



BOARD OF EDUCATION OF THE CITY OF NEW YORK

Harold O. Levy, Chancellor

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MARJORIE BLUM
Executive Director

MEMORANDUM

DATE: March 8, 2002

TO: **Mr. John W. Lee, Superintendent
Queens High School, District 77**

FROM: Marshall Goldman

SUBJECT: **Amendment to BOR #37 Summer Literacy Allocation Adjustment: \$130,427**

In BOR Allocation Memorandum No. 1, districts were informed that accruals would not be retained for the Summer Literacy Program. BOR #22 adjusted these allocations based on expenditures in FAMIS as of November 21, 2001 and credited districts for non-mandated assistant principal costs. BOR #37, which adjusted BOR #22, credited districts for liquidation of encumbrances after November 21st and other OTPS adjustments. Subsequently, District 77, Queens High Schools has appealed these adjustments. This memorandum addresses these claims.

D77 Claim: Credit wasn't given for expenditures that were journalized after November 21st for telephone payments mistakenly booked to the regular school year by the Centralized School Payables/Support Unit.

Response: Memo #37 will be amended for \$130,427 of journal entries.

D77 Claim: Funds should remain to cover the salary cost of an annual principal currently charged to the summer program.

Response: Annual positions should not be charged to the Summer budget. A more appropriate funding source, such as the district office, should be utilized.

D77 Claim: Funds were removed to cover school safety expenditures expected to be booked by the end of the fiscal year.

Response: School Safety allocations will be provided later this month which should cover your needs.

The table below summarizes the Summer allocation action that will be taken:

<i>Summer Accrual BOR #37</i>	<i>Amendment</i>	<i>Revised Summer Accrual</i>
(\$570,116)	\$130,427	(\$439,689)

The funds will be placed in District 77's tax levy budget, quick-object-line codes: 000800-53-5141. A budget modification scheduling the lump sum should be prepared as soon as possible.

MG:BF:pav

Email: Sharon Rachelson