



THE NEW YORK CITY DEPARTMENT OF EDUCATION
JOEL I. KLEIN, *Chancellor*

OFFICE OF THE CHIEF FINANCIAL OFFICER
52 Chambers Street, New York, NY 10007

BRUCE FEIG
Chief Financial Officer

SCHOOL ALLOCATION MEMORANDUM NO. 49 FY04

DATE: February 23, 2004

TO: **ALL SCHOOL PRINCIPALS, and
REGIONAL OPERATION CENTER (ROC) DIRECTORS**

FROM: Bruce E. Feig

SUBJECT: **UNIVERSAL STATE PRE-K: CBO AUDITS**

Unexpended Universal Prekindergarten (UPK) funds supporting Community Board Organization (CBO) programs will be re-directed to supplement UPK-CBO audits. This action will transfer \$300,000 to Regional Operation Centers (ROC) to enable the contracting of audit services. These services are in addition to audits currently conducted by the Office of the Auditor General (OAG). The attached table lists the redistribution of funds. Allocations should be scheduled in the allocation category, "Universal Pre K State".

Attachment

BEF:MG:TS:pav

UPK-CBO AUDITS

CBO Accruals

ROC	Region	District	Location	CBO Amount	Adjustment*	Remainder	Allocation Category	Fund Source	
A	09	01	01M801	1,773,931	(6,170)	1,767,761	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	09	02	02M802	2,082,831	(10,370)	2,072,461	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	10	03	03M803	2,039,492	(6,600)	2,032,892	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	09	04	04M804	757,858	(2,640)	755,218	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	10	05	05M805	1,923,691	(5,170)	1,918,521	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	10	06	06M806	2,079,405	(7,910)	2,071,495	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
A	09	07	07X807	898,356	0	898,356	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	02	08	08X808	1,752,119	(3,890)	1,748,229	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	01	09	09X809	3,374,358	0	3,374,358	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	01	10	10X810	7,007,140	(21,240)	6,985,900	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	02	11	11X811	6,172,276	(14,790)	6,157,486	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	02	12	12X812	2,276,116	(5,150)	2,270,966	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
C	03	25	25Q825	1,665,360	(5,360)	1,660,000	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
C	03	26	26Q826	1,657,450	(5,330)	1,652,120	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
C	03	28	28Q828	4,987,358	(16,050)	4,971,308	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
C	03	29	29Q829	5,698,139	(18,340)	5,679,799	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	05	19	19K819	2,195,779	(8,950)	2,186,829	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	05	23	23K823	576,864	(2,800)	574,064	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	04	24	24Q824	6,910,539	(14,050)	6,896,489	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	05	27	27Q827	3,855,480	(15,200)	3,840,280	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	04	30	30Q830	4,217,912	(9,000)	4,208,912	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	04	32	32K832	358,050	(780)	357,270	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
E	08	13	13K813	941,434	(19,760)	921,674	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
E	08	14	14K814	1,388,706	0	1,388,706	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
E	08	15	15K815	1,670,669	(6,150)	1,664,519	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
E	08	16	16K816	2,823,064	0	2,823,064	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	06	17	17K817	5,568,950	(21,130)	5,547,820	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	06	18	18K818	1,179,554	(4,480)	1,175,074	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	07	20	20K820	5,472,650	(15,010)	5,457,640	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	07	21	21K821	2,326,224	(6,380)	2,319,844	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	06	22	22K822	7,587,546	(28,790)	7,558,756	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	07	31	31R831	6,747,292	(18,510)	6,728,782	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
Sub-Total				\$99,966,593	(\$300,000)	\$99,666,593			

Audit Services

ROC	Region	District	Location	CBO Amount	Adjustment*	Remainder	Allocation Category	Fund Source	
A	09	02	02M802	Not Applicable	\$38,860	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
B	01	10	10X810	Not Applicable	45,070	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
C	03	28	28Q828	Not Applicable	45,080	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
D	04	24	24Q824	Not Applicable	50,780	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
E	08	14	14K814	Not Applicable	25,910	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
F	06	22	22K822	Not Applicable	94,300	Not Applicable	UNIVERSAL PRE K STATE	UNIVERSAL PRE-K	4
Sub-Total				\$300,000					
Grand Total				\$0					

* Amounts for districts with no balance (Dist. 7, 9, 14, 16) are absorbed by accruals in Districts 2, 10 and 13.