



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 *Elizabeth R. Berlin*  
**SUBJECT:** State Education Department September 2017 Fiscal Report  
**DATE:** October 2, 2017  
**AUTHORIZATION(S):** *Margaret E. Eia*

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The September Fiscal Report reflects actual expenditures through September 30, 2017 and projected expenditures through the lapse period ending June 30, 2018.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2017-2018 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 \$2.8 million.
- Federal – This report reflects current year plans for two year grant awards.

Recommendation

I recommend that the Board of Regents accept the September 2017 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF SEPTEMBER 30, 2017**

*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End	
<b>GENERAL FUND</b>										
Personal Service	0	32,342,500	32,342,500	11,008,350	21,334,150	32,342,500	0	0	0	
Nonpersonal Service	0	26,394,500	26,394,500	5,618,845	20,775,655	26,394,500	0	0	0	
Subtotal	0	58,737,000	58,737,000	16,627,196	42,109,804	58,737,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	45,991,193	165,962,489	211,953,682	73,681,689	95,487,590	169,169,279	(3,206,790) (a)	3,486,675	42,784,403
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	51,269,326	13,945,896	37,323,430	51,269,326	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,668,513	20,144,791	20,523,722	40,668,513	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	19,178,187	15,184,434	3,993,753	19,178,187	N/A	N/A	N/A	
Subtotal	N/A	N/A	111,116,026	49,275,121	61,840,905	111,116,026	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	33,032,256	5,199,636	27,832,620	33,032,256	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	26,268,707	2,212,161	24,056,546	26,268,707	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	25,114,194	1,444,117	23,670,077	25,114,194	N/A	N/A	N/A	
Subtotal	N/A	N/A	84,415,157	8,855,914	75,559,243	84,415,157	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	466,221,865	148,439,920	274,997,542	423,437,462	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 SEPTEMBER 30, 2017**

*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	963,000	963,000	292,331	670,669	963,000	0	0	0
Nonpersonal Service	0	3,243,000	3,243,000	1,183,883	2,059,117	3,243,000	0	0	0
Subtotal	0	4,206,000	4,206,000	1,476,215	2,729,786	4,206,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	9,077,316	36,807,620	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	16,791,376	19,714,680	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	12,634,867	1,362,910	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	38,503,558	57,885,211	96,388,769	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,606,700	0	1,606,700	1,606,700	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,155,278	0	1,155,278	1,155,278	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	826,260	24,576	801,684	826,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	24,576	3,563,662	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	79,811	59,000 (b)	138,811	4,490	50,510	55,000	4,000	4,000	83,811
Social Security	0 (a)	405,587	405,587	104,487	301,100	405,587	0	0	0
Proprietary - Supervision	1,402,386	3,900,000 (c)	5,302,386	1,849,608	2,434,302	4,283,910	(383,910) (f)	1,090	1,018,476
Proprietary - Tuition Reimbursement	4,740,784	675,000 (d)	5,415,784	22,637	227,363	250,000	425,000	425,000	5,165,784 (e)
High School Equivalency (GED)	1,020,583	164,000	1,184,583	0	164,000	164,000	0	0	1,020,583

(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.

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

**PROFESSIONS**  
**FINANCIAL STATUS AS OF SEPTEMBER 30, 2017**  
*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>SPECIAL REVENUE</b>									
Office of the Professions	16,616,122	51,400,000 (a)	68,016,122	24,195,461	28,817,053	53,012,514	(1,612,514) (b)	2,633,101	15,003,608
E-Licensing Project	15,463,000	0	15,463,000	0	0	0	0	0	15,463,000

(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 SEPTEMBER 30, 2017**

*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	2,678,500	2,678,500	1,370,494	1,308,006	2,678,500	0	0	0
Nonpersonal Service	0	5,482,500	5,482,500	995,968	4,486,532	5,482,500	0	0	0
Subtotal	0	8,161,000	8,161,000	2,366,462	5,794,538	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	899,465	19,812	879,653	899,465	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	284,380	0	284,380	284,380	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	293,221	0	293,221	293,221	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	19,812	1,457,254	1,477,066	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	4,338,811	6,305,000	10,643,811	2,984,138	3,331,862	6,316,000	(11,000) (a)	0	4,327,811
Interstate Reciprocity for Postsecondary Distance Ed	210,360	600,000	810,360	262,748	287,244	549,992	50,008	50,008	260,368

(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 SEPTEMBER 30, 2017**  
*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	21,924,000	21,924,000	6,894,089	15,029,911	21,924,000	0	0	0
Nonpersonal Service	0	15,112,000	15,112,000	2,822,511	12,289,489	15,112,000	0	0	0
Subtotal	0	37,036,000	37,036,000	9,716,600	27,319,400	37,036,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,528,533	2,528,533	0	2,528,533	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,386,704	1,577,663	809,041	2,386,704	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	4,315,871	2,369,893	1,945,978	4,315,871	N/A	N/A	N/A
Subtotal	N/A	N/A	9,231,108	6,476,088	2,755,020	9,231,108	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	25,345,303	4,467,653	20,877,650	25,345,303	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,829,049	2,212,161	22,616,888	24,829,049	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,647,213	1,419,541	22,227,672	23,647,213	N/A	N/A	N/A
Subtotal	N/A	N/A	73,821,565	8,099,355	65,722,210	73,821,565	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
State School for the Blind at Batavia	0 (a)	10,917,000	10,917,000	5,302,077	5,614,923	10,917,000	0	0	0
State School for the Deaf at Rome	0 (a)	10,443,000	10,443,000	4,164,045	6,278,955	10,443,000	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 SEPTEMBER 30, 2017**

*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	206,376	181,624	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	109,205	195,795	305,000	0	0	0
Subtotal	0	693,000	693,000	315,581	377,419	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	2,340,047	515,810	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	1,775,753	0	1,775,753	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	864,539	179,674	684,865	864,539	N/A	N/A	N/A
Subtotal	N/A	N/A	5,496,149	4,295,474	1,200,675	5,496,149	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(2,752,865)	28,000,000	25,247,135	13,404,120	14,629,840	28,033,960	(33,960) (d)	263,390	(2,786,825)
Local Government Records									
Management Improvement Fund	0 (a)	3,847,234 (b)	3,847,234	1,435,257	2,411,977	3,847,234	0	0	0
Records Management Program	75,277	1,700,000	1,775,277	733,708	956,450	1,690,158	9,842	9,842	85,119
Cultural Resource Survey Account	0 (c)	10,261,655	10,261,655	1,447,936	8,813,719	10,261,655	0	0	0
Education Museum Account	155,417	335,000	490,417	80,316	254,646	334,962	38	38	155,455
Education Archives Account	45,156	23,000	68,156	12,287	16,213	28,500	(5,500) (d)	1,000	39,656
Education Library Account	134,739	30,000	164,739	14,807	63,193	78,000	(48,000) (d)	0	86,739
Grants and Bequests	66,345	0	66,345	0	0	0	0	0	66,345
Archives Partnership Trust	61,005 (e)	599,000	660,005	283,327	315,587	598,914	86	86	61,091
Summer School for the Arts	138,496	798,013	936,509	613,548	129,524	743,072	54,941	54,941	193,437

(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 SEPTEMBER 30, 2017**

*For State Fiscal Year 2017-18*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/17	2017-2018 Projected Revenue	Cumulative Projected Revenue 2017-2018	Actual Expenditures Through 9/30/17	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2017-2018 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/18	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	2,245,060	4,143,940	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	507,278	1,744,722	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	2,752,338	5,888,662	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	2,754,498	19,000,000	21,754,498	6,927,848	12,644,086	19,571,934	(571,934) (a)	28,066	2,182,564
Automation and Printing (IT)	1,441,268	16,500,000	17,941,268	9,838,844	7,745,043	17,583,887	(1,083,887) (a)	16,113	357,381
Subtotal	4,195,766	35,500,000	39,695,766	16,766,692	20,389,129	37,155,821	(1,655,821)	44,179	2,539,945
State Operations Total:	4,195,766	44,141,000	48,336,766	19,519,030	26,277,791	45,796,821	(1,655,821)	44,179	2,539,945
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,180,788	712,171	4,468,617	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	712,171	4,816,117	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.