

HIGHWAYS

47. Ford Trucks		5,125.00
48. Highways, Bridges & Railings		
Labor	1,380.37	
Hired Equipment	65.99	
Material	1,284.48	2,730.84
		<hr/>
49. Snow & Ice Removal		
Labor	805.26	
Hired Equipment	261.00	
Material	207.67	
Supplies	139.80	1,413.73
		<hr/>
50. Road Machinery Maintenance		
Labor	210.85	
Gas, Oil, Tires, & Tubes	1,416.46	
Repairs, Parts, etc.	926.12	2,553.43
		<hr/>
51. Town Garage Maintenance		
Telephone & Electricity	106.15	
Roof Repaired	250.00	
Labor & Material	103.96	460.11
		<hr/>
52. Street Lighting		860.03
53. Chapter 81		
Labor	4,470.03	
Town Equipment	2,354.23	
Hired Equipment	1,262.00	
Material	3,813.60	11,899.86
		<hr/>
54. Chapter 90—Maintenance		
Labor	825.03	
Town Equipment	426.90	

Hired Equipment	60.00	
Material	1,687.98	2,999.91
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55. Chapter 90—Construction		
Labor	2,733.60	
Town Equipment	1,127.30	
Hired Equipment	2,250.75	
Material	1,888.03	7,999.68
<hr/>		
TOTAL—HIGHWAYS		36,042.59
CHARITIES & VETERANS' BENEFITS		
56. Welfare District		300.00
57. Public Welfare		1,968.28
58. Disability Assistance—Town		2,673.02
59. Disability Assistance—Federal		824.67
60. Old Age Assistance—Town		13,999.44
61. Old Age Assistance—Federal		9,645.63
62. Aid to Dependent Children—Town		785.10
63. Aid to Dependent Children—Federal		709.85
64 Veterans' Benefits		
Administrative Office	15.00	
Cash Payments	84.76	
Provisions, Fuel, Rent	126.18	225.94
<hr/>		
TOTAL—CHARITIES & VETERANS' BENEFITS		31,131.93
SCHOOLS		
65. School Committee—Salaries		60.00

66. School Committee—Expenses		
Clerk	207.11	
Supplies	25.01	232.12
	<hr/>	
67. Superintendent's Salary		3,374.94
68. Superintendent's Expenses		
Clerk	688.45	
Printing, Postage & Stationery	120.40	
Telephone	70.29	
Travel	252.45	
Census	75.00	
Rent of Office	90.00	
Attendance Officer	20.00	
Lawyer	50.00	1,366.59
69. Teachers' Salaries		23,884.55
70. Supervisors' Salaries		1,501.00
71. Textbooks		885.53
72. Supplies		1,286.03
73. Tuition		
High Schools	22,444.99	
Vocational	5,842.48	
Agricultural	620.00	28,907.47
	<hr/>	
74. Transportation		
Contract	12,630.00	
Individuals	156.25	12,786.25
	<hr/>	
75. Janitor Salaries		3,156.30
76. Fuel		1,804.83
77. Repairs & Replacements		1,588.27

78. Miscellaneous Operating		
Janitor Supplies	493.56	
Telephone	59.20	552.76
	<hr/>	
79. New Equipment		1,294.89
80. Miscellaneous Auxiliary		
Printing	58.97	
Miscellaneous	32.64	91.61
	<hr/>	
81. Health		
Physician	454.00	
Nurse	405.00	
Supplies	51.49	910.49
	<hr/>	<hr/>
TOTAL SCHOOLS		83,683.63
82. School Lunch		
Labor	2,181.00	
Food & Provisions	4,616.22	
Gas	83.48	
New Equipment	1,065.98	7,946.68
83. School Building Committee		
Clerk	44.70	
Printing, Postage & Stationery	105.48	
Lawyer's Fee	300.00	
Civil Engineer	155.00	
Title Searching	200.00	805.18
	<hr/>	
84. Library		
Labor	831.00	
Books	640.04	
Periodicals	150.58	
Incidentals	224.17	1,845.79
	<hr/>	

ENTERPRISES & CEMETERIES

85. Cemetery Maintenance

Labor	187.86	
New Mowers	225.00	
Supplies	12.14	425.00
	<hr/>	

86. Cemetery Funds Income

Labor	218.14	
Supplies	12.48	230.62

87. Soldiers & Sailors Graves

Labor	137.70	
Repairs & Supplies	12.24	149.94
	<hr/>	

TOTAL—ENTERPRISES & CEMETERIES		805.56
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RECREATION & UNCLASSIFIED

88. Town Common

Labor	64.20	
Supplies	12.49	76.69
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89. Memorial Day

Flags	15.00	
Plants	33.50	
Band & Transportation	80.00	
Wreaths	70.00	198.50
	<hr/>	

90. Recreation Field

Hired Equipment	209.80	
Labor	17.70	
Supplies	22.50	250.00
	<hr/>	

91. Water Survey Committee		
Hired Equipment	130.20	
Material	69.80	200.00
	<hr/>	
92. Aid to Agriculture		75.00
93. Civil Defense		
Rent of Hall		10.75
		<hr/>
TOTAL—RECREATION & UNCLASSIFIED		810.94
MISCELLANEOUS ACCOUNTS		
94. Interest on Fire Truck Loan		30.00
95. Maturing Debt—Fire Truck		1,000.00
Temporary Loan in Anticipation of Revenue Refunds		1,000.00
Taxes	132.00	
Motor Vehicle Excise	475.38	607.38
	<hr/>	<hr/>
TOTAL—MISCELLANEOUS ACCOUNTS		2,637.38
AGENCY & INVESTMENT		
Federal Withholding Taxes		7,095.25
County Retirement Contributions		872.98
Cemetery Trust Funds		100.00
Post War Rehabilitations		180.06
State:		
Audit	79.35	
Parks & Reservations	165.39	244.74
	<hr/>	
County:		
Tax	2,226.69	
Retirement System	694.41	

Hospital	140.49	
Dog Licenses	630.00	3,691.59
Veterans' Service Center		<u>624.00</u>
TOTAL—AGENCY, TRUST & INVESTMENT		<u>12,808.62</u>
Total Expenditures for 1953		<u>198,563.80</u>

SUMMARY OF APPROPRIATIONS FOR 1953

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
1. Moderator	\$ 35.00		\$ 35.00	\$ 35.00		
2. Selectmen—Salaries	700.00		700.00	700.00		
3. Selectmen—Expenses	500.00		500.00	436.38	\$ 63.62	
4. Auditor	15.00		15.00	15.00		
5. Accounting—Salary	600.00		600.00	600.00		
6. Accounting—Expenses	100.00		100.00	98.00	2.00	
7. Treasurer—Salary	550.00		550.00	550.00		
8. Treasurer—Expenses	160.00		160.00	160.00		
9. Collector—Salary	550.00		550.00	550.00		
10. Collector—Expenses	300.00	x 110.00	410.00	407.58	2.42	
11. Assessors—Salaries	500.00		500.00	500.00		
12. Assessors—Expense	800.00		800.00	741.36	58.64	
13. Certifying Notes and Other Finance	50.00		50.00	40.92	9.08	
14. Law and Claims	400.00		400.00	150.00		250.00
15. Town Clerk—Salary	100.00		100.00	100.00		
16. Town Clerk—Expense	150.00		150.00	149.41	.59	
17. Elections and Registrations	300.00		300.00	299.79	.21	
18. Town House Maint.	2,500.00	x1,400.00	3,900.00	3,884.09	15.91	
19. Repairs to Town House		b 771.55	771.55	771.55		
20. Town House Water Pump		e1,250.00	1,250.00	1,067.06		182.94

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
21. Town Hall Maintenance	50.00		50.00	13.00	37.00	
22. Insurance	2,750.00	x 300.00	3,050.00	2,980.62	69.38	
23. Advisory Board	150.00		150.00	146.76	3.24	
24. Planning Board	225.00		225.00	147.39	2.61	75.00
25. Town Reports	586.00		586.00	586.00		
26. Fire Truck Maintenance	654.00		654.00	559.76	94.24	
27. Water Holes		b 80.47	80.47			80.47
28. Fire House Repairs		b 179.00	179.00			179.00
29. Fire House Wiring		b 150.00	150.00	12.00		138.00
30. Fire House Maintenance	375.00		375.00	269.88	105.12	
31. Police	750.00	x 75.00	825.00	801.05	23.95	
32. Dutch Elm Disease	600.00	g 300.00	900.00	899.77	.23	
33. Moth Eradication	400.00		400.00	400.00		
34. Tree Warden	200.00		200.00	199.74	.26	
35. Planting Trees	50.00		50.00	49.66	.34	
36. Forest Warden	50.00		50.00	50.00		
37. Forest Fires	200.00	x 250.00	450.00	393.75	56.25	
38. Forest Fire Equipment	200.00		200.00	193.35	6.65	
39. Sealer	35.00		35.00	35.00		
40. Building Inspectors— Salaries	300.00		300.00	300.00		
41. Building Inspectors— Expenses	150.00		150.00	150.00		
42. Health	1,000.00		1,000.00			1,000.00

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
43. Dental Clinic	400.00		400.00	400.00		
44. Animal Inspection	50.00		50.00	50.00		
45. Meat Inspection	50.00		50.00	50.00		
46. Town Dump Maintenance	150.00	b 133.72	283.72	101.63		182.09
47. Ford Trucks		m5,125.00	5,125.00	5,125.00		
48. Highways, Bridges and Railings	2,500.00	x 250.00	2,750.00	2,730.84	19.16	
49. Snow and Ice Removal	1,500.00		1,500.00	1,413.73	86.27	
50. Road Mach. Maintenance		x 60.00				
		m2,500.00	2,560.00	2,553.43	6.57	
51. Town Garage Maintenance	500.00		500.00	460.11	39.89	
53. Street Lighting	858.70	e 18.00	876.70	860.03	16.67	
54. Chapter 81	2,550.00	e9,350.00	11,900.00	11,899.86	.14	
55. Chapter 90—Maint.	1,000.00	e2,000.00	3,000.00	2,999.91	.09	
56. Chapter 90—Construction	2,000.00	e6,000.00	8,000.00	7,999.68	.32	
57. Public Welfare District	300.00		300.00	300.00		
58. Public Welfare	3,000.00	Cr. 800.00	2,200.00	1,968.28		231.72
59. Welfare Dis.						
	2,800.00	Cr. 100.00	2,700.00	2,673.02	26.98	
60. Welfare Dis.						
		g1,150.00				
		b 432.51	1,582.51	824.67		757.84
61. Old Age Assist.						
Town	13,000.00	Dr.1,000.00	14,000.00	13,999.44	.56	

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
62. Old Age Assist. Federal		g 9,493.08 b 925.98	10,419.06	9,645.63		773.43
63. Aid to Dep. Children—Town	900.00	Cr. 100.00	800.00	785.10	14.90	
64. Aid to Dep. Children—Fed.		g 468.00 b 450.72	918.72	709.85		208.87
65. Vet. Benefits	1,500.00		1,500.00	225.94		1,274.06
66. School Comm. Salaries	120.00		120.00	60.00	60.00	
67. School Comm. Expenses	225.00	Dr. 50.00	275.00	232.12	42.88	
68. School Supt. Salary	1,750.00	Dr. 1,250.00 x 380.00	3,380.00	3,374.94	5.06	
69. School Supt. Expense	1,648.00		1,648.00	1,366.59	281.41	
70. School Teachers Salaries	25,055.00		25,055.00	23,884.55	1,170.45	
71. School Supervisors Sal.	1,692.00		1,692.00	1,501.00	191.00	
72. School Textbooks	900.00		900.00	885.53	14.47	
73. School Supplies	1,300.00		1,300.00	1,286.03	13.97	
74. School Tuition	32,154.00	Cr. 1,250.00	30,904.00	28,907.47	1,996.53	

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
75. School Transportation	14,260.00 Cr.	225.00	14,035.00	12,786.25	1,248.75	
76. School Janitor Salaries	3,060.00 Dr.	175.00	3,235.00	3,156.30	78.70	
77. School Fuel	2,400.00		2,400.00	1,804.83	595.17	
78. School Rep. and Replacements	1,600.00		1,600.00	1,588.27	11.73	
79. School Misc. Operating	850.00		850.00	552.76	297.24	
80. School New Equipment	1,000.00 x	385.00	1,385.00	1,294.89	90.11	
81. School Misc. Auxiliary	125.00		125.00	91.61	33.39	
82. School Health	1,060.00		1,060.00	910.49	149.51	
83. School Lunch		s7,709.72				
84. School Bldg. Committee	3,000.00	b1,113.17	8,822.89	7,946.68		876.21
85. Library	1,350.00	b1,900.00	4,900.00	805.18		4,094.82
		r 481.94				
		b 2.85	1,848.61	1,845.79		2.82
		h 13.82				
86. Cemeteries Maint.	425.00		425.00	425.00		
87. Cemeteries Fund Income		h 363.69				
		b 248.01	611.70	230.62		381.08
88. Soldiers and Sailors Graves	150.00		150.00	149.94	.06	
89. Town Common	100.00		100.00	76.69	23.31	
90. Memorial Day	200.00		200.00	198.50	1.50	
91. Recreation Field	250.00		250.00	250.00		
92. Water Survey Committee		d 200.00	200.00	200.00		

Account	Appropriation	From Other Sources	Total Available Funds	Expended	Closed to Surplus Revenue	Carried Forward
93. Aid to Agriculture	75.00		75.00	75.00		
94. Civil Defense		b 101.53	101.53	10.75		90.78
95. Hampden Co. Retirement System	694.41		694.41	694.41		
96. Interest	30.00		30.00	30.00		
97. Maturing Debt	1,000.00		1,000.00	1,000.00		
98. Reserve Fund	2,000.00	a 1,500.00	3,500.00	3,210.00	290.00	
99. Pinewood Rd.	300.00		300.00			300.00
Total Appropriation	\$148,867.11					
Total Other Sources		\$57,622.76				
Total Available Funds			\$206,489.87			
Total Expended				\$188,052.21		
Total to Surplus Revenue					\$7,358.53	
Total Carried Forward						\$11,079.13

Reserve Fund Transfers :

Tax Collector—Expenses	\$ 110.00	Key:
Forest Fires	250.00	x—Reserve Fund Transfers
Insurance	300.00	b—Balance from 1952

Highways, Bridges and Railings	250.00	e—Transfer from Excess and Deficiency
School—Superintendent's Salary	380.00	g—State and County Grants
New Equipment	385.00	m—Transfer from Machinery Fund
Town House Maintenance	1,400.00	s—Federal Aid and Counter Receipts
Police	75.00	r—Refunds
Road Machinery Maintenance	60.00	h—Interest from Funds
		d—Donations
	<u> </u>	o—Transfer from Overlay Reserve
	\$3,210.00	Dr.—Transfer from another appropriation
		Cr.—Transfer to another appropriation

BALANCE SHEET — December 31, 1953

General Accounts

Assets		Liabilities
Cash	\$108,488.24	Highway Machinery Fund
Taxes—Outstanding		Eminent Domain
1952 Real Estate	65.69	
1953 Real Estate	8,144.98	Credits:
1953 Personal Prop.	386.30	County Tax
	8,596.97	County Hosp. Assessments
1953 Motor Vehicle Excise	1,697.12	Veterans' Service Center
Tax Possessions	60.12	Sale of Real Estate Revenue
Departmental Accounts Receivable		Federal Withholding Taxes
Public Welfare	317.39	County Retirement Contrib.
Old Age Assistance	439.85	Overlay Reserve
Aid to Dependent Children	149.73	Res. Against Coll. of Taxes:
Town House	106.78	Overlay-1952
	1,013.75	Overlay-1953
Highway Rev. Receivable:		3,340.59
State:		
Chapter 81	8,378.77	Revenue Reserves:
		Motor Vehicle Excise
		Tax Title Revenue
		1,697.12
		60.12
		\$2,177.27
		2,000.00

Chap. 90 Cons.	4,000.00	12,378.77	Departmental	1,013.75
			Highway	15,378.77
County:			Balances Carried Forward:	
Chap. 90 Cons.	2,000.00		Appropriations, Grants, etc.	11,079.13
Chap. 90 Maint.	1,000.00	3,000.00	Surplus Revenue	89,505.95
Deficits:				
State Parks & Reservations		53.47		
Total Assets		<u>\$135,288.44</u>	Total Liabilities & Surplus	<u>\$135,288.44</u>
Net Funded on Fixed Debts		\$1,000.00	Debt Accounts	\$1,000.00
Trust & Investment Funds			Trust and Investment Accounts	
Cash & Securities		\$27,413.45	Post War Rehabilitation Fund	\$16,778.61
			Cemetery Perpetual Care Fund	7,516.14
			Bumstead General Care Fund	2,106.68
			Day Library Fund	512.02
			Holt Library Fund	500.00
Total		<u>\$27,413.45</u>	Total	<u>\$27,413.45</u>

Submitted by **ROLLYN H. HATCH**
Town Bookkeeper

Treasurer's Report --- Trust Funds

Fund	Bal. 1/1/53	Int. 1953	Withdrawn 1953	Bal. 12/31/53
Day Library	\$508.46	\$14.06	\$10.50	\$512.02
Holt, Library	500.00	13.82	13.82	500.00
Bumstead Cemetery	2,110.11	58.42	61.85	2,106.68
Helen E. Stacy	150.52	4.12	4.64	150.00
Burleigh, Holt	202.58	5.54	8.12	200.00
Anna S. Leonard	101.02	2.76	3.78	100.00
John R. Stoddard	51.00	1.40	2.40	50.00
Twitchell, Burt	201.06	5.52	6.58	200.00
Marcus Beebe	152.29	4.18	6.47	150.00
Lydia Morris	101.02	2.76	3.78	100.00
Orrin Goodwill	202.58	5.54	8.12	200.00
John Q. Adams	102.04	2.80	4.84	100.00
Thompson Chaffee	303.13	8.32	11.45	300.00
William Johnson	127.98	3.48	6.46	125.00
Calvin Stebbins	101.02	2.76	3.78	100.00
Milo Chapin	102.04	2.80	4.84	100.00
Elsie M. Hills	1,018.58	27.98	46.56	1,000.00
S. Stacy Hunt	101.02	2.76	3.78	100.00
Henry C. Dickinson	102.04	2.80	4.84	100.00
Jackson Dickey	41.36	1.12	2.48	40.00
George P. West	101.02	2.76	3.78	100.00
Holmes, Beebe	202.58	5.54	8.12	200.00
Flora Carlton	102.04	2.80	4.84	100.00
Wm. J. Sessions	51.00	1.40	2.40	50.00
John Kenworthy	201.02	5.52	6.54	200.00
Mortimer Pease	101.02	2.76	3.78	100.00
John S. Beebe	102.04	2.80	4.84	100.00
Davis, Weeks, Pease	202.58	5.54	8.12	200.00
David Stebbins	101.02	2.76	3.78	100.00
John F. Whitaker	101.72	2.76	4.48	100.00
Orcutt	51.66	1.40	3.06	50.00
Beebe, Stanton	152.29	4.18	6.47	150.00

Fund	Bal. 1/1/53	Int. 1953	Withdrawn 1953	Bal. 12/31/53
Charles Whitaker	101.02	2.76	3.78	100.00
Bennett, Kenworthy	102.04	2.80	4.84	100.00
Rose Corey	102.04	2.80	4.84	100.00
Joseph Stimson	101.02	2.76	3.78	100.00
N. & E. Langdon	101.02	2.76	3.78	100.00
Jennie Shaw	51.00	1.40	2.40	50.00
Davis, Pease	101.02	2.76	3.78	100.00
George Pond	50.69	1.36	2.05	50.00
Martha Edson	51.15	1.40	2.55	50.00
John Bartlett	208.74	5.72	14.46	200.00
Charles I. Burleigh	50.83	1.36	2.19	50.00
D. L. & D. R. McCray	153.58	4.20	7.78	150.00
Henry M. Davis	101.51	2.76	4.26	100.00
J. L. Gottsche	101.78	2.76	4.54	100.00
Wm. & Fred Leach	200.00	5.50	5.50	200.00
Alvin W. Bennett	100.00	2.74	2.74	100.00
Charlotte & Carl Merrill	100.00	2.74	2.74	100.00
Medicke	100.00	2.74	2.74	100.00
Irving Newell	300.00	8.24	8.24	300.00
Anton Waska	100.00	2.74	2.74	100.00
Marcus Chaffee	50.00	1.36	1.36	50.00
Agnes Viggers	50.00	1.36	1.36	50.00
A. Newman	100.00	2.74	2.74	100.00
Lillie Bradway	101.14	2.76	2.76	101.14
Harry Goodwill	100.00	2.51	2.51	100.00
Gurberlet	100.00	2.74	2.74	100.00
Byron Stebbins	200.00	5.50	5.50	200.00
Balance Jan. 1, 1953				\$10,728.42
Interest 1953				294.53
				<hr/>
				\$11,022.85
Withdrawn in 1953				388.01
				<hr/>
Balance December 31, 1953				10,634.84

Treasurer's Report

Balance January 1, 1953		\$81,164.07
Receipts for 1953		225,959.47
		\$307,123.54
Expenditures for 1953		\$198,635.30
Balance December 31, 1953		108,488.24
		\$307,123.54
Post War Rehabilitation Fund:		
Series A 2¼% Certificate		\$10,000.00
Springfield Institution for Savings		6,778.61
		\$16,778.61
Federal Payroll Taxes Withheld		\$7,019.25
County Retirement Deducted		885.00

Respectfully submitted,

GRACE L. KIBBE

Treasurer

AUDITOR'S REPORT

I have examined the books of the Town Treasurer and the Town Bookkeeper and have found them to be correct, to the best of my knowledge and belief.

BERNICE A. BAKER

Auditor

Town Clerk's Report

Dogs Licenses in 1953:

147 Male @ \$ 2.	\$294.00	
30 Female @ 5.	150.00	
79 Spayed @ 2.	158.00	
3 Kennel @ 10.	30.00	
1 Kennel @ \$50.	50.00	
		682.00
Paid County Treasurer June 1, 1953		215.40
Paid County Treasurer December 1, 1953		414.60
Clerk's Fees @ 20¢ each		52.00
		\$682.00

Births:

12 Male	
16 Female	28

Deaths:

13 Male	
5 Female	18

Marriages	14
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Documents Recorded	81
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Respectfully submitted,

GRACE L. KIBBE

Town Clerk

State Auditors Report

Mr. Herman B. Dine
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

As directed by you, I have made an audit of the general accounts of the town of Hampden for the period from November 13, 1951, and of the tax collector's accounts for the period from March 23, 1952, the dates of the previous examinations, to June 25, 1953, and submit the following report thereon:

The financial transactions, as recorded on the books of the several departments collecting or disbursing money for the town or sending out bills for collection, were examined, checked, and verified.

The books and accounts of the town bookkeeper were examined and checked in detail. The ledger accounts were analyzed, and the recorded receipts and payments were compared with the treasurer's cash book and with the approved treasury warrants. The appropriations and transfers voted by the town, as listed from the town clerk's record of town meetings, were checked with the amounts credited to the appropriation ledger accounts. The ledger record of departmental accounts receivable was checked with the records of the departments in which the charges originated and with the

treasurer's record of collections. The transfers from the reserve fund voted by the advisory board were listed and checked with the transfers entered on the appropriation ledger accounts. A balance sheet, which is appended to this report, was prepared showing the financial condition of the town on June 25, 1953.

The books and accounts of the town treasurer were examined and checked. The recorded receipts were analyzed and checked with the records of the departments collecting money for the town and with the other sources from which money was paid into the town treasury. The payments were compared with the selectmen's warrants authorizing the treasurer to disburse town funds, and the cash balance on June 25, 1953 was proved by reconciliation of the bank balance with a statement received from the bank of deposit, by examination of the savings bank book, and by actual count of the cash in the office.

The savings bank books and securities representing the investment of the trust and investment funds in the custody of the town treasurer and the trustees were examined and listed, the income was proved, and the payments to the town were verified.

The records of payroll deductions for federal taxes and the county retirement system were checked, the payments to the Director of Internal Revenue and the county treasurer were verified, and the balances of deductions in the general treasury on June 25, 1953 were listed and proved with the bookkeeper's ledger.

The payments on account of maturing debt and interest were proved by comparison with the amounts falling due and with the cancelled securities on file.

The books and accounts of the tax collector were examined and checked. The tax and excise accounts outstanding at the time of the previous examination, as well as subsequent commitment lists of taxes and excise, were audited and proved with the warrants given by the board of assessors for their collection. The recorded collections and abatements were checked, the payments to the treasurer were verified, and the outstanding accounts were listed and proved with the bookkeeper's ledger.

Verification of the outstanding tax and excise accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The tax title register was analyzed and checked with the tax collector's and the treasurer's accounts.

The receipts for dogs and sporting licenses issued by the town clerk were checked with the record of licenses issued, the payments to the Division of Fisheries and Game and the town treasurer were verified, and the cash balance on June 25, 1953 was proved by actual count.

The surety bonds of the town clerk, town treasurer, and tax collector were examined and found to be in proper form.

The receipts for licenses and permits issued by the board of selectmen were checked with the record of licenses and permits granted, and the payments to the treasurer were verified.

The books and accounts of the sealer of weights and measures were examined. The recorded receipts were

checked with the record of work done and the payments to the treasurer were verified.

The records of accounts receivable of the town house and of the public welfare department, including the bureau of old age assistance, were checked. The charges were listed, the recorded collections were compared with the payments to the treasurer, and the outstanding accounts were listed and proved with the bookkeeper's ledger.

The receipts of the school lunch program were examined and the payments to the treasurer were verified.

The recorded receipts of the librarian for fines on overdue books were checked, the payments to the treasurer were verified, and the cash on hand June 25, 1953 was proved by actual count.

The receipts of the cemetery commissioners for the sale of cemetery lots were checked and the payments to the treasurer were verified.

Appended to this report, in addition to the balance sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, together with tables showing the transactions and condition of the trust and investment funds.

For the cooperation received from all town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

WILLIAM SCHWARTZ

Assistant Director of Accounts

WS:ED

**TOWN OF HAMPDEN
BALANCE SHEET — June 25, 1953
GENERAL ACCOUNTS**

Assets			Liabilities and Reserves
Cash,		\$61,275.71	State and County Assessments 1953:
Accounts Receivable:			State Audit of Municipal
Taxes:			Accounts,
Levy of 1951:			\$79.35
Real Estate,		183.12	State Parks and
Levy of 1952:			Reservations,
Personal Property,	\$229.75		County Tax,
Real Estate,	2,003.84		County Tuberculosis Hospital,
			(Overestimate),
		2,233.59	517.39
Levy of 1953:			\$2,964.72
Poll,	\$42.00		
Personal Property,	11,256.36		Eastern Hampden County Veterans'
Real Estate	94,693.50		Service District,
			354.50
			Payroll Deductions:
Motor Vehicle and Trailer Excise:			Federal Taxes,
Levy of 1952,	\$419.56		County Retirement System, 95.23
Levy of 1953,	1,554.68		796.98
			125.00
			Trust Fund Income:
		1,974.24	Cemetery Perpetual Care Funds,
			183.57

Tax Possessions,	60.12	Federal Grants:	
Departmental:		Disability Assistance:	\$554.02
Town House,	\$179.19	Aid to Dependent Children:	
Public Welfare, General		Aid,	355.47
Relief,	32.00	Old Age Assistance:	
Disability Assistance,	141.71	Assistance,	4,743.43
Aid to Dependent			
Children,	378.92	School Lunch Program,	5,652.92
Old Age Assistance,	2,985.53		1,419.66
Aid to Highways:		Appropriation Balances:	
State,	\$15,450.00	Revenue:	
County,	1,000.00	General,	\$91,390.27
Estimated Receipts — to be	16,450.00	Town House, Repairs,	771.55
Collected,	20,061.02	Fire House, Repairs,	179.00
		Fire House, Wiring,	150.00
		Water Holes,	80.47
		School, New Equipment,	857.20
		School Building Survey,	4,735.52
		Civil Defense,	90.78
		Eminent Domain,	2,000.00
			100,254.79

Sale of Real Estate Fund,	2,100.00
Road Machinery Fund,	4,681.44
Reserve Fund — Overlay Surplus,	3,063.49

Overlays Reserved for Abatements:	
Levy of 1951,	\$182.76
Levy of 1952,	2,233.59
Levy of 1953,	5,074.14

7,490.49

Revenue Reserved Until Collected:

Motor Vehicle and Trailer Excise,	\$1,974.24
Tax Title and Possession, Departmental,	60.12
Aid to Highways,	3,717.35
	16,450.00

22,201.71

Surplus Revenue:

Prior Years,	\$60,653.74
Current Year,	4.00

60,657.74

\$211,947.01

\$211,947.01

RECREATION COMMITTEE REPORT

The Recreation Committee appreciates the help and cooperation received from the people of Hampden in all the projects carried on for and in Hampden Memorial Park.

Two main projects were worked on during the year, one of these was the Baseball field. The entire field was rolled, the base lines were salted and rototelled, and the pitcher's mound and batter's box were rebuilt. The other was the park pond. The pond was drained, cleaned and enlarged, the bottom was partially graveled and the beach sanded.

Also park regulation signs, rubbish barrels, and wood car curbs for beach protection were installed. The park road was completely regraveled and the entrance section was tarred. The field house roof was repaired and the brush cut from beside the road. Swimming was from June thru August. The Hampden Water Safety Committee conducted a two-week course in swimming for children under direction of a Red Cross Instructor; 9 Baseball games were played by the Boys Club. During the Fourth of July eve celebration, the park was filled to see a ball game and gigantic bond fire. Some of the organizations using the park were: A.A.U., Firemen, V.F.W., Brownie's, and the Holy Name Society.

RICHARD L. FULLER

JASON DOUBLEDAY

ATHOS ROSSI

LUCIEN BOURBEAU

JAMES E. INGRAHAM

CEMETERY COMMISSIONERS' REPORT

The Cemetery Commission reports that the two cemeteries were mowed four times and the perpetual care lots were mowed as needed.

Sunken graves and low places were filled and seeded.

Two new power mowers, a small one and a large one, were purchased this past year. These eliminated the need of raking the lots.

More money should be appropriated this year as the fences around both cemeteries are badly in need of repair.

Respectfully submitted,

NEIL S. KIBBE

HOMER L. FULLER

HERBERT L. BURNHAM

Cemetery Commissioners