





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 January 2016 Fiscal Report  
**DATE:** February 16, 2016  
**AUTHORIZATION(S):** 

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 31, 2016 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 be reduced by approximately \$500,000.
- Federal – This report reflects current year plans for two year grant awards.

Recommendation

I recommend that the Board of Regents accept the January 2016 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF January 31, 2016**

*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 1/31/16	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	18,164,963	8,632,530	26,797,493	0	0	0
Nonpersonal Service	0	22,714,507	22,714,507	13,206,231	9,508,276	22,714,507	0	0	0
Subtotal	0	49,512,000	49,512,000	31,371,194	18,140,806	49,512,000	0	0	0
<b>SPECIAL REVENUE</b>									
All Accounts	Subtotal 32,430,672	161,236,467	193,667,139	116,015,097	47,573,107	163,588,204	(2,351,737) (a)	7,755,961	30,078,935
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	51,631,539	1,113,462	50,518,077	51,631,539	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	40,538,649	294,784	40,243,865	40,538,649	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	18,495,855	2,859	18,492,996	18,495,855	N/A	N/A	N/A
Subtotal	N/A	N/A	110,666,043	1,411,105	109,254,938	110,666,043	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	32,903,254	19,225,570	13,677,684	32,903,254	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	26,010,107	6,033,045	19,977,062	26,010,107	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	25,336,527	3,250,400	22,086,127	25,336,527	N/A	N/A	N/A
Subtotal	N/A	N/A	84,249,888	28,509,015	55,740,873	84,249,888	N/A	N/A	N/A
<b>GRAND TOTALS</b>	N/A	N/A	438,095,070	177,306,410	230,709,725	408,016,135	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 January 31, 2016**  
*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 1/31/16	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	673,654	231,510	905,164	0	0	0
Nonpersonal Service	0	3,300,836	3,300,836	1,876,664	1,424,172	3,300,836	0	0	0
Subtotal	0	4,206,000	4,206,000	2,550,318	1,655,682	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	1,706,700	453,029	1,253,671	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	273,500	352,760	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	726,529	2,861,709	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	140,426	139,600 (b)	280,026	44,022	10,978	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	3,380,846	326,696	3,707,542	(197,542) (e)	3,729	1,563,161
Proprietary - Tuition Reimbursement	3,609,664	664,559 (d)	4,274,223	230,811	220,460	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 January 31, 2016**  
*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 1/31/16	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	34,909,727	12,053,889	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 January 31, 2016**  
*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 1/31/16	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	2,192,685	121,644	2,314,329	0	0	0
Nonpersonal Service	0	319,983	319,983	168,497	151,486	319,983	0	0	0
Tenured Teacher Hearings NPS	0	5,526,688	5,526,688	2,460,534	3,066,154	5,526,688	0	0	0
Subtotal	0	8,161,000	8,161,000	4,821,716	3,339,284	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	894,376	325,443	568,933	894,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	275,243	6,281	268,962	275,243	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	307,447	471	306,976	307,447	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	332,195	1,144,871	1,477,066	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	781,985	6,600,000 (a)	7,381,985	4,669,046	2,053,207	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 January 31, 2016**  
*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 1/31/16	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	10,992,227	5,808,773	16,801,000	0	0	0
Nonpersonal Service	0	11,010,000	11,010,000	6,594,489	4,415,511	11,010,000	0	0	0
Subtotal	0	27,811,000	27,811,000	17,586,716	10,224,284	27,811,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,130,657	401,972	2,728,685	3,130,657	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,321,560	294,784	2,026,776	2,321,560	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,598,078	2,859	3,595,219	3,598,078	N/A	N/A	N/A
Subtotal	N/A	N/A	9,050,295	699,615	8,350,680	9,050,295	N/A	N/A	N/A
<i>July-June Programs (a)</i>									
Personal Service	N/A	N/A	25,121,390	15,481,632	9,639,758	25,121,390	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,479,586	6,026,763	18,452,823	24,479,586	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	24,055,320	2,943,341	21,111,979	24,055,320	N/A	N/A	N/A
Subtotal	N/A	N/A	73,656,296	24,451,737	49,204,560	73,656,296	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	7,774,954	2,245,046	10,020,000	0	0	0
State School for the Deaf at Rome	0 (b)	9,354,042	9,354,042	6,393,343	2,960,699	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 January 31, 2016**  
*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 1/31/16	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	253,996	134,004	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	155,586	149,414	305,000	0	0	0
Subtotal	0	693,000	693,000	409,582	283,418	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,615,946	711,490	1,904,456	2,615,946	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,711,033	0	1,711,033	1,711,033	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	900,000	0	900,000	900,000	N/A	N/A	N/A
Subtotal	N/A	N/A	5,226,979	711,490	4,515,489	5,226,979	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(4,434,911)	27,000,000	22,565,089	21,163,410	5,316,986	26,480,396	519,604	604,394	(3,915,307)
Local Government Records									
Management Improvement Fund	0 (a)	3,507,843 (b)	3,507,843	2,549,026	958,817	3,507,843	0	0	0
Records Management Program	156,718	1,750,000	1,906,718	1,388,119	286,946	1,675,065	74,935	74,935	231,653
Cultural Resource Survey Account	0 (c)	9,358,883	9,358,883	3,240,794	6,118,089	9,358,883	0	0	0
Education Museum Account	20,725	375,000	395,725	273,958	98,316	372,274	2,726	2,726	23,451
Education Archives Account	62,980	20,000	82,980	36,255	1,395	37,650	(17,650) (d)	0	45,330
Education Library Account	118,731	45,000	163,731	45,007	20,143	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	311,698	249,069	560,767	233	233	17,022
Summer School for the Arts	91,327	675,570	766,897	597,433	77,698	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 January 31, 2016**  
*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 1/31/16	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	4,052,401	2,336,599	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,950,460	301,540	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	6,002,861	2,638,139	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	1,987,915	18,000,000	19,987,915	15,300,145	3,430,447	18,730,592	(730,592) (a)	469,408	1,257,323
Automation and Printing (IT)	2,669,607	18,800,000	21,469,607	13,688,491	6,489,267	20,177,757	(1,377,757) (a)	122,243	1,291,850
Subtotal	4,657,522	36,800,000	41,457,522	28,988,635	9,919,714	38,908,349	(2,108,349)	591,651	2,549,173
State Operations Total:	4,657,522	45,441,000	50,098,522	34,991,496	12,557,853	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	2,965,466	2,215,322	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	2,998,554	2,529,734	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.