

DEPARTMENT OF PUBLIC SCHOOLS

150 Washington Street

Providence, Rhode Island 02903

Charles R. Wood
Business & Operations
Manager

April 15, 1974

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

Dear Mr. Vespia:

Enclosed herewith are twenty-seven copies of the Annual Report of the Providence School Department Business and Operations Office for the fiscal year 1972-1973.

Your cooperation in seeing that these reach City Council members by incorporating receipt of same on the City Council docket for April 18, 1974 will be sincerely appreciated.

Very truly yours,

Charles R. Wood _{ca}

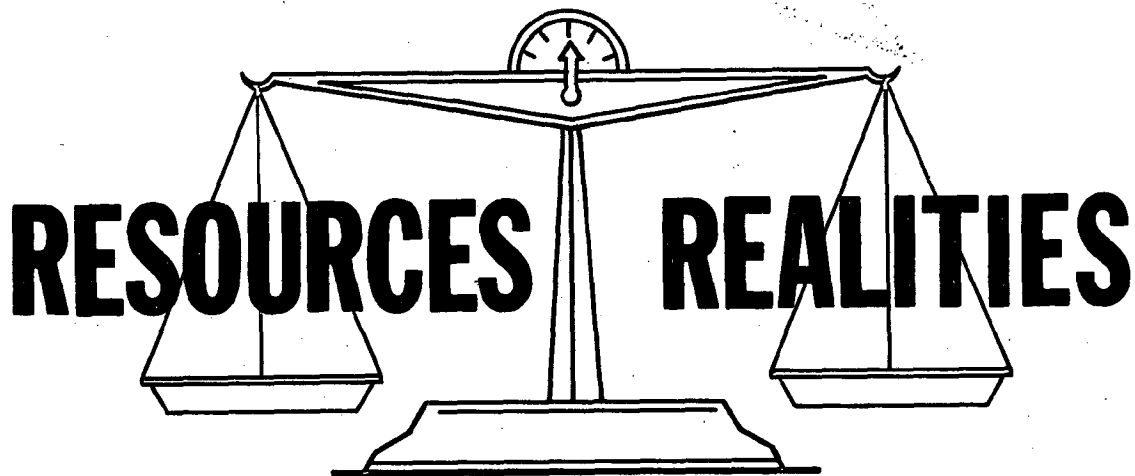
Charles R. Wood
Business and Operations Manager

CRW:a

FIFTH ANNUAL REPORT

DEPARTMENT OF PUBLIC SCHOOLS

PROVIDENCE, RHODE ISLAND



IN CITY COUNCIL
APR 18 1974

READ:

WHEREUPON IT IS ORDERED THAT
THE SAME BE RECEIVED.

Vincent Cooper
CLERK

BUSINESS AND OPERATIONS MANAGER

FISCAL YEAR 1972 - 1973

FIFTH ANNUAL REPORT

OF

THE BUSINESS AND OPERATIONS MANAGER

FISCAL YEAR 1972-1973

RESOURCES — REALITIES

DEPARTMENT OF PUBLIC SCHOOLS

PROVIDENCE, RHODE ISLAND

THE COVER

Cover design by the Business and Operations Manager

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. Corrine Healey, *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*

DEPARTMENT OF PUBLIC SCHOOLS

150 Washington Street
Providence, Rhode Island 02903

February 1, 1974

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 fifth annual financial report of the business and Operations Office.

As of June 30, 1973, terminating this fiscal year, budget revenues received amounted to \$28,050,767.94. Funds expended totalled \$27,957,821.84. Excess revenues were \$40,290.94. These plus an unexpended appropriation of \$52,655.16 provided a surplus of \$92,946.10. Expenditures constituted 99.1 percent of the available appropriation from all sources.

Various exhibits and schedules follow, accompanied by a brief narrative showing detailed information related to the operation of the Department for the fiscal year 1972-1973.

Very truly yours,
CHARLES R. WOOD
Business and Operations Manager

PROVIDENCE SCHOOL DEPARTMENT

Report of the Business and Operations Manager for Fiscal 1972-1973

The title of the annual financial report for Fiscal 1972-1973, *RESOURCES/REALITIES*, comes naturally to mind because this was the year most clearly within which financial practicalities became a major force in the projection and implementation of education programs.

This was facilitated by general acceptance, at the policy level and at the central administration level, that in a system in which annual enrollments are decreasing, the necessary posture is one of guarded expansion in some areas of expenditure and of planned retrenchment in other areas of expenditure.¹

A seriously inhibiting factor continues to be the involvement of local appropriation to cover two-thirds of the cost of the system (67.1 percent in 1972-1973). The majority of educational costs are patently dependent upon the City's real and personal property tax (\$18,840,269 in 1972-1973). The inflationary spiral in the cost of supplies and materials, and salary and wage adjustments to meet the increasing cost of living index further complicate this excessive dependency upon a limited—and regressive—tax resource.

Re-thinking the basis for financing elementary and secondary education in Rhode Island and around the country is timely, if not indeed *overdue*. The danger here—and care must be exercised to avoid this hazard—is that the interest of central cities may be insufficiently represented. With the relentless migration of central city families, wealth, and leadership to rural and suburban areas, the rural suburban viewpoint could conceivably dominate this re-thinking. Hopefully, this will not occur. It would be short-sighted indeed, this time around, not to take into *full account* the fact of “municipal overburden.” Failure to recognize within the present state aid formula (Chapter 27) municipal costs in areas of central city administration other than education has been and continues to be a serious inequity in state assistance to local education.

Balance Sheet — Exhibit A.

The balance sheet shows as of June 30, 1973 the position of the Department with reference to assets and liabilities. Certain entries of particular interest will be more fully detailed in subsequent exhibits and schedules. Remarks directed to those exhibits and schedules follow:

¹Genuine acceptance of the need to “temper the wind to the shorn lamb” is demonstrated by the reduction of certificated personnel by 35 persons responding to a decline of 1,304 in pupil enrollment in the prior year, and by the closing of the Grove Street and Manton Avenue Elementary Schools during fiscal 1972-1973.

Statement of Accounts Receivable — Exhibit B.

This year's total of accounts receivable of \$12,428.69 consists totally of the remainder of tuitions due and payable at the close of the fiscal year on June 30, 1973. \$11,690.94 (or 94 percent) is due from other cities and towns and \$737.75 (6 percent) from parents. The smallness of this sum is due in part to the program developed by the School Controller and the School Attorney for promptly writing off uncollectibles, and in part to declining non-resident enrollments.

Statement of Accounts Payable — Exhibit C.

The statement of accounts payable shows encumbrances carried forward from fiscal 1972-1973 into fiscal 1973-1974. The total of these, amounting to \$1,055,830.21 represent obligations for which funds for 1972-1973 have been encumbered. They are not, therefore, to be interpreted as deficit items. They do not constitute a charge against the fiscal 1973-1974 appropriation. Adjustments prior to closing amounted to \$700,738.41 representing teacher-owned funds escrowed for payment to teachers during July and August 1973. Actually carried forward was \$353,694 including \$96,131.38 involving the March 2, 1973 “wildcat” teacher strike. The penalty deduction therefor is dependent upon a final decision by the courts.

Budgeted and Actual Revenues — Schedule 1.

Revenues budgeted for fiscal 1972-1973 were \$28,010,477. Actual revenues received were \$28,050,767.94. The difference between these figures represents excess revenue in the sum of \$40,290.94. Excess revenue is returnable to the City's General Fund.

Examination of revenue estimates versus actual revenue receipts from the major revenue sources shows federal revenues at \$379,170.15 were \$78,523.85 less than expected; state revenues at \$8,571,541.71 were \$77,927.71 over expectation; city revenues of \$18,840,269 were level with expectations. Major sources therefore show a minus disparity of \$596.14. The excess revenue derives from that category of revenue referred to as School Revenue, including principally tuitions, refunds and reimbursements.

The prediction of revenue eighteen months in advance of the close of any fiscal year is based upon knowledge of prior trends, advance information and insight into changes in prior trends or the emergence of new trends, and to some considerable extent upon “dumb luck.” *This is by no means to say that we were fortunate not to incur a deficit.* Budget analyses

performed periodically throughout the year are intended to signal any abrupt reversal of revenue payments which might necessitate either identifying supplementary revenue sources, or reducing services to conform expenditures to revenue receipts.

Source and Application of Funds — Schedule 2.

The schedule of source and application of funds set forth the sources of income available for expenditure for public education, the purposes for which these monies were expended, and the amount remaining at the end of the year. As in previous years, the "lion's share" of funding for education was provided by local government appropriation, 67.1 percent. State sources provided 30.5 percent. Federal sources provided 1.4 percent and School Revenue provided 1.0 percent. These percentages are almost exactly the same as the percentages for the previous fiscal year, but applicable to total revenue receipts \$1,230,477.98 in excess of total revenue receipts for the previous fiscal year (\$28,050,767.94 in fiscal 1972-1973 versus \$26,820,289.96 in fiscal 1971-1972).

Not included in the foregoing are other substantial sums available and expended for school purposes during fiscal 1972-1973.

These include:

(1) Principal and interest on the funded school debt	\$2,055,258.00
(2) Interest on short-term borrowing for school purposes	77,371.53
(3) Capital expenditures from current bond authorities (See Table I)	2,260,360.43 ²
(4) Federal programs separately funded (See Table II)	4,013,776.00 ³
Total expenditures outside the budget	\$8,406,765.96

In terms of educational effort and the commitment

of funds thereto from all sources, summarization demonstrates total expenditures for all school purposes in fiscal 1972-1973 amounted to \$36,364,587.80.⁴

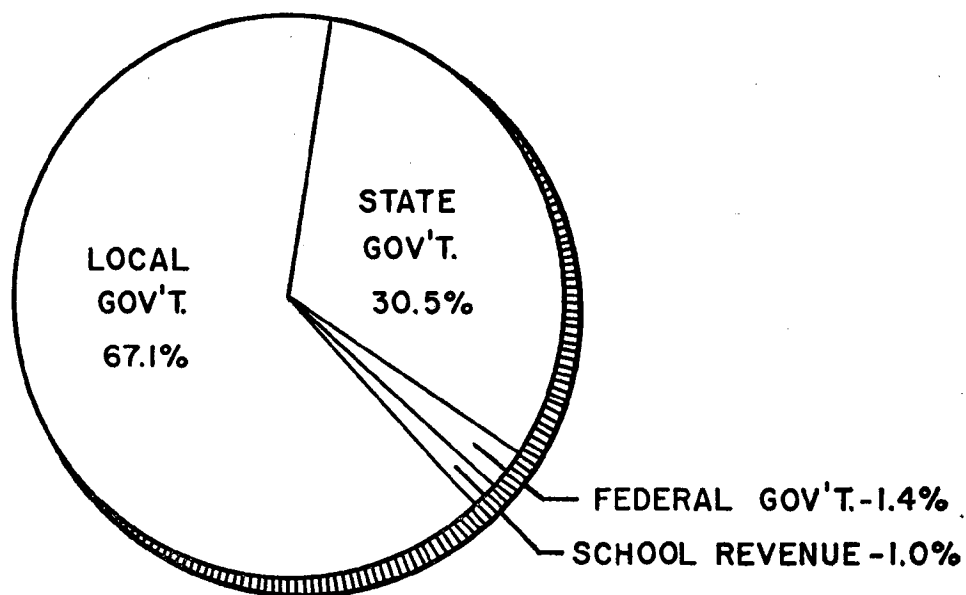
For the FOURTH SUCCESSIVE YEAR the School Department at the close of fiscal 1972-1973 returned a surplus to the City's General Fund. The surplus for fiscal 1972-1973 amounted to \$92,946.10 including \$40,294.94 in excess revenue. The NET OPERATING SURPLUS was, therefore, \$52,655.16 or nine-tenths of one percent. With full credit to the Committee, to administrative and management personnel, and with specific recognition of the *restrictions and controls* designed to assure fiscal solvency, this expenditure of 99.1 percent of budgeted funds represents a very real accomplishment upon the part of all. It provides eloquent testimony to the usefulness and success of a dual control school system within which the academic leadership and the fiscal authority report separately (but jointly) to the policy making body.

²The Business and Operations Office in November of 1972 developed a capital budget and 5-year capital improvement program recommending the expenditure of capital funds in the amount of \$13,420,395.00 between fiscal 1972-1973 and fiscal 1978-1979. This was approved by School Committee Resolution Number 334 adopted December 14, 1972. Table I shows the expenditures incurred for capital improvement purposes during fiscal 1972-1973. The Capital Improvement Program detailed and supported the MASTER PLAN FOR PUBLIC SCHOOL FACILITIES prepared in conjunction with school administrative/management personnel by the Department of Planning and Urban Development and dated September 1, 1970 and adopted by School Committee Resolution Number 75 approved October 28, 1971.

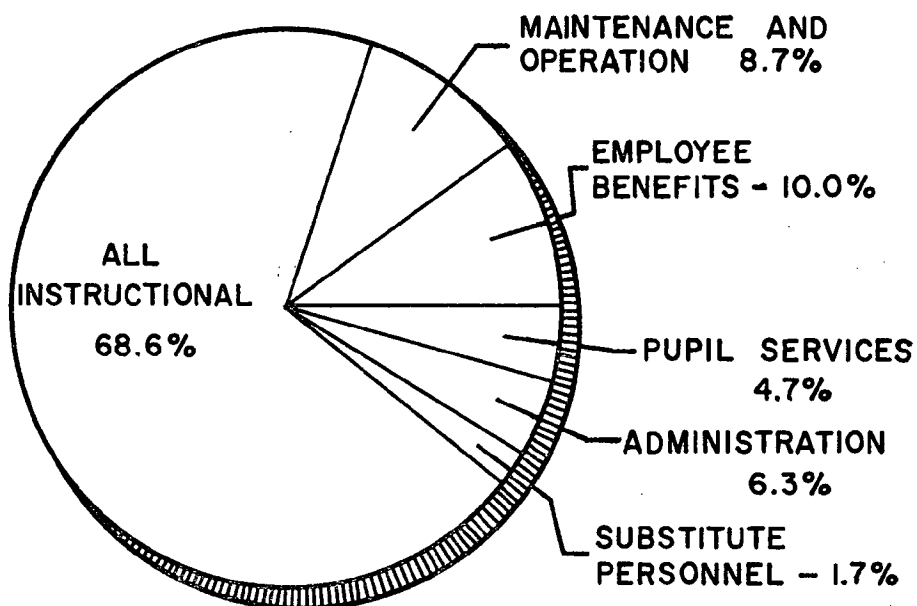
³These programs are scheduled on a basis of their individual funding year, each with varying dates of commencement and termination. Based upon federal legislation and the availability of funds thereunder these almost never conform in dates to the definition of the City's fiscal year which begins July 1st and ends on June 30th. Table II shows the amounts expended from July 1, 1972 to June 30, 1973 irrespective of the program funding year.

⁴\$36,364,588 divided by an enrollment of 23,557 pupils in fiscal 1972-1973 indicates a gross per pupil expenditure of \$1,544 (rounded to nearest whole dollar).

FIGURE 1
SOURCE OF BUDGETED FUNDS
FISCAL 1972-1973



USE OF BUDGETED FUNDS



PROVIDENCE SCHOOL DEPARTMENT

TABLE I

Department of Public Schools

Capital Improvement Program Expenditures by Project

Project	Balance June 30, 1973	Authoriza- tions	Expenditures Up to June 30, 1973 ¹	Expenditures During FY 72-73	Expenditures Up to June 30, 1972 ²	Expenditures During FY 71-72	Expenditures Up to June 30, 1971 ²
1. Athletic Fields	\$ —0—	\$ 1,504,486.68	\$ 1,504,486.68	\$ —0—	\$ 1,504,486.68	\$ 5,070.57	\$ 1,499,416.11
2. Classical-Central Edu- cation Center I	—0—	7,536,308.19	7,536,308.19	—0—	7,536,308.19	—0—	7,536,308.19
3. Classical-Central Edu- cation Center II	11,230.08	2,410,139.55	2,398,909.47	32,007.59	2,366,901.88	(41,271.46)	2,408,173.34
4. Classical High School Loan	—0—	1,010,633.33	1,010,633.33	—0—	1,010,633.33	10,633.33	1,000,000.00
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	27,656.25	1,519,769.06
7. School Modernization and Construction II	615,319.89	3,011,117.50	2,395,797.61	211,896.64	2,183,900.97	563,894.04	1,620,006.93
8. School Modernization and Construction III	972,354.48	3,000,000.00	2,027,645.52	1,935,987.89	91,657.63	91,657.63	—0—
9. School for Handicapped Children	—0—	2,500,000.00	2,500,000.00	78,668.31	2,421,331.69	103,797.42	2,317,534.27
10. Mary E. Fogarty Elem. School Fire Damage	—0—	1,500.00	1,500.00	—0—	1,500.00	—0—	1,500.00
11. Roger Williams Middle School Fire Damage.....	2,900.00	4,700.00	1,800.00	1,800.00	—0—	—0—	—0—
TOTALS	\$1,620,061.24	\$24,302,160.66	\$22,682,099.42	\$2,260,360.43	\$20,421,738.99	\$761,437.78	\$19,660,301.21

Source:

(1) City Controller, City of Providence, Appropriation Accounting, Capital Fund Trial Balance Allotted 6/30/73.

(2) Annual Financial Report, City of Providence, Schedule E-1, Analysis of Capital Appropriations, (Includes Disbursements and Encumbrances).

TABLE II

Expenditures: **FEDERALLY FUNDED PROGRAMS 1972-73**

	Federal Programs	Dates of Program	Budget
Title I ESEA	Administration	9/ 1/72 - 8/31/73	\$267,996.00
	E.S.L.	9/ 1/72 - 6/30/73	257,605.00
	Follow Through	9/ 1/72 - 6/30/73	87,787.00
	P.E.C.	9/ 1/72 - 6/30/73	76,581.00
	Reading (1973 Funds)	9/ 1/72 - 6/30/73	491,127.00
	Reading (1972 Funds)	9/ 1/72 - 6/30/73	208,605.00
	School Clinic	9/ 1/72 - 6/30/73	275,024.00
	Special Education	9/ 1/72 - 6/30/73	115,499.00
	Project Readiness (1972 Funds)	1/ 1/73 - 6/30/73	69,342.00
	Math Remediation Lab	1/25/73 - 6/30/73	94,416.00
Title II	Library	6/24/72 - 7/ 1/73	62,904.00
	Follow Through	7/ 1/72 - 6/30/73	481,694.00
Title III	Alternate Learning	7/ 1/72 - 6/30/73	76,375.00
	Project Helper	7/ 1/72 - 6/30/73	25,111.00
	Mini Grants		
	Community Drug Abuse	4/ 1/72 - 6/30/73	1,848.00
	Project Extra Luv	7/ 1/72 - 6/30/73	3,244.00
	Project I.T.C.A.	7/ 1/72 - 6/30/73	4,595.00
	Project PALS	7/ 1/72 - 6/30/73	5,000.00
	Project SLEEP	7/ 1/72 - 6/30/73	938.00
	World of Construction	1/ 3/73 - 6/30/73	740.00
Title IV	CRA — Advisory Specialist	7/ 1/72 - 6/30/73	33,889.00
Title V-B	Teacher Corps (In-Service Program)	7/ 1/72 - 6/30/73	352,621.00
	Summer Teacher Corps	7/ 1/72 - 8/31/72	71,155.00
Title VI	Second Chance (Special Education)	9/ 1/72 - 6/30/73	26,413.00
Title VII	Bi-Lingual	7/ 1/72 - 6/30/73	171,372.00
Model Cities	Work Study	10/ 1/72 - 9/30/73	74,000.00
	Teacher Aides	10/ 1/72 - 9/30/73	18,000.00
	N.E.P.A.	10/ 1/72 - 9/30/73	69,374.00
	New Careers IV	8/ 8/71 - 8/31/73	100,672.00
	Neighborhood Youth Corps	8/26/72 - 6/15/73	195,790.00
	Emergency Employment Act	9/ 1/72 - 8/31/73	98,700.00
	Senior Aides	11/22/72 - 8/31/73	126,426.00
	Project ERA	7/ 1/72 - 6/30/73	68,933.00
GRAND TOTAL			<u>\$4,013,776.00</u>

Source: Office of Federal Program, Providence School Department.

With regard to application of funds, the most significant cost category continues to be personnel which in fiscal 1972-1973 were paid \$24,485,400.65 or 87.5 percent of total expenditures for education in that year, including wages, salaries and fringe benefits. This is up from the previous year's personnel cost by six-tenths of one percent or \$1,384,850.50. Materials and supplies were down five-tenths of one percent and \$89,017. Equipment was down three-tenths of one percent and \$85,455. Operating costs were down one-tenth of one percent, up \$13,691. Services Other Than Personal were up four-tenths of one percent, and up \$167,213. This latter, like the increased personnel cost, is significant. Increases in the area of Services Other Than Personal largely reflect contractual services directed to meet the mounting costs of maintaining and repairing increasingly sophisticated mechanical equipment, and the cost of servicing obsolete and depreciated equipment. Much of the latter should be written off and the equipment replaced.

Analysis of Unencumbered Appropriations — Schedule 3.

Sources of the surplus returned (\$92,946.10)⁶ in the order of dollar volume by item include:

Excess Revenue: Mainly consisted of unexpected reimbursements, the net excess revenue was \$40,290.94.

Materials and Supplies: The balance of \$30,548.56 left in this is somewhat less than the amount remaining at the close of the previous fiscal year. The fact that any appreciable amount whatever is left in this line demonstrates inefficient requisitioning activity on the part of schools and programs demonstrating need during the budget process but failing to follow through in the process of initiating actual purchases.

Services Other Than Personal: While expenditures in this category were up significantly, as previously noted, the unspent balance \$12,963.41 represents needed contractual repairs which were either deferred to the year next succeeding, or simply were commenced too late for encumbrance from fiscal 1972-1973 funds.

Other unencumbered balances (See Schedule 3) were minimal.

Details of Budget Expenditures — Schedule 4.

The details of budget expenditures are shown by code and by purpose for each expenditure category. The comparison presented by Schedule 4 (See Appendix) shows expenditures for fiscal 1972-1973 and figures within the same category for the previous fiscal year. Most categories, notably salaries, wages

and fringe benefits, show appropriated funds fully, or nearly fully expended. Other categories, in some cases, were not fully expended. Code 141 (Postage) had funds remaining for the reason that the anticipated increase in postal rates did not occur. Code 190 (Moving and Rigging) had a remainder resulting from the increased use of force account labor for these tasks. Code 305 (Non-public textbooks) was under-expended as a result of fewer than the usual number of requests from non-public school authorities. Code 343 (Shop Supplies), Code 345 (Small Tools), Code 422 (Shop, Plant Equipment and Machinery) as well as Codes 551 (Contractual Repairs to Buildings) and 554 (Contractual Repairs to Grounds) were all underspent as a direct result of turn-over in the position of Plant Engineer and lack of adequate leadership in that function during a major part of the year.⁶

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

Information based upon appropriations and expenditures by function normally provides the most reliable indicators of those areas of education in which the system as a whole places its major emphasis. Normally the major percentage of school expenditures are incurred in the area of instructional costs.

Instructional costs for fiscal 1972-1973 (excluding instructional—administration) amounted to 60.2 percent of all funds expended. Instructional costs on the same basis in the prior fiscal year were 58.3 percent of all funds expended. This change in the percentage of the appropriation expended for instructional costs is almost equally divided among the elementary, middle school, and high school levels. It does not appear to herald any specific changes in educational philosophy. It is more likely the natural result of salary increases within a labor-intensive operation in which a majority of employees are instructional personnel.

In fact, few significant changes in direction of educational philosophy are exhibited within reported costs by function for fiscal 1972-1973. This is not because changes have not occurred within areas other than instruction, but because they are obscured by the massive reorganization approved by School Committee Resolutions 101, 102 and 103 adopted December 16, 1971, effective July 1, 1972. The educational services being delivered, *as well as the method of delivery*, are differently accounted for in fiscal 1972-1973 with the changes endorsed by the School Committee Resolutions cited immediately above.

⁶The \$92,946.10 returned to the City's General Fund at the close of fiscal 1972-1973 compares with \$253,749.99 in fiscal 1971-1972; \$385,040.54 in fiscal 1970-1971; \$485,831.74 in fiscal 1969-1970. It is the evidence of these figures that the budgeting process has consistently improved in removing the "fat" from spending proposals.

⁶A reorganization of the Plant Operations and Maintenance function presented by the Business and Operations Office and approved by School Committee Resolution Number 497 adopted November 29, 1973 is intended to rectify this situation. See also the report titled PERSONNEL ASSIGNMENTS AND INNOVATIVE WORK PROCEDURES FOR DIVISION OF PLANT MAINTENANCE AND OPERATIONS, Business and Operations Office, November 1, 1973.

Conclusion

Fiscal 1972-1973 has been a year within which the "resources" have been increasingly recognized as the "realities." Based on the accountability theory in academic as well as school business affairs it is expected that this is a trend which will continue and accelerate.

Periodic informational summaries, bond authority encumbrances, Board of Contract and Supply auth-

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

BALANCE SHEET AT JUNE 30, 1973

EXHIBIT A

<u>ASSETS</u>	REFERENCE	
Cash		\$ 3,706.43
Receivables:		
Deducted Contra:		
Accounts Receivable	Exhibit B	\$ 12,428.69
Due from General Fund		202,123.78
Temporary Investments		850,000.00
		1,064,552.47
Total Assets		\$1,068,258.90
<u>LIABILITIES AND RESERVES</u>		
Accounts Payable:		
Prior Year — Carried Forward	Exhibit C	\$1,055,830.21
Revenue Available When Collected (Deducted Contra)		12,428.69
		12,428.69
Total Liabilities and Reserves		\$1,068,258.90
Comments:		
Balance sheet figures were supplied from the financial records of the City Controller's Office.		

STATEMENT OF ACCOUNTS RECEIVABLE AT JUNE 30, 1973

EXHIBIT B

Tuitions:		
Due from parents		\$ 737.75
Due from cities and towns		11,690.94
		11,690.94
Total Accounts Receivable		\$12,428.69
	Reference	Exhibit A
Comments:		
Accounts Receivable figures were supplied from the financial records of the City Controller's Office.		

STATEMENT OF ACCOUNTS PAYABLE AT JUNE 30, 1973

EXHIBIT C

Prior Year — Carried Forward		\$ 1,397.80
Current Year:		
Adjustments Prior to Closing		\$700,738.41
Actual Carried Forward		(1)353,694.00
		1,054,432.41
		\$1,055,830.21
	Reference	Exhibit A
Comments:		

(1) Included in this amount is \$96,131.38 representing the penalty deduction escrowed, involving the Teachers' Union labor dispute on March 2, 1973.

SCHEDULE #1

BUDGETED AND ACTUAL REVENUES **FOR THE FISCAL YEAR ENDED JUNE 30, 1973**

	Budgeted Estimate	Actual Revenue	Budget Excess (Deficiency)
<u>Federal—Directly and Through State</u>			
Distributive Education—Voc. Work Study	\$ 27,000.00	\$ 50,566.95	\$ (23,566.95)
Area Vocational Aid Coordinator and Guidance	71,000.00	73,033.29	(2,033.29)
Business and Office Education	12,000.00	21,042.20	(9,042.20)
P.L. 874—Impacted Area	150,000.00	90,400.00	59,600.00
Adult Basic Education—Title III.....	99,072.00	103,528.27	(4,456.27)
Vocational Education Act	98,622.00	40,599.44	58,022.56
Total Federal Revenue	457,694.00	379,170.15	78,523.85
<u>State Revenue</u>			
State Share of Public Schools Operation Aid—Chapter 27	7,446,462.00	7,501,897.00	(55,435.00)
Apprenticeship Program for Related Training (Night Program Voca- tional)	21,000.00	41,848.44	(20,848.44)
Providence Plan for Integration and Quality Education, Sec. IV, Chap- ter 160	785,000.00	775,392.55	9,607.45
State Assistance for Program for Handicapped Children Sec. V, Chapter 160	241,152.00	252,403.72	(11,251.72)
Total State Revenue	8,493,614.00	8,571,541.71	(77,927.71)
<u>School Revenue</u>			
<u>Tuitions</u>			
Regular Day School	28,500.00	32,948.00	(4,448.00)
Summer School	5,000.00	4,825.00	175.00
Evening School	1,000.00	4,430.00	(3,430.00)
Special Education	66,700.00	42,634.03	24,065.97
Central Vocational	13,000.00	17,769.57	(4,769.57)
<u>Reimbursement</u>			
Telephone	800.00	409.51	390.49
Blue Cross	6,000.00	3,694.80	2,305.20
State Retirement	60,000.00	44,975.25	15,024.75
City Retirement	7,500.00	54,543.99	(47,043.99)
Board of Canvassers	2,500.00		2,500.00
Board of Recreation	2,000.00	11,044.58	(9,044.58)
Services Rendered		420.00	(420.00)
Salaries and Fringe Benefits.....		10,246.35	(10,246.35)

SCHEDULE #1—Continued

**BUDGETED AND ACTUAL REVENUES
FOR THE FISCAL YEAR ENDED JUNE 30, 1973**

	Budgeted Estimate	Actual Revenue	Budget (Deficiency) Excess
Refund of Bills (Vendors)	1,000.00	114.48	885.52
Refund on Payrolls	20,000.00	21,043.42	(1,043.42)
Sales of Equipment and Merchandise	2,000.00	746.00	1,254.00
Use of Buildings	2,000.00	2,005.00	(5.00)
Vending Machine Receipts	500.00	165.27	334.73
Damage to Property and Equipment			
Fines	300.00	248.76	51.24
Miscellaneous	100.00	7,523.07	(7,423.07)
Total School Revenue	<u>218,900.00</u>	<u>259,787.08</u>	<u>(40,887.08)</u>
<u>City Revenue</u>			
City Appropriations—General	18,840,269.00	18,840,269.00	
GRAND TOTAL	<u><u>\$28,010,477.00</u></u>	<u><u>\$28,050,767.94</u></u>	<u><u>\$ (40,290.94)</u></u>

SCHEDULE #2

SOURCE AND APPLICATION OF FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

		Percentage of Budget 1972-73	Percentage of Budget 1971-72
Source of Funds			
City Appropriation	\$18,840,269.00	67.1%	67.0%
Federal Revenue	379,170.15	1.4%	1.4%
State Revenue	8,571,541.71	30.5%	30.6%
School Revenue	259,787.08	1.0%	1.0%
<hr/>			
Total Funds Received			
(See Schedule #1)	(1) \$28,050,767.94	100.0%	100.0%
<hr/>			
Application of Funds			
Salaries and Wages	\$21,609,493.03	77.2%	76.1%
Fringe Benefits	2,875,907.62	10.3%	10.0%
Services Other Than Personal	1,577,317.59	5.7%	5.3%
Materials and Supplies	847,534.44	3.0%	3.5%
Equipment	114,409.94	0.4%	0.7%
Operating Cost	933,159.22	3.4%	3.5%
<hr/>			
Total Funds Expended			
(See Schedule #4)	27,957,821.84	100.0%	100.0%
<hr/>			
Unencumbered Funds			
(See Schedule #3)	(2) \$ 92,946.10	0.3%	0.9%

Comments:

- (1) The total authorized City Council Appropriation (Budget for the 1972-73 fiscal year was \$28,010,477 and the variance from \$28,050,767.94 in the amount of \$40,290.94 represents excess revenue receipts which by City Ordinance reverts back to General Fund Surplus.
- (2) Unencumbered Funds by City Ordinance revert back to General Fund Surplus.

SCHEDULE #3

ANALYSIS OF UNENCUMBERED APPROPRIATIONS

AT JUNE 30, 1973

		Percentage of Budget Unexpended	
REFERENCE			
Unencumbered Balance of Appropriations	(Schedule #2)	0.3%	\$92,946.10
<hr/>			
Analysis			
Excess Revenue Receipts.....	(Schedule #1)	0.2%	40,290.94
Salaries and Wages and Fringe Benefits		—	5,873.35
Services Other Than Personal		—	12,963.41
Materials and Supplies		0.1%	30,548.56
Equipment		—	41.06
Operating Costs		—	3,228.78
<hr/>			
Total Unencumbered Balance Accounted For.....		0.3%	\$92,946.10

Reference Schedule #2

SCHEDULE #4

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Code	Expenditure Description	Expenditures 1971-72	Expenditures 1972-73	Percentage of Budget Expended 1972-73
001	Salaries and Wages	\$20,424,042.36	\$21,448,106.34	100%
021	Social Security	803,184.50	980,813.78	98%
022	Survivor's Benefits	9,395.00	8,064.00	73%
023	State Retirement	675,174.00	826,626.00	99%
024	City Retirement	246,714.44	292,928.44	100%
025	Hospital-Surgical Insurance	780,229.85	767,475.40	98%
026	Crossing Guards	156,810.00	155,386.69	99%
027	Stipends	5,000.00	6,000.00	100%
101	Printing	5,273.74	2,580.85	51%
102	Advertising	3,309.88	2,894.50	100%
103	Medical Payments	1,982.03	1,679.60	100%
120	Recruitment	2,158.19	—	—
121	Transportation—Pupil	433,528.29	451,656.66	100%
122	Transportation Allowances	39,061.96	39,379.54	99%
123	Travel and Subsistence	5,900.58	2,223.14	89%
124	Local Subsistence	81.50	349.12	77%
126	Collection of Revenue	1,610.75	—	—
127	Security Services	18,437.05	14,366.17	100%
128	Grounds Keeping Service	777.35	75.00	9%
130	Custodian Service	—	29,760.00	93%
131	Laundry Cleaning Service	3,115.41	2,075.77	89%
132	Ash and Waste Removal	3,004.00	4,683.00	100%
133	Delivery School Lunches	64,857.25	58,794.25	98%
134	Extra Curr. Cult. Offering	3,545.00	1,250.50	62%
141	Postage	19,611.50	16,819.45	53%
152	Contr. Repair Auto Equipment	7,778.81	11,419.06	100%
153	Repairs Other Equipment	130,192.57	122,972.73	96%
161	Rental Office Equipment	2,404.07	6,276.39	100%
162	Rental Auto Equipment	1,331.48	—	—
163	Rental Other Equipment	29,217.08	30,042.33	100%
166	Rental Land Buildings	134,954.98	134,835.31	99%
179	Other Insurance	5,693.00	5,218.00	80%
181	Prof. Fees Accounting	17,679.00	16,882.36	100%
182	Prof. Fees Engineering	10,655.00	—	—
183	Prof. Fees Legal	12,000.00	12,000.00	100%
185	Computer Service	179,280.75	173,846.50	98%
186	Tuition Payments	103,987.03	248,212.43	99%
189	Other Fees	141,168.14	176,280.29	98%
190	Moving and Rigging	20,058.30	3,782.52	68%
191	Member Registration	7,450.37	6,962.12	100%
301	Textbook and Rebinding	252,456.21	208,901.34	94%
302	Reference Books	7,903.69	4,885.20	72%
303	Periodicals and Subscriptions	14,284.47	11,200.86	88%
304	Testing Materials	7,683.65	10,887.02	96%
305	Nonpublic Textbooks	21,892.46	11,052.26	66%
311	Athletic Supplies	22,082.47	29,565.49	100%
312	Educational Supplies	252,810.97	251,895.11	100%
313	School Activities	10,011.00	8,838.00	96%
321	Electrical Equipment and Supplies	24,799.51	17,447.26	94%
322	Paint Supplies and Equipment	18,170.94	15,937.82	90%
324	Plumbing and Heating Supplies	21,018.07	22,510.52	97%

SCHEDULE #4—Continued

DETAILS OF BUDGET EXPENDITURES

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Code	Expenditure Description	Expenditures	Expenditures	Percentage of
		1971-72	1972-73	Budget Expended 1972-73
325	Lumber and Hardware	37,113.89	40,369.67	96%
326	Auto Parts and Supplies	5,704.32	7,206.99	92%
327	Glass	18,385.76	14,598.04	97%
328	Stage	1,670.38	1,531.02	76%
331	Office Supplies	31,480.02	29,033.47	100%
340	Swimming Pool Supplies		277.14	34%
341	Fuel Oil Treatment		4,295.23	97%
342	Housekeeping and Cleaning Supplies..	103,514.69	76,225.85	98%
343	Shop Supplies	1,074.40	1,628.78	61%
344	Kitchen Supplies	73,648.89	71,939.23	86%
345	Small Tools	2,036.02	651.93	37%
346	Health Supplies	7,138.47	5,929.72	91%
348	Grounds Keeping Material	1,671.53	726.49	29%
401	Office Equipment	21,221.46	5,363.97	91%
402	Office Furniture and Furnishings	3,801.15	154.00	—
403	Educational Equipment	113,907.40	83,061.51	100%
404	Classroom Furniture and Furnishings..	17,542.71	3,410.45	64%
405	Laboratory Equipment	7,516.76	3,216.83	92%
421	Automotive Equipment	2,290.34		—
422	Shop Plant Equip. and Machinery.....	4,226.24	1,441.61	72%
431	Library Books	29,358.96	17,761.57	94%
511	Telephone & Telegraph	110,486.18	128,897.60	100%
512	Gas	11,801.40	9,916.79	63%
513	Electricity	268,836.55	295,581.23	100%
514	Water	19,701.64	18,786.51	85%
541	Fuel	350,349.95	371,411.37	94%
551	Contractual Repairs—Buildings	127,655.23	87,861.33	83%
554	Contractual Repairs—Grounds	30,636.98	20,704.39	88%
Total Expenditures		\$26,566,539.97	\$27,957,821.84	99.6%

Schedule #2

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Administration—General					
General Administration	\$419,694.00	\$424,714.48	\$3,597.72	\$(8,618.20)	
School Committee	46,569.00	47,000.76	40.00	(471.76)	
Superintendent	98,979.00	98,353.80	29.40	595.80	
Personnel Records	97,253.00	79,006.74		18,246.26	
Implementation Manager	84,872.00	88,065.63		(3,193.63)	
Planning and Program					
Development Manager	73,199.00	73,503.71	38.00	(342.71)	
Business and Operations Manager	57,925.00	54,640.07		3,284.93	
Controller	309,054.00	299,669.54	6,150.40	3,234.06	
Order Processing	73,630.00	76,143.25	137.82	(2,651.07)	
Central Supply	74,520.00	74,245.03	57.50	217.47	
School Census and Pupil Accounting..	38,736.00	38,844.35		(108.35)	
Training and Staff					
Development Manager	138,260.00	135,634.15	274.84	2,351.01	
Central Records	15,893.00	15,932.40		(39.40)	
Providence Plan	110,546.41	102,478.31	4.00	8,064.10	
Planner, Communications and					
Aesthetics	19,600.00	19,512.87		87.13	
Data Processing	9,005.00	5,308.50		3,696.50	
Planner, Human Relations and					
Cultural Studies	16,915.00	16,909.52		5.48	
Planner, Technical and Environ-					
mental Life Studies	19,561.00	19,529.18		31.82	
Planner, Individual Programs	17,585.00	17,521.52		63.48	
Planner, Research and Evaluation	28,310.00	27,476.76	288.15	545.09	
Planner, Public and Private Funding..	11,809.00	11,663.23		145.77	
Planner, Special Education	21,493.00	21,457.33		35.67	
Total Administration—General	1,783,408.41	1,747,611.13	10,617.83	25,179.45	6.3%
Facilities/Maintenance/Operation					
Plant Maintenance and Operations	56,841.00	43,874.63	12.20	12,954.17	
Plant Operation	1,562,708.00	1,606,483.83	1,124.16	(44,899.99)	
Plant Maintenance	660,697.00	598,757.48	29,184.24	32,755.28	
Central Heating	147,414.00	124,733.75	13,335.75	9,344.50	
Women Assistant Substitutes	31,645.00	25,980.08		5,664.92	
Total—Facilities/Maintenance/ Operation	2,459,305.00	2,399,829.77	43,656.35	15,818.88	8.7%
Instructional—Administration					
Segment Implementation Chief	22,803.00	22,774.61		28.39	
Segment Implementation Chief	24,252.00	24,260.96		(8.96)	
Segment Implementation Chief	25,595.00	25,591.97		3.03	
Segment Implementation Chief	24,261.00	24,388.60		(127.60)	
Manpower Administrator	32,245.00	32,156.36		88.64	
Student Relations Administrator	64,181.00	49,303.40	281.87	14,595.73	
Educational Technology					
Administrator	84,026.00	82,853.12	740.92	431.96	
Experimental Programs Administrator	51,338.00	48,491.86	2,774.89	71.25	
Total—Instructional— Administration	328,701.00	309,820.88	3,797.68	15,082.44	1.1%

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES
PRESENTATION—BY FUNCTION
FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
<u>Pupil Services</u>					
Transportation—Pupil	493,009.00	498,805.11	488.72	(6,284.83)	
Food Services	247,842.56	221,401.55	4,800.00	21,641.01	
Attendance	171,765.00	174,667.74	771.51	(3,674.25)	
Elementary Itinerant Guidance	350.00	152.92		197.08	
Health Services	383,519.00	391,841.20	1,538.26	(9,860.46)	
Job Placement	10,145.00	2,882.25		7,262.75	
Total—Pupil Services	1,306,630.56	1,289,750.77	7,598.49	9,281.30	4.7%
<u>Instructional—Other</u>					
Psychological Services	65,785.00	59,880.98	227.64	5,676.38	
Adult Education Coordinator	112,791.00	109,019.09	408.46	3,363.45	
Total—Instructional—Other	178,576.00	168,900.07	636.10	9,039.83	0.6%
<u>Instructional—Special Education</u>					
Special Education Administration	428,330.00	426,455.05	2,825.00	(950.05)	
Special Education—Kenyon	319,032.00	309,234.14	1,588.17	8,209.69	
Handicapped Children	148,075.00	171,055.60	125.00	(23,105.60)	
Pleasant View	388,121.00	388,333.75	2,762.26	(2,975.01)	
Special Education—Itinerant					
Teachers	88,016.00	94,007.22	554.97	(6,546.19)	
Special Education—Almy	2,960.00	2,482.12	319.96	157.92	
Total—Instructional—Special Education	1,374,534.00	1,391,567.88	8,175.36	(25,209.24)	5.0%
<u>Instructional—Elementary</u>					
Academy Avenue	114,611.00	115,829.03	735.87	(1,953.90)	
Althea Street	107,388.00	98,713.69	628.62	8,045.69	
Asa Messer	185,074.00	180,034.73	1,031.53	4,007.74	
Berkshire	49,354.00	49,606.76	411.40	(664.16)	
Branch Avenue	44,805.00	42,046.42	306.51	2,452.07	
Broad Street	328,252.00	326,032.82	1,773.08	446.10	
Camden Avenue	320,399.00	325,943.06	2,076.84	(7,620.90)	
Edmund W. Flynn	450,006.00	453,788.81	4,097.28	(7,880.09)	
Fox Point	355,595.00	357,017.64	3,171.65	(4,594.29)	
Grove Street	67,283.00	64,163.18	424.09	2,695.73	
Jenkins Street	43,773.00	43,084.09	825.06	(136.15)	
John Howland	253,570.00	250,401.90	1,862.40	1,305.70	
Joslin Street	330,088.00	327,209.69	2,081.38	796.93	
Kenyon Street	343,946.00	337,289.94	3,096.94	3,559.12	
Laurel Hill Avenue	315,657.00	312,224.19	1,970.60	1,462.21	
Lexington Avenue	205,793.00	207,395.44	1,147.60	(2,750.04)	
Manton Avenue	52,673.00	53,014.73	322.56	(664.29)	
Mary E. Fogarty	336,749.00	332,352.60	1,895.26	2,501.14	
Mount Pleasant Avenue	78,391.00	77,464.17	666.26	260.57	
Robert F. Kennedy	356,523.00	354,711.04	2,279.84	(467.88)	

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Ralph Street	93,162.00	94,699.68	657.75	(2,195.43)	
Regent Avenue	179,093.00	171,538.84	946.31	6,607.85	
Reservoir Avenue	95,919.00	94,960.34	611.21	347.45	
Sackett Street	225,944.00	226,276.04	3,058.21	(3,390.25)	
Sisson Street	56,871.00	56,456.81	348.90	65.29	
Summit Avenue	201,024.00	200,586.66	1,322.43	(885.09)	
Veazie Street	403,513.00	401,854.24	2,365.30	(706.54)	
Vineyard Street	201,031.00	201,080.07	1,310.71	(1,359.78)	
Webster Avenue	198,172.00	192,118.86	1,183.80	4,869.34	
Willow Street	82,152.00	83,040.02	538.88	(1,426.90)	
Windmill Street	409,974.00	405,342.11	2,369.77	2,262.12	
Dr. Martin Luther King	320,320.00	321,020.66	3,238.01	(3,938.67)	
Providence Plan	367,027.03	331,623.32	700.00	34,703.71	
Our Lady of Lourdes	2,144.00	2,143.94		.06	
Total—Instructional—Elementary	7,176,276.03	7,091,065.52	49,456.05	35,754.46	25.6%
Instructional—Vocational					
Vocational High School	331,188.00	358,861.83	1,621.03	(29,294.86)	
Evening School—Vocational	24,778.00	24,746.86		31.14	
State Vocational Grants	84,252.00	47,043.57	834.30	36,374.13	
Total—Instructional—Vocational	440,218.00	430,652.26	2,455.33	7,110.41	1.6%
Instructional—Evening School Academic					
Evening School—Academic	21,988.00	15,654.88		6,333.12	
Total—Instructional—Evening School—Academic	21,988.00	15,654.88		6,333.12	0.0%
Instructional—Middle Schools and Jr. High Schools					
Nathanael Greene	700,357.00	699,115.49	4,878.61	(3,637.10)	
Roger Williams	559,050.00	551,733.25	3,979.84	3,336.91	
Gilbert Stuart	658,812.00	652,165.32	4,647.33	1,999.35	
Nathan Bishop	570,562.00	565,893.95	4,302.19	365.86	
Samuel W. Bridgham	468,381.00	467,475.32	2,913.45	(2,007.77)	
Esek Hopkins	455,593.00	455,594.56	4,698.95	(4,700.51)	
George J. West	667,979.00	663,973.85	4,488.25	(483.10)	
Oliver Hazard Perry	648,382.00	646,889.60	3,745.42	(2,253.02)	
Total—Instructional—Middle Schools and Jr. High Schools	4,729,116.00	4,702,841.34	33,654.04	(7,379.38)	16.9%

SCHEDULE #5—Continued

APPROPRIATIONS, EXPENDITURES AND UNENCUMBERED BALANCES

PRESENTATION—BY FUNCTION

FOR THE FISCAL YEAR ENDED JUNE 30, 1973

Function	Budget	Disbursements	Encumbrances	Unexpended Balance	Percentage Charges to Grand Total
Instructional—Senior High Schools					
Central	1,121,199.00	1,120,096.57	5,500.22	(4,397.79)	
Classical	1,036,173.00	1,036,908.39	8,924.49	(9,659.88)	
Hope	1,221,555.00	1,208,329.84	8,025.33	5,199.83	
Mount Pleasant	1,512,223.00	1,509,123.52	10,296.18	(7,196.70)	
Alternate Learning	27,157.00	27,023.39	99.37	34.24	
Total—Instructional—Senior High Schools	4,918,307.00	4,901,481.71	32,845.59	(16,020.30)	17.7%
Instructional—Summer School					
Summer School	16,826.00	11,570.68		5,255.32	
Total—Instructional—Summer School	16,826.00	11,570.68		5,255.32	0.0%
Substitutes					
Substitute Teachers	387,596.00	407,133.17		(19,537.17)	
Substitute Clerks	17,200.00	18,729.60		(1,529.60)	
Long Term Substitutes	38,000.00	58,503.98		(20,503.98)	
Total—Substitutes	442,796.00	484,366.75		(41,570.75)	1.7%
Employee Benefits					
Hospital Surgical Insurance	741,909.00	737,805.90		4,103.10	
Social Security	960,489.00	948,353.17	5,096.00	7,039.83	
Survivors' Benefit	11,000.00	8,064.00		2,936.00	
State Retirement	826,104.00	820,610.00	3,920.00	1,574.00	
City Retirement	260,644.00	260,546.44		97.56	
Total—Employee Benefits	2,800,146.00	2,775,379.51	9,016.00	15,750.49	10.0%
Sundry Activities					
Material and Supplies Inventory	143,452.61	89,756.03	61,842.97	(8,146.39)	
Less: Expenditure Adjustment	(136,663.61)	(136,663.61)			
Non-Public School Book Inventory	16,717.00	11,052.26		5,664.74	
Public School Book Inventory	149,548.90	60,665.61	89,926.45	(1,043.16)	
Less: Expenditure Adjustment	(149,548.90)	(149,548.90)			
Work In Progress Inventory	8,048.00	6,924.59	15.76	1,107.65	
Joseph V. Conley Stadium	1,595.00	948.71		646.29	
Postage Inventory	15,406.30	15,406.30			
Less: Expenditure Adjustment	(14,906.30)	(14,906.30)			
Total—Sundry Activities	33,649.00	(116,365.31)	151,785.18	(1,770.87)	0.1%
TOTAL BUDGET	\$28,010,477.00	\$27,604,127.84	\$353,694.00	\$52,655.16	100.0%