

1953

Annual Municipal Report of the Town of Hartland Maine Year Ending February 10, 1953

Hartland (Me.)

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Annual Report

of the Town of

Hartland, Maine

For the Municipal Year

1952-1953



the 1990s, the number of people with a university degree has increased in all countries. The increase is most pronounced in the Netherlands, where the number of university graduates has increased from 1.5 million in 1980 to 2.5 million in 1995. This increase is due to a combination of factors, including a higher enrollment rate in higher education and a higher completion rate.

The increase in the number of university graduates has led to a higher level of human capital in the Netherlands. This has had a positive impact on the country's economic growth and productivity. The higher level of human capital has also led to a higher level of innovation and technological progress in the Netherlands.

The increase in the number of university graduates has also led to a higher level of social inequality in the Netherlands. The higher level of human capital has led to a higher level of income inequality, as those with a university degree earn higher wages than those without a university degree. This has led to a higher level of social inequality in the Netherlands.

The increase in the number of university graduates has also led to a higher level of unemployment in the Netherlands. The higher level of human capital has led to a higher level of unemployment, as those with a university degree are more likely to be unemployed than those without a university degree. This has led to a higher level of unemployment in the Netherlands.

The increase in the number of university graduates has also led to a higher level of government spending in the Netherlands. The higher level of human capital has led to a higher level of government spending, as the government has to spend more on higher education. This has led to a higher level of government spending in the Netherlands.

The increase in the number of university graduates has also led to a higher level of government revenue in the Netherlands. The higher level of human capital has led to a higher level of government revenue, as those with a university degree pay higher taxes. This has led to a higher level of government revenue in the Netherlands.

The increase in the number of university graduates has also led to a higher level of government debt in the Netherlands. The higher level of human capital has led to a higher level of government debt, as the government has to borrow more money to finance higher education. This has led to a higher level of government debt in the Netherlands.

The increase in the number of university graduates has also led to a higher level of government expenditure in the Netherlands. The higher level of human capital has led to a higher level of government expenditure, as the government has to spend more on higher education. This has led to a higher level of government expenditure in the Netherlands.

**Annual Municipal
Report**

of the Town of
HARTLAND
MAINE

**Year Ending February 10
1953**

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TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

C. C. FISHER S. F. STEDMAN, JR. D. G. PELKIE

Town Clerk

RUTH STEEVES

Treasurer

CECIL O. LANCASTER

Town Manager

Agent for Overseers of Poor and Tax Collector

CECIL O. LANCASTER

Road Commissioner

CECIL O. LANCASTER

Superintendent of Schools

HAROLD E. CARSON

Superintending School Committee

DANIEL E. CONNELLY, 3 years

MAURICE W. HANSON, 1 year

THEODORE F. GRIFFITH, 2 years

Health Officer

P. R. BRIGGS, M. D.

Fire Chief and Fire Warden

CARLETON E. DEERING

Constables

CECIL O. LANCASTER

WILFRED NADEAU

Pine Grove Cemetery Committee

M. W. HANSON, 3 years

H. H. WHITNEY, 1 year

M. A. MOORE, 2 years

Hartland School District Trustees

FRED W. LIBBY, 3 years

M. A. MOORE, 1 year

M. W. HANSON, 2 years

BUDGET COMMITTEE

L. H. Barden

Jean Stedman

I. F. Stedman, Sr.

J. D. Murphy

M. L. Ford

Bertha Moore

Percy Butterfield

M. E. Hall

L. F. Hubbard, Sr.

C. E. Deering

G. L. Gardner

TREASURER'S REPORT

For Year Ending February 10, 1953

Cash on hand January 1, 1952, \$ 23,812.55

RECEIPTS

1952 taxes,	\$61,469.19
1951 taxes,	5,751.07
1950 taxes,	10.00
1952 excise tax,	4,383.65
1953 excise tax,	1,173.66
1951 tax liens,	253.50
1950 tax liens,	270.25
1949 tax liens,	64.50
Accounts receivable,	540.43
Treasurer of State, State aid road,	2,132.00
Hartland Academy, roof note,	350.00
Contingent account, town charge,	2,182.82
Treasurer of State, snow removal,	1,450.00
Treasurer of State, special resolve,	150.00
Treasurer of State, T. R. I. F.,	641.64
Refund on town poor,	150.63
Treasurer of State, State poor,	596.18
Refund poor other towns,	345.09
Common schools, State,	11,243.00
Common schools, other,	1,474.25
Superintendent's office,	550.91
Treasurer of State, high school tuition,	104.61
E. R. S., teachers' retirement,	1,111.96
M. T. A., withheld from teachers' payroll,	42.00
N. E. A., withheld from teachers' payroll,	10.00
Withholding tax, withheld from teachers' payroll,	207.80
Old age benefit,	173.62
Treasurer of State, library,	84.00
North British Insurance Co., library,	87.50
M. S. Friar, cemetery,	6.25
Perpetual care, cemetaryian,	601.25
Sale of cemetery lots,	150.00
Interest,	315.64
Louis Violette, personal tax,	20.00
Depositors Trust Co., tax loan,	10,000.00

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Mrs. Warren Frost, cemetery trust fund,	100.00
School department, Hartland Academy roof note,	350.00
	108,547.50
Total receipts,	108,547.50
	\$132,360.05

WARRANTS

Accounts payable,	\$ 7.77
General care of cemeteries,	750.00
Pay of officers,	4,286.20
Hydrant rental,	520.00
Health nurse,	100.00
Street lighting,	1,424.70
Christmas lighting,	109.41
Civil defense,	52.10
Sidewalk maintenance and improvement,	500.00
Dump,	786.50
Fire department,	1,978.78
T. R. I. F.,	726.75
Village streets,	1,070.82
Roads and bridges,	1,712.29
Contingent account,	3,941.88
Library,	1,141.48
Town poor,	3,668.57
State poor,	590.18
Poor other towns,	696.15
Winter sidewalks,	223.67
E. R. S.,	967.90
Interest,	652.97
Tax anticipation and other notes,	13,898.00
Equipment, maintenance,	101.95
Abatements, cash,	49.00
Old age benefits,	585.69
Hartland school district,	6,461.09
County tax,	1,580.80

Withholding tax,	207.80
Education:	
Common schools,	37,703.61
School committee,	150.00
High school tuition,	9,419.65
Repairs and insurance,	503.72
Health services,	245.00
Superintendent's office and salary,	2,007.95
Recreation program,	282.70
Academy roof,	350.00
Snow removal and sanding,	7,667.39
	<hr/>
Total warrants,	107,122.47
	<hr/>
Balance February 10, 1953,	\$25,237.58

TAX LIENS

	1951	1950	1949	Prin.	Total
Brackett, Ethel,		\$14.00			\$ 14.00
Coburn, Eva,			\$20.40	\$ 20.40	40.80
Deering, Norris,			27.20	27.20	54.40
Hayden, Horace,				10.68	10.68
Palmer, Frank,				13.80	13.80
Robinson, Harry,			3.40		3.40
Sherburne, Earl,	\$ 3.90			25.12	29.02
Sherburne, Vivian,				13.30	13.30
Soul, Eva M.,				18.90	18.90
Deering, A. B., Sr.,	31.20				31.20
Elliott, Davis,	18.40				18.40
Gould, Arnold L.,	27.30				27.30
Miller, B. F., trustee,	241.80				241.80
Nichols, Robert,	70.20				70.20
Wintoe, Ambrose and Harry,	85.80				85.80
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$478.60	\$14.00	\$51.00	\$129.40	\$673.00

ACCOUNTS RECEIVABLE

February 10, 1953

Due from Newport, 1952 poor,	\$130.50	
Due from Skowhegan, 1952 poor,	52.35	
Due from Athens, 1952 poor,	168.21	
Due from Hartland Water Co., repairing streets after water company put in new pipe line,	29.23	
		\$380.29

ACCOUNTS PAYABLE

Due Hartland Cemetery Association, dividends,	201.25	
Due treasurer State of Maine, error in State pauper account,	6.00	
		\$207.25

NOTES PAYABLE

	Dated	Rate	Maturity	Amount
Federal Trust Co., State				
aid road construction, 8-1-50	8-1-50	3¼ %	\$3,198.00	\$12,792.00
			Annually	
			1953-1956	
Hartland Academy roof,	8-1-50	3¼ %	700.00	700.00

The last Hartland Academy roof note of \$700.00 will be paid August 1, 1953.

There will be three State aid road notes to be paid after August 1, 1953, which will total \$9,594.00, of which the State will reimburse the town \$6,396.00, leaving a total of \$3,298.00 that the Town of Hartland actually has to pay.

ASSESSORS' REPORT

Number of polls taxed,	269
Number of polls not taxed,	69

SUMMARY OF TAXABLE PROPERTY

Real estate, resident,	\$434,272.00	
Real estate, non-resident,	170,610.00	
Total real estate,		\$604,882.00
Personal estate, resident,	\$140,175.00	
Personal estate, non-resident,	68,955.00	
Total personal estate,		209,130.00
Total real and personal estate,		\$814,012.00

SEPARATION OF LAND AND BUILDINGS

Total value of land,	\$227,611.00	
Total value of buildings,	377,271.00	
Total value of real estate,		\$604,882.00

TAXABLE LIVESTOCK AND POULTRY

	No.	Value	
Horses, over 4 years old,	27	\$1,350.00	
Steers, etc., over 18 months,	4	220.00	
Milch cows,	144	7,620.00	
Heifers, over 2 years old,	35	1,490.00	
Heifers, 18 months to 2 years,	17	595.00	
Fowls, over 50 in number,	7,935	3,905.00	
Total value livestock and poultry,			\$ 15,180.00
Value of all other personal property,			193,950.00
Total value of personal property,			\$209,130.00
Total value of real estate,			604,882.00
Grand total real and personal property,			\$814,012.00

ASSESSMENT

Amount assessed on \$814,012.00 x .80,	\$65,120.96
Amount assessed on 269 polls at \$3.00,	807.00
	<hr/>
Committed to collect,	\$65,927.96
Supplemental commitment,	153.00
	<hr/>
Total charged to collector,	\$66,080.96
Cash to treasurer,	\$61,469.19
Abatements,	129.40
	<hr/>
Total credits,	\$61,598.59
Uncollected February 10, 1953,	4,482.37
	<hr/>
	\$66,080.96

1952 APPROPRIATIONS

Christmas lights,	\$ 100.00
Civilian defense,	410.00
School lunch,	500.00
Town officers,	4,300.00
Contingent account,	1,900.00
Hydrant rental,	540.00
Nursing,	100.00
Town dump,	1,100.00
Street lighting,	1,500.00
Fire department,	1,600.00
Roads and bridges, etc.,	1,600.00
Village streets and tar,	1,200.00
Winter roads,	4,000.00
Winter sidewalks,	200.00
Poor, veterans' aid,	2,000.00
Repair and construction sidewalks,	500.00
Ministerial and school fund appropriation,	45.00
Common schools,	20,500.00
Repairs, insurance, equipment, contingent, etc.,	500.00
Superintendent's salary and office,	1,300.00
School physician and floride,	250.00

School committee,	150.00
Repairs to Academy roof,	350.00
High school tuition,	8,076.00
Hartland Library,	1,000.00
Care of cemeteries,	750.00
Interest on debt and tax notes,	700.00
Recreation program,	300.00
State aid road,	1,066.00
	<hr/>
Total,	\$56,537.00
Less State aid road from surplus,	1,066.00
	<hr/>
Total appropriation by assessments,	\$55,471.00
County tax,	1,580.80
School district,	6,461.09
Overlay,	2,415.07
	<hr/>
Total appropriation and assessments,	\$65,927.96

SELECTMEN'S REPORT

Departmental Accounts

PAY OF OFFICERS

Appropriation,		\$4,300.00
H. H. Whitney,	\$ 798.00	
Donald Pelkie,	225.00	
Claude Fisher,	225.00	
I. F. Stedman, Jr.,	225.00	
C. E. Deering,	100.00	
Ruth Steeves,	100.00	
Cecil O. Lancaster,	2,376.00	
Cecil O. Lancaster, auto,	169.20	
Maynard Moore,	3.00	
Pauline Jamieson,	15.00	
Augusta Stedman,	15.00	
Margaret Randlett,	15.00	
Bernice Woodman,	10.00	
Grace Woodman,	5.00	
D. E. Connelly,	5.00	
Total warrants,	\$4,286.20	
Unexpended,	13.80	
	\$4,300.00	\$4,300.00

HYDRANT RENTAL

Appropriation,		\$540.00
Hartland Water Co.,	\$520.00	
Total warrant,	\$520.00	
Unexpended,	20.00	
	\$540.00	\$540.00

HEALTH NURSE

Appropriation,		\$100.00
Treasurer of State,	\$100.00	
Total warrant,	\$100.00	\$100.00

STREET LIGHTING

Appropriation,		\$1,500.00
Central Maine Power Co.,	\$1,424.70	
	<hr/>	
Total warrant,	\$1,424.70	
Unexpended,	75.30	
	<hr/>	
	\$1,500.00	\$1,500.00

CHRISTMAS LIGHTING

Appropriation,		\$100.00
Hartland St. Albans Tel. Co.,	\$ 13.50	
Central Maine Power Co.,	95.91	
	<hr/>	
Total warrant,	\$109.41	
Overdraft,		9.41
	<hr/>	
	\$109.41	\$109.41

CIVIL DEFENSE

Appropriation,		\$410.00
Hartland St. Albans Tel. Co.,	\$45.30	
Hubert Smith,	4.80	
Walter Heath,	2.00	
	<hr/>	
Total warrant,	\$ 52.10	
Unexpended,	357.90	
	<hr/>	
	\$410.00	\$410.00

SIDEWALK MAINTENANCE AND IMPROVEMENT

Appropriation,		\$500.00
Harvey Boyington, contract,	\$500.00	
	<hr/>	
Total warrant,	\$500.00	\$500.00

DUMP

Appropriation,		\$1,100.00
Fred A. Brooks, labor,	\$217.50	

Horace Vaney, labor,	478.00	
Richard Buzzell, labor,	71.50	
Gordon Bizeau, labor,	2.00	
Vernal Stedman, improvement,	17.50	
	<hr/>	
Total warrants,	\$786.50	
Unexpended,	313.50	
	<hr/>	<hr/>
	\$1,100.00	\$1,100.00

FIRE DEPARTMENT

Appropriation,		\$1,600.00
Special town meeting,		500.00

Maintenance:

Pittsfield Avenue Garage,	\$ 32.70	
Rae's General Hardware,	1.20	
Adrien's Garage,	98.28	
H. C. Baxter & Bro.,	179.78	
Gorman Ruppe Co.,	30.79	
Blanchard Associates,	12.94	
H. E. Randlett,	2.32	
Maurice Hall,	18.00	
	<hr/>	\$ 376.01

Heat:

Central Maine Oil Co.,	\$455.27	
R. C. Whitney & Sons,	57.24	
	<hr/>	512.51

Telephone:

Hartland St. Albans Tel. Co.,	\$62.25	
	<hr/>	62.25

Electricity:

Central Maine Power Co.,	\$75.00	
	<hr/>	75.00

Gas and oil:

R. C. Whitney & Sons,	\$111.38	
Pittsfield Avenue Garage,	3.35	
	<hr/>	114.73

Insurance:

Percy Butterfield,	\$226.75	
	<u> </u>	226.75

Improvements:

H. E. Randlett,	\$33.53	
	<u> </u>	33.53

Equipment:

Justin A. McCarthy Co.,	\$540.00	
Eastern Fire Equipment Co.,	31.87	
B. W. Hanson Co.,	6.12	
	<u> </u>	577.99

Total warrants,	\$1,978.78	
Unexpended,	121.22	
	<u> </u>	<u> </u>
	\$2,100.00	\$2,100.00

T. R. I. F.

Appropriation from State,		\$641.64
State payroll,	\$641.65	
Perley Webber, gravel, transferred from roads and bridges,	85.10	85.10
	<u> </u>	<u> </u>
Total warrant,	\$726.75	\$726.74
Overdraft,		.01
	<u> </u>	<u> </u>
	\$726.75	\$726.75

VILLAGE STREETS

Appropriation,		\$1,200.00
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Ernest Hart,	\$ 3.00
Maynard Deering,	5.04
Arland Stedman,	31.40
Henry Whittemore,	11.62
State tar crew,	184.30
W. H. Moore & Son,	18.06
Raymond Coolen,	33.20

Gordon Smith,	2.00	
Denis Huff,	10.13	
Jack Dyer,	4.57	
Treasurer of State of Maine, tarring,	584.02	
Ellis Jones,	1.50	
Rae's Hardware,	5.89	
Daniel Perkins,	87.50	
E. W. Martin & Sons,	50.00	
Gerald Martin,	17.00	
Vernard Stedman,	16.25	
Paul Hart,	3.50	
Melvin Walker,	1.84	
Total warrants,	\$1,070.82	
Unexpended,	129.18	
	\$1,200.00	\$1,200.00

ROADS AND BRIDGES

Appropriation,		\$1,600.00
Special resolve,		150.00
H. E. Randlett,	\$.70	
Roland Reynolds,	3.32	
Arland Stedman,	42.40	
Henry Whittemore,	11.21	
Weston Elliott,	93.97	
Linwood Soule,	82.18	
Roger Coburn,	98.58	
Donald McDougal,	12.48	
E. W. Martin & Sons,	1,050.00	
Dean Robinson,	51.00	
Floyd Robinson,	51.00	
Norman Southard,	6.64	
Melvin Wyman,	37.00	
George Lampher,	32.19	
W. H. Moore & Sons,	5.60	
Clarence Davis,	4.50	
Clifton Russell,	3.00	
John Knowlan,	3.50	
Earl Sherburne, Jr.,	2.49	
Paul Hart,	21.00	

Ernest Hart,	9.60	
Melvin Walker,	7.83	
Transferred to T. R. I. F.,	85.10	
		<hr/>
Total warrants,	\$1,712.29	
Unexpended,	37.71	
		<hr/>
	\$1,750.00	\$1,750.00

CONTINGENT ACCOUNT (TOWN CHARGE)

Appropriation,	\$1,900.00
Special town meeting,	500.00

Receipts

Lien costs,	46.05
Licenses,	25.00
Elsie Furbush,	680.46
Hartland Academy school bus,	31.50
Treasurer of U. S., partial refund on George Waters burial,	27.56
Treasurer of State, bank stock tax,	109.43
Sale of school bus,	1,000.00
H. H. Whitney, old deposit on wood lot,	69.00
Hartland Academy, rent,	1.00
Treasurer of State, dog tax refund,	15.62
Treasurer of State, R. R. and tel. tax, W. H. Moore, rent	17.20
	60.00
Cecil O. Lancaster, loan for making change,	100.00
	<hr/>
Total receipts,	\$4,582.82

Expenses

A. M. Littlefield, bridge planks,	\$247.58
M. Burdin, hydrants,	23.24
Somerset Superior Court,	60.74
H. E. Randlett,	10.79
Bernice Cushman, transfers,	23.00
Hartland St. Albans Tel. Co.,	28.50
H. H. Whitney, miscellaneous,	66.49
Marks Printing House, supplies,	111.75
Central Maine Oil Co.,	41.69

Central Maine Power Co.,	21.00
H. H. Whitney, postage,	6.19
Knights of Pythias, rent,	150.00
Depositors Trust Co., check books,	9.00
Rae's General Hardware, miscella- neous,	48.81
Bairds Service Station, auto,	2.90
Dr. P. R. Briggs, recording births and deaths,	217.00
Skowhegan Press, town reports,	471.97
Charles Hunter, register of deeds, liens,	7.00
Furbush Insurance Agency, H. V. F. D.,	127.50
J. D. Seekins, auto,	24.00
D. J. Pelkie, auto,	15.00
Stanley Burgess,	2.71
Bangor Daily News,	19.47
Waterville Morning Sentinel,	14.40
Clair Russell, rubbish,	25.50
Collector of Internal Revenue,	2.50
Hutchins Bros., supplies,	27.25
Cecil O. Lancaster, loan for making change,	100.00
Percy Butterfield, bonds and insur- ance,	156.00
Merton Lary, rubbish,	3.13
Wumans Plumbing Service, sewers,	1.50
Cecil O. Lancaster, postage and ex- press,	69.66
First National Bank of Pittsfield, safety deposit box,	3.00
Cecil O. Lancaster, expense for Whitney, Fisher, and Lancaster account,	4.54
Cecil O. Lancaster, miscellaneous,	19.08
Hartland Academy Ripple,	4.00
Malcolm Burrill, rubbish,	3.00
H. H. Haines Drug Store, vaccine,	7.52
Clarence Webber, fire watch,	5.81
Frank Blackden, fire watch,	8.72
Luther McDougal, yarding wood,	50.00
Maine Municipal Association,	40.00
Weston Elliott, fire watch,	10.38
Raymond Coolen, fire watch,	16.60

Harry Elliott, fire watch,	10.79
Mildred and Raymond Gregnoire, deed to Merrill place,	75.00
Daniel Perkins, tree work,	50.00
Aubrey Whittemore, sewers,	84.00
Treasurer of State of Maine, 1951 audit,	426.41
Carl Wright, for Walter Hewins,	20.91
C. D. Merrifield Co., supplies,	8.45
Estes Express,	1.10
William Jowett, recording weddings,	2.00
George M. Davis, old attorney fees,	257.32
I. F. Stedman, Jr., auto,	5.00
Fred Bouchard, sewers,	4.82
Weston Elliott, odd jobs,	11.02
I. F. Stedman, Jr., hauling wood,	12.00
Branham Printing, excise books,	4.00
Malcolm Burrill, sewers,	2.61
R. H. Gregnoire, sewers,	7.00
Weston Elliott, sewers,	12.90
Ernest Hart,	12.00
Paul Hart,	21.63
Melvin Walker,	4.35
Wilfred Nadeau,	13.28
Bairds Service Station, tire for sander,	13.12
John B. Furbush, attorney fees,	75.00
Ernest McDougal, sawing wood,	16.60
Donald McDougal, sawing wood,	6.09
Luther McDougal, sawing wood,	6.09
Claude Fisher, printing,	4.00
Willis McDougal, sawing wood,	6.09
Hartland St. Albans Tel. Co., chang- ing siren,	234.82
Ruth Steeves, postage,	29.50
Wilfred Nadeau, disposing of dog,	3.00
Webbers Plumbing Co., sewers,	63.40
K. H. Merrill, electrical contractor, siren,	31.00
William Jowett, Memorial Day,	2.00
Pearl Merrill, American Legion Aux- iliary, Memorial Day,	15.00
Nellie Crocker, Community Band, Memorial Day,	35.00
Brown & White Paper Co., flags for	

Memorial Day,	28.71	
Rubbish collection, Memorial Day,	5.00	
Steeves McCormach, grave markers for Memorial Day,	8.95	
	<hr/>	
Total warrants,	\$3,941.88	
Unexpended,	640.94	
	<hr/>	<hr/>
	\$4,582.82	\$4,582.82

SNOW REMOVAL AND SANDING

Appropriation,		\$4,000.00
Balance carried over January 1, 1952,		1,595.52
Received from State,		1,450.00
		<hr/>
Total received,		\$7,045.52
Victor L. Springer, contract,	\$3,357.25	
Town of Cornville,	100.00	
Vernard V. Stedman, contract,	1,802.62	
Paul Hart, contract,	275.00	
	<hr/>	
Contract total,	\$5,534.87	

Snow Fence

Arland Stedman,	\$ 34.12
Henry Whittemore,	9.13
Carol Ford,	4.15
Ernest Hart,	56.60
Weston Elliott,	7.83
Melvin Walker,	43.07
Malcolm Burrill,	15.66
Paul Hart,	100.00
Alton McPherson,	37.88
	<hr/>
	\$308.45

Sand and Salt

D. W. Springer & Sons,	\$ 163.60
Hartland Tanning Co.,	478.25
Ernest Hart,	23.40
Weston Elliott,	9.14
Melvin Walker,	10.44

Paul Hart,	20.80
Merton Lary,	51.48
Willis Brooks,	51.48
Victor Springer,	51.48
Aubrey Whittemore,	145.39
Clair Russell,	51.48
	<hr/>
	\$1,056.94

Town Ways

M. Deering,	\$ 3.12
Joseph Bizeau,	3.12
Roger Randlett,	6.44
Clifton Russell,	3.12
Treasurer, State of Maine,	81.02
M. Burdin,	8.75
J. E. Gordon, Jr.,	6.23
Ray Chute,	6.23
Hazen Mills,	26.15
Burns Knowlton,	13.28
Edwin Mower,	12.04
Gordon Bizeau,	21.58
Harry Bell,	30.29
James Jamison,	11.62
Henry Parker,	22.00
Robert Knowles,	9.55
Richard Martin,	15.36
Keith Griffith,	5.40
Wayne Knowles,	21.58
Philip Deering,	14.94
Frederick Gifford,	10.79
Leonard Reynolds,	22.83
Douglass Hopkins,	14.11
Paul Vicnair,	11.62
Merton Larry,	3.74
Vaughn Philbrick,	14.94
Merton Stanhope,	4.15
Ronald Lewis,	2.90
Robert Wyman,	7.47
Lloyd Wyman,	13.28
Murry McCormack,	2.90
Dean Nadeau,	1.50
Victor Springer,	189.45
H. C. Baxter & Bros.,	36.25

Robert Tweedie,	3.31	
Henry Winchester,	6.64	
Wayne Knowles,	4.15	
Clair Russell,	5.81	
Raymond Springer,	6.64	
Fred Cooper,	6.47	
Ernest Hart,	10.45	
Paul Hart,	77.89	
Melvin Walker,	33.94	
Robert Stedman,	1.00	
Charles Bell,	3.08	
		<hr/>
Total,	\$767.13	
		<hr/>
Total expenditures,		7,667.39
		<hr/>
Overdraft,		\$621.87

WINTER SIDEWALKS

Appropriation,		\$200.00
Paid Roger Randlett, 1951 season,	\$145.66	
Paid M. Burdin, 1951 season,	6.20	
Paid V. V. Stedman, 1952-53 season,	71.81	
Overdraft,		23.67
		<hr/>
	\$223.67	\$223.67

E. R. S. (FORMERLY TEACHER RETIREMENT)

Withheld from teachers' payrolls,		\$1,111.90
Paid treasurer of State,	\$ 967.90	
Balance February 10, 1953,	144.00	
		<hr/>
	\$1,111.90	\$1,111.90

INTEREST

Appropriation,		\$ 700.00
Tax liens,		54.52
Taxes,		261.12
Paid:		
Skowhegan Trust Co., tax note,	\$ 98.33	

Federal Trust Co., State aid road note,	511.03	
Federal Trust Co., Hartland Academy roof notes,	43.61	
		<hr/>
	\$652.97	
Unexpended balance, February 10, 1953,	362.67	
		<hr/>
	\$1,015.64	\$1,015.64

PINE GROVE CEMETERY

Balance January 1, 1952,	\$430.02	
Sale of lots:		
Harold Wheeler,	10.00	
Clara Wellington,	20.00	
Allie P. Lewis,	30.00	
George and Ervin Holt,	30.00	
Bertha Bragg,	10.00	
Walter T. Nutter,	20.00	
E. Arthur Smith,	30.00	
		<hr/>
Balance February 10, 1953,		\$580.02

SUPPORT OF POOR

Appropriation,		\$2,000.00
Special town meeting,		2,000.00
Herbert Dunton,		53.70
George Waters,		24.09
George Tuttle,		72.84
Veteran No. 1:		
Coopers Market,	\$ 33.27	
Veteran No. 4:		
Town of Wellington,	29.03	
Veteran No. 5:		
Town of Pittsfield,	\$265.27	
Hamilton Real Estate,	20.00	
Norman Kennedy,	20.00	
Harry Elliott,	3.00	
Cooksons Market,	9.63	
Arlene Elliott,	24.00	
Scott Webb Hospital,	125.25	

Bardens Store,	4.98	
Town of St. Albans,	98.33	
Donald Shorey,	75.00	
		<hr/> 645.46
John Bell:		
Coopers Store,	\$51.59	
Bardens Store,	.64	
		<hr/> 52.23
George Waters:		
Donald Shorey, burial expense,		75.00
Roland Tozier:		
Town of Palmyra,		626.39
George Tuttle:		
Norman McCormack,		72.84
Veteran's Family:		
Town of Burnham, 1947 account,		430.96
Harry Henderson:		
Town of Canaan, 1948 account,		111.14
Victor Withee:		
Bardens Store,		31.77
Lange Dugas:		
Louise Perkins,	\$120.00	
Dr. Dallas Manchester,	36.00	
Town of Anson,	144.80	
Scott Webb Hospital,	598.15	
		<hr/> 898.95
A. D. C. No. 1:		
Treasurer of State,		77.76
A. D. C. No. 2:		
Treasurer of State,		40.32
A. D. C. No. 4:		
Treasurer of State,		246.24
A. D. C. No. 5:		
Treasurer of State,		217.62
A. D. C. No. 6:		
Treasurer of State,		10.80

A. D. C. No. 7:		
Treasurer of State,	50.76	
A. D. C. No. 8:		
Treasurer of State,	17.28	
Tramp:		
Ben Butera,	.75	
Total warrants,	\$3,668.57	
Unexpended,	482.06	
	\$4,150.63	\$4,150.63

POOR OTHER TOWNS

Case No. 1:		
Dr. P. R. Briggs,	\$ 1.50	
C. I. Currie,	32.05	
Coopers Market,	8.59	
Scott Webb Hospital,	15.00	
Received from Town of Palmyra,		\$ 57.14
Case No. 2:		
Dr. P. R. Briggs,	\$ 5.00	
Dr. M. A. Webber,	10.00	
Clair Lewis,	37.35	
Due from Town of Skowhegan,		52.35
Case No. 3:		
Rae's General Hardware,	\$ 3.23	
Coopers Market,	45.17	
Barden's Store,	29.97	
C. I. Currie,	11.89	
Received from Town of Palmyra,		90.26
Case No. 4:		
Scott Webb Hospital,	\$130.50	
Due from Town of Newport,		130.50
Case No. 5:		
Barden's Store,	\$ 18.65	

Coopers Market,	14.36	
	<hr/>	
Due from Town of Athens,		33.01
Case No. 6:		
Hartland Grain & Grocery,	\$197.69	
	<hr/>	
Received from Town of Dexter,		197.69
Case No. 7:		
Coopers Market,	\$115.51	
Barden's Store,	17.24	
R. C. Hamilton,	.65	
Rae's General Hardware,	1.80	
	<hr/>	
Due from Town of Athens,		135.20

Recapitulation

Expended,		\$696.15
Received from other towns,	\$345.09	
Due from Newport,	130.50	
Due from Skowhegan,	52.35	
Due from Athens,	168.21	
	<hr/>	
	\$696.15	\$696.15

STATE CORRECTIONS AND CHARITIES

Case No. 1:		
Scott Webb Hospital,	\$ 49.50	
Scott Webb Hospital,	4.00	
	<hr/>	
Received from State,		\$ 49.50
Due from State,		4.00
Case No. 2:		
Dr. P. R. Briggs,	\$ 5.25	
	<hr/>	
Received from State,		5.25
Case No. 3:		
Mary Neal,	\$139.33	
Dr. P. R. Briggs,	11.00	
Scott Webb Hospital,	130.34	

B. W. Hanson Co.,	8.75	
Dr. M. A. Webber,	10.00	
Clair Lewis,	12.40	
	<hr/>	
Received from State,		311.82
Case No. 4:		
Dr. Louis DiPompo,	\$ 40.00	
	<hr/>	
Received from State,		50.00
Case No. 5:		
Mary Neal,	20.00	
Scott Webb Hospital,	28.59	
	<hr/>	
Received from State,		48.59
Case No. 6:		
Barden's Store,	\$ 45.21	
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Received from State,		45.21
Case No. 7:		
Barden's Store,	\$ 11.80	
Coopers Market,	13.71	
	<hr/>	
Received from State,		25.01
Case No. 8:		
Clair Russell,	\$ 12.20	
Dr. M. A. Webber,	10.00	
Dr. P. R. Briggs,	5.00	
	<hr/>	
Received from State,		27.20
Case No. 9:		
B. W. Hanson Co.,	\$ 14.69	
Dr. C. E. Norcross,	6.00	
B. W. Hanson,	12.91	
	<hr/>	
Received from State,		33.60
Recapitulation		
Expended,	\$590.18	
Received from the State,		\$596.18
Due to the State of Maine, due to error,	6.00	
	<hr/>	
	\$596.18	\$596.18

TAX ANTICIPATION AND OTHER NOTES

Tax note, Depositors Trust Co.,		\$10,000.00
Paid Depositors Trust Co.,	\$10,000.00	
Appropriation from surplus, State aid road,		1,066.00
Received from State of Maine, State aid road,		2,132.00
Paid Federal Trust Co.,	3,198.00	
Received from Town of Hartland, school department for Academy roof,		350.00
Received from Hartland Academy,		350.00
Paid Federal Trust Co.,	700.00	
	<hr/>	<hr/>
	\$13,898.00	\$13,898.00

EQUIPMENT MAINTENANCE (GRADER)

Balance January 1, 1953,		\$1,414.47
D. W. Springer and Sons,	\$ 1.50	
Arland Stedman,	7.00	
R. C. Whitney and Sons,	58.43	
V. V. Stedman,	12.00	
Southworth Machine Co.,	23.02	
	<hr/>	
	\$ 101.95	
Balance February 10, 1953,	1,312.52	
	<hr/>	<hr/>
	\$1,414.47	\$1,414.47

LIBRARY

Appropriation,		\$1,000.00
Received from State,		84.00
North British Insurance Co.,		87.50
		<hr/>
		\$1,171.50
Paid Ina Moulton, treasurer,	\$1,084.00	
Central Maine Oil,	24.88	
J. A. Leadbetter,	10.50	
W. H. Moore,	17.60	
	<hr/>	
Total warrants,	\$1,141.48	
Unexpended,	30.02	
	<hr/>	<hr/>
	\$1,171.50	\$1,171.50

OLD AGE BENEFITS (SOCIAL SECURITY)

Received from employees,		\$173.62
From excise tax account,		412.07
Paid treasurer of State of Maine,	\$585.69	
	<u>\$585.69</u>	<u>\$585.69</u>

This was the first year that the employees of the Town of Hartland have been covered by the Social Security Act, and were retroactive to January 1, 1951.

HARTLAND SCHOOL DISTRICT

Assessment,		\$6,461.09
Paid treasurer Hartland School District,	\$6,461.09	
	<u>\$6,461.09</u>	<u>\$6,461.09</u>

COUNTY TAX

Assessment,		\$1,580.80
Paid County treasurer,	\$1,580.80	
	<u>\$1,580.80</u>	<u>\$1,580.80</u>

OVERLAY

Assessment,		\$2,415.07
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GENERAL CARE CEMETERIES

Appropriation,		\$750.00
M. S. Friar, F. Cor.,		6.25
Maurice Hanson, treasurer,	\$750.00	
	<u>\$750.00</u>	
Total warrants,		\$750.00
Unexpended,		6.25
	<u>\$756.25</u>	<u>\$756.25</u>

PERPETUAL CARE CEMETERIES

December 31, 1951, balance,		\$227.26
Skowhegan Savings Bank dividends,		13.75
Dividends U. S. bonds,		187.50
Clara Wellington,		100.00

Allie P. Lewis,		100.00
E. Arthur Smith,		200.00
Amount due Cemetery Association,	\$201.25	
Balance February 10, 1953,	627.26	
	<hr/>	<hr/>
Totals,	\$828.51	\$828.51

ACCOUNTS PAYABLE, 1951

G. H. Wellington,	\$5.00	
Paid,		\$5.00
H. H. Whitney, collector,	2.77	
Paid,		2.77
	<hr/>	<hr/>
	\$7.77	\$7.77

WITHHOLDING TAX

Withheld from teachers' payroll,	\$207.80	
Paid treasurer of State,		\$207.80
	<hr/>	<hr/>
	\$207.80	\$207.80

COLLECTOR'S REPORT

1952 DELINQUENT TAXES—FEBRUARY 10, 1953

*Abbott, Ada,	\$ 20.00
Brooks, Abner,	3.00
Bell, John,	3.00
Bell, Charles	3.00
Buzzell, LeRoy,	3.00
Butera, Benjamin,	3.00
Burrill, Fred,	20.00
†Chute, Ray,	142.60
Clements, Byron,	51.20
Chipman, Malcolm,	12.00
†Chipman, Myron,	8.00
Calogero's Restaurant,	392.00
Croto, Edward,	8.00
Coburn, Eva, guardian,	112.00
Cope, William,	3.00
Corson, Harold,	3.00
Coburn, Ralph,	8.00
Cunningham, Robert,	3.00
Dunton, Herbert,	52.00
Deering, Norris, Heirs,	32.00
Davis, Marvin,	18.00
Davis, Manley,	3.00
Dumont, Lewis,	3.00
Dyer, Vincent,	3.00
Elliott, Doris,	24.00
Emery, Floyd,	76.00
Emery, Harold,	12.00
Elliott, Leon,	3.00
Fox, Andrew,	5.00
Fields, Wallace,	3.00
Gould, Arnold L.,	34.40
Gowen, Fidella,	40.00
Hamilton, Ralph,	368.80
Harmon, Earl,	2.00
Hayden, Carl,	8.00
Hayden, Horace,	41.00
Hughes, Harold and Virginia,	40.00
Hughes, Carroll,	20.00
*Knowles, Relief,	28.00

Lynds, Leslie,	8.00
* Littlefield, Alton,	142.00
Manson, Lyle J.,	39.00
Miller, B. F., trustee,	248.00
Mills, C. W.,	40.00
Munns, Lynnette,	26.00
Marbel, Arthur,	3.00
McDougal, Donald,	146.51
McDougal, Ernest,	143.70
Mary, Neal,	112.00
Newcomb, Earl,	3.00
Page, Earl,	3.00
Sherburne, Earl,	60.00
Spaulding, Vando,	16.00
Sherburne, Henry and Verona,	32.00
Shaw, Blinn,	3.00
Tozier, Chelsea,	31.00
Wentworth, Mary,	12.00
Wier, Frank, Sr.,	27.00
Winchester, Henry,	3.00
Withee, Leta,	4.00
Wyman, Melvin, Hubbard Avenue,	13.00
Wentworth, Herbert,	3.00
Yakemore, Maynard and Arvine,	35.00
* Littlefield, Helen,	24.00
Lowell, Martin,	3.00
Buzzell, Mary,	24.00

* Settled since books closed.

NON-RESIDENT

Austin, Belle,	\$ 4.00
Bubar, Milton,	160.00
Burton, Clancy,	2.00
Braley, John,	56.00
Chatfield, Lawrence,	8.00
Demo, Norman and Violetta,	4.00
Easler, Raymond,	200.00
Gould, Charles,	4.00
Galezia, John,	48.00
Hamlin, D. C.,	216.00
Lancaster, P. S.,	16.00
* Libbey, Donald,	20.00
Michaud, Alvin,	10.00

Morrison, Myrtle,	112.00
Nichols, Robert,	72.00
Nadeau, William,	10.00
Plummer, W. John,	32.00
Robichaud, Edmund,	12.00
Sawyer, Charles,	4.00
Watson, Neil,	4.00
Weymouth, Albert,	36.00
Wright, C. E., Mrs.,	2.00
Wright, Lawrence,	24.00
Wiles, Bert,	20.00
Wintle, Ambrose and Henry,	88.00
*Russell, Evan,	96.00
*Russell, Charles M.,	24.00
*Sawyer, Herbert,	80.00
Simpson, William,	3.00
*Cool, Delbert,	70.00
*Cookson, Aldon and Dorothy,	4.00
*Estes, George,	12.00
*Estes, Howard,	12.00
*Fox, Thomas,	44.00
*Goodrich, Liston,	32.00
Morrill, Harold,	10.00
*Munn, M. A.,	76.00
Rawding, Maud,	160.00
Taber, Jesse and Margaret,	6.00
*Walker, Charles,	52.00
	<hr/>
Total uncollected taxes for 1952,	\$4,486.21
* Settled since books closed.	

RECAPITULATION OF OLD TAXES

February 10, 1953

× (H. H. Whitney, Collector)

1951 Taxes

Uncollected, December 31, 1951, as listed in 1951 and 1952 report, pages 37 to 41,	\$6,747.57
Error, Eda B. Barden, abatement \$127.00 not credited,	31.20
	<hr/>
Corrected actual balance as of December 31, 1951,	\$6,716.37

Supplemented 7 polls at \$3.00 to H. H. Whitney,	21.00
Supplemented 3 polls at \$3.00 to C. O. Lancaster,	9.00
	<hr/>
Total accountability,	\$6,746.37
Credit cash to treasurer,	\$5,751.07
Liens as filed with treasurer, C. O. Lancaster,	771.10
Abatements, February 9, 1953,	81.60
E. Page tax, suit,	3.00
H. Robinson, 2-C deed,	3.90
	<hr/>
Total credits,	6,610.67
	<hr/>
Balance uncollected February 10, 1953, see list,	\$135.70

1950 Taxes

February 10, 1953

Uncollected December 31, 1951, as listed in 1951-1952 report, pages 41 to 43,	\$102.60
Supplemented,	49.00
	<hr/>
Total accountability,	\$151.60
Credit cash,	\$10.00
E. Page, tax, suit,	3.00
Abatements, February 9, 1953,	15.00
H. Robinson, 2-C deed,	3.50
	<hr/>
Total credits,	31.50
	<hr/>
Balance uncollected February 10, 1953,	\$120.10

RECAPITULATION OF OLD TAXES

(H. H. Whitney, Collector)

1949 Taxes

Uncollected December 31, 1951, as listed in 1951-1952 town report, pages 41 to 43,	\$89.72
Error in listing, Manley Davis in 1949 and not 1948 tax,	8.50
	<hr/>
Total accountability,	\$98.22

Credit abatements,	\$9.00
E. Page, tax, suit,	3.00
	<hr/>
Total credits,	12.00
	<hr/>
Balance uncollected February 10, 1953, see list,	\$86.22

1948 Taxes

Uncollected December 31, 1951, as listed in 1951-1952 report, pages 41 to 43,	\$110.52
Error, Manley Davis, tax not 1948 tax, deduct,	8.50
	<hr/>
Total accountability,	\$102.02
Credit abatements,	\$18.40
E. Page, tax suit,	3.00
H. Robinson, 2-C deed,	3.40
	<hr/>
Total credits,	24.80
	<hr/>
Balance uncollected February 10, 1953, see list,	\$77.22

1947 TAXES AND OLDER

Uncollected December 31, 1951, as listed in 1951-1952 report, pages 41 to 43,	\$217.58
Credit abatements,	\$36.45
E. Page, taxes, suit,	9.00
	<hr/>
Total credits,	45.45
	<hr/>
Balance uncollected February 10, 1953,	\$172.13

SUMMARY OF DELINQUENT TAXES IN PRIOR YEARS

	1951	1950	1949	1948	Older	Total
Austin, Carroll,					\$ 4.00	\$ 4.00
Austin, Elmer,					6.48	6.48
Bailey Motor,			\$ 8.50			8.50
Basket, Bert,					11.03	11.03
Bell, Charles,			3.00			3.00
Bell, John,	\$ 3.00	\$ 3.00	3.00	\$ 3.00	6.00	18.00

Brale, John,	49.00					49.00
Burgess, Stanley,		3.00				3.00
Burton, Clancey,	1.95					1.95
Clement, Byron,	14.82	16.10	17.00			47.92
Coburn, Ralph,	7.80					7.80
Cool, Charles W.,		3.00	3.00			6.00
Curtis, Marcus,		10.00				10.00
Davis, Manley A.,			8.50			8.50
Davis, Marvin,	3.90			6.80		10.70
Dodge, Charles,	3.00					3.00
Dyer, Vincent,	3.00					3.00
Dumont, Leo,			3.00		3.00	6.00
Elliott, Leon,	3.00	3.00	3.00	3.00	6.00	18.00
Estes, Charles,					24.15	24.15
Gould, Arnold,	3.51					3.51
Gould, Charles,	3.90					3.90
Graves, Irving,	3.00	10.00				13.00
Hamilton, George,					6.00	6.00
Harmon, E. W.,	1.95					1.95
Hewins, Walter,	24.57					24.57
Hillman, James,					20.50	20.50
Hughes, Carroll,				10.20		10.20
Johnson, Earle G.,					43.70	43.70
Kimball, Leon,	3.00					3.00
Kneeland, John,					6.50	6.50
Littlefield, Arthur,	3.00	3.00	3.00	3.00	3.00	15.00
Lowell, Martin,	3.00	3.00				6.00
Nadeau, William,	9.75					9.75
Parson, Rodney,					3.00	3.00
Paul, Maurice,		7.00	11.22	10.20		28.42
Reynolds, Francis,					3.00	3.00
Sherburne, Charles,			1.70			1.70
Simpson, William,	3.00					3.00
Spaulding, Vando C.,	19.50		8.50	10.20		38.20
Thibodeau, Daniel,				13.20		13.20
Tozier, Chelsea,	.40					.40
Tozier, Ray,			3.00	3.00	6.00	12.00
Vanadestine, Vernard,		3.00				3.00
Violette, Louis H.,	7.80	3.50	6.80	9.52	19.77	47.39
Wentworth, Herbert,	6.90	6.50				13.40
Wright, Mrs. C. E.,	1.95					1.95
Sherburne, Earl,				5.10		5.10

\$135.70 \$120.10 \$86.22 \$77.22 \$172.13 \$591.37

ABATEMENTS FOR TAXES PRIOR TO 1952

	Poll	Per- sonal	Real Estate	Total
Bates, Stanley, 1947, unable to locate,	\$ 3.00	\$ 9.45		\$ 12.45
Blackden, Merle, 1948, unable to locate,	3.00	3.40		6.40
Brandyberry, Paul, 1947, paid in Scarboro,	3.00			3.00
Brooks, Carl, 1947, paid in Pittsfield,	3.00			3.00
Bubar, Ivan, 1947, paid in Aroostook somewhere,	3.00			3.00
Cromwell, Merle, 1946, paid in Harmony,	3.00			3.00
Dealborn, Thomas, 1948 and 1949, incapacitated,	6.00			6.00
Dow, Charles, 1945, unable to locate,		3.00		3.00
Frost, Ossian, 1947, unable to locate,	3.00			3.00
Janice, George C., 1947, paid in Scarboro,	3.00			3.00
Smith, Harold, 1947, unable to locate,	3.00			3.00
Wheeler, Maynard, 1947 error,	3.00			3.00
Richards, Joseph, 1948, error,	3.00			3.00
Jarr, Warren, 1948, unable to locate,	3.00			3.00
Hayden, Carl, 1949, paid in Athens,	3.00			3.00
King, Maurice, 1950, unable to locate,	3.00			3.00
McDonough, Steve, 1950, unable to locate,	3.00			3.00
Perkins, Roland, 1950, unable to locate,	3.00			3.00
Pelkie, Adolph, 1950, paid in Greenville,	3.00			3.00
Trembly, Leonard, 1950, unable to locate,	3.00			3.00
Sherburne, Leslie O., 1949, paid in Skowhegan,	3.00			3.00

Butera, Benjamin, 1951, error, paid in Bangor,	3.00		3.00
Cunningham, Robert, 1951, un- able to locate,	3.00		3.00
Davis, Leon, 1951, unable to locate,	3.00	15.60	18.60
Dow, Clarence, Jr., 1951, unable to locate,		19.50	19.50
Jones, Harry, 1951, unable to locate,	3.00		3.00
Marble, Arthur, 1951, unable to locate,	3.00		3.00
Merrow, John, 1951, unable to locate,	3.00		3.00
Miller, Benjamin F., 1951, de- ceased,	3.00		3.00
Towle, Frederick, 1951, unable to locate in Maine,	3.00		3.00
Wentworth, Wallace, 1951, error,	3.00		3.00
Easler, Raymond, 1951, error, wrong property, tenant in possession,			\$19.50 19.50
	<hr/>	<hr/>	<hr/>
	\$90.00	\$50.95	\$19.50 \$160.45

ABATEMENTS, 1952

Leon Buker, poll tax, over 70 years,	\$ 3.00
Charles Butera, poll tax, paid in Bangor,	3.00
Earl Cully, poll tax, in service,	3.00
Leon Goodwin, poll tax, deceased,	3.00
Stanley Hunt, poll tax, over 70 years,	3.00
Leon Kimball, poll tax, paid in Skowhegan,	3.00
C. W. Mills, poll tax, not here April 1,	3.00
John G. Merrow, poll tax, not here April 1,	3.00
Frank McGowen, personal, error in assessment,	22.40
Dean D. Robinson, poll tax, disabled World War I veteran,	3.00
Clyde Spaulding, real estate, sickness,	80.00
	<hr/>
	\$129.40

ABATEMENTS

Paid Linwood Randlett, cash,		\$49.00
Amount of abatement,	\$49.00	
	<hr/>	<hr/>
	\$49.00	\$49.00

CEMETERY TRUST FUNDS

Annis, Morrill,	\$100.00
Baker, Annabelle,	100.00
Barnes, Etta,	100.00
Bennett, Sabra,	100.00
Blake, Calvin,	100.00
Bradbury, Henry W.,	500.00
Briggs, M. and W.,	100.00
Brooks, Orlando,	100.00
Butterfield, Walter D.,	100.00
Currier, Judson,	50.00
Davis, B. F.,	100.00
Davis, Fred,	100.00
Drisko, J. Maude,	100.00
Fisher, Gladys,	100.00
Fuller, Henry C.,	100.00
Fuller, Thomas,	200.00
Goodspeed, Agnes,	300.00
Gray, Joshua,	100.00
Hinton, Fred,	200.00
Huff, Emma, Stedman,	100.00
Huff, Lemont M.,	500.00
Lander, Frank P.,	100.00
Larrabee, Rebecca,	100.00
Linn, Archibald,	100.00
Linn, William,	200.00
Longley, Bertha,	200.00
McCausland, Elvira,	100.00
Marr, Doris B.,	100.00
Miller, A. W.,	300.00
Morrison, Marion F.,	500.00
Morrison, Margaret J.,	500.00
Page, Bertha,	200.00
Palmer, Thomas,	100.00
Randlett, Carl, and others,	300.00
Randlett, Carl, F. Cor. Gen.,	500.00
Raymond, Bertha, Walker,	100.00

Rhodes, William,	100.00
Rowell, Blanche, Thomas,	100.00
Sawyer, Eldora,	100.00
Rowell, T. B.,	75.00
Smith, Albra, and others,	225.00
Smith, Harry L.,	100.00
Soule, William and Lydia,	100.00
Spaulding, Bert,	100.00
Spaulding, Roscoe,	200.00
Starbird, Aaron,	75.00
Steelbrook, Archie,	100.00
Taylor, Hattie,	500.00
Thompson, Prince,	100.00
Ward, Albert,	100.00
Webber, Louisa,	100.00
Welch, Willis,	100.00
Whitney, Halver H.,	200.00
White, James,	100.00
Wilbur, Charles,	50.00
Williams, Albert,	100.00
Williams, Hiram,	75.00
Woodbridge, Frank D.,	100.00
Worthen, Harrison,	150.00
Frost, Mrs. Warren,	100.00
	<hr/>
Total,	\$9,700.00
Investments:	
U. S. Bonds, 2½ %,	\$7,500.00
Skowhegan Savings Bank,	1,100.00
Cash reserve,	1,100.00
	<hr/>
	\$9,700.00

We believe the foregoing to be a true report of the receipts and disbursements for the year ending February 10, 1953, and the financial standing of the town at that time.

If, however, there appear to be any errors or something you do not understand, please call at the selectmen's office where the books are available that an intelligible explanation may be had thereby avoiding confusion at the meeting, and eliminating consumption of unnecessary time during the meeting.

Respectfully submitted,

CLAUDE E. FISHER,
DONALD J. PELKIE,
I. F. STEDMAN, JR.,

Selectmen of Hartland.

HARTLAND PUBLIC LIBRARY

TREASURER'S REPORT

Receipts

Cash on hand, January 1, 1952,	\$ 327.95
Received from State,	84.00
Received from town,	1,000.00
Received from Outlook Club meetings,	6.00
Received from rental books,	23.16
Received from Outlook Club,	50.00
Gift,	1.00
Dues,	2.50
Received from Mary Smith for F. I. C. A. tax,	14.70

Total,	\$1,509.31
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Expenditures

Librarian's salary,	\$580.00
Central Maine Power Co.,	36.22
W. H. Moore & Son, for insulation material,	18.40
Bruce Dearborn, labor,	1.70
Ann Leadbetter, labor,	18.38
Maine Library Association,	2.00
J. A. Leadbetter, labor,	2.00
Hartland Hardware, for lock,	4.25
Central Maine Oil Co.,	292.75
Supplies,	.85
Fred Bouchard, labor,	30.30
F. I. C. A., tax,	30.30
Magazines,	30.00
Books,	178.21
Check book,	.97
Tax on checks,	3.66

Total,	1,229.99
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Amount on hand, February 10, 1953,	\$279.32
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Morrison Fund, Hartland Public Library

Amount on hand, January 1, 1952,	\$314.90
Amount on hand, February 10, 1953,	\$314.90

Respectfully submitted,

INA M. MOULTON,
Treasurer.

REPORT OF HARTLAND FREE LIBRARY

Number of State books in library, January 1, 1953,	698
Number of State books added,	2
Number of fiction, non-fiction,	10,519
Number of fiction, non-fiction added,	289
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Total number of books in library,	10,808
Number of books delivered for home use,	9,914
Number of magazines delivered for home use,	166
Number of books rented from rental shelf,	302

We wish to express at this time our appreciation to the Outlook Club for money donated and to friends for the many books given the past year.

Respectfully submitted,

MARY COSTON SMITH,

Librarian.

REPORT OF HARTLAND CEMETERY ASSOCIATION

1952

Receipts

Balance, February 1, 1952,	\$107.83
Received from:	
Town of Hartland,	750.00
Committals,	205.00
Care of lots,	110.75
Interest on perpetual care funds in First National Bank, Pittsfield,	17.00
Sale of power mower,	40.00
	\$1,230.58
Total available,	

Disbursements

Rae's General Hardware,	\$250.00
Labor in all cemeteries,	975.96
Supplies and repairs,	16.10
	1,242.06
Total disbursements,	
Overdrawn,	\$11.48
Fuller's Corner Cemetery account,	\$39.13

Trust Funds in First National Bank, Pittsfield

F. O. Thompson,	\$200.00
Clara Morrill,	200.00
Maude Southard,	100.00
Goforth and Blake,	50.00
W. E. Stineford,	100.00
G. S. Williams and Elizabeth Dyer,	200.00
	\$850.00
Total,	

Water Fund

Balance, February 1, 1953,	\$723.06
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HARTLAND SCHOOL DISTRICT

Balance, December 31, 1951,	\$ 6,052.78
March:	
10 Check from town, bonds,	5,750.00
December:	
22 Check from town, balance 1952 warrant,	711.09
22 Sale of sump pump,	25.00
22 Sale of lumber,	2.50
Total receipts,	\$12,541.37
Total expenditures,	9,487.97
Balance, December 31, 1952,	\$3,053.40
January:	
24 D. E. Knowles, labor on sump pump,	\$ 82.62
24 Craftsman Inc., fire door,	105.00
Service charge, bank,	.06
February:	
20 Douglas Hopkins, snow removal,	6.75
20 Merton Stanhope, snow removal,	6.00
20 Robert Tweedie, snow removal,	4.88
20 Lloyd Wyman, snow removal,	5.25
20 Lloyd Hubbard, snow removal,	4.13
20 Jack Dyer, snow removal,	4.88
20 Paul Vicnaire, snow removal,	4.88
Service charge, bank,	.12
20 Raymond Hall, snow removal,	5.63
March:	
4 Bond National Shawmut,	5,000.00
Eastern Trust, coupons,	45.00
National Shawmut, coupons,	427.50
5 National Shawmut, coupons,	168.75
19 Arthur Wyman, installing sump pump,	10.89
Service charge, bank,	.30
April:	
4 Coupons,	33.75
22 Kenneth Holt, stage job,	37.00
3 Kenneth Holt, door on fire room,	16.25

May:		
7	J. A. Leadbetter, work on flag pole,	10.50
	Service charge, bank,	.15
	Hartland & St. Albans Tel. Co., flag pole,	47.00
10	Postage on coupons,	.42
7	Percy Butterfield, treasurer's bond,	20.00
	Chase Brothers, trees and shrubs,	138.20
13	Allen Brothers, plastic sign,	152.85
	D. E. Knowles, repairs to sump pump,	12.80
15	Wayne Libby, labor,	7.00
	Service charge, bank,	.06
	M. W. Hanson, services as treasurer,	100.00
	Chase Brothers, fertilizer,	5.43
	Russell Weir, labor,	4.00
17	Alver Cully, labor,	14.00
	W. H. Moore & Son, cellar pump,	50.13
	W. H. Moore & Son, trophy cabinet,	31.59
	Phillip Libby, labor on hedge,	18.25
23	Phillip Libby, labor,	9.75
	Service charge, bank,	.42
June:		
5	Frank Hollister, labor on sign, cabinet,	25.00
	Gravely Power Equipment, power motor,	714.00
	St. Johnsbury Express, express on sign,	2.90
6	Alver Cully, labor,	4.50
9	Joseph Connell, labor,	4.00
	Joseph Connell, labor,	2.25
	M. W. Hanson, express on plants,	2.93
	Service charge, bank,	.39
14	Fred Libby, labor on shrubs,	13.00
	Wayne Libby, labor,	7.00
19	Merton Stanhope, labor,	4.69
	Lloyd Wyman, labor,	3.00
21	Wayne Libby, labor,	10.50
25	Dean Robinson, labor,	11.00
	Service charge, bank,	.51
	Floyd Robinson, labor on lawn,	11.00
July:		
1	E. W. Martin, loam, gravel, etc.,	153.10
	Service charge, bank,	.09
	Spaulding's Greenhouse, fertilizer,	77.60
2	R. B. Dunning Co., lawn seed, lime,	205.39
3	Wayne Libby, lawn job,	34.00
	Leland Deering, lawn job,	8.00
	Merton Stanhope, lawn job,	8.00
	W. H. Moore & Sons, supplies,	30.51

11	Leland Deering, lawn job,	16.00
	Lloyd Wyman, lawn job,	16.00
	James Morgan, lawn job,	8.00
15	Robert Perkins, plowing,	97.50
	Estes Express,	6.85
	E. W. Martin, loam and gravel,	81.00
	Gordon Smith, labor,	1.00
21	H. E. Randlett, supplies,	26.09
	Service charge, bank,	.36
August:		
15	Dean Robinson, athletic field,	40.00
	Floyd Robinson, athletic field,	40.00
19	Dean Robinson, lawn job,	16.00
	Floyd Robinson, lawn job,	16.00
	Robert Perkins, harrowing,	46.25
September:		
3	Dean Robinson, athletic field job,	16.00
	Floyd Robinson, athletic field job,	16.00
4	Coupons paid,	371.25
	Coupons paid, Shawmut,	168.75
13	Central Maine Oil Co., tank and labor,	62.86
17	Coupons paid, Cassidy	45.00
23	Treasurer of State, 1951 audit of books,	46.18
25	D. W. Springer & Son, bulldozing,	144.00
	Dean Robinson, labor,	4.00
	Floyd Robinson, labor,	4.00
27	Weston Elliott, labor,	5.00
	Service charge, bank,	.27
October:		
1	Dean Robinson, labor,	5.00
	Floyd Robinson, labor,	5.00
	Coupons paid National Shawmut Bank,	33.75
3	Chase Brothers, fertilizer,	5.43
7	Phillip Seekins, labor,	9.75
	Joseph Seekins, tractor,	22.75
24	Rae's General Hardware, gas, oil,	41.02
	Nelson P. Lane, repairing faucet,	3.50
25	Weston Elliott, athletic field, labor,	2.00
	Service charge, bank,	.09
November:		
1	Phillip Libby, labor,	4.50
29	Treasurer of State, grading field,	35.21
December:		
29	Harry Boyington, paving	100.00
	Service charge, bank,	.06

SUPERINTENDENT OF SCHOOLS

REPORT

To the School Committee and the Citizens of the Town of Hartland:

I herewith submit my annual report on the progress of your schools. I feel that in most instances that normal progress has been made. The enrollment in the schools has increased slightly over that of last year. All grades have an enrollment over twenty pupils except the sixth grade, which numbers 18. The lower grades are much larger than usual, each numbering around 30 pupils.

CONVEYANCE

The new 60 passenger bus was purchased for the West Hartland run. This is a G. M. C. truck with an Oneida body, and was purchased at a bid price of \$6,671.00. This unit seems to be very practical for this run. With proper care it should serve the town for a 10 year period. The North Hartland bus will have to be replaced before long. We are at present starting a reserve fund to be used in replacing this bus. As soon as possible I believe that it would be a wise move on the part of the town to build a storage place for these buses. It seems unwise to invest so much money in this type of equipment and have to leave it out of doors the year round. This year we have had to put a feeder bus on Huff Hill in order to transport some pupils to meet the West Hartland bus.

FINANCES

We have operated on a balanced budget all along the way. Also I feel that the schools have been well equipped with the necessary books, supplies and equipment. This year's budget was over a longer period because of the change in the municipal year therefore, total expenditures were larger than common.

One factor has made a change in the classification of the town for State aid purposes. The increase in enrollment has qualified the town for a class 3 rating which brings us 45% reimbursement instead of the class 4 town and 35%. If the State soon begins to pay 100 cents on a dollar the town should be in a more favorable position.

Our requested appropriations for this year total approximately the same as last year. We will be asking for less money in the elementary school budget but we anticipate a greater budget for secondary tuition.

In conclusion may I express my appreciation for your support and cooperation during the past school year.

Respectfully submitted,

HAROLD E. CARSON,

Superintendent of Schools.

SCHOOL PHYSICIAN'S REPORT

The health situation of the students of Hartland is excellent as compared with previous years.

The schools are well cared for and the proper precautions to safeguard the pupils have been taken.

The scholars for the most part were neat and clean.

Very few disabilities were recorded and referred to parents or guardians for action.

This periodic health examination has served as a preventive medicine and detected many correctable disabling conditions before they become serious enough to handicap a child for life.

This gesture of the part of the town and school committee should give a great deal of satisfaction to the inhabitants of a community.

Respectfully submitted,

DR. PAUL R. BRIGGS.

REPORT OF PUBLIC HEALTH NURSE

ANNUAL REPORT FOR HARTLAND

January 1 to December 31, 1952

Division of Public Health Nursing

There is still a question in many communities as to the role of the public health nurse. The public health nurse cannot and does not wish to take the place of the family physician. She does not diagnose nor prescribe. She does not take children from their homes nor place them in other homes.

The purpose of her visits is to encourage good health practices through health supervision and guidance. She visits the schools to help the teachers with their health problems, and acts as a liaison between the home and the school.

The Parent-Teachers Association sponsored three Child Health Conferences during the summer months. There was a total attendance of twenty-eight. This attendance was smaller than in previous years. Eleven children completed their immunizations and one was vaccinated against smallpox.

Audiometer hearing tests were given in the schools this fall.

Orthopedic, pediatric, hard of hearing, cardiac, speech and mental hygiene clinics have been available to children in your town. The services of the State Sanatorium were available to those referred for diagnosis, X-ray or medical care.

Your nurse wishes to thank all those who have helped to promote health services.

Respectfully submitted,

LOUISE SKELTON,

Public Health Nurse.

MOUTH HEALTH PROJECT

October, 1952

To the Hartland School Committee:

For the second year a mouth health project has been carried out in your school. This program was twelve days long and consisted of sodium fluoride applications and health education procedures. Children from the sub-primary, first, second, fifth, and eighth grades, plus 10 three year olds, were included.

Sodium fluoride treatments are given in a series of four, each treatment spaced from two to seven days apart. For best results, these treatments should be started at the age of three and repeated again at the ages of seven, ten, and thirteen. These ages are chosen so that sodium fluoride can be applied to the teeth soon after they erupt. The majority of children of these ages are in the second, fifth and eighth grades. Sodium fluoride will not curb all tooth decay, but it has been found that on a group basis it reduces the amount of expected decay by about forty percent. Sodium fluoride does not correct decay already present, nor does it have any effect on unerupted teeth.

Sodium fluoride applications do much toward improving mouth health, but home care, regular visits to the dentist, and good nutrition are just as important.

A total of 127 children were seen by the dental hygienist during the twelve day program. Seventy-four children completed their sodium fluoride treatments and two children had three treatments. The remaining fifty-one children received mouth examinations. All the children who received sodium fluoride treatments and mouth examinations received individual instruction in proper mouth care. At the end of the program a note was sent home to the parents of each child, describing the condition of his or her mouth and stating recommendations for corrections of any defects present.

Dental health education classes were taught in the fourth and seventh grades. Tooth brushing was stressed in these two grades and appropriate supplementary lesson materials were used. Children were taught the correct tooth brushing method. Because of the lack of time it was not possible to visit the other grades.

After examining all the children it was found that eight children had no decay at all and five other children had had all decay corrected, making a total of thirteen children who had healthy teeth. Forty-three children had clean mouths—that is, mouths free from stains, deposits, and debris.

Eighteen children said they visit the dentist regularly, and sixty-one children said they never have been to the dentist. Most of these sixty-one children were in the lower grades and at the age when dentistry is most important. If these children had dental work while they are young, their teeth would be useful to them for a long while, but if neglected, their teeth will have to be extracted in a short time.

Four children said they had no tooth brushes. Although some families cannot afford dentistry, home care is one method of partial prevention of tooth decay that can be done inexpensively at home. Equal parts of salt and soda, mixed, can be used as a dentifrice as effectively as any commercial toothpaste.

The response to the sodium fluoride treatments was very good—100 percent in the fifth grade and nearly 100 percent in the second and eighth grades. Again it should be stressed that sodium fluoride does much toward improving mouth health, but home care, regular visits to the dentist and proper nutrition should be practiced also, to receive the full benefit of these treatments.

Since only about ten percent of the children seen had healthy mouths it must be assumed that there is a fairly high rate of dental decay in Hartland. It might be well for Hartland to look into the possibility of fluoridating their public water supply. Adding a fluoride compound to the extent of one part per million parts of water is an inexpensive method of preventing about 60 percent of the usual amount of dental decay in children who start drinking fluoridated water when less than one year of age. The cost runs right around 15c per person per year. There are now 474 communities in 43 states who are preventing dental decay in this manner. One town in Maine is already doing it. In the experimental cities (in Michigan, New York, etc.) there was a notable reduction after five years of fluoridated water.

Working with the Hartland children, teachers, and others who made the program successful, was a pleasure.

Respectfully submitted,

PATRICIA WORTMAN,

Dental Hygienist.

SCHOOL FINANCIAL REPORT

1952-1953

Receipts

Balance,	\$10,213.93
State school fund,	9,843.00
Interest on bond,	45.00
Appropriation,	20,500.00
Tuition,	940.00
Transfer from superintendent's account,	351.10
Hartland Academy A. A.,	122.55
Harold E. Carson,	5.60
Professional credits,	400.00
	\$42,421.18
Total receipts,	

Expenditures

Teachers,	\$21,104.61
Conveyance,	9,532.40
Janitor,	2,814.66
Fuel,	1,428.28
Books,	1,370.12
Supplies,	1,453.54
	\$37,703.61
Total expenditures,	
Balance, 1953,	\$4,717.57

SCHOOL COMMITTEE

Appropriation,	\$150.00
Maurice Hanson,	\$50.00
T. F. Griffith,	50.00
Daniel Connelly,	50.00
	\$150.00
Total,	

ITEMIZED EXPENDITURES

Teachers

Edythe Libby,	\$2,333.19
Evelyn Page,	1,133.36

Annie Dow,	870.76
Geraldine Smith,	2,258.19
Joan Fortier,	1,266.56
Helen Littlefield,	825.00
Arvene Yakemore,	1,200.00
Elizabeth Ireland,	825.00
Helen McLean,	2,183.19
Doris Emery,	2,258.19
Florice Davis,	1,299.52
Retha Boterf,	870.76
Glenn White,	2,566.56
Glenroy Lamb,	457.55
Alexander Economos,	386.43
Grace Weymouth,	56.00
Ellen Cooper,	31.50
Grace Woodman,	38.50
Emma Bubar,	7.00
JoAnn Lancaster,	7.00
Town of St. Albans,	230.35

Total,

21,104.61

Conveyance

E. R. Dysart, Inc.,	\$ 18.60
Towle's Sign Shop,	3.50
Harry Stafford,	630.00
Wilfred Nadeau,	541.50
Pittsfield Avenue Garage,	1,034.62
Glenn White,	3.85
Hubert Smith,	4.00
Percy Butterfield,	324.76
Baird's Service Station,	.57
Hubbard's Garage,	6,671.00
Earl Sherburne,	300.00

Total,

9,532.40

Janitors

Hubert Smith,	\$2,519.91
H. E. Randlett,	2.52
Clair Russell,	7.00
Loring, Short & Harmon,	77.24
The C. B. Dolge Co.,	29.31

M. F. Bragdon Paint Co.,	13.17
Hanson Hardware,	2.80
The Pioneer Mfg. Co.,	48.15
Hartland Grain and Grocery,	3.87
Huntington Laboratories,	56.04
W. H. Moore & Son,	4.70
J. I. Holcomb Mfg. Co.,	35.40
Gordon Bizeau,	12.00
Weston Elliott,	2.55
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Total,	\$2,814.66

Books

Belwin,	\$ 15.20
Child Training Association,	4.00
D. C. Heath & Co.,	2.49
Delaware State Society,	9.00
Doubleday & Co.,	3.56
Chappell & Co.,	4.40
The Fideler Co.,	19.52
Ginn and Co.,	272.59
World Book Co.,	41.16
Herman Goldberger Agency,	9.75
American Education Press,	107.25
The L. W. Singer Co.,	35.26
Cadmus Books,	66.00
Wilcox & Follett Co.,	10.47
Silver, Burdett Co.,	52.78
Webster Publishing Co.,	93.39
The Groiler Society,	70.10
Scott, Foresman & Co.,	65.38
Row Peterson Co.,	220.75
American Book Co.,	42.93
Allyn and Bacon,	34.63
Beckley-Cardy Co.,	12.35
The Arlo Publishing Co.,	15.60
Follett Publishing Co.,	14.43
Al Corey Music Center,	2.70
Bobbs-Merrill Co.,	37.20
J. W. Pepper & Sons,	18.00
The Eastern News Co.,	8.44
The Macmillan Co.,	37.66
The Continental Press,	6.18
Hollis Music Supply,	22.40

Laidlaw Brothers,	9.90
Educational Publishing Co.,	4.65
	<hr/>
Total,	\$1,370.12

Fuel

Staples Oil Co.,	\$935.77
Central Maine Oil Co.,	492.51
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Total,	\$1,428.28

Supplies

Norman McCormack,	\$ 4.31
Maine Central R. R.,	4.54
Central Maine Power Co.,	445.17
Rae's General Hardware,	18.69
Hollis Music Supply,	30.55
Hartland & St. Albans Tel. Co.,	122.38
H. C. Baxter's & Son,	22.00
Howard & Brown,	33.70
J. L. Hammett Co.,	267.56
The Papercrafters, Inc.,	55.68
The Pittsfield Advertiser,	17.45
Carol Printing Co.,	59.85
W. H. Moore & Son,	2.54
Beckley-Cardy Co.,	3.83
Donald Humphrey,	6.99
Gledhill Brothers,	31.21
Cascade Paper Co.,	86.04
Loring, Short & Harmon,	24.59
The C. B. Dolge Co.,	2.26
Milton Bradley Co.,	159.85
C. S. Hammond & Co.,	37.85
Roger Randlett,	16.50
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Total,	\$1,453.54

MISCELLANEOUS ACCOUNTS

SECONDARY TUITION

Receipts

Appropriation,	\$8,050.00
State school fund,	1,000.00
Balance,	1,904.41
Health and welfare,	104.61
	\$11,059.02
Total,	

Expenditures

Hartland Academy,	\$9,419.65
	9,419.65
Total,	
	\$1,639.37
Balance, 1953,	

REPAIRS AND INSURANCE

Receipts

Appropriation,	\$500.00
Harold Carson,	10.00
	\$510.00
Total,	

Expenditures

B. W. Hanson,	\$ 2.27
James Bailey Co.,	20.10
Victor L. Springer,	20.50
School lunch program,	17.25
H. E. Randlett,	.50
Paris Mfg. Co.,	100.13
The Monroe Co.,	300.00
Maine Central R. R.,	42.97
	503.72
Total,	
	\$6.28
Balance,	

HEALTH SERVICES

Appropriation,		\$250.00
	Expenditures	
Dr. Paul R. Briggs,	\$125.00	
Treasurer of State of Maine,	120.00	
	<hr/>	
Total,		245.00
		<hr/>
Balance,		\$5.00

SUPERINTENDENT AND OFFICE ACCOUNT**Teachers**

Appropriation,	\$1,300.00	
Town of Palmyra,	145.78	
Town of Hartland, sale of office equipment,	70.00	
Town of Athens,	87.75	
Town of Cambridge,	50.90	
Town of Harmony,	93.00	
Town of St. Albans,	173.48	
	<hr/>	
Total receipts,		\$1,920.91
	Expenditures	
Office account,	\$727.09	
Transfer to common schools,	351.10	
Harold E. Carson,	929.76	
Total expenditures,		2,007.95
		<hr/>
Overdrawn,		\$87.04

RECREATION FUND ACCOUNT

Appropriation,		\$300.00
	Expenditures	
Glenn White,	\$250.00	
Nancy Estes,	25.00	
Rae's General Hardware,	7.70	
	<hr/>	
Total,		282.70
		<hr/>
Balance,		\$17.30

ACADEMY ROOF ACCOUNT

Appropriation,		\$350.00
	Expenditures	
Hartland Academy,		\$350.00

AUDITOR'S REPORT

August 4, 1952.

Board of Trustees,
Hartland School District,
Hartland, Maine.

Gentlemen:

In accordance with Chapter 172, Public Laws of 1949, the records of the Hartland School District have been audited for the period February 2, 1951, to December 31, 1951, inclusive.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the District appear to have been appropriately handled.

Exhibits and schedules incorporated in this report present the result of the financial operations of the District for the period designated.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor

FMB:lf

C O M M E N T S

HARTLAND SCHOOL DISTRICT

February 2, 1951, to December 31, 1951

An audit has been completed of the books and records of the Hartland School District for the fiscal year ended December 31, 1951. The audit included an examination of the records maintained by the trustees and treasurer.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures.

The remaining investments of U. S. bonds totaling \$5,500.00 were cashed during the year at a loss of \$229.00.

The reserve for authorized expenditures represents the unexpended balance which has been carried forward to the ensuing year.

Bonds in the amount of \$5,000.00 were retired during the year, leaving \$0,000.00 outstanding at the year end.

The Town of Hartland was assessed \$5,183.17 for the year ended December 31, 1951. This assessment was for payment on bonds and interest.

Insurance policies were examined and listed and a corporate surety bond was furnished by the Maine Bonding and Casualty Company for the treasurer in the amount of \$5,000.00.

Included in this report are exhibits and schedules pertaining to the financial status of the District. Audit procedures were followed to the extent deemed necessary in the development of these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the District at December 31, 1951, and the result of its operations for the year then ended.

COMPARATIVE BALANCE SHEET

GENERAL FUND

Assets		
	Dec. 31, 1951	Feb. 1, 1951
Cash (Schedule A-1),	\$ 6,052.78	\$ 7,261.41
Investments,		5,500.00
School building and equipment,	77,188.72	70,354.65
	<hr/>	<hr/>
Total—General fund,	\$83,241.50	\$83,116.06
Liabilities		
Accounts payable,		\$ 24.50
Reserve		
Investment reserve,		5,500.00
Authorized expenditures (Exhibit B),	\$ 6,052.78	7,261.41
Surplus		
Investment fund assets (Schedule A-2),	77,188.72	70,330.15
	<hr/>	<hr/>
Total—General fund,	\$83,241.50	\$83,116.06

DEBT FUND

Assets		
Amount necessary to retire bonds from future revenue,	\$60,000.00	\$65,000.00
Liabilities		
Bonds payable (Schedule A-3),	\$60,000.00	\$65,000.00

Note: Complete auditor's report on file in town office.

AUDITOR'S REPORT

July 31, 1952.

Board of Selectmen,
Hartland, Maine.

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Hartland have been audited for the fiscal year ended December 31, 1951.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor.

C O M M E N T S

TOWN OF HARTLAND

February 11, 1951, to December 31, 1951

An audit has been completed of the books and records of the Town of Hartland for the municipal year ended December 31, 1951. The audit included an examination of the records maintained by the assessors, selectmen, town clerk, treasurer and tax collector.

The result of the audit indicates that the following suggestions are worthy of consideration by the municipal officers:

The treasurer should deposit town monies in accordance with the provisions of Chapter 225, of the Public Laws of 1947, which reads in part, as follows: ". . . Deposits shall be made by the treasurer at least twice each month. The provisions of the preceding sentence shall not apply to cash balances until such balances shall exceed \$100.00."

The ledger for the individual cemetery perpetual care funds should be maintained.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures which revealed that available funds exceeded expenditures by \$6,768.81. However, overdrafts were noted in various appropriation accounts, more particularly in highways and bridges and unclassified accounts totaling \$277.75 and \$3,890.43 respectively. Unexpended and overdraft balances are summarized as follows:

Unexpended balances,	\$10,950.60
Overdrafts,	4,181.79
	<hr/>
Net unexpended balances,	\$6,768.81

The Department of Attorney General has advised that overdrafts are not permitted by statute excepting in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the appropriation.

A comparative statement of revenues and expenditures (Exhibit B), disclosed that for the 1951 year, revenues increased by \$2,381.50 as compared with those of the previous year. Expendi-

tures for the same year decreased by \$32,034.45. The factors contributing to these differences were reviewed with no exceptions noted. The following is a summary of the differences as compared with revenues and expenditures of the preceding year:

Increased Revenues

Real, personal and poll taxes,	\$1,858.14
State of Maine,	1,749.74
	\$3,607.88
Less—Other accounts (net),	1,226.38
	\$2,381.50

Decreased Expenditures

Highways and bridges,	\$26,699.63
Education,	7,090.29
	\$33,789.92
Less—Other accounts (net),	1,755.47
	\$32,034.45

At the year end the unappropriated surplus amounted to \$15,510.87 or a net increase of \$5,272.95 as compared with the preceding year. The factors contributing to the increase are summarized as follows:

Increase:

Excess of available funds over expenditures,	\$6,768.81
Accounts receivable, 1950,	16.80
	\$6,785.61

Decrease:

Appropriated from surplus,	\$1,466.00
Adjustment of reserve for losses on taxes,	46.66
	1,512.66
Total decrease,	1,512.66
	\$5,272.95
Net increase,	\$5,272.95

Excise tax collections were verified by examination of the copies of the receipts retained by the collector. It was noted that in several instances errors were made in computing some taxes, due to the list price and the tax rate used. The collections are summarized as follows:

1951 receipts, No. 119 to No. 496,	\$3,138.59
1952 receipts, No. 1 to No. 9,	148.98
	<hr/>
Total,	\$3,287.57

Trust fund transactions were reviewed and the time deposits and United States Government bonds representing the investments of the funds were examined. New funds totaling \$1,000.00, unexpended income of \$227.26 and the ministerial and school fund amounting to \$1,028.23 are due from the general fund.

From the examination of the records of the town clerk, it was ascertained that \$1,066.00 for State aid road construction and \$400.00 for dump maintenance were appropriated from surplus at the annual town meeting.

It was further noted that appropriations in the amount of \$3,500.00 had not been assessed and not included in the tax commitment, but had been credited from surplus without authority from the voters at town meeting.

At a special town meeting held October 18, 1951, it was voted to transfer from the excise tax account a sum of money to take care of the overdraft in the road and bridge account, not to exceed \$500.00.

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of accounts receivable, tax and tax lien accounts; also insurance and bond coverages were examined.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at December 31, 1951, and the result of its operations for the year then ended.

COMPARATIVE BALANCE SHEET

GENERAL FUND

Assets

	December 31, 1951	February 10, 1951
Cash in bank,	\$23,812.55	\$12,213.95
Accounts receivable (Schedule A-1),	855.86	648.94
Taxes receivable (Schedule A-2),	\$7,238.54	\$2,605.08
Less—Reserve for losses,	196.83	150.17
	<u>7,041.71</u>	<u>2,454.91</u>
Tax liens (Schedule A-3),	494.25	567.80
Tax acquired property (Schedule A-4),	459.00	
Total—General fund,	\$32,663.37	\$15,885.60

Liabilities

Accounts payable (Schedule A-5),	\$ 7.77	\$ 139.66
Due trust funds,	2,255.49	1,167.99
Total liabilities,	\$ 2,263.26	\$ 1,307.65

Reserves

Authorized expenditures (Exhibit D),	14,889.24	4,340.03
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Surplus

Unappropriated (Exhibit C),	15,510.87	10,237.92
Total—General fund,	\$32,663.37	\$15,885.60

DEBT FUND

Assets

Amount necessary to retire notes from future revenue,	\$17,390.00	\$21,288.00
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Liabilities

Notes payable (Schedule A-6),	\$17,390.00	\$21,288.00
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TRUST FUNDS

Assets

Time deposits (Schedule A-7),	\$ 1,100.00	\$1,037.08
Investments (Schedule A-7),	7,500.00	7,500.00
Due from general fund (Schedule A-7),	2,255.49	1,167.99
Total—Trust funds,	\$10,855.49	\$9,705.07

Liabilities

Principals,	\$10,628.23	\$9,553.23
Unexpended income (Schedule A-8),	227.26	151.84
Total—Trust funds,	\$10,855.49	\$9,705.07

Note: Complete auditor's report on file in town office.

Art. 7. To see if the town will vote to pay the State rate for laborers, foremen and trucks on any town work, and \$225.00 each yearly for selectmen, \$100.00 for town clerk, \$100.00 for fire chief.

Budget committee recommends yes.

Art. 8. To see when the town will vote to have their taxes committed, when they will make them payable, and what rate of interest shall be charged and from what dates or anything relating thereof.

June 1. Polls.

June 1. Estate.

October 1. Interest if unpaid December 1.

Budget committee recommends accepted as read.

Art. 9. To see if the town will vote to authorize the selectmen and treasurer to procure loans in anticipation of taxes and to issue notes therefor, or renewals thereof, in accordance with Section 96 of Chapter 80 of the Revised Statutes of 1944 as amended.

Budget committee recommends yes.

Art. 10. To see if the town will vote to authorize and empower the selectmen to sell and convey property acquired by the town tax process, on such terms as they deem advisable and execute quitclaim deeds for such property after such property is properly advertised.

Budget committee recommends yes.

Art. 11. To see if the town will vote to raise and appropriate a sum of money for Christmas street lighting.

Budget committee recommends \$150.00.

Art. 12. To see if the town will vote to raise and appropriate a sum of money, if any, for civil defense for the ensuing year.

Budget committee recommends \$50.00.

Art. 13. To see what sum the town will vote to raise and appropriate for salaries of town officers.

Budget committee recommends \$4,500.00.

Art. 14. To see what sum the town will vote to raise and appropriate for contingent account, formerly called town charge account.

Budget committee recommends \$1,900.00.

Art. 15. To see what sum the town will vote to raise and appropriate for hydrant rental.

Budget committee recommends \$520.00.

Art. 16. To see if the town will raise and appropriate for public nursing in Hartland, \$100.00. Said amount to be expended by the Maine Department of Health and Welfare Bureau of Health, for local service.

Budget committee recommends \$100.00.

Art. 17. To see what sum the town will vote to raise and appropriate for maintenance and improvement of the town dump.

Budget committee recommends \$900.00.

Art. 18. To see if the town will vote to authorize the selectmen to contract with the Central Maine Power Co. for a period of 10 years for street lighting.

Art. 19. To see what sum the town will vote to raise and appropriate for street lighting for the ensuing year.

Budget committee recommends \$1,425.00.

Art. 20. To see what sum the town will vote to raise and appropriate for maintenance, repair to building, and equipment for fire company and building.

Budget committee recommends \$2,100.00.

Art. 21. To see what sum the town will vote to raise and appropriate for repairing roads and bridges in summer, and cutting bushes other than village streets.

Budget committee recommends \$1,600.00.

Art. 22. To see what sum the town will vote to raise and appropriate for repairs to village streets and bridges.

Budget committee recommends \$1,000.00 taken from 1953 excise tax.

Art. 23. To see if the town will authorize the selectmen to contract for snow removal for a period of time not exceeding five years, if, in their opinion, such action would be to the advantage of the town, contracts for snow removal shall be awarded not later than October 1.

Budget committee recommends yes.

Art. 24. To see what sum the town will vote to raise the appropriation to be expended on winter roads.

Budget committee recommends \$4,000.00.

Art. 25. To see what sum the town will vote to raise and appropriate for State aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, R. S. 1944 as amended.

Budget committee recommends \$1,066.00 taken from 1953 excise tax.

Art. 26. To see what sum the town will vote to raise and appropriate for care of winter sidewalks.

Budget committee recommends \$200.00 taken from 1953 excise tax.

Art. 27. To see what sum the town will vote to raise and appropriate for payment of aid to dependent children, veterans aid and support of poor.

Budget committee recommends \$1,600.00.

Art. 28. To see what sum the town will vote to raise and appropriate for repairing and constructing sidewalks.

Budget committee recommends \$750.00 to be expended on Commercial Street from 1953 excise tax.

Art. 29. To see if the town will vote to raise and appropriate the sum of \$45.00 under the provisions of Chapter 37, Section 24, of the Revised Statutes of 1944.

Budget committee recommends \$45.00.

Art. 30. To see if the town will authorize its school committee to contract with the trustees of Hartland Academy to furnish instruction to its school pupils, who shall be qualified for high school work and shall attend said Academy.

Budget committee recommends yes.

Art. 31. To see what sum the town will vote to raise and appropriate to furnish instruction to its high school pupils, said instruction to include vocational agriculture and home economics.

Budget committee recommends \$8,000.00.

Art. 32. To see what sum the town will vote to raise and appropriate for support of Hartland Free Library.

Budget committee recommends \$1,000.00.

Art. 33. To see what sum the town will vote to raise and appropriate for care of cemeteries, such sum to be expended under the supervision of the Hartland Cemetery Association, so called.

Budget committee recommends \$500.00.

Art. 34. To see what sum the town will vote to raise and appropriate for payment of interest on debt and tax notes, in addition to any amount of interest collected on taxes and tax liens.

Budget committee recommends \$500.00.

Art. 35. To see what sum if any the town will vote to raise and appropriate to sponsor a Summer Recreational Program for Hartland, any sum to be expended by and such program to be supervised by the school committee.

Budget committee recommends \$300.00.

Art. 36. To see if the town will vote to raise and appropriate the sum of \$75.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Budget committee recommends \$75.00.

Art. 37. To see if the town will vote to accept the following sums to be invested and the cemetery lots as follows.

Clara Wellington, No. 301 Pine Grove,	\$100.00
Allie P. Lewis, No. 59½ Pine Grove,	100.00
E. Arthur Smith, No. 315 Pine Grove,	200.00

Budget committee recommends to accept.

Art. 38. To see if the town will vote to have the names printed of paupers not so exempted, in the annual town report receiving pauper assistance.

Budget committee recommends yes.

Art. 39. To see if the town will vote to have a committee of twelve citizens appointed to cooperate with the school committee and selectmen in preparing and presenting at the next annual meeting a recommended budget for said meeting.

Budget committee recommends yes.

Art. 40. To see if the town will vote to direct the selectmen to appoint a tax collector for the ensuing year and authorize them to fix his salary, thereof.

Budget committee recommends yes.

Art. 41. To see if the town will vote to direct the selectmen to appoint a treasurer for the ensuing year and authorize them to fix his salary thereof.

Budget committee recommends yes.

Art. 42. To see if the town will vote to ask the assessors to abate taxes on new houses for one year after occupancy with a tax value of not less than \$1,000.00; and new industries maintaining a payroll of not less than fifteen (15) people.

Budget committee recommends yes.

Art. 43. To see if the town will vote to raise and appropriate the sum of \$400.00 to cooperate with the Maine Forest Service and the Federal Government in control of white pine blister rust, in accordance with Revised Statutes 32, Section 54.

Budget committee recommends pass.

Art. 44. To see what sum the town will vote to raise and appropriate for repairing and applying bituminous surfacing to Moore Street.

Budget committee recommends no.

Art. 45. To see what sum the town will vote to raise and appropriate for installing a street light in front of the residence of Horace Varney.

Budget committee recommends no.

Art. 46. To see if the town will vote to authorize the selectmen to take the sum of \$800.00 from surplus to repair grader.

Budget committee recommends yes.

Art. 47. To see if the town will vote to close the old Chase road from Route 24 to Morrill Pond road.

Budget committee recommends yes.

Art. 48. To see if the town will vote to discontinue the Huff Hill road from Horace Haydens to the end of the road.

Budget committee recommends yes.

Art. 49. To see if the town will vote to discontinue the old Ferry road from Leon Elliotts to the end of said road.

Budget committee recommends yes.

Art. 50. To see if the town will vote to discontinue the so-called White Road beginning at the point where it meets the old Burrill Road so-called, and ending where the White Road meets the old Briggs Road so-called.

Budget committee recommends yes.

Art. 51. To see if the town will vote to discontinue the old Briggs Road beginning at the intersection with the White Road and ending at the old Frank Stafford Place.

Budget committee recommends yes.

Art. 52. To see if the town will vote to discontinue the old Burrill Road so-called, beginning at Route 43 and ending at the Canaan Town Line, and authorize the selectmen to take the proper steps to discontinue said road.

Budget committee recommends yes.

Art. 53. To see if the town will vote to discontinue that part of the Burrill Road beginning at the driveway to the Mabel Stafford Place and ending at the Canaan Town Line and authorize the selectmen to take the proper steps to discontinue said road.

Budget committee recommends yes.

Art. 54. To see if the town will vote to restrict sale of lots in all town cemeteries to residents of the Town of Hartland.

Budget committee recommends yes.

Art. 55. To see if the town will vote to raise and appropriate the following sums as recommended by the Department of Education, for the ensuing year, under 1953 recommendations.

Appropriations 1952		Recommended 1953
\$20,500.00	Common schools,	\$21,400.00
500.00	Repairs, insurance, equipment and contin- gence,	1,000.00
1,350.00	Superintendent's salary, office expense,	1,000.00
250.00	Physician and fluoride treatments,	250.00
150.00	School committee,	150.00

Budget committee recommends yes and an additional \$1,500.00 for school bus reserve.

Art. 56. To see if the town will vote to authorize its tax collector to allow a discount for early payment of taxes, and if so what rate.

Budget committee recommends no.

The Selectmen hereby give notice that they will be in session for the purpose of correcting and revising the list of voters, Thursday, Friday and Saturday forenoon, March 5th, 6th and 7th from 9 to 11:30 A.M.

Given under our hands this twenty-eighth day of February, 1953.

CLAUDE E. FISHER,

DONALD J. PELKIE,

I. F. STEDMAN, JR.

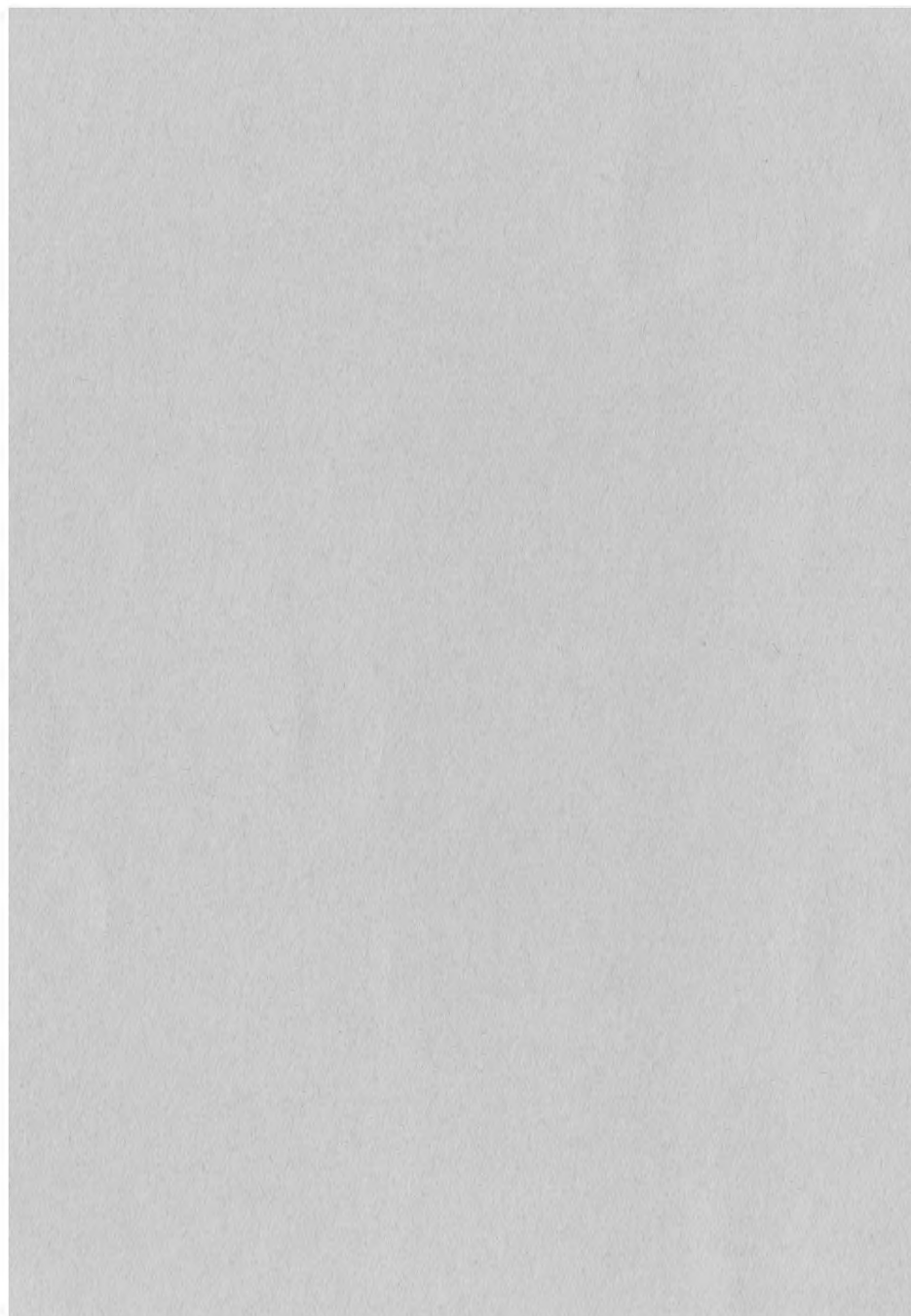
Selectmen of the Town of Hartland

A true copy,

Attest:

CECIL O. LANCASTER,

Constable



Preserve This Report!

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.



PROGRESSIVE PRESS
EAST NEWPORT, MAINE

1953