





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:** Donald E. Juron   
**SUBJECT:** State Education Department April 2016 Fiscal Report  
**DATE:** May 9, 2016  
**AUTHORIZATION(S):** 

Issues for Approval

The April Fiscal Report is presented for your review, discussion and acceptance. This is the first report for the 2016-2017 State fiscal year and reflects current year spending plans for the General Fund and Special Revenue funds. The Federal July-June and October-September funds continue to reflect 2015-2016 spending plans.

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The April Fiscal Report reflects actual expenditures through April 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 April 2016 State Education Department Fiscal Report as presented.

### Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF April 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 4/30/16	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	1,802,721	25,058,279	26,861,000	0	0	0	
Nonpersonal Service	0	35,276,000	35,276,000	375,272	34,900,728	35,276,000	0	0	0	
Subtotal	0	62,137,000	62,137,000	2,177,993	59,959,007	62,137,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	32,394,484	159,830,960	192,225,444	9,415,680	148,487,979	157,903,659	1,927,301	4,252,454	34,321,785
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	51,871,450	2,732,473	49,138,977	51,871,450	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,603,369	951,329	39,652,040	40,603,369	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	18,460,394	2,032,489	16,427,905	18,460,394	N/A	N/A	N/A	
Subtotal	N/A	N/A	110,935,213	5,716,290	105,218,923	110,935,213	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	32,903,254	25,736,185	7,167,069	32,903,254	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	26,010,107	9,863,731	16,146,376	26,010,107	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	25,336,527	6,278,035	19,058,492	25,336,527	N/A	N/A	N/A	
Subtotal	N/A	N/A	84,249,888	41,877,951	42,371,937	84,249,888	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	449,547,545	59,187,915	356,037,845	415,225,760	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES**  
**FINANCIAL STATUS AS OF April 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 4/30/16	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	75,346	693,654	769,000	0	0	0
Nonpersonal Service	0	3,437,000	3,437,000	5,126	3,431,874	3,437,000	0	0	0
Subtotal	0	4,206,000	4,206,000	80,471	4,125,529	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	1,981,403	12,016,374	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	1,981,403	94,407,366	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	832,406	874,295	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	626,260	0	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	1,458,666	2,129,573	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	136,093	65,212 (b)	201,305	0	55,000	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	202,529	3,935,625	4,138,154	4,846	62,546	1,400,522
Proprietary - Tuition Reimbursement	3,978,109	673,221 (d)	4,651,330	38,400	412,871	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 April 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 4/30/16	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	2,711,527	45,359,095	48,070,622	1,729,378	3,366,378	13,468,567
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 April 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 4/30/16	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	151,962	2,562,038	2,714,000	0	0	0
Nonpersonal Service	0	5,447,000	5,447,000	288,536	5,158,464	5,447,000	0	0	0
Subtotal	0	8,161,000	8,161,000	440,498	7,720,502	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	894,376	504,789	389,587	894,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	275,243	119,996	155,247	275,243	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	307,447	37,478	269,969	307,447	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	662,262	814,804	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	287,281	5,767,719	6,055,000	(55,000) (a)	0	580,744
Interstate Reciprocity for Postsecondary Distance Ed	0	605,900	605,900	0	549,920	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 April 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 4/30/16	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	1,138,418	15,462,582	16,601,000	0	0	0
Nonpersonal Service	0	23,835,000	23,835,000	81,538	23,753,462	23,835,000	0	0	0
Subtotal	0	40,436,000	40,436,000	1,219,956	39,216,044	40,436,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,130,657	1,208,654	1,922,003	3,130,657	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,321,560	495,323	1,826,237	2,321,560	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,598,078	51,086	3,546,992	3,598,078	N/A	N/A	N/A
Subtotal	N/A	N/A	9,050,295	1,755,062	7,295,233	9,050,295	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	25,121,390	20,304,569	4,816,821	25,121,390	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,479,586	9,743,735	14,735,851	24,479,586	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	24,055,320	5,551,764	18,503,556	24,055,320	N/A	N/A	N/A
Subtotal	N/A	N/A	73,656,296	35,600,069	38,056,228	73,656,296	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	566,067	9,453,933	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,408,798	9,408,798	429,299	8,979,499	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 April 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 4/30/16	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	36,593	351,407	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	0	305,000	305,000	0	0	0
Subtotal	0	693,000	693,000	36,593	656,407	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	1,523,819	1,332,038	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	456,006	1,319,747	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	1,979,825	3,516,324	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	2,037,403	25,465,462	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	229,291	3,408,024	3,637,315	100	100	100
Records Management Program	25,527	1,700,000	1,725,527	129,882	1,569,859	1,699,741	259	259	25,786
Cultural Resource Survey Account	0 (c)	9,989,304	9,989,304	320,695	9,668,609	9,989,304	0	0	0
Education Museum Account	38,143	220,000	258,143	56,796	162,382	219,178	822	822	38,965
Education Archives Account	37,369	22,000	59,369	475	21,000	21,475	525	525	37,894
Education Library Account	117,273	45,000	162,273	990	75,660	76,650	(31,650) (d)	350	85,623
Grants and Bequests	64,894	0	64,894	41,000	0	41,000	(41,000) (d)	0	23,894
Archives Partnership Trust	175,126 (e)	587,587	762,713	31,107	555,571	586,678	909	909	176,035
Summer School for the Arts	177,912	682,000	859,912	4,481	677,013	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 April 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 4/30/16	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	400,403	5,988,597	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	72	2,251,928	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	400,475	8,240,525	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	502,666	18,900,000	19,402,666	1,303,009	17,564,924	18,867,933	32,067	32,067	534,733
Automation and Printing (IT)	1,262,028	15,250,000	16,512,028	1,025,449	14,224,289	15,249,738	262	262	1,262,290
Subtotal	1,764,694	34,150,000	35,914,694	2,328,458	31,789,213	34,117,671	32,329	32,329	1,797,023
State Operations Total:	1,764,694	42,791,000	44,555,694	2,728,933	40,029,738	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	4,094,422	1,086,366	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	62,533	284,967	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	4,156,955	1,371,333	5,528,288	N/A	N/A	N/A