

APPROVED: November 28, 1969

Report of the Board of Park Commissioners Relative to the North Burial Ground

To the Honorable, the City Council of the City of Providence:

The Board of Park Commissioners report that they have received from the following named persons, the following sums of money, the income thereof to be applied to the preservation and care of the following specified burial lots in said grounds, respectively as follows:

From	The Sum of	For Lot Standing in Name of
Despina George C. Pakuris & wf.	105.00	Same
Despina George C. Pakuris & wf.	105.00	"
Horace H. Craig	165.00	"
Paul R. & Carol B. Desilets	23.00	"
Paul R. & Carol B. Desilets	23.00	"
Varouk Hamayag Malekian & wf.	51.00	"

and recommend the passage of the accompanying Resolution.

Respectfully submitted for the Board of Park Commissioners,

John P. Gley
Chairman.

Resolution of the City Council

RESOLVED, That the following gifts of the following sums of money, to the Board of Park Commissioners, in trust, the income thereof to be applied, under the provisions of Chapter 367 of the Public Laws, January Session 1861, to the preservation and care of the following specified burial lots in said ground be and the same are hereby respectively accepted ~~as follows, viz:~~

From	The Sum of	For Lot Standing in Name of	Fund Accepted Under the Name of
wf. Despina George C. Pakuris &	105.00	Same	Same
wf. Despina George C. Pakuris &	105.00	"	"
Horace H. Craig	165.00	"	"
Paul R. & Carol B. Desilets	23.00	"	"
Paul R. & Carol B. Desilets	23.00	"	"
Varouk Hamayag Malekian & wf.	51.00	"	"

In City Council,

Approved,

NOV 20 1969

November 28, 1969

Read and Passed.

Russell J. Boyle
President

Joseph A. Courty
Mayor

Vincent Zuppi
Clerk

IN CITY
COUNCIL

THE COMMITTEE ON

Finance

OCT 16 1869

Approves Passage of
The Within Resolution

FIRST READING

REFERRED TO COMMITTEE ON

FINANCE

Amend. by
Nov. 13, 1869

Amend. by
Nov. 13, 1869
CLERK

Councilman The Mayor and Councilman Secretaries, by request

APPROVED: November 28, 1969

Report of the Board of Park Commissioners Relative to the North Burial Ground

To the Honorable, the City Council of the City of Providence:

The Board of Park Commissioners report that they have received from the following named persons, the following sums of money, the income thereof to be applied to the preservation and care of the following specified burial lots in said grounds, respectively as follows:

From	The Sum of	For Lot Standing in Name of
Harry Chobanian & Nishan Chobanian & Harry Chobanian Jr. & Paul Bruce Chobanian	75.00	Same
Marjorie Sammis & Robert Atkinson	53.00	"

and recommend the passage of the accompanying Resolution.

Respectfully submitted for the Board of Park Commissioners,

John R. Gley
Chairman.

Resolution of the City Council

RESOLVED, That the following gifts of the following sums of money, to the Board of Park Commissioners, in trust, the income thereof to be applied, under the provisions of Chapter 367 of the Public Laws, January Session 1861, to the preservation and care of the following specified burial lots in said ground be and the same are hereby respectively accepted ~~as follows, viz.:~~

From	The Sum of	For Lot Standing in Name of	Fund Accepted Under the Name of
Harry Chobanian & Nishan Chobanian & Harry Chobanian Jr. & Paul Bruce Chobanian	75.00	Same	Same
Marjorie Sammis & Robert Atkinson	53.00	"	"

In City Council,

Approved,

NOV 20 1969
Read and Passed.

Russell J. Boyle
President
Vincent Vecchi
Clerk

November 28, 1969
Joseph A. Corley
Mayor

IN CITY
COUNCIL

OCT 16 1969

FIRST READING
REFERRED TO COMMITTEE ON
FINANCE.....
James Lee Clark
CLERK

THE COMMITTEE ON

James Lee Clark
Approves Passage of
The Within Resolution
Nov. 13, 1969
James Lee Clark
CLERK

Councilman McNeilly and Councilman Drastone, by request

DEPT. OF CLERKING
PROVIDENCE, R.I.

OCT 14 9 25 AM '69

1000

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 525

Approved November 28, 1969

RESOLVED,

That permission is hereby granted to the New England Telephone and Telegraph Company to project a portion of its building located at Number 1 Greene Street, Providence, over the public highway, all in accordance with the accompanying petition approved for construction October 22, 1969 by the Director of the Department of Building Inspection.

IN CITY COUNCIL

NOV 20 1969

READ and PASSED

Russell W. Boyd
President
Vincent Desha
Clerk

APPROVED

NOV 28 1969

Joseph H. Corley
MAYOR

IN CITY
COUNCIL

NOV 6 - 1969

FIRST READING
REFERRED TO COMMITTEE ON
PUBLIC WORKS.....
Winnant Cooper
CLERK

THE COMMITTEE ON

Queller W. W. W. W.
Approves Passage of
The Within Resolution

NOV 10 1969

Winnant Cooper
Queller W. W. W. W.
CLERK

*Council President Ray C. and
Councilman Alton, by request*

CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

PETITION TO THE CITY COUNCIL

TO THE HONORABLE CITY COUNCIL OF THE CITY OF PROVIDENCE:

The undersigned respectfully petitions your honorable body

To permit a projecting fenestration of the upper two stories of the proposed addition to the New England Telephone and Telegraph Company building at number 1 Greene Street.

The proposed design consists of corbeling the exterior wall 10 inches and applying architecturally designed jamb members which would project an additional 10 inches for a total street projection of 1 ft. 8 inches. The projection would be for the full height of the upper two stories and periphery of the addition.

The window treatment proposed would be consistent with that of an Oriel type window and would conform to Section 310.3 of the Providence Building Code; the dimensional requirements of which are in part, not more than a 2 ft. projection not less than 10 ft. above the curb.

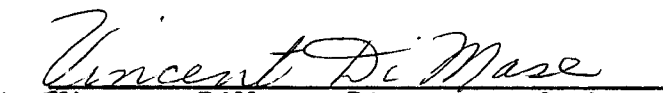
We submit that the proposed design would be in substantial compliance and consistent with the intent and purpose of the City of Providence Building Code.



W. D. Sommers
Real Estate Engineer
New England Tel. & Tel. Co.
185 Franklin St. Boston, Mass.

October 22, 1969

Approved for Construction



Vincent DiMase, Director of the
Department of Building Inspection

5011177

OCT 24 3 11 PM '69

DEPT. OF PUBLIC WORKS
PROVIDENCE, R. I.

Council President Boyle and
Councilman Olsen, by request.

W.

THE CITY OF PROVIDENCE
STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

RESOLUTION OF THE CITY COUNCIL

No. 526

Approved November 28, 1969

WHEREAS, the City of Providence has executed a Grant Agreement with the United States dated July 15, 1969, under which the United States agreed to assist the City in carrying out its comprehensive city demonstration program and certain projects and activities listed in the Grant Budget of the Grant Agreement.

NOW, THEREFORE, be it resolved by the Providence City Council, State of Rhode Island, that:

SEC. 1. The Program is hereby amended to include the material attached hereto and made a part hereof.

SEC. 2. The addition of the Child Development Center Program is hereby approved.

IN CITY COUNCIL

NOV 20 1969

READ and PASSED

James H. Boyle
President
James H. Boyle
Clerk

APPROVED

NOV 28 1969

MAYOR

IN CITY
COUNCIL

NOV 6 - 1969

FIRST READING
REFERRED TO COMMITTEE ON URBAN REDEVELOPMENT
RENEWAL & PLANNING

.....
Vincent Leofsky
CLERK

THE COMMITTEE ON

Nathan Reddick and
Approves Passage of
The Urban Resolution

Vincent Leofsky
~~CLERK~~

Nov. 29 1969

Clark

Councilman McRilly and Councilman Brattles, by request



EXECUTIVE DEPARTMENT • CITY OF PROVIDENCE • RHODE ISLAND

MAYOR JOSEPH A. DOORLEY, JR.

RICHARD R. TORCHIA
SPECIAL ASSISTANT
FOR MODEL CITIES

October 29, 1969

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

Dear Vin:

It is requested that the attached resolution be placed on the docket for the November 6 City Council meeting. In addition to the resolution, I have also attached a copy of the program synopsis for your information. I have sent letters and the program synopsis to all the council members, Lawrence McGarry, and the Mayor urging their support in approving subject resolution.

If you have any further question, please do not hesitate to contact me. With warm regards, I am

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Dick", is written over the typed name.

Richard R. Torchia
Special Assistant
for Model Cities

RRT/rds

Enclosures

SYNOPSIS

COMPREHENSIVE CHILD DEVELOPMENT CENTER PROPOSAL

The purpose of the Comprehensive Child Development Center is to raise the learning ability of one hundred participating three and four-year olds by increasing the child's trust in and willingness to communicate with adults.

Through diagnostic evaluation, many of the children will be discovered to have a basic mistrust of adults, lack of understanding the basic system of rewards and punishments, little self-respect, lack of curiosity and motivation to learn, and little confidence in their own ability to produce good work.

Lags in the psychological development of slum children are to a great extent caused by a nonsupportive and disorganized environment. An environment where communication is not encouraged can cause lack of interest in verbal communication, limited vocabularies, poor auditory discrimination, and a tendency to "tune out" adults. Problems in visual perception and visual discrimination lead to difficulty in discerning stimuli from the environment, thus making the child unable to concentrate on one task. Children also exhibit distorted concepts of time and space, lack of understanding of the importance of sequencing, and a poorly-developed ability to remember.

It is hoped that through the Comprehensive Child Development Center's programs of diagnostic and psychological testing, hot lunch program, and the use of the Martin Deutsch School of Intervention Learning, the CDA will provide the children of the Model Neighborhood with the necessary stimuli to awaken their abilities to cope with and overcome environmental deficiencies.

Diagnostic services will commence with a parents' interview at the time the children are enrolled to determine some of the particular problems that face each child. The children will then receive a complete physical and neurological examination in the Center's own clinic to determine whether or not there are any pathological problems that might interfere with the child's development. Continuing medical treatment will be available. As a further service of the Center, the clinic will offer diagnostic services to an additional one hundred children over and above the one hundred enrolled in the program.

Psychological testing in the form of play sessions with a child psychiatrist will be conducted to evaluate the child's psychological functioning and developmental level. The child will be asked to perform specific tasks to test cognitive and motor functioning and detailed records will be kept. The child's performance within a group of his peers will also be viewed and evaluated as a much more definitive measure of his emotional adjustment. Children determined to need further psychological or psychiatric help will be referred to the proper local agencies.

COMPREHENSIVE CHILD DEVELOPMENT CENTER
PAGE 2.

Nutrition and nutrition education will be a part of the services offered. Through breakfast (if it seems desirable) to two daily snacks and a hot lunch, the Center will attempt to alleviate some of the problems caused by a poor diet. To this end, the Center proposed to hire a full-time dietician.

Since the program is a combination of day-care and nursery school, the food program will be of two types. The day-care children will receive a mid-morning snack, a hot lunch, and a mid-afternoon snack. Children attending only the morning or the afternoon nursery school sessions will receive only the appropriate snack.

The nursery school aspect of the program will be modelled on the Martin Deutsch School of Intervention Learning wherein the teachers will approach each child on a largely individual basis and at his own level, both physically and mentally. However, an experimental teaching program should not be too rigidly prescribed. It should, and in this case will, evolve and leave each teacher room for individual variations and improvements.

The School Clinic has already made arrangements with several local and nearby universities to use their social work personnel. The Clinic will be responsible for their training and supervision.

The proposed Child Development Center will cost the Federal Government \$288,363. and City \$0. ~~Model Cities Supplemental Funds will be utilized for the Federal Share.~~

527

CITY OF PROVIDENCE

THE PUBLIC SERVICE ENGINEER

Frank S. Meadus, P. E.

112 Union Street, Providence, R. I. 02903

831 - 6500

November 12, 1969

Mr. Vincent Vespia
City Clerk
City Hall
Providence, Rhode Island

Dear Mr. Vespia:

I enclosed herewith the Bill of the Narragansett Electric Company for the month of October 1969, for the street lighting of the City of Providence, in the amount of \$44,792.03.

Very truly yours,

Frank S. Meadus
Frank S. Meadus
Public Service Engineer

FSM/jd

IN CITY COUNCIL

NOV 20 1969

APPROVED:

Vincent Vespia
CLERK

RECEIVED OF DEPARTMENT OF CITY CLERK
December 8, 1969

W. J. Dayton

PUBLIC LIGHTS

TOO: NARRAGANSETT ELECTRIC COMPANY

STREET LIGHT OUTAGES FOR THE MONTH OF OCTOBER 1969

INCANDESCENTS

24 Hours U.G.	1000 Lumen @	.007167	.17
6155 Hours O.H.	1000 Lumen @	.003911	24.07
85 Hours O.H.	2500 Lumen @	.007820	.66
Hours U.G. H.N.	1000 Lumen @	.011688	

MERCURY VAPOR

300 Hours U.G.	15000c Lumen @	.024241	7.27
476 Hours O.H.	15000c Lumen @	.019243	9.16
Hours Underpass	15000c Lumen @	.014041	
60 Hours U.G.	21000 Lumen @	.028489	1.71
102 Hours O.H.	7000 Lumen @	.013745	1.40
24 Hours O.H.	3500 Lumen @	.011246	.27

Total Street Lighting Bill	\$44,836.74
Total Outage Deduction	44.71
Net Total Bill for Month	\$44,792.03

IN CITY COUNCIL

NOV 20 1969

APPROVED:

Vernon Vesper
CLERK


THE NARRAGANSETT ELECTRIC COMPANY

 New England
Electric System

 P.O. Box 1438
Providence, R.I. 02901

SOLD TO 3-1820-0002-0
City of Providence
Frank Meadus
Public Service Engineer
City Hall
Providence, Rhode Island

DATE OCT 31 1969

INVOICE NO.

YOUR ORDER NO.

JOB NUMBER

~~EXTENDED~~ Street Lighting

TERMS: NET CASH

 WHEN PAYING BY MAIL DETACH THE CASHIER'S
STUB AND FORWARD WITH REMITTANCE TO
INSURE PROPER CREDIT TO YOUR ACCOUNT.

- 1	All Night	O.H.M.V.	15000C	Lumens	@ .210959X50nts	-10	55
- 2	"	O.H. Single	1000	"	@ .042877X49nts	- 4	20
- 1	"	O.H. "	2500	"	@ .085726X49nts	- 4	20
- 6	"	O.H. "	1000	"	@ .042877X47nts	-12	09
- 1	"	O.H. "	1000	"	@ .042877X46nts	- 1	97
- 3	"	U.G. "	15000C	"	@ .265753X44nts	-35	08
- 5	"	O.H. "	1000	"	@ .042877X43nts	- 9	22
- 1	"	O.H.M.V.	15000C	"	@ .210959X43nts	- 9	07
- 4	"	O.H. Single	1000	"	@ .042877X42nts	- 7	20
- 1	"	U.G.M.V.	15000C	"	@ .265753X42nts	-11	16
- 1	"	O.H. Single	1000	"	@ .042877X39nts	- 1	67
- 1	"	O.H. "	2500	"	@ .085726X39nts	- 3	34
						-272	40
						44836	74

IN CITY COUNCIL
NOV 20 1969

APPROVED:

Vincent Vespe

CLERK

WHEN PAYING BY MAIL PLEASE DETACH THIS STUB AND FORWARD WITH YOUR REMITTANCE TO INSURE PROPER CREDIT TO YOUR ACCOUNT

THE NARRAGANSETT ELECTRIC COMPANY
CASHIER'S STUB

 RECEIVED
FROM

ACCOUNT NUMBER 3-1820-0002-0

City of Providence
Frank Meadus, Public Service Engineer
City Hall
Providence, Rhode Island

Arrears:

44836 74

-133550 11

 REFERENCE OR
JOB NUMBER

 INVOICE
DATE

 INVOICE
NUMBER

AMOUNT

128235 100


THE HARRAGANSETT ELECTRIC COMPANY

 New England
Electric System

 P.O. Box 1438
Providence, R.I. 02901

SOLD TO 3-1820-0002-0
City of Providence
Frank Meadus
Public Service Engineer
City Hall
Providence, Rhode Island

 DATE **OCT 31 1969**

INVOICE NO.

YOUR ORDER NO.

JOB NUMBER

~~REMOVED~~ Street Lighting

TERMS: NET CASH

 WHEN PAYING BY MAIL DETACH THE CASHIER'S
STUB AND FORWARD WITH REMITTANCE TO
INSURE PROPER CREDIT TO YOUR ACCOUNT.

+ 1	All Night	O.H.M.V.	21000	Lumens @	.257534X58nts	14	94
+ 7	" "	O.H.M.V.	3500	" @	.123288X58nts	50	05
+ 1	" "	O.H.M.V.	7000	" @	.150685X57nts	8	59
+11	" "	O.H.M.V.	3500	" @	.123288X57nts	77	30
+ 7	" "	O.H.M.V.	3500	" @	.123288X56nts	48	33
+ 1	" "	O.H.M.V.	3500	" @	.123288X52nts	6	41
+ 1	" "	O.H.Single	1000	" @	.042877X51nts	2	19
+ 4	" "	O.H.M.V.	7000	" @	.150685X50nts	30	14
+ 3	" "	O.H.M.V.	3500	" @	.123288X49nts	18	12
+ 7	" "	O.H.M.V.	3500	" @	.123288X47nts	40	56
+ 3	" "	O.H.M.V.	3500	" @	.123288X46nts	17	01
+ 3	" "	U.G.M.V.	21000	" @	.312329X44nts	41	23
+ 4	" "	O.H.M.V.	3500	" @	.123288X43nts	21	21
+ 1	" "	U.G.M.V.	21000	" @	.312329X42nts	13	12
+ 8	" "	O.H.M.V.	3500	" @	.123288X42nts	41	42
+ 7	" "	O.H.M.V.	3500	" @	.123288X39nts	33	66
						600	70

Removals

- 1	All Night	O.H. Single	1000	Lumens @	.042877X81nts	- 3	47
- 3	" "	O.H. "	1000	" @	.042877X66nts	- 8	49
- 2	" "	O.H. "	2500	" @	.085726X66nts	-11	32
- 1	" "	O.H.M.V.	15000C	" @	.210959X64nts	-13	50
- 1	" "	U.G.M.V.	15000C	" @	.265753X60nts	-15	95
- 4	" "	O.H. Single	1000	" @	.042877X59nts	-10	12
- 2	" "	O.H. Single	2500	" @	.085726X59nts	-10	12
- 7	" "	O.H. Single	1000	" @	.042877X58nts	-17	41
- 1	" "	O.H.M.V.	15000C	" @	.210959X58nts	-12	24
-12	" "	O.H. Single	1000	" @	.042877X57nts	-29	33
- 7	" "	O.H. "	1000	" @	.042877X56nts	-16	81
- 2	" "	O.H. "	2500	" @	.085726X56nts	- 9	60
- 2	" "	O.H. "	1000	" @	.042877X50nts	- 4	29

WHEN PAYING BY MAIL PLEASE DETACH THIS STUB AND FORWARD WITH YOUR REMITTANCE TO INSURE PROPER CREDIT TO YOUR ACCOUNT

THE HARRAGANSETT ELECTRIC COMPANY
CASHIER'S STUB

 RECEIVED
FROM

 ACCOUNT
NUMBER

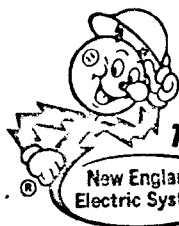
ADDRESS

 REFERENCE OR
JOB NUMBER

 INVOICE
DATE

 INVOICE
NUMBER

AMOUNT



THE NARRAGANSETT ELECTRIC COMPANY

New England
Electric SystemP.O. Box 1438
Providence, R.I. 02901

SOLD TO 3-1820-0002-0
City of Providence
Frank Meadus
Public Service Engineer
City Hall
Providence, Rhode Island

DATE OCT 31 1939

INVOICE NO.

YOUR ORDER NO.

JOB NUMBER

SHIPPED BY

Street Lighting

TERMS: NET CASH

WHEN PAYING BY MAIL DETACH THE CASHIER'S
STUB AND FORWARD WITH REMITTANCE TO
INSURE PROPER CREDIT TO YOUR ACCOUNT.

7388	All Night	O.H. Single	1000 Lumens	@ 1.304167
127	" "	U.G. "	1000 "	@ 2.390000
509	" "	O.H. "	2500 "	@ 2.607500
13	" "	U.G. "	2500 "	@ 4.274167
3	" "	O.H. "	10000 "	@ 5.811667
26	" "	U.G. "	10000 "	@ 7.478333
536	" "	O.H.M.V.	7000 "	@ 4.583333
97	" "	U.G.M.V.	7000 "	@ 6.250000
1988	" "	O.H.M.V.	15000C	@ 6.416667
1117	" "	U.G.M.V.	15000C	@ 8.083333
1	" "	U.G.M.V.	15000C 2Lt. Cl.	@ 14.500000
44	24 Hr. Br. Lt.	U.G.M.V.	15000C Lumens	@ 10.250000
155	All Night	O.H.M.V.	21000 "	@ 7.833333
501	" "	U.G.M.V.	21000 "	@ 9.500000
4	" "	U.G.M.V.	21000 2Lt. Cl.	@ 17.333333
7	" "	U.G.M.V.	7000 2Lt. Cl.	@ 10.833333
281	" "	O.H.M.V.	3500 Lumens	@ 3.750000
9	Half Night	O.H. Single	1000 "	@ .850833
204	" "	U.G. "	1000 "	@ 2.076667
3	" "	U.G. "	10000 "	@ 5.906667
11	" "	U.G. "	2500 "	@ 3.602500

9635	19
303	53
1327	22
55	56
17	44
194	44
2456	67
606	25
12756	33
9029	08
14	50
451	00
1214	17
4759	50
69	33
75	83
1053	75
7	66
423	64
17	72
39	63

44508 44

Additions

+6	All Night	O.H.M.V.	3500 Lumens	@ .123288X66nts
+1	" "	O.H.M.V.	21000 "	@ .257534X64nts
+1	" "	U.G.M.V.	21000 "	@ .312329X60nts
+6	" "	O.H.M.V.	3500 "	@ .123288X59nts
+1	" "	O.H.M.V.	7000 "	@ .150685X58nts

48	82
16	48
18	74
43	64
8	74

WHEN PAYING BY MAIL PLEASE DETACH THIS STUB AND FORWARD WITH YOUR REMITTANCE TO INSURE PROPER CREDIT TO YOUR ACCOUNT

THE NARRAGANSETT ELECTRIC COMPANY
CASHIER'S STUB

RECEIVED
FROMACCOUNT
NUMBER

ADDRESS

REFERENCE OR
JOB NUMBERINVOICE
DATEINVOICE
NUMBER

AMOUNT

REVIEW OF ORGANIZATION STRUCTURE
AND FINANCIAL OPERATIONS

Providence School Department

February, 1969

**IN CITY
COUNCIL**

FEB 20 1969

FIRST READING
 REFERRED TO COMMITTEE ON
 FINANCE

Vincent Vespa
 Clerk

THE COMMITTEE ON

Finance

Recommends

Be Received
Vincent Vespa

Nov. 13, 1969

Clerk

CITY COUNCIL

NOV 19 1969

RESOLUTION IT IS ORDERED THAT
 THE FOLLOWING BE PASSED

Vincent Vespa
 Clerk

PEAT, MARWICK, MITCHELL & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PEAT, MARWICK, MITCHELL & CO.

CERTIFIED PUBLIC ACCOUNTANTS

10 DORRANCE STREET

PROVIDENCE, RHODE ISLAND 02903

February 12, 1969

Providence School Committee
170 Winter Street
Providence, Rhode Island

Dear Sirs and Mesdames:

During the past several months, we have been assisting Messrs. Keegan and McGivney in reviewing the organization structure and financial operations of the Providence School Department. This letter summarizes our participation and documents our recommendations resulting from this review.

Our original participation, as outlined in our letter of October 3, 1968, was to be directed to the following areas:

1. Develop an organization chart for the Financial Office of the Providence School Department.
2. Determine the total expenditures for the year ended September 30, 1968.
3. Establish various internal control procedures necessary to control expenditures within the School Department.
4. Develop budgetary controls for expenditures under Federal and State programs.
5. Consult in the development of line item budgets.
6. Review all aspects of the present accounting and reporting systems.

In the course of our review, due to the lack of available personnel in the School Department Finance Office, we were asked to expand our participation regarding several of the above objectives.

A summary of our findings and recommendations relative to the above areas follows.

ORGANIZATION

The School Department Business or Finance Office is presently structured as an entity separate from the City's finance department. This, coupled with the City's overall responsibility for all monies expended, has created excessive duplication in processing financial transactions as certain internal controls and files of financial transactions are being maintained in both locations.

Our proposed realignment of the School Department Finance Office, as shown in the organization chart on the facing page, places all school financial affairs under the direct control of the Mayor and the City's Director of Finance. In addition, it allows the City's Director of Finance to establish and maintain financial controls and be assured that proper procedures and files are being maintained in the School Finance Office.

We point out the following additional major changes that are included in our proposed organization chart:

1. The addition of a Budget Director whose responsibilities would be the preparation of the School Department budget, and direct supervision of all routine accounting functions.
2. The addition of a Chief Inventory Clerk whose primary responsibilities would be the overall control of inventories maintained at other locations and the review of all inventory requisitions.
3. The transfer of the responsibility for processing vendor invoices (Accounts Payable) from the Purchasing Department to the School Finance Office to provide better internal control by segregating the responsibility for authorizing purchases and approving vendor invoices for payment.

Providence School Committee
February 12, 1969
3.

4. The transfer of the responsibility for processing payroll information and preparing payroll checks from the several areas now processing this information to the School Finance Office.

During our review, we noted certain overlapping functions between City and School Maintenance Departments. While we did not investigate these similarities in detail to identify specific savings, we believe that there appears to be sufficient opportunity for savings to justify merging the School and City Maintenance Departments as shown in our proposed organization chart.

FISCAL YEAR EXPENDITURES

One of our principal objectives in our current review was to establish the actual deficit for the year ended September 30, 1968. A Comparative Statement of Revenues, Expenditures, and Operating Deficit is included with this report as Exhibit A. A summary of this comparative statement is as follows:

	<u>Year Ended September 30, 1968</u>		
	Actual	Budget	Variance Over (Under)
Income	\$17,205,213	16,790,920	414,293
Expenses	<u>20,056,994</u>	<u>16,790,920</u>	<u>3,266,074</u>
Total Deficit	2,851,781	-	2,851,781
Emergency Appropriation	<u>1,125,000</u>	<u>-</u>	<u>1,125,000</u>
Deficit Carried Fwd. to 1969	<u>\$ 1,726,781</u>	<u>-</u>	<u>1,726,781</u>

Our inability to quickly determine the total expenditures for this period because of the inadequate procedures for processing School Department purchase orders and vendor invoices, and the subsequent delay in the preparation of financial reports has resulted in our expanding our original intended participation in these areas. Our expanded participation has led to the following recommendations and/or solutions to current problems:

(a) Inventory Purchasing Procedures

We noted that the former procedure was to note on inventory purchase orders released for summer delivery that payment would be made in October after the new budget was approved.

We recommend that an "Inventory Revolving Fund" be established for purchasing school inventory items. This fund would be replenished by charging the current years expenditures as items are requisitioned and delivered to the proper department.

(b) Processing Purchase Orders
and Vendor Invoices

In addition to the clerical duplications as noted under our organizational recommendations, we felt that there was excessive reliance on the computer to "audit" invoices in processing them for payment. In this connection, we recommended extensive changes in the processing of school requisitions, purchase orders, receiving notices, and vendor invoices. These procedural changes are presently being implemented by Mr. McGivney.

(c) Financial Reports

The present financial report format being utilized by the School Department is based on that currently in use by the City of Providence. We have discussed certain changes in these reports which, in our opinion, would provide better budgetary control over departmental expenditures. These changes are presently being reviewed by the Computer Service Center personnel, and it is anticipated that these new reports will be available by February 28, 1969.

(d) Computer Coordination

The liaison between the School Department and the Computer Service Center has been at times extremely poor. Both Mr. Keegan and Mr. McGivney have devoted a considerable amount of time in an effort to eliminate this bottleneck. At the present time, a coordinator has been appointed by the Computer Center to work closely with the City's computer coordinator in an effort to improve the present work flow. In addition, the City is presently undertaking a review of the present computer programs in order to update them in light of present requirements. It is our understanding that the School Department procedures and requirements will be considered by the City's systems personnel when the programs are revised.

INTERNAL CONTROL

Internal control can best be defined as the plan of organization and all the coordinate methods and measures adopted within a business to safeguard its assets. In our review of current internal control procedures,

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we have been primarily concerned with those procedures relative to cash disbursements. For discussion purposes, we have grouped disbursements into the following sections:

1. Processing of purchase orders and vendor invoices.
2. Processing payrolls.
3. Processing direct payments.

Our recommendations relative to processing purchase orders and vendor invoices are already implemented. Specific recommendations for improving payroll and direct payment procedures follow:

(a) Payroll

Our review of the payroll functions was not in itself a detailed analysis of clerical procedures directed toward work simplification recommendations, but was instead related to general payroll procedures in an effort to effect immediate internal control improvements. Our findings and recommendations follow:

1. Payrolls are presently prepared, and payroll records maintained, in three separate areas. The reporting responsibilities for these three areas are respectively to the Assistant Superintendent in charge of Federal programs, the Assistant Superintendent in charge of Personnel, and the Coordinator of Physical Plant and Noncertified Personnel.

We recommend that all payrolls should be processed, and proper records maintained, in one central payroll department. The reporting responsibility for this area would be to the School Business Manager. This would consolidate payroll preparation into one area and eliminate work duplications.

2. Payrolls for teacher/clerical personnel and plant maintenance/custodial personnel are not subject to review and final approval by responsible persons prior to their submission to the Payroll Department.

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We recommend that the total hours worked or other suitable attendance records should be reviewed and approved by appropriate responsible individuals prior to their submission to the Payroll Department for further processing and ultimate forwarding to the Computer Center for check preparation. The checks would then be distributed by properly designated individuals which we recommend should be other than those who originally approved the attendance records. Unclaimed checks should remain in the Finance Office until properly claimed.

3. "Notice of Employment" and "Notice of Change of Status" forms are presently prepared, approved, and submitted to City Hall for further processing and check preparation by the Payroll Departments.

We recommend that these forms should be prepared by the Personnel Department and submitted to proper administrative personnel for approval. Properly approved forms should then be sent to the Payroll Department for forwarding to the Computer Center.

4. Teachers on a 10-month contract basis are presently paid either on a 12-month 24 check plan (with money held in escrow) or on a 10-month 19 check plan. In both of these payroll plans, no Federal withholdings or sick pay deductions are made on the midmonth payroll check. The last payroll of the month is adjusted for these deductions.

This procedure requires excess clerical time by both data processing and payroll personnel to account for the escrow due teachers, withholdings, and sick pay deductions.

We recommend that all personnel paid on these plans be placed on a 10-month 20 check payroll plan (semi-monthly). Each payroll check should be based on properly approved attendance records and include all withholdings for Federal taxes. Personnel on a 12-month contract would be paid on a 12-month 24 check payroll plan (semi-monthly).

While we recognize that all of our above recommendations may not be implemented immediately, preliminary planning must be immediate in order to effect implementation by the start of the new school year. In addition, we recommend a more detailed review of current clerical procedures in order to consider including certain clerical procedures (such

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as accumulating sick pay records and preparing the payroll budgets) in reprograming the preparation of payroll checks on the computer.

(b) Direct Payments

A direct payment expenditure is one that has not previously been authorized by the issuance of a purchase order. The normal procedure, when a purchase order is prepared, is to charge (encumber) the account for the purchase order amount, thus "reserving" that amount of money for later payment of invoices that apply to that purchase order. Specific examples of direct payment invoices in the School Department would be bills for gas, electricity, telephone, oil, and travel allowances.

In our review we could not ascertain whether there were any documented policies as to who can initiate or approve direct payment invoices. Accordingly, we recommend that policies be established and documented that specify who can initiate and who can approve direct payment invoices for payment. In addition, we believe that many payments, previously classified as direct payments, should be authorized by purchase orders with the amount so authorized encumbered.

We conducted an extensive review of expenditures relating to travel allowances, including projecting an estimated travel allowance budget for the 1968-69 school year. The total amount budgeted for the 1968-69 year is \$40,700 and a departmental breakdown of this total is attached as Exhibit B.

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In addition, our review noted that there were two separate administrative policies with regard to travel reimbursement. One is covered quite clearly in the present contract with the Providence Teachers' Union which states "The Committee agrees to pay 10¢ per mile to all persons authorized to use their own cars. The amount of the payment will be determined by the supervisor and the teacher on the actual miles traveled in a comparable twenty-day period. This will establish the payment per month for the remainder of the school year. In no event will the mileage payment be less than \$9.00 per month. In no event will the mileage payment for persons who are on the same schedule as last year be less than the amount received in the year 1967-68."

In regard to the teachers' policy, we noted that mileage determinations have not been made for 12 of the 14 school departments involved. In addition, most of the department heads and other administrative personnel receive a flat rate, based on previous payments to them or their predecessors.

The other policy is in relation to maintenance employees. In this instance, we could find no provision in the existing union agreement requiring payments for travel, and there are 39 employees receiving flat monthly rates. We could not locate substantiation for the amounts allotted to each employee. These amounts will total over \$16,000 this year.

We recommend that the School Committee establish a firm policy with regard to travel reimbursement. The basis for this policy should

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preferably be reimbursement on an actual mileage basis, but whatever the basis, proper supporting documentation and administrative approval should be readily available for all travel payments.

In general, there are presently 198 employees receiving travel reimbursement at a fixed monthly rate. The present procedure requires that each monthly reimbursement be requested on a four-part school department invoice and a separate check issued for each invoice. We recommend that this monthly rate should be incorporated into the computer payroll program so that the employee would receive his travel reimbursement on his payroll check. This procedure would eliminate the necessity of preparing over 2,000 separate invoices and checks.

FEDERAL AND STATE
REIMBURSABLE PROGRAMS

At present, there is no single person responsible for the general administration of these programs. We recommend that steps be taken to place one person in charge of the overall administration of these programs. The responsibility of this individual would include a review of the existing programs in terms of proper reimbursement and all available programs in terms of the potential for a new source of funds.

We also recommend that the accounting control for these programs remain with the School Business Manager. We understand that steps have been taken to implement this recommendation.

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DEVELOPMENT OF
LINE ITEM BUDGETS

In our proposal of October 3, 1968, we stated that we would be available for consultation in the development of a realistic line item budget for the current and succeeding fiscal year. Since that time, we have been requested to expand our work in this area and we have taken an active part in projecting estimated income and expenses for the current year. A summary of the estimated deficit for the current year is included on the Comparative Statement of Revenues, Expenditures, and Operating Deficits (Exhibit A). At this point, the work in conjunction with projecting the other Expenditures has not yet been completed and these expenses on the statement were projected based on the actual expenses for the year ended September 30, 1968. We anticipate that the departmental line item budgets will be completed and included in the revised financial reports now scheduled for February 28, 1969 by the Computer Center.

In developing the projected current year expenditures, we have developed a three-year history of departmental expenses on a line item basis. These workpapers are currently being used to project the "other" expenses. In addition, they will be distributed to all departments for their use in preparing line item budgets for the year 1969-70.

GENERAL ACCOUNTING REVIEW

The basic framework of an accounting system is established by the Chart of Accounts. In this regard, many of the leading educators throughout the country, in cooperation with the Federal government, have

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developed a standard chart of accounts to be used by public school systems to simplify the preparation of Federal reports and to provide a basis for comparative financial data. This recommended format has been adopted by all state public education departments and by a majority of the city and town public school systems. The Providence School Department's accounting records are not structured in this recommended format. However, we do not recommend that the present account structure should be changed at this time as our other recommendations have higher priority and should be completely implemented prior to changing the chart of accounts.

Our general accounting review included studying the present methods of recording the receipt and disbursement of inventory items. Our review disclosed that the present inventory recording system was designed to be a by-product of processing vendor invoices on the computer, but in our opinion the system was never properly implemented.

Because of the large volume of input documents, it has been our experience that an integrated invoice and inventory system is difficult to maintain in circumstances similar to those currently present in the Providence School Department. Accordingly, our recommended invoice processing procedures, mentioned previously, have separated these two functions.

We have developed revised methods of processing inventory requisitions and have discussed these with Mr. McGivney. However, we do not recommend implementing these revisions until the budgets have been completed

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and revised financial statements prepared. In the meantime, the Purchasing Department can revert to former methods of maintaining control over high cost, high volume inventory items.

During the course of our review, we visited several schools to examine their physical inventory facilities and their current inventory level. Our recommendation for maintaining centralized control over school inventories, through the new position of Chief Inventory Clerk, was a direct result of these visits.

SUMMARY

In summation, our review has disclosed a serious lack of accounting records and proper procedures for maintaining control over School Department expenditures. This report documents a number of specific recommendations and we have assisted in developing certain other internal procedures that have already been implemented to improve the present situation.

We emphasize that attaining satisfactory results from our recommendations and implemented procedures will be contingent on the following three factors:

1. Staffing the School Department Finance Office with the qualified personnel and delegating to them the authority necessary to properly implement new procedures.
2. Providing proper working space and facilities for them to accomplish their responsibilities.
3. Continuing the improvement of liaison that we have noted since the beginning of the year between the Computer Center and the School Finance Office.

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We wish to thank Mr. Keegan and Mr. McGivney and other School
Department personnel for the cooperation and courtesies extended to us
during our review.

Very truly yours,

Peat, Marwick, Mitchell & Co.

PROVIDENCE SCHOOL DEPARTMENT

Comparative Statement of Revenues, Expenditures, and Operating Deficit
Year Ended September 30, 1968 and 1969

	September 30, 1968			September 30, 1969	
	Actual	Budget	Variance Over (Under)	Projections (Note 1)	
Revenue					
Revenue from City (Note 2)	\$ 12,240,933.00	11,115,933.00	1,125,000.00	10,915,933.00	<u>Note 1</u> Income projections were based on past data and actual budgets of state reimbursed programs.
Revenue from State	4,509,954.00	4,672,054.00	(162,100.00)	4,779,868.00	
Departmental revenues	1,572,505.27	1,002,933.00	569,572.27	1,593,855.00	
Prior year unexpended appropriation	6,820.76	-	6,820.76	9,689.25	
Total Revenue	18,330,213.03	16,790,920.00	1,539,293.03	17,299,345.25	Salary projections were developed by extending the base pay of all School Department personnel thru 9/30/69. Estimated savings of \$239,000 developing from reduction of plant operation custodial personnel and reduction of custodial overtime have been included in projected salary costs. No provision has been made for any salary increases for month of September 1969.
Expenditures (Note 3)					
Salaries and salary costs:					
Salaries and wages	15,549,763.39	13,584,610.00	1,965,153.39	17,398,000.00	
City pension	182,682.64	205,000.00	(22,317.36)	200,000.00	Other expense projections have been based on actual expenditures for year ended 9/30/68. A complete study of these expenses is currently in process and additional reductions of these expenses are anticipated.
State pension	464,666.94	410,500.00	54,166.94	625,000.00	
Survivor's benefits	10,872.00	12,000.00	(1,128.00)	10,900.00	
Social security	533,123.18	460,000.00	73,123.18	670,000.00	
Hospital insurance	367,875.25	335,000.00	32,875.25	550,000.00	<u>Note 2</u> 1968 city revenue includes the emergency appropriation of \$1,125,000. 1969 city revenue includes the reserve of \$1,945,633 and \$100,000 for books and equipment.
Total Salary & Costs	17,108,983.40	15,007,110.00	2,101,873.40	19,453,900.00	
Other Expenditures					
Books	286,862.14	90,000.00	196,862.14	200,000.00	
Books - nonpublic	48,423.59	16,000.00	32,423.59	20,000.00	<u>Note 3</u> Salaries and expenditures are listed as they appear on the 1968 budget.
Equipment	167,216.52	90,000.00	77,216.52	160,000.00	
Equipment maintenance	152,755.19	50,000.00	102,755.19	150,000.00	
Fuel	248,775.59	235,000.00	13,775.59	245,000.00	
Miscellaneous	78,136.23	70,000.00	8,136.23	80,000.00	<u>Note 4</u> The actual deficit differs from the estimated deficit in our letter of 9/13/68 by \$415,624. This variance resulted from including materials intended for the 1968-69 year as 1968 expenditures because they were ordered prior to 9/30/68.
Printing	6,300.56	10,000.00	(3,699.44)	6,000.00	
Postage	5,062.00	9,000.00	(3,938.00)	5,000.00	
Rental	23,886.10	10,000.00	13,886.10	24,000.00	
Repairs and alterations	71,015.59	125,000.00	(53,984.41)	70,000.00	Salaries and expenditures are listed as they appear on the 1968 budget.
Supplies - educational	281,699.40	150,000.00	131,699.40	250,000.00	
Supplies - custodial	144,224.48	40,000.00	104,224.48	125,000.00	
Supplies - maintenance	126,214.57	60,000.00	66,214.57	125,000.00	
Telephones	69,724.07	30,000.00	39,724.07	70,000.00	The actual deficit differs from the estimated deficit in our letter of 9/13/68 by \$415,624. This variance resulted from including materials intended for the 1968-69 year as 1968 expenditures because they were ordered prior to 9/30/68.
Transportation	333,133.84	110,000.00	223,133.84	404,000.00	
Travel	49,278.45	10,000.00	39,278.45	50,000.00	
Tuition	60,135.54	35,000.00	25,135.54	56,000.00	
Water, light & power	260,813.98	160,000.00	100,813.98	220,000.00	Salaries and expenditures are listed as they appear on the 1968 budget.
School nurses - nonpublic	-	50,000.00	(50,000.00)	-	
Crossing guards	130,000.00	130,000.00	-	130,000.00	
Providence Public Library	294,499.81	200,000.00	94,499.81	-	
Stadium & student activities	109,853.37	103,810.00	6,043.37	90,000.00	The actual deficit differs from the estimated deficit in our letter of 9/13/68 by \$415,624. This variance resulted from including materials intended for the 1968-69 year as 1968 expenditures because they were ordered prior to 9/30/68.
Total Other	2,948,011.02	1,783,810.00	1,164,201.02	2,480,000.00	
Total Expenditures	20,056,994.42	16,790,920.00	3,266,074.42	21,933,900.00	
Actual Deficit (Note 4)	1,726,781.39	-	1,726,781.39	4,634,554.75	Salaries and expenditures are listed as they appear on the 1968 budget.
1968 Deficit Transfer	\$ (1,726,781.39)			1,726,781.39	
Estimated 1969 Deficit				\$6,361,336.14	

PROVIDENCE SCHOOL DEPARTMENTDepartmental Analysis of Travel Reimbursement

<u>Classification</u>	<u>Approved Monthly Travel 1968-1969</u>	<u>Total Estimated Annual Payments</u>
Plant maintenance	\$ 1,370.00 (1)	\$ 16,440.00
Art Department	101.00	1,010.00
Attendance Department	498.70 (1)	4,987.00
Special Education	92.20 (1)	922.00
Elementary Education	214.00	2,140.00
Secondary Education	218.40 (1)	2,267.80
Health and Nurses	414.45 (1)	4,144.50
Health and Dentistry	31.40 (1)	314.00
Library Co-ordinator	20.00 (1)	200.00
Music Department	326.30 (1)	3,263.00
Physical Education	179.51 (1)	1,795.10
Physically Handicapped	85.00 (1)	850.00
Psychology Services	60.00 (1)	600.00
Superintendent and Assistant Superintendent	120.00 (1)	1,200.00
Miscellaneous	<u>50.00 (1)</u>	<u>570.00</u>
	<u>\$ 3,780.96</u>	<u>\$ 40,703.40</u>

- (1) Based on 1967 approved list. Mileage determination for 1968 has not been made. The reimbursement of travel allowances can be substantially categorized under two union agreements: Teachers and Maintenance.