



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: Phyllis Morris *Phyllis D. Morris*
SUBJECT: State Education Department March 2019 Fiscal Report
DATE: March 28, 2019
AUTHORIZATION(S): *Mary Ellen Elin*

SUMMARY

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The March Fiscal Report reflects actual expenditures through March 31, 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 ending the state 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 March 2019 State Education Department Fiscal Report as presented.

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF MARCH 31, 2019**

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 3/31/19	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	
GENERAL FUND										
Personal Service	0	31,565,248	32,301,159	27,211,030	4,354,218	31,565,248	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	13,735,578	13,436,174	27,171,752	0	0	0	
Subtotal	0	58,737,000	58,737,000	40,946,608	17,790,392	58,737,000	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	145,624,534	14,354,005	159,978,539	6,028,815	12,824,898	67,397,462
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,496,940	16,080,475	36,416,465	52,496,940	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	43,961,992	16,097,908	27,864,084	43,961,992	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	24,976,464	4,338,284	20,638,180	24,976,464	N/A	N/A	N/A	
Subtotal	N/A	N/A	121,435,396	36,516,666	84,918,730	121,435,396	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,457,865	26,761,904	8,695,961	35,457,865	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,287,833	17,949,275	11,338,558	29,287,833	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	38,093,560	10,398,057	27,695,503	38,093,560	N/A	N/A	N/A	
Subtotal	N/A	N/A	102,839,258	55,109,236	47,730,022	102,839,258	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	510,387,655	278,197,044	164,793,149	442,990,193	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF MARCH 31, 2019**

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 3/31/19	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
GENERAL FUND									
Personal Service	0	667,000	667,000	484,269	182,731	667,000	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	2,203,857	1,335,143	3,539,000	0	0	0
Subtotal	0	4,206,000	4,206,000	2,688,126	1,517,874	4,206,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	13,629,207	32,255,729	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	39,681,292	14,310,637	25,370,655	39,681,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	4,188,246	15,311,754	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	105,066,228	32,128,089	72,938,139	105,066,228	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	634,533	3,972,724	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	634,533	6,048,244	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	3,530	58,000 (b)	61,530	42,668	15,332	58,000	0	0	3,530
Social Security	0 (a)	206,601	206,601	63,280	143,321	206,601	0	0	0
Proprietary - Supervision	2,065,128	4,300,000 (c)	6,365,128	3,224,877	509,898	3,734,775	565,225	565,225	2,630,353
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)
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 MARCH 31, 2019
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 3/31/19	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
SPECIAL REVENUE									
Office of the Professions	38,435,757	54,700,000 (a)	93,135,757	44,982,303	38,545	45,020,848	9,679,152	9,679,152	48,114,909
E-Licensing Project	4,300,000	0	4,300,000	2,495,631	1,804,369	4,300,000	(4,300,000) (b)	0	0

(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 MARCH 31, 2019**

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 3/31/19	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
GENERAL FUND									
Personal Service	0	2,933,159	2,933,159	2,735,975	197,184	2,933,159	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	1,587,236	3,640,605	5,227,841	0	0	0
Subtotal	0	8,161,000	8,161,000	4,323,211	3,837,789	8,161,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	729,376	429,063	300,313	729,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	197,176	106,986	90,190	197,176	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	277,997	66,163	211,834	277,997	N/A	N/A	N/A
Subtotal	N/A	N/A	1,204,549	602,212	602,337	1,204,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	4,511,240	6,100,000	10,611,240	6,136,391	63,609	6,200,000	(100,000) (a)	0	4,411,240
Interstate Reciprocity for Postsecondary Distance Ed	848,061	900,000	1,748,061	491,525	42,475	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 MARCH 31, 2019
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 3/31/19	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
GENERAL FUND									
Personal Service	0	21,188,089	21,924,000	17,266,728	3,921,361	21,188,089	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	7,998,458	7,849,453	15,847,911	0	0	0
Subtotal	0	37,036,000	37,036,000	25,265,186	11,770,814	37,036,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,786,786	1,538,909	2,247,877	3,786,786	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	3,221,132	1,218,604	2,002,528	3,221,132	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,364,559	136,361	3,228,198	3,364,559	N/A	N/A	N/A
Subtotal	N/A	N/A	10,372,477	2,893,874	7,478,603	10,372,477	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	28,397,701	23,050,395	5,347,306	28,397,701	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,165,137	17,842,289	10,322,848	28,165,137	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	32,860,806	9,572,635	23,288,171	32,860,806	N/A	N/A	N/A
Subtotal	N/A	N/A	89,423,644	50,465,319	38,958,325	89,423,644	N/A	N/A	N/A
SPECIAL REVENUE									
State School for the Blind at Batavia	0 (a)	10,020,000	10,020,000	9,999,453	20,547	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	8,078,128	1,562,872	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 MARCH 31, 2019
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 3/31/19	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
GENERAL FUND									
Personal Service	0	388,000	388,000	380,531	7,469	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	247,771	57,229	305,000	0	0	0
Subtotal	0	693,000	693,000	628,302	64,698	693,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,825,218	912,359	1,912,859	2,825,218	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,059,568	568,667	490,901	1,059,568	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	2,111,905	13,677	2,098,228	2,111,905	N/A	N/A	N/A
Subtotal	N/A	N/A	5,996,691	1,494,703	4,501,988	5,996,691	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(2,559,100)	27,500,000	24,940,900	25,826,555	1,294,810	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	2,907,722	108,063	3,015,785	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	1,417,422	363,168	1,780,590	(80,590) (d)	10	142,104
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	3,756,853	4,768,305	8,525,158	0	0	0
Education Museum Account	212,561	335,000	547,561	225,845	26,520	252,365	82,635	85,635	295,196
Education Archives Account	41,079	23,000	64,079	14,266	1,523	15,789	7,211	7,211	48,290
Education Library Account	154,590	40,000	194,590	26,545	539	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	467,126	29,917	497,043	56,957	56,957	107,554
Summer School for the Arts	85,149	718,810	803,959	648,582	484	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 MARCH 31, 2019**

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 3/31/19	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
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	6,343,528	45,472	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,698,256	553,744	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	8,041,784	599,216	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	4,401,708	19,000,000	23,401,708	17,581,024	798,964	18,379,988	620,012	620,012	5,021,720
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	17,185,948	2,198,134	19,384,082	(1,384,082) (a)	445,918	1,279,002
Subtotal	7,064,792	37,000,000	44,064,792	34,766,972	2,997,098	37,764,070	(764,070)	1,065,930	6,300,722
State Operations Total:	7,064,792	45,641,000	52,705,792	42,808,756	3,596,314	46,405,070	(764,070)	1,065,930	6,300,722
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	3,282,446	1,898,342	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	124,727	222,773	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	3,407,173	2,121,115	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.