<b>FEDERAL FUNDS</b>									
<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