



# BOARD OF EDUCATION OF THE CITY OF NEW YORK

HAROLD O. LEVY, Chancellor

## DIVISION OF BUDGET OPERATIONS AND REVIEW

110 Livingston Street · Room 1214 · Brooklyn, NY 11201

Phone: 718-935-3637 Fax: 718-935-2698

MARJORIE BLUM  
*Executive Director*

## **BOR ALLOCATION MEMORANDUM NO. 37, FY 2002**

**DATE:** February 15, 2002

**TO:** **ALL SUPERINTENDENTS**

**FROM:** Marjorie Blum

**SUBJECT:** **REVISED SUMMER LITERACY ACCRUAL AMOUNTS**

BOR Allocation Memorandum No. 22 withdrew unspent funds from district Summer Literacy Programs. Subsequent to its issuance, many districts indicated that for open encumbrances, goods were delivered, but the vendor was not paid, or that contracts were not yet approved.

In response, for this year only, districts were allowed additional time to pay vendors. Districts were given until January 11, 2001 to remit payments and until January 18, 2001 to submit documentation for open contracts. Specific procedures and deadlines were communicated via e-mail to districts on December 20, 2001.

Summer Literacy accrual amounts presented in BOR Allocation Memorandum No. 22 are now being adjusted to reflect new balances. As indicated in the e-mail, adjustments are based on the difference between the November 21<sup>st</sup> and January 11<sup>th</sup> encumbrance condition, plus open contract encumbrances where acceptable documentation was provided. No credit is given for encumbrances entered after November 21<sup>st</sup>.

Summer accruals identified in Memo #22 were not removed from district budgets. As a result, the Memo #22 accrual modified by the above mentioned adjustments (last column in attached table) will now be withdrawn from district budgets. A negative lump sum will be placed in each district's budget equivalent to the accrual amount listed on the attached table. Entry will be made to quick-object-line codes:

CSD:	004577-053-5141
HS:	000800-053-5141
CW:	002100-053-5141

A budget modification eliminating the lump sum should be prepared as soon as possible.

MB:MG:NC:pav

Email: Directors of Operations

## SUMMER LITERACY REVISED ACCRUAL

DIST	ENCUMBRANCES						BOR #22 Accrual	Revised Accrual
	BOR #22		Difference	Cancelled * Encumbrances	Other ** Adjustments	Total Adjustments		
	Nov. 21	Jan. 14						
1	\$111,323	\$18,031	\$93,292	(\$19,623)		\$73,669	\$0	\$0
2	51,513	20,067	31,446	(23,034)		8,412	0	0
3	291,952	76,934	215,018	0		215,018	210,292	0
4	302,267	28,744	273,523	0		273,523	910,368	636,845
5	163,477	141,472	22,005	0		22,005	114,099	92,094
6	307,910	17,218	290,692	0		290,692	600,159	309,467
7	37,148	14,305	22,843	0		22,843	1,029,577	1,006,734
8	73,139	21,184	51,955	0		51,955	1,198,754	1,146,799
9	534,441	43,095	491,346	(22,121)		469,225	1,476,894	1,007,669
10	407,131	29,232	377,899	(122,929)		254,970	1,426,067	1,171,097
11	139,140	32,946	106,194	(17,952)		88,242	608,070	519,828
12	313,228	13,503	299,725	(1,943)		297,782	208,529	0
13	743,244	35,884	707,360	(10,932)		696,428	765,677	69,249
14	259,330	2,353	256,977	(3,997)		252,980	762,487	509,507
15	228,498	56,009	172,489	0		172,489	480,833	308,344
16	941	941	0	0		0	217,242	217,242
17	371,495	46,693	324,802	(3,640)		321,162	399,278	78,116
18	180,407	58,465	121,942	0		121,942	394,971	273,029
19	394,701	56,310	338,391	0		338,391	1,622,841	1,284,450
20	192,948	3,216	189,732	(104,505)		85,227	196,923	111,696
21	194,713	355	194,358	(1,020)		193,338	249,151	55,813
22	117,750	3,568	114,182	(582)		113,600	432,024	318,424
23	701,828	26,882	674,946	(3,544)		671,402	956,960	285,558
24	823,858	55,340	768,518	(300)	305,000	1,073,218	1,196,300	123,082
25	156,538	0	156,538	(7,716)	30,000	178,822	133,770	0
26	2,765	0	2,765	0	10,000	12,765	123,125	110,360
27	199,479	0	199,479	(1)		199,478	363,660	164,182
28	461,258	8,297	452,961	0		452,961	557,944	104,983
29	207,338	529	206,809	(122,670)		84,139	940,146	856,007
30	264,970	104,012	160,958	0		160,958	729,024	568,066
31	373,077	25,895	347,182	0		347,182	228,349	0
32	117,689	4,927	112,762	(5,119)		107,643	168,942	61,299
81	0	0	0	0		0	0	0
85	648,057	375,247	272,810	0		272,810	1,163,308	890,498
91	0	0	0	0		0	0	0
97	0	0	0	0		0	0	0
71	457,604	27,110	430,494	(244,344)		186,150	1,682,554	1,496,404
72	313,601	25,539	288,062	(124,716)		163,346	760,494	597,148
73	863,116	67,528	795,588	(1,547)	99,000	893,041	1,139,512	246,471
74	0	0	0	0		0	0	0
76	93,138	956	92,182	0		92,182	276,283	184,101
77	1,793,116	32,672	1,760,444	(147,015)	130,095	1,743,524	2,313,640	570,116
79	289,721	8,734	280,987	(6,060)	105,000	379,927	573,040	193,113
92	0	0	0	0		0	0	0
93	0	0	0	0		0	0	0
94	0	0	0	0		0	0	0
<b>TOTAL</b>	<b>\$13,183,849</b>	<b>\$1,484,193</b>	<b>\$11,699,656</b>	<b>(\$995,310)</b>	<b>\$679,095</b>	<b>\$11,383,441</b>	<b>\$26,611,287</b>	<b>\$15,567,791</b>

\* Includes all dis-encumbered purchase orders processed between 11/20/01 and 01/29/01.

\*\* Other Adjustments reflect actions that were subject to approval by the Office of Financial Operations. Include: (1) open encumbrances resulting from contractual delays, (2) updated non-mandated AP data and (3) system issues.