



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 September 2016 Fiscal Report
DATE: October 6, 2016
AUTHORIZATION(S): 

Issues for Approval

The September Fiscal Report is presented for your review, discussion and acceptance. This report has been adjusted to reflect the receipt, allocation and projected spending of the July to June 2016-17 federal grant awards

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

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

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF SEPTEMBER 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 9/30/16	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	
GENERAL FUND										
Personal Service	0	26,861,000	26,861,000	12,688,913	14,172,087	26,861,000	0	0	0	
Nonpersonal Service	0	35,276,000	35,276,000	7,799,964	27,476,036	35,276,000	0	0	0	
Subtotal	0	62,137,000	62,137,000	20,488,876	41,648,124	62,137,000	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	32,394,484	159,830,960	192,225,444	72,831,480	86,375,639	159,207,119	623,841	2,948,994	33,018,325
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	51,871,450	8,797,868	43,073,582	51,871,450	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,603,369	12,835,171	27,768,198	40,603,369	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	18,460,394	10,414,632	8,045,762	18,460,394	N/A	N/A	N/A	
Subtotal	N/A	N/A	110,935,213	32,047,672	78,887,541	110,935,213	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	32,551,305	2,186,268	30,365,037	32,551,305	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	25,671,328	0	25,671,328	25,671,328	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	24,980,415	105,417	24,874,998	24,980,415	N/A	N/A	N/A	
Subtotal	N/A	N/A	83,203,048	2,291,685	80,911,362	83,203,048	N/A	N/A	N/A	
GRAND TOTALS										
	N/A	N/A	448,500,705	127,659,713	287,822,667	415,482,380	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF SEPTEMBER 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 9/30/16	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
GENERAL FUND									
Personal Service	0	769,000	769,000	340,925	428,075	769,000	0	0	0
Nonpersonal Service	0	3,437,000	3,437,000	1,222,940	2,214,060	3,437,000	0	0	0
Subtotal	0	4,206,000	4,206,000	1,563,865	2,642,135	4,206,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	4,626,778	41,258,158	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	10,224,492	26,281,564	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	9,399,241	4,598,536	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	24,250,511	72,138,258	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	9,503	1,697,197	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	25,719	600,541	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	35,222	3,553,016	3,588,238	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	136,093	65,212 (b)	201,305	4,355	50,645	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	1,511,549	2,626,605	4,138,154	4,846	62,546	1,400,522
Proprietary - Tuition Reimbursement	3,978,109	673,221 (d)	4,651,330	200,000	251,271	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 SEPTEMBER 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 9/30/16	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
SPECIAL REVENUE									
Office of the Professions	11,739,189	49,800,000 (a)	61,539,189	23,420,069	25,954,013	49,374,082	425,918	2,062,918	12,165,107
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 SEPTEMBER 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 9/30/16	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
GENERAL FUND									
Personal Service	0	2,714,000	2,714,000	1,513,898	1,200,102	2,714,000	0	0	0
Nonpersonal Service	0	5,447,000	5,447,000	2,104,578	3,342,422	5,447,000	0	0	0
Subtotal	0	8,161,000	8,161,000	3,618,476	4,542,524	8,161,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	899,465	131,839	767,626	899,465	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	284,380	0	284,380	284,380	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	293,221	0	293,221	293,221	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	131,839	1,345,227	1,477,066	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	635,744	6,000,000	6,635,744	2,018,025	4,036,975	6,055,000	(55,000) (a)	0	580,744
Interstate Reciprocity for Postsecondary Distance Ed	0	605,900	605,900	30,847	519,073	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 SEPTEMBER 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 9/30/16	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
GENERAL FUND									
Personal Service	0	16,601,000	16,601,000	8,305,239	8,295,761	16,601,000	0	0	0
Nonpersonal Service	0	23,835,000	23,835,000	3,627,166	20,207,834	23,835,000	0	0	0
Subtotal	0	40,436,000	40,436,000	11,932,405	28,503,595	40,436,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,130,657	1,476,523	1,654,134	3,130,657	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,321,560	1,194,513	1,127,047	2,321,560	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,598,078	836,407	2,761,671	3,598,078	N/A	N/A	N/A
Subtotal	N/A	N/A	9,050,295	3,507,443	5,542,852	9,050,295	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	24,764,352	2,044,927	22,719,426	24,764,352	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,131,670	0	24,131,670	24,131,670	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,713,434	79,698	23,633,736	23,713,434	N/A	N/A	N/A
Subtotal	N/A	N/A	72,609,456	2,124,625	70,484,831	72,609,456	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	5,287,702	4,732,298	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,408,798	9,408,798	4,282,618	5,126,180	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 SEPTEMBER 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 9/30/16	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
GENERAL FUND									
Personal Service	0	388,000	388,000	181,258	206,742	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	22,473	282,527	305,000	0	0	0
Subtotal	0	693,000	693,000	203,731	489,269	693,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	2,694,567	161,290	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	1,416,166	359,587	1,775,753	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	864,539	178,985	685,554	864,539	N/A	N/A	N/A
Subtotal	N/A	N/A	5,496,149	4,289,718	1,206,431	5,496,149	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(3,658,251)	27,500,000	23,841,749	13,403,786	14,099,079	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	1,605,216	2,032,099	3,637,315	100	100	100
Records Management Program	25,527	1,700,000	1,725,527	889,034	810,707	1,699,741	259	259	25,786
Cultural Resource Survey Account	0 (c)	9,989,304	9,989,304	2,395,355	7,593,949	9,989,304	0	0	0
Education Museum Account	38,143	220,000	258,143	142,664	76,514	219,178	822	822	38,965
Education Archives Account	37,369	22,000	59,369	4,582	16,893	21,475	525	525	37,894
Education Library Account	117,273	45,000	162,273	20,984	55,666	76,650	(31,650) (d)	350	85,623
Grants and Bequests	64,894	0	64,894	0	41,000	41,000	(41,000) (d)	0	23,894
Archives Partnership Trust	175,126 (e)	587,587	762,713	273,819	312,859	586,678	909	909	176,035
Summer School for the Arts	177,912	682,000	859,912	213,790	467,704	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 SEPTEMBER 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 9/30/16	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
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	2,347,593	4,041,407	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	822,807	1,429,193	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	3,170,400	5,470,600	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	502,666	18,900,000	19,402,666	9,241,051	9,626,882	18,867,933	32,067	32,067	534,733
Automation and Printing (IT)	1,262,028	15,250,000	16,512,028	7,886,034	7,363,704	15,249,738	262	262	1,262,290
Subtotal	1,764,694	34,150,000	35,914,694	17,127,085	16,990,586	34,117,671	32,329	32,329	1,797,023
State Operations Total:	1,764,694	42,791,000	44,555,694	20,297,485	22,461,186	42,758,671	32,329	32,329	1,797,023
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	0	5,180,788	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	0	5,528,288	5,528,288	N/A	N/A	N/A