



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 November 2016 Fiscal Report

**DATE:** December 5, 2016

**AUTHORIZATION(S):** *MaryEllen Eia*

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The November Fiscal Report reflects actual expenditures through November 30, 2016 and projected expenditures through the lapse period ending June 30, 2017.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2016-2017 enacted budget. General Fund accounts are in structural balance.

- Special Revenue – Our revenue accounts are all in structural balance on a current year basis and the accumulated negative balance in the Cultural Education Account is projected to remain at a negative \$3.6 million.
- Federal – This report reflects current year plans for two year grant awards.

### Recommendation

I recommend that the Board of Regents accept the November 2016 State Education Department Fiscal Report as presented.

### Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF NOVEMBER 30, 2016**

*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	26,861,000	26,861,000	16,674,243	10,186,757	26,861,000	0	0	0
Nonpersonal Service	0	35,276,000	35,276,000	9,111,254	26,164,746	35,276,000	0	0	0
Subtotal	0	62,137,000	62,137,000	25,785,497	36,351,503	62,137,000	0	0	0
<b>SPECIAL REVENUE</b>									
All Accounts	Subtotal 32,394,484	159,830,960	192,225,444	95,236,956	63,970,163	159,207,119	623,841	2,948,994	33,018,325
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	51,269,326	304,495	50,964,831	51,269,326	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	40,668,513	328,934	40,339,579	40,668,513	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,178,187	585,530	18,592,657	19,178,187	N/A	N/A	N/A
Subtotal	N/A	N/A	111,116,026	1,218,959	109,897,067	111,116,026	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	32,551,305	12,064,146	20,487,159	32,551,305	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	25,671,328	3,039,754	22,631,574	25,671,328	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	24,980,415	752,692	24,227,723	24,980,415	N/A	N/A	N/A
Subtotal	N/A	N/A	83,203,048	15,856,592	67,346,456	83,203,048	N/A	N/A	N/A
<b>GRAND TOTALS</b>	N/A	N/A	448,681,518	138,098,004	277,565,189	415,663,193	N/A	N/A	N/A

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF NOVEMBER 30, 2016**

*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	769,000	769,000	434,179	334,821	769,000	0	0	0
Nonpersonal Service	0	3,437,000	3,437,000	1,360,099	2,076,901	3,437,000	0	0	0
Subtotal	0	4,206,000	4,206,000	1,794,277	2,411,723	4,206,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	0	45,884,936	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	0	36,506,056	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	503,095	13,494,682	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	503,095	95,885,674	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	79,683	1,627,017	1,706,700	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,255,278	0	1,255,278	1,255,278	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	626,260	49,657	576,603	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	129,340	3,458,898	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	136,093	65,212 (b)	201,305	5,460	49,540	55,000	10,212	10,212	146,305
Social Security	0 (a)	396,523	396,523	0	396,523	396,523	0	0	0
Proprietary - Supervision	1,395,676	4,143,000 (c)	5,538,676	2,047,132	2,091,022	4,138,154	4,846	62,546	1,400,522
Proprietary - Tuition Reimbursement	3,978,109	673,221 (d)	4,651,330	200,000	251,271	451,271	221,950	423,221	4,200,059 (e)
High School Equivalency (GED)	860,880	185,000	1,045,880	0	185,000	185,000	0	0	860,880

(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 NOVEMBER 30, 2016**  
*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>SPECIAL REVENUE</b>									
Office of the Professions	11,739,189	49,800,000 (a)	61,539,189	30,530,019	18,844,063	49,374,082	425,918	2,062,918	12,165,107
E-Licensing Project	14,906,106	0	14,906,106	0	0	0	0	0	14,906,106

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

**HIGHER EDUCATION**  
**FINANCIAL STATUS AS OF NOVEMBER 30, 2016**  
*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	2,714,000	2,714,000	1,955,636	758,364	2,714,000	0	0	0
Nonpersonal Service	0	5,447,000	5,447,000	2,628,822	2,818,178	5,447,000	0	0	0
Subtotal	0	8,161,000	8,161,000	4,584,458	3,576,542	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	899,465	193,735	705,730	899,465	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	284,380	17,991	266,389	284,380	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	293,221	2,472	290,749	293,221	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	214,198	1,262,868	1,477,066	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	635,744	6,000,000	6,635,744	3,660,688	2,394,312	6,055,000	(55,000) (a)	0	580,744
Interstate Reciprocity for Postsecondary Distance Ed	0	605,900	605,900	50,889	499,031	549,920	55,980	55,980	55,980

(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 NOVEMBER 30, 2016**  
*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	16,601,000	16,601,000	10,832,715	5,768,285	16,601,000	0	0	0
Nonpersonal Service	0	23,835,000	23,835,000	3,824,281	20,010,719	23,835,000	0	0	0
Subtotal	0	40,436,000	40,436,000	14,656,996	25,779,004	40,436,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,528,533	123,239	2,405,294	2,528,533	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,386,704	227,682	2,159,022	2,386,704	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,315,871	82,435	4,233,436	4,315,871	N/A	N/A	N/A
Subtotal	N/A	N/A	9,231,108	433,356	8,797,752	9,231,108	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	24,764,352	9,964,212	14,800,140	24,764,352	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,131,670	3,021,763	21,109,907	24,131,670	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,713,434	700,302	23,013,132	23,713,434	N/A	N/A	N/A
Subtotal	N/A	N/A	72,609,456	13,686,277	58,923,179	72,609,456	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	6,388,538	3,631,462	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,408,798	9,408,798	5,185,573	4,223,225	9,408,798	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 NOVEMBER 30, 2016**  
*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	237,258	150,742	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	40,404	264,596	305,000	0	0	0
Subtotal	0	693,000	693,000	277,662	415,338	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	181,256	2,674,601	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	101,252	1,674,501	1,775,753	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	864,539	0	864,539	864,539	N/A	N/A	N/A
Subtotal	N/A	N/A	5,496,149	282,508	5,213,641	5,496,149	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(3,658,251)	27,500,000	23,841,749	17,288,876	10,213,989	27,502,865	(2,865) (d)	298,317	(3,661,116)
Local Government Records									
Management Improvement Fund	0 (a)	3,637,415 (b)	3,637,415	2,079,404	1,557,911	3,637,315	100	100	100
Records Management Program	25,527	1,700,000	1,725,527	1,175,627	524,114	1,699,741	259	259	25,786
Cultural Resource Survey Account	0 (c)	9,989,304	9,989,304	2,896,307	7,092,997	9,989,304	0	0	0
Education Museum Account	38,143	220,000	258,143	185,018	34,160	219,178	822	822	38,965
Education Archives Account	37,369	22,000	59,369	5,156	16,319	21,475	525	525	37,894
Education Library Account	117,273	45,000	162,273	21,020	55,630	76,650	(31,650) (d)	350	85,623
Grants and Bequests	64,894	0	64,894	0	41,000	41,000	(41,000) (d)	0	23,894
Archives Partnership Trust	175,126 (e)	587,587	762,713	360,569	226,109	586,678	909	909	176,035
Summer School for the Arts	177,912	682,000	859,912	647,291	34,203	681,494	506	506	178,418

(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 NOVEMBER 30, 2016**

*For State Fiscal Year 2016-17*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/16	2016-2017 Projected Revenue	Cumulative Projected Revenue 2016-2017	Actual Expenditures Through 11/30/16	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2016-2017 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/17	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	3,214,456	3,174,544	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,257,648	994,352	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	4,472,104	4,168,896	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	502,666	18,900,000	19,402,666	12,214,321	6,653,612	18,867,933	32,067	32,067	534,733
Automation and Printing (IT)	1,262,028	15,250,000	16,512,028	10,295,068	4,954,670	15,249,738	262	262	1,262,290
Subtotal	1,764,694	34,150,000	35,914,694	22,509,389	11,608,282	34,117,671	32,329	32,329	1,797,023
State Operations Total:	1,764,694	42,791,000	44,555,694	26,981,493	15,777,178	42,758,671	32,329	32,329	1,797,023
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	1,826,516	3,354,272	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	261	347,239	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	1,826,777	3,701,511	5,528,288	N/A	N/A	N/A