



**TO:** The Honorable the Members of the Board of Regents  
**FROM:** Elizabeth R. Berlin *Elizabeth R. Berlin*  
**SUBJECT:** State Education Department October 2018 Fiscal Report  
**DATE:** November 1, 2018  
**AUTHORIZATION(S):** *Margaret E. Eis*

## SUMMARY

### Issues for Approval

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

### Reason(s) for Consideration

Update.

### Proposed Handling

Review, discussion and acceptance.

### Procedural History

The October Fiscal Report reflects actual expenditures through October 31, 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 October 2018 State Education Department Fiscal Report as presented.

**Timetable for Implementation**

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF October 31, 2018**  
*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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	
<b>GENERAL FUND</b>										
Personal Service	0	31,565,248	32,301,159	15,176,236	16,389,012	31,565,248	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	9,296,629	17,875,123	27,171,752	0	0	0	
Subtotal	0	58,737,000	58,737,000	24,472,865	34,264,135	58,737,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	97,017,787	58,660,753	155,678,539	10,328,815	12,824,898	71,697,462
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,351,127	90,900	52,260,227	52,351,127	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,321,606	41,472	40,280,134	40,321,606	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	19,144,043	57,730	19,086,313	19,144,043	N/A	N/A	N/A	
Subtotal	N/A	N/A	111,816,776	190,102	111,626,674	111,816,776	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,457,865	10,346,828	25,111,037	35,457,865	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,287,833	6,924,044	22,363,789	29,287,833	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	38,093,560	1,901,247	36,192,313	38,093,560	N/A	N/A	N/A	
Subtotal	N/A	N/A	102,839,258	19,172,118	83,667,140	102,839,258	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	500,769,035	140,852,872	288,218,701	429,071,573	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF October 31, 2018**

*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	667,000	667,000	323,042	343,958	667,000	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	1,463,271	2,075,729	3,539,000	0	0	0
Subtotal	0	4,206,000	4,206,000	1,786,313	2,419,687	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	0	13,997,777	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	0	96,388,769	96,388,769	N/A	N/A	N/A
<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
Fringe/Indirect Costs	N/A	N/A	925,520	0	925,520	925,520	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,607,257	0	4,607,257	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	0	6,682,777	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	3,530	58,000 (b)	61,530	17,467	40,533	58,000	0	0	3,530
Social Security	0 (a)	206,601	206,601	58,658	147,943	206,601	0	0	0
Proprietary - Supervision	2,065,128	4,300,000 (c)	6,365,128	2,087,216	1,647,559	3,734,775	565,225	565,225	2,630,353
Proprietary - Tuition Reimbursement	4,669,102	500,000 (d)	5,169,102	37,036	412,964	450,000	50,000	250,000	4,719,102 (e)
High School Equivalency (GED)	1,197,122	170,000	1,367,122	0	165,000	165,000	5,000	5,000	1,202,122

(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 October 31, 2018**  
*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	38,435,757	54,700,000 (a)	93,135,757	31,313,167	13,707,681	45,020,848	9,679,152	9,679,152	48,114,909
E-Licensing Project	4,300,000	0	4,300,000	0	0	0	0	0	4,300,000

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

**HIGHER EDUCATION  
FINANCIAL STATUS AS OF October 31, 2018**

*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	2,933,159	2,933,159	1,637,284	1,295,875	2,933,159	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	322,861	4,904,980	5,227,841	0	0	0
Subtotal	0	8,161,000	8,161,000	1,960,145	6,200,855	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	729,376	0	729,376	729,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	197,176	0	197,176	197,176	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	277,997	314	277,683	277,997	N/A	N/A	N/A
Subtotal	N/A	N/A	1,204,549	314	1,204,235	1,204,549	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	4,511,240	6,100,000	10,611,240	4,204,569	1,995,431	6,200,000	(100,000) (a)	0	4,411,240
Interstate Reciprocity for Postsecondary Distance Ed	848,061	900,000	1,748,061	300,430	233,570	534,000	366,000	366,000	1,214,061

(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 October 31, 2018**  
*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	21,188,089	21,924,000	10,214,347	10,973,742	21,188,089	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	6,523,886	9,324,025	15,847,911	0	0	0
Subtotal	0	37,036,000	37,036,000	16,738,232	20,297,768	37,036,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,640,973	0	3,640,973	3,640,973	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,755,982	0	2,755,982	2,755,982	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,034,361	0	3,034,361	3,034,361	N/A	N/A	N/A
Subtotal	N/A	N/A	9,431,316	0	9,431,316	9,431,316	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	28,397,701	9,340,744	19,056,957	28,397,701	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,165,137	6,924,044	21,241,093	28,165,137	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	32,860,806	1,884,496	30,976,311	32,860,806	N/A	N/A	N/A
Subtotal	N/A	N/A	89,423,644	18,149,283	71,274,361	89,423,644	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	7,193,841	2,826,159	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	4,992,710	4,648,290	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 October 31, 2018**  
*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	201,665	186,335	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	95,621	209,379	305,000	0	0	0
Subtotal	0	693,000	693,000	297,286	395,714	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,825,218	90,900	2,734,318	2,825,218	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,059,568	41,472	1,018,096	1,059,568	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	2,111,905	57,730	2,054,175	2,111,905	N/A	N/A	N/A
Subtotal	N/A	N/A	5,996,691	190,102	5,806,589	5,996,691	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(2,559,100)	27,500,000	24,940,900	17,573,274	9,548,091	27,121,365	378,635	661,118	(2,180,465)
Local Government Records									
Management Improvement Fund	0 (a)	3,015,785 (b)	3,015,785	2,012,708	1,003,077	3,015,785	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	959,179	821,411	1,780,590	(80,590) (d)	10	142,104
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	2,238,281	6,286,877	8,525,158	0	0	0
Education Museum Account	212,561	335,000	547,561	141,987	110,378	252,365	82,635	85,635	295,196
Education Archives Account	41,079	23,000	64,079	862	14,927	15,789	7,211	7,211	48,290
Education Library Account	154,590	40,000	194,590	26,678	406	27,084	12,916	12,916	167,506
Grants and Bequests	66,345	0	66,345	0	0	0	0	0	66,345
Archives Partnership Trust	50,597 (e)	554,000	604,597	291,092	205,951	497,043	56,957	56,957	107,554
Summer School for the Arts	85,149	718,810	803,959	649,066	0	649,066	69,744	69,744	154,893

(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 October 31, 2018**

*For State Fiscal Year 2018-19*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/18	2018-2019 Projected Revenue	Cumulative Projected Revenue 2018-2019	Actual Expenditures Through 10/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	2,799,898	3,589,102	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	890,991	1,361,009	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	3,690,889	4,950,111	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	4,401,708	19,000,000	23,401,708	12,646,476	5,733,512	18,379,988	620,012	620,012	5,021,720
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	10,273,090	9,110,992	19,384,082	(1,384,082) (a)	445,918	1,279,002
Subtotal	7,064,792	37,000,000	44,064,792	22,919,566	14,844,504	37,764,070	(764,070)	1,065,930	6,300,722
State Operations Total:	7,064,792	45,641,000	52,705,792	26,610,455	19,794,615	46,405,070	(764,070)	1,065,930	6,300,722
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	1,006,084	4,174,704	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	16,437	331,063	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	1,022,521	4,505,767	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.