



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 May 2019 Fiscal Report  
**DATE:** May 30, 2019  
**AUTHORIZATION(S):** *Mary Ellen Elin*

## SUMMARY

### Issues for Approval

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

### Reason(s) for Consideration

Update.

### Proposed Handling

Review, discussion and acceptance.

### Procedural History

The May Fiscal Report reflects actual expenditures through May 31, 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 May 2019 State Education Department Fiscal Report as presented.

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF MAY 31, 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 5/31/19	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	
<b>GENERAL FUND</b>										
Personal Service	0	31,471,146	31,471,146	6,889,512	24,581,634	31,471,146	0	0	0	
Nonpersonal Service	0	28,265,854	28,265,854	529,153	27,736,701	28,265,854	0	0	0	
Subtotal	0	59,737,000	59,737,000	7,418,666	52,318,334	59,737,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	65,219,873	157,205,364	222,425,237	23,959,962	142,006,370	165,966,332	(8,760,968) (a)	4,459,056	56,458,905
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,496,940	26,626,855	25,870,085	52,496,940	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	43,961,992	16,977,380	26,984,612	43,961,992	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	24,976,464	7,411,512	17,564,952	24,976,464	N/A	N/A	N/A	
Subtotal	N/A	N/A	121,435,396	51,015,747	70,419,649	121,435,396	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,457,865	32,714,791	2,743,074	35,457,865	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,287,833	21,381,886	7,905,947	29,287,833	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	38,093,560	16,684,264	21,409,296	38,093,560	N/A	N/A	N/A	
Subtotal	N/A	N/A	102,839,258	70,780,941	32,058,317	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	
<b>GRAND TOTALS</b>	N/A	N/A	506,436,891	153,175,316	296,802,670	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 MAY 31, 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 5/31/19	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
<b>GENERAL FUND</b>									
Personal Service	0	790,257	790,257	170,278	619,979	790,257	0	0	0
Nonpersonal Service	0	3,415,743	3,415,743	24,630	3,391,113	3,415,743	0	0	0
Subtotal	0	4,206,000	4,206,000	194,908	4,011,092	4,206,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	22,528,995	23,355,941	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	39,681,292	14,173,541	25,507,751	39,681,292	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	19,500,000	7,074,097	12,425,903	19,500,000	N/A	N/A	N/A
Subtotal	N/A	N/A	105,066,228	43,776,633	61,289,595	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	1,492,297	3,114,960	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	1,492,297	5,190,480	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	31,184	69,852 (b)	101,036	13,167	44,833	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	487,214	3,679,596	4,166,810 (e)	117,660	189,660	3,204,797
Proprietary - Tuition Reimbursement	4,978,681	384,967 (c)	5,363,648	20,450	429,550	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 MAY 31, 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 5/31/19	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	34,605,621	54,700,000 (a)	89,305,621	6,358,127	46,624,964	52,983,091 (c)	1,716,909	2,537,857	36,322,530
E-Licensing Project	9,012,441	0	9,012,441	581,074	8,431,367	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 MAY 31, 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 5/31/19	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
<b>GENERAL FUND</b>									
Personal Service	0	2,715,800	2,715,800	527,764	2,188,036	2,715,800	0	0	0
Nonpersonal Service	0	5,445,200	5,445,200	2,941	5,442,259	5,445,200	0	0	0
Subtotal	0	8,161,000	8,161,000	530,705	7,630,295	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	729,376	607,751	121,625	729,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	197,176	137,263	59,913	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	811,176	393,373	1,204,549	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	7,231,395	6,300,000	13,531,395	898,989	5,485,384	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	55,181	1,162,617	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 MAY 31, 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 5/31/19	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
<b>GENERAL FUND</b>									
Personal Service	0	21,188,089	21,188,089	5,514,042	15,674,047	21,188,089	0	0	0
Nonpersonal Service	0	16,847,911	16,847,911	484,228	16,363,683	16,847,911	0	0	0
Subtotal	0	38,036,000	38,036,000	5,998,270	32,037,730	38,036,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,786,786	2,292,684	1,494,102	3,786,786	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	3,221,132	1,769,001	1,452,131	3,221,132	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,364,559	198,293	3,166,266	3,364,559	N/A	N/A	N/A
Subtotal	N/A	N/A	10,372,477	4,259,979	6,112,498	10,372,477	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	28,397,701	27,316,450	1,081,251	28,397,701	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,165,137	21,244,623	6,920,514	28,165,137	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	32,860,806	14,778,804	18,082,002	32,860,806	N/A	N/A	N/A
Subtotal	N/A	N/A	89,423,644	63,339,877	26,083,767	89,423,644	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	1,465,069	8,554,931	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	1,100,461	8,540,539	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 MAY 31, 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 5/31/19	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
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	51,160	336,840	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	0	305,000	305,000	0	0	0
Subtotal	0	693,000	693,000	51,160	641,840	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<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
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(2,171,544) (a)	27,500,000	25,328,456	4,270,163	23,212,223	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	445,151	2,935,821	3,380,972	0	0	0
Records Management Program	340,176	1,800,000	2,140,176	277,461	1,417,626	1,695,087	104,913	189,513	445,089
Cultural Resource Survey Account	0 (d)	9,179,934	9,179,934	481,005	8,698,929	9,179,934	0	0	0
Education Museum Account	288,899	280,000	568,899	28,122	276,291	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	33	37,051	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	69,519	444,279	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 MAY 31, 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 5/31/19	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
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	626,268	5,762,732	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	17,354	2,234,646	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	643,622	7,997,378	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	3,693,353	8,200,000	11,893,353	4,264,719	5,756,502	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	3,144,056	14,680,765	17,824,821 (c)	175,179	492,179	786,285
Subtotal	4,304,459	26,200,000	30,504,459	7,408,776	20,437,266	27,846,042	(1,646,042)	803,958	2,658,417
State Operations Total:	4,304,459	34,841,000	39,145,459	8,052,398	28,434,644	36,487,042	(1,646,042)	803,958	2,658,417
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	4,790,591	390,197	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	347,000	500	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	5,137,591	390,697	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.

