



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 August 2018 Fiscal Report  
**DATE:** September 6, 2018  
**AUTHORIZATION(S):**

### **SUMMARY**

#### **Issues for Approval**

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

#### **Reason(s) for Consideration**

Update.

#### **Proposed Handling**

Review, discussion and acceptance.

#### **Procedural History**

The August Fiscal Report reflects actual expenditures through August 31, 2018 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 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 August 2018 State Education Department Fiscal Report as presented.

**Timetable for Implementation**

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS**  
**FINANCIAL STATUS AS OF August 31, 2018**  
*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 8/31/18	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	
<b>GENERAL FUND</b>										
Personal Service	0	32,301,159	32,301,159	9,517,993	22,047,255	31,565,248	0	0	0	
Nonpersonal Service	0	27,171,752	26,435,841	6,968,938	20,202,814	27,171,752	0	0	0	
Subtotal	0	59,472,911	58,737,000	16,486,931	42,250,069	58,737,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	61,368,647	166,007,354	227,376,001	28,500,488	137,075,347	155,678,539	10,328,815	13,206,898	71,697,462
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,351,127	33,708,868	18,642,259	52,351,127	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,321,606	31,030,855	9,290,751	40,321,606	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	19,144,043	15,153,513	3,990,530	19,144,043	N/A	N/A	N/A	
Subtotal	N/A	N/A	111,816,776	79,893,236	31,923,540	111,816,776	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,457,865	1,709,477	33,748,388	35,457,865	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,287,833	3,102,898	26,184,935	29,287,833	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	38,093,560	19,090	38,074,470	38,093,560	N/A	N/A	N/A	
Subtotal	N/A	N/A	102,839,258	4,831,465	98,007,793	102,839,258	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	500,769,035	129,712,120	309,256,749	429,071,573	N/A	N/A	N/A	

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF August 31, 2018**

*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 8/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	667,000	667,000	174,550	492,450	667,000	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	1,147,036	2,391,964	3,539,000	0	0	0
Subtotal	0	4,206,000	4,206,000	1,321,586	2,884,414	4,206,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	28,179,666	17,705,270	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	28,236,433	8,269,623	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	12,115,353	1,882,424	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	68,531,452	27,857,317	96,388,769	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	0	4,607,257	4,607,257	N/A	N/A	N/A
Subtotal	N/A	N/A	6,682,777	0	6,682,777	6,682,777	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	3,530	58,000 (b)	61,530	11,021	46,979	58,000	0	0	3,530
Social Security	0 (a)	206,601	206,601	0	206,601	206,601	0	0	0
Proprietary - Supervision	2,065,128	4,300,000 (c)	6,365,128	1,466,475	3,539,230	3,734,775	565,225	950,225	2,630,353
Proprietary - Tuition Reimbursement	4,669,102	500,000 (d)	5,169,102	23,569	426,431	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 August 31, 2018**  
*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 8/31/18	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
<b>SPECIAL REVENUE</b>									
Office of the Professions	38,435,757	54,700,000 (a)	93,135,757	0	45,020,848	45,020,848	9,679,152	9,679,152	48,114,909
E-Licensing Project	4,300,000	0	4,300,000	0	0	0	0	0	4,300,000

(a) A sweep of \$2,777,000 is anticipated against this account pursuant to the enacted State budget.

**HIGHER EDUCATION  
FINANCIAL STATUS AS OF August 31, 2018**

*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 8/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	2,933,159	2,933,159	1,075,156	1,858,003	2,933,159	0	0	0
Nonpersonal Service	0	5,227,841	5,227,841	46,466	5,181,375	5,227,841	0	0	0
Subtotal	0	8,161,000	8,161,000	1,121,622	7,039,378	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	729,376	0	729,376	729,376	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	197,176	0	197,176	197,176	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	277,997	0	277,997	277,997	N/A	N/A	N/A
Subtotal	N/A	N/A	1,204,549	0	1,204,549	1,204,549	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	4,511,240	6,100,000	10,611,240	0	6,200,000	6,200,000	(100,000) (a)	0	4,411,240
Interstate Reciprocity for Postsecondary Distance Ed	848,061	900,000	1,748,061	0	534,000	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 August 31, 2018**  
*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 8/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	21,924,000	21,924,000	6,662,400	14,525,689	21,188,089	0	0	0
Nonpersonal Service	0	15,847,911	15,112,000	4,964,310	10,883,601	15,847,911	0	0	0
Subtotal	0	37,036,000	37,036,000	11,626,710	25,409,290	37,036,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,640,973	2,728,646	912,327	3,640,973	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,755,982	1,734,854	1,021,128	2,755,982	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,034,361	1,527,219	1,507,142	3,034,361	N/A	N/A	N/A
Subtotal	N/A	N/A	9,431,316	5,990,719	3,440,597	9,431,316	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	28,397,701	1,521,783	26,875,918	28,397,701	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	28,165,137	3,102,898	25,062,239	28,165,137	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	32,860,806	19,090	32,841,716	32,860,806	N/A	N/A	N/A
Subtotal	N/A	N/A	89,423,644	4,643,771	84,779,873	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	5,768,995	9,528,305	10,020,000	0	0	0
State School for the Deaf at Rome	0 (a)	9,641,000	9,641,000	3,712,243	9,277,822	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 August 31, 2018**  
*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 8/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	140,781	247,219	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	73,186	231,814	305,000	0	0	0
Subtotal	0	693,000	693,000	213,967	479,033	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,825,218	2,800,556	24,662	2,825,218	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,059,568	1,059,568	0	1,059,568	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	2,111,905	1,510,941	600,964	2,111,905	N/A	N/A	N/A
Subtotal	N/A	N/A	5,996,691	5,371,065	625,626	5,996,691	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(2,559,100)	27,500,000	24,940,900	0	27,121,365	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	0	3,015,785	3,015,785	0	0	0
Records Management Program	222,694	1,700,000	1,922,694	0	1,780,590	1,780,590	(80,590) (d)	10	142,104
Cultural Resource Survey Account	0 (c)	8,525,158	8,525,158	0	8,525,158	8,525,158	0	0	0
Education Museum Account	212,561	335,000	547,561	0	252,365	252,365	82,635	82,635	295,196
Education Archives Account	41,079	23,000	64,079	862	14,927	15,789	7,211	7,211	48,290
Education Library Account	154,590	40,000	194,590	26,652	432	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	0	497,043	497,043	56,957	56,957	107,554
Summer School for the Arts	85,149	718,810	803,959	0	649,066	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 August 31, 2018**

*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 8/31/18	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
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	1,465,106	4,923,894	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	737,940	1,514,060	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	2,203,045	6,437,955	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	4,401,708	19,000,000	23,401,708	9,933,148	16,725,274	18,379,988	620,012	620,012	5,021,720
Automation and Printing (IT)	2,663,084	18,000,000	20,663,084	7,557,523	17,889,313	19,384,082	(1,384,082) (a)	445,918	1,279,002
Subtotal	7,064,792	37,000,000	44,064,792	17,490,671	20,273,399	37,764,070	(764,070)	1,065,930	6,300,722
State Operations Total:	7,064,792	45,641,000	52,705,792	19,693,716	26,711,354	46,405,070	(764,070)	1,065,930	6,300,722
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	187,694	4,993,094	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	0	347,500	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	187,694	5,340,594	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.