



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 December 2017 Fiscal Report  
**DATE:** January 11, 2018  
**AUTHORIZATION(S):** *Margaret Elin*

### **Issues for Approval**

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

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

Update.

### **Proposed Handling**

Review, discussion and acceptance.

### **Procedural History**

The December Fiscal Report reflects actual expenditures through December 31, 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 December 2017 State Education Department Fiscal Report as presented.

**Timetable for Implementation**

N/A

**STATE EDUCATION DEPARTMENT GRAND TOTALS  
FINANCIAL STATUS AS OF DECEMBER 31, 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 12/31/17	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	19,449,689	12,892,811	32,342,500	0	0	0	
Nonpersonal Service	0	26,394,500	26,394,500	9,519,334	16,875,166	26,394,500	0	0	0	
Subtotal	0	58,737,000	58,737,000	28,969,023	29,767,977	58,737,000	0	0	0	
<b>SPECIAL REVENUE</b>										
All Accounts	Subtotal	45,991,193	166,028,489	212,019,682	110,965,740	58,273,539	169,239,279	(3,210,790) (a)	3,607,675	42,780,403
<b>FEDERAL FUNDS</b>										
<i>October-September Programs</i>										
Personal Service	N/A	N/A	52,381,766	1,133,683	51,248,083	52,381,766	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	41,037,791	82,847	40,954,944	41,037,791	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	17,896,677	300,998	17,595,679	17,896,677	N/A	N/A	N/A	
Subtotal	N/A	N/A	111,316,234	1,517,528	109,798,706	111,316,234	N/A	N/A	N/A	
<i>July-June Programs</i>										
Personal Service	N/A	N/A	33,032,256	15,648,257	17,383,999	33,032,256	N/A	N/A	N/A	
Fringe/Indirect Costs	N/A	N/A	26,268,707	6,853,536	19,415,171	26,268,707	N/A	N/A	N/A	
Nonpersonal Service	N/A	N/A	25,114,194	2,186,016	22,928,178	25,114,194	N/A	N/A	N/A	
Subtotal	N/A	N/A	84,415,157	24,687,809	59,727,348	84,415,157	N/A	N/A	N/A	
<b>GRAND TOTALS</b>	N/A	N/A	466,488,073	166,140,100	257,567,570	423,707,670	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 DECEMBER 31, 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 12/31/17	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	434,415	528,585	963,000	0	0	0
Nonpersonal Service	0	3,243,000	3,243,000	2,083,760	1,159,240	3,243,000	0	0	0
Subtotal	0	4,206,000	4,206,000	2,518,175	1,687,825	4,206,000	0	0	0
<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	264,195	13,733,582	13,997,777	N/A	N/A	N/A
Subtotal	N/A	N/A	96,388,769	264,195	96,124,574	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	64,032	762,228	826,260	N/A	N/A	N/A
Subtotal	N/A	N/A	3,588,238	64,032	3,524,206	3,588,238	N/A	N/A	N/A
<b>SPECIAL REVENUE</b>									
Workers' Compensation	79,811	125,000 (b)	204,811	107,129	17,871	125,000	0	125,000	79,811
Social Security	0 (a)	405,587	405,587	255,319	150,268	405,587	0	0	0
Proprietary - Supervision	1,402,386	3,900,000 (c)	5,302,386	2,657,882	1,626,028	4,283,910	(383,910) (f)	1,090	1,018,476
Proprietary - Tuition Reimbursement	4,740,784	675,000 (d)	5,415,784	102,343	147,657	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 DECEMBER 31, 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 12/31/17	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	35,140,751	17,871,763	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 DECEMBER 31, 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 12/31/17	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	2,177,406	501,094	2,678,500	0	0	0
Nonpersonal Service	0	5,482,500	5,482,500	1,749,408	3,733,092	5,482,500	0	0	0
Subtotal	0	8,161,000	8,161,000	3,926,814	4,234,186	8,161,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>July-June Programs</i>									
Personal Service	N/A	N/A	899,465	97,252	802,213	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	273	292,948	293,221	N/A	N/A	N/A
Subtotal	N/A	N/A	1,477,066	97,525	1,379,541	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	4,379,738	1,936,262	6,316,000	(11,000) (a)	0	4,327,811
Interstate Reciprocity for Postsecondary Distance Ed	210,360	600,000	810,360	339,899	210,093	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 DECEMBER 31, 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 12/31/17	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	13,048,698	8,875,302	21,924,000	0	0	0
Nonpersonal Service	0	15,112,000	15,112,000	4,631,043	10,480,957	15,112,000	0	0	0
Subtotal	0	37,036,000	37,036,000	17,679,741	19,356,259	37,036,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	3,640,973	642,162	2,998,811	3,640,973	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	2,755,982	82,847	2,673,135	2,755,982	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	3,034,361	21,072	3,013,289	3,034,361	N/A	N/A	N/A
Subtotal	N/A	N/A	9,431,316	746,081	8,685,235	9,431,316	N/A	N/A	N/A
<i>July-June Programs</i>									
Personal Service	N/A	N/A	25,345,303	13,513,022	11,832,281	25,345,303	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	24,829,049	6,853,536	17,975,513	24,829,049	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	23,647,213	2,120,101	21,527,112	23,647,213	N/A	N/A	N/A
Subtotal	N/A	N/A	73,821,565	22,486,659	51,334,906	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	8,307,996	2,609,004	10,917,000	0	0	0
State School for the Deaf at Rome	0 (a)	10,443,000	10,443,000	6,333,614	4,109,386	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 DECEMBER 31, 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 12/31/17	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	288,434	99,566	388,000	0	0	0
Nonpersonal Service	0	305,000	305,000	138,437	166,563	305,000	0	0	0
Subtotal	0	693,000	693,000	426,871	266,129	693,000	0	0	0
<b>FEDERAL FUNDS</b>									
<i>October-September Programs</i>									
Personal Service	N/A	N/A	2,855,857	491,521	2,364,336	2,855,857	N/A	N/A	N/A
Fringe/Indirect Costs	N/A	N/A	1,775,753	0	1,775,753	1,775,753	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	864,539	15,731	848,808	864,539	N/A	N/A	N/A
Subtotal	N/A	N/A	5,496,149	507,252	4,988,897	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	19,614,773	8,419,187	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	2,121,583	1,725,651	3,847,234	0	0	0
Records Management Program	75,277	1,700,000	1,775,277	1,085,520	604,638	1,690,158	9,842	9,842	85,119
Cultural Resource Survey Account	0 (c)	10,261,655	10,261,655	2,633,589	7,628,066	10,261,655	0	0	0
Education Museum Account	155,417	335,000	490,417	170,271	164,691	334,962	38	38	155,455
Education Archives Account	45,156	23,000	68,156	13,840	14,660	28,500	(5,500) (d)	1,000	39,656
Education Library Account	134,739	30,000	164,739	17,222	60,778	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	390,705	208,209	598,914	86	86	61,091
Summer School for the Arts	138,496	798,013	936,509	645,891	97,181	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 DECEMBER 31, 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 12/31/17	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	3,500,736	2,888,264	6,389,000	0	0	0
Nonpersonal Service	0	2,252,000	2,252,000	916,685	1,335,315	2,252,000	0	0	0
Subtotal	0	8,641,000	8,641,000	4,417,421	4,223,579	8,641,000	0	0	0
<b>SPECIAL REVENUE</b>									
Cost Recovery Account	2,754,498	19,000,000	21,754,498	13,011,614	6,560,320	19,571,934	(571,934) (a)	28,066	2,182,564
Automation and Printing (IT)	1,441,268	16,500,000	17,941,268	13,636,061	3,947,826	17,583,887	(1,083,887) (a)	16,113	357,381
Subtotal	4,195,766	35,500,000	39,695,766	26,647,676	10,508,145	37,155,821	(1,655,821)	44,179	2,539,945
State Operations Total:	4,195,766	44,141,000	48,336,766	31,065,097	14,731,724	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	2,037,983	3,142,805	5,180,788	N/A	N/A	N/A
Nonpersonal Service	N/A	N/A	347,500	1,610	345,890	347,500	N/A	N/A	N/A
Subtotal	N/A	N/A	5,528,288	2,039,593	3,488,695	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.