



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 *Donald E Juron*  
**SUBJECT:** State Education Department August 2015 Fiscal Report  
**DATE:** September 2, 2015  
**AUTHORIZATION(S):** *Mary Ellen Eis*

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The August Fiscal Report reflects actual expenditures through August 31, 2015 and projected expenditures through the lapse period ending June 30, 2016.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2015-2016 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 \$4.4 million.
- Federal – This report reflects current year plans for two year grant awards.

### Recommendation

I recommend that the Board of Regents accept the August 2015 State Education Department Fiscal Report as presented.

### Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF August 31, 2015**

*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	26,797,493	26,797,493	9,141,949	17,655,544	26,797,493	0	0	0
Nonpersonal Service	0	22,714,507	22,714,507	8,063,956	14,650,551	22,714,507	0	0	0
Subtotal	0	49,512,000	49,512,000	17,205,905	32,306,095	49,512,000	0	0	0
<b>SPECIAL REVENUE</b>									
All Accounts	Subtotal 32,430,672	160,736,467	193,167,139	56,091,795	107,496,409	163,588,204	(2,851,737) (a)	7,255,961	29,578,935
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	51,631,539	24,466,717	27,164,822	51,631,539	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	40,538,649	3,510,065	37,028,584	40,538,649	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	18,495,855	6,823,509	11,672,346	18,495,855	N/A	N/A	N/A
Subtotal	N/A	N/A	110,666,043	34,800,291	75,865,752	110,666,043	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	37,809,485	1,840,452	35,969,033	37,809,485	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,212,848	1,686,493	26,526,355	28,212,848	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	198,658,746	23,557,234	175,101,512	198,658,746	N/A	N/A	N/A
Subtotal	N/A	N/A	264,681,079	27,084,179	237,596,900	264,681,079	N/A	N/A	N/A
<b>GRAND TOTALS</b>	N/A	N/A	618,026,261	135,182,170	453,265,156	588,447,326	N/A	N/A	N/A

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

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF August 31, 2015**

*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	905,164	905,164	280,153	625,011	905,164	0	0	0
Nonpersonal Service	0	3,300,836	3,300,836	966,680	2,334,156	3,300,836	0	0	0
Subtotal	0	4,206,000	4,206,000	1,246,833	2,959,167	4,206,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	20,555,368	25,329,568	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	1,786,499	34,719,557	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	5,334,293	8,663,484	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	27,676,159	68,712,610	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	0	1,706,700	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	0	626,260	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	0	3,588,238	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	140,426	139,600 (b)	280,026	21,081	33,919	55,000	84,600	84,600	225,026
Social Security	0 (a)	373,379	373,379	0	373,379	373,379	0	0	0
Proprietary - Supervision	1,760,703	3,510,000 (c)	5,270,703	1,569,044	2,138,498	3,707,542	(197,542) (e)	3,729	1,563,161
Proprietary - Tuition Reimbursement	3,609,664	664,559 (d)	4,274,223	51,522	399,749	451,271	213,288	414,559	3,822,952 (f)
High School Equivalency (GED)	675,723	185,000	860,723	0	185,000	185,000	0	0	675,723

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

(f) 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 August 31, 2015**  
*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>SPECIAL REVENUE</b>									
Office of the Professions	16,276,147	50,296,591 (a)	66,572,738	15,417,090	31,546,526	46,963,616	3,332,975	5,839,488	19,609,122
E-Licensing Project	8,400,000	0	8,400,000	0	4,060,000	4,060,000	(4,060,000)	0	4,340,000

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

**HIGHER EDUCATION**  
**FINANCIAL STATUS AS OF August 31, 2015**  
*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	2,314,329	2,314,329	1,028,773	1,285,556	2,314,329	0	0	0
Nonpersonal Service	0	319,983	319,983	169,898	150,085	319,983	0	0	0
Tenured Teacher Hearings NPS	0	5,526,688	5,526,688	1,352,561	4,174,127	5,526,688	0	0	0
Subtotal	0	8,161,000	8,161,000	2,551,232	5,609,768	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	910,326	162,595	747,731	910,326	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	273,388	13,147	260,241	273,388	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	338,385	16,542	321,843	338,385	N/A	N/A	N/A
Subtotal	N/A	N/A	1,522,099	192,284	1,329,815	1,522,099	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	781,985	6,600,000 (a)	7,381,985	2,464,039	4,258,214	6,722,253	(122,253) (b)	139,207	659,732
Regents Accreditation of Teacher Education	9,593	0	9,593	0	9,593	9,593	(9,593) (b)	0	0

(a) A sweep of \$861,000 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.

**OFFICE OF P-12**  
**FINANCIAL STATUS AS OF August 31, 2015**  
*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	16,801,000	16,801,000	5,489,036	11,311,964	16,801,000	0	0	0
Nonpersonal Service	0	11,010,000	11,010,000	4,351,081	6,658,919	11,010,000	0	0	0
Subtotal	0	27,811,000	27,811,000	9,840,117	17,970,883	27,811,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,130,657	1,738,881	1,391,776	3,130,657	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,321,560	1,079,108	1,242,452	2,321,560	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,598,078	1,392,263	2,205,815	3,598,078	N/A	N/A	N/A
Subtotal	N/A	N/A	9,050,295	4,210,253	4,840,042	9,050,295	N/A	N/A	N/A
<i>July-June Programs (a)</i>									
Personal Service	N/A	N/A	30,011,671	1,239,460	28,772,211	30,011,671	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	26,684,182	1,673,345	25,010,837	26,684,182	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	197,346,601	23,507,603	173,838,998	197,346,601	N/A	N/A	N/A
Subtotal	N/A	N/A	254,042,454	26,420,409	227,622,045	254,042,454	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
State School for the Blind at Batavia	0 (b)	10,020,000	10,020,000	3,588,686	6,431,314	10,020,000	0	0	0
State School for the Deaf at Rome	0 (b)	9,354,042	9,354,042	2,972,649	6,381,393	9,354,042	0	0	0

(a) Includes Race to the Top funding.

(b) 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 August 31, 2015**  
*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	144,134	243,866	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	73,630	231,370	305,000	0	0	0
Subtotal	0	693,000	693,000	217,764	475,236	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,615,946	2,172,468	443,478	2,615,946	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,711,033	644,458	1,066,575	1,711,033	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	900,000	96,953	803,047	900,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,226,979	2,913,879	2,313,100	5,226,979	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(4,434,911)	26,500,000	22,065,089	10,859,713	15,620,683	26,480,396	19,604	104,394	(4,415,307)
Local Government Records									
Management Improvement Fund	0 (a)	3,507,843 (b)	3,507,843	1,269,631	2,238,212	3,507,843	0	0	0
Records Management Program	156,718	1,750,000	1,906,718	740,073	934,992	1,675,065	74,935	74,935	231,653
Cultural Resource Survey Account	0 (c)	9,358,883	9,358,883	1,750,900	7,607,983	9,358,883	0	0	0
Education Museum Account	20,725	375,000	395,725	150,799	221,475	372,274	2,726	2,726	23,451
Education Archives Account	62,980	20,000	82,980	25,145	12,505	37,650	(17,650) (d)	0	45,330
Education Library Account	118,731	45,000	163,731	30,007	35,143	65,150	(20,150) (d)	0	98,581
Grants and Bequests	86,550	0	86,550	18,013	26,987	45,000	(45,000) (d)	0	41,550
Archives Partnership Trust	16,789 (e)	561,000	577,789	138,165	422,602	560,767	233	233	17,022
Summer School for the Arts	91,327	675,570	766,897	131,328	543,803	675,131	439	439	91,766

(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 August 31, 2015**  
*For State Fiscal Year 2015-16*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/15	2015-2016 Projected Revenue	Cumulative Projected Revenue 2015-2016	Actual Expenditures Through 8/31/15	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2015-2016 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/16	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	2,199,853	4,189,147	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,150,106	1,101,894	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	3,349,959	5,291,041	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	1,987,915	18,000,000	19,987,915	7,761,867	10,968,725	18,730,592	(730,592) (a)	469,408	1,257,323
Automation and Printing (IT)	2,669,607	18,800,000	21,469,607	7,132,043	13,045,714	20,177,757	(1,377,757) (a)	122,243	1,291,850
Subtotal	4,657,522	36,800,000	41,457,522	14,893,910	24,014,439	38,908,349	(2,108,349)	591,651	2,549,173
State Operations Total:	4,657,522	45,441,000	50,098,522	18,243,869	29,305,480	47,549,349	(2,108,349)	591,651	2,549,173
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	438,398	4,742,390	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	33,088	314,412	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	471,486	5,056,802	5,528,288	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.