

REPORT OF TOWN ACCOUNTANT

STATEMENT OF CASH RECEIPTS

Fiscal July 1, 1974 to June 30, 1975

GENERAL REVENUE:

Real Estate Taxes:	1972	777.53	
	1973	10,436.66	
	1974	47,230.27	
	1975	1,239,004.43	
Personal Property:	1974	2,811.77	
	1975	<u>78,373.67</u>	1,378,634.33
Excises:			
Motor Vehicle	1972	92.95	
	1973	10,934.32	
	1974	<u>130,557.03</u>	184,866.00
	1975	43,281.70	
Interest:			
Real Estate		2,579.36	
Motor Vehicle		295.39	
Personal Property		<u>23.77</u>	2,898.52
Licenses and Permits:			
Pistol and Firearm		1,212.00	
Building		2,141.00	
Alcoholic Beverages		4,000.00	
Miscellaneous		<u>287.70</u>	7,640.70
State Grants — School			
Chapter 70 School Aid		419,151.28	
Building Assistance		55,252.80	
Tuition-Transportation		63,646.80	
Special Education		44,899.34	
Regional School		<u>55,683.10</u>	638,633.32
Veterans Services			4,150.50
Schools:			
Rent		1,494.22	
Hot lunch — Sales		37,727.97	
Lunch aid, state and federal		25,063.23	
Misc.		<u>90.00</u>	64,375.42
Agency:			
Federal Withholding tax		151,469.22	
Mass. Withholding tax		44,342.61	
County Retirement		10,712.70	
Blue Cross		14,546.83	
Dog licenses		1,002.60	
Insurance		<u>723.02</u>	222,796.98

Miscellaneous:		
Fines, Court, Library	516.02	
Trust Funds Income	1,127.70	
Refunds:		
Kennels	149.20	
Sales	139.00	
Dog refunds	1,679.24	
Revenue Sharing	60,650.12	
Revolving Fund	168.50	
Recycling	165.62	
Insurance settlement	1,579.87	
Recreation	4,057.00	
Blue Cross	8,806.00	
Interest	5,398.13	
County of Hampden	1,710.58	
Academy Hall	3,600.00	
Metco	13,500.00	
Library	2,214.50	
Veterans Service	376.00	
Stabilization fund	25,000.00	
Certificate on deposit	50,000.00	
Miscellaneous	1,709.93	182,547.42
COMMERCIAL REVENUE:		
Tax collector	813.15	
Town Clerk	837.30	
Zoning by-laws, street lists	193.00	
Police accident reports	228.00	
Highway Machinery	152.50	
Board of appeals	60.00	2,283.95
GOVERNMENT GRANTS		
Highways	63,490.33	
Racial imbalance	46,500.00	
Metco	17,615.00	127,605.33
TOTAL CASH RECEIPTS		\$ 2,816,432.47

STATEMENT OF CASH DISBURSEMENTS

Fiscal July 1, 1974 to June 30, 1975

GENERAL GOVERNMENT

Selectmen:		
Salaries	\$ 1,422.00	
Clerk	5,897.84	
Postage and supplies	1,076.53	
Dues and Meetings	694.95	
Misc.	87.50	\$ 9,178.82
Legal advertising		381.57
Accounting:		
Salary	2,580.00	
Clerical	720.00	
Postage, office expense	187.10	
Dues and meetings	142.90	3,630.00

Treasurer:		
Salary	2,935.00	
Postage, office expense	283.14	
Dues and meetings	164.50	
Surety bond	179.00	
Out of state travel	100.00	3,661.64
Bank payroll system		1,087.30
Third National Bank Investment		100,000.00
Collector		
Salary	3,900.00	
Postage, office expense	1,542.63	
Dues and meetings	188.37	
Surety bonds	269.00	
Out of state travel	100.00	6,000.00
Assessors:		
Salaries	1,875.00	
Clerk	2,003.00	
Postage, office expense	560.81	
Association dues and meetings	718.62	
Photostat, deeds	223.00	5,380.43
Data processing		1,316.47
Town Clerk:		
Salary	2,600.00	
Postage, office expense	221.48	
Dues and meetings	131.70	
Bond	20.00	
Out of State	100.00	3,073.18
State census		1,182.50
Law and Claims:		
Town prosecutor	1,400.00	
Law books	226.25	
Legal fees	6,233.50	
Misc.	288.85	8,148.60
Elections and registrations		
Election officers	564.50	
Clerk	100.00	
Street list	1,353.93	
Election material, ballots	1,149.07	
Board of registrars	225.00	3,392.50
Town House Maintenance:		
Custodian	1,888.62	
Electricity	2,468.09	
Telephone	1,626.91	
Maintenance and repairs	3,423.23	
Supplies	633.64	
Fuel	5,534.95	15,575.44
Town House generator		5,452.67

Planning board:		
Clerical	1,400.00	
Printing, office expense	551.88	
Dues and meetings	45.00	
Legal	24.50	
Town Map	<u>1,655.19</u>	3,676.57
Advisory Board:		
Clerical	467.43	
Dues and meetings	81.00	
Postage and supplies	<u>37.27</u>	585.70
Appeals Board:		
Clerical	153.00	
Postage and supplies	32.40	
Legal notices	<u>7.71</u>	193.11
Office equipment:		
Equipment	500.00	
Maintenance	570.00	
Supplies	<u>1,050.00</u>	2,120.00
Academy Hall:		
Restoration	3,600.00	
Maintenance	<u>879.66</u>	4,479.66
Academy Hall Grant		<u>1,731.01</u>
TOTAL GENERAL GOVERNMENT		\$ 180,247.17
PUBLIC SAFETY		
Traffic director-crossing guard		\$ 995.50
Civil defense		500.00
Police:		
Police wages	\$ 64,981.43	
Cruiser expense	3,097.11	
Police equipment	1,375.08	
Communications	1,697.99	
Training	2,185.01	
Uniforms and supplies	1,141.66	
Dues and meetings	321.91	
Lock up and meals	265.00	
Special events	14.70	
Office supplies	966.65	
New police cruiser	3,449.00	
Elections and town meetings	346.38	
Physicals	<u>125.00</u>	79,966.92
Police revolving fund		313.00
Police LEAA matching funds		529.00
Fire Department		
Gas, oil, repairs	781.20	
Telephone, electricity	1,529.76	
Maintenance and supplies	4,130.31	
Heating	812.76	
Sunday watch	202.00	
Salary-fire-chief	<u>100.00</u>	7,556.03

Fire trucks		31,306.00
Forest fire warden		
Salary		100.00
Forest fire fighting		
Wages		1,195.25
Tree warden:		
Tree removal		2,625.00
Dutch elm		2,416.00
Insect Pest Control		33.75
Planting trees		457.50
Gypsy moth		1,987.08
Building Dept:		
Inspectors	1,577.38	
Postage and supplies	30.83	1,608.21
Dog officer		
Wages	1,268.75	
Expenses	694.50	1,963.25
TOTAL PUBLIC SAFETY		\$ 133,552.49
HEALTH AND SANITATION		
Board of Health Agent	717.31	
Expenses	300.00	1,017.31
Animal Inspector		100.00
Mosquito control		
Material		2,490.00
Town dump:		
Sanitary Landfill	22,237.70	
Material	618.20	
Wages	125.60	
Misc.	2,046.50	25,028.00
TOTAL HEALTH AND SANITATION		28,635.31
HIGHWAYS		
Highway superintendent salary		10,200.00
Highways - maintenance		22,500.00
Wilbraham Road - Stabilization fund		24,999.20
Wilbraham Road - Chap. 1140 Sect. 22		39,638.24
Wilbraham Road - Chap. 497		31,422.69
Wilbraham Road - Chap. 1140 Sect. 20		26,299.00
Highways - Intersection		2,193.45

Highways - Chap. 825 Sect. 1		2,396.69
Snow and Ice		
Wages	4,106.35	
Salt	3,472.78	
Sand	2,857.06	
Hired equipment	5,310.00	
Materials and supplies	<u>1,431.87</u>	17,178.06
Public grounds:		
Wages	10,726.44	
Materials and supplies	1,089.02	
Equipment and maintenance	1,808.42	
Hired equipment	209.00	
Misc.	<u>167.12</u>	14,000.00
Street Lighting		7,547.00
Town garage:		
Electricity	261.64	
Telephone	189.37	
Heating	537.15	
Maintenance and supplies	1,153.49	
Gasoline	650.33	
Wages	<u>449.30</u>	3,241.28
Road Machinery:		
Gas, oil, grease	18.35	
Parts and repairs	4,379.77	
Equipment and maintenance	1,030.00	
Tires	795.23	
Wages	<u>576.65</u>	6,800.00
Gasoline		9,368.39
Chapter 81		
Wages	600.00	
Town equipment	152.50	
Material	<u>5,869.69</u>	6,622.19
Sander bodies		3,902.09
Allen Street Culvert		3,385.25
TOTAL HIGHWAYS		\$ 231,693.53
VETERANS BENEFITS		
Veterans Benefits	14,500.00	
Veterans Service Dept.	<u>1,596.00</u>	16,096.00
TOTAL VETERANS' BENEFITS		16,096.00
SCHOOLS		
Administration:		
Wages	32,200.77	
Other	<u>2,868.36</u>	35,069.13
Instruction:		
Wages	664,308.43	
Other	<u>23,386.48</u>	687,694.91

Other school services:		
Wages	28,391.19	
Other	<u>82,976.37</u>	111,367.56
Operation and Maintenance of Plant:		
Wages	47,870.98	
Other	<u>60,824.77</u>	108,695.75
Community Services		1,128.05
Programs, other districts		3,168.12
Preventative Maintenance		3,990.38
Acquisition of fixed assets		4,699.67
Hampden-Wilbraham Regional School		572,546.64
Negotiating Fees		188.55
Mass ESEA Title II		2,314.34
Metco		47,747.00
Summer salaries		83,580.96
Chapter 766		20,912.76
Hot Lunch:		
Wages	22,841.01	
Food and supplies	<u>43,662.56</u>	<u>66,503.57</u>
TOTAL		1,749,607.39
LIBRARY AND RECREATION		
Library:		
Wages	9,043.52	
Books and periodicals	5,183.22	14,226.74
Library Fund (Garfield)		500.00
Recreation:		
Wages	3,962.74	
Electric and telephone	679.04	
Supplies and materials	1,679.10	
Program supplies	1,333.65	
Improvements	1,590.34	
Association dues	524.72	
Summer recreation program	3,771.00	
Summer program exp.	1,283.25	14,823.84
RAH	7,559.24	7,559.24
Recreation Insurance	871.11	871.11
TOTAL LIBRARY AND RECREATION		37,980.93
UNCLASSIFIED:		
Memorial Day		370.55

Insurance:		
Workman's compensation	6,994.95	
Vehicles	5,157.59	
Buildings and contents	6,253.35	
Bond	20.00	18,425.89
Employee's insurance		12,479.65
Town reports:		
Mailing	233.22	
Printing	5,685.00	
Misc.	110.00	6,028.22
Cemetery		143.00
Conservation Committee:		
Operating expense		49.00
Refunds:		
Real estate	7,265.46	
Excises	2,103.69	
Personal property	126.57	9,495.72
TOTAL UNCLASSIFIED		46,992.03
MATURING DEBT AND INTEREST		
Intermediate School Debt	22,110.00	22,110.00
TOTAL MATURING DEBT AND INTEREST		22,110.00
STATE AND COUNTY CHARGES:		
State Parks	18,487.17	
State assessment	171.72	
State Motor Vehicle Excise billing	655.20	
County tax	108,969.84	
County Retirement system assessment	15,932.18	
Pioneer Valley	1,031.12	145,247.23
TOTAL STATE AND COUNTY CHARGES		145,247.23
AGENCY AND TRUST:		
Agency:		
Federal Withholding taxes	150,743.43	
State Withholding taxes	43,568.06	
Retirement contributions	9,589.94	
Blue Cross	13,127.51	
Dog licenses	853.60	
Employee insurance deductions	645.94	218,528.48
Trust:		
Centennial Celebration		500.00
TOTAL AGENCY AND TRUST		219,028.48
MISCELLANEOUS		
Revenue Sharing	608.12	
Manpower Consortium	189.00	
Loans	129,240.00	
Town Common	18.27	

School Speed Zone Signs	500.00	
Hampden Housing Authority	30.00	
State audit	10,663.22	141,248.61
TOTAL MISCELLANEOUS		<u>141,248.61</u>
TOTAL CASH DISBURSEMENTS		<u>2,952,439.17</u>

Cash and Securities in the Custody of the Treasurer: as of 12/31/75

Perpetual Care Fund.....	\$ 14,670.53
Bumstead General Care Fund.....	3,132.86
Centennial Fund	6,138.85
Stabilization Fund	111,673.52
Town Common Fund.....	1,069.39
TOTAL	\$136,685.15

Cash and Securities in the Custody of the Library Trustees: as of 12/31/75

Christian Herald Day Fund.....	\$ 660.96
Holt Fund	577.23
Kindergarten Library Fund	5,320.53
TOTAL	\$ 6,558.72

Respectfully submitted,
Clifford E. Bombard
Town Accountant

FISCAL 1975 APPROPRIATION BALANCES AS OF 6/30/75

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance</i>
Accountant Salary	\$ 2,580.00 \$		\$ 2,580.00 \$	2,580.00	\$
Accountant Expense	850.00	200.00 F	1,050.00	1,050.00	
Advisory Board.....	500.00	115.00	615.00	585.70	29.30 E
Appeals Board.....	475.00		475.00	193.11	281.89 E
Assessors Salaries.....	1,875.00		1,875.00	1,875.00	
Assessors Expenses.....	3,628.00		3,628.00	3,505.43	122.57 E
Data Processing.....	2,133.00		2,133.00	1,316.47	816.53 E
Building Dept. Expense	2,400.00		2,400.00	1,608.21	791.79 E
County Retirement.....	14,924.00		14,924.00	14,924.00	
Insurance — Casualty	18,450.00		18,450.00	18,425.89	24.11 E
Insurance — Employee	18,000.00		18,000.00	12,479.65	5,520.35 E
Law and Claims.....	7,400.00	749.00 T	8,149.00	8,148.60	.40 E
Moderator Salary	30.00		30.00		30.00 E
Moderator Expense	15.00		15.00		15.00 E
Planning Board	2,400.00		2,400.00	2,021.38	378.62 E
Town Map	500.00	1,155.19 F	1,655.19	1,655.19	
Registrar's Salary	325.00		325.00	325.00	
Elections & Registrations.....	3,000.00	1,250.00 T	4,250.00	4,250.00	
Selectmen Salaries.....	1,422.00		1,422.00	1,422.00	
Selectmen Expenses.....	7,790.00		7,790.00	7,756.82	33.18 E
Legal Advertising	400.00		400.00	381.57	18.43 E
Housing for Elderly	100.00		100.00	30.00	70.00 E
Collector's Salary	3,900.00		3,900.00	3,900.00	
Collector's Expense	1,775.00	225.00 T	2,000.00	2,000.00	
Collector's out of State Travel.....	100.00		100.00	100.00	
Town Clerk's Salary	2,600.00		2,600.00	2,600.00	
Town Clerk's Expenses	550.00		550.00	373.18	176.82 E

Town Clerk's out of State Travel.....	100.00		100.00		100.00	
Town Reports.....	5,200.00	830.00 T	6,030.00		6,028.22	1.78 E
Treasurer's Salary.....	2,935.00		2,935.00		2,935.00	
Treasurer's Expense.....	900.00		900.00		626.64	273.36 E
Treasurer's out of State Travel.....	100.00		100.00		100.00	
Bank Payroll Service.....	1,400.00		1,400.00		1,087.30	312.70 E
Certified Notes.....	50.00		50.00		50.00	50.00 E
Interest on Loans.....	9,000.00		9,000.00			9,000.00 E
Veterans' Benefits.....	9,000.00	5,500.00 T	14,500.00		14,500.00	
Academy Hall Maint.....	1,000.00		1,000.00		879.66	120.34 E
Academy Hall State Grant.....		3,600.00 ST	3,600.00		1,731.01	1,868.99 F
Academy Hall Restoration.....	3,600.00		3,600.00		3,600.00	
Cemetery Commission.....	1,000.00		1,000.00		143.00	
Conservation Commission.....	500.00		500.00		49.00	
Sanitary Landfill Maint.....	22,700.00	2,328.00 T	25,028.00		25,028.00	
Dutch Elm Disease.....	2,500.00		2,500.00		2,416.00	84.00 E
Insect Pest Control.....	600.00		600.00		33.75	566.25 E
Gypsy Moth Control.....	2,000.00		2,000.00		1,987.08	12.92 E
Library	11,786.00	755.00 TM				
		1,714.50 ST	14,255.50		14,226.74	28.76 E
Memorial Day	500.00		500.00		370.55	129.45 E
Mosquitos.....	3,000.00		3,000.00		2,490.00	510.00 E
Office Equipment Acquis.....	500.00		500.00		500.00	
Office Equipment Maint.....	570.00		570.00		570.00	
Office Equipment Supplies	1,050.00		1,050.00		1,050.00	
Recreation Wages.....	4,400.00		4,400.00		3,962.74	437.26 E
Recreation Summer Program.....	3,920.00		3,920.00		3,771.00	149.00 E
Recreation Expenses	5,665.00		5,665.00		5,499.76	165.24 E
Recreation Improvements	1,600.00		1,600.00		1,590.34	9.66 E
Recreation Ins. Settlement.....		1,442.41 OS	1,442.41		871.11	571.30 E
R. A. H.	7,900.00		7,900.00		7,559.24	340.76 E
Public Grounds	14,000.00	431.00 R	14,000.00		14,000.00	
Town House Maintenance	14,780.00	364.44 TM	15,144.44		15,575.44	

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance in Account</i>
Manpower Consortium.....	189.00		189.00	189.00	
Town House Generator.....	6,000.00		6,000.00	5,452.67	547.33 E
Tree Warden.....	3,000.00		3,000.00	2,625.00	375.00 E
Tree Planting	500.00		500.00	457.50	42.50 E
Highway Supt. Salary	10,200.00		10,200.00	10,200.00	
Allen St. Culvert	3,500.00		3,500.00	3,385.25	114.75 E
Highway Maintenance	22,500.00		22,500.00	22,500.00	
Snow and Ice	20,000.00		20,000.00	17,178.06	2,821.94 E
Gasoline.....	8,500.00	900.00 R	9,400.00	9,368.39	31.61 E
Highway Machinery	6,800.00		6,800.00	6,800.00	
Street Lighting.....	6,925.00	622.00 T	7,547.00	7,547.00	
Town Garage	3,500.00		3,500.00	3,241.28	258.72 E
Chapter 825 — Section I.....		17,363.00 S	17,363.00	2,396.69	14,966.31 E
Sander Body.....	4,000.00		4,000.00	3,902.09	97.91 E
Chapter 81 Maint.	2,264.00	4,358.19 F	6,622.19	6,622.19	
Chapter 90 Maint.	3,000.00	1,499.37 F	4,499.37		4,499.37 F
Chapter 90 C. — 1974		5,775.00 F	5,775.00		5,775.00 F
Chapter 1140 — Section 20.....		26,299.00 ST	26,299.00	26,299.00	
Chapter 1140 — Section 22.....		39,638.24 ST	39,638.24	39,638.24	
Gas Tax — Chapter 497.....	15,123.34		15,123.34	14,495.34	628.00 F
Wilbraham Road — Chapter 497	16,927.35		16,927.35	16,927.35	
Chapter 90 C. — 1975	3,850.00		3,850.00		3,850.00 F
Wilbraham Rd. Stabilization		25,000.00 ST	25,000.00	24,999.20	.80 E
Animal Inspection	100.00		100.00	100.00	
Civil Defense	500.00		500.00	500.00	
Dog Officer Wages.....	1,050.00	325.00 R	1,375.00	1,268.75	106.25 E
Dog Officer Expense	960.00		960.00	694.50	265.50 E
Fire Chief Wages	100.00		100.00	100.00	
Fire Dept. Expenses	7,462.00		7,462.00	7,456.03	5.97 E
Fire Trucks.....	21,000.00	44,000.00 F	65,000.00	31,306.00	33,694.00 F

Forest Fire Wages.....	1,500.00		1,500.00	1,195.25	304.75 E
Forest Fire Warden.....	100.00		100.00	100.00	
Board of Health Agent.....	800.00		800.00	717.31	82.69 E
Health Department.....	300.00		300.00	300.00	
Police Wages.....	65,006.00		65,006.00	64,981.43	24.57 E
Cruiser Maintenance.....	2,300.00	800.00 T	3,100.00	3,097.11	2.89 E
Police Expense.....	5,803.00		5,803.00	5,803.00	
New Cruiser.....	3,500.00		3,500.00	3,449.00	51.00 E
Police Training.....	1,590.00		1,590.00	1,590.00	
New Equipment.....	700.00		700.00	700.00	
E.S.E.A. Matching Fund.....	529.00		529.00	529.00	
Crossing Guard.....	1,030.00		1,030.00	995.50	34.50 E
Police Special Coverage.....	722.00		722.00	346.38	375.62 E
Police Revolving Fund.....		50.65 F			
		285.50 OS	336.15	313.00	23.15 F
Local Schools.....	957,775.00	18,837.00 TM	976,612.00	967,323.19	9,288.81 E
Summer Salaries.....	83,581.00		83,581.00	83,580.96	.04 E
766 Certification Impl.	15,500.00		15,500.00	15,500.00	
766 State Funds.....	37,110.00		37,110.00	20,912.76	16,197.24 F
School Preventive Maint.....	4,000.00		4,000.00	3,990.38	9.62 E
School Negotiating Fees.....	2,500.00		2,500.00	188.55	2,311.45 E
School Debt.....	151,350.00		151,350.00	151,350.00	
Regional School Assess.....	572,547.00		572,547.00	572,546.64	.36 E
Racial Imbal. M.E.T.C.O.		1,247.00 F			
		46,500.00 ST	47,747.00	47,747.00	
School Lunch.....		8,226.40 F			
		62,791.20 OS	71,017.60	66,503.57	4,514.03 F
School Library.....		2,314.34 ST	2,314.34	2,314.34	
Burgess School.....		17,836.92 F	17,836.92		17,836.92 F
School Lights.....	2,600.00		2,600.00	500.00	2,100.00 F
Veteran Service Dist.	1,596.00	4,376.50 ST	5,972.50	1,596.00	4,376.50 E
Reserve Fund.....	15,000.00		15,000.00	11,325.00	3,675.00 E
Centennial Fund.....	500.00		500.00	500.00	

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance in Account</i>
Pioneer Valley District	548.64		548.64	548.64	
Total Appropriation	\$2,326,816.33				
Total Other Sources		\$349,704.85			
Total Available			\$2,676,521.18		
Total Expended				\$2,522,982.32	
Balances					\$153,538.86

Legend: ST
 TM — Town Meeting
 F

OS
 T
 E
 SB

— State Funds
 — Town Meeting
 — Forward Balance
 — Other Sources
 — Transfer from Reserve Fund
 — Closing Balances to Excess/Surplus Revenue
 — Stabilization Fund

FISCAL 1976 APPROPRIATION BALANCES AS OF 12/31/75

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance</i>
Accountant Salary	\$ 2,760.00	\$	2,760.00	\$ 1,445.00	\$ 1,315.00
Accountant Clerical	840.00		840.00	420.00	420.00
Accountant Expenses	340.00		340.00	57.37	282.63
Advisory Clerical	550.00		550.00		550.00
Advisory Expenses	150.00		150.00	65.00	85.00
Appeals Board	475.00		475.00	26.80	448.20
Assessors' Salaries	2,010.00		2,010.00	1,005.00	1,005.00
Assessors' Clerical	2,250.00		2,250.00	1,125.00	1,125.00
Assessors' Expenses	755.00		755.00	567.05	187.95
Assessors' Conferences	450.00		450.00		450.00
Assessors' State Travel	150.00		150.00		150.00
Assessors' Data Process	2,253.00		2,253.00	1,354.41	898.59
Building Department	2,400.00		2,400.00	539.39	1,860.61
County Retirement	23,835.00		23,835.00	23,835.00	
Casualty Insurance	21,700.00	602.82 OS	22,302.82	22,191.95	110.87
Employee Insurance	18,000.00		18,000.00	2,370.14	15,629.86
Law & Claims	6,000.00		6,000.00	3,385.00	2,615.00
Town Prosecutor	1,600.00		1,600.00	533.32	1,066.68
Labor Contract Negotiations	3,000.00		3,000.00	1,347.50	1,652.50
Moderator Salary	30.00		30.00		30.00
Moderator Expenses	15.00		15.00		15.00
Planning Board Engineer	500.00		500.00		500.00
Planning Board Clerical	750.00		750.00	414.00	336.00
Planning Board Expenses	1,000.00		1,000.00	121.16	878.84
Planning Board Map	1,000.00		1,000.00	552.25	447.75
Registrar	325.00		325.00	287.50	37.50
Election Expenses	1,225.00		1,225.00	234.45	990.55

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance in Account</i>
Street Lists.....	1,425.00		1,425.00		1,425.00
Selectmen Salaries.....	1,521.00		1,521.00	760.50	760.50
Selectmen Clerical	6,675.00		6,675.00	3,415.00	3,260.00
Selectmen Expenses.....	1,570.00		1,570.00	832.42	737.58
Legal Advertising.....	400.00		400.00	299.96	100.04
Collector's Salary	4,175.00		4,175.00	2,070.00	2,105.00
Collector's Expenses.....	2,350.00		2,350.00	992.15	1,357.85
Collector's Out of State Travel.....	100.00		100.00	100.00	
Town Clerk Salary.....	2,860.00		2,860.00	1,428.00	1,432.00
Town Clerk Expenses	600.00		600.00	165.90	434.10
Town Clerk Out of State Travel.....	100.00		100.00	100.00	
Town Report.....	6,500.00		6,500.00		6,500.00
Treasurer's Salary	3,140.00		3,140.00	1,569.96	1,570.04
Treasurer's Expense.....	900.00		900.00	274.67	625.33
Treasurer's Out of State Travel.....	100.00		100.00		100.00
Bank Payroll Service.....	1,400.00	700.00 TM	2,100.00	661.20	1,438.80
Certified Notes	50.00		50.00		50.00
Loan Interests.....	2,000.00		2,000.00		2,000.00
Veterans Benefits	12,000.00		12,000.00	4,489.42	7,510.58
Academy Hall Maint.....	1,200.00		1,200.00	261.07	938.93
Academy Hall State Grant.....		1,868.99 F	1,868.99	1,215.90	653.09
Cemetery Commissioners.....	500.00		500.00	67.54	432.46
Conservation Comm.....	500.00		500.00	49.52	450.48
Sanitary Landfill Maint.....	21,500.00		21,500.00	7,434.72	14,065.28
Dutch Elm Disease.....	2,500.00		2,500.00	905.00	1,595.00
Insect Pest Control.....	1,000.00		1,000.00		1,000.00
Gypsy Moth.....	3,000.00		3,000.00		3,000.00
Library	12,409.00	1,714.50 S 1,077.18 C	15,200.68	7,833.68	7,367.00

Memorial Day	500.00			500.00		500.00
Mosquitos.....	3,000.00			3,000.00		3,000.00
Office Equip. Acquisitions	500.00			500.00	49.45	450.55
Office Equip. Maintenance	750.00			750.00	407.75	342.25
Office Equip. Supplies	1,500.00			1,500.00	673.71	826.29
Park & Rec. Salaries	4,500.00			4,500.00	3,930.50	569.50
Park & Rec. Summer program	4,095.00			4,095.00	4,095.00	
Park & Rec. Expenses	6,500.00			6,500.00	2,638.48	3,861.52
Park & Rec. Improvements	2,100.00			2,100.00	541.01	1,558.99
R. A. H.	8,400.00			8,400.00	2,176.92	6,223.08
Public Grounds	14,000.00			14,000.00	7,597.42	6,402.58
Town House Custodial	1,805.00			1,805.00	817.74	987.26
Town House Maint. & Repairs	3,154.00			3,154.00	1,272.09	1,881.91
Town House Heat & Utilities	12,950.00			12,950.00	3,857.24	9,092.76
Tree Warden.....	3,000.00			3,000.00	1,010.00	1,990.00
Planting Trees	500.00			500.00		500.00
Highway Supt. Salary	11,220.00			11,220.00	5,571.00	5,649.00
Highway Maintenance	22,500.00			22,500.00	5,507.86	16,992.14
Snow & Ice.....	20,000.00			20,000.00	4,255.06	15,744.94
Gasoline.....	9,000.00			9,000.00	3,321.13	5,678.87
Highway Machinery	6,800.00			6,800.00	4,646.77	2,153.23
Street Lighting	8,000.00			8,000.00	3,441.43	4,558.57
Town Garage Maintenance	3,000.00			3,000.00	332.87	2,667.13
Town Garage Roof	2,000.00		185.00 T	2,185.00	2,185.00	
Chapter 825 — Section I.....			14,966.31 F	14,966.31	15,110.93	—144.62
Chapter 825 — Section III					43,407.00	—43,407.00
Chapter 497 — Gas Tax.....					13,747.98	—13,747.98
Chapter 90M — 75-76.....	3,000.00			3,000.00	510.07	2,489.93
Chapter 90M — 74-75.....				4,499.37 F	10,499.37	—6,000.00
Chapter 90C — 74-75.....				5,775.00 F		+5,775.00
Chapter 90C — 1976.....	3,850.00			3,850.00		3,850.00
Chapter 90C — 73-74.....				3,850.00 F		3,850.00
Intersections.....				—2,193.45 F	600.70	—2,794.15

<i>Account</i>	<i>Appropriation</i>	<i>Other Sources</i>	<i>Total Available</i>	<i>Expended</i>	<i>Balance in Account</i>
Willbraham Road.....	30,000.00		30,000.00	30,000.00	
Pavement Marker	3,100.00		3,100.00	2,967.00	133.00
Animal Inspection.....	100.00		100.00		100.00
Civil Defense Supplies	250.00		250.00		250.00
Dog Officer Wages.....	1,155.00		1,155.00	265.25	889.75
Dog Officer Expenses	750.00		750.00	158.50	591.50
Fire Chief Salary	100.00		100.00	50.00	50.00
Fire Dept. Expenses	7,726.00		7,726.00	5,271.70	2,454.30
Fire Trucks.....		33,694.00 F	33,694.00	32,852.00	842.00
Forest Fire Wages.....	1,500.00		1,500.00	50.00	1,450.00
Forest Fire Warden.....	100.00		100.00	50.00	50.00
Board of Health Salary	860.00		860.00	11.19	848.81
Board of Health Expenses	300.00	150.00 T	450.00	317.95	132.05
Police Chief Salary	14,200.00	688.00 TM	14,888.00	7,922.00	6,966.00
Police Salaries	49,666.00	10,833.00 TM	60,499.00	31,422.58	29,076.42
Cruiser Maintenance.....	2,500.00		2,500.00	1,356.84	1,143.16
Police Expense	6,200.00	250.00 TM	6,450.00	3,347.90	3,102.10
New Cruiser.....	4,000.00	664.00 T	4,664.00		4,664.00
Police Training.....	1,590.00		1,590.00		1,590.00
Police — New Equipment.....	2,250.00		2,250.00	2,250.00	
L.E.A.A. Funds.....	370.00		370.00	370.00	
School Crossing Guard	1,030.00		1,030.00	407.00	623.00
Police Spec. Coverage — Rec.....	362.00		362.00	59.50	302.50
Police Spec. Coverage — Elect.....	258.00		258.00		258.00
Local Schools.....	1,102,043.00		1,102,043.00	391,068.57	710,974.43
School Lunch.....		4,514.03 F			
		25,424.10 OS	29,938.13	30,880.39	—942.26
		14,326.24 F			
Chapter 766		1,871.00 ST	16,197.24	16,197.24	

M.E.T.C.O. Transportation.....		24,300.00	ST	24,300.00	24,300.00	
School Lights.....		2,100.00	F	2,100.00	2,010.00	90.00
Preventive Maintenance	5,000.00			5,000.00		5,000.00
Negotiating Fees	3,000.00			3,000.00		3,000.00
School Debt.....	137,220.00			137,220.00	127,110.00	10,110.00
Regional School Assess.....	682,730.00			682,730.00	341,364.48	341,365.52
E.S.E.A. Title II		1,827.84	S	1,827.84	1,691.16	136.68
Veterans Services		1,634.00	Recap			
		1,708.96	S	3,342.96	817.00	2,525.96
Centennial Fund	500.00			500.00	500.00	
Old Bills	815.00			815.00	815.00	
Marching Band	1,585.00			1,585.00		1,585.00
Land Acquisition.....	500.00			500.00		500.00
Woodland Drive Study	2,000.00			2,000.00	1,904.39	95.61
Reserve Fund.....	15,000.00			15,000.00	999.00	14,001.00
River Project.....	1,500.00			1,500.00		1,500.00
		\$2,421,722.00	\$157,030.89	\$2,578,752.89	\$1,297,795.02	\$1,280,957.87
Legend —ST						
C						
F						
T						
OS						
TM						

Minus balances result from expenditures for which the Treasurer was authorized by the Town Meeting to borrow, such expenditures of which are to be reimbursed by the State.

Our Cash Balance was adequate enough to avoid the expense of borrowing.

State
County
Forward
Transfer from Reserve Fund
Other Source
Town Meeting

1975 REPORT OF THE BOARD OF APPEALS

The Board of Appeals held 3 public hearings during 1975, one in connection with renewal of a permit to remove earth; a second requesting an extension of a non-conforming use; and third, a two part petition — a permit for membership club for horse owners and — a variance from the Zoning By-Laws. In addition to the above hearings, the Board acted on one request for a permit to build residential structures in an area zoned as Wetlands.

Request for Permits: Richard Jonelis — The petitioner requested renewal for one year of a special permit to remove earth from his farm. Said earth removal to improve the land for agricultural purposes. Petition denied.

James L. Kibbe — A petition for a special permit to construct residential dwellings in the Wetland District. Petition denied.

Maurice R. Brodeur — A petition for a special permit for a riding and training membership club for horse owners and incidental to this would be the boarding of up to ten horses. Petition granted with restrictions.

Request for a Extension of a Non-Conforming Use: William H. Danglais — A petition requesting extension of a non-conforming use so as to build an entry-way and two car garage attachment to an existing residential structures. Petition granted with restrictions.

Request for Variance: Maurice R. Brodeur — A petition for a variance from the Zoning By-Law so that a residential dwelling may be enlarged with the distance between the proposed dwelling addition and a horse barn less than the specified fifty feet. Petition denied.

In addition to the above activities court decisions were reached in three cases where decisions of the Board of Appeals had been appealed.

Ms. Kennedy — Decision for the Town of Hampden. The judge ordered the defendant to either 1.) remove the two car garage from her property or 2.) move the said two car garage to another location on said property where it will conform to the Zoning By-Law set backs.

Richard Jonelis — Decision for the Town of Hampden. Court dismissed the appeal of the defendant to set aside the Board of Appeals decision denying a permit for earth removal.

Judith Gaudreau — Decision against the Town of Hampden. The Court decision in part states that — "the new State Building Code repeals the Hampden Building Code with regard to the prohibition against wood shingle roofs. Under ordinary circumstances the roof would be removed for its failure to comply with the Town Building Code. However, since the same can be reapplied permissible under the new State Building Code, I find that the wooden shingle roof should be allowed to remain."

For the Board of Appeals

Francis T. Buckley, *Chairman*
Dalton E. Philpott, *Vice Chairman*
Fredrick W. Berry
Walter W. Lunden
Bert B. Nietupski
Bryce A. Norwood, *Alternate*
Terry A. Hesser

REPORT OF HAMPDEN-WILBRAHAM REGIONAL SCHOOL COMMITTEE

The challenge facing a comprehensive high school is to provide the best possible educational opportunity for each student. Individuals with different learning styles, backgrounds, interest and goals require programs that recognize their diversity and provide opportunities to develop their abilities. To design and support an educational program that will serve them all is a mandate to the people who have a responsibility for planning, supporting and operating an educational program.

An annual report can only highlight some of the innovations, new approaches and emphasis on curriculum development, practices and goals. To supplement this report the committee again invites the people of the district to visit the school and observe the educational process in operation.

ART AND MUSIC

The Fine Arts program of enrichment exposure continues to attract, on a purely elective basis, a high percentage of students. The Art Department continues its general art classes supplemented by eight week "mini-courses" in ceramics, sculpture, painting and jewelry. Three of the Art Department faculty are involved in preparing audio-visual materials for general school use. This after-school experience permits the constructing of "tailor-made" materials at considerable savings.

The Music Department offers a widely varied program of studies. Choral groups and the Concert Band have expanded their schedules of public performances for community organizations and outdoor band concerts. For the first time, the instrumental and choral groups presented separate winter concerts, making possible the presentation of solo and small ensemble music.

BUSINESS EDUCATION

This department, in keeping with its philosophy of ensuring that instruction is relevant to students' needs, has developed a simulated practice set. Some of the positions in this set include: Receptionist, Sales Manager, Sales Clerk, Office Manager, Accountant, Accounting Clerk, Shipping Clerk and Secretary. Each student rotates from one position to the next during the use of the practice simulation.

ENGLISH

The English Department is in its fourth year of curriculum development. The ninth and tenth grade levels have determined certain basic skills to teach each year. Next year a new course called Grammar Skills will be offered to all 11th and 12th grade students who need review of these skills.

The reading lab is in operation for all three reading offerings: Reading Skills, Developmental Reading and Efficiency in Reading. Any student 9-12 may elect a reading course.

FOREIGN LANGUAGE

The Foreign Language Department offers French, German, Latin and Spanish. Fourth level Spanish more than tripled in enrollment over the previous year and fourth level French shows a substantial growth in enrollment. Seventy Latin students are enrolled in the Junior Classical League. This group promotes an interest and understanding of the Classics and actively participates in local and state events. The Minnechaug Chapter placed first in the state catapult contest.

GUIDANCE

Guidance has been laboring to continue quality services to more students with less staff. Among goals of the department are: The development of a group program in Career Counseling and increased understanding, on the part of the community, of the roles and functions of the Department. Amid all the diversity of options now available to students the need for guidance becomes more compelling. If we are to nurture individual diversity and increase opportunities in a responsible manner, we cannot rely on the traditional wisdom to lead the student into and through the experiences that will best meet his or her expectations.

HOME ECONOMICS

Interest in Food Technology and Child Study/Nursery School Management, the two pre-vocational and career explorative courses offered in Home Economics, remains very high. Sequential, or second year courses, in both areas were offered this year. Thus in Food Technology, experienced students learned the management aspects of the course as they worked in the laboratory with first year students.

A 100% federally funded course in Contemporary Family Living was extended through this year and is a very timely course, teaching awareness and encouraging development of self knowledge.

The traditional Home Economics courses are constantly being evaluated and updated to include new knowledge that will contribute to providing a higher quality of family living.

INDUSTRIAL ARTS

Acquisition of additional graphic arts and metalworking equipment donated by local and regional industry has provided Industrial Arts students with additional training opportunities. A garden house built by the Home Construction and Maintenance classes has been purchased and is in use by Christ the King Lutheran Church. Efforts continue to utilize community resources and to return to the community the products of our endeavors.

MATHEMATICS

The high proportion of students taking mathematics, approximately 80%, makes it necessary to provide math courses which are sequential and significant. The Department is pleased to note that S.A.T. scores in Mathematics at Minnechaug are substantially above the national norm.

MEDIA CENTER

The Media Center continues to provide a wide variety of services to students. A larger physical facility, an expanded book collection, and the addition of many audio-visual materials and services help students in their assignments and research. Available for their use are books, magazines, records, filmstrips and microfilm.

The AV Office, part of the media center program, offers a variety of services to the school community. Many of these services are performed by a group of student volunteer aides.

An efficient and responsive equipment distribution system is in effect to meet the need of teacher and student. Equipment is maintained to a degree by in-house servicing with assistance of electronics II students, utilizing the sophisticated equipment of this course.

A teacher in-service course, open to all faculty of the Hampden-Wilbraham school communities, was offered during the year. Its objective was the in-house production of audio-visual materials for use with school equipment in class learning.

The AV Office has instructed and assisted students with the production of audio-visual materials, such as slides, audio and video tapes and overhead transparencies. Such materials have been used by the students in enhancing a presentation or learning situation. In addition, a fair system of equipment sign-out for student use has been instituted. To date, no equipment has been lost.

AV aides assist teachers and coaches in utilizing the many types of equipment available. For the first time, this fall, an English class was able to produce a student news program. In addition, an Industrial Arts student-teacher, made a sophisticated instructional tape for woodworking. Students video tape many sport events; such as football, basketball and hockey. These are then made available to the coaches for use in their training sessions. All equipment was manned by the AV aides. The range of services offered is constantly being expanded.

PHYSICAL EDUCATION

Our physical education program has a variety of new units of instruction, girls playing floor hockey, boys playing a modified game of lacrosse, yoga, sneaker tap dancing and square dancing. Project ACT is the exciting new unit employing the natural enjoyment of swinging, balancing, climbing and accomplishing that which seems impossible. Through the use of obstacles set in the outdoor environment students develop a sense of cooperation, confidence and belonging not often experienced in conventional programs.

The co-ed intramural activities of volleyball, tennis and skiing have become increasingly popular. Square dancing has started to come back into the social life of the high school student as evidenced by our new square dancing club.

The varsity athletic teams have proven their ability by winning 5 Valley Wheel League Championships in the past year. Over 800 young people have participated in our interscholastic programs. Three former Minnechaug athletes have obtained inter-collegiate success by being named All American in swimming, gymnastics, and football. Our girls' program has expanded in all sports on the junior varsity level and track and soccer teams have been started. The interest and cohesive quality generated through high school sports pays life time dividends.

PUPIL SERVICES

Pupil Services' personnel have worked diligently and successfully under the requirements of Public Law/Chapter 766 to provide supportive services to special needs students up to 22 years of age. Such students have physical, emotional, intellectual handicaps which may necessitate special instruction, tutoring, counseling/therapy, physical and speech therapy or specialized vocational training. Minnechaug ranked with the top 10% of Massachusetts schools in the number of clients for whom evaluations and services were provided. Under the psychologist serving as Director of Special Education, a staff of 4 teacher-counselors, 3 part-time tutors and contracted part-time psychological and speech clinicians served a population of over 75 students. The staff is responsible for some 15 of these students who were in alternative settings including state institutions, private and public hospitals, alternative schools and sheltered workshop programs.

A recent \$50,000 Title III Grant provides state support for an Adaptive Physical Education program for both special needs and typical students; an extension of the stressful "wilderness activities" program for many interested students who do not have such handicaps; and training of both regular and special needs teachers in alternative, action curricula. This grant has permitted the retention of the Adaptive P.E. instructor, a part-time assistant and the employment of a part-time curriculum specialist from "Project Adventure."

SCIENCE

There has been no change in the science course offerings. We continue to offer the four basic science disciplines of earth science, biology, chemistry, and physics at varying ability levels.

It is important to note that 1,350 students are enrolled in science courses this year.

SOCIAL STUDIES

During this year there are over 1,050 students enrolled in 13 different Social Studies courses. There are Social Studies courses offered at all grade and ability levels, with two of the courses being team taught. The grade nine program, Introduction to the Social Sciences, is shared by two members of the Social Studies department and a senior elective, Women's Role in History and Literature, is jointly taught by members of the Social Studies and English departments.

SUMMER SCHOOL

The 1975 summer program at Minnechaug enrolled 212 students, the largest enrollment since the inception of the summer school program in the district. The summer school provided students with special opportunities in the areas of remedial enrichment and preparatory courses.

In conclusion, we wish to express our deep gratitude to all who have given so freely of their time and effort to attain the objective of quality in diversity and to enable each student to meet his or her own needs within the expanded options that characterize American education.

Respectfully submitted,
Regional School Committee
John C. Howard, *Chairman*
York P. Phillips, *Vice-Chairman*
Neil A. Abrahamson
Sarah R. Berenson
Carl A. Sabin
William D. Siebert
Phyllis R. Sullivan

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT WILBRAHAM, MASSACHUSETTS

ENROLLMENT — OCTOBER 1, 1975

<i>Grade</i>	<i>Hampden</i>	<i>Wilbraham</i>	<i>Tuition</i>	<i>Total</i>
9.....	122	338	—	460
10.....	120	321	—	441
11.....	108	309	—	417
12.....	96	299	—	395
	446	1267	—	1713

FINANCIAL REPORT — FISCAL 1977
REGIONAL DISTRICT BUDGET ANALYSIS MATERIAL

		<i>Fiscal 1976 Appropriation</i>	<i>Fiscal 1976 Expenditures (Estimate)</i>	<i>Fiscal 1977 Appropriation</i>
1000	ADMINISTRATION			
1100	School Committee	\$ 1,665.00	\$ 1,700.00	\$ 1,700.00
1200	Superintendent's Office.....	68,226.00	66,762.00	72,174.00
2000	INSTRUCTION			
2200	Principal's Office	95,182.00	99,354.00	112,150.00
2300	Teaching	1,275,692.00	1,287,714.00	1,519,143.00
2300	Supplies, Instruction	47,796.00	48,507.00	60,208.00
2400	Textbooks	13,500.00	14,100.00	19,498.00
2500	Library	35,100.00	33,344.00	38,975.00
2600	Audio-Visual	7,800.00	8,200.00	11,550.00
2700	Guidance	101,578.00	103,785.00	120,076.00
2800	Special Services	74,511.00	68,899.00	43,552.00
3000	OTHER SCHOOL SERVICES			
3100	Attendance	500.00	500.00	500.00
3200	Health Services	10,550.00	10,410.00	11,476.00
3300	Transportation	229,699.00	216,471.00	239,170.00
3400	Food Services	50.00	—	50.00
3510	Varsity Athletics	40,448.00	42,279.00	55,473.00
3520	Student Body Activities	4,300.00	4,300.00	7,000.00
4000	OPER. & MAINT. OF PLANT			
4110	Custodial Services	145,855.00	142,397.00	155,448.00
4120	Heating of Building	70,000.00	68,000.00	70,000.00
4130	Utility Services	75,000.00	73,900.00	88,770.00
4210	Maintenance of Grounds	6,500.00	6,800.00	15,000.00
4220	Maintenance of Buildings	14,200.00	14,200.00	17,500.00
4230	Maintenance of Equipment	14,400.00	16,900.00	19,395.00
5000	FIXED CHARGES			
5100	Hampden County Retirement ..	21,035.00	21,035.00	37,083.00
5200	Insurance Program	52,189.00	58,571.00	66,721.00
5400	Current Loans	64,020.00	67,977.00	—
6000	COMMUNITY SERVICE			
6200	Community Service	100.00	—	100.00
7000	ACQUISITION OF EQUIPMENT			
7300	Acquisition of Equipment	13,861.00	14,652.00	23,345.00
7400	Replacement of Equipment	—	—	7,675.00
8000	DEBT RETIREMENT & SERVICE			
8100	Retirement	420,000.00	420,000.00	418,000.00
8200	Service	216,228.00	216,228.00	202,058.00
9000	PROGRAMS WITH OTHER SCHOOLS			
9100	Public, In-State	13,000.00	10,000.00	14,000.00
9200	Public, Out-of-State	2,000.00	2,000.00	2,000.00
9300	Non-Public, In & Out-of-State	35,000.00	31,000.00	78,065.00
	OUT-OF-STATE TRAVEL	1,500.00	1,500.00	1,500.00
		\$3,171,485.00	\$3,171,485.00	\$3,529,355.00

ANALYSIS OF SIGNIFICANT REGIONAL BUDGET INCREASES

2000 INSTRUCTION

- 2200 *Principal's Office* — professional and clerical salaries, cost of publications now being charged to this account.
- 2300 *Teaching* — negotiated teacher salary schedule + additional staff.
- 2300 *Instructional Supplies* — increased enrollment and increased cost of paper products.
- 2400 *Textbooks* — same as instructional supplies.
- 2600 *Audio-Visual* — principally purchase of raw materials for staff use to create visual presentations.
- 2700 *Guidance* — additional guidance counselor.

3000 OTHER SCHOOL SERVICES

- 3300 *Transportation* — increase in percent of cost charged to Region because of increased enrollment.
- 3510 *Varsity Athletics* — increase in girls' sports. Additional teams and participants.
- 3520 *Student Body Activities* — expansion of intramural and activities programs, increased graduation costs.

4000 OPERATION AND MAINTENANCE

- 4130 *Utility Services* — primarily increase in electric rates.
- 4210 *Maintenance of Grounds* — blacktopping of main parking area.

5000 FIXED CHARGES

Hampden County Retirement, Blue Cross - Blue Shield and Workmen's Compensation are responsible for the increase in fixed charges.

7300 NEW EQUIPMENT

Purchase of a high speed line printer, auditorium drapes and speaker system.

9000 PROGRAMS WITH OTHER SCHOOLS

This increase is needed to comply with the requirements of Chapter 766, special education law.

HAMPDEN-WILBRAHAM REGIONAL SCHOOL DISTRICT FINANCIAL REPORTS

BALANCE SHEET June 30, 1975

ASSETS:

Cash in Bank	\$164,353.88	
(Third National Bank — Ludlow Savings Bank)		
Accounts Receivable		
Due from State Balance of Transportation.....	37,199.85	
Loans Authorized	52,595.00	
TOTAL ASSETS		<u>\$ 254,148.73</u>

LIABILITIES & RESERVES:

Encumbered Funds 1974-75	\$ 99,591.52
Employee Payroll Deductions	3,479.57
Federal Grants	25,457.87
Revolving Accounts	27,956.01
Surplus Revenue	43,229.44
Balance — Summer Salaries Fund	1,839.32
Loans Authorized & Unissued	52,595.00

TOTAL LIABILITIES \$ 254,148.73

CAPITAL EXPENDITURES

July 1, 1974 through June 30, 1975

Expended for Debt Reduction:

1965 Addition Bonding	\$ 65,000.00	
1970 Planning Bonding	60,000.00	
1956 Planning Bonding	5,000.00	
1971 Addition Bonding	255,000.00	
1958 Major Building Bonding	100,000.00	\$485,000.00

Expended for Interest on Debts:

1964 (3% on 657,000)	975.00	
1958 (3.1% on 1,000,000)	12,400.00	
1970 (4.2% on 306,000)	3,780.00	
1956 (3.9% on 100,000)	487.50	
1971 (5.0% on 5,000,000)	218,125.00	\$235,767.50

TOTAL CAPITAL EXPENDITURES, July 1, 1974 through June 30, 1975 \$ 720,767.50

OUTSTANDING CAPITAL INDEBTEDNESS

As of June 30, 1975

1957 - (3.9%) Matures 12/15/76	10,000.00
1958 - (3.1%) Matures 2/1/78	300,000.00
1970 - (4.2%) Matures 11/1/75	60,000.00
1971 - (5.0%) Matures 12/15/91	4,235,000.00
1974 - (5.19%) Matures 6/10/77	116,000.00
	<u>\$4,721,000.00</u>

FEDERAL GRANTS

PL 90-576 Child Study & Food Management

Balance July 1, 1974	7,164.86	
Expenditures through June 30, 1975	4,452.11	<u>2,712.75</u>

PL 92-318 Care & Guidance of Children

Balance July 1, 1974	1,100.00	
Expenditures through June 30, 1975	1,062.21	
Balance June 30, 1975		<u>37.79</u>

PL 90-576 Homemaking — Family Relations

Received October 1974	9,140.00	
Expenditures through June 30, 1975	1,663.98	
Balance June 30, 1975		<u>7,476.02</u>

PL 90-576 Graphic Arts — Occupation Education

Received November 1974 through May 1975	8,000.00	
Expenditures through June 30, 1975	3,080.77	
Balance June 30, 1975		<u>4,919.23</u>

PL 90-576 Distributive Education — Business Education

Funded — November 1974 through May 1975	15,290.00	
Expenditures through June 30, 1975	7,519.43	
Balance June 30, 1975		<u>7,770.57</u>