



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: Elizabeth R. Berlin *Elizabeth R. Berlin*
SUBJECT: State Education Department September 2018 Fiscal Report
DATE: October 4, 2018
AUTHORIZATION(S): *Mary Ellen Eina*

SUMMARY

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The September Fiscal Report reflects actual expenditures through September 30, 2018 and projected expenditures through the lapse period ending June 30, 2019.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2018-2019 enacted budget. General Fund accounts are in structural balance.

AUD/BF (A) 1
BR (A) 3

- Special Revenue – All revenue accounts are in structural balance on a current year basis and the accumulated negative balance in the Cultural Education Account is projected to end the fiscal year at a negative \$2.2 million.
- Federal – This report reflects current year plans for two-year grant awards.

Recommendation

I recommend that the Board of Regents accept the September 2018 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF September 30, 2018**

For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment	
GENERAL FUND											
Personal Service	0	31,565,248	32,301,159	12,231,135	19,334,113	31,565,248	0	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	8,169,636	19,002,116	27,171,752	0	0	0	0	
Subtotal	0	58,737,000	58,737,000	20,400,772	38,336,228	58,737,000	0	0	0	0	
SPECIAL REVENUE											
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	84,012,086	71,666,453	155,678,539	10,328,815	12,824,898	71,697,462	(2,496,083)
FEDERAL FUNDS											
<i>October-September Programs</i>											
Personal Service	N/A	N/A	52,351,127	35,780,254	16,570,873	52,351,127	N/A	N/A	N/A	0	
Fringe/Indirect Costs	N/A	N/A	40,321,606	34,910,157	5,411,449	40,321,606	N/A	N/A	N/A	0	
Nonpersonal Service	N/A	N/A	19,144,043	17,281,076	1,862,967	19,144,043	N/A	N/A	N/A	0	
Subtotal	N/A	N/A	111,816,776	87,971,487	23,845,289	111,816,776	N/A	N/A	N/A	0	
<i>July-June Programs</i>											
Personal Service	N/A	N/A	35,457,865	5,983,866	29,473,999	35,457,865	N/A	N/A	N/A	1,706,700	
Fringe/Indirect Costs	N/A	N/A	29,287,833	4,950,271	24,337,562	29,287,833	N/A	N/A	N/A	1,255,278	
Nonpersonal Service	N/A	N/A	38,093,560	362,829	37,730,731	38,093,560	N/A	N/A	N/A	626,260	
Subtotal	N/A	N/A	102,839,258	11,296,966	91,542,293	102,839,258	N/A	N/A	N/A	3,588,238	
GRAND TOTALS	N/A	N/A	500,769,035	203,681,310	225,390,263	429,071,573	N/A	N/A	N/A		

**ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF September 30, 2018**

For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment
GENERAL FUND										
Personal Service	0	667,000	667,000	281,807	385,193	667,000	0	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	1,615,960	1,923,040	3,539,000	0	0	0	0
Subtotal	0	4,206,000	4,206,000	1,897,767	2,308,233	4,206,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	45,884,936	30,341,509	15,543,427	45,884,936	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	36,506,056	31,891,375	4,614,681	36,506,056	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	13,997,777	13,997,777	0	13,997,777	N/A	N/A	N/A	0
Subtotal	N/A	N/A	96,388,769	76,230,661	20,158,108	96,388,769	N/A	N/A	N/A	0
<i>July-June Programs</i>										
Personal Service	N/A	N/A	1,150,000	0	1,150,000	1,150,000	N/A	N/A	N/A	1,706,700
Fringe/Indirect Costs	N/A	N/A	925,520	0	925,520	925,520	N/A	N/A	N/A	1,255,278
Nonpersonal Service	N/A	N/A	4,607,257	0	4,607,257	4,607,257	N/A	N/A	N/A	626,260
Subtotal	N/A	N/A	6,682,777	0	6,682,777	6,682,777	N/A	N/A	N/A	3,588,238
SPECIAL REVENUE										
Workers' Compensation	3,530	58,000 (b)	61,530	17,467	40,533	58,000	0	0	3,530	0
Social Security	0 (a)	206,601	206,601	58,576	148,025	206,601	0	0	0	0
Proprietary - Supervision	2,065,128	4,300,000 (c)	6,365,128	1,836,038	1,898,737	3,734,775	565,225	565,225	2,630,353	0
Proprietary - Tuition Reimbursement	4,669,102	500,000 (d)	5,169,102	37,036	412,964	450,000	50,000	250,000	4,719,102 (e)	(200,000)
High School Equivalency (GED)	1,197,122	170,000	1,367,122	0	165,000	165,000	5,000	5,000	1,202,122	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).

(b) A sweep of \$32,000 is anticipated against this account pursuant to the enacted State budget.

(c) A sweep of \$297,000 is anticipated against this account pursuant to the enacted State budget.

(d) A sweep of \$23,000 is anticipated against this account pursuant to the enacted State budget.

(e) Funds are earmarked to provide financial protection for students who attend licensed proprietary schools in the event of a school closing.

PROFESSIONS
FINANCIAL STATUS AS OF September 30, 2018
For State Fiscal Year 2018-19

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment	
SPECIAL REVENUE										
Office of the Professions	38,435,757	54,700,000 (a)	93,135,757	26,945,234	18,075,614	45,020,848	9,679,152	9,679,152	48,114,909	0
E-Licensing Project	4,300,000	0	4,300,000	0	0	0	0	0	4,300,000	0

(a) A sweep of \$2,777,000 is anticipated against this account pursuant to the enacted State budget.

HIGHER EDUCATION
FINANCIAL STATUS AS OF September 30, 2018
For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment
GENERAL FUND										
Personal Service	0	2,933,159	2,933,159	1,296,658	1,636,501	2,933,159	0	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	90,169	5,137,672	5,227,841	0	0	0	0
Subtotal	0	8,161,000	8,161,000	1,386,827	6,774,173	8,161,000	0	0	0	0
FEDERAL FUNDS										
<i>July-June Programs</i>										
Personal Service	N/A	N/A	729,376	0	729,376	729,376	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	197,176	0	197,176	197,176	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	277,997	195	277,802	277,997	N/A	N/A	N/A	0
Subtotal	N/A	N/A	1,204,549	195	1,204,354	1,204,549	N/A	N/A	N/A	0
SPECIAL REVENUE										
Office of Teacher Certification	4,511,240	6,100,000	10,611,240	3,620,708	2,579,292	6,200,000	(100,000) (a)	0	4,411,240	(100,000)
Interstate Reciprocity for Postsecondary Distance Ed	848,061	900,000	1,748,061	230,502	303,498	534,000	366,000	366,000	1,214,061	0

(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, 2018
For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment
GENERAL FUND										
Personal Service	0	21,188,089	21,924,000	8,064,352	13,123,737	21,188,089	0	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	5,611,624	10,236,287	15,847,911	0	0	0	0
Subtotal	0	37,036,000	37,036,000	13,675,976	23,360,024	37,036,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	3,640,973	2,638,189	1,002,784	3,640,973	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	2,755,982	1,959,214	796,768	2,755,982	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	3,034,361	1,545,138	1,489,223	3,034,361	N/A	N/A	N/A	0
Subtotal	N/A	N/A	9,431,316	6,142,541	3,288,775	9,431,316	N/A	N/A	N/A	0
<i>July-June Programs</i>										
Personal Service	N/A	N/A	28,397,701	5,384,977	23,012,724	28,397,701	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	28,165,137	4,950,271	23,214,866	28,165,137	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	32,860,806	362,634	32,498,172	32,860,806	N/A	N/A	N/A	0
Subtotal	N/A	N/A	89,423,644	10,697,882	78,725,763	89,423,644	N/A	N/A	N/A	0
SPECIAL REVENUE										
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	6,587,526	3,432,474	10,020,000	0	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	4,351,660	5,289,340	9,641,000	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 September 30, 2018
For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment
GENERAL FUND										
Personal Service	0	388,000	388,000	174,781	213,219	388,000	0	0	0	0
Nonpersonal Service	0	305,000	305,000	84,910	220,090	305,000	0	0	0	0
Subtotal	0	693,000	693,000	259,691	433,309	693,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	2,825,218	2,800,556	24,662	2,825,218	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	1,059,568	1,059,568	0	1,059,568	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	2,111,905	1,738,161	373,744	2,111,905	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,996,691	5,598,285	398,406	5,996,691	N/A	N/A	N/A	0
SPECIAL REVENUE										
Cultural Education Account										
Office of Cultural Education-Operations	(2,559,100)	27,500,000	24,940,900	15,286,570	11,834,795	27,121,365	378,635	661,118	(2,180,465)	(282,483)
Local Government Records										
Management Improvement Fund	0 (a)	3,015,785 (b)	3,015,785	1,771,792	1,243,993	3,015,785	0	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	846,451	934,139	1,780,590	(80,590) (d)	10	142,104	(80,600)
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	1,963,872	6,561,286	8,525,158	0	0	0	0
Education Museum Account	212,561	335,000	547,561	134,367	117,998	252,365	82,635	85,635	295,196	(3,000)
Education Archives Account	41,079	23,000	64,079	862	14,927	15,789	7,211	7,211	48,290	0
Education Library Account	154,590	40,000	194,590	26,652	432	27,084	12,916	12,916	167,506	0
Grants and Bequests	66,345	0	66,345	0	0	0	0	0	66,345	0
Archives Partnership Trust	50,597 (e)	554,000	604,597	261,445	235,598	497,043	56,957	56,957	107,554	0
Summer School for the Arts	85,149	718,810	803,959	195,066	454,000	649,066	69,744	69,744	154,893	0

(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 enacted State budget.

(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, 2018**

For State Fiscal Year 2018-19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 9/30/18	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2018-2019 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/19	Cumulative Projected Balance at Program Period End	One Time Adjustment
GENERAL FUND										
Personal Service	0	6,389,000	6,389,000	2,413,538	3,975,462	6,389,000	0	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	766,973	1,485,027	2,252,000	0	0	0	0
Subtotal	0	8,641,000	8,641,000	3,180,511	5,460,489	8,641,000	0	0	0	0
SPECIAL REVENUE										
Cost Recovery Account	4,401,708	19,000,000	23,401,708	10,872,114	7,507,874	18,379,988	620,012	620,012	5,021,720	0
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	8,968,149	10,415,933	19,384,082	(1,384,082) (a)	445,918	1,279,002	(1,830,000)
Subtotal	7,064,792	37,000,000	44,064,792	19,840,264	17,923,806	37,764,070	(764,070)	1,065,930	6,300,722	(1,830,000)
State Operations Total:	7,064,792	45,641,000	52,705,792	23,020,775	23,384,295	46,405,070	(764,070)	1,065,930	6,300,722	0
FEDERAL FUNDS										
<i>July-June Programs</i>										
Personal Service	N/A	N/A	5,180,788	598,889	4,581,899	5,180,788	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,528,288	598,889	4,929,399	5,528,288	N/A	N/A	N/A	0

(a) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.