



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:** Donald Juron *Donald Juron*  
**SUBJECT:** State Education Department November 2013 Fiscal Report  
**DATE:** December 4, 2013  
**AUTHORIZATION(S):** *[Signature]*

Issues for Approval

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

Reason(s) for Consideration

Update.

Proposed Handling

Review, discussion and acceptance.

Procedural History

The November Fiscal Report reflects actual expenditures through November 30, 2013 and projected expenditures through the lapse period ending June 30, 2014.

Background Information

- All Funds – Extensive spending controls continue.
- General Fund – Overall spending plans reflect the amounts appropriated in the 2013-2014 enacted budget. General Fund accounts are in structural balance with the exception of the Tenured Teacher Hearings (TTH) account. The 2013-14 budget includes a \$6 million appropriation for TTH claims, an increase of \$2.2 million from the prior year. With these

additional funds, the deficit at the end of 2013-14 is projected to be \$2.03 million.

- 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 being reduced by approximately \$2,200,000.
- Federal – This report reflects current year plans for two year grant awards.

Recommendation

I recommend that the Board of Regents accept the November 2013 State Education Department Fiscal Report as presented.

Timetable for Implementation

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF NOVEMBER 30, 2013**

*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End	
<b>GENERAL FUND</b>										
Personal Service	0	25,671,801	25,671,801	15,425,628	10,246,173	25,671,801	0	0	0	
Nonpersonal Service	0	22,040,199	22,040,199	5,776,984	17,293,215	24,070,199	(2,030,000) (a)	(2,030,000) (a)	(2,030,000) (a)	
Subtotal	0	47,712,000	47,712,000	22,202,612	27,539,388	49,742,000	(2,030,000) (a)	(2,030,000) (a)	(2,030,000) (a)	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	27,292,250	157,609,205	184,901,455	90,498,204	67,296,495	157,794,699	(185,494) (b)	7,232,652	27,106,756
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	51,597,920	70,436	51,527,484	51,597,920	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	40,664,101	147,629	40,516,472	40,664,101	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	20,399,056	1,517	20,397,539	20,399,056	N/A	N/A	N/A	
Subtotal	N/A	N/A	112,661,077	219,582	112,441,495	112,661,077	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	35,784,279	7,225,970	28,558,309	35,784,279	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	29,152,398	2,295,188	26,857,210	29,152,398	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	179,858,230	26,019,156	153,839,074	179,858,230	N/A	N/A	N/A	
Subtotal	N/A	N/A	244,794,907	35,540,314	209,254,593	244,794,907	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	590,069,439	148,460,713	416,531,970	564,992,683	N/A	N/A	N/A	

(a) This structural imbalance is the result of continued underfunding for the Tenured Teacher Hearing program.

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

**ADULT CAREER AND CONTINUING EDUCATION SERVICES  
FINANCIAL STATUS AS OF NOVEMBER 30, 2013**

*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	667,000	667,000	488,155	178,845	667,000	0	0	0
Nonpersonal Service	0	3,539,000	3,539,000	739,801	2,799,199	3,539,000	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>4,206,000</b>	<b>4,206,000</b>	<b>1,227,956</b>	<b>2,978,044</b>	<b>4,206,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	45,884,936	0	45,884,936	45,884,936	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	36,506,056	0	36,506,056	36,506,056	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	13,997,777	0	13,997,777	13,997,777	N/A	N/A	N/A
<b>Subtotal</b>	<b>N/A</b>	<b>N/A</b>	<b>96,388,769</b>	<b>0</b>	<b>96,388,769</b>	<b>96,388,769</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<i>July-June Programs</i>									
Personal Service	N/A	N/A	1,706,700	136,768	1,569,932	1,706,700	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,255,278	0	1,255,278	1,255,278	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	626,260	0	626,260	626,260	N/A	N/A	N/A
<b>Subtotal</b>	<b>N/A</b>	<b>N/A</b>	<b>3,588,238</b>	<b>136,768</b>	<b>3,451,470</b>	<b>3,588,238</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>SPECIAL REVENUE</b>									
Workers' Compensation	146,779	100,000 (b)	246,779	13,715	86,285	100,000	0	0	146,779
Social Security	0 (a)	175,640	175,640	3,154,681	(2,979,041)	175,640	0	0	0
Proprietary - Supervision	3,307,787	3,816,068 (c)	7,123,875	2,270,264	2,057,552	4,327,816	(511,728) (e)	238,272	2,796,059 (g)
Proprietary - Tuition Reimbursement	2,708,783	330,000 (d)	3,038,783	89,375	610,625	700,000	(370,000) (e)	130,000	2,338,783 (h)
High School Equivalency (GED)	778,359	225,000	1,003,359	519,439	403,931	923,370	(698,370) (f)	(698,370) (f)	79,989

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

(f) This imbalance is the result of normal cash flow and the use of prior year funds to meet current year obligations.

(g) Some funds are earmarked for future technology enhancements.

(h) 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 NOVEMBER 30, 2013**  
*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>SPECIAL REVENUE</b>									
Office of the Professions	12,390,393	44,508,836 (a)	56,899,229	24,107,783	18,628,210	42,735,993	1,772,843	3,996,891	14,163,236
E-Licensing Project	8,400,000	0	8,400,000	0	2,400,000	2,400,000	(2,400,000)	0	6,000,000

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

**HIGHER EDUCATION**  
**FINANCIAL STATUS AS OF NOVEMBER 30, 2013**  
*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	2,226,801	2,226,801	1,812,877	413,924	2,226,801	0	0	0
Nonpersonal Service	0	161,873	161,873	15,728	146,145	161,873	0	0	0
Tenured Teacher Hearings NPS	0	5,772,326	5,772,326	2,960,733	4,841,593	7,802,326	(2,030,000)	(2,030,000)	(2,030,000)
Subtotal	0	8,161,000	8,161,000	4,789,338	5,401,662	10,191,000	(2,030,000)	(2,030,000)	(2,030,000)
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	895,960	103,221	792,739	895,960	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	290,523	0	290,523	290,523	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	268,018	477	267,541	268,018	N/A	N/A	N/A
Subtotal	N/A	N/A	1,454,501	103,698	1,350,803	1,454,501	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Office of Teacher Certification	2,871,192	6,900,000 (b)	9,771,192	4,419,050	2,675,905	7,094,955	(194,955) (d)	58,045	2,676,237
Regents Accreditation of Teacher Education	41,382	31,000 (c)	72,382	35,830	34,522	70,352	(39,352) (d)	31,000	2,030

(a) This structural imbalance is the result of continued underfunding for the Tenured Teacher Hearing program which is beyond the Department's control.

(b) A sweep of \$861,000 is anticipated against this account pursuant to the enacted State budget.

(c) A sweep of \$21,000 is anticipated against this account pursuant to the enacted State budget.

(d) 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 NOVEMBER 30, 2013**  
*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	16,001,000	16,001,000	9,115,431	6,885,569	16,001,000	0	0	0
Nonpersonal Service	0	10,010,000	10,010,000	1,702,198	8,307,802	10,010,000	0	0	0
Subtotal	0	26,011,000	26,011,000	10,817,629	15,193,371	26,011,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,962,984	70,436	2,892,548	2,962,984	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,258,895	147,629	2,111,266	2,258,895	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	5,501,279	1,517	5,499,762	5,501,279	N/A	N/A	N/A
Subtotal	N/A	N/A	10,723,158	219,582	10,503,576	10,723,158	N/A	N/A	N/A
<i>July-June Programs (a)</i>									
Personal Service	N/A	N/A	28,124,790	6,985,981	21,138,809	28,124,790	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	27,606,597	2,295,188	25,311,409	27,606,597	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	178,616,452	26,018,679	152,597,773	178,616,452	N/A	N/A	N/A
Subtotal	N/A	N/A	234,347,839	35,299,848	199,047,991	234,347,839	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
State School for the Blind at Batavia	0 (b)	10,020,000	10,020,000	6,163,061	3,856,939	10,020,000	0	0	0
State School for the Deaf at Rome	0 (b)	9,445,727	9,445,727	4,595,488	4,850,239	9,445,727	0	0	0

(a) Includes Race to the Top funding.

(b) 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 NOVEMBER 30, 2013**

For State Fiscal Year 2013-14

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	388,000	388,000	213,047	174,953	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	35,172	269,828	305,000	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>693,000</b>	<b>693,000</b>	<b>248,219</b>	<b>444,781</b>	<b>693,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,750,000	0	2,750,000	2,750,000	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,899,150	0	1,899,150	1,899,150	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	900,000	0	900,000	900,000	N/A	N/A	N/A
<b>Subtotal</b>	<b>N/A</b>	<b>N/A</b>	<b>5,549,150</b>	<b>0</b>	<b>5,549,150</b>	<b>5,549,150</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>SPECIAL REVENUE</b>									
Cultural Education Account									
Office of Cultural Education-Operations	(8,497,206)	31,200,000	22,702,794	15,326,064	13,673,936	29,000,000	2,200,000	2,200,000	(6,297,206)
Local Government Records									
Management Improvement Fund	0 (a)	3,462,476 (b)	3,462,476	2,583,047	879,429	3,462,476	0	0	0
Records Management Program	790,961	2,883,156	3,674,117	1,478,917	704,371	2,183,288	699,868	699,868	1,490,829
Cultural Resource Survey Account	0 (c)	6,270,432	6,270,432	2,746,500	3,523,932	6,270,432	0	0	0
Education Museum Account	7,116	2,234,975	2,242,091	275,880	1,562,648	1,838,528	396,447	396,447	403,563
Education Archives Account	90,821	17,000	107,821	29,216	27,684	56,900	(39,900) (d)	17,000	50,921
Education Library Account	81,054	65,000	146,054	32,456	99,544	132,000	(67,000) (c)	65,000	14,054
Grants and Bequests	242,208	8,000	250,208	98,626	25,720	124,346	(116,346) (d)	8,000	125,862
Archives Partnership Trust	116,130 (e)	559,538	675,668	223,923	322,404	546,327	13,211	13,211	129,341
Summer School for the Arts	35,736	858,337	892,073	576,504	244,601	821,105	35,232	35,232	70,968

(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 NOVEMBER 30, 2013**

*For State Fiscal Year 2013-14*

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Available Funds on 4/1/13	2013-2014 Projected Revenue	Cumulative Projected Revenue 2013-2014	Actual Expenditures Through 11/30/13	Projected Expenditures to Program Period End	Total Expenditures Actual and Projected	2013-2014 Projected Revenue vs. Expenditures	Projected Structural Balance at 3/31/14	Cumulative Projected Balance at Program Period End
<b>GENERAL FUND</b>									
Personal Service	0	6,389,000	6,389,000	3,796,118	2,592,882	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	1,323,352	928,648	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	5,119,470	3,521,530	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	1,020,635	17,500,000	18,520,635	12,185,803	5,295,512	17,481,315	18,685	18,685	1,039,320
Automation and Printing (IT)	2,760,121	17,000,000	19,760,121	9,572,582	8,311,547	17,884,129	(884,129) (a)	23,371	1,875,992 (b)
Subtotal	3,780,756	34,500,000	38,280,756	21,758,385	13,607,059	35,365,444	(865,444)	42,056	2,915,312
State Operations Total:	3,780,756	43,141,000	46,921,756	26,877,855	17,128,589	44,006,444	(865,444)	42,056	2,915,312
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	5,056,829	0	5,056,829	5,056,829	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	5,404,329	0	5,404,329	5,404,329	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.

(b) Funds earmarked for future critical IT projects. (State Aid Management System and the Statewide Financial System)

