




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
SUBJECT: State Education Department November 2018 Fiscal Report
DATE: November 29, 2018
AUTHORIZATION(S): 

SUMMARY

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, 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.

- 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 November 2018 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF November 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 11/30/18	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	16,955,125	14,610,123	31,565,248	0	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	9,458,263	17,713,489	27,171,752	0	0	0	0	
Subtotal	0	58,737,000	58,737,000	26,413,388	32,323,612	58,737,000	0	0	0	0	
SPECIAL REVENUE											
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	109,253,914	46,424,625	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	571,653	51,779,474	52,351,127	N/A	N/A	N/A	0	
Fringe/Indirect Costs	N/A	N/A	40,321,606	3,236,421	37,085,185	40,321,606	N/A	N/A	N/A	0	
Nonpersonal Service	N/A	N/A	19,144,043	170,364	18,973,679	19,144,043	N/A	N/A	N/A	0	
Subtotal	N/A	N/A	111,816,776	3,978,438	107,838,338	111,816,776	N/A	N/A	N/A	0	
<i>July-June Programs</i>											
Personal Service	N/A	N/A	35,457,865	13,559,533	21,898,332	35,457,865	N/A	N/A	N/A	1,706,700	
Fringe/Indirect Costs	N/A	N/A	29,287,833	8,298,501	20,989,332	29,287,833	N/A	N/A	N/A	1,255,278	
Nonpersonal Service	N/A	N/A	38,093,560	2,711,665	35,381,895	38,093,560	N/A	N/A	N/A	626,260	
Subtotal	N/A	N/A	102,839,258	24,569,700	78,269,558	102,839,258	N/A	N/A	N/A	3,588,238	
GRAND TOTALS	N/A	N/A	500,769,035	164,215,440	264,856,133	429,071,573	N/A	N/A	N/A		

ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF November 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 11/30/18	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	349,943	317,057	667,000	0	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	1,514,161	2,024,839	3,539,000	0	0	0	0
Subtotal	0	4,206,000	4,206,000	1,864,103	2,341,897	4,206,000	0	0	0	0
FEDERAL FUNDS										
<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	0
Fringe/Indirect Costs	N/A	N/A	36,506,056	3,002,277	33,503,779	36,506,056	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	13,997,777	86,790	13,910,987	13,997,777	N/A	N/A	N/A	0
Subtotal	N/A	N/A	96,388,769	3,089,067	93,299,702	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	72	4,607,185	4,607,257	N/A	N/A	N/A	626,260
Subtotal	N/A	N/A	6,682,777	72	6,682,705	6,682,777	N/A	N/A	N/A	3,588,238
SPECIAL REVENUE										
Workers' Compensation	3,530	58,000 (b)	61,530	17,519	40,481	58,000	0	0	3,530	0
Social Security	0 (a)	206,601	206,601	63,280	143,321	206,601	0	0	0	0
Proprietary - Supervision	2,065,128	4,300,000 (c)	6,365,128	2,332,339	1,402,436	3,734,775	565,225	565,225	2,630,353	0
Proprietary - Tuition Reimbursement	4,669,102	500,000 (d)	5,169,102	46,739	403,261	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 November 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 11/30/18	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	35,506,227	9,514,621	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 November 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 11/30/18	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	1,864,412	1,068,747	2,933,159	0	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	628,478	4,599,363	5,227,841	0	0	0	0
Subtotal	0	8,161,000	8,161,000	2,492,890	5,668,110	8,161,000	0	0	0	0
FEDERAL FUNDS										
<i>July-June Programs</i>										
Personal Service	N/A	N/A	729,376	97,683	631,693	729,376	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	197,176	72,965	124,211	197,176	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	277,997	314	277,683	277,997	N/A	N/A	N/A	0
Subtotal	N/A	N/A	1,204,549	170,962	1,033,587	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	4,881,798	1,318,202	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	287,904	246,096	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 November 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 11/30/18	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	11,458,919	9,729,170	21,188,089	0	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	6,336,540	9,511,371	15,847,911	0	0	0	0
Subtotal	0	37,036,000	37,036,000	17,795,460	19,240,540	37,036,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	3,640,973	321,370	3,319,603	3,640,973	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	2,755,982	187,768	2,568,214	2,755,982	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	3,034,361	0	3,034,361	3,034,361	N/A	N/A	N/A	0
Subtotal	N/A	N/A	9,431,316	509,138	8,922,178	9,431,316	N/A	N/A	N/A	0
<i>July-June Programs</i>										
Personal Service	N/A	N/A	28,397,701	12,042,546	16,355,155	28,397,701	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	28,165,137	8,225,536	19,939,601	28,165,137	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	32,860,806	2,679,314	30,181,492	32,860,806	N/A	N/A	N/A	0
Subtotal	N/A	N/A	89,423,644	22,947,396	66,476,248	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	7,974,002	2,045,998	10,020,000	0	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	5,827,746	3,813,254	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 November 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 11/30/18	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	223,665	164,335	388,000	0	0	0	0
Nonpersonal Service	0	305,000	305,000	129,991	175,009	305,000	0	0	0	0
Subtotal	0	693,000	693,000	353,656	339,344	693,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	2,825,218	250,283	2,574,935	2,825,218	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	1,059,568	46,376	1,013,192	1,059,568	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	2,111,905	83,574	2,028,331	2,111,905	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,996,691	380,233	5,616,458	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	19,806,738	7,314,627	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	2,242,263	773,522	3,015,785	0	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	1,082,913	697,677	1,780,590	(80,590) (d)	10	142,104	(80,600)
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	2,497,460	6,027,698	8,525,158	0	0	0	0
Education Museum Account	212,561	335,000	547,561	166,012	86,353	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	27,084	0	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	328,851	168,192	497,043	56,957	56,957	107,554	0
Summer School for the Arts	85,149	718,810	803,959	649,066	0	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 November 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 11/30/18	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	3,058,186	3,330,814	6,389,000	0	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	849,093	1,402,907	2,252,000	0	0	0	0
Subtotal	0	8,641,000	8,641,000	3,907,279	4,733,721	8,641,000	0	0	0	0
SPECIAL REVENUE										
Cost Recovery Account	4,401,708	19,000,000	23,401,708	14,021,706	4,358,282	18,379,988	620,012	620,012	5,021,720	0
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	11,493,405	7,890,677	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	25,515,111	12,248,959	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	29,422,390	16,982,680	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	1,419,305	3,761,483	5,180,788	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	347,500	31,965	315,535	347,500	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,528,288	1,451,269	4,077,019	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.