



ROBERT J. MCOSKER
CITY SOLICITOR
DAVID J. KEHOE
EDWARD F. MALLOY
VINCENT J. PICCIRILLI
ASSISTANTS
RONALD H. GLANTZ
JOHN J. CAPPELLI
SPECIAL COUNSEL
GUERRINO A. BROSCO
CLAIMS ADJUSTER

MAYOR
JOSEPH A. DOORLEY, JR.

LAW DEPARTMENT
CITY HALL, PROVIDENCE
RHODE ISLAND 02903

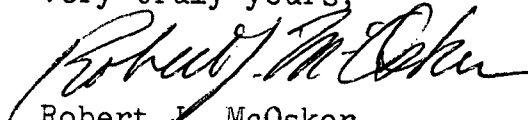
October 1, 1968

The Honorable the Members of the
City Council
City Hall
Providence, Rhode Island

Gentlemen:

I have the honor to inform you of my appointment of
Vincent J. Piccirilli as Deputy City Solicitor.

Very truly yours,


Robert J. McOsker
City Solicitor

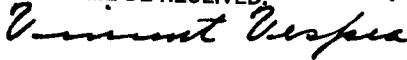
RJM/tt

IN CITY COUNCIL

OCT 3 - 1968

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.


CLERK

FILED

OCT 1 9 45 AM '68

DEPT. OF CITY CLERK
PROVIDENCE, R.I.

State of Rhode Island and Providence Plantations

THE CITY OF



PROVIDENCE

I, Vincent J. Piccirilli, do
solemnly swear that I will support the Constitution of the United States
and of the State of Rhode Island and that I will faithfully discharge
the duties of the office of

Deputy City Solicitor

to the best of my ability.

Vincent Piccirilli
S

I, Vincent Vespia, City Clerk

do hereby certify that on the 1st day of October, A. D. 1968,

I did administer unto Vincent J. Piccirilli

duly appointed to the office of

Deputy City Solicitor

the above subscribed oath.

Vincent Vespia

HARRY GOLDSTEIN
COMMISSIONER



LEONARD W. REILLY
ADMINISTRATIVE
ASSISTANT

COMMISSIONER OF PUBLIC SAFETY
209 FOUNTAIN ST., PROVIDENCE, RHODE ISLAND 02903

September 26, 1968

The Honorable City Council
City Hall
Providence, Rhode Island

Gentlemen:

In response to a Resolution to determine the need for a crossing guard post at the intersection of Pleasant and Hope Streets, a survey was conducted. Because of the small number of children using this corner, the Police Department does not recommend that a crossing guard post be established. A traffic signal light is in service one block away at Hope St. and Doyle Avenue.

Respectfully submitted,

Harry Goldstein
Commissioner of
Public Safety

IN^{tr} CITY COUNCIL

OCT 3 - 1968

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vecchia

CLERK

REPORT OF THE CITY MESSENGER

For the month of

AUGUST - 1968

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

Complying with the provisions of the City Ordinances the undersigned reports to your honorable body the following statement of "the expenditures and liabilities incurred in the care and superintendence of the City Hall and adjacent sidewalks," for the months of

For lighting City Hall,.....	\$ 839 77
" power,.....	315 97
" fuel,.....	43 45
" pay-roll of clerks, engineer, fireman, janitors, elevator men, watchman, etc.,.....	9,420 91
" supplies,.....	75 23
" salary of City Sergeant and Deputy,.....	1,300 80
" new furniture,.....	
" furnishings and repairs,.....	
" telephone service, excess calls.....	501 65
Rental - 112 Union St	1,000 00
Prov. Redevelopment Agency	29 00
Odorite Company	43 00
Prov. Window Cleaning Co.	96 00
Municipal Garage	24 61
	<hr/>
	13,690 39

IN CITY COUNCIL

OCT 3 - 1968

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vesperia

CLERK

Respectfully submitted,

W. M. Keaveney
City Sergeant
Acting as City Messenger

FILED

SEP 26 11 20 AM '68

**DEPT. OF CITY CLERK
PROVIDENCE, R.I.**

CITY OF PROVIDENCE SCHOOL DEPARTMENT

Statement of Revenues, Expenditures,
and Estimated Budget Deficit

Year ending September 30, 1968

IN CITY COUNCIL

OCT 3 - 1968

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vespia
CLERK

PEAT, MARWICK, MITCHELL & CO.

CERTIFIED PUBLIC ACCOUNTANTS

PEAT, MARWICK, MITCHELL & CO.

CERTIFIED PUBLIC ACCOUNTANTS

10 DORRANCE STREET

PROVIDENCE, RHODE ISLAND 02903

September 13, 1968

The Honorable Joseph A. Doorley, Jr.
Mayor of the City of Providence
City Hall
Providence, Rhode Island

Dear Mayor Doorley:

In accordance with our proposal of July 12, 1968, we are enclosing the following Exhibit and supporting Schedules for the City of Providence School Department:

Statement of Revenues, Expenditures,
and Estimated Budget Deficit for
the year ending September 30, 1968

Exhibit A

Schedule of Revenues for the year
ending September 30, 1968

Schedule I

Schedule of Expenditures for the
year ending September 30, 1968

Schedule II

In the following paragraphs, we will relate the work done to the objectives of the engagement as outlined in our July 12, 1968 proposal. We are listing following the objectives and our comments thereon.

1. Determine the status of School Department expenditures and encumbrances to date. The scope of our work will include auditing subsequent payments and direct confirmation with major vendors to ascertain the existence of unpaid invoices which are not encumbered.

In accordance with the established system, the accompanying statement has been prepared on a full accrual basis with respect to expenditures, but receipts have been recorded or projected on a cash basis. All expenditures which, in our opinion, pertain to the current fiscal year have been included in the expenditure projections. The amounts included in Schedule II under the heading "Expenditures Accruable to August 2, 1968" represent those invoices which we were able to locate for which goods were received or services rendered prior to August 2, 1968. Although every effort was made to locate all unpaid invoices, the lack of internal control of such invoices made it impossible for us to assure ourselves that all unpaid invoices were examined.

2. Determine the amount of bills and payrolls paid in this fiscal year which were applicable to the previous year by reference to subsequent payments.

We determined that of the present budget deficit totaling \$2,462,060.89, \$672,244.07 can be attributed to amounts carried forward from the previous year. An analysis of these expenditures by expenditure classification is included as Note 2 to the attached statement.

3. Ascertain whether revenues which are due to the School Department have been applied for, such as library book reimbursements.

We are satisfied that the School Department has taken advantage of all programs administered by the State Board of Education, and that all eligible funds have either been received or applied for.

There are other reimbursable expenditures. However, due to the present accounting system whereby these reimbursable items are not segregated or separately identified, we were not able to determine if reimbursement had been applied for or received.

4. Project revenues and expenditures to September 30, 1968 to ascertain the anticipated deficit for the year.

We have projected expenditures from August 2, 1968 to the fiscal year ending September 30, 1968. These projections were based on information furnished us, examination of prior year expenditures, review of documents and contracts and other available sources. Details of these expenditures are set forth separately on the supporting Schedule II. It must be realized, however, that these projections represent our best estimate of the expenditures between August 2, 1968 and September 30, 1968. With respect to revenues, we have projected only those amounts which can reasonably be expected to be received prior to September 30, 1968. Details of these projected revenues are shown on Schedule I attached.

5. Prepare analysis of the projected budget variances by object code.

The supporting schedules to Exhibit A detail the revenues and expenditures by code number and compare the actual amounts with the budgeted amounts. In many instances, it will be noted that budgeted amounts are not broken down into detail object codes, but are carried in general sub-groupings. The budget as submitted was not classified in accordance with the object codes used by the School Department. It was virtually impossible to make any detailed analysis of the budget variances because of the lack of underlying data as to the makeup of the original budget.

6. Make recommendations of the steps to be taken so as to bring the present situation under control, and to prevent a recurrence. Our recommendations and observations are summarized as follows:

NEED FOR AN EFFECTIVE FINANCE DIRECTOR

We are convinced that there is no single person within the School Department at present who is attempting to exercise any degree of budgetary controls over the department's many operating units. It is mandatory that the administration of a budget of approximately \$17,000,000 be placed in the hands of an adequately staffed finance department headed by a capable finance director.

With the advent of the numerous Federal and State reimbursement programs available to education, it is necessary that accurate records be kept pertaining to these programs, and that all reimbursements to which the City is entitled be timely applied for. We believe that the finance director should have the following qualifications:

- A. Degree in accounting from a recognized accounting school.
- B. Minimum of five years' experience in municipal accounting or related field.
- C. Capable of supervising the operations of the finance, payroll, and purchasing departments.
- D. Experience in budget preparation and administration.
- E. Basic knowledge of data processing.

DEVELOPMENT OF BUDGETARY CONTROLS

There is no breakdown of the current budget by operating units. Although in some instances it is apparent that rough budgets were submitted by the individual units, only a very few of these were available for our inspection. A preliminary rough budget was available which apparently represented a consolidation of the individual budgets; but we had no way of reconciling this budget to the budget that was finally submitted and ultimately approved. It would appear that the budget as finally approved was less than the original rough budget. Accordingly, although we can analyze variances in total, it will not be possible for us to allocate these variances to the individual units.

In order to effectively control the expenditures of the School Department, it is necessary that the head of every operating unit be brought into the framework of the finance department, and made aware of his budget allocation and kept informed of his expenditures to date. At present he is not aware of either.

Consideration should also be given to the preparation of the budget with the use of the data processing systems available. This would expedite the preparation and facilitate the presentation of the budget by object code and operating unit. Also, subsequent revisions could be made timely and with relative ease.

ENCUMBRANCE ACCOUNTING

From our review it was very evident that certain bills received were not encumbered in the period to which they applied. The consequence of this is to charge prior period expenditures against the current period, and in many instances a failure to charge current period expenditures against the current period. This results in carrying forward to future periods current period deficits. This was particularly pronounced in the payroll area, but was also found to be generally applicable in other expenditure areas. In order for any system to function adequately, it is vitally necessary that all current bills be encumbered currently so that the figures for each period are complete, and do not have carryovers from prior periods or carryforwards into subsequent periods.

IDENTIFICATION OF REIMBURSABLE EXPENDITURES

We recommend that all reimbursable expenditures be identified and handled in such a manner that reimbursement requests will be almost automatic.

UPGRADING OF DATA PROCESSING OUTPUT

During our review we noted that many data processing runs were not headed as to the name of the report, dated as to date covered by report, and column headings in most cases were omitted. This makes it extremely difficult to maintain files and analyze the information contained in the report.

We also suggest that the present system be reviewed so as to provide more usable data in exercising budgetary controls. For example, at present there is no cumulative run of expenditures available for budget comparison.

It is our belief that the changes necessary in this area are comparatively minor, and probably are changes which would have been instituted had the department's records been under the control of an effective finance director.

GENERAL

We also noted major weaknesses in the system of internal control over the payment of direct payment invoices, purchase orders, and payrolls. We believe that a concentrated effort should be made so as to maximize the use of key personnel in approving all expenditures and requests for payments be preaudited in the finance department before being sent to City Hall for processing.

* * * * *

If you have any further questions with respect to any of the work performed or the conclusions, we would be happy to discuss them with you further.

Very truly yours,

PEAT, MARWICK, MITCHELL & CO.

John H. Drury.

J. H. Drury, Partner

JHD:JAR

CITY OF PROVIDENCE SCHOOL DEPARTMENT

Statement of Revenues, Expenditures, and Estimated Budget Deficit

Year ending September 30, 1968

<u>Revenues</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (under) variance</u>
Federal aid and departmental receipts	\$ 1,553,422.62	1,002,933.00	550,489.62
Revenue from State	4,509,954.00	4,672,054.00	(162,100.00)
Revenue from City	<u>11,115,933.00</u>	<u>11,115,933.00</u>	<u>-</u>
Total revenues	<u>17,179,309.62</u>	<u>16,790,920.00</u>	<u>388,389.62</u>
<u>Expenditures</u>			
Salaries and salary costs:			
Salaries and wages (Note 1)	15,477,470.20	13,584,610.00	1,892,860.20
City pension	182,682.64	205,000.00	(22,317.36)
State pension	464,666.94	410,500.00	54,166.94
Survivors' benefits	10,872.00	12,000.00	(1,128.00)
Social security	586,404.21	460,000.00	126,404.21
Hospital - surgical insurance	<u>367,318.50</u>	<u>335,000.00</u>	<u>32,318.50</u>
Total salaries and salary costs	<u>17,089,414.49</u>	<u>15,007,110.00</u>	<u>2,082,304.49</u>
Other expenditures:			
Books	135,704.82	90,000.00	45,704.82
Books - nonpublic	29,773.86	16,000.00	13,773.86
Equipment	153,201.65	90,000.00	63,201.65
Equipment maintenance	138,008.06	50,000.00	88,008.06
Fuel	244,079.77	235,000.00	9,079.77
Miscellaneous	68,762.75	70,000.00	(1,237.25)
Printing	4,482.98	10,000.00	(5,517.02)
Postage	6,904.00	9,000.00	(2,096.00)
Rental	23,161.00	10,000.00	13,161.00
Repairs and alterations	70,281.64	125,000.00	(54,718.36)
Supplies - educational	177,278.94	150,000.00	27,278.94
Supplies - custodial	103,313.30	40,000.00	63,313.30
Supplies - maintenance	116,756.17	60,000.00	56,756.17
Telephones	66,907.98	30,000.00	36,907.98
Transportation	336,961.44	110,000.00	226,961.44
Travel	46,932.64	10,000.00	36,932.64
Tuition	54,859.24	35,000.00	19,859.24
Water, light, and power	250,779.54	160,000.00	90,779.54
School nurses - nonpublic	-	50,000.00	(50,000.00)
Crossing guards	130,000.00	130,000.00	-
Providence Public Library	301,057.11	200,000.00	101,057.11
Stadium and student activities	<u>92,749.13</u>	<u>103,810.00</u>	<u>(11,060.87)</u>
Total other expenditures	<u>2,551,956.02</u>	<u>1,783,810.00</u>	<u>768,146.02</u>
Total expenditures (Note 2)	<u>19,641,370.51</u>	<u>16,790,920.00</u>	<u>2,850,450.51</u>
Total deficit	\$ <u>2,462,060.89</u>	<u>-</u>	<u>2,462,060.89</u>

See accompanying notes to Exhibit A.

CITY OF PROVIDENCE SCHOOL DEPARTMENT

Notes to Statement of Revenues, Expenditures,
and Estimated Budget Deficit

Year ending September 30, 1968

Note (1) Salaries and Wages

Salaries and wages for the month ending September 30, 1968 include provisions for the following:

(A) Ten percent pay increase increment resulting from new contracts for administrative, teacher, and clerical personnel (no provision made for pay increases for custodial and maintenance personnel)	\$ 109,640.00
(B) Anticipated salaries resulting from increase in number of teacher personnel	72,848.00
(C) Increment to teacher personnel resulting from additional degrees attained	6,917.00
(D) Lump sum payment of retroactive salaries and wages due clerical personnel which resulted from new contract	<u>45,000.00</u>
	<u>\$ 234,405.00</u>

Note (2) Total Expenditures

Total expenditures for fiscal year ending September 30, 1968 include payment of the following charges for fiscal year ended September 30, 1967:

<u>Object code</u>	<u>Expenditure classification</u>	
001	Payroll	\$ 500,819.60
021	Social Security	22,508.98
121	Transportation	31,312.07
122	Travel allowance to employees	3,042.40
133	Surplus food deliveries	2,682.50
152	Equipment maintenance - auto	3,623.60
163	Rental - other	<u>3,060.00</u>
	Balance carried forward	<u>\$ 567,049.15</u>

CITY OF PROVIDENCE SCHOOL DEPARTMENT

Notes to Statement of Revenues, Expenditures,
and Estimated Budget Deficit, ContinuedNote (2) Total Expenditures, Continued

	Balance brought forward	\$ 567,049.15
Object code	<u>Expenditure classification</u>	
166	Rental - building	822.00
186	Tuition	4,207.38
189	Providence Public Library	262.92
313	Stadium and student activity - school	16,664.96
321	Supplies maintenance - electricity	1,458.49
326	Supplies maintenance - auto	160.81
327	Supplies maintenance - glass	3,708.26
331	Supplies educational - office	132.86
342	Supplies custodial - housekeeping and cleaning	24,093.96
403	Educational equipment	110.00
511	Telephones	10,229.33
512	Cooking gas	2,250.97
513	Electricity	39,418.60
541	Oil, gas heat, and coal	<u>1,674.38</u>
		<u>\$ 672,244.07</u>

CITY OF PROVIDENCE SCHOOL DEPARTMENT

Schedule of Revenues

Year ending September 30, 1968

Federal aid and departmental receipts:		Revenue code number	Actual through 8/16/68	Estimated 8/16/68 - 9/30/68	Total	1967 - 68 budget	Variance over (under)
Tuition		03-01	\$ 136,564.90	1,862.50	138,427.40		
Books and supplies		07	1,112.34		1,112.34		
Fines and property damage		08	311.27		311.27		
Refund on bills		09	14,817.28		14,817.28		
Refund on payrolls		10	44,152.08		44,152.08		
Telephone		12	465.09		465.09		
Use of buildings - tennis court		13	6,823.00		6,823.00		
Miscellaneous		14	158.24		158.24		
Vending machine receipts		15	296.87		296.87		
Test scoring receipts		16	69.50		69.50		
Merchandise sold		17	1,102.79		1,102.79		
Transportation reimbursement		18	182.69		182.69		
Reimbursable salary - Brown University		23	2,480.00		2,480.00		
Reimbursable salary - Providence College		24	1,200.00		1,200.00		
Reimbursable salary - Bryant College		25	300.00		300.00		
Reimbursable salary - R. I. C.		26	87,447.12		87,447.12		
Reimbursable salary - R. I. S. D.		27	1,100.00		1,100.00		
Reimbursable salary - Univ. of R. I.		28	1,350.00		1,350.00		
Reimbursable salary - Recreation Dept.		33	10,465.73		10,465.73		
Reimbursable salary - Board of Canvassors		34	877.54		877.54		
Reimbursable salary - Barrington College		47	800.00		800.00		
Reimbursable salary - Salva Regina College		48	400.00		400.00		
Reimbursable salary - National Defense Education Act		50	10,580.40		10,580.40		
Title III National Defense Education Act		55	9,373.50		9,373.50		
Apprenticeship program		65	101,171.04		101,171.04		
School activities		66	37,709.93		37,709.93		
School cafeterias		67	8,230.71		8,230.71		
School stadium		69	27,504.76		27,504.76		
Reimbursed from Vocational Educational Act of 1963		83	52,089.88		52,089.88		
Title II adult basic education		84	248.98		248.98		
Reimbursable bills - Neighborhood Youth Corps		88	287,128.95		287,128.95		
Reimbursable bills - Federal Anti-Poverty Program		90	3,307.75		3,307.75		
Reimbursable bills - Blue Cross		92	3,825.00		3,825.00		
Reimbursement for purchase of equipment under Vocational Educational Act		93	643.67	4,356.33	5,000.00		
State reimbursement - National Defense Act		94	172,365.00	19,000.00	191,365.00		
Federal government - maintenance - schools		95	14,329.55		14,329.55		
Vocational Educational Act of 1963							
Carried forward			\$ 1,040,985.56	25,218.83	1,066,204.39		

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Revenues, Continued

Description	Revenue code number	Actual through 8/16/68	Estimated 8/16/68 - 9/30/68	Total	1967 - 68 budget	Variance over (under)
<u>Federal aid and departmental receipts, continued:</u>						
Brought forward		\$ 1,040,985.56	25,218.83	1,066,204.39		
State of Rhode Island	03-97	360,809.54	58,061.23	438,870.77		
Reimbursement - Department of Business Dr.	96	90.00	1,200.00	90.00		
New Career Program	98	13,200.00		14,400.00		
Survivor benefits paid to State retirement		<u>33,857.46</u>		<u>33,857.46</u>		
Total Federal and departmental		<u>1,468,942.56</u>	<u>84,480.06</u>	<u>1,553,422.62</u>	<u>1,002,933.00</u>	<u>550,489.62</u>
<u>Revenue from State:</u>						
R. I. grant in aid to education		<u>4,509,954.00</u>		<u>4,509,954.00</u>	<u>4,872,054.00</u>	<u>(162,100.00)</u>
Total State		<u>4,509,954.00</u>		<u>4,509,954.00</u>	<u>4,872,054.00</u>	
<u>Revenue from city:</u>						
City of Providence appropriation		<u>11,115,933.00</u>		<u>11,115,933.00</u>	<u>11,115,933.00</u>	
Total city		<u>11,115,933.00</u>		<u>11,115,933.00</u>	<u>11,115,933.00</u>	
Total revenues		<u>\$ 17,094,829.56</u>	<u>84,480.06</u>	<u>17,179,309.62</u>	<u>16,790,920.00</u>	<u>388,389.62</u>

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures
Year ending September 30, 1968

Object code #	Description	Expenditure balance 8/2/68	Expenditure accruable to 8/2/68	Expenditure projection Month ending 8/31/68	9/30/68	Total expenditures through 9/30/68	Budgeted expenditures 10/1/67 - 9/30/68	Variance over (under) budget
001	Payroll	\$ 12,976,356.08	336,474.48	685,706.05	1,472,531.00	15,471,067.61	13,584,610.00	1,886,457.61
002	Overtime	2,115.14				2,115.14		2,115.14
012	Payroll (misclassification)	2,397.31				2,397.31		2,397.31
031	Payroll (misclassification)	1,890.14				1,890.14		1,890.14
	Total payroll	12,982,758.67	336,474.48	685,706.05	1,472,531.00	15,477,470.20	13,584,610.00	1,892,860.20
021	Social Security	474,065.74	27,778.75	26,865.96	57,693.76	586,404.21	460,000.00	126,404.21
022	Survivors' benefits	10,872.00				10,872.00	12,000.00	(1,128.00)
023	State retirement	464,666.94				464,666.94	410,500.00	54,166.94
024	City pension	182,682.64				182,682.64	205,000.00	(22,317.36)
025	Hospital-surgical insurance	275,218.50	30,700.00	30,700.00	30,700.00	367,318.50	335,000.00	32,318.50
	Balance carried forward	\$ 14,390,264.49	394,953.23	743,272.01	1,560,924.76	17,089,414.49	15,007,110.00	2,082,304.49

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures, Continued

Object code #	Budget classification	Expenditure balance 8/2/68	Expenditures accruable to 8/2/68	Expenditure projection Month ending 8/31/68	9/30/68	Total expenditures through 9/30/68	Budgeted expenditures 10/1/67 - 9/30/68	Variance over (under) budget
	Balance brought forward	\$ 14,390,264.49	394,953.23	743,272.01	1,560,924.76	17,089,414.49	15,007,110.00	2,082,304.49
Books:								
301	Texts	95,866.17	270.41			96,136.58		
302	Reference books	7,060.18	(4.50)			7,055.68		
303	Periodicals and subscriptions	13,494.59	168.50			13,663.09		
304	Testing	11,989.86	212.59			12,202.45		
431	Library	6,647.02				6,647.02		
		135,057.82	647.00	-	-	135,704.82	90,000.00	45,704.82
305	Books - nonpublic	29,773.86	-	-	-	29,773.86	16,000.00	13,773.86
Equipment:								
401	Office equipment	13,702.39	470.00			14,172.39		
402	Office furniture and fixtures	3,678.26	155.02			3,833.28		
403	Educational equipment	69,310.21				69,310.21		
404	Classroom furniture and fixtures	63,170.34				63,170.34		
405	Laboratory	1,101.73				1,101.73		
422	Shop and plant	1,613.70				1,613.70		
		152,576.63	625.02	-	-	153,201.65	90,000.00	63,201.65
Equipment maintenance:								
152	Contractual repairs to auto equipment	9,274.06				9,274.06		
153	Repairs to other equipment	107,627.43	7,362.20	13,744.37		128,734.00		
		116,901.49	7,362.20	13,744.37	-	138,008.06	50,000.00	88,008.06
	Balance carried forward	\$ 14,824,574.29	403,587.45	757,016.38	1,560,924.76	17,546,102.88	15,253,110.00	2,292,992.88

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures, Continued

Object code #	Budget classification	Expenditure balance 8/2/68	Expenditures accruable to 8/2/68	Expenditure projection Month ending 8/31/68	Month ending 9/30/68	Total expenditures through 9/30/68	Budgeted expenditures 10/1/67 - 9/30/68	Variance over (under) budget
	Balance brought forward	\$ 14,824,574.29	403,587.45	757,016.38	1,560,924.76	17,546,102.88	15,253,110.00	2,292,992.88
	<u>Fuel:</u>							
541	Oil, gas, heat, and coal	236,223.88	7,320.89	175.00	360.00	244,079.77		
341	Miscellaneous	236,223.88	7,320.89	175.00	360.00	244,079.77	235,000.00	9,079.77
	<u>Printing:</u>							
101	Printing and binding	2,208.74	2,274.24	-	-	4,482.98	10,000.00	(5,517.02)
141	Postage	5,062.00	1,842.00	-	-	6,904.00	9,000.00	(2,096.00)
	<u>Rental:</u>							
161	Office equipment	1,700.00	50.00			1,750.00		
163	Other	9,335.00	765.00	765.00	765.00	11,630.00		
166	Land and building	7,013.50	1,346.00			8,359.50		
162	Automotive equipment	1,421.50				1,421.50		
		19,470.00	2,161.00	765.00	765.00	23,161.00	10,000.00	13,161.00
	Balance carried forward	\$ 15,087,538.91	417,185.58	757,956.38	1,562,049.76	17,824,730.63	15,517,110.00	2,307,620.63

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures, Continued

Object code #	Budget classification	Expenditure balance 8/2/68	Expenditures accruable to 8/2/68	Expenditure projection Month ending 8/31/68	9/30/68	Total expenditures through 9/30/68	Budgeted expenditures 10/1/67 - 9/30/68	Variance over (under) budget
	Balance brought forward	\$ 15,087,538.91	417,185.58	757,956.38	1,562,049.76	17,824,730.63	15,517,110.00	2,307,620.63
Repairs and alterations:								
151	Contractual repairs to buildings	600.00				600.00		
154	Contractual repairs to grounds	220.00				220.00		
551	Contractual repairs to buildings	67,584.60	1,877.04			69,461.64		
		68,404.60	1,877.04	-	-	70,281.64	125,000.00	(54,718.36)
Supplies - educational:								
311	Athletic	12,688.69				12,688.69		
312	Educational	139,340.03	2,350.20			141,690.23		
331	Office	15,896.10	1,601.38			17,497.48		
346	Health	4,992.85	409.69			5,402.54		
		172,917.67	4,361.27	-	-	177,278.94	150,000.00	27,278.94
Supplies - custodial:								
342	Housekeeping and cleaning	70,710.90	516.65			71,227.55		
343	Shop	2,000.98	14.18			2,015.16		
344	Kitchen	29,506.29	298.80			29,805.09		
348	Grounds-keeping material	265.50				265.50		
		102,483.67	829.63	-	-	103,313.30	40,000.00	63,313.30
Supplies - maintenance:								
321	Electrical	23,198.17	1,346.58			24,544.75		
322	Painting	18,111.06	1,793.52			19,904.58		
324	Plumbing and heating	12,074.36	442.24			12,516.60		
325	Lumber and hardware	23,800.87	4,549.25			28,350.12		
326	Auto	9,510.83	2,064.06			11,574.89		
327	Glass	14,841.05	1,808.19			16,649.24		
328	Stage	838.85	72.59			911.44		
345	Small tools	2,304.55				2,304.55		
		104,679.74	12,076.43	-	-	116,756.17	60,000.00	56,756.17
	Balance carried forward	\$ 15,536,024.59	436,329.95	757,956.38	1,562,049.76	18,292,360.68	15,892,110.00	2,400,250.68

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures, Continued

Object code #	Budget classification	Expenditure	Expenditures	Expenditure projection		Total	Budgeted	Variance
		balance 8/2/68	accruable to 8/2/68	8/31/68	Month ending 9/30/68	expenditures through 9/30/68	expenditures 10/1/67 - 9/30/68	over (under) budget
	Balance brought forward	\$ 15,536,024.59	436,329.95	757,956.38	1,562,049.76	18,292,360.68	15,892,110.00	2,400,250.68
511	Telephones	46,395.64	14,012.34	3,000.00	3,500.00	66,907.98	30,000.00	36,907.98
121	Transportation	293,851.07	20,535.37	-	22,575.00	336,961.44	110,000.00	226,961.44
	Travel:							
122	Allowance to employees	30,702.76	8,659.40		3,042.40	42,404.56		
123	Travel and subsistence	4,378.00	150.08			4,528.08		
		35,080.76	8,809.48	-	3,042.40	46,932.64	10,000.00	36,932.64
186	Tuition payments	41,174.17	13,685.07	-	-	54,859.24	35,000.00	19,859.24
	Water, light, and power:							
512	Cooking gas	11,099.66	1,850.07	18.00	1,230.00	14,197.73		
513	Electricity	164,918.50	38,469.20	6,420.00	11,635.00	221,442.70		
514	Water	9,489.11			5,650.00	15,139.11		
		185,507.27	40,319.27	6,438.00	18,515.00	250,779.54	160,000.00	90,779.54
	School nurses - nonpublic	-	-	-	-	-	50,000.00	(50,000.00)
	Balance carried forward	\$ 16,138,033.50	533,691.48	767,394.38	1,609,682.16	19,048,801.52	16,287,110.00	2,761,691.52

CITY OF PROVIDENCE SCHOOL DEPARTMENT
Schedule of Expenditures, Continued

Object code #	Budget classification	Expenditure balance 8/2/68	Expenditures accruable to 8/2/68	Expenditure projection Month ending 8/31/68	9/30/68	Total expenditures through 9/30/68	Budgeted expenditures 10/1/67 - 9/30/68	Variance over (under) budget
	Balance brought forward	\$ 16,138,033.50	533,691.48	767,394.38	1,609,682.16	19,048,801.52	16,287,110.00	2,761,691.52
026	Crossing guards	130,000.00	-	-	-	130,000.00	130,000.00	-
	Providence Public Library:							
189	Other fees - professional services	291,824.11	9,233.00	-	-	301,057.11	200,000.00	101,057.11
	Stadium and student activities:							
313	School	84,005.33	112.00			84,117.33		
314	Stadium	8,631.80				8,631.80		
		92,637.13	112.00	-	-	92,749.13	103,810.00	(11,060.87)
	Miscellaneous:							
102	Advertising	1,937.42	540.40			2,477.82		
131	Laundry and cleaning	1,392.96	46.00			1,438.96		
126	Consultants and contracts	3,458.40	1,108.60	6,608.00		14,951.00		
132	Ash and waste removal	20.00			3,776.00	20.00		
133	Surplus food deliveries	22,032.50	4,800.00			26,832.50		
172	Liability insurance	1,942.00				1,942.00		
190	Moving and rigging	13,130.62	87.50		1,120.00	14,338.12		
191	Membership and registrations	1,932.75				1,932.75		
134	Extracurricular cultural offering	3,564.00	1,161.60			4,725.60		
179	Other insurance	30.00				30.00		
184	Recording fees	74.00				74.00		
		49,514.65	7,744.10	7,728.00	3,776.00	68,762.75	70,000.00	(1,237.25)
	Total	\$ 16,702,009.39	550,780.58	775,122.38	1,613,458.16	19,641,370.51	16,790,920.00	2,850,450.51

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