

DEPARTMENT OF PUBLIC SCHOOLS
150 WASHINGTON STREET
PROVIDENCE, RHODE ISLAND 02903

CHARLES R. WOOD
BUSINESS MANAGER

May 30, 1972

Mr. Vincent Vespia, City Clerk
Department of City Clerk
City Hall
Providence, Rhode Island 02903

Dear Mr. Vespia:

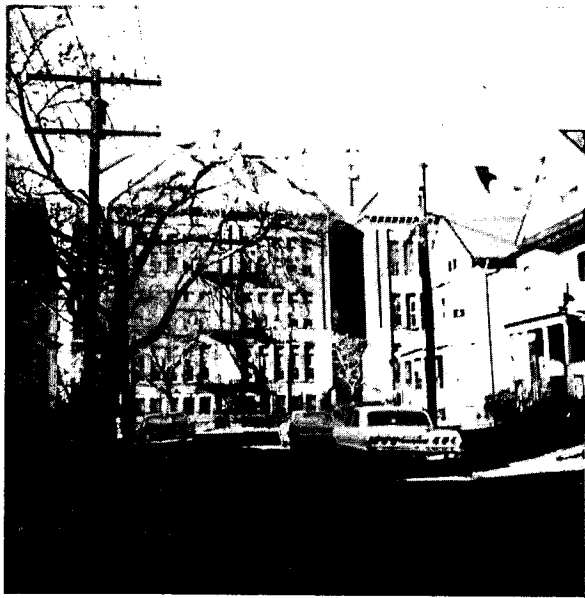
Enclosed are twenty-seven (27) copies of the report of the School Business Manager for the fiscal year 1970-1971. Your kindness in arranging for these to be presented to the City Council on the earliest available council docket will be appreciated.

Sincerely yours,



Charles R. Wood
Business Manager

CRW:a



**THIRD ANNUAL REPORT
OF
THE BUSINESS MANAGER
FISCAL YEAR 1970 - 1971**

**SOMETHING OLD
SOMETHING NEW**

**IN CITY COUNCIL
JUN 8 - 1972**

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vecchia
CLERK

**DEPARTMENT OF PUBLIC SCHOOLS
PROVIDENCE, RHODE ISLAND**



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.

Ruth A. Johnson, *Administrative Assistant*

*Dr. Richard C. Briggs, *Superintendent*

**Charles H. Durant, III, *Acting Superintendent*

***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>

*Resigned 12-1-72

**For the period 12-1-70 to 3-1-71

***Beginning 3-1-71

DEPARTMENT OF PUBLIC SCHOOLS

150 Washington Street
Providence, Rhode Island 02903

April 3, 1972

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 third annual financial report of the Business Office.

As of June 30, 1971, terminating this fiscal year, revenues received totaled \$26,055,633 and expenditures amounted to \$25,670,593 leaving a surplus of \$385,040.

In this first full year of operation following the 1969-1970 nine-month adjusted fiscal year, the Business Office continued to develop procedures to implement control and reporting on financial matters.

Various exhibits and schedules follow showing detailed information with regard to operation of the Department, including brief comments upon certain of these where such comment appears appropriate or necessary.

Very truly yours,
CHARLES R. WOOD
Business Manager

PROVIDENCE SCHOOL DEPARTMENT

Report of the Business Manager for Fiscal 1970-1971

We have chosen to call this third annual report of the Business Office "SOMETHING OLD, SOMETHING NEW" symbolizing the fact that in this, as in other urban school systems, we are in a period of transition—a process of conserving what is of value from the past, and concurrently experimenting with innovations to meet the future. The title selected may well bring to mind the remainder of the well-known phrase "something borrowed"¹ and "something blue."²

Balance Sheet — Exhibit A.

The balance sheet shows as of June 30, 1971 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.

While the statement of accounts receivable shows \$80,589.17 due the Department from the various sources listed, it appears that the larger part of this, namely tuitions of \$73,006.86 owed over an extended period from previous years, may be uncollectible. These accounts are in the process of investigation. All of those which must be deemed "dead" will be written off with the advice and consent of the City Solicitor.

Statement of Accounts Payable — Exhibit C.

The statement of accounts payable shows encumbrances carried forward from fiscal 1969-1970 into fiscal 1970-1971. The total of these — \$1,717,195.40 — represents indebtedness for which funds have been retained to pay. They should not, therefore, be interpreted as deficits. Rather they are bills to be paid from available money when certain work commenced earlier has been completed or when certain goods ordered for delivery have been received. Meeting of all payments involved will not be a charge against the 1971-1972 appropriation.

Budgeted and Actual Revenues — Schedule 1.

The total revenues budget (estimated) amounted to \$26,000,000. Actual revenues received were \$26,055,633.97, an excess of receipts over estimates of \$55,633.97.

Examination of revenue estimates in detail vs.

¹The something borrowed is represented by the funded school debt amounting to \$19,272,000 plus temporary borrowing of \$2,985,000 for a total of \$22,257,000.

²We are not "blue". The message of this report is that public education is "alive and well" in Providence, Rhode Island.

revenues realized indicates that federal revenues produced \$165,775.62 more than anticipated. State revenues, mainly the 30 percent State grant, were under the estimated receipt by \$133,227.67, school revenues \$23,086.02 over and above the expected amount. Prediction of revenues one year in advance is not an easy matter. The disposition of the Business Office is to proceed conservatively in this area. The underestimate reflects a remarkably good accuracy and a demonstrated sense of caution.

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 general purposes for which those funds were expended, and the amount —if any—left over.

As in previous fiscal years, local government appropriation provided the major revenue source, approximately two-thirds (65.6 percent). Nearly one-third at 31.9 percent was supplied by the State. The remaining portion came one percent from school revenues and one and one-half percent from federal sources. (Not included herein from the federal government are monies under the several federal acts ESEA, NDEA and CRA amounting to approximately \$3,500,000.) Neither is there shown here the interest and principal paid on school debt by the municipality. These represent additional direct cost to the taxpayer for support of the public school system and should be recognized as such. In fiscal 1970-1971 municipal costs for school debt were:

Interest on temporary borrowing	\$ 158,731
Interest on bonded debt	642,584
Principal on bonded debt	926,000
TOTAL	\$1,727,315

For the second successive year the School Department returned a surplus to the City's General Fund. This amounted to \$385,040.54 including the excess revenues of \$55,633.97 heretofore referred to. The net budget surplus was \$329,406.57 or 1.2 percent discounting the revenue excess. Stated conversely, the Department expended 98.8 percent of the monies appropriated to it.

With regard to the application of funds the most significant expenditure category continues to be cost of personnel which in fiscal 1970-1971 came to \$22,213,286.35 and amounted to 85.2 percent of all monies expended (fringes included).

Analysis of Unencumbered Appropriations — Schedule 3.

The unencumbered appropriation (surplus) including the excess revenue item was \$385,040.54 or 1.5 percent of all revenues received. The largest sources of this surplus were accounted for by the remaining balances in Code 189 (Other Fees), Code 166 (Rental of Land and Buildings), Code 186 (Tuition Payments), and Code 153 (Repairs to Other Equipment). In Schedule 3 these are grouped together under the heading of "Services Other Than Personal."

Details of Budget Expenditures — Schedule 4.

The details of budget expenditures are shown by code and purpose for each major expenditure category. Expenditures of 100 percent of amounts budgeted for textbooks and binding (Code 301) and Educational Supplies (Code 312) show classroom needs being met to the extent of funds available for that purpose.

The 100 percent expenditures of appropriations for Contractual Repairs to Buildings (Code 551) and Contractual Repairs to Grounds (Code 554) demonstrate the Department's increasing engineering capacity to address itself to the problem of school plant deterioration. Significantly underspent items include: Rental of Office Equipment (Code 161) resulting from rental periods of less than a full year on certain equipment; Rental of Land and Buildings (Code 166) for which delay in lease executions deferred expenditures; Other Insurance (Code 179) which for this year was overbudgeted, and Improvement of Buildings (Code 613) within which money was saved by excellence in engineering design of equipment to handle stores and supplies.

Appropriations, Expenditures, and Unencumbered Balances by Function — Schedule 5.

Information upon appropriations, expenditures and

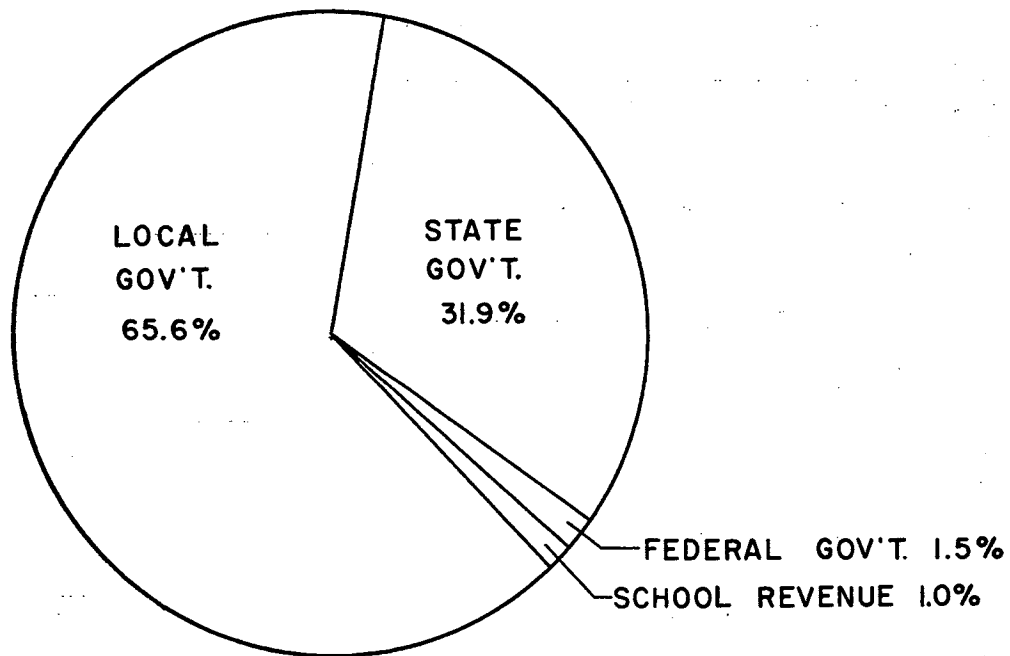
unencumbered balance by function reveals most clearly upon what areas of education the system places its major emphases. Normally the larger percentages represent instructional costs. In fiscal 1970-1971 instructional costs for elementary schools accounted for 24.4 percent of budget expenditures, in junior and middle schools the percentage was 16.9 and a similar 16.9 for high schools, making a total of 58.2 percent of total expenditures. Maintenance and operation of facilities expended 10 percent of the total. Employee benefits accounted for 9 percent, pupil personnel services were 5.8 percent, and central administration 3.7 percent. Other lesser percentages are set forth in Schedule 5. Among departmental expenditures listed separately are those for each of the 38 elementary schools, 8 junior and middle schools and the 4 senior high schools. As spending data on these individual operations become available, they will facilitate various more sophisticated analyses of cost-benefit patterns at the various school levels.

Conclusion.

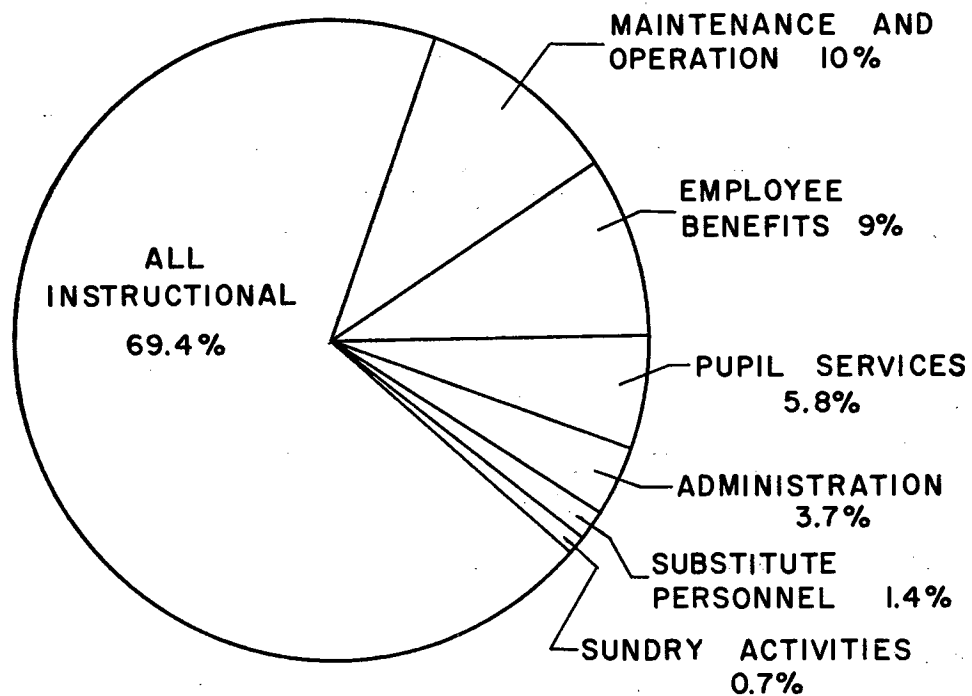
Fiscal 1970-1971 was a year of continuing effort to consolidate gains in standardizing financial procedures and firming fiscal controls. Monthly progress was reported throughout the year by computer print-out showing appropriations, expenditures, encumbrances, and unencumbered balances both cumulatively and on the monthly basis. The Personnel Budgeting System also computerized and showing the number of positions authorized and the number employed in each employee classification in each department, with salary and wage data for each authorized position, proved its worth during the year in providing a precise surveillance of the number and location of persons on departmental payrolls. Periodic statistical summaries, bond authority encumbrances, and Board of Contract and Supply purchases of goods and services were reported as these occurred in the Business Office's monthly newsletter ON BALANCE.

SOURCE OF FUNDS

FISCAL 1970-71



USE OF FUNDS



PROVIDENCE SCHOOL DEPARTMENT

EXHIBIT A

BALANCE SHEET

AT JUNE 30, 1971

ASSETS	REFERENCE	
Cash		\$ 206,083.73
Receivables:		
Deducted Contra:		
Accounts Receivable	Exhibit B	\$ 80,589.17
Due from General Fund		1,511,111.67
		1,591,700.84
Total Assets		\$1,797,784.57
LIABILITIES AND RESERVES		
Accounts Payable	Exhibit C	\$1,717,195.40
Due to General Fund		341,943.90
		\$2,059,139.30
Total Liabilities		\$2,059,139.30
Receivables:		
Deducted Contra:		
Accounts Receivable		80,589.17
Cumulative Deficit		(1) (341,943.90)
		80,589.17
Total Liabilities and Reserves		\$1,797,784.57

Comments:

- (1) This amount represents old accounts payable which during the 1938-1939 fiscal year were paid for by the General Fund due to the insufficient appropriations in the School Fund. The agreement to this liability was reflected in School Committee Resolution #94, adopted July 6, 1942. The City Auditor at the time prepared a journal entry to reflect the liability by the School Department to the General Fund.

EXHIBIT B

STATEMENT OF ACCOUNTS RECEIVABLE

AT JUNE 30, 1971

Tuition	\$ 73,006.86
Books and Supplies	28.51
Refund on Payrolls	(119.64)
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—Bd. of Canvassers	144.94
Reimbursed Salaries—Boston College	50.00
State Assistance—Handicapped Children	560.50
	\$ 80,589.17
Total Accounts Receivable	\$ 80,589.17

Exhibit A

Comments:

- These receivables are outstanding according to the City Controllers records.
- These outstanding accounts receivable are in the process of being investigated. All old accounts receivable that are deemed to be uncollectible will be written off in conjunction with the City Solicitor's Office.

STATEMENT OF ACCOUNTS PAYABLE
AT JUNE 30, 1971

Prior Year Accounts Payable	\$ 8,920.55
Current Year Accounts Payable	(1)1,708,274.85
Total Accounts Payable at June 30, 1971.....	\$1,717,195.40

Exhibit A

Comments:

(1) Included in this amount is the cumulative escrow payroll liability of \$717,052.67.

SCHEDULE #1

BUDGETED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

	Budgeted Estimate	Actual Revenue	Excess (Deficiency)
Federal—Directly and Thru State			
Trade and Industry		\$ 12,082.89	\$ 12,082.89
U. S. Dept. Labor—Area Vocational Aid Coordinator and Guidance.....	46,900.00	29,449.24	(17,450.76)
New Careers		4,555.65	4,555.65
Business and Office Education	12,000.00	5,738.00	(6,262.00)
P.L. 874—Impacted Area	60,000.00	159,899.00	99,899.00
Adult Basic Education—Title III.....	103,500.00	137,418.85	33,918.85
National Defense Ed. Act—Title III		20,165.01	20,165.01
National Defense Ed. Act—Title V		11,812.98	11,812.98
Vocational Ed. Act		7,054.00	7,054.00
Total Federal	222,400.00	388,175.62	165,775.62
State Revenue			
State Share of Public Schools Operation Aid—Chapter 27	7,460,800.00	7,296,052.00	(164,748.00)
Apprenticeship Program for Related Training (Night Program Vocational)		30,716.04	30,716.04
Providence Plan for Integration and Quality Education Sec. 4, Chapter 160	798,000.00	779,242.68	(18,757.32)
State Assistance for Program for Handicapped Children Sec. 5, Chapter 160	177,800.00	197,361.61	19,561.61
Total State	8,436,600.00	8,303,372.33	(133,227.67)
School Revenue			
Tuitions			
—Regular Day School	118,000.00	85,194.23	(32,805.77)
—Summer School	5,245.00	4,790.00	(455.00)
—Evening School	600.00	140.45	(459.55)
—Special Education	73,832.00	30,731.06	(43,100.94)
—Central Vocational	20,625.00	9,006.94	(11,618.06)

SCHEDULE #1—Continued

**BUDGETED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1971**

	Budgeted Estimate	Actual Revenue	Excess (Deficiency)
Reimbursement			
—Telephone	400.00	977.65	577.65
—Blue Cross		6,183.10	6,183.10
—State Retirement	7,500.00	62,645.69	55,145.69
—City Retirement	300.00	6,433.48	6,133.48
—Board of Canvassers	1,300.00	3,134.50	1,834.50
—Board of Recreation	6,000.00	11,226.23	5,226.23
—Other		1,248.63	1,248.63
Refund of Bills (Vendors)	2,000.00	1,114.05	(885.95)
Refund on Payrolls		29,378.43	29,378.43
Sales of Equipment and Merchandise	2,000.00	1,260.72	(739.28)
Use of Buildings	2,500.00	2,250.75	(249.25)
Vending Machine Receipts	100.00	484.09	384.09
Damage to Property and Equipment			
Fines	300.00	402.82	102.82
Test Scoring Machine	100.00		(100.00)
Curriculum, R. I. College—			
Social Studies		7,274.20	7,274.20
Miscellaneous		11.00	11.00
Total School Revenue	240,802.00	263,888.02	23,086.02
City Revenue			
City Appropriations—General	17,100,198.00	17,100,198.00	
GRAND TOTAL	\$26,000,000.00	\$26,055,633.97	\$ 55,633.97

SCHEDULE #2

**SOURCE AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1971**

		Percentage of Budget 1970-71	Percentage of Budget 1969-70
Source of Funds			
City Appropriation	\$17,100,198.00	65.6%	68.4%
Federal Revenue	388,175.62	1.5%	0.6%
State Revenue	8,303,372.33	31.9%	29.7%
School Revenue	263,888.02	1.0%	1.3%
Total Funds Received (1).....	\$26,055,633.97	100%	100%
Application of Funds			
Salaries and Wages	\$19,908,617.82	76.4%	74.8%
Fringe Benefits	2,304,668.53	8.8%	8.7%
Services Other Than Personal.....	1,376,981.30	5.3%	4.6%
Materials and Supplies	896,424.86	3.4%	4.4%
Equipment	279,130.99	1.1%	1.3%
Operating Cost	899,069.93	3.5%	3.8%
Improvements to Buildings	5,700.00	—	0.3%
Total Funds Expended	25,670,593.43		
Unencumbered Funds	\$ 385,040.54	1.5%	2.1%

Comments:

(1) The total City Council Appropriation for this fiscal year was \$26 million and the variance of \$55,633.97 represents excess revenue received which by Ordinance reverts back to General Fund Surplus.

SCHEDULE #3

**ANALYSIS OF UNENCUMBERED APPROPRIATIONS
AT JUNE 30, 1971**

		Percentage of Budget Unexpended	
Unencumbered Balance of Appropriations			
(Schedule #2)		1.5%	\$385,040.54
Analysis			
Excess Revenue Receipts.....	(Schedule #1) \$ 55,633.97	0.2%	
Salaries and Wages	87,970.68	0.3%	
Fringe Benefits	40,458.97	0.2%	
Services Other Than Personal	(1)112,758.70	0.5%	
Materials and Supplies	54,977.14	0.2%	
Equipment	10,705.01	—	
Operating Costs	18,236.07	0.1%	
Improvements to Buildings	4,300.00	—	
Total Unencumbered Balance Accounted For.....		1.5%	\$385,040.54

Remarks:

(1) These unexpended balances are comprised principally of:

(153) Repairs To Other Equipment	\$14,000
(166) Rental of Land and Buildings	21,000
(186) Tuition Payments	20,000
(189) Other Fees	25,000

SCHEDULE #4

DETAILS OF BUDGET EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Code	Expenditure Description	Expenditures 1969-70	Expenditures 1970-71	Percentage of Budget Expended 1970-71
001	Salaries and Wages	\$17,125,851.00	\$19,767,688.19	99%
021	Social Security	686,060.00	755,872.67	96%
022	Survivor's Benefits	10,640.00	10,092.00	88%
023	State Retirement	602,814.00	609,834.32	99%
024	City Retirement	253,463.00	242,680.71	99%
025	Hospital-Surgical Insurance	430,590.00	680,692.33	99%
026	Crossing Guards	142,921.00	140,929.63	93%
027	Stipends		5,496.50	80%
101	Printing	3,490.00	7,509.49	81%
102	Advertising	3,584.00	4,289.37	100%
103	Medical Payments		2,111.31	84%
120	Recruitment		2,883.67	96%
121	Transportation—Pupil	433,607.00	441,607.95	97%
122	Transportation Allowances	33,400.00	39,089.98	90%
123	Travel and Subsistence	5,175.00	8,125.08	78%
125	Public Relations	37.00		
126	Collection of Revenue	9,080.00	11,900.00	95%
127	Security Services	17,556.00	9,042.55	80%
128	Grounds Keeping Service	8,750.00		
131	Laundry Cleaning Service	2,034.00	2,178.79	39%
132	Ash and Waste Removal	1,026.00	3,642.00	53%
133	Delivery School Lunches	37,509.00	48,964.23	97%
134	Extra Curr. Cult. Offering	3,635.00	4,280.00	100%
141	Postage	10,544.00	14,614.48	100%
152	Contr. Repair Auto Equipment	13,319.00	9,660.38	93%
153	Repairs Other Equipment	102,014.00	137,500.31	90%
161	Rental Office Equipment	1,678.00	2,620.99	70%
162	Rental Auto Equipment	7,719.00	4,569.00	95%
163	Rental Other Equipment	7,473.00	24,948.37	97%
166	Rental Land Buildings	81,283.00	107,503.70	83%
179	Other Insurance	2,627.00	3,177.00	77%
181	Prof. Fees Accounting	9,262.00		
182	Prof. Fees Engineering	1,980.00	13,840.38	100%
183	Prof. Fees Legal	15,936.00	13,000.00	100%
184	Record-Court-Notary	64.00		
185	Computer Service		128,951.45	98%
186	Tuition Payments	19,020.00	121,973.32	86%
189	Other Fees	119,367.00	176,724.82	87%
190	Moving and Rigging	8,265.00	13,894.79	89%
191	Member Registration	3,145.00	7,481.37	82%
301	Textbook and Rebinding	235,104.00	236,871.72	100%
302	Reference Books	5,926.00	10,200.00	85%
303	Periodicals and Subscriptions	11,404.00	14,227.54	85%
304	Testing Materials	4,906.00	10,158.75	87%
305	Non-Public Textbooks	14,959.00	22,030.81	100%
311	Athletic Supplies	18,677.00	24,934.40	100%
312	Educational Supplies	291,696.00	236,645.45	100%
313	School Activities	13,200.00	18,407.50	100%
321	Electrical Equipment and Supplies.....	24,166.00	17,157.98	87%
322	Paint Supplies and Equipment	20,515.00	15,125.56	98%
324	Plumbing and Heating Supplies	39,764.00	23,566.48	94%

**DETAILS OF BUDGET EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 1971**

Code	Expenditure Description	Expenditures 1969-70	Expenditures 1970-71	Percentage of Budget Expended 1970-71
325	Lumber and Hardware	70,510.00	34,761.18	94%
326	Auto Parts and Supplies	4,865.00	6,778.54	100%
327	Glass	22,572.00	11,009.23	100%
328	Stage	2,916.00	7,172.48	94%
331	Office Supplies	21,616.00	43,665.97	100%
342	Housekeeping and Cleaning Supplies..	94,093.00	76,801.16	98%
343	Shop Supplies	4,166.00	3,644.09	97%
344	Kitchen Supplies	93,838.00	86,797.72	94%
345	Small Tools	3,500.00	2,139.27	86%
346	Health Supplies	9,670.00	4,085.17	97%
348	Grounds Keeping Material	603.00	1,140.38	46%
401	Office Equipment	28,516.00	34,592.21	98%
402	Office Furniture and Furnishings	9,665.00	10,017.21	96%
403	Educational Equipment	112,439.00	121,998.84	95%
404	Classroom Furniture and Furnishings..	60,928.00	40,788.13	98%
405	Laboratory Equipment	12,131.00	8,894.21	97%
421	Automotive Equipment	25,350.00	26,106.11	99%
422	Shop Plant Equip. and Machinery.....	7,963.00	9,763.09	94%
431	Library Books	28,542.00	26,971.19	91%
511	Telephone & Telegraph	67,381.00	97,778.25	100%
512	Gas	8,482.00	15,343.97	100%
513	Electricity	175,049.00	234,027.11	96%
514	Water	10,996.00	19,210.16	90%
541	Fuel	298,014.00	350,870.68	90%
551	Contractual Repairs—Buildings	253,828.00	148,126.20	100%
554	Contractual Repairs—Grounds	68,169.00	33,713.56	100%
613	Improvement of Buildings	74,999.00	5,700.00	57%
	Total Expenditures	\$22,466,036.00	\$25,670,593.43	98%

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Administration					
General Administration	\$ 207,359.11	\$ 169,324.07	\$ 8,746.70	\$ 29,288.34	
School Committee	53,712.60	51,687.88	2,022.00	2.72	
Superintendent	77,360.97	76,080.60	13.87	1,266.50	
Personnel	111,138.90	101,790.41	—	9,348.49	
Deputy Superintendent	20,805.63	20,629.91	—	175.72	
Research Assistant	16,211.90	9,861.02	101.32	6,249.56	
Business Manager	50,402.00	46,619.79	689.83	3,092.38	
Controller	244,316.61	236,354.46	4,514.10	3,448.05	
Order Processing	97,265.50	95,953.72	488.00	823.78	
Central Supply	32,716.00	31,103.92	—	1,612.08	
School Census	49,463.00	48,284.82	—	1,178.18	
Pupil Accounting	9,060.11	8,962.11	—	98.00	
Central Records	19,541.00	19,254.30	—	286.70	
Providence Plan	24,415.00	22,958.09	—	1,456.91	
Handicapped Children	1,215.00	1,210.56	—	4.44	
Total—Administration	1,014,983.33	940,075.66	16,575.82	58,331.85	3.7%
Facilities/Maintenance/Operation					
Plant Maintenance and Operations	47,617.37	47,255.56	7.00	354.81	
Plant Operation	1,563,144.00	1,541,787.35	13,221.09	8,135.56	
Plant Maintenance	835,959.28	787,615.69	39,279.52	9,064.07	
Central Heating	110,308.11	102,062.70	4,862.67	3,382.74	
Temporary Women Assistants	34,996.00	33,661.06	—	1,334.94	
Total—Facilities/Maintenance/ Operation	2,592,024.76	2,512,382.36	57,370.28	22,272.12	10.0%
Instructional—Administration					
Director of Elementary Schools	90,122.14	86,103.31	5.00	4,013.83	
Coordinating Principals	23,910.00	23,506.60	—	403.40	
Consulting	13,441.00	11,078.14	2,183.54	179.32	
Library Coordinator	110,529.23	99,229.31	6,345.09	4,954.83	
Office of Assistant Superintendent	156,619.36	147,882.04	3,685.04	5,052.28	
Curriculum Research	47,101.00	45,152.78	60.00	1,888.22	
Social Studies Project	66,952.03	64,017.18	2,228.98	705.87	
Total—Instructional— Administration	508,674.76	476,969.36	14,507.65	17,197.75	1.9%
Pupil Services					
Transportation—Pupil	513,000.67	498,866.72	286.80	13,847.15	
School Lunch	286,100.15	260,207.94	15,358.83	10,533.38	
Attendance	193,495.00	184,702.54	5,818.90	2,973.56	
Elementary Itinerant Guidance	120,790.05	113,661.65	6,856.29	272.11	
Health Service	10,859.63	10,858.53	—	1.10	
Medical Examinations	9,550.00	9,008.00	—	542.00	
Nursing Service	266,884.00	237,770.65	28,421.50	691.85	

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Dental Clinic	63,573.79	61,389.23	1,411.40	773.16	
Sight	280.00	225.00	—	55.00	
Guidance and Placement	56,305.00	54,000.90	1,980.80	323.30	
Total—Pupil Services	1,520,838.29	1,430,691.16	60,134.52	30,012.61	5.8%
<u>Instructional—Other</u>					
Art	139,207.50	132,070.94	6,903.26	233.30	
Music	398,714.00	378,412.33	19,942.03	359.64	
Physical Education	250,458.00	236,202.61	12,593.57	1,661.82	
Psychological Services	91,101.00	84,746.93	5,083.65	1,270.42	
Audio Visual Education	115,053.22	111,065.76	3,227.41	760.05	
Adult Education Coordinator	115,136.00	110,005.33	216.71	4,913.96	
Mathematics	26,149.00	23,928.39	—	2,220.61	
Science	10,455.00	10,293.84	—	161.16	
Total—Instructional—Other	1,146,273.72	1,086,726.13	47,966.63	11,580.96	4.4%
<u>Instructional—Special Education</u>					
Special Education Administration	182,664.47	149,376.20	8,350.90	24,937.37	
Speech Correction	63,317.52	60,440.66	2,306.75	570.11	
Audio Testing and Lip Reading	31,833.00	31,209.53	50.40	573.07	
Special Education—Kenyon	271,755.60	255,392.66	16,038.29	324.65	
Special Education—Temple	201,120.46	188,180.38	12,230.46	709.62	
Special Education—Smith	92,382.97	86,732.57	5,211.04	439.36	
Handicapped Children	112,560.81	85,033.32	19,243.30	8,284.19	
Total—Instructional—Special Education	955,634.83	856,365.32	63,431.14	35,838.37	3.6%
<u>Instructional—Elementary</u>					
Kindergarten—Gilbert Stuart	11,267.00	11,142.98	—	124.02	
Kindergarten—Temple	1,699.00	1,518.09	—	180.91	
Academy Avenue	113,222.99	107,009.63	5,611.01	602.35	
Althea	88,475.34	80,810.18	7,484.62	180.54	
Asa Messer	147,262.12	145,578.91	1,488.78	194.43	
Berkshire	41,885.50	39,953.92	1,578.16	353.42	
Branch	56,645.13	54,792.43	1,593.87	258.83	
Broad	288,045.40	270,081.19	17,721.27	242.94	
Camden	269,468.80	257,286.99	12,497.32	(315.51)	
E. W. Flynn Model School	408,446.68	384,920.17	23,000.69	525.82	
Fox Point	248,029.96	242,117.35	5,144.16	768.45	
Grove	69,847.71	67,482.14	1,883.66	481.91	
Jenkins	29,747.00	28,450.36	161.67	1,134.97	
John Howland	173,585.00	163,468.30	8,925.47	1,191.23	
Joslin	213,376.00	202,705.58	7,595.12	3,075.30	
Kenyon	342,438.48	329,650.33	12,546.68	241.47	
Laurel Hill	208,855.00	196,395.38	12,013.05	446.57	
Lexington	283,718.54	275,369.52	7,937.28	411.74	

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Manton Avenue	55,382.67	54,371.97	375.45	635.25	
Mary E. Fogarty	266,831.00	249,345.50	16,837.06	648.44	
Mt. Pleasant Elementary	65,925.84	62,720.50	3,048.25	157.09	
Robert F. Kennedy	291,452.00	281,839.26	9,313.50	299.24	
Ralph Street	98,576.10	92,765.16	5,624.59	186.35	
Regent	166,315.24	155,494.72	10,262.39	558.13	
Reservoir	83,757.60	81,439.14	2,221.42	97.04	
Sackett Street	141,984.16	135,652.17	4,295.57	2,036.42	
Sisson	47,259.00	46,961.89	123.07	174.04	
Summit	185,055.00	174,438.38	8,400.84	2,215.78	
Veazie Street	339,010.18	314,501.88	23,943.37	564.93	
Almy Street	31,376.00	31,111.29	83.10	181.61	
Vineyard	196,976.00	183,521.64	12,424.48	1,029.88	
Webster	190,487.27	171,980.97	18,291.59	214.71	
Willow	81,323.75	81,123.02	109.46	91.27	
Windmill	336,199.80	325,450.45	9,987.44	761.91	
Dr. Martin Luther King, Jr.	339,936.40	327,552.74	10,682.21	1,701.45	
Providence Plan	328,924.45	320,787.04	—	8,137.41	
Our Lady of Lourdes	52,173.19	50,731.54	1,441.65	—	
Total—Instructional—Elementary	6,294,961.30	6,000,522.71	264,648.25	29,790.34	24.4%
Instructional—Vocational					
Vocational High School	293,307.55	281,587.80	9,463.84	2,255.91	
Evening School—Vocational	31,838.00	29,980.14	—	1,857.86	
Total—Instructional—Vocational	325,145.55	311,567.94	9,463.84	4,113.77	1.3%
Instructional—Evening School Academic					
Evening School—Academic	15,314.00	10,692.29	—	4,621.71	
Total—Instructional—Evening School—Academic	15,314.00	10,692.29	—	4,621.71	
Instructional—Middle Schools and Jr. High Schools					
Nathanael Greene	625,970.88	590,914.83	33,187.10	1,868.95	
Roger Williams	494,674.72	472,373.32	20,795.32	1,506.08	
Gilbert Stuart	608,292.61	569,847.45	37,826.76	618.40	
Nathan Bishop	522,275.86	506,911.84	15,323.75	40.27	
Samuel Bridgham	383,304.72	361,372.85	21,271.99	659.88	
Esek Hopkins	455,414.00	435,187.70	19,513.12	713.18	
George J. West	646,682.09	621,657.81	24,044.43	979.85	
Oliver H. Perry	556,825.20	531,300.49	24,011.40	1,513.31	
Director of Middle Schools	30,105.00	29,295.17	395.00	414.83	
Total—Instructional—Middle Schools and Jr. High Schools	4,323,545.08	4,118,861.46	196,368.87	8,314.75	16.9%

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION FOR THE FISCAL YEAR ENDED JUNE 30, 1971

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Instructional—Senior High Schools					
Central	928,107.02	886,644.93	35,097.82	6,364.27	
Classical	1,006,518.99	962,769.13	28,975.49	14,774.37	
Hope	1,116,979.87	1,073,134.37	40,042.79	3,802.71	
Mount Pleasant	1,331,559.36	1,263,764.97	64,736.34	3,058.05	
Total—Instructional—Senior High Schools	4,383,165.24	4,186,313.40	168,852.44	27,999.40	16.9%
Instructional—Summer School					
Summer School	12,531.00	12,325.26	—	205.74	
Total—Instructional—Summer School	12,531.00	12,325.26	—	205.74	— %
Substitutes					
Substitute Teachers	311,585.00	310,790.63	—	794.37	
Substitute Clerks	26,000.00	23,141.20	—	2,858.80	
Substitutes in Pool	18,688.37	18,688.37	—	—	
Total—Substitutes	356,273.37	352,620.20	—	3,653.17	1.4%
Employee Benefits					
Hospital Surgical Insurance	662,467.00	660,909.53	—	1,557.47	
Social Security	766,050.00	732,971.00	—	33,079.00	
Survivors' Benefit	11,356.00	10,092.00	—	1,264.00	
State Retirement	605,920.00	605,920.00	—	—	
City Retirement	218,736.00	218,736.00	—	—	
Providence Plan—Employee Benefits..	65,273.00	61,586.76	—	3,686.24	
Handicapped Children—Employee Benefits	9,829.00	8,259.84	—	1,569.16	
Total—Employee Benefits	2,339,631.00	2,298,475.13	—	41,155.87	9.0%
Sundry Activities					
Materials and Supplies Inventory	137,465.92	14,334.30	123,131.49	.13	
Less: Expenditure Adjustment	(132,618.92)	(132,618.92)	—	—	
Non-Public School Book Inventory	22,030.81	21,043.08	987.73	—	
Postage Inventory	2,508.00	2,458.98	—	49.02	
Public School Book Inventory	187,713.70	57,494.37	108,480.69	21,738.64	
Less: Expenditure Adjustment	(187,713.70)	(187,713.70)	—	—	
Work In Progress Inventory	7,837.00	6,910.94	724.00	202.06	
Prior Year Charges	18,734.12	18,006.06	—	728.06	
Joseph V. Conley Stadium	5,106.84	2,516.96	—	2,589.88	
Crossing Guards	149,940.00	140,929.63	—	9,010.37	
Total—Sundry Activities	211,003.77	(56,638.30)	233,323.91	34,318.16	0.7%
TOTAL BUDGET	\$26,000,000.00	\$24,537,950.08	\$ 1,132,643.35	\$329,406.57	100.0%