

FOURTH ANNUAL REPORT OF THE BUSINESS MANAGER FISCAL YEAR 1971-1972

YEAR OF OF DECISION

DEPARTMENT OF PUBLIC SCHOOLS
PROVIDENCE, RHODE ISLAND

The Cover

Cover design by the Business Manager



DEPARTMENT OF PUBLIC SCHOOLS

PROVIDENCE, RHODE ISLAND

SCHOOL COMMITTEE

Charles A. Kilvert, *Chairman*

Dr. Stanley D. Simon, *Vice Chairman*

Mrs. Susan Scungio, *Secretary*

Edward T. Donilon

Joseph P. Duffy

Mrs. Dora B. Fowler

Joseph R. Masson

Dr. Louis J. Mazzucchelli

Wilson S. Williams, Jr.

IN CITY COUNCIL

MAY 17 1973

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vespia

CLERK

Ruth A. Johnson, *Administrative Assistant*

Dr. Charles M. Bernardo, *Superintendent*

BUSINESS MANAGEMENT OFFICE

Charles R. Wood, *Business Manager*

Robert M. McGivney.....	<i>Controller</i>
George N. Moorachian.....	<i>Budget Officer</i>
Arthur A. Zompa.....	<i>Budget Analyst</i>
Wilson E. Passant.....	<i>Internal Auditor</i>
Peter P. Granieri, Jr.....	<i>Plant Engineer</i>
Joseph A. May.....	<i>Director of Order Processing</i>
James A. Healey.....	<i>Director of Central Control (Transportation)</i>
Robert J. Frappier.....	<i>Coordinator of School Lunch</i>
Nancy B. Croce.....	<i>Payroll Supervisor</i>
Harvey Gervais.....	<i>Consultant</i>
S. Louise Armstrong.....	<i>Administrative Assistant</i>

DEPARTMENT OF PUBLIC SCHOOLS
150 Washington Street
Providence, Rhode Island 02903

March 1, 1973

THE HONORABLE SCHOOL COMMITTEE
AND SUPERINTENDENT OF SCHOOLS,
DR. CHARLES M. BERNARDO

150 Washington Street
Providence, Rhode Island 02903

SIRS AND MESDAMES:

Transmitted herewith is the fourth annual financial report of the Business Office.

As of June 30, 1972 terminating this fiscal year, budget revenues amounted to \$26,783,376. Actual revenues received were \$26,820,290. Appropriated was \$26,783,376. Excess revenues amounted to \$36,914. Expenditures were \$26,566,540 leaving a net operating surplus of \$216,836. This amounted to approximately one percent of funds expendable.

Various exhibits and schedules follow showing detailed fiscal information concerning operation of the Department accompanied by a brief narrative.

Very truly yours,

CHARLES R. WOOD
Business Manager

PROVIDENCE SCHOOL DEPARTMENT

Report of the Business Manager for Fiscal 1971-1972

Each year, in presenting its annual financial report, the Business Office has endeavored to select a title for that year's presentation emblematic of the major movement within the total Department that year.

NEW DIRECTIONS for fiscal 1968-1969 described the departure from deficit financing toward balanced budgets.

BEAUTIFUL IS BLACK for fiscal 1969-1970 proclaimed that education expenditures had moved out of the red.

SOMETHING OLD, SOMETHING NEW for fiscal 1970-1971 characterized a year of limited experimentation in the design and delivery of education services.

For 1971-1972, with its fundamental and far-reaching administrative reorganization involving the total central staff, the caption for the fiscal year ending June 30, 1972 is: YEAR OF DECISION.

Superintendent Charles M. Bernardo in an article prepared for Education — Training Market Report described the nature and scope of the reorganization.¹ "On December 16, 1971, the Providence School Committee adopted an unprecedented plan for administrative reorganization based, among other factors, upon the distinctions between staff, training, planning, management and administration. This reorganization scheme was designed and recommended by the Superintendent of Schools and implemented on July 1, 1972. Every administrative/management position between superintendent and principal, seventy-seven in all, was abolished in favor of this four-division arrangement: business and operations, planning and program development, staff training and development and implementation. The four divisions are each headed by a manager, only one of which, implementation, requires superintendency level state certification."

In the same article the Superintendent wrote further:

"The division heads, the four managers, are primarily responsible for facilitating educational change and adaptability of the enterprise. Thus, the manager of planning and program development is responsible for managing the planning process as it weaves horizontally and vertically through the projects and schools. His tools are planners and

planning techniques beginning with educational needs assessments. The manager of business and operations manages the fiscal and logistical operations through a cadre of non-educator specialists such as school controller."

Conceptual differences reflected in organizational structure are readily visible in diagrammatic presentations. Figure 1 shows the existing pyramidal arrangements, differing from the traditional organizational form only in the separation of the fiscal operation from the academic operation.^{2,3} Figure 2 shows the new and approved arrangement, to become effective July 1, 1972, within which the predominant organizational characteristic is the unification of similar functions (planning, training, etc.) together with retention and endorsement of the dual control feature. As of June 30, 1972 the majority of appointments to the new administrative positions to be operative July 1, 1972 had been approved.⁴

New salary ranges for central administrative positions versus previous salary definitions tied to the teacher-ratio formula, are expected to provide a significant future saving in central administrative costs.⁵

This will be Operation Deadline with commencement of fiscal 1972-1973 in terms of delivery of educational services and the expected demonstra-

²Dual control — the independent status of the fiscal and instructional function reporting separately to the School Committee — was established in 1968 with the advent of the appointed school committee approved by referendum vote. Triggering both the change from an elected to an appointed school committee, and the dual control organization, was the discovery of a projected eight and one-half million operating deficit early in 1968. In establishing dual control, Providence was among the forerunners.

³Approximately 5 percent of the 17,468 school districts in the United States have adopted dual control as a method of assuring financial accountability in expenditures for education. (Reported in the July 1972 issue of SCHOOL BUSINESS AFFAIRS, p. 174.)

⁴"With respect to the 77 persons who filled the former administrative organization, 23 were not appointed to the new administrative organization. These administrators opted to retire, leave the system for other employment, or accept teaching assignments in their respective areas of certification." Bernardo, op. cit.

⁵Ratio-tied salary costs in 1971-1972 for central administrators, based on 1970-1971 salary levels, were \$1,038,027 including positions financed locally and federally. Reduction of this cost in 1972-1973, due to reorganization and elimination of the ratio, was projected as of June 30, 1972 at \$237,459 with six positions unfilled. NOTE: As of the date of publication of this report two positions have been filled and four eliminated. Comparing 1972-1973 with 1971-1972, the realized reduction in cost of all central administrators is \$217,209.

¹Management and Administration as Defined in a Functional Reorganization, Charles M. Bernardo, ETMR, 11-6.

tion of accountability in both the instructional and the fiscal areas of operation.

Balance Sheet — Exhibit A

The balance sheet shows as of June 30, 1972 the position of the Department with regard to assets and liabilities. Certain entries of particular interest will be detailed more fully in later exhibits and schedules. Remarks directed to those exhibits and schedules follow.

Statement of Accounts Receivable — Exhibit B

This year's statement of accounts receivable shows a realistic total of \$20,820.39, the major item of which is \$13,263.38 in tuitions. The previous year's balance of in excess of eighty thousand dollars with the advice of the City Solicitor and the assistance of the City Controller has been purged of those uncollectibles which the law, sound accounting principles, and common sense, all dictated be expunged from the record. To keep the accounts receivable upon an updated and practical basis the School Controller and the School Attorney have developed a review program designed to preclude the continued aggregation of uncollectibles.

Statement of Accounts Payable — Exhibit C

The statement of accounts payable shows encumbrances carried forward from fiscal 1970-1971 into fiscal 1971-1972. The total of these amounting to \$1,488,703.14 represents obligations for which previous year funds have been encumbered to pay. They are not, therefore, to be interpreted as deficit items. Rather they are accounts to be paid from available funds when certain work commenced earlier has been completed, or when certain equipment or supplies ordered for delivery have been received. Meeting of these payments will not be a charge against the 1972-1973 appropriation. It should be observed that \$650,187.21, or nearly half this total, represents teacher-owned funds escrowed for payment to teachers during July and August of the year next succeeding, based upon provisions of the contract between the Providence School Committee and the Providence Teachers Union.

Budgeted and Actual Revenues — Schedule 1

The total revenues estimated for fiscal 1971-1972 were \$26,783,376.00. Actual revenues received were \$26,820,289.96, an excess of receipts over estimates of \$36,913.96.

Examination of revenue estimates by categories indicates federal revenues at \$54,142.98 over expectations; state revenues \$51,201.34 under expectations; school revenues \$3,256.32 over expectations; city revenues (local appropriation) \$30,716.00 over expectations.

The whole matter of revenue prediction, so essential to achieve budget balance at the close of the year is a "touch and go" operation which this year, particularly, demonstrates both the expertise

in the School Controller's Office and the inevitable element of "luck." Without the \$30,716.00 in excess city revenue (a self-balancing item which was not realistically spendable) the difference between revenues estimated and revenues received was \$6,197.96 which calculates to a .0002 percent differential — a frightening margin of accuracy — fortunately on the plus side.

Source and Application of Funds — Schedule 2

The statement of source and application of funds sets forth the sources of funds available for expenditure for public education, the purposes for which those funds were expended, and the amount remaining at the close of the year. As in previous years, in fiscal 1971-1972 the major portion of the appropriation to education shows local government as the major revenue source: 67.0 percent versus last year's 65.6 percent. Nearly one-third of funds available came from state sources: 30.6 percent compared to last year's 31.9 percent. The remaining portions came from federal revenue, 1.4 percent and school revenue at 1.0 percent (See Figure 3).

Not included herein are other substantial sums outside the budget document, but nevertheless, available and expended for school purposes during Fiscal 1971-1972: principal and interest on the funded school debt at \$2,072,048.00; capital expenditures from current bond authorities, including temporary interest, at \$1,674,411.00 and assorted federal funds through various agencies and programs at \$3,718,037.00.⁶

In terms of educational effort and the commitment of funds thereto, summarization of all reportable monies demonstrates total expenditures for school purposes in Fiscal 1971-1972 amounted to \$34,031,036.00.⁷

For THE THIRD SUCCESSIVE YEAR the School Department at the close of fiscal 1971-1972 returned a surplus to the City's General Fund. This surplus amounted to \$253,749.99 including the excess revenue of \$36,913.96 previously referred to. The NET operating surplus was, therefore, \$216,836.03 or eight-tenths of one percent of the planned expenditure for fiscal 1971-1972. With due credit to the Committee, to administrative/management personnel, with specific recognition of the restrictions and controls upon expenditure proposals designed to assure fiscal solvency, this expenditure of 99.2 percent of appropriated funds represents a very real accomplishment and a "target" result for the years next succeeding.

⁶These programs are scheduled on a basis of their individual funding year, each with varying dates of commencement and termination. Table I shows the amounts expended from each between July 1, 1971 and June 30, 1972 irrespective of the funding year.

⁷Gross per pupil cost of education for Fiscal 1971-1972 from non-federal funds was computed by the State Department of Education as \$1,309. (Letter to the Superintendent from the State Coordinator of Federal Grants dated December 8, 1972.)

TABLE I
Expenditures: FEDERALLY FUNDED PROGRAMS 1971-72

	Federal Programs	Dates of Program	Budget
Title I ESEA	Administration	9/1/71 — 8/31/72	259,343.61
	E.S.L.	9/1/71 — 8/31/72	197,912.75
	Follow Through	9/1/71 — 8/31/72	87,497.55
	P.E.C.	9/1/71 — 8/31/72	53,313.54
	Reading (1972 Funds)	9/1/71 — 8/31/72	272,880.90
	Reading (1971 Funds)	1/1/72 — 6/30/72	268,040.00
	School Clinic	9/1/71 — 8/31/72	166,867.45
	Special Education	9/1/71 — 8/31/72	167,146.98
	Central Tutorial (1972 Funds)	1/31/72 — 6/30/72	3,659.27
	Project OPEN (1971 Funds)	1/1/72 — 6/30/72	24,876.38
Title II	Library	6/24/71 — 7/1/72	50,638.95
Title III	Afro-Arts Cultural Center	9/1/71 — 6/30/72	11,492.37
	Alternate Learning	7/1/71 — 6/30/72	74,581.38
	Project Helper	7/1/71 — 6/30/72	23,469.10
	Mini Grants		
	New Medium for Middle School Students	8/15/71 — 6/30/72	519.26
	Analysis of a Current Social Problem	8/15/71 — 6/30/72	936.90
	An Open Corridor Experiment	8/15/71 — 6/30/72	982.69
Title IV	CRA — Advisory Specialist	6/12/71 — 6/11/72	60,798.21
Title V-B	Teacher Corps (In-Service Program)	9/1/71 — 6/30/72	354,750.67
Title VI	Code III (Special Education)	9/1/71 — 6/30/72	26,895.59
Title VII	Bi-Lingual	6/29/71 — 6/30/72	166,221.54
	Follow Through	7/1/71 — 6/30/72	520,565.32
	New Careers III	1/1/72 — 12/31/72	12,636.80
	New Careers IV	1/1/72 — 12/31/72	27,918.00
Model Cities	Work Study	10/1/71 — 8/31/72	86,753.21
	Teacher Aides	9/1/71 — 6/30/72	12,727.70
	N.E.P.A.	12/1/71 — 9/30/72	118,505.75
Title VI	Human Relations Facilitators Training (Education Professions Act)	8/16/71 — 6/30/72	12,077.41
	Emergency Employment Act	9/1/71 — 8/31/72	95,125.43
	Senior Aides	5/22/71 — 11/16/72	235,083.00
	Neighborhood Youth Corps	8/26/71 — 6/15/72	323,818.92
GRAND TOTAL			3,718,036.63

Source: Office of Federal Programs, Providence School Department.

With regard to the application of funds, the most significant cost category continues to be personnel which in fiscal 1971-1972 were paid \$23,100,550.15 or 86.9 of total expenditures for education in that year including salaries and all fringe benefits. Services Other Than Personal (contracts) were the same 5.3 percent as last year. Operating Costs were 3.5 percent, identical with the previous year. Materials and Supplies were up one-tenth of one percent; equipment costs were down three-tenths of one percent.

Analysis of Unencumbered Appropriations — Schedule 3

The unencumbered appropriation (surplus) including excess revenues was \$253,749.99 or nine-tenths of one percent of all revenues received.

Sources of the surplus returned in the order of dollar volume involved include:

Fringe Benefits: Anticipated increases in retirement funds, social security, and Blue Cross were less than predicted by \$68,845.21.

Operating Costs: Restrictions on overtime and prudence in expenditures in utilities and other accounts conserved \$51,302.07.

Services Other Than Personal: Anticipated contractual arrangements, not executed, or executed at less than the cost forecast saved \$48,837.94.

Materials and Supplies: The unexpended balances in these areas (regrettably) shows \$36,530.19 unexpended. This presents a very real problem of inefficient requisitioning on the part of schools, departments, and activities related to real budgeted needs. It also represents a failure on the part of the Business Office — due to lack of time and personnel — to pursue the timely function of budget analysis and administration.

Excess revenues which make up a part of the total surplus have already been discussed under a previous heading. It is noteworthy that expenditures for personnel (not including fringes) of \$20,424,042.36 were expended to within \$9,053.64 of that total. The net percentage unexpended is so miniscule that "it does not compute."

Details of Budget Expenditures — Schedule 4

The details of budget expenditures are shown by code and purpose for each expenditure category. The comparison presented in appendix form gives comparisons by category for fiscal 1971-1972 and for the previous fiscal year 1970-1971. Expenditures during fiscal 1971-1972 as a percentage of the appropriation to each category are also tabulated. Predominating expenditures in a majority of codes in the 90 to 100 percent area demonstrate administrative realities as these relate to implementation of the sums appropriated.

Particularly significant are the 98 percent and 100 percent expenditures in the codes related to

contractual repairs to buildings and to school grounds. Achievement of these levels demonstrates an increasing competence, based upon professional engineering "know-how" in the Plant Maintenance and Operations Office, to effect programmatic improvements in the renovation and custodial care of school buildings.

Appropriations, Expenditures and Unencumbered Balances by Function — Schedule 5

Information upon a basis of appropriations and expenditures by function provides the most dependable indicators of those areas of education in which the system places its major emphases. Normally the larger percentages of educational expenditures are incurred in instructional costs.

In fiscal 1971-1972 instructional costs for elementary schools accounted for 23.7 percent of total costs versus last year's 24.4 percent. This difference presumably responds to declining elementary school enrollments. In junior and middle schools the percentage was 16.6 percent and for high schools 17.3 percent, neither percentage substantially different from those percentages attributable to 1970-1971. The 57.6 percent of expenditures compares to the 58.2 percent expended in the previous year.

Few significant changes representing changes in direction of educational expenditures are identifiable in reportable costs. Operation and maintenance were down 9.4 percent versus last year's 10.0 percent. Special Education was up to 4.0 percent over last year's 3.6 percent. Employee benefits increased one-half percent from 9.0 in 1970-1971 to 9.5 percent in 1971-1972. Other percentages were basically similar to those of the previous year.

Conclusion

Fiscal 1971-1972 was a year within which no dramatic changes in either expenditure levels or expenditure purposes are readily observable. It was, in effect, a year of waiting, looking forward to fiscal 1972-1973 within which the comprehensive reorganization of the educational effort and the methods of delivery of educational services, may demonstrate new patterns of expenditure within continuously maintained fiscal controls, based upon the revised organizational structure. This was, indeed, a "Year of Decision." The fiscal results of those decisions remain to be observed, and to be reported within a subsequent year.

Periodic informational summaries, bond authority encumbrances, Board of Contract and Supply authorizations based upon approved budget appropriations, and other matters of fiscal interest will continue to be reported in the monthly issue of ON BALANCE, the newsletter coverage of the Business Office, which provides a narrative supplement to the monthly statistical reports of revenue receipts, and of expenditures and encumbrances, measured against appropriation balances by category of expenditures.

KEY:
 ——— Indicates Line Function
 ----- Represents Advisory Function

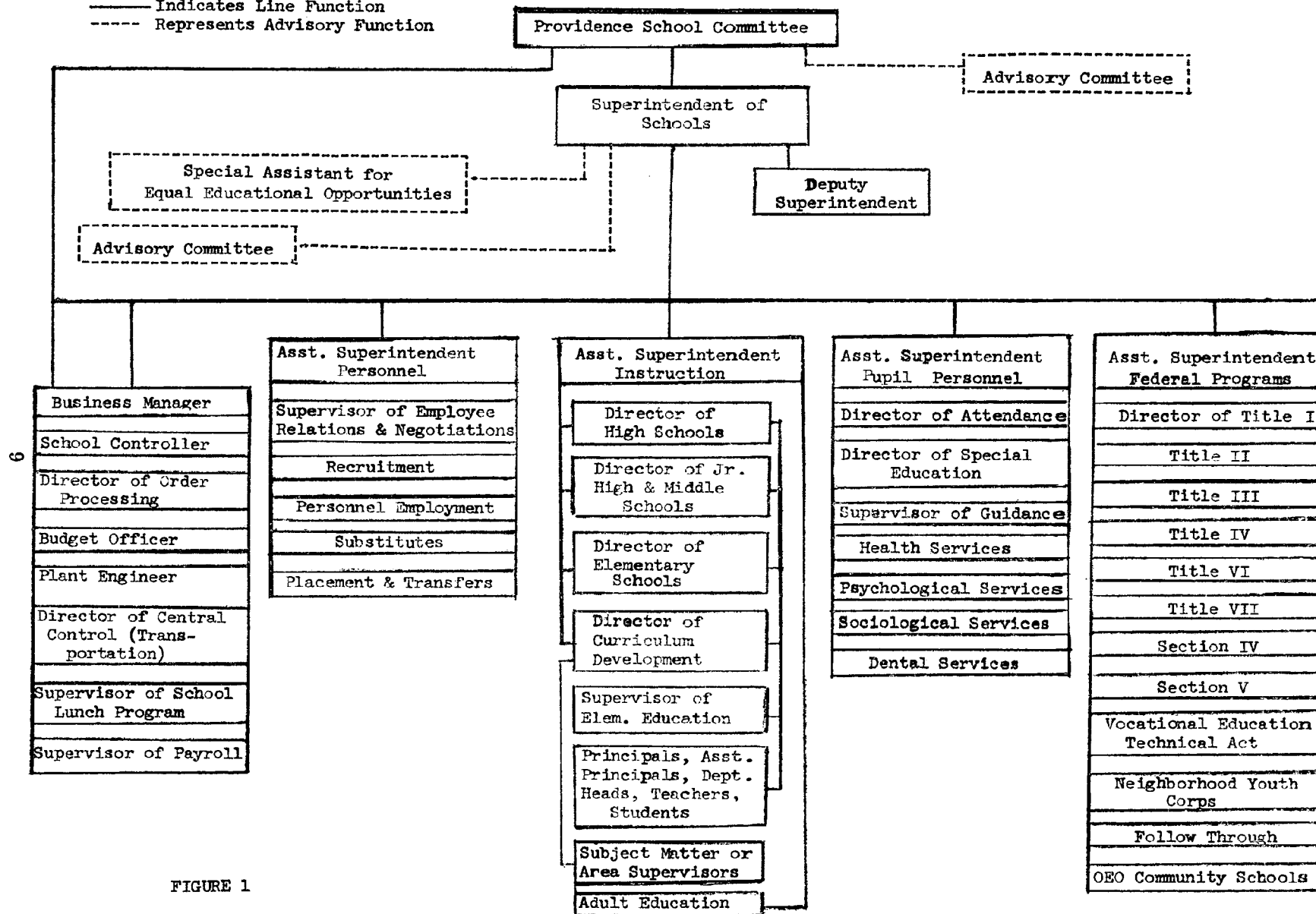


FIGURE 1

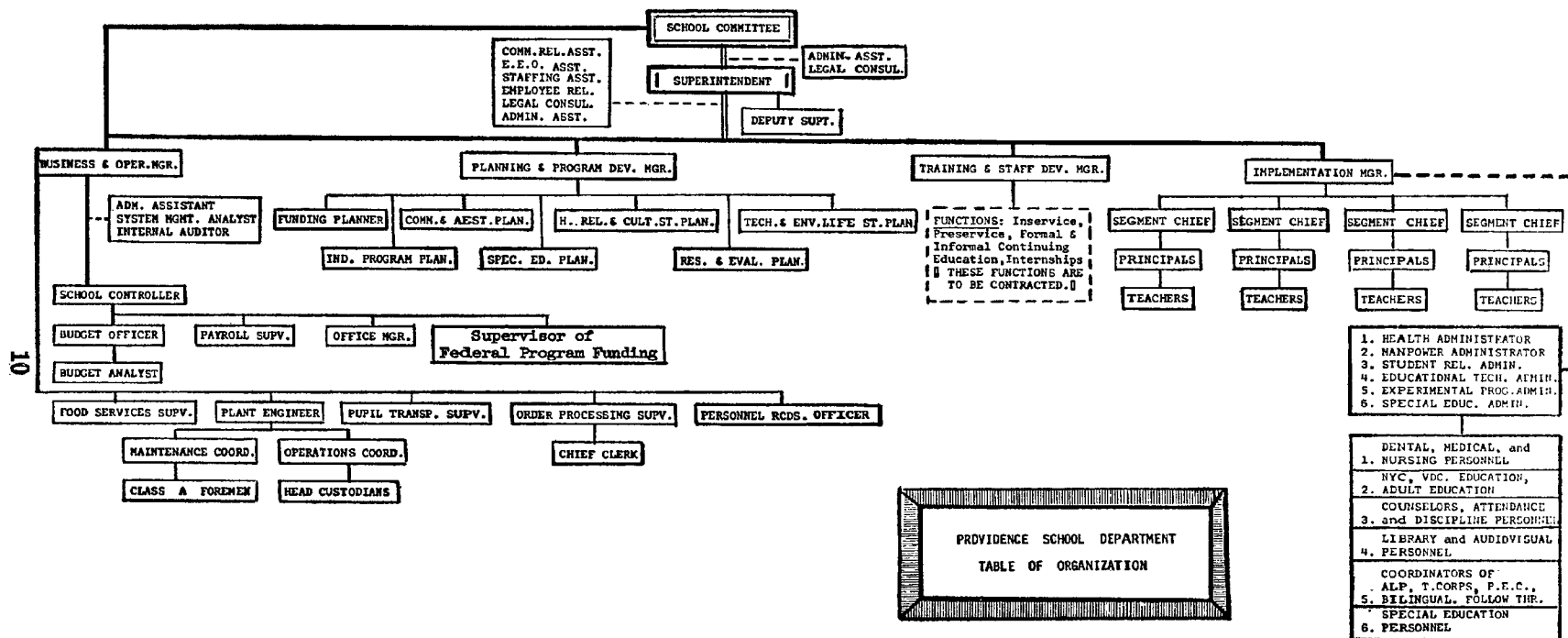
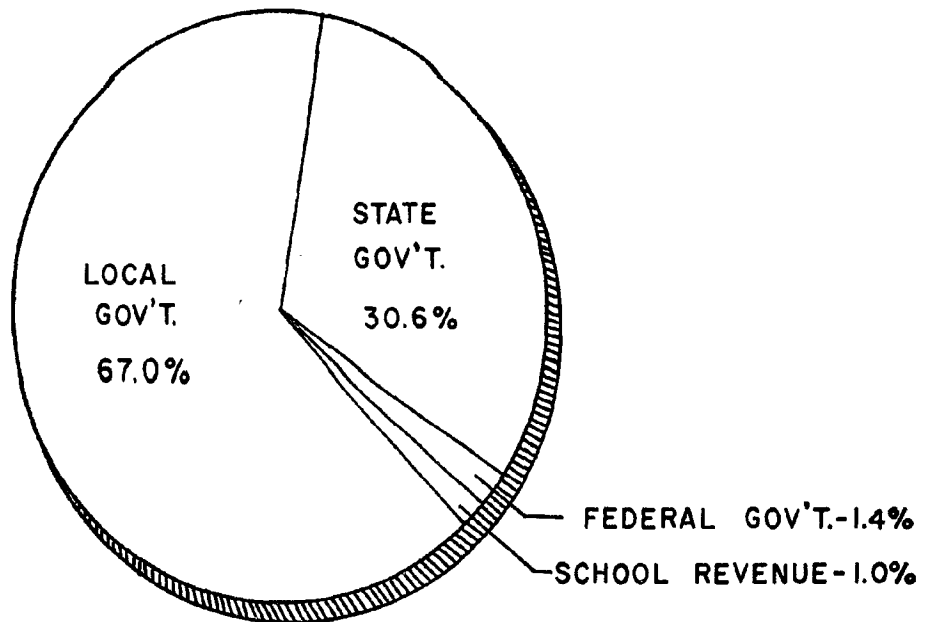


FIGURE 2

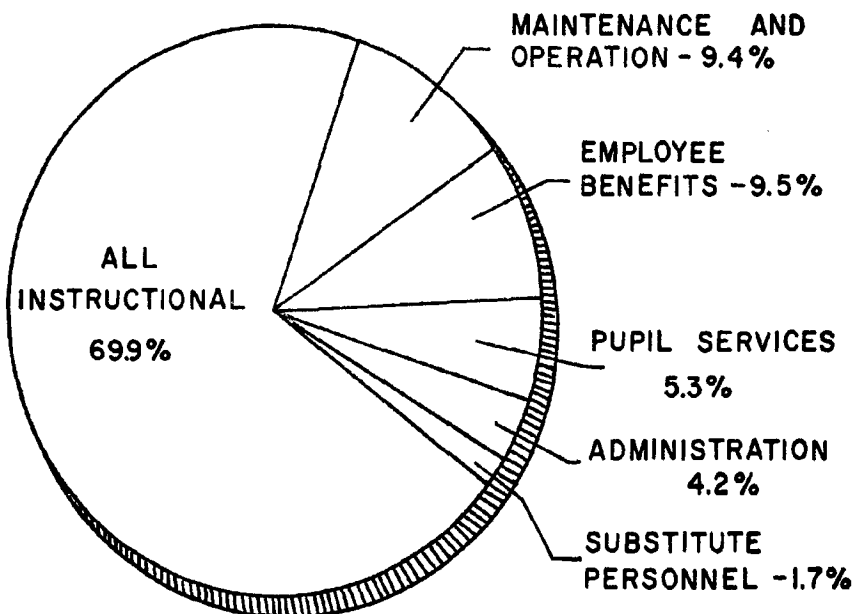
FIGURE 3

SOURCE OF BUDGETED FUNDS

FISCAL 1971-72



USE OF FUNDS



PROVIDENCE SCHOOL DEPARTMENT

EXHIBIT A**BALANCE SHEET**

AT JUNE 30, 1972

<u>ASSETS</u>	REFERENCE	
Cash		\$1,332,140.54
Receivables:		
Deducted Contra:		
Accounts Receivable	Exhibit B	\$ 20,820.39
Due from General Fund		156,562.60
		<u>177,382.99</u>
Total Assets		<u>\$1,509,523.53</u>

LIABILITIES AND RESERVES

Accounts Payable:		
Prior Year — Carried Forward	Exhibit C	\$1,488,703.14
Revenue Available When Collected (Deducted Contra)		20,820.39
Total Liabilities and Reserves		<u>\$1,509,523.53</u>

Comments:

Balance Sheet figures were supplied from the financial records of the City Controller's Office.

EXHIBIT B**STATEMENT OF ACCOUNTS RECEIVABLE**

AT JUNE 30, 1972

Tuition	\$ 13,263.38
Books and Supplies	28.51
Test Scoring Receipts	25.50
Merchandise Sold	10.00
Reimbursed Salaries — R.I.C.	6,782.50
Reimbursed Salaries — U.R.I.	100.00
Reimbursed Salaries — Boston College	50.00
State Assistance — Handicapped Children	560.50
Total Accounts Receivable	<u>\$ 20,820.39</u>

Reference Exhibit A

Comments:

Accounts receivable figures were supplied from the financial records of the City Controller's Office.

EXHIBIT C

STATEMENT OF ACCOUNTS PAYABLE

AT JUNE 30, 1972

Prior Year — Carried Forward.....	\$ 2,039.16
Current Year:	
Adjustments Prior to Closing.....	\$ 502,934.68
Actual Carried Forward.....	(1)983,729.30
	<u>1,486,663.98</u>
	<u>\$1,488,703.14</u>

Reference

Exhibit A

Comments:

1. Included in this amount is \$650,187.21 representing the teacher payroll escrows.

SCHEDULE #1

BUDGETED AND ACTUAL REVENUES

FOR THE FISCAL YEAR ENDED JUNE 30, 1972

	Budgeted Estimate	Actual Revenue	Budget Excess (Deficiency)
<u>Federal—Directly and Through State</u>			
Distributive Education — Vocational Work Study..... \$		\$ 13,158.81	\$ 13,158.81
Area Vocational Aid Coordinator and Guidance	33,572.00	57,480.92	23,908.92
New Careers	16,600.00	1,201.20	(15,398.80)
Business and Office Education....	12,000.00	11,199.55	(800.45)
P. L. 874—Impacted Area.....	150,000.00	192,941.00	42,941.00
Adult Basic Education—Title III..	82,875.00	72,818.50	(10,056.50)
National Defense Ed. Act—Title III	12,500.00	12,890.00	390.00
Total Federal Revenue.....	<u>307,547.00</u>	<u>361,689.98</u>	<u>54,142.98</u>
<u>State Revenue</u>			
State Share of Public Schools Operation Aid—Chapter 27.....	7,200,000.00	7,183,109.00	(16,891.00)
Apprenticeship Program for Related Training (Night Program Vocational)	30,716.00	31,344.77	628.77
Providence Plan for Integration and Quality Education Sec. 4, Chapter 160	802,000.00	749,395.52	(52,604.48)
State Assistance for Program for Handicapped Children Sec. 5, Chapter 160	214,000.00	231,665.37	17,665.37
Total State Revenue.....	<u>8,246,716.00</u>	<u>8,195,514.66</u>	<u>(51,201.34)</u>

SCHEDULE #1—Continued

**BUDGETED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1972**

	Budgeted Estimate	Actual Revenue	Budget Excess (Deficiency)
<u>School Revenue</u>			
Tuitions			
Regular Day School.....	60,000.00	63,015.87	3,015.87
Summer School	5,245.00	4,897.00	(348.00)
Evening School	100.00	340.00	240.00
Special Education	92,314.00	47,124.04	(45,189.96)
Central Vocational	33,125.00	15,076.01	(18,048.99)
Reimbursement			
Telephone	400.00	1,517.01	1,117.01
Blue Cross		3,288.48	3,288.48
State Retirement	32,000.00	53,385.42	21,385.42
City Retirement	6,700.00	7,509.28	809.28
Board of Canvassers.....	2,500.00		(2,500.00)
Board of Recreation.....	7,900.00	8,615.60	715.60
Other		8,936.19	8,936.19
Refund of Bills (Vendors).....	1,000.00	5,530.52	4,530.52
Refund on Payrolls	20,000.00	45,540.68	25,540.68
Sales of Equipment and Merchandise	2,000.00	602.42	(1,397.58)
Use of Buildings.....	2,000.00	2,041.50	41.50
Vending Machine Receipts.....	100.00	220.25	120.25
Damage to Property and Equipment Fines	300.00	373.85	73.85
Miscellaneous	2,000.00	2,926.20	926.20
Total School Revenue.....	267,684.00	270,940.32	3,256.32
<u>City Revenue</u>			
City Appropriations—General ... (1)	17,961,429.00	17,992,145.00	30,716.00
GRAND TOTAL	\$26,783,376.00	\$26,820,289.96	\$ 36,913.96

Comments:

1. For purposes of this schedule City Appropriations were considered all paid over to the School Fund.

SCHEDULE #2

SOURCE AND APPLICATION OF FUNDS FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Source of Funds		Percentage of Budget 1971-72	Percentage of Budget 1970-71
City Appropriation	\$17,992,145.00	67.0%	65.6%
Federal Revenue	361,689.98	1.4%	1.5%
State Revenue	8,195,514.66	30.6%	31.9%
School Revenue	270,940.32	1.0%	1.0%
Total Funds Received (See Schedule #1) (1)	\$26,820,289.96	100.0%	100.0%
Application of Funds			
Salaries and Wages.....	\$20,424,042.36	76.1%	76.4%
Fringe Benefits	2,676,507.79	10.0%	8.8%
Services Other Than Personal	1,410,105.06	5.3%	5.3%
Materials and Supplies.....	936,551.81	3.5%	3.4%
Equipment	199,865.02	0.7%	1.1%
Operating Cost	919,467.93	3.5%	3.5%
Improvements to Buildings...			
Total Funds Expended (See Schedule #4)	26,566,539.97	100.0%	100.0%
Unencumbered Funds (See Schedule #3) (2)	\$ 253,749.99	0.9%	1.5%

Comments:

1. The total authorized City Council Appropriations (Budget) for the 1971-72 fiscal year was \$26,783,376 and variance from \$26,820,289.96 in the amount of \$36,913.96 represents excess revenue receipts which by City Ordinance reverts back to General Fund Surplus.
2. Unencumbered Funds by City Ordinance revert back to General Fund Surplus.

SCHEDULE #3

ANALYSIS OF UNENCUMBERED APPROPRIATIONS AT JUNE 30, 1972

	REFERENCE	Percentage of Budget Unexpended
Unencumbered Balance of Appropriations.....	(Schedule #2) <u>\$253,749.99</u>	<u>0.9%</u>
Analysis		
Excess Revenue Receipts.....	(Schedule #1) 36,913.96	0.1%
Salaries and Wages.....	9,053.64	—%
Fringe Benefits	68,845.21	0.3%
Services Other Than Personal.....	48,837.94	0.2%
Materials and Supplies.....	36,530.19	0.1%
Equipment	2,266.98	—%
Operating Costs	51,302.07	0.2%
Total Unencumbered Balance Accounted For.....	<u>\$253,749.99</u>	<u>0.9%</u>

Reference Schedule #2

SCHEDULE #4

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Code	Expenditure Description	Expenditures 1970-71	Expenditures 1971-72	Percentage of Budget Expended 1971-72
001	Salaries and Wages.....	\$19,767,688.19	\$20,424,042.36	99%
021	Social Security	755,872.67	803,184.50	96%
022	Survivor's Benefits	10,092.00	9,395.00	82%
023	State Retirement	609,834.32	675,174.00	99%
024	City Retirement	242,680.71	246,714.44	90%
025	Hospital-Surgical Insurance	680,692.33	780,229.85	98%
026	Crossing Guards	140,929.63	156,810.00	100%
027	Stipends	5,496.50	5,000.00	100%
101	Printing	7,509.49	5,273.74	69%
102	Advertising	4,289.37	3,309.88	98%
103	Medical Payments	2,111.31	1,982.03	95%
120	Recruitment	2,883.67	2,158.19	100%
121	Transportation—Pupil	441,607.95	433,528.29	96%
122	Transportation Allowances	39,089.98	39,061.96	89%
123	Travel and Subsistence.....	8,125.08	5,900.58	100%
124	Cafeteria Expenditures		81.50	27%
126	Collection of Revenue.....	11,900.00	1,610.75	99%
127	Security Services	9,042.55	18,437.05	98%
128	Grounds Keeping Service.....		777.35	77%
131	Laundry Cleaning Service.....	2,178.79	3,115.41	75%
132	Ash and Waste Removal.....	3,642.00	3,004.00	100%
133	Delivery School Lunches.....	48,964.23	64,857.25	99%
134	Extra Curr. Cult. Offering.....	4,280.00	3,545.00	93%
141	Postage	14,614.48	19,611.50	94%
152	Contr. Repair Auto Equipment..	9,660.38	7,778.81	89%
153	Repairs Other Equipment.....	137,500.31	130,192.57	100%
161	Rental Office Equipment.....	2,620.99	2,404.07	72%
162	Rental Auto Equipment.....	4,569.00	1,331.48	43%
163	Rental Other Equipment.....	24,948.37	29,217.08	94%
166	Rental Land Buildings.....	107,503.70	134,954.98	98%
179	Other Insurance	3,177.00	5,693.00	93%
181	Prof. Fees Accounting.....		17,679.00	88%
182	Prof. Fees Engineering.....	13,840.38	10,655.00	100%
183	Prof. Fees Legal.....	13,000.00	12,000.00	100%
185	Computer Service	128,951.45	179,280.75	100%
186	Tuition Payments	121,973.32	103,987.03	98%
189	Other Fees	176,724.82	141,168.14	88%
190	Moving and Rigging.....	13,894.79	20,058.30	100%
191	Member Registration	7,481.37	7,450.37	93%
301	Textbook and Rebinding.....	236,871.72	252,456.21	100%
302	Reference Books	10,200.00	7,903.69	98%
303	Periodicals and Subscriptions....	14,227.54	14,284.47	99%
304	Testing Materials	10,158.75	7,683.65	96%
305	Nonpublic Textbooks	22,030.81	21,892.46	99%
311	Athletic Supplies	24,934.40	22,082.47	87%
312	Educational Supplies	236,645.45	252,810.97	98%
313	School Activities	18,407.50	10,011.00	99%
321	Electrical Equipment and Sup- plies	17,157.98	24,799.51	99%
322	Paint Supplies and Equipment...	15,125.56	18,170.94	96%
324	Plumbing and Heating Supplies.	23,566.48	21,018.07	98%

SCHEDULE #4—Continued

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Code	Expenditure Description	Expenditures 1970-71	Expenditures 1971-72	Percentage of Budget Expended 1971-72
325	Lumber and Hardware.....	34,761.18	37,113.89	92%
326	Auto Parts and Supplies.....	6,778.54	5,704.32	100%
327	Glass	11,009.23	18,385.76	99%
328	Stage	7,172.48	1,670.38	99%
331	Office Supplies	43,665.97	31,480.02	73%
342	Housekeeping and Cleaning Sup- plies	76,801.16	103,514.69	100%
343	Shop Supplies	3,644.09	1,074.40	74%
344	Kitchen Supplies	86,797.72	73,648.89	75%
345	Small Tools	2,139.27	2,036.02	100%
346	Health Supplies	4,085.17	7,138.47	100%
348	Ground Keeping Material.....	1,140.38	1,671.53	98%
401	Office Equipment	34,592.21	21,221.46	95%
402	Office Furniture and Furnishings	10,017.21	3,801.15	99%
403	Educational Equipment	121,998.84	113,907.40	99%
404	Classroom Furniture and Fur- nishings	40,788.13	17,542.71	93%
405	Laboratory Equipment	8,894.21	7,516.76	99%
421	Automotive Equipment	26,106.11	2,290.34	99%
422	Shop Plant Equip. and Machinery	9,763.09	4,226.24	99%
431	Library Books	26,971.19	29,358.96	99%
511	Telephone & Telegraph.....	97,778.25	110,486.18	91%
512	Gas	15,343.97	11,801.40	100%
513	Electricity	234,027.11	268,836.55	98%
514	Water	19,210.16	19,701.64	89%
541	Fuel	350,870.68	350,349.95	91%
551	Contractual Repairs—Buildings .	148,126.20	127,655.23	98%
554	Contractual Repairs—Grounds ..	33,713.56	30,636.98	100%
613	Improvement of Buildings.....	5,700.00		—%
	Total Expenditures	\$25,670,593.43	\$26,566,539.97	99%

Schedule #2

SCHEDULE #5

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION — BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Administration					
General Administration	\$ 285,182.00	\$ 279,256.43	\$ 3,759.26	\$ 2,166.31	
School Committee	49,174.00	47,742.75	1,430.00	1.25	
Superintendent	78,302.00	78,284.35	4.28	13.37	
Personnel	119,332.00	119,147.52		184.48	
Deputy Superintendent	29,113.00	29,085.77		27.23	
Research Assistant	3,152.00	3,086.70		65.30	
Business Manager	38,951.00	38,624.26		326.74	
Controller	312,706.00	303,717.35	6,600.00	2,388.65	
Order Processing	95,762.00	95,657.28	66.70	38.02	
Central Supply	26,845.00	26,760.89	4.16	79.95	
School Census	48,224.00	46,238.52		1,985.48	
Central Records	20,618.00	20,606.52		11.48	
Providence Plan	26,445.00	24,506.98	682.00	1,256.02	
Total Administration	1,133,806.00	1,112,715.32	12,546.40	8,544.28	4.2%
Facilities/Maintenance/Operation					
Plant Maintenance and Operations	48,010.00	47,898.40		111.60	
Plant Operation	1,559,189.00	1,542,659.42	15,887.44	642.14	
Plant Maintenance	739,502.00	713,651.54	20,570.58	5,279.88	
Central Heating	134,087.00	116,079.52	6,115.00	11,892.48	
Temporary Women Assistants..	27,754.00	23,569.59		4,184.41	
Total—Facilities/Maintenance/Operation	2,508,542.00	2,443,858.47	42,573.02	22,110.51	9.4%
Instructional—Administration					
Director of Elementary Schools.	75,719.00	75,117.05		601.95	
Coordinating Principals	18,049.00	17,938.81		110.19	
Elementary Supervisor	24,294.00	24,219.49		74.51	
Library Coordinator	106,333.00	102,174.97	4,117.77	40.26	
Office of Assistant Superintendent	151,071.00	148,350.28	2,026.70	694.02	
Curriculum Research	64,965.00	62,807.02	1,736.19	421.79	
Social Studies Project.....	49,634.00	46,210.55	3,383.37	40.08	
Total—Instructional—Administration	490,065.00	476,818.17	11,264.03	1,982.80	1.8%
Pupil Services					
Transportation—Pupil	496,533.00	481,477.88	412.78	14,642.34	
School Lunch	253,133.00	220,392.57	7,124.20	25,616.23	
Attendance	209,006.00	201,865.84	6,060.10	1,080.06	
Elementary Itinerant Guidance.	142,000.00	132,694.73	9,303.52	1.75	
Health Service	12,554.00	12,553.79		.21	

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

**PRESENTATION — BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1972**

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Medical Examinations	8,660.00	8,660.00			
Nursing Service	281,550.00	254,232.41	27,268.82	48.77	
Dental Clinic	55,715.00	55,709.96		5.04	
Sight	770.00	770.00			
Total—Pupil Services	1,459,921.00	1,368,357.18	50,169.42	41,394.40	5.3%
Instructional—Other					
Art	154,127.00	149,808.97	4,018.86	299.17	
Music	436,978.00	423,165.47	13,792.41	20.12	
Physical Education	228,366.00	219,865.72	8,248.43	251.85	
Psychological Services	97,679.00	94,238.68	3,025.01	415.31	
Audio Visual Education	96,510.00	90,572.55	3,158.77	2,778.68	
Adult Education Coordinator...	103,439.00	103,225.63		213.37	
Mathematics	20,200.00	19,927.71		272.29	
Science	25,888.00	25,762.57	23.68	101.75	
Reading	10,346.00	10,317.97		28.03	
Total—Instructional—Other .	1,173,533.00	1,136,885.27	32,267.16	4,380.57	4.4%
Instructional—Special Education .					
Special Education Administration	216,838.00	199,309.51	6,743.60	10,784.89	
Speech Correction	79,650.00	76,805.98	2,210.01	634.01	
Special Education—Kenyon	301,400.00	285,120.00	16,092.41	187.59	
Special Education—Temple	87,753.00	87,624.52		128.48	
Special Education—Smith	38,757.00	37,469.75	126.00	1,161.25	
Handicapped Children	137,070.00	121,687.04	10,700.43	4,682.53	
Pleasant View	212,976.00	196,945.46	15,880.69	149.85	
Total—Instructional—Special Education	1,074,444.00	1,004,962.26	51,753.14	17,728.60	4.0%
Instructional—Elementary					
Academy Avenue	109,724.00	105,505.49	3,845.98	372.53	
Althea	88,512.00	80,573.00	7,890.46	48.54	
Asa Messer	153,921.00	150,194.73	3,707.67	18.60	
Berkshire	45,251.00	45,001.55	180.06	69.39	
Branch	81,936.00	79,858.89	1,735.20	341.91	
Broad	278,631.00	264,158.96	14,388.62	83.42	
Camden	304,252.00	289,466.67	14,751.47	33.86	
E. W. Flynn Model School	423,577.00	405,297.84	18,272.36	6.80	
Fox Point	245,451.00	240,353.65	3,909.32	1,188.03	
Grove	68,827.00	66,770.33	2,027.27	29.40	
Jenkins	46,738.00	44,090.90	1,676.00	971.10	
John Howland	197,376.00	188,207.26	9,107.32	61.42	
Joslin	240,759.00	229,000.95	5,073.55	6,684.50	
Kenyon	344,867.00	335,731.49	7,126.62	2,008.89	

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION — BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Laurel Hill	207,374.00	192,074.68	14,850.88	448.44	
Lexington	260,908.00	256,624.32	2,590.49	1,693.19	
Manton	55,563.00	55,451.18	95.00	16.82	
Mary E. Fogarty	282,348.00	262,927.13	18,520.44	900.43	
Mt. Pleasant Elementary	73,313.00	69,089.12	3,475.92	747.96	
Robert F. Kennedy	305,813.00	296,729.28	8,809.25	274.67	
Ralph Street	102,816.00	96,519.88	5,939.10	357.02	
Regent	181,374.00	170,621.84	10,080.14	672.02	
Reservoir	91,938.00	91,649.24	271.13	17.63	
Sackett Street	145,600.00	140,947.59	4,576.53	75.88	
Sisson	49,146.00	48,576.53	115.25	454.22	
Summit	174,337.00	169,398.62	4,913.53	24.85	
Veazie Street	356,417.00	339,088.66	16,875.42	452.92	
Almy Street	6,097.00	4,048.85	82.42	1,965.73	
Vineyard	179,853.00	170,765.12	9,031.77	56.11	
Webster	158,245.00	140,211.76	17,172.85	860.39	
Willow	75,498.00	75,381.83	106.00	10.17	
Windmill	276,202.00	271,115.07	4,147.03	939.70	
Dr. Martin Luther King, Jr.	344,719.00	335,235.97	9,376.39	106.64	
Providence Plan	330,930.00	327,979.45	1,983.04	967.51	
Our Lady of Lourdes	39,603.00	37,948.15	1,625.01	29.84	
Total—Instructional— Elementary	6,327,916.00	6,076,595.98	228,329.49	22,990.53	23.7%
Instructional—Vocational					
Vocational High School	315,802.00	305,922.35	8,094.04	1,785.61	
Evening School—Vocational	20,249.00	20,197.76		51.24	
Total—Instructional— Vocational	336,051.00	326,120.11	8,094.04	1,836.85	1.3%
Instructional—Evening School Academic					
Evening School—Academic	5,817.00	5,812.79		4.21	
Total—Instructional Evening School—Academic	5,817.00	5,812.79		4.21	0.0%
Instructional—Middle Schools and Junior High Schools					
Nathanael Greene	625,074.00	596,458.99	27,810.44	804.57	
Roger Williams	508,568.00	489,983.35	16,930.19	1,654.46	
Gilbert Stuart	597,656.00	570,728.38	26,787.98	139.64	
Nathan Bishop	544,321.00	530,988.71	13,185.50	146.79	
Samuel W. Bridgham	432,790.00	419,646.29	13,005.43	138.28	
Esek Hopkins	434,870.00	405,695.85	21,212.97	7,961.18	
George J. West	642,986.00	623,210.30	19,670.87	104.83	

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION — BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 1972

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Oliver H. Perry	579,783.00	554,011.28	25,447.97	323.75	
Director of Middle Schools	32,262.00	32,232.92	8.00	21.08	
Teacher Corps	30,983.00	30,953.00		30.00	
Total—Instructional—Middle Schools and Jr. High Schools	4,429,293.00	4,253,909.07	164,059.35	11,324.58	16.6%
Instructional—Senior High Schools					
Central	1,022,950.00	981,117.92	41,507.20	324.88	
Classical	1,029,274.00	1,000,362.43	27,206.50	1,705.07	
Hope	1,139,614.00	1,095,514.99	41,416.79	2,682.22	
Mount Pleasant	1,368,247.00	1,310,927.21	54,849.42	2,470.37	
Alternate Learning	18,809.00	16,541.49	2,190.61	76.90	
Total—Instructional—Senior High Schools	4,578,890.00	4,404,464.04	167,170.52	7,259.44	17.3%
Instructional—Summer School					
Summer School	10,926.00	10,924.89		1.11	
Total—Instructional— Summer School	10,926.00	10,924.89		1.11	0.0%
Substitutes					
Substitute Teachers	376,290.00	376,289.86		.14	
Substitute Clerks	17,821.00	17,820.88		.12	
Substitutes in Pool	65,047.00	65,046.36		.64	
Total—Substitutes	459,158.00	459,157.10		.90	1.7%
Employee Benefits					
Hospital Surgical Insurance	792,349.00	780,229.85		12,119.15	
Social Security	830,489.00	803,184.50		27,304.50	
Survivors' Benefit	11,356.00	9,395.00		1,961.00	
State Retirement	676,311.00	675,174.00		1,137.00	
City Retirement	273,038.00	246,714.44		26,323.56	
Total—Employee Benefits	2,583,543.00	2,514,697.79		68,845.21	9.5%
Sundry Activities					
Material and Supplies Inventory.	147,040.28	43,005.28	89,788.54	14,246.46	
Less: Expenditure Adjustment	(128,626.28)	(128,626.28)			
Nonpublic School Book Inventory	22,000.00	20,829.68	1,062.78	107.54	
Postage Inventory	2,502.00	2,308.12		193.88	
Public School Book Inventory...	142,204.21	27,177.91	123,264.86	(8,238.56)	
Less: Expenditure Adjustment	(142,204.21)	(142,204.21)			

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

**PRESENTATION — BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1972**

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Work in Progress Inventory . . .	9,995.00	7,289.98	1,386.35	1,318.67	
Joseph V. Conley Stadium	1,746.00	941.75		804.25	
Crossing Guards	156,810.00	156,810.00			
Total—Sundry Activities	211,467.00	(12,467.77)	215,502.53	8,432.24	0.8%
TOTAL BUDGET	\$26,783,376.00	\$25,582,810.67	\$ 983,729.30	\$216,836.03	100.0%