

204

SIXTH ANNUAL REPORT
DEPARTMENT OF PUBLIC SCHOOLS
PROVIDENCE, RHODE ISLAND



IN CITY COUNCIL
MAR 6 1975

READ:
WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Vespa
CLERK

BUSINESS AND OPERATIONS OFFICE
FISCAL YEAR 1973-1974

DEPARTMENT OF PUBLIC SCHOOLS
Providence, Rhode Island

SCHOOL COMMITTEE

Joseph R. Masson, Chairman
Edward T. Donilon, Vice Chairman
Wilson S. Williams, Jr., Secretary**

Mrs. Josephine DiRuzzo
Joseph P. Duffy
Charles A. Kilvert
Mrs. Stella Mainelli
Thomas F. O'Connor, Jr.
Mrs. Susan Scungio

Mrs. Gloria F. Sax, Acting Administrative Assistant

Dr. Charles M. Bernardo, Superintendent

BUSINESS AND OPERATIONS OFFICE

Charles R. Wood, Business and Operations Manager

Robert M. McGivney	Controller
George N. Moorachian	Budget Officer
Meddy J. Payette	Budget Analyst
Wilson E. Passant	Personnel Records Officer
Matthew S. Lysik	Internal Auditor
Edmund S. Pomon*	Plant Engineer
Joseph A. May	Supervisor, Order Processing
James A. Healey	Supervisor, Pupil Transportation
Ernest A. Johnson	Supervisor, Food Services
Nancy B. Croce	Payroll Supervisor
Charlotte Primack	Supervisor, Federal Program Accounting
S. Louise Armstrong	Administrative Assistant

* Resigned December 7, 1973 and replaced April 29, 1974
by Carmine P. Asprinio

** Resigned December 26, 1973

DEPARTMENT OF PUBLIC SCHOOLS

150 Washington Street

Providence, Rhode Island 02903

Charles R. Wood
Business & Operations
Manager

February 1, 1975

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 sixth annual financial report of the Business and Operations Office.

Fiscal 1973-1974 found the Providence School Department in difficulty across the total spectrum of its activities - financial and educational. As inflation and recession mount simultaneous attacks upon the ability of both the private and public sectors of our economy, the prospects for the immediately succeeding fiscal years apparently offer more problems than promises.

This report provides the usual financial data covering Fiscal 1973-1974. In addition, it projects some serious thinking about the prospects which lie ahead.

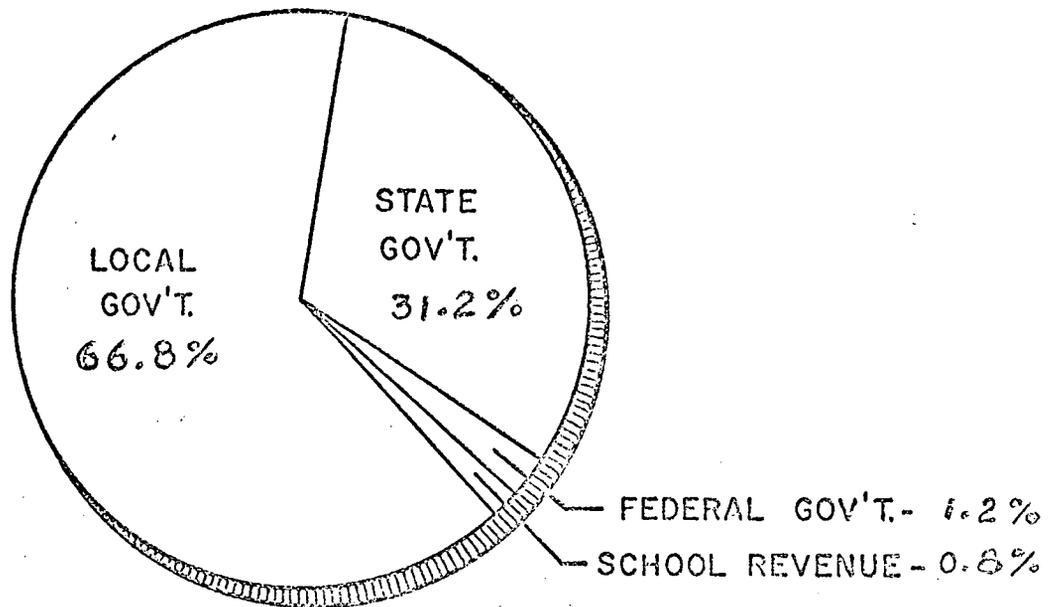
Very truly yours,



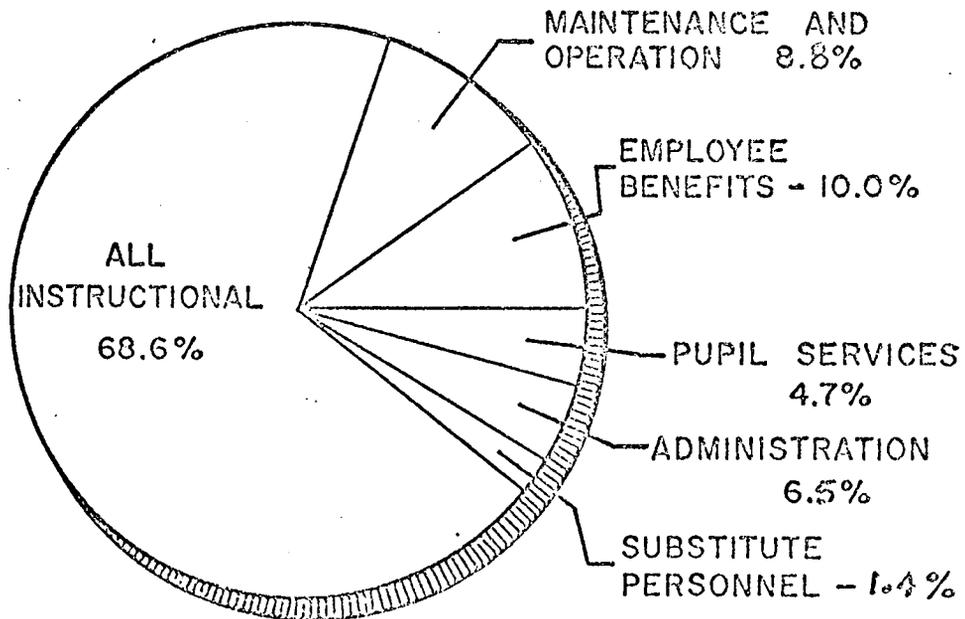
Charles R. Wood
Business and Operations Manager

SOURCE OF BUDGETED FUNDS

FISCAL 1973 - 1974



USE OF BUDGETED FUNDS



PROVIDENCE SCHOOL DEPARTMENT

COMMENT:

The figures on this chart represent amounts appropriated by the City Council of the City of Providence.

PROVIDENCE SCHOOL DEPARTMENT

Report of the Business and Operations Manager

Fiscal 1973-1974

Titling annual reports is not a common practice. Nonetheless, it is a useful means of pinpointing trends, concerns and accomplishments.

The first annual report issued by this office, for fiscal 1968-1969 while working to overcome the previous years' operating deficits, was called NEW DIRECTIONS. The second report, covering 1969-1970 as the first fiscal year in several that the Department was not operating in the red, was called BEAUTIFUL IS BLACK.

The report for fiscal 1973-1974 is tentatively titled LET'S TALK TURKEY. Hopefully, plain speaking will help to place the financial difficulties - solved and unsolved - in perspective.

- The Department returned \$459,881 to the City's General Fund at the close of fiscal 1973-1974. This represented \$134,700 in excess revenue and \$325,181 in unexpended appropriation. This was the fifth successive year in which the Providence School Department operated in the black.
- Principal source of revenue for fiscal 1973-1974 was local government which appropriated \$19,673,773 in local tax receipts to education. This exceeded the appropriation of the prior

year for the same purpose by \$833,504. In fiscal 1973-1974 the local appropriation was 66.8 percent of all funds budgeted.

■ The State of Rhode Island from all sources (principally Chapter 27) contributed \$9,192,686 in revenue to the Providence School Department. This accounted for 31.2 percent of the budgeted sum for fiscal 1973-1974.

■ The federal government provided \$339,526 or 1.2 percent of the sum budgeted for fiscal 1973-1974. Additional federal financing included \$5,404,718 in federal programs approved outside the confines of the budget document. The combination of these sums - \$5,744,244 - accounted for 16.6 percent of the total planned expenditures of \$34,703,225 for fiscal 1973-1974 excluding capital expenditures and payment of principal and interest on school debt. The latter, contained in the City Budget, amounted to an additional \$2,155,056.80 in costs attributable to education for fiscal 1973-1974.

■ Ironically, these total sums, including the nearly twenty million dollars appropriated to education by the Mayor and City Council for fiscal 1973-1974 provided somewhat less than a "status quo" program. Double digit inflation (11.8 percent according to the Boston Office of the Bureau of Labor Statistics) reduced available real dollars despite the apparent gain in paper dollars.

■ To a considerable extent the Providence School Department has "hacked it" financially because it is a system of decreasing numbers. Lower enrollments translate into fewer supplies and materials, fewer salaried personnel, fewer buildings occupied. This is not cited as being on the "plus" side. It is merely to observe that in a declining (versus a growing) system the lesser numbers to some extent decelerate the rate of increase in annual appropriations normally to be anticipated.

■ Signs are amply apparent that inflationary increases are likely to continue in two digits at least through the fiscal year next succeeding. Prices may well continue to soar in fuel, in utilities, paper, plastics - and eventually - in catch-up, cost-of-living, wage and salary increases.

■ The perceived need for substantially increased appropriation to education (and to all municipal functions) is headed on a "collision course" with the concomittant and deepening recession. Reduced industrial production, decreased sales volumes, lay-offs and mounting unemployment in the private sector can only affect adversely the ability of state and municipal government to collect increased revenue receipts from the limited sources available to either or to both.

■ Recourse in education will need to be sought in innovative redesign of curriculum consistent with what the presently excellent educational leadership in the department considers professionally sound. This may involve some hard

answers to hard questions, including but not limited to, reduction of course offerings in the more esoteric subjects, possibly increases in pupil teacher ratios at the middle and high school level, plus an attempt generally to involve modern technology to reduce the costly labor-intensive aspects of delivering educational services.

■ It is conceivable that in these difficult circumstances the notion may suggest itself that one ready alternative may be a significant reduction in the cost of the business and operations functions since these are sometimes misconstrued as not rendering services to children. Nothing could be further from the truth. The guarantee of continued fiscal solvency is basic to the ability to render any services to children.

■ When money becomes "tight", every dollar counts. The "name of the game" becomes value received for the dollar spent. This means the strictest budgetary controls, elimination of duplicating costs, securing of all discounts through prompt attention to accounts payable, restriction of overtime to bare necessity, surveillance of energy and utility uses and expenditures, reduction of excessive absenteeism, maintenance of employee levels at (or below) the numbers provided in the personnel classification plan. These and a host of other fiscal precautions applied in a fiscally professional manner

are imperative. The need for these increases as the fiscal picture worsens.

■ In fiscal 1973-1974 the business and operations function per se accounted for 1.6 percent of the total sum budgeted for education. Slightly over $1\frac{1}{2}$ percent of total budget is not an excessive premium to insure that payrolls will indeed be met and that services will indeed be rendered as promised.

■ Non-personnel expenditures have continued to receive the least attention - a common failing of school systems. Buildings aren't unionized; employees are. Funds needed for building repair and preventative maintenance are continually siphoned into wage and salary accounts. As of fiscal 1973-1974 the Providence School Department can annually respond effectively to only one-third of the number of work orders forwarded to the Division of Plant Operations and Maintenance. Means a tough choice of maintenance priorities - and a growing backlog of accumulated depreciation.

■ Sorely needed is an up-dated, comprehensive, continuously maintained, appraisal of school plant, directly related to enrollment projections, and planned educational programs as coordinated with physical structures. At the close of fiscal 1973-1974 the promise of these seemed apparent in the agreement with the State Department of Education to share half the cost of this venture. If pursued expeditiously and effectively by

education planners, there should emerge a rational, time-scheduled, revenue-oriented, capital improvement program for school plant. This is vital to improvement in the environment for teaching and learning.

Basic information on revenues and expenditures is included in the appendices to this report:

Appendix A: Capital Improvement Program Expenditures, 1973-1974

Appendix B: Tabulation of Federally Financed Programs for 1973-1974

Appendix C: Report of the School Controller including:

- (1) Exhibit A Balance Sheet at June 30, 1974
- (2) Exhibit B Statement of Accounts Receivable at June 30, 1974
- (3) Exhibit C Statement of Accounts Payable at June 30, 1974
- (4) Schedule 1 Budgeted and Actual Revenues for the Fiscal Year ended June 30, 1974
- (5) Schedule 2 Source and Application of Funds for the Fiscal Year ended June 30, 1974
- (6) Schedule 3 Analysis of Unencumbered Appropriations at June 30, 1974
- (7) Schedule 4 Details of Budget Expenditures for the Fiscal Year ended June 30, 1974
- (8) Schedule 5 Appropriations, Expenditures and Unencumbered Balances Presentation by Function for the Fiscal Year ended June 30, 1974

APPENDIX A

Capital Improvement Program Expenditures

1973-1974

Table I
Providence School Department
Capital Improvement Program Expenditures By Project

Project	Balance June 30, 1974	Authorizations	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
			Up to June 30, 1974 <u>1</u>	During FY 73-74	Up to June 30, 1973 <u>2</u>	During FY 72-73	Up to June 30, 1972 <u>2</u>
1. Athletic Fields	\$ -0-	1,504,486.68	1,504,486.68	-0-	1,504,486.68	-0-	1,504,486.68
2. Classical-Central Education Center I	-0-	7,536,308.19	7,536,308.19	-0-	7,536,308.19	-0-	7,536,308.19
3. Classical-Central Education Center II	11,230.08	2,410,139.55	2,398,909.47	-0-	2,398,909.47	32,007.59	2,366,901.88
4. Classical High School Loan	-0-	1,010,633.33	1,010,633.33	-0-	1,010,633.33	-0-	1,010,633.33
5. Lippitt Hill Elem. School	7,468.30	1,765,061.61	1,757,593.31	-0-	1,757,593.31	-0-	1,757,593.31
6. School Modernization and Construction I	10,788.49	1,558,213.80	1,547,425.31	-0-	1,547,425.31	-0-	1,547,425.31
7. School Modernization and Construction II	260,621.43	3,011,117.50	2,750,496.07	354,698.46	2,395,797.61	211,896.64	2,183,900.97
8. School Modernization and Construction III	62,230.68	3,000,000.00	2,937,769.32	910,123.80	2,027,645.52	1,935,987.89	91,657.63
9. School Modernization and Construction IV	6,996,800.00	7,000,000.00	3,200.00	3,200.00	-0-	-0-	-0-
10. School for Handicapped Children	68.70	2,500,000.00	2,499,931.30	(68.70)	2,500,000.00	78,668.31	2,421,331.69
11. Mary E. Fogarty Elem. School Fire Damage	-0-	1,500.00	1,500.00	-0-	1,500.00	-0-	1,500.00
12. Roger Williams Middle School Fire Damage	2,900.00	4,700.00	1,800.00	-0-	1,800.00	1,800.00	-0-
TOTALS	\$7,352,107.68	31,302,160.66	23,950,052.98	1,267,953.56	22,682,099.42	2,260,360.43	20,421,738.99

Source: 1) City Controller, City of Providence, Appropriation Accounting, Capital Fund Trial Balance Allotted 6/30/74.
2) Annual Financial Report, City of Providence, Schedule E-1, Analysis of Capital Appropriations, (Includes Disbursements and Encumbrances).

APPENDIX B

Tabulation of Federally Financed Programs

for 1973-1974

FEDERALLY FUNDED PROGRAMS 1973-1974

	<u>Federal Program</u>	<u>Dates of Program</u>	<u>Approved Budget</u>
Title I	Administration	9/1/73 - 6/30/74	\$ 157,838.00
	Almy	" "	53,292.00
	Collaborate	" "	87,403.00
	GROW	" "	47,866.00
	Math Labs	" "	373,421.00
	PATHS	" "	132,240.00
	Non-Public Reading	" "	216,646.00
	School Clinic	" "	278,739.00
	Support	" "	70,849.00
	Central Make-Up	" "	22,092.00
	E.S.L.	" "	361,583.00
	Follow Through Readiness	" "	130,113.00 90,290.00
Title II	Library	6/24/73 - 7/1/74	30,508.00
Title III	*Alternate Learning Project	7/1/73 - 6/30/74	86,498.00
	Project ERA/COPE	6/26/73 - 6/25/74	59,000.00
Title IV	CRA Advisory Specialist	7/1/73 - 6/30/74	23,168.00
Title VI	Link-Up	7/1/73 - 6/30/74	16,837.00
Title VII	Bi-Lingual	7/1/73 - 6/30/74	161,760.00
	Follow Through	7/1/73 - 6/30/74	504,590.00
	*Model Cities - Work Study	7/1/73 - 6/30/74	114,781.00
	*Emergency Employment Act	9/1/73 - 8/31/74	48,602.00
	Senior Aides	" "	178,814.00
	Neighborhood Youth Corps	9/5/73 - 9/3/74	230,870.00
	Emergency School Aid Act:		
	Basic Reading	7/1/73 - 6/30/74	1,361,971.00
	Bi-Lingual	7/1/73 - 6/30/74	153,163.00

FEDERALLY FUNDED PROGRAMS 1973-1974

<u>Federal Program</u>	<u>Dates of Program</u>	<u>Approved Budget</u>
Vocational Education		
Project AWARE	9/15/73 - 6/15/74	83,938.00
Apprenticeship Training	" "	30,556.00
Career Orientation	" "	8,643.00
Cooperative Vocational Education	" "	21,951.00
Data Processing	" "	8,300.00
Distributive Education	" "	28,957.00
Evening Adult Education	" "	6,928.00
Home Improvement - Special Education	" "	13,644.00
Introduction - Vocational Education	" "	20,608.00
Pre-Vocational Education Multi-Cluster	" "	9,442.00
Protective Services	" "	12,984.00
Adult Basic Education	6/26/73 - 6/25/74	165,833.00
	GRAND TOTAL	<u>\$5,404,718.00</u>

*These programs will not be funded 1974-1975

APPENDIX C

Report of the School Controller

BALANCE SHEET
AT JUNE 30, 1974

<u>ASSETS</u>	<u>REFERENCE</u>	
Cash		\$ 426,573.18
Receivables:		
Deducted Contra:		
Accounts Receivable	EXHIBIT B ...	\$ 10,269.80
Due from General Fund		732,998.59
		743,268.39
Total Assets		\$1,169,841.57

LIABILITIES AND RESERVES

Accounts Payable:		
Prior Year - Carried Forward ...	EXHIBIT C	\$1,159,571.77
Revenue Available When Collected (Deducted Contra)		10,269.80
Total Liabilities and Reserves		\$1,169,841.57

Comments:

Balance sheet figures were supplied from the financial records of the City Controller's Office with the exception of the accounts receivable figures.

EXHIBIT B

STATEMENT OF ACCOUNTS RECEIVABLE
AT JUNE 30, 1974

Tuitions:		
Due from Parents		\$ 689.50
Due from Cities and Towns		9,580.30
		<u> </u>
Total Accounts Receivable		<u><u>\$10,269.80</u></u>

Reference EXHIBIT A

Comments:

Accounts Receivable figures were supplied from the financial records of the City Controller's Office. As at the time of preparation of this Annual Report all receivables have been collected.

EXHIBIT C

STATEMENT OF ACCOUNTS PAYABLE
AT JUNE 30, 1974

Prior Year - Carried Forward		\$ 96,131.38 (1)
Current Year:		
Adjustments Prior to Closing	\$823,919.80	
Actual Carried Forward	<u>239,520.59</u>	
		<u>1,063,440.39</u>
Total Accounts Payable		<u><u>\$1,159,571.77</u></u>

Reference EXHIBIT A

Comments:

(1) This amount represents the penalty deduction escrowed involving the Teachers' Union labor dispute on March 2, 1973.

BUDGETED AND ACTUAL REVENUES

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

	Budgeted Estimate	Actual Revenue	Budget Excess (Deficiency)
<u>Federal--Directly and Through State</u>			
Distributive Education-Voc. Work Study \$	22,856.00	\$ 26,000.68	\$ 3,144.68
Area Vocational Aid Coordinator and Guidance	37,051.00	37,428.90	377.90
Business and Office Education	4,200.00	11,013.50	6,813.50
P.L. 874--Impacted Area	--	110,672.00	110,672.00
Adult Basic Education--Title III	122,000.00	101,976.46	(20,023.54)
Vocational Education Act of 1968	52,629.00	52,435.42	(193.58)
	<hr/>	<hr/>	<hr/>
Total Federal Revenue	238,736.00	339,526.96	100,790.96
	<hr/>	<hr/>	<hr/>
<u>State Revenue</u>			
State Share of Public Schools Operation Aid - Chapter 27	8,159,994.00	8,142,607.00	(17,387.00)
Apprenticeship Program for Related Training (Night Program Vocational)	30,763.00	5,259.82	(25,503.18)
Providence Plan for Integration and Quality Education, Sec. IV, Chapter 160	775,000.00	844,100.16	69,100.16
State Assistance for Program for Handicapped Children, Section V, Chapter 160	195,000.00	163,290.79	(31,709.21)
Area Vocational Aid Coordinator and Guidance	37,051.00	37,428.90	377.90
	<hr/>	<hr/>	<hr/>
Total State Revenue	9,197,808.00	9,192,686.67	(5,121.33)
	<hr/>	<hr/>	<hr/>
<u>School Revenue</u>			
Tuition			
Regular Day School	7,000.00	8,785.00	1,785.00
Summer School	5,000.00	4,935.00	(65.00)
Evening School	3,500.00	7,505.00	4,005.00
Special Education	50,900.00	30,253.59	(20,646.41)
Central Vocational	13,000.00	16,373.54	3,373.54
	<hr/>	<hr/>	<hr/>
Total - Tuitions	79,400.00	67,852.13	(11,547.87)

BUDGETED AND ACTUAL REVENUES

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

	Budgeted Estimate	Actual Revenue	Budget Excess (Deficiency)
<u>School Revenue (cont.)</u>			
Reimbursement			
Telephone	500.00	409.06	(90.94)
Blue Cross	2,000.00	3,510.00	1,510.00
State Retirement	60,000.00	41,978.00	(18,022.00)
City Retirement	8,000.00	81,701.00	73,701.00
Social Security	--	704.53	704.53
Board of Recreation	8,000.00	6,974.87	(1,025.13)
Services Rendered	--	431.25	431.25
Other	5,000.00	99.18	(4,900.82)
Salaries and Fringe Benefits	9,690.00	5,213.00	(4,477.00)
Refund of Bills (Vendors)	500.00	2,034.30	1,534.30
Refund on Payrolls	10,000.00	4,916.76	(5,083.24)
Sales of Equipment and Merchandise	1,000.00	1,707.45	707.45
Use of Buildings	2,000.00	3,005.00	1,005.00
Vending Machine Receipts	100.00	80.83	(19.17)
Damage to Property and Equipment Fines	--	276.58	276.58
Miscellaneous	2,000.00	6,326.44	4,326.44
	<hr/>	<hr/>	<hr/>
Total School Revenue	188,190.00	227,220.38	39,030.38
	<hr/>	<hr/>	<hr/>
<u>City Revenue</u>			
City Appropriations - General	19,673,773.00	19,673,773.00	-0-
	<hr/>	<hr/>	<hr/>
GRAND TOTAL	<u>\$29,298,507.00</u>	<u>\$29,433,207.01</u>	<u>\$134,700.01</u>

SOURCE AND APPLICATION OF FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1974

<u>Source of Funds</u>		Percentage of Budget 1973-74	Percentage of Budget 1972-73
City Appropriation	\$19,673,773.00	66.8%	67.1%
Federal Revenue	339,526.96	1.2%	1.4%
State Revenue	9,192,686.67	31.2%	30.5%
School Revenue	227,220.38	0.8%	1.0%
<hr/>			
Total Funds Received (See Schedule #1)	(1) \$29,433,207.01	100.0%	100.0%
 <u>Application of Funds</u>			
Salaries and Wages	\$21,971,189.09	75.9%	77.2%
Fringe Benefits	2,986,356.48	10.3%	10.3%
Services Other Than Personal	1,823,503.57	6.3%	5.7%
Materials and Supplies	850,633.54	2.9%	3.0%
Equipment	166,244.17	0.6%	0.4%
Operating Cost	(3) 1,175,399.14	4.0%	3.4%
<hr/>			
Total Funds Expended (See Schedule #4)	28,973,325.99	100.0%	100.0%
<hr/>			
Unencumbered Funds (See Schedule #3)	(2) \$ 459,881.02	1.6%	0.3%
<hr/> <hr/>			

Comments:

- (1) The total authorized City Council Appropriation (Budget for 1973-74 fiscal year) was \$29,298,507 and the variance from \$29,433,207.01 in the amount of \$134,700.01 represents excess revenue receipts which by City Ordinance reverts back to General Fund Surplus.
- (2) Unencumbered Funds by City Ordinance revert back to General Fund Surplus.
- (3) Includes expenditure codes (111)(131)(134)(150)(156)(230)(241)

ANALYSIS OF UNENCUMBERED APPROPRIATIONS

AT JUNE 30, 1974

	REFERENCE	Percentage of Budget Unexpended	
Unencumbered Balance of Appropriations	(Schedule #2)	<u>1.6%</u>	<u>\$459,881.02</u>
 <u>Analysis</u>			
Excess Revenue Receipts	(Schedule #1)	0.5%	134,700.01
Salaries and Wages and Fringe Benefits		0.4%	109,589.01
Services Other Than Personal		0.4%	109,252.00
Materials and Supplies		0.3%	73,203.00
Equipment			11,709.00
Operating Costs			21,428.00
			<hr/>
Total Unencumbered Balance Accounted For		<u>1.6%</u>	<u>\$459,881.02</u>

Reference Schedule #2

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

Code	Expenditure Description	Expenditures 1972-1973	Expenditures 1973-1974	Percentage of Budget Expended 1973-1974
001	Salaries and Wages	\$21,448,106.34	\$21,821,476.37	99%
101	Prof. Fees Accounting	16,882.36	13,834.20	100%
102	Medical Services	1,679.60	66,791.63	86%
109	Other Fees	176,280.29	150,046.22	89%
111	Telephone and Telegraph	128,897.60	131,356.23	100%
112	Postage	16,819.45	20,884.89	77%
114	Transportation Allowances	39,379.54	37,722.54	82%
117	Travel and Subsistence	2,223.14	2,718.28	75%
121	Printing	2,580.85	3,208.54	57%
122	Advertising	2,894.50	3,814.52	95%
124	Local Subsistence	349.12	576.68	100%
126	Collection of Revenue	58,794.25	60,789.37	100%
127	Security Services	14,366.17	17,228.12	88%
128	Grounds Keeping Service	75.00	29.00	2%
129	Transportation-Pupil	451,656.66	516,753.72	98%
130	Custodial Services	29,760.00	26,720.00	78%
131	Electricity	295,581.23	339,145.84	100%
134	Water	18,786.51	20,626.17	86%
137	Extra Curr. Cult. Offering	10,088.50	11,772.47	98%
138	Prof. Fees Legal	12,000.00	12,000.00	100%
142	Repairs to Automobiles & Trucks	11,419.06	13,041.58	99%
149	Repairs Other Equipment	122,972.73	132,518.54	99%
150	Contractual Repairs-Buildings	87,861.33	93,951.34	94%
156	Contractual Repairs-Grounds	20,704.39	25,931.62	99%
161	Rental Office Equipment	6,276.39	4,262.83	90%
162	Rental Auto Equipment	--	2,272.00	37%
163	Rental Other Equipment	30,042.33	28,812.76	100%
166	Rental of Buildings	134,835.31	131,433.20	96%
180	Computer Service	173,846.50	196,492.36	100%
181	Laundry Cleaning Service	2,075.77	2,718.60	67%
182	Waste Removal	4,683.00	3,949.50	39%
183	Dues and Subscriptions	18,162.98	25,505.65	84%
187	Tuition Payments	248,212.43	285,367.66	86%
188	In-Service	--	34,163.36	100%
191	Moving and Rigging	3,782.52	651.31	65%
201	Office Supplies	29,033.47	37,988.02	90%
202	Small Tools & Shop Supplies	2,280.71	2,287.26	90%
204	Wearing Apparel & Personal Supplies	--	329.80	84%
205	Textbooks and Rebinding	208,901.34	189,383.81	99%
206	Reference Books	4,885.20	11,409.68	86%
207	Testing Materials	10,887.02	15,273.54	83%
208	Non-Public Textbooks	11,052.26	21,760.58	99%
210	Athletic Supplies	29,565.49	28,236.65	90%
211	Motor Fuel	--	4,743.08	100%
212	Lubricants	--	519.73	98%

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

Code	Expenditure Description	Expenditures 1972-1973	Expenditures 1973-1974	Percentage of Budget Expended 1973-1974
214	Auto Parts and Supplies	7,206.99	2,402.26	62%
215	Educational Supplies	251,895.11	282,866.27	97%
217	Electrical Equipment & Supplies	17,447.26	16,646.26	100%
219	Plumbing & Heating Supplies	22,510.52	26,041.18	88%
220	Glass	14,598.04	17,207.13	90%
223	Stage-Auditorium Supplies	1,531.02	1,412.71	93%
224	Swimming Pool Supplies	277.14	505.40	91%
225	Fuel Oil Treatment	4,295.23	7,081.78	94%
227	Kitchen Supplies	71,939.23	71,497.61	98%
228	Health Supplies	5,929.72	4,016.83	31%
230	Gas-Home Economics	9,916.79	10,843.49	83%
241	Fuel	371,411.37	553,544.45	93%
244	Housekeeping Supplies	76,225.85	68,739.53	93%
252	Grounds Keeping Material	726.49	446.80	89%
266	Lumber and Hardware	40,369.67	40,744.05	78%
267	Paint Supplies and Equipment	15,937.82	16,074.12	100%
298	Materials for Snow & Ice Removal	--	443.50	46%
302	Insurance	5,218.00	5,516.00	78%
350	Hospital-Surgical Insurance	767,475.40	749,248.15	100%
385	Survivors Benefits	8,064.00	7,200.00	100%
386	State Retirement	826,626.00	774,270.00	96%
387	City Retirement	292,928.44	357,367.44	89%
388	Crossing Guards	155,386.69	149,712.72	90%
389	Stipends	6,000.00	13,631.00	95%
398	Social Security	980,813.78	1,079,123.89	97%
501	Office Equip.,Furn. & Furnishings	5,517.97	8,038.78	99%
502	Library Books	17,761.57	27,774.96	90%
503	Educational Equipment	83,061.51	71,557.32	95%
504	Classroom Furniture & Furnishings	3,410.45	36,306.82	89%
505	Laboratory Equipment	3,216.83	3,396.66	84%
512	Trucks and Tractors	--	4,152.00	87%
531	Household, Laundry & Refrigeration	--	8,995.50	98%
561	Shop, Plant Equip. & Machinery	1,441.61	1,986.15	100%
571	Agricultural & Landscaping Equipment	--	4,035.98	93%
TOTAL EXPENDITURES		<u>\$27,957,821.84</u>	<u>\$28,973,325.99</u>	<u>99%</u>

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

SCHEDULE #5

PRESENTATION -- BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>ADMINISTRATION-GENERAL</u>					
General Administration	\$ 567,597.00	\$ 547,608.76	6,582.37	\$ 13,405.87	
School Committee	62,482.00	59,035.20	3,831.94	(385.14)	
Superintendent	106,972.00	106,677.14	120.00	174.86	
Personnel Records	90,002.00	89,133.15	19.05	849.80	
Implementation Manager	74,992.00	72,875.27	--	2,116.73	
Planning & Program Development Manager	81,559.00	80,281.66	39.20	1,238.14	
Business & Operations Manager	58,949.00	57,771.92	1,000.00	177.08	
Controller	334,199.00	331,259.88	1,715.50	1,223.62	
Order Processing	78,232.00	78,086.88	162.41	(17.29)	
Central Supply	87,304.00	87,120.19	26.88	156.93	
School Census & Pupil Accounting	46,702.00	40,471.82	3,727.61	2,502.57	
Training & Staff Development Manager	127,253.00	126,384.37	284.08	584.55	
Central Records	17,170.00	16,869.58	--	300.42	
Providence Plan	14,943.00	4,294.52	--	10,648.48	
Planner, Communications & Aesthetics	24,614.00	23,063.58	1,156.30	394.12	
Data Processing	11,165.00	11,323.89	265.01	(423.90)	
Planner, Human Relations & Cultural Studies	21,508.00	21,161.52	202.62	143.86	
Planner, Technical & Environmental Life Studies	22,197.00	20,064.17	287.85	1,844.98	
Planner, Individual Programs	17,687.00	17,116.80	--	570.20	
Planner, Research & Evaluation	34,647.00	30,496.48	2,895.09	1,255.43	
Planner, Public & Private Funding	20,311.00	20,320.15	--	(9.15)	
Planner, Special Education	25,913.00	25,420.05	68.60	424.35	
TOTAL ADMINISTRATION-GENERAL	<u>1,926,398.00</u>	<u>1,866,836.98</u>	<u>22,384.51</u>	<u>37,176.51</u>	<u>6.5%</u>
<u>FACILITIES/MAINTENANCE/OPERATION</u>					
Plant Engineer	44,487.00	43,945.83	--	541.17	
Plant Operation	1,628,390.00	1,648,212.21	2,064.26	(21,886.47)	
Plant Maintenance	684,188.00	621,909.07	35,643.86	26,635.07	
Central Heating	234,062.00	169,000.33	7,562.43	57,499.24	
Women Assistant Substitutes	34,776.00	34,554.51	--	221.49	
TOTAL FACILITIES/MAINTENANCE/OPERATION	<u>2,625,903.00</u>	<u>2,517,621.95</u>	<u>45,270.55</u>	<u>63,010.50</u>	<u>8.8%</u>

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

SCHEDULE #5 - Cont

PRESENTATION -- BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>INSTRUCTIONAL-ADMINISTRATION</u>					
Segment Implementation Chief	23,819.00	23,733.65	--	85.35	
Segment Implementation Chief	26,648.00	26,660.70	--	(12.70)	
Segment Implementation Chief	27,084.00	26,994.85	--	89.15	
Segment Implementation Chief	26,471.00	26,459.68	--	11.32	
Manpower Administrator	35,143.00	35,167.61	--	(24.61)	
Student Relations Administrator	38,006.00	37,781.14	--	224.86	
Educational Technology Administrator	112,100.00	103,105.76	49.38	8,944.86	
Experimental Programs Administrator	64,068.00	64,049.07	--	18.93	
TOTAL INSTRUCTIONAL-ADMINISTRATION	353,339.00	343,952.46	49.38	9,337.16	1.2%
<u>PUPIL SERVICES</u>					
Transportation--Pupil	588,436.00	579,409.72	2,165.28	6,861.00	
Food Services	248,900.00	227,627.23	14,885.00	6,387.77	
Attendance	133,249.00	132,175.66	--	1,073.34	
Elementary Itinerant Guidance	370.00	210.20	--	159.80	
Health Services	402,147.00	402,405.69	--	(258.69)	
Job Placement	957.00	475.70	10.50	470.80	
TOTAL PUPIL SERVICES	1,374,059.00	1,342,304.20	17,060.78	14,694.02	4.7%
<u>INSTRUCTIONAL-OTHER</u>					
Psychological Services	60,903.00	59,252.23	73.00	1,577.77	
Adult Education Coordinator	138,878.00	124,841.40	146.59	13,890.01	
TOTAL INSTRUCTIONAL-OTHER	199,781.00	184,093.63	219.59	15,467.78	0.6%

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

SCHEDULE #5 - Cont.

PRESENTATION--BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>INSTRUCTIONAL - SPECIAL EDUCATION</u>					
Special Education Administration	484,632.00	346,957.14	70,311.83	67,363.03	
Special Education--Kenyon	320,467.00	320,799.86	--	(332.86)	
Home Instruction	31,512.00	30,400.00	2,080.00	(968.00)	
Handicapped Children	153,365.00	123,054.34	--	30,310.66	
Pleasant View	417,809.00	422,951.31	1,141.10	(6,283.41)	
Special Education-Itinerant Teachers	324,977.00	325,052.83	--	(75.83)	
Special Education--Almy	3,112.00	3,182.40	67.56	(137.96)	
TOTAL INSTRUCTIONAL--SPECIAL EDUCATION	1,735,874.00	1,572,397.88	73,600.49	89,875.63	5.7%
<u>INSTRUCTIONAL - ELEMENTARY</u>					
Academy Avenue	159,073.00	159,243.50	271.91	(442.41)	
Althea Street	102,493.00	94,501.12	176.63	7,815.25	
Asa Messer	163,715.00	162,876.09	271.13	567.78	
Berkshire Street	56,831.00	55,410.13	21.83	1,399.04	
Branch Avenue	48,477.00	37,359.38	202.64	10,914.98	
Broad Street	358,676.00	357,447.59	791.63	436.78	
Camden Avenue	322,671.00	315,602.54	591.88	6,476.58	
Edmund W. Flynn	434,979.00	435,679.32	812.54	(1,512.86)	
Fox Point	315,920.00	312,839.47	651.12	2,429.41	
Jenkins Street	49,811.00	48,600.82	894.57	315.61	
John Howland	168,770.00	168,862.63	322.83	(415.46)	
Joslin Street	324,877.00	324,337.69	623.73	(84.42)	
Kenyon Street	351,023.00	349,423.61	792.84	806.55	
Laurel Hill Avenue	306,340.00	305,866.15	816.56	(342.71)	
Lexington Avenue	223,218.00	222,305.59	257.44	654.97	
Mary E. Fogarty	315,660.00	313,765.96	338.84	1,555.20	
Mt. Pleasant Avenue	98,858.00	98,484.61	85.38	288.01	
Robert F. Kennedy	367,255.00	366,840.15	519.84	(104.99)	
Ralph Street	96,966.00	96,229.32	157.76	578.92	
Regent Avenue	167,589.00	166,315.06	380.56	893.38	
Reservoir Avenue	86,086.00	83,530.29	567.48	1,988.23	

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

SCHEDULE #5 - Cont.

PRESENTATION--BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>INSTRUCTIONAL - ELEMENTARY (cont.)</u>					
Sackett Street	239,755.00	238,192.37	321.04	1,241.59	
Sisson Street	45,655.00	45,320.94	74.52	259.54	
Summit Avenue	182,839.00	182,887.84	168.42	(217.26)	
Veazie Street	400,747.00	399,266.78	1,518.90	(38.68)	
Vineyard Street	207,046.00	206,734.81	343.39	(32.20)	
Webster Avenue	184,094.00	183,378.56	225.82	489.62	
Willow Street	59,351.00	57,909.68	343.57	1,097.75	
Windmill Street	372,860.00	372,978.49	1,461.54	(1,580.03)	
Dr. Martin Luther King	320,461.00	318,652.96	948.40	859.64	
Providence Plan	437,490.00	416,434.78	--	21,055.22	
TOTAL INSTRUCTIONAL - ELEMENTARY	<u>6,969,586.00</u>	<u>6,897,278.23</u>	<u>14,954.74</u>	<u>57,353.03</u>	<u>23.9%</u>
<u>INSTRUCTIONAL - VOCATIONAL</u>					
Vocational High School	361,016.00	357,196.18	2,821.40	998.42	
Evening School-Vocational	1,177.00	50.00	--	1,127.00	
State Vocational Grants	23,454.00	16,169.47	--	7,284.53	
Multi-Cluster Careers	11,537.00	9,338.20	342.59	1,856.21	
Home Improvement	16,624.00	13,597.32	--	3,026.68	
TOTAL INSTRUCTIONAL - VOCATIONAL	<u>413,808.00</u>	<u>396,351.17</u>	<u>3,163.99</u>	<u>14,292.84</u>	<u>1.4%</u>
<u>INSTRUCTIONAL - EVENING SCHOOL ACADEMIC</u>					
Evening School--Academic	21,322.00	20,320.98	--	1,001.02	
TOTAL INSTRUCTIONAL - EVENING SCHOOL ACADEMIC	<u>21,322.00</u>	<u>20,320.98</u>	<u>--</u>	<u>1,001.02</u>	<u>0.1%</u>

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

SCHEDULE #5 - Cont.

PRESENTATION--BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>INSTRUCTIONAL - MIDDLE SCHOOLS</u>					
Nathanael Greene	751,492.00	755,259.24	1,054.73	(4,821.97)	
Roger Williams	642,544.00	642,111.97	1,554.71	(1,122.68)	
Gilbert Stuart	767,858.00	766,790.99	1,109.41	(42.40)	
Nathan Bishop	598,802.00	599,744.80	1,195.83	(2,138.63)	
Samuel W. Bridgham	462,376.00	460,930.20	1,158.28	287.52	
Esek Hopkins	505,281.00	504,078.91	1,066.68	135.41	
George J. West	722,870.00	723,150.56	1,243.85	(1,524.41)	
Oliver Hazard Perry	690,140.00	691,926.92	1,450.40	(3,237.32)	
TOTAL INSTRUCTIONAL - MIDDLE SCHOOLS	5,141,363.00	5,143,993.59	9,833.89	(12,464.48)	17.8%
<u>INSTRUCTIONAL - SENIOR HIGH SCHOOLS</u>					
Central	1,231,934.00	1,231,724.32	512.20	(302.52)	
Classical	1,084,189.00	1,076,948.61	2,924.19	4,316.20	
Hope	1,242,236.00	1,245,611.51	2,830.11	(6,205.62)	
Mount Pleasant	1,519,448.00	1,534,010.27	3,999.64	(18,561.91)	
Alternate Learning	52,259.00	44,854.81	711.38	6,692.81	
TOTAL INSTRUCTIONAL-SENIOR HIGH SCHOOLS	5,130,066.00	5,133,149.52	10,977.52	(14,061.04)	17.8%
<u>INSTRUCTIONAL - SUMMER SCHOOL</u>					
Summer School	16,881.00	13,477.05	--	3,403.95	
TOTAL INSTRUCTIONAL-SUMMER SCHOOL	16,881.00	13,477.05	--	3,403.95	- %
<u>SUBSTITUTES</u>					
Substitute Teachers	339,746.00	345,918.81	--	(6,172.81)	
Substitute Clerks	20,457.00	16,720.20	--	3,736.80	
Long Term Substitutes	45,841.00	45,688.87	--	152.13	
TOTAL SUBSTITUTES	406,044.00	408,327.88	--	(2,283.88)	1.4%

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION--BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1974

SCHEDULE #5 - Cont.

FUNCTION	BUDGET	DISBURSEMENTS	ENCUMBRANCES	UNEXPENDED BALANCE	PERCENTAGE CHARGES TO GRAND TOTAL
<u>EMPLOYEE BENEFITS</u>					
Hospital Surgical Insurance	716,988.00	715,827.05	--	1,160.95	
Social Security	1,061,152.00	1,049,546.60	--	11,605.40	
Survivor's Benefit	7,200.00	7,200.00	--	-0-	
State Retirement	794,933.00	772,206.00	--	22,727.00	
City Retirement	357,470.00	353,881.44	--	3,588.56	
TOTAL EMPLOYEE BENEFITS	<u>2,937,743.00</u>	<u>2,898,661.09</u>	<u>--</u>	<u>39,081.91</u>	<u>10.0%</u>
<u>SUNDRY ACTIVITIES</u>					
Material and Supplies Inventory	147,734.27	123,246.17	20,310.34	4,177.76	
Less: Expenditure Adjustment	(136,111.27)	(136,111.27)	--		
Non-Public School Book Inventory	21,800.00	21,760.58	--	39.42	
Public School Book Inventory	149,937.75	126,834.20	21,694.81	1,408.74	
Less: Expenditure Adjustment	(149,937.75)	(149,937.75)	--		
Work in Progress Inventory	6,557.00	6,556.96	--	.04	
Joseph V. Conley Stadium	2,436.00	896.83	--	1,539.17	
Postage Inventory	21,348.04	19,217.11	--	2,130.93	
Less: Expenditure Adjustment	(17,424.04)	(17,424.04)	--		
TOTAL SUNDRY ACTIVITIES	<u>46,340.00</u>	<u>(4,961.21)</u>	<u>42,005.15</u>	<u>9,296.06</u>	<u>0.1%</u>
TOTAL BUDGET	<u>\$29,298,507.00</u>	<u>\$28,733,805.40</u>	<u>\$239,520.59</u>	<u>\$325,181.01</u>	<u>100.0%</u>