





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:** Elizabeth R. Berlin 

**SUBJECT:** State Education Department February 2017 Fiscal Report

**DATE:** March 2, 2017

**AUTHORIZATION(S):** 

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The February Fiscal Report reflects actual expenditures through February 28, 2017 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 February 2017 State Education Department Fiscal Report as presented.

### Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF FEBRUARY 28, 2017**

*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 2/28/17	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	
<b>GENERAL FUND</b>										
Personal Service	0	26,861,000	26,861,000	24,839,504	2,021,496	26,861,000	0	0	0	
Nonpersonal Service	0	35,276,000	35,276,000	12,996,830	22,279,170	35,276,000	0	0	0	
Subtotal	0	62,137,000	62,137,000	37,836,334	24,300,666	62,137,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	32,394,484	159,830,960	192,225,444	130,844,983	28,362,136	159,207,119	623,841	2,948,994	33,018,325
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	51,269,326	1,745,149	49,524,177	51,269,326	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,668,513	567,209	40,101,304	40,668,513	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	19,178,187	3,609,996	15,568,191	19,178,187	N/A	N/A	N/A	
Subtotal	N/A	N/A	111,116,026	5,922,354	105,193,672	111,116,026	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	32,551,305	21,089,379	11,461,926	32,551,305	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	25,671,328	10,959,945	14,711,383	25,671,328	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	24,980,415	8,112,937	16,867,477	24,980,415	N/A	N/A	N/A	
Subtotal	N/A	N/A	83,203,048	40,162,262	43,040,786	83,203,048	N/A	N/A	N/A	
<b>GRAND TOTALS</b>										
	N/A	N/A	448,681,518	214,765,933	200,897,260	415,663,193	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF FEBRUARY 28, 2017**

*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 2/28/17	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
<b>GENERAL FUND</b>									
Personal Service	0	769,000	769,000	730,878	38,122	769,000	0	0	0
Nonpersonal Service	0	3,437,000	3,437,000	2,073,801	1,363,199	3,437,000	0	0	0
Subtotal	0	4,206,000	4,206,000	2,804,679	1,401,321	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	3,481,948	10,515,829	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	3,481,948	92,906,821	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	227,448	1,479,252	1,706,700	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,255,278	42,072	1,213,206	1,255,278	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	626,260	623,654	2,606	626,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	893,174	2,695,064	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	136,093	65,212 (b)	201,305	6,976	48,024	55,000	10,212	10,212	146,305
Social Security	0 (a)	396,523	396,523	118,244	278,279	396,523	0	0	0
Proprietary - Supervision	1,395,676	4,143,000 (c)	5,538,676	3,033,407	1,104,747	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 FEBRUARY 28, 2017**  
*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 2/28/17	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	11,739,189	49,800,000 (a)	61,539,189	42,979,262	6,394,820	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 FEBRUARY 28, 2017**  
*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 2/28/17	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
<b>GENERAL FUND</b>									
Personal Service	0	2,714,000	2,714,000	2,396,799	317,201	2,714,000	0	0	0
Nonpersonal Service	0	5,447,000	5,447,000	3,799,389	1,647,611	5,447,000	0	0	0
Subtotal	0	8,161,000	8,161,000	6,196,188	1,964,812	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	899,465	329,896	569,569	899,465	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	284,380	76,251	208,129	284,380	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	293,221	1,502	291,719	293,221	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	407,649	1,069,417	1,477,066	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	635,744	6,000,000	6,635,744	5,659,131	395,869	6,055,000	(55,000) (a)	0	580,744
Interstate Reciprocity for Postsecondary Distance Ed	0	605,900	605,900	95,971	453,949	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 FEBRUARY 28, 2017**  
*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 2/28/17	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
<b>GENERAL FUND</b>									
Personal Service	0	16,601,000	16,601,000	15,905,372	695,628	16,601,000	0	0	0
Nonpersonal Service	0	23,835,000	23,835,000	5,411,428	18,423,572	23,835,000	0	0	0
Subtotal	0	40,436,000	40,436,000	21,316,800	19,119,200	40,436,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,528,533	1,013,842	1,514,691	2,528,533	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,386,704	560,387	1,826,317	2,386,704	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,315,871	127,573	4,188,298	4,315,871	N/A	N/A	N/A
Subtotal	N/A	N/A	9,231,108	1,701,802	7,529,306	9,231,108	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	24,764,352	17,487,875	7,276,477	24,764,352	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,131,670	10,841,622	13,290,048	24,131,670	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,713,434	7,475,077	16,238,356	23,713,434	N/A	N/A	N/A
Subtotal	N/A	N/A	72,609,456	35,804,574	36,804,881	72,609,456	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	9,522,155	497,845	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,408,798	9,408,798	7,636,545	1,772,253	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 FEBRUARY 28, 2017**  
*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 2/28/17	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
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	319,375	68,625	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	190,770	114,230	305,000	0	0	0
Subtotal	0	693,000	693,000	510,145	182,855	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	731,307	2,124,550	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	6,822	1,768,931	1,775,753	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	864,539	475	864,064	864,539	N/A	N/A	N/A
Subtotal	N/A	N/A	5,496,149	738,604	4,757,545	5,496,149	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(3,658,251)	27,500,000	23,841,749	25,171,357	2,331,508	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	2,841,453	795,862	3,637,315	100	100	100
Records Management Program	25,527	1,700,000	1,725,527	1,605,701	94,040	1,699,741	259	259	25,786
Cultural Resource Survey Account	0 (c)	9,989,304	9,989,304	4,159,119	5,830,185	9,989,304	0	0	0
Education Museum Account	38,143	220,000	258,143	218,276	902	219,178	822	822	38,965
Education Archives Account	37,369	22,000	59,369	6,153	15,322	21,475	525	525	37,894
Education Library Account	117,273	45,000	162,273	21,083	55,567	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	506,499	80,179	586,678	909	909	176,035
Summer School for the Arts	177,912	682,000	859,912	676,287	5,207	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 FEBRUARY 28, 2017**  
*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 2/28/17	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
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	5,487,080	901,920	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,521,442	730,558	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	7,008,521	1,632,479	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	502,666	18,900,000	19,402,666	13,771,437	5,096,496	18,867,933	32,067	32,067	534,733
Automation and Printing (IT)	1,262,028	15,250,000	16,512,028	12,615,925	2,633,813	15,249,738	262	262	1,262,290
Subtotal	1,764,694	34,150,000	35,914,694	26,387,362	7,730,309	34,117,671	32,329	32,329	1,797,023
State Operations Total:	1,764,694	42,791,000	44,555,694	33,395,884	9,362,787	42,758,671	32,329	32,329	1,797,023
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	3,044,161	2,136,627	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	12,704	334,796	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	3,056,865	2,471,423	5,528,288	N/A	N/A	N/A