



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 D. Morris *Phyllis D. Morris*
SUBJECT: State Education Department April 2019 Fiscal Report
DATE: April 30, 2019
AUTHORIZATION(S): *Mary Ellen Elin*

SUMMARY

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The April Fiscal Report reflects actual expenditures through April 30, 2019 and projected expenditures through the lapse period ending June 30, 2020.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2019-2020 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 April 2019 State Education Department Fiscal Report as presented.

**STATE EDUCATION DEPARTMENT GRAND TOTALS
FINANCIAL STATUS AS OF APRIL 30, 2019**

For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End	
GENERAL FUND										
Personal Service	0	31,471,146	31,471,146	1,307,820	30,163,326	31,471,146	0	0	0	
Nonpersonal Service	0	28,265,854	28,265,854	109,094	28,156,760	28,265,854	0	0	0	
Subtotal	0	59,737,000	59,737,000	1,416,914	58,320,086	59,737,000	0	0	0	
SPECIAL REVENUE										
All Accounts	Subtotal	65,219,873	157,205,364	222,425,237	10,159,316	155,807,016	165,966,332	(8,760,968) (a)	4,459,056	56,458,905
FEDERAL FUNDS										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,496,940	21,235,865	31,261,075	52,496,940	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	43,961,992	16,730,628	27,231,364	43,961,992	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	24,976,464	6,361,244	18,615,220	24,976,464	N/A	N/A	N/A	
Subtotal	N/A	N/A	121,435,396	44,327,736	77,107,660	121,435,396	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,457,865	31,434,321	4,023,544	35,457,865	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,287,833	20,151,250	9,136,583	29,287,833	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	38,093,560	13,724,519	24,369,041	38,093,560	N/A	N/A	N/A	
Subtotal	N/A	N/A	102,839,258	65,310,090	37,529,168	102,839,258	N/A	N/A	N/A	
<i>Federal Cost Recovery</i>										
Personal Service	N/A	N/A	6,700,000	0	6,700,000	6,700,000	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	4,084,320	0	4,084,320	4,084,320	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	15,680	0	15,680	15,680	N/A	N/A	N/A	
Subtotal	N/A	N/A	10,800,000	0	10,800,000	10,800,000	N/A	N/A	N/A	
GRAND TOTALS	N/A	N/A	506,436,891	121,214,057	328,763,929	449,977,986	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.

**ADULT CAREER AND CONTINUING EDUCATION SERVICES
FINANCIAL STATUS AS OF APRIL 30, 2019**

For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	790,257	790,257	50,086	740,171	790,257	0	0	0
Nonpersonal Service	0	3,415,743	3,415,743	13,184	3,402,559	3,415,743	0	0	0
Subtotal	0	4,206,000	4,206,000	63,270	4,142,730	4,206,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	17,440,316	28,444,620	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	39,681,292	14,123,421	25,557,871	39,681,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	6,065,319	13,434,681	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	105,066,228	37,629,055	67,437,173	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	731,008	3,876,249	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	731,008	5,951,769	6,682,777	N/A	N/A	N/A
SPECIAL REVENUE									
Workers' Compensation	31,184	69,852 (b)	101,036	4,997	53,003	58,000	11,852	11,852	43,036
Social Security	0 (a)	209,379	209,379	0	209,379	209,379	0	0	0
Proprietary - Supervision	3,087,137	4,284,470	7,371,607	186,246	3,980,565	4,166,810 (e)	117,660	189,660	3,204,797
Proprietary - Tuition Reimbursement	4,978,681	384,967 (c)	5,363,648	0	450,000	450,000	(65,033) (g)	134,967	4,913,648 (d)
High School Equivalency (GED)	1,352,024	155,000	1,507,024	0	169,000	169,000 (f)	(14,000) (g)	0	1,338,024

(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 \$23,000 is anticipated against this account pursuant to the enacted State budget.

(d) Funds are earmarked to provide financial protection for students who attend licensed proprietary schools in the event of a school closing.

(e) Includes a one-time technology purchase of \$32,000.

(f) Includes a one-time technology purchase of \$14,000.

(g) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

PROFESSIONS
FINANCIAL STATUS AS OF APRIL 30, 2019
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
SPECIAL REVENUE									
Office of the Professions	34,605,621	54,700,000 (a)	89,305,621	2,876,571	50,106,520	52,983,091 (c)	1,716,909	2,537,857	36,322,530
E-Licensing Project	9,012,441	0	9,012,441	58,486	8,953,955	9,012,441	(9,012,441) (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.

(c) Includes a one-time technology purchase of \$88,000.

**HIGHER EDUCATION
FINANCIAL STATUS AS OF APRIL 30, 2019**

For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	2,715,800	2,715,800	156,832	2,558,968	2,715,800	0	0	0
Nonpersonal Service	0	5,445,200	5,445,200	89,630	5,355,570	5,445,200	0	0	0
Subtotal	0	8,161,000	8,161,000	246,462	7,914,538	8,161,000	0	0	0
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	729,376	475,300	254,076	729,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	197,176	135,479	61,697	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	676,942	527,607	1,204,549	N/A	N/A	N/A
SPECIAL REVENUE									
Office of Teacher Certification	7,231,395	6,300,000	13,531,395	481,652	5,902,721	6,384,373 (a)	(84,373) (b)	146,731	7,147,022
Interstate Reciprocity for Postsecondary Distance Ed	1,283,729	1,332,000	2,615,729	30,133	1,187,665	1,217,798 (c)	114,202	118,202	1,397,931
Institutional Accreditation	421,082	420,000	841,082	0	414,009	414,009	5,991	5,991	427,073

(a) Includes a one-time technology purchase of \$127,000.

(b) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

(c) Includes a one-time technology purchase of \$4,000.

OFFICE OF P-12
FINANCIAL STATUS AS OF APRIL 30, 2019
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	21,188,089	21,188,089	896,090	20,291,999	21,188,089	0	0	0
Nonpersonal Service	0	16,847,911	16,847,911	1,076	16,846,835	16,847,911	0	0	0
Subtotal	0	38,036,000	38,036,000	897,166	37,138,834	38,036,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,786,786	1,990,373	1,796,413	3,786,786	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	3,221,132	1,572,370	1,648,762	3,221,132	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,364,559	156,803	3,207,756	3,364,559	N/A	N/A	N/A
Subtotal	N/A	N/A	10,372,477	3,719,546	6,652,931	10,372,477	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	28,397,701	27,219,415	1,178,286	28,397,701	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,165,137	20,015,771	8,149,366	28,165,137	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	32,860,806	12,797,925	20,062,881	32,860,806	N/A	N/A	N/A
Subtotal	N/A	N/A	89,423,644	60,033,111	29,390,533	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	620,475	9,399,525	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	441,443	9,199,557	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 APRIL 30, 2019**

For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	388,000	388,000	25,848	362,152	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	3,818	301,182	305,000	0	0	0
Subtotal	0	693,000	693,000	29,666	663,334	693,000	0	0	0
FEDERAL FUNDS									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,825,218	1,805,176	1,020,042	2,825,218	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,059,568	1,034,837	24,731	1,059,568	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	2,111,905	139,122	1,972,783	2,111,905	N/A	N/A	N/A
Subtotal	N/A	N/A	5,996,691	2,979,135	3,017,556	5,996,691	N/A	N/A	N/A
SPECIAL REVENUE									
Cultural Education Account									
Office of Cultural Education-Operations	(2,171,544) (a)	27,500,000	25,328,456	2,018,585	25,463,801	27,482,386	17,614	189,385	(2,153,930)
Local Government Records									
Management Improvement Fund	0 (b)	3,380,972 (c)	3,380,972	191,970	3,189,002	3,380,972	0	0	0
Records Management Program	340,176	1,800,000	2,140,176	139,678	1,555,409	1,695,087	104,913	189,513	445,089
Cultural Resource Survey Account	0 (d)	9,179,934	9,179,934	145,499	9,034,435	9,179,934	0	0	0
Education Museum Account	288,899	280,000	568,899	14,373	290,040	304,413	(24,413) (e)	587	264,486
Education Archives Account	32,025	11,790	43,815	0	11,790	11,790	0	0	32,025
Education Library Account	160,651	40,000	200,651	16	37,068	37,084	2,916	12,916	163,567
Grants and Bequests	103,997	50,000	153,997	0	97,160	97,160	(47,160) (e)	50,000	56,837
Archives Partnership Trust	85,754 (f)	554,000	639,754	30,287	483,511	513,798	40,202	40,202	125,956
Summer School for the Arts	72,162	692,000	764,162	0	691,765	691,765	235	27,235	72,397

(a) Adjusted to reflect the one-time cost of accelerated Fringe Benefit payments.

(b) 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.

(c) A sweep of \$782,000 is anticipated against this account pursuant to the enacted State budget.

(d) 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).

(e) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

(f) Excludes endowment funds.

OPERATIONS AND MANAGEMENT SERVICES
FINANCIAL STATUS AS OF APRIL 30, 2019
For State Fiscal Year 2019-20

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/19	2019-2020 Projected Revenue	Cumulative Projected Revenue 2019-2020	Actual Expenditures Through 4/30/19	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2019-2020 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/20	Cumulative Projected Balance at Program Period End
GENERAL FUND									
Personal Service	0	6,389,000	6,389,000	178,964	6,210,036	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,386	2,250,614	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	180,351	8,460,649	8,641,000	0	0	0
SPECIAL REVENUE									
Cost Recovery Account	3,693,353	8,200,000	11,893,353	1,749,738	8,271,483	10,021,221 (a)	(1,821,221) (b)	311,779	1,872,132
Automation and Printing (IT)	611,106	18,000,000	18,611,106	1,169,168	16,655,653	17,824,821 (c)	175,179	492,179	786,285
Subtotal	4,304,459	26,200,000	30,504,459	2,918,907	24,927,135	27,846,042	(1,646,042)	803,958	2,658,417
State Operations Total:	4,304,459	34,841,000	39,145,459	3,099,257	33,387,785	36,487,042	(1,646,042)	803,958	2,658,417
FEDERAL FUNDS									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	3,739,606	1,441,182	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	129,424	218,076	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	3,869,029	1,659,259	5,528,288	N/A	N/A	N/A
<i>Federal Cost Recovery</i>									
Personal Service	N/A	N/A	6,700,000	0	6,700,000	6,700,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	4,084,320	0	4,084,320	4,084,320	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	15,680	0	15,680	15,680	N/A	N/A	N/A
Subtotal	N/A	N/A	10,800,000	0	10,800,000	10,800,000	N/A	N/A	N/A

(a) Includes a one-time technology purchase of \$358,000.

(b) This imbalance is the result of the use of prior year funds to meet current year one-time obligations.

(c) Includes a one-time technology purchase of \$317,000.