



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 January 2020 Fiscal Report

DATE: February 5, 2020

AUTHORIZATION(S): *Sharon L. Tabor*

SUMMARY

Issues for Decision

Should the Board of Regents approve the January 2020 Fiscal Report?

Reason(s) for Consideration

Informational purposes.

Proposed Handling

This report will come before the Full Board for action at its February 2020 meeting.

Procedural History

The January Fiscal Report reflects actual expenditures through January 31, 2020 and projected expenditures through the lapse period ending June 30, 2020.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2019-2020 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.

Related Regents Items

Not applicable.

Recommendation

I recommend that the Board of Regents accept the January 2020 State Education Department Fiscal Report as presented.

Timetable for Implementation

Not applicable.

STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	31,471,146	31,471,146	26,249,216	5,221,930	31,471,146	0	0	0
Nonpersonal Service	0	28,265,854	28,265,854	13,384,565	14,881,289	28,265,854	0	0	0
Subtotal	0	59,737,000	59,737,000	39,633,780	20,103,220	59,737,000	0	0	0
SPECIAL REVENUE									
All Accounts	65,219,873	168,005,364	233,225,237	127,751,403	49,014,929	176,766,332	(8,760,968) (a)	4,459,056	56,458,905
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	52,576,292	11,266,713	41,309,579	52,576,292	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	46,406,473	6,168,040	40,238,433	46,406,473	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	25,037,615	1,783,139	23,254,476	25,037,615	N/A	N/A	N/A
Subtotal	N/A	N/A	124,020,380	19,217,891	104,802,489	124,020,380	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	36,819,211	17,418,822	19,400,389	36,819,211	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	29,573,080	12,065,862	17,507,218	29,573,080	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	38,387,005	7,448,703	30,938,302	38,387,005	N/A	N/A	N/A
Subtotal	N/A	N/A	104,779,296	36,933,387	67,845,909	104,779,296	N/A	N/A	N/A
GRAND TOTALS	N/A	N/A	521,761,913	223,536,462	241,766,546	465,303,008	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 January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	790,257	790,257	519,035	271,222	790,257	0	0	0
Nonpersonal Service	0	3,415,743	3,415,743	2,476,424	939,319	3,415,743	0	0	0
Subtotal	0	4,206,000	4,206,000	2,995,459	1,210,541	4,206,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	10,281,194	35,603,742	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	42,081,292	5,397,758	36,683,534	42,081,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	1,770,109	17,729,891	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	107,466,228	17,449,062	90,017,166	107,466,228	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,150,000	9,884	1,140,116	1,150,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	925,520	6,648	918,872	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	643,099	3,964,158	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	659,630	6,023,147	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	31,184	69,852 (b)	101,036	25,023	32,977	58,000	11,852	11,852	43,036
Social Security	0 (a)	209,379	209,379	163,293	46,086	209,379	0	0	0
Proprietary - Supervision	3,087,137	4,284,470	7,371,607	2,771,919	1,394,891	4,166,810 (e)	117,660	189,660	3,204,797
Proprietary - Tuition Reimbursement	4,978,681	384,967 (c)	5,363,648	264,439	185,561	450,000	(65,033) (g)	134,967	4,913,648 (d)
High School Equivalency (GED)	1,352,024	155,000	1,507,024	0	169,000	169,000 (f)	(14,000) (g)	0	1,338,024

(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 \$23,000 is anticipated against this account pursuant to the enacted State budget.

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

(e) Includes a one-time technology purchase of \$32,000.

(f) Includes a one-time technology purchase of \$14,000.

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

PROFESSIONS
FINANCIAL STATUS AS OF January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
SPECIAL REVENUE									
Office of the Professions	34,605,621	54,700,000 (a)	89,305,621	38,601,495	14,381,596	52,983,091 (c)	1,716,909	2,537,857	36,322,530
E-Licensing Project	9,012,441	0	9,012,441	2,562,428	6,450,013	9,012,441	(9,012,441) (b)	0	0

(a) A sweep of \$2,777,000 is anticipated against this account pursuant to the enacted State budget.
(b) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.
(c) Includes a one-time technology purchase of \$88,000.

HIGHER EDUCATION
FINANCIAL STATUS AS OF January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	2,715,800	2,715,800	2,267,908	447,892	2,715,800	0	0	0
Nonpersonal Service	0	5,445,200	5,445,200	1,408,967	4,036,233	5,445,200	0	0	0
Subtotal	0	8,161,000	8,161,000	3,676,876	4,484,124	8,161,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	731,876	204,791	527,085	731,876	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	194,734	74,365	120,369	194,734	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	277,939	136,916	141,023	277,939	N/A	N/A	N/A
Subtotal	N/A	N/A	1,204,549	416,072	788,477	1,204,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	7,231,395	6,300,000	13,531,395	4,902,933	1,481,440	6,384,373 (a)	(84,373) (b)	146,731	7,147,022
Interstate Reciprocity for Postsecondary Distance Ed	1,283,729	1,332,000	2,615,729	477,333	740,465	1,217,798 (c)	114,202	118,202	1,397,931
Institutional Accreditation	421,082	420,000	841,082	302,190	111,819	414,009	5,991	5,991	427,073

(a) Includes a one-time technology purchase of \$127,000.

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

(c) Includes a one-time technology purchase of \$4,000.

OFFICE OF P-12
FINANCIAL STATUS AS OF January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	21,188,089	21,188,089	17,401,140	3,786,949	21,188,089	0	0	0
Nonpersonal Service	0	16,847,911	16,847,911	8,345,044	8,502,867	16,847,911	0	0	0
Subtotal	0	38,036,000	38,036,000	25,746,184	12,289,816	38,036,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,866,138	985,519	2,880,619	3,866,138	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	3,265,613	770,282	2,495,332	3,265,613	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,425,710	13,029	3,412,681	3,425,710	N/A	N/A	N/A
Subtotal	N/A	N/A	10,557,461	1,768,830	8,788,631	10,557,461	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	29,756,547	15,154,048	14,602,499	29,756,547	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,452,826	11,984,849	16,467,977	28,452,826	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	33,154,309	6,419,088	26,735,221	33,154,309	N/A	N/A	N/A
Subtotal	N/A	N/A	91,363,682	33,557,985	57,805,697	91,363,682	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	8,551,297	1,468,703	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	6,584,594	3,056,406	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 January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	388,000	388,000	305,608	82,392	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	137,294	167,706	305,000	0	0	0
Subtotal	0	693,000	693,000	442,902	250,098	693,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,825,218	0	2,825,218	2,825,218	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,059,568	0	1,059,568	1,059,568	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	2,111,905	0	2,111,905	2,111,905	N/A	N/A	N/A
Subtotal	N/A	N/A	5,996,691	0	5,996,691	5,996,691	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(2,171,544) (a)	27,500,000	25,328,456	24,096,701	3,385,685	27,482,386	17,614	189,385	(2,153,930)
Local Government Records									
Management Improvement Fund	0 (b)	3,380,972 (c)	3,380,972	2,606,646	774,326	3,380,972	0	0	0
Records Management Program	340,176	1,800,000	2,140,176	1,301,241	393,846	1,695,087	104,913	189,513	445,089
Cultural Resource Survey Account	0 (d)	9,179,934	9,179,934	2,692,416	6,487,518	9,179,934	0	0	0
Education Museum Account	288,899	280,000	568,899	220,155	84,258	304,413	(24,413) (e)	587	264,486
Education Archives Account	32,025	11,790	43,815	8,000	3,790	11,790	0	0	32,025
Education Library Account	160,651	40,000	200,651	19,354	17,730	37,084	2,916	12,916	163,567
Grants and Bequests	103,997	50,000	153,997	0	97,160	97,160	(47,160) (e)	50,000	56,837
Archives Partnership Trust	85,754 (f)	554,000	639,754	370,236	143,562	513,798	40,202	40,202	125,956
Summer School for the Arts	72,162	692,000	764,162	589,255	102,510	691,765	235	27,235	72,397

(a) Adjusted to reflect the one-time cost of accelerated Fringe Benefit payments.

(b) 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.

(c) A sweep of \$782,000 is anticipated against this account pursuant to the enacted State budget.

(d) 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).

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

(f) Excludes endowment funds.

OPERATIONS AND MANAGEMENT SERVICES
FINANCIAL STATUS AS OF January 31, 2020
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 1/31/20	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	5,755,525	633,475	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,016,835	1,235,165	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	6,772,360	1,868,640	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	3,693,353	19,000,000	22,693,353	15,875,556	4,945,665	20,821,221 (a)	(1,821,221) (b)	311,779	1,872,132
Automation and Printing (IT)	611,106	18,000,000	18,611,106	14,764,900	3,059,921	17,824,821 (c)	175,179	492,179	786,285
Subtotal	4,304,459	37,000,000	41,304,459	30,640,456	8,005,586	38,646,042	(1,646,042)	803,958	2,658,417
State Operations Total:	4,304,459	45,641,000	49,945,459	37,412,816	9,874,226	47,287,042	(1,646,042)	803,958	2,658,417
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	2,050,099	3,130,689	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	249,601	97,899	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	2,299,700	3,228,588	5,528,288	N/A	N/A	N/A

(a) Includes a one-time technology purchase of \$358,000.

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

(c) Includes a one-time technology purchase of \$317,000.