



TO: The Honorable the Members of the Board of Regents
FROM: Phyllis Morris *Phyllis D. Morris*
SUBJECT: State Education Department January 2019 Fiscal Report
DATE: January 31, 2019
AUTHORIZATION(S): *Mary Ellen Elin*

SUMMARY

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The January Fiscal Report reflects actual expenditures through January 30, 2019 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 January 2019 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF January 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 1/30/18	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	21,805,294	9,759,954	31,565,248	0	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	11,985,366	15,186,386	27,171,752	0	0	0	0	
Subtotal	0	58,737,000	58,737,000	33,790,659	24,946,341	58,737,000	0	0	0	0	
SPECIAL REVENUE											
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	134,122,212	25,856,327	159,978,539	6,028,815	12,824,898	67,397,462	(6,796,083)
FEDERAL FUNDS											
<i>October-September Programs</i>											
Personal Service	N/A	N/A	52,496,940	8,468,100	44,028,840	52,496,940	N/A	N/A	N/A	0	
Fringe/Indirect Costs	N/A	N/A	43,961,992	10,110,175	33,851,817	43,961,992	N/A	N/A	N/A	0	
Nonpersonal Service	N/A	N/A	24,976,464	2,186,298	22,790,166	24,976,464	N/A	N/A	N/A	0	
Subtotal	N/A	N/A	121,435,396	20,764,573	100,670,823	121,435,396	N/A	N/A	N/A	0	
<i>July-June Programs</i>											
Personal Service	N/A	N/A	35,457,865	20,108,879	15,348,986	35,457,865	N/A	N/A	N/A	1,706,700	
Fringe/Indirect Costs	N/A	N/A	29,287,833	14,301,915	14,985,918	29,287,833	N/A	N/A	N/A	1,255,278	
Nonpersonal Service	N/A	N/A	38,093,560	6,314,644	31,778,916	38,093,560	N/A	N/A	N/A	626,260	
Subtotal	N/A	N/A	102,839,258	40,725,438	62,113,820	102,839,258	N/A	N/A	N/A	3,588,238	
GRAND TOTALS	N/A	N/A	510,387,655	229,402,883	213,587,310	442,990,193	N/A	N/A	N/A		

**ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF January 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 1/30/18	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	379,938	287,062	667,000	0	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	1,674,924	1,864,076	3,539,000	0	0	0	0
Subtotal	0	4,206,000	4,206,000	2,054,862	2,151,138	4,206,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	45,884,936	6,869,145	39,015,791	45,884,936	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	39,681,292	9,269,910	30,411,382	39,681,292	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	19,500,000	2,027,808	17,472,192	19,500,000	N/A	N/A	N/A	0
Subtotal	N/A	N/A	105,066,228	18,166,863	86,899,365	105,066,228	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	67,997	4,539,260	4,607,257	N/A	N/A	N/A	626,260
Subtotal	N/A	N/A	6,682,777	67,997	6,614,780	6,682,777	N/A	N/A	N/A	3,588,238
SPECIAL REVENUE										
Workers' Compensation	3,530	58,000 (b)	61,530	17,643	40,357	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	2,821,021	913,754	3,734,775	565,225	565,225	2,630,353	0
Proprietary - Tuition Reimbursement	4,669,102	500,000 (d)	5,169,102	52,389	397,611	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 January 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 1/30/18	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	41,734,006	3,286,842	45,020,848	9,679,152	9,679,152	48,114,909	0
E-Licensing Project	4,300,000	0	4,300,000	2,181,743	2,118,257	4,300,000	(4,300,000) (b)	0	0	(4,300,000)

(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.

HIGHER EDUCATION
FINANCIAL STATUS AS OF January 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 1/30/18	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	2,287,874	645,285	2,933,159	0	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	1,349,266	3,878,575	5,227,841	0	0	0	0
Subtotal	0	8,161,000	8,161,000	3,637,140	4,523,860	8,161,000	0	0	0	0
FEDERAL FUNDS										
<i>July-June Programs</i>										
Personal Service	N/A	N/A	729,376	215,123	514,253	729,376	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	197,176	62,146	135,030	197,176	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	277,997	66,163	211,834	277,997	N/A	N/A	N/A	0
Subtotal	N/A	N/A	1,204,549	343,432	861,117	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	5,557,776	642,224	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	434,209	99,791	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 January 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 1/30/18	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	14,731,104	6,456,985	21,188,089	0	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	7,673,005	8,174,906	15,847,911	0	0	0	0
Subtotal	0	37,036,000	37,036,000	22,404,109	14,631,891	37,036,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	3,786,786	911,923	2,874,863	3,786,786	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	3,221,132	777,467	2,443,665	3,221,132	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	3,364,559	63,721	3,300,838	3,364,559	N/A	N/A	N/A	0
Subtotal	N/A	N/A	10,372,477	1,753,111	8,619,366	10,372,477	N/A	N/A	N/A	0
<i>July-June Programs</i>										
Personal Service	N/A	N/A	28,397,701	17,447,523	10,950,178	28,397,701	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	28,165,137	14,239,768	13,925,369	28,165,137	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	32,860,806	6,112,526	26,748,280	32,860,806	N/A	N/A	N/A	0
Subtotal	N/A	N/A	89,423,644	37,799,816	51,623,828	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	9,583,295	436,705	10,020,000	0	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	6,757,027	2,883,973	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 January 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 1/30/18	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	287,687	100,313	388,000	0	0	0	0
Nonpersonal Service	0	305,000	305,000	254,787	50,213	305,000	0	0	0	0
Subtotal	0	693,000	693,000	542,474	150,526	693,000	0	0	0	0
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	2,825,218	687,032	2,138,186	2,825,218	N/A	N/A	N/A	0
Fringe/Indirect Costs	N/A	N/A	1,059,568	62,798	996,770	1,059,568	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	2,111,905	94,769	2,017,136	2,111,905	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,996,691	844,599	5,152,092	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	24,777,512	2,343,853	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	2,603,547	412,238	3,015,785	0	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	1,319,509	461,081	1,780,590	(80,590) (d)	10	142,104	(80,600)
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	3,167,924	5,357,234	8,525,158	0	0	0	0
Education Museum Account	212,561	335,000	547,561	208,124	44,241	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	402,371	94,672	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 January 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 1/30/18	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	4,118,690	2,270,310	6,389,000	0	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,033,384	1,218,616	2,252,000	0	0	0	0
Subtotal	0	8,641,000	8,641,000	5,152,074	3,488,926	8,641,000	0	0	0	0
SPECIAL REVENUE										
Cost Recovery Account	4,401,708	19,000,000	23,401,708	16,319,858	2,060,130	18,379,988	620,012	620,012	5,021,720	0
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	15,443,966	3,940,116	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	31,763,824	6,000,246	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	36,915,898	9,489,172	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	2,446,234	2,734,554	5,180,788	N/A	N/A	N/A	0
Nonpersonal Service	N/A	N/A	347,500	67,958	279,542	347,500	N/A	N/A	N/A	0
Subtotal	N/A	N/A	5,528,288	2,514,193	3,014,095	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.