

1978

# Annual Report of the Municipal Officers of the Town of Hartland, Maine For The Municipal Year 1977-1978

Hartland (Me.)

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# **ANNUAL REPORT**

**Hartland, Maine**

**1977-1978**



**Attaining Success Thru Action**

**by Vaughn Stedman '78**

# NOTICE

Procedure of the

Town Meeting March 18, 1978

**Polls will open at 10:00 A.M. for voting for the elected offices, Selectmen, S.A.D. # 48 Director and Town Clerk. Polls will close at 4:00 P.M. The business meeting will follow at 7:00 P.M. in the evening.**

TO THE INHABITANTS  
OF THE TOWN OF HARTLAND

The following is the

**ANNUAL REPORT**

of the

**Municipal Officers**

of the

Town of

**HARTLAND, MAINE**

For The Municipal Year

**1977-1978**

# To the Inhabitants of the Town of Hartland

In the year of 1970 the Town of Hartland, in preparation for the celebration of its 150th anniversary conducted a successful cleanup campaign.

Most of you people know that the Town of Hartland, at the present time, is applying for a Community Development grant. If we receive this grant, it will be used mainly for renovation of homes here in Town.

Many of the Town's citizens have formed a Community Development group. We are working together to help make the Town a respectable and attractive place in which to live.

This year again, as in 1970, we are launching a cleanup campaign. Each citizen can help by getting rid of old junk cars, rubbish, unsightly buildings, and by applying a little paint here and there.

If we work together we can accomplish a great deal in 1978.

Sincerely,

The Community Development Advisory Committee

## Dump Hours

The following hours have been set for the dump.

Monday	8:00 a.m. - 5:00 p.m.
Tuesday	8:00 a.m. - 5:00 p.m.
Wednesday	8:00 a.m. - 12:00 Noon
Thursday	8:00 a.m. - 12:00 Noon
Friday	8:00 a.m. - 5:00 p.m.
Saturday	8:00 a.m. - 5:00 p.m.
Sunday	Closed

The town dump will be closed on all State holidays.

# TOWN OFFICERS

Selectmen, Assessors and Overseers of Poor

EDWARD LAUGHTON MAURICE HALL LEROY ROLLINS

Town Clerk and Registrar of Voters

CAROLYN CONNELL

Town Manager, Treasurer and Tax Collector

JAMES D. SEEKINS

Deputy Treasurer & Tax Collector

PEGGY MORGAN

CAROLYN CONNELL

Health Officer

NEIL TURCOTTE

Fire Chief

ALVER CULLY

Fire Warden

PHILIP LIBBY

S.A.D. # 48 Directors

FREDERIC VIGUE

Term expires 1978

ELWIN LITTLEFIELD

Term expires 1979

RAYMOND MARTIN

Term expires 1980

Constables

CLIFTON SPRAGUE

JAMES D. SEEKINS

ARNOLD HALFORD

Planning Board Members

HARLAN EMERY

Term expires 1978

DONALD RANDLETT

Term expires 1979

RAYMOND MARTIN

Term expires 1980

ELWIN LITTLEFIELD

Term expires 1981

GERALD MARTIN

Term expires 1982

FREDERIC VIGUE & PHILLIP SEEKINS

Terms expire 1979

(Alternates)

Budget Committee

KEITH TAPLEY, Chairman	BEATRICE KNOWLES
ARLAND STEDMAN	DONALD HOLLISTER
ROBERT CARIGNON	IOLA MURPHY
PEGGY CULLY	SHIRLEY HUMPHREY
ELWIN LITTLEFIELD	GLADYS MOORE
LLOYD HUBBARD	JOHN BLANCHARD

Representative to Legislature

State Representative	Jasper S. Wyman
Home Address:	Webb Road, RFD 1 Pittsfield, Maine 04967
Telephone:	487-3307
Capitol Address:	House of Representatives State House Augusta, Maine 04333
Telephone:	289-2866
State Senator	Andrew J. Redmond
Home Address:	Box 127 North Anson, Maine 04958
Telephone:	635-2406
Capitol Address:	The Senate of Maine State House Augusta, Maine 04333

IN CASE OF EMERGENCY THE STATE POLICE HAVE A  
TOLL FREE NUMBER  
1-800-452-4664

# Letter of Transmittal

Another year has rolled around and it is time for another annual report for the year past, and to give a few comments for the year to come.

I feel as the Tax Collector, that we made a giant step forward by reaching the 100% valuation or market value of the taxable properties of the town. It was a pleasure working with Mr. Al Boudreau and the assessors in attaining this goal. I feel that equality in taxation is the best ever for everyone.

We accomplished a great deal at the cemeteries, cutting roadside bushes, clearing land at the dumpsite, repairing, painting and preserving the Town Hall, Fire Hall and Library, building a store house for the tractor at sludge fill site, cutting and furnishing some wood for needy, and numerous other chores for the Town, with the help of the CETA people.

We were very sorry that our Town Clerk, Carolyn, had to leave us at the office for a period of time, but we are very pleased that she is now back with us on a part time basis.

The D.O.T. has notified me that the bids for the new bridge will be put out in May 1978 and construction will start soon after.

I would like to thank the citizens for the fine cooperation and support they have given me and the N.K.R.P.C. in making the pre-application for the H.U.D. Community Development grant we are working so very hard for, just hope we can make it.

I would suggest that repairs be made on the Ford Hill Road Bridge and that the Hop Top be finished on that road, .5 of a mile, and that we continue to Hot Top on Morrill Pond and Huff Hill Roads, do some resurfacing on Great Moose Drive and Vigue Roads, ditching and repairing on all other town ways.

I have received by Certified Mail a board order from the D.E.P. that all open burning of solid waste shall cease by January 1, 1980. There should be considerable thought and discussion given this problem at our annual Town Meeting.

Again, it has been a pleasure to serve you and, hopefully, I have fulfilled my duties as your Town Manager.

Respectfully submitted,

James D. Seekins



## Citizens of the Town of Hartland:

I am pleased I have been asked to report to you at this time, concerning the Hartland Water Pollution Facility.

As of February 7, 1977, we started receiving the full flow from Irving Tanning Company. We have experienced many problems during this start up period. As we all know the odor was one of the most controversial ones. Because the people were most understanding and with a great amount of cooperation between our facility and our major industry we feel we have this problem well in hand. We found that because the waste is so full of various chemicals that once it reached our facility, it was going septic. We have added a second shift for the purpose of dewatering solids 16 hours a day, and have reduced the odors tremendously. The tannery has also gone to a great expense to add a method to strip some of the chemicals out. They will be doing much more in the year to follow. There will however, still be odors from time to time.

We have had many mechanical problems as well as process control problems during this past year but I sincerely feel because we have very qualified people here we have handled each and every problem very well. We have been in a warrantee period for the past year but I feel confident that we have corrected the major problems thus protecting our taxpayers interest.

It is noted that during periods of rainfall and runoff, there are still many sump pumps and floor drains tied to this system. This is a very serious problem and must be stopped at once. For every gallon of water which enters the system a certain amount of money must be spent to treat it. There is no need for us to spend hard earned money in treating ground water. By correcting this problem we will be able to control the process better and cut down the cost of treating relatively clean water.

It has also been noted that there are still those who have not hooked on to the system and those who have connected outside but are not using the system. We all pay for this through our tax dollars, so let's get our money's worth and keep our waterways and backyards clean. This added flow of domestic waste will also cut the cost of chemicals which this waste already contains. We will be conducting visits this summer to see that this is accomplished.

Those which are not connected will be subject to fines.

This summer we will be hosting an open house here and would like to have every citizen attend. This will be your chance to see just what a fine facility you have. We will announce the date at a later time.

In closing, I would like to thank the people of Hartland, the Town Officials and Irving Tanning Co. for their cooperation and understanding during the past year. It has been a great year for this community. The proof of that is the clear, clean water flowing down the Sebasticook River. It's been noted from various observers that fish and wildlife are once again taking up habitation along and in the river.

Again, the people at this facility thank you and are looking forward to serving you in the following years.

Respectfully submitted,

Joel S. Goode  
Plant Superintendent

# Hartland P.T.C.C. Swimming Pool Corp.

Balance from 1976	\$793.94
Received from Town	3,800.00
Swimming lessons	258.00
	<hr/> \$4,851.94

## Expenditures:

Supplies (Hartland Emporium, Shurtleff Corp. & Western Auto)	\$609.82
Lifeguards (Richard Thompson & Nancy Temple)	2,616.00
Insurance (Agency Associates)	119.00
Services (Postage, telephone, mileage, lessons)	88.00
Water (Hartland Water Co.)	81.17
Repairs (Victor Springer & Hartland Emporium)	92.31
Equipment (Tapley Pools & Hardwick Fence Corp.)	646.54
Central Maine Power Co.	441.98
Balance Available for 1978	157.12
	<hr/> \$4,851.94

# Hartland and St. Albans

## Senior Citizens

The Senior Citizens of Hartland and St. Albans had a very pleasant year. We held 45 meetings at the Masonic Hall, homes and camps.

We had invitations to Nokomis for lunch, Three Quarter Century Club, St. Albans School, Dexter and Skowhegan. We have also attended Meals-for-Me at Dexter, Newport, Waterville and Skowhegan. We had our Mother's Day and Thanksgiving dinner at Shorettes. We also had a day's outing at Lincolnville Beach.

We had several speakers this past year. Clair Lewis, Maple Percival, Erma Howe, Meredith Randlett, Ina Emery, James Seekins, Charles Boyd, Myrtie Ellis, Hal Meyer, Dr. Carignon. Dr. Crane & Hal Meyer showed slides and gave a lecture.

We have been entertained by Cy Holt and Howard McConnell, Opel Weed, Erma Maxim and the Nokomis Swing Band.

We made bibs for the Sanfield Nursing Home. We made and donated a quilt to the Masons and another quilt was made to sell at the Skowhegan Fair.

Our expenses include rent, cards, flowers, help with the transportation, coffee, milk, paper cups, towels, etc.

We are asking for \$300.00 again this year. We are most grateful for your support.

Thank you.

Rosalie Bowman  
Mable Bates  
Directors

# Hartland and St. Albans

## Emergency Unit

Cash on Hand January 1, 1977		
Savings	\$9,309.64	
Checking	1,588.21	
		<hr/>
		\$10,897.85
Hartland		\$600.00
Ambulance Calls	3,221.21	
Interest on Savings Account	494.34	
		<hr/>
		\$4,315.55
		<hr/>
		\$15,213.40
Credits		
Insurance	\$532.00	
Gas & Oil	447.65	
Telephone	23.83	
Supplies, Ambulance	76.00	
Repairs	556.48	
Ambulance Equipment	295.12	
Licenses	7.00	
Attendences	1,599.00	
Miscellaneous	960.13	
Refund	16.80	
		<hr/>
		\$4,514.01
Cash on Hand 12/31/77		
Savings	\$9,877.18	
Checking	822.21	
		<hr/>
		\$10,699.39
		<hr/>
		\$15,213.40
Total Calls		188
Hartland	99	
St. Albans	30	
Palmyra	17	
Back up Serv.	33	
No Transport	9	

# Plumbing Report for 1977

January 1978

Four permits for internal plumbing were issued at a fee of \$54.60 dollars.

Eight permits for septic tanks were issued at a fee of \$224.00 dollars.

A total of \$278.60 was collected and submitted to the Town of Hartland.

L.P.I. for the Town of Hartland, Maine  
Neil Turcotte  
# 270

## Smokey's Angels Snowmobile Club

Smokey's Angels Snowmobile Club formed March 1977 with a membership of 20 families. We have built two bridges, trimmed, marked and dragged approximately 25 miles of snowmobile trails from the Town of Hartland to the Boat Landing at Moose Pond, to Chase Hill, Burrill Woods and the Notch. Many more trails are in the planning and with the help of the town and new members we should have some of the better trails in the area. We bought a second hand double track machine to drag trails, at least it's a start.

We thank the Town of Hartland for its support last year. This year we hope to start earlier building a better base for trails, therefore we will again need the towns support. Thank you for better winter recreation.

Lucille Gilbert  
President, Smokey's Angels

# Hartland Public Library

## LIBRARIAN'S REPORT

Books on hand January, 1977	16,576
Books Added	306
Books Discarded	22
Books Returned to Me. State Library	116
	<hr/>
Books on hand January, 1978	16,744
Circulation Books	3,356
Magazines and Records	289
Magazines Available	23

Respectfully submitted,

Grace D. Woodman, Librarian

## TREASURER'S REPORT

Balance on hand Feb. 1, 1977	\$2,043.97
Received from Town	3,820.22
Received from Morrison Fund	550.00
Interest on Certificate of Deposit	207.08
State Aid & Stipends	281.00
Petty Cash	64.70
Outlook Club Rent	50.00
	<hr/>
	\$7,016.97

### Expenditures

Grace Woodman	\$1,844.00
Jeanette Schafron	9.20
Edith Wietzke	82.80
Printing checks	14.04

Balance of report on page 67.

# Selectmen's Report

## CONTINGENT

Appropriation	\$6,500.00
Received:	
Gun Permits	12.00
Building permits	52.00
History books	22.00
Hartland Pollution Abatement	34.26
State of Maine, Park fee & dog taxes	39.23
Copies on machine	11.45
Joseph Brochu, gas	40.00
Lien, discharge and recording fees	595.98
Parking tickets	6.00
Victular licenses	2.00
Copies of maps	80.00
Snow-Devils Snowmobile Club	207.36
Transfer from Christmas Lighting	500.92
Change loans	300.00
Culverts	903.32
George Wyman, oil	5.15
James Seekins, refund on Convention expenses, bond closing expenses	209.15
Phillip Seekins, chain for saw	14.00
Irving Tanning, Closing fees on bond issue	282.29
Aetna Insurance Co., Insurance check on truck damage	325.62
Overdrawn	1,633.17
	<hr/>
	\$11,775.90
Paid:	
Alfred Boudreau, wages	\$875.00
Steve's Gulf, gas and oil	819.52
Coston's Garage, Repairs	111.30
Registry of Deeds, Liens, discharges, and recordings	429.00
Agency Associates, Insurance	307.00
James Seekins, Change loan, supplies, postage, and expense	1,342.86
John Singer, audit	500.00
Mark's Printing House, supplies	129.95
Maine Municipal, Insurance and dues	1,359.39
Hartland Western Auto, supplies	32.96
Carolyn Connell, Change loan, supplies, and postage	225.75
Central Me. Power Co., Christmas tree lighting transfer	500.92
Furbush Roberts Printing Co.	1,504.60



Michael Wiers	116.00
Me. Assoc. of Conserv. Commissions, dues	25.00
Maine National Bank, service charges	9.50
Me. Town and City Clerks Associations, dues	15.00
Cianbro Corporation, Printing	41.72
Loring, Short, and Harmon, Supplies	50.26
Bangor Merrifield Office Supplies, supplies	18.75
Inter. Assoc. of Assessing Officers, dues	8.00
Unicomp., Inc., supplies	21.50
Johnston and Hibbard, gas and oil	13.30
Royal Printing Service, supplies	23.85
Donald Hollister, postage	293.94
James Sewell Co., maps	80.00
Merit Business Forms, supplies	143.29
Kustom Signals, Radar machine rental	47.26
Sarand, Inc., supplies	83.62
Goodall Tree & Landscaping, trees	545.00
Me. Municipal Assoc. Tax Collectors and Treas- urers Assoc., dues	36.00
Golden Rule Creations, supplies	19.38
Peggy Morgan, Change loan, postage, supplies	202.51
Treasurer, State of Maine, License	10.00
Federated Stationers, Inc., supplies	147.03
Metric Dept. MC, supplies	4.50
Walter Grignon, chain saw repairs	27.68
Somerset Auto, truck parts	17.00
W.H. Shurtleff, culverts	831.92
Snowman's Service Center, truck repairs	6.10
George Wyman, oil	2.95
Me. Assoc. of Assessing Officers, dues	10.00
Branham Publishing Co., supplies	11.65
Morning Sentinel, ads	75.99
Sargent & Sowell Co., badges for patrol	14.36
Skowhegan Press, ads	10.50
Arnold Halford, tires	50.00
Maine N.A.H.R.O., dues	8.00
N.E. Municipal Center, convention costs	90.00
Nokomis High School, printing	42.13
Fitts Tire Service, tires	79.22
Kennebec Journal, ads	113.19
Jim's Mobil, gas and oil	128.00
Town Employees, insurance	160.05
Paul R. Briggs M.D., vital statistics	3.50
	<hr/>
	\$11,775.99

Received:	
Somerset County CETA	\$28,875.01

Accounts Receivable:  
Somerset County CETA

1,502.97

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\$30,377.98

Paid:

Joseph Brochu	\$5,715.00
Kenneth Sylvia	2,218.00
Joseph Fox	3,725.80
Richard Brown	13.00
Frank Blackden	4,246.00
Herbert Hersey	1,176.00
Montelle Sides	1,298.70
Stephen Gerry	965.90
Albert Knights Sr.	540.00
Clayton Bryant	2,241.20
Robert Lunt	2,636.40
George Noble	796.90
Harry Finnemore Jr.	1,337.60
Katherine Vigue	1,526.40
Robert Pope	790.40
Jay Vaughn Henry	521.30
Harold Verhey Jr.	315.35
Kenneth Coots	314.03

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\$30,377.98

#### **PAY TO OFFICERS**

Appropriation \$6,200.00

Received:

Hartland Pollution Control Facility	2,029.00
Anti-Recessionary	12,303.50

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\$20,532.80

Paid:

James Seekins	\$8,981.65
Carolyn Connell	5,171.00
Peggy Morgan	3,302.00
Vaughn Stedman	30.00
Edward Laughton	700.00
LeRoy Rollins	700.00
Maurice Hall	700.00
Eleanor Hollister	25.00
Grace Woodman	25.00
Ernestine Carson	25.00
Pauline Jamieson	25.00
Sandra McNichols	10.00
Alver Cully	300.00

Maine National Bank Federal withholding	389.30	
Unexpended	148.85	

**ASSESSOR**

Appropriation	\$4,000.00	
		\$4,000.00

Paid:		
Alfred Boudreau	\$2,975.00	
Herbert F. Braasch	900.00	
Unexpended	125.00	
		\$4,000.00

**SENIOR CITIZENS HEALTH SCREENING CLINIC**

Appropriation	\$50.00	
		\$50.00
Unexpended	\$50.00	
		\$50.00

**SENIOR CITIZENS, HARTLAND AND ST. ALBANS**

Revenue Sharing	\$300.00	
		\$300.00
Paid:		
Hartland & St. Albans Senior Citizens	\$300.00	
		\$300.00

**COPY MACHINE**

Surplus	\$730.00	
		\$730.00
Paid:		
3M Products	\$730.00	
		\$730.00

**P.T.C.C. SWIMMING POOL CORP.**

Revenue Sharing	\$3,500.00	
No. Kennebec Regional Planning Commission	300.00	
		\$3,800.00

Paid:		
P.T.C.C. Swimming Pool Corp.	\$3,800.00	
	<hr/>	\$3,800.00

**PICKUP**

Surplus	\$3,500.00	
	<hr/>	\$3,500.00
Paid:		
Rowell's Auto Sales	\$3,500.00	
	<hr/>	\$3,500.00

**MAINE BLUE CROSS AND BLUE SHIELD**

Appropriation	\$3,000.00	
Received:		
E.R. Woodman	397.68	
Hartland Pollution Control Facility	966.40	
Somerset County CETA	694.50	
Town of Hartland	287.76	
	<hr/>	\$5,346.34
Paid:		
Maine Blue Cross and Blue Shield	\$3,414.20	
Town Employees	1,084.63	
Unexpended	847.51	
	<hr/>	\$5,346.34

**OAB (SOCIAL SECURITY)**

Appropriation	\$1,800.00	
Received:		
Town of Hartland	2,115.50	
Somerset County CETA	1,458.70	
Accounts Receivable: CETA	175.85	
Hartland Pollution Control Facility	5,861.69	
Accounts Receivable: Pollution Plant	577.17	
Overdrawn	47.57	
	<hr/>	\$13,836.48
Paid:		
Maine Retirement System	\$13,836.48	
	<hr/>	\$13,836.48

**POLLUTION ABATEMENT**

Appropriation	\$32,000.00
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Received:		
Hartland Pollution Control Facility	2,707.00	
	<hr/>	\$34,707.00
Paid:		
Hartland Pollution Control Facility	\$25,762.56	
Agency Associates	2,707.00	
Central Maine Power Company	6,237.44	
	<hr/>	\$34,707.00

#### SEWER MAINTENANCE

Appropriation	\$4,000.00	
Received:		
Hartland Pollution Control Facility	1,200.00	
Overdrawn	351.94	
	<hr/>	\$5,551.94
Paid:		
Raymond Martin	\$4,585.84	
Cianbro Corporation	137.94	
George Caldwell Co.	828.16	
	<hr/>	\$5,551.94

#### PLUMBING INSPECTORS

Received:		
Neil Turcotte	\$244.60	
	<hr/>	\$244.60
Paid:		
Neil Turcotte	\$165.70	
State of Maine	78.90	
	<hr/>	\$244.60

#### WORKMAN'S COMPENSATION

Appropriation	\$1,500.00	
Received:		
Somerset County CETA	597.43	
Hartland Pollution Abatement	1,859.00	
	<hr/>	\$3,956.43
Paid:		
Fidelity & Casualty Co.	\$2,613.00	
Continental Insurance Co.	1,247.00	
Unexpended	96.43	
	<hr/>	\$3,956.43

### **CIVIL DEFENSE**

Balance carried	\$200.00	
	<hr/>	\$200.00
Unexpended	\$200.00	
	<hr/>	\$200.00

### **HYDRANT RENTAL**

Revenue Sharing	\$11,917.00	
	<hr/>	\$11,917.00
Paid:		
Hartland Water Co.	\$11,750.00	
Unexpended	167.00	
	<hr/>	\$11,917.00

### **SPECIAL OFFICERS**

Appropriation	\$1,500.00	
	<hr/>	\$1,500.00
Paid:		
Arnold Halford	\$750.00	
Clifton Sprague	750.00	
	<hr/>	\$1,500.00

### **RED NETWORK**

Appropriation	\$100.00	
	<hr/>	\$100.00
Paid:		
Hartland Fire Department	\$100.00	
	<hr/>	\$100.00

### **HARTLAND & ST. ALBANS EMERGENCY UNIT**

Revenue Sharing	\$600.00	
	<hr/>	\$600.00
Paid:		
Hartland & St. Albans Emergency Unit	\$600.00	
	<hr/>	\$600.00

# **NORTH KENNEBEC REGIONAL PLANNING COMMISSION**

Appropriation	\$557.00	
		\$557.00
Paid:		
North Kennebec Regional Planning Commission	\$557.00	
		\$557.00

## **WINTER ROADS**

Surplus	\$10,000.00	
Received:		
State of Maine	\$2,820.00	
Arland Stedman, salt	2,295.15	
Transfer from excise	20,000.00	
		\$35,115.15
Paid:		
Depositors Trust Co., contract	\$22,943.52	
Roland Tozier, labor	816.00	
George Wyman, labor	788.20	
Town of Cornville, equipment hire	300.00	
Morning Sentinel, ad	57.00	
Bangor Daily News, ad	69.96	
W.H. Shurtleff, salt	2,421.56	
Unexpended	336.39	
		\$22,943.52

## **MILL STREET BRIDGE**

Appropriation	\$14,000.00	
		\$14,000.00
Carry Balance	\$14,000.00	
		\$14,000.00

## **ROADS & BRIDGES**

Appropriation	\$10,000.00	
Revenue Sharing	<del>20,000.00</del>	
Received:		
Philip Rice, culverts	110.67	
Skowhegan Savings, Interest Rev. Sharing	2,425.18	
Overdrawn	152.41	
		\$32,688.26

Paid:		
Roland Tozier, labor	\$1,840.20	
George Wyman, labor	2,147.00	
Randlett's & Son, Inc., supplies	10.84	
Arland Stedman, equipment hire	7,175.13	
L.A. Gould, equipment hire	3,280.47	
L.E. Knowles, equipment hire	373.62	
Cianbro Corporation, concrete	15,582.75	
Clarence Davis, gravel	60.00	
Raymond Martin, equipment hire	39.00	
W.H. Shurtleff, culverts	1,518.90	
Clyde Emery, gravel	88.50	
D. Cool, gravel	226.50	
Walter Grignon, saw repair	33.45	
Robert Bunker, equipment hire	101.50	
Keith Gould, equipment hire	149.00	
Jim's Mobil, gas and oil	30.40	
A.J. Grignon, saw repair	31.00	
		<hr/>
		\$32,688.26

#### STATE AID CONSTRUCTION

Balance carried	\$11,952.00	
Appropriation	7,164.00	
		<hr/>
		\$19,116.00
Paid:		
Department of Transportation	\$19,116.00	
		<hr/>
		\$19,116.00

#### SIDEWALK REPAIR

Balance carried	\$302.60	
Revenue Sharing	1,700.00	
Overdrawn	332.40	
		<hr/>
		\$2,335.00
Paid:		
Cianbro Corporation	\$2,335.00	
		<hr/>
		\$2,335.00

#### VILLAGE STREETS

Appropriation	\$1,000.00	
Surplus	1,000.00	
Overdrawn	52.65	
		<hr/>
		\$2,052.65



Paid:		
Cianbro Corporation, cold patch	\$251.07	
Maine Fence Co., railing	47.50	
Bruce Shaw's Tree Service, tree removal	570.00	
Roland Tozier, labor	520.00	
George Wyman, labor	104.00	
Walter Grignon, saw repair	60.45	
Arland Stedman, equipment hire	287.08	
W.H. Shurtleff, cover	22.55	
Department of Transportation, road opening	15.00	
Irvin Stedman, rental	75.00	
Hartland Fire Department, street cleaning	100.00	
		<hr/>
		\$2,052.65

#### STREET LIGHTING

Appropriation	\$6,000.00	
Received:		
Irving Tanning Co.	251.00	
Overdrawn	445.13	
		<hr/>
		\$6,696.13
Paid:		
Central Maine Power Co.	\$6,445.13	
F.A. Tucker, Inc.	251.00	
		<hr/>
		\$6,696.13

#### CHRISTMAS LIGHTING

Appropriation	\$400.00	
Overdrawn	377.68	
		<hr/>
		\$777.68
Paid:		
Central Maine Power Co.	\$70.81	
Randlett's & Son, Inc., bulbs	38.75	
Hartland Western Auto, supplies	1.29	
Gilman Electric Supply, supplies	94.55	
E.R. Woodman, labor	68.50	
Hartland Emporium, supplies	2.86	
Transfer to Contingent	500.92	
		<hr/>
		\$777.68

#### S.A.D. #48

Assessment	\$155,750.37	
Transfer from Depositors Trust Funds	54.84	
		<hr/>
		\$155,805.21

Paid:		
S.A.D. #48	\$143,513.27	
Carry Balance	12,291.94	
	<hr/>	\$155,805.21

#### SCHOOL PATROL

Appropriation	\$1,850.00	
	<hr/>	\$1,850.00
Paid:		
Loretta Hall	\$895.00	
Henry Winchester	895.00	
Unexpended	60.00	
	<hr/>	\$1,850.00

#### FIRE DEPARTMENT

Revenue Sharing	\$7,500.00	
	<hr/>	\$7,500.00
Paid:		
Steve's Gulf, gas and oil	\$1,308.70	
Hartland Telephone Co.	698.83	
Alver Cully, parts	4.00	
Central Maine Power Co.	263.70	
Agency Associates, insurance	1,930.00	
Personal Burner Service, furnace repairs	37.50	
Johnston & Hibbard, gas	3.00	
Blanchard Associates, Inc., equipment	1,002.49	
Hartland Water Co.	62.88	
Durwood Hayden, parts	196.22	
Me. State Federation of Firefighters, insurance	70.00	
Snowman's Service Center, repairs	42.00	
Donald Cleveland, insurance	14.00	
Victor Springer, supplies	10.50	
Coston's Garage, repairs	74.05	
Friend and Friend Oil Co., heat	543.22	
Varney's Western Auto, supplies	21.72	
Hartland Emporium, supplies	13.20	
Fire Apparatus Service, equipment	784.43	
Maine Sub Aqua Club, oxygen	3.00	
McNichols Oil Co., heat	114.50	
Jim's Mobil, gas and oil	102.06	
Philip Libby, Assistant Chief	100.00	
Robert Goforth, Assistant Chief	100.00	
	<hr/>	\$7,500.00

## DUMP

Balance Carried	\$3,715.76	
Revenue Sharing	7,000.00	
Irving Tanning Co.	400.00	
Overdrawn	1,339.05	
		<hr/>
		\$12,454.81
Paid:		
Arnold Halford, wages and dozer rental	\$8,847.34	
A. V. Stedman, equipment rental	492.59	
Hartland Grain & Grocery, supplies	10.95	
Elwyn Whitman, equipment rental	80.41	
Ronald Lambert, equipment rental	1,460.00	
Lysle Gould, equipment rental	964.48	
Bangor Daily News, ads	50.49	
Hartland Pollution Control Facility, labor	18.00	
D. Cool, gravel	31.20	
Waterville Morning Sentinel, ads	42.75	
Maine Extermination Service	312.50	
Eva Halford, gravel	72.00	
Walter Grignon, chain saw repairs	72.10	
		<hr/>
		\$12,454.81

## TOWN HALL

Appropriation	\$5,000.00	
Received:		
Town Hall Rentals	905.84	
Overdrawn	1,255.02	
		<hr/>
		\$7,160.86
Paid:		
Steve's Gulf, gas and oil	\$781.86	
Hartland Telephone Co.	590.90	
Hartland Grain & Grocery, supplies	34.45	
Hartland Emporium, supplies	893.05	
3M Business Products, contract and supplies	363.62	
Loring, Short and Harmon, supplies	33.21	
Central Maine Power Co.	418.74	
Personal Burner Service, furnace repairs	42.00	
Gilman Electric Supply, supplies	80.05	
Bennett Bros. Inc., adding machine	256.22	
Hartland Water Co.	70.44	
Joseph Brochu, miscellaneous labor	10.00	
Marks Printing House, supplies	77.75	
Henry Winchester, labor	17.50	
Randlett's & Son, Inc., supplies	43.00	
Victor Springer, supplies	113.20	

Clifton Sprague, constable	50.00	
Al Boudreau, supplies	6.58	
Share Corp., supplies	133.00	
Roland Tozier, labor	527.80	
George Wyman, labor	521.30	
E.R. Woodman, labor	43.59	
Cianbro Corporation, cement mix	227.77	
Merit Business Forms, supplies	94.82	
Carolyn Connell, supplies	26.60	
Tower Publishing House, supplies	42.90	
Friend & Friend Oil Co., heat	779.51	
Arnold Halford, constable	50.00	
James Seekins, supplies	.68	
Agency Associates, insurance	731.00	
Wright's Shurway, supplies	54.56	
C & H Distributors, Inc., supplies	27.93	
W.W. Grainger, Inc., supplies	15.84	
Hartland Western Auto, supplies	.99	
		<hr/>
		\$7,160.86

#### HARTLAND PUBLIC LIBRARY

Surplus	\$1,800.00	
Revenue Sharing	2,200.00	
Received:		
State of Maine	141.00	
		<hr/>
		\$4,141.00
Paid:		
Brown & White Paper Co., supplies	\$15.78	
Agency Associates, insurance	164.00	
Hartland Public Library	3,961.22	
		<hr/>
		\$4,141.00

#### CEMETERIES

Surplus	\$2,000.00	
Received:		
Burials and care of lots	2,062.00	
Transfer from Sale of Lots	345.00	
Transfer from Interest Perpetual Care	2,717.65	
		<hr/>
		\$7,124.65
Paid:		
Hartland Grain & Grocery, supplies	\$215.59	
L.A. Gould, equipment hire	711.27	
Roland Tozier, labor	1,678.40	
George Wyman, labor	1,546.20	
Hartland Western Auto, mower repairs	328.35	

Brown & White Paper Co., supplies	85.44	
Jane Dubey, flowers	44.00	
Hartland Emporium, supplies	214.48	
Maine Fence Co.	279.50	
Cianbro Corporation, fill	107.30	
Steves McCormick Legion Aux.	20.00	
Johnston & Hibbard, gas and oil	42.39	
Arland Stedman, equipment hire	1,029.67	
D. Cool, gravel	228.30	
Elwyn Whitman, equipment hire	165.03	
Clyde Emery, gravel	31.50	
Agway, Inc., supplies	18.75	
Friend & Friend Oil Co., oil	7.50	
Walter Grignon, saw repair	34.15	
Elwin Littlefield, equipment hire	120.00	
Clayton Bryant, labor	11.70	
Robert Lunt, labor	11.70	
		<hr/>
		\$7,124.65

#### INTEREST PERPETUAL CARE FUND

Received:		
Southwest Gas Corp.	\$250.00	
Keyes Fibre Co.	587.34	
First Penn Corp.	134.64	
Republic of Texas Corp.	139.20	
Ford Motor Credit Co.	443.76	
New England Merchants	142.50	
Bangor Hydro Electric	80.50	
Central Maine Power Co.	535.80	
Skowhegan Savings	403.91	
		<hr/>
		\$2,717.65
Transfer to Cemetery Account	\$2,717.65	
		<hr/>
		\$2,717.65

#### GENERAL ASSISTANCE

Surplus	\$3,300.00	
Balance Carried	2,687.21	
Case Reimbursements	38.79	
Received:		
Town of Hartland	24.90	
		<hr/>
		\$6,050.90
Paid:		
Case #1		
Steve's Gulf	\$224.09	

Case #2	
Steve's Gulf	\$118.90
Case #3	
Steve's Gulf	\$187.52
Randletts	1,100.92
Central Maine Power Co.	241.64
Johnston & Hibbard	20.66
Friend & Friend Oil Co.	93.98
Case #4	
Central Maine Power Co.	\$11.44
Bill's Market	160.00
Case #5	
LaVerdiere's	\$127.47
Berry's Pharmacy	106.65
Case #6	
LaVerdiere's	\$33.68
Case #7	
LaVerdiere's	\$34.70
Berry's Pharmacy	16.15
Case #8	
LaVerdiere's	\$15.45
Berry's Pharmacy	12.50
Case #9	
Wright's Shurway	\$14.79
Case #10	
Maine National Bank	\$65.50
Case #11	
Central Maine Power Co.	\$191.36
Case #12	
Ulies Bottle Gas	\$24.90
Friend & Friend Oil Co.	86.52
Maine National Bank	33.00
Case #13	
Bowman & Littlefield	\$87.00
Friend & Friend Oil Co.	36.38
Case #14	
Maine National Bank	\$102.00
Deciero's Shell Station	218.54
Newport Sunoco	157.00

Peggy Morgan	10.00	
Wright's Shurway	5.99	
Case #15		
Friend & Friend Oil Co.	\$22.93	
Case #16		
Snowman's Service Center	\$50.30	
Case #17		
Friend & Friend Oil Co.	\$46.33	
Unexpended	\$2,392.61	
	<hr/>	\$6,050.90

# Auditor's Report

February 11, 1978

Board of Selectmen  
Hartland  
Maine

Gentlemen:

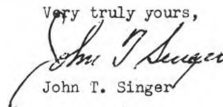
In accordance with Title 30, Section 5253, MRSA 1964 and at your request, the records of the Town of Hartland have been audited for the period February 1, 1977, to January 31, 1978, inclusive.

The examination was conducted in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were deemed necessary. Insofar as could be determined within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report present the financial position of the Town at January 31, 1978, and the result of its operations for the year then ended.

all of which is respectfully submitted.

Very truly yours,



John T. Singer

## TOWN OF HARTLAND

An audit has been completed of the books and records of the Town of Hartland for the year ended January 31, 1978.

The records maintained by the Town Manager, Tax Collector, Assessors and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other supporting evidence were examined or tested to the extent deemed necessary under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at January 31, 1978, and the result of its operations for the year then ended.



### ASSETS

A review of the Treasurer's receipts issued indicated that all such monies had been promptly and properly deposited in the bank in the manner prescribed by statute and the balance at the year end totaled \$65,596.40. This was reconciled as follows:

Maine National Bank	
Balance per Bank Statement 1/30/78	\$48,980.38
Add-Deposit Not Credited	<u>3,399.39</u>
Total	\$52,379.77
Deduct-Outstanding Checks	<u>3,092.78</u>
	\$49,286.99
Change Funds	200.00
Skowhegan Savings Bank, Book #63239	<u>16,109.41</u>
Total	<u>\$65,596.40</u>

The savings account, into which is deposited monies not needed temporarily for operating expenses, earned interest of \$701.69 and this was credited to the interest account.

The assessment charged to the Tax Collector was accounted for as follows:

Cash Collections	\$220,278.55	88.4%
Payments	1,205.34	.5
Taxes Receivable	<u>27,617.66</u>	<u>11.1</u>
Total	<u>\$249,101.55</u>	<u>100.0%</u>

Cash collections of \$14,396.80 were made on account of prior years taxes with all collections being promptly deposited in the bank. Prior years taxes totaling \$128.29 were deemed to be uncollectible and were written off. Uncollected 1976 taxes assessed against real estate totaling \$8,254.36 were secured by tax liens.

Cash collections on unmatured tax liens totaled \$8,622.39 and one piece of property on which the existing tax lien had matured was transferred to tax acquired property. Waivers had been obtained when partial payments had been accepted on unmatured tax liens.

State revenue sharing funds totaling \$14,900 were used to reduce the amount necessary to raise by taxation. This account had an unallocated balance of \$367.78 at the beginning of the year and receipts totaled \$17,067.82. There is, therefore, a balance of \$2,535.60 in this account to be used in the ensuing year.

### LIABILITIES

Tax anticipation notes totaling \$50,000 were issued and paid during the year.

The bank credited the Town's checking account with \$56.41 as an adjustment of interest charges on notes issued for the Industrial Construction. Since this was not properly a credit to the Town, but should instead have been credited to the Escrow account, an account payable has been established.

### RESERVES AND SURPLUS

Receipts from Federal Revenue Sharing amounted to \$54,640 and are invested in Certificates of Deposit which bear a higher interest rate

than can be earned on a savings account. Available for allocation at the 1977 annual meeting was \$57,142.18 and the entire amount was allocated.

Receipts from the Federal Government for Anti Recessional Funds totaled \$23,998 and the Certificates of Deposit earned interest of \$315.50. The entire account was allocated and there was no balance at the year end.

The Cemetery Water Fund earned interest of \$95.41 during the year and totaled \$1,810.79 at the year end. This is invested in a savings account.

The Pine Grove Cemetery Fund received \$290 from the sale of lots and \$70.86 from interest earned on the savings account. The amount of \$345 was transferred to the Cemetery Maintenance account leaving a balance of \$1,560.16 which is deposited in a savings account.

Unexpended balances of \$26,541.94 in certain of the operating accounts were carried forward to the ensuing year for expenditure.

The unappropriated surplus was increased by \$11,416.52 as a result of the year's operations. This account totaled \$70,988.93 at the year end. A complete analysis of the change in this account may be found on Exhibit E.

#### TRUST FUNDS

The investments of the trust funds were verified by physical inspection of the securities and bank passbooks. All interest received was properly accounted for and all expenditures appear to be in accordance with the terms of the bequests. New funds totaling \$450 were accepted at the annual meeting and at the year end there was \$950 being held pending acceptance at the next annual meeting.

#### GENERAL

Excise tax receipts totaled \$27,498.01. Of this amount \$20,000 was credited to Winter Roads as authorized at the annual meeting and the balance was credited to Surplus.

The receipts from the State for snowmobile registrations of \$930 was turned over to the local snowmobile club. Transfers of this nature should be authorized at a town meeting.

The following corporate surety bond was on file:

U. S. Fidelity and Guaranty Company 62-0170-536-75  
James D. Seekins, Town Manager \$15,000

During the year the Town issued bonds totaling \$1,400,000 to be used by the Irving Tanning Company for industrial construction. This was authorized by the Maine Industrial Building Authority. Under the terms of the agreement, the Irving Tanning Company will pay the interest on the bonds as it becomes due and annually on December 1, 1979, through December 1, 1992, inclusive, will pay \$100,000 to retire the bonds as they mature.

The proceeds from the bond issue was placed in an escrow account managed by the Maine National Bank. Payment from this account will be based upon requisitions submitted by the Irving Tanning Company and approval by the Town. To date four requisitions totaling \$996,583.22 have been submitted for payment from the Escrow account.

TOWN OF HARTLAND  
COMPARATIVE BALANCE SHEET

January 31, 1978

January 31, 1977

GENERAL FUND

ASSETS

Cash (Exhibit d)	\$ 65,596.40	\$ 42,093.59
Time Deposit		11,988.00
Accounts Receivable (Schedule A-1)	2,255.99	503.41
Taxes Receivable (Schedule A-2)	\$28,329.26	\$22,140.15
Less-Reserve for Losses	<u>356.63</u>	<u>356.63</u>
	27,972.63	21,783.52
Tax Liens (Schedule A-3)	5,111.00	5,538.35
Tax Acquired Property (Schedule A-4)	191.70	163.70
Capital Reserve Fund (Schedule A-5)	1,810.79	1,715.38
Pine Grove Cemetery Fund (Schedule A-6)	1,560.16	1,489.30
Federal Revenue Sharing (Schedule A-7)	54,640.00	56,006.36

TOTAL - GENERAL FUND

\$159,138.67

\$141,281.61

DEBT FUND

ASSETS

Escrow account (Schedule A-11)	\$ 403,416.73
Accounts Receivable (Schedule A-12)	<u>1,400,056.41</u>
TOTAL - DEBT FUND	<u>\$1,803,473.14</u>

TRUST FUNDS

ASSETS

Time Deposits (Schedule A-14)	\$ 8,865.67	\$ 8,415.67
Investments (Schedule A-14)	32,800.20	32,800.20
Due from General Fund (Schedule A-14)	1,004.84	504.84

TOTAL - TRUST FUNDS

\$42,670.71

\$41,720.71

EXHIBIT A

January 31, 1978      January 31, 1977

LIABILITIES

Accounts Payable (Schedule A-8)	\$ 56.41	\$	
Due Trust Funds (Schedule A-14)	1,004.84		504.84

RESERVES

Anti Recessional Fund		\$11,988.00
(Schedule A-9)		
Capital Reserve Fund	\$ 1,810.79	1,715.38
(Schedule A-5)		
Pine Grove Cemetery Fund	1,560.16	1,544.30
(Schedule A-6)		
Federal Revenue Sharing	54,640.00	56,006.36
(Schedule A-7)		
State Revenue Sharing	2,535.60	367.78
(Schedule A-10)		
Authorized Expenditures	<u>26,541.94</u>	<u>9,582.54</u>
(Exhibit D)		
Total Reserves	87,088.49	81,204.36

SURPLUS

Unappropriated (Exhibit E)	<u>70,988.93</u>	<u>59,572.41</u>
TOTAL - GENERAL FUND	<u>\$159,138.67</u>	<u>\$141,281.61</u>

LIABILITIES

Authorized Expenditures	\$ 403,473.19
Bonds Payable (Schedule A-13)	<u>1,400,000.00</u>
TOTAL - DEBT FUND	<u>\$1,803,473.19</u>

LIABILITIES

Principals (Schedule A-15)	\$24,134.02	\$23,684.02
Appreciation of Principals	17,528.12	17,528.12
Pending acceptance by Town	950.00	450.00
(Schedule A-16)		
Unexpended Income (Schedule A-17)	<u>58.57</u>	<u>58.57</u>
TOTAL - TRUST FUNDS	<u>\$42,670.71</u>	<u>\$41,720.71</u>

EXHIBIT B

TOWN OF HARTLAND  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED JANUARY 31, 1978

CASH BALANCE, February 1, 1977		\$ 42,093.59
ADD - CASH RECEIPTS:		
Tax Collections:		
Current Year	\$220,374.30	
Prior Years	<u>14,350.48</u>	
Total Tax Collections		\$234,724.78
Tax Liens		8,654.16
Excise Taxes		27,498.01
Departmental		66,545.54
Other Receipts:		
Federal Revenue Sharing-From Savings	57,142.18	
Federal Revenue Sharing	54,640.00	
Tax Anticipation Notes	50,000.00	
Anti Recessional Fund	36,301.50	
State Revenue Sharing	17,067.82	
Business Inventory Tax Reimbursement	15,743.83	
Trust Fund Income	2,772.49	
New Trust Funds	950.00	
Snowmobile Reimbursement	930.00	
Accounts Receivable	440.29	
Sale of Lots	290.00	
Interest Reimbursement	<u>56.41</u>	
Total Other Receipts		<u>236,334.52</u>
TOTAL CASH RECEIPTS		<u>573,757.01</u>
TOTAL AVAILABLE		615,850.60
DEDUCT - CASH DISBURSEMENTS:		
Departmental	444,203.61	
Federal Revenue Sharing Invested	54,640.00	
Tax Anticipation Notes	50,000.00	
Snowmobile Club	930.00	
Trust Fund Investments	450.00	
Tax Overpayments Refunded	<u>30.59</u>	
TOTAL CASH DISBURSEMENTS		<u>550,254.20</u>
CASH BALANCE, January 31, 1978 (Exhibit A)		<u>\$ 65,596.40</u>

EXHIBIT C

TOWN OF HARTLAND  
STATEMENT OF VALUATION, ASSESSMENT AND COLLECTION  
YEAR ENDED JANUARY 31, 1978

	<u>Total</u>	<u>Resident</u>	<u>Non Resident</u>
VALUATION			
Real Estate	\$9,290,068.00	\$6,637,216.00	\$2,652,852.00
Personal	<u>2,192,130.00</u>	<u>2,021,260.00</u>	<u>170,870.00</u>
TOTAL VALUATION	<u>\$11,482,198.00</u>	<u>\$8,658,476.00</u>	<u>\$2,823,722.00</u>
ASSESSMENT CHARGED TO COLLECTOR:			
Tax Commitment:			
Valuation X Rate \$11,482,198 X .02164			\$248,474.76
Supplemental Taxes			<u>626.79</u>
TOTAL ASSESSMENT CHARGED TO COLLECTOR			249,101.55
COLLECTION AND CREDITS:			
Cash Collections		\$220,374.30	
Less-Overpayments Refunded	\$30.59		
Transferred to 1976 Tax Liens,	34.83		
Costs & Interest			
Transferred to 1976 Taxes	<u>62.10</u>	<u>127.52</u>	
Net Collections		220,246.78	
Transferred from Tax Liens		31.77	
abatements		<u>1,205.34</u>	
TOTAL COLLECTION AND CREDITS			<u>221,483.89</u>
1977 TAXES RECEIVABLE			<u>\$ 27,617.66</u>
<u>COMPUTATION OF ASSESSMENT</u>			
TAX COMMITMENT, as above			\$248,474.76
REQUIREMENTS:			
Appropriations	\$106,621.00		
County Tax	15,498.50		
School administrative District	<u>155,805.21</u>		
TOTAL REQUIREMENTS		277,924.71	
DEDUCT:			
Estimated State Revenue Sharing	\$14,900.00		
Estimated Anti Recessional Receipts	26,310.00		
Ministerial & School Fund Income	<u>54.84</u>		
TOTAL DEDUCTIONS		<u>41,264.84</u>	
NET REQUIREMENTS			<u>236,659.87</u>
OVERLAY (Exhibit E)			<u>\$ 11,814.89</u>

TOWN OF HARTLAND  
STATEMENT OF DEPARTMENTAL OPERATIONS  
YEAR ENDED JANUARY 31, 1978

EXHIBIT D

	Balance Forward	appropri- ations	Other Credits	Total	Expen- ditures	Balances		Carried Forward
						Over- drafts	Lapsed Unex- pended	
GENERAL GOVERNMENT								
Contingent	\$	\$ 6,500.00	\$ 3,141.81	\$ 9,641.81	\$ 11,775.90	\$2,134.09	\$	\$
Officers Salaries		6,200.00	14,332.80	20,532.80	20,383.95		148.85	
CETA Program			30,377.98	30,377.98	30,377.98			
assessor		4,000.00		4,000.00	3,875.00		125.00	
Town Hall		5,000.00	905.84	5,905.84	7,160.86	1,255.02		
Copy Machine			730.00	730.00	730.00			
PROTECTION								
Fire Department			7,500.00	7,500.00	7,500.00			
Street Lights		6,000.00	251.00	6,251.00	6,696.13	445.13		
Hydrant Rental			11,917.00	11,917.00	11,750.00		167.00	
Special Officers		1,500.00		1,500.00	1,500.00			
red Network		100.00		100.00	100.00			
Hartland & St. Albans Emergency Unit			600.00	600.00	600.00			
Plumbing Inspection			244.60	244.60	244.60			
Civil Defense	200.00			200.00				200.00
Traffic Guides		1,850.00		1,850.00	1,790.00		60.00	
HEALTH AND SANITATION								
Sewer Maintenance		4,000.00	1,200.00	5,200.00	5,551.94	351.94		
Pollution abatement		32,000.00	2,707.00	34,707.00	34,707.00			
Senior Citizens Health Screening Clinic		50.00		50.00				50.00
Dump	3,715.76		7,400.00	11,115.76	12,454.81	1,339.05		
HIGHWAYS								
Winter Roads			35,115.15	35,115.15	34,778.76		336.39	
roads & Bridges		10,000.00	22,535.85	32,535.85	32,688.26	152.41		

EXHIBIT D  
Cont'd.

	<u>Balance Forward</u>	<u>Appropri- ations</u>	<u>Other Credits</u>	<u>Total</u>	<u>Expen- ditures</u>	<u>Balances</u>		<u>Carried Forward</u>
						<u>Lapsed</u>		
						<u>Over drafts</u>	<u>Unex- pended</u>	
Village Streets	\$	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	\$ 2,052.65	\$ 52.65	\$	\$
Mill Street Bridge		14,000.00		14,000.00				14,000.00
State Aid Road Const	11,952.00	7,164.00		19,116.00	19,116.00			
Sidewalk Repair	302.60		1,700.00	2,002.60	2,335.00	332.40		
Pickup Truck			3,500.00	3,500.00	3,500.00			
LIBRARY								
Public Library			4,141.00	4,141.00	4,141.00			
CEMETERIES								
Maintenance			7,124.65	7,124.65	6,931.22		193.43	
CHARTERS								
General Assistance	2,687.21		3,363.69	6,050.90	3,658.29		2,392.61	
DEBT AND INTEREST								
Interest			4,979.10	4,979.10	938.45		4,040.65	
SPECIAL ASSESSMENTS								
County Tax		15,498.50		15,498.50	15,498.50			
S. A. D. #48	(9,275.03)	155,805.21		146,530.18	134,238.24			12,291.94
UNCLASSIFIED								
Social Security		1,800.00	11,988.91	13,788.91	13,836.48	47.57		
Christmas Lighting		400.00		400.00	276.76		123.24	
North Annebec Regional Planning		557.00		557.00	557.00			
Senior Citizens Hartland-St. Albans			300.00	300.00	300.00			
Workmens Compensation		1,500.00	2,456.43	3,956.43	3,860.00		96.43	
P. T. C.C. Swimming Pool Corp.			3,800.00	3,800.00	3,800.00			
Blue Cross - Blue Shield		3,000.00	2,346.34	5,346.34	4,498.83		847.51	
TOTAL	<u>\$9,582.54</u>	<u>\$277,924.71</u>	<u>\$185,659.15</u>	<u>\$473,166.40</u>	<u>\$444,203.61</u>	<u>\$6,110.26</u>	<u>\$8,531.11</u>	<u>\$26,541.94</u>



EXHIBIT E

TOWN OF HARTLAND  
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS  
YEAR ENDED JANUARY 31, 1978

UNAPPROPRIATED SURPLUS, February 1, 1977 \$59,572.41

INCREASE:

Appropriation Accounts:	
Unexpended Balances	\$ 8,531.11
Overdrafts	<u>6,110.26</u>
Net Appropriation Accounts	\$ 2,420.85
Business Inventory Tax Reimbursement	15,743.83
Overlay	11,814.89
Unallocated Excise Taxes	7,498.01
Supplemental Taxes	2,356.77
Snowmobile Reimbursement	<u>930.00</u>

TOTAL INCREASE \$40,764.35

DECREASE:

Appropriations:	
Winter Roads	10,000.00
Pickup Truck	3,500.00
Town Poor	3,300.00
Interest	2,000.00
Cemetery Maintenance	2,000.00
Library	1,800.00
Village Streets	1,000.00
Copy Machine	<u>730.00</u>
Total Appropriations	24,330.00
Overallocation -Anti Recessional Funds	2,312.00
Abatements	1,584.42
Snowmobile Club	930.00
Taxes Receivable Written Off	128.29
accounts Receivable Written Off	<u>63.12</u>

TOTAL DECREASE 29,347.83

NET INCREASE 11,416.52

UNAPPROPRIATED SURPLUS, January 31, 1978 (Exhibit A) \$70,988.93

SCHEDULE A-1TOWN OF HARTLAND  
ACCOUNTS RECEIVABLE

JANUARY 31, 1978

Somerset County	
CETA	\$1,502.97
CETA - Social Security	175.85
Pollution Plant - Social Security	<u>577.17</u>
TOTAL (Exhibit A)	<u>\$2,255.99</u>

SCHEDULE A-2TOWN OF HARTLAND  
STATEMENT OF CHANGES IN TAXES RECEIVABLE  
YEAR ENDED JANUARY 31, 1978

	<u>Total</u>	<u>Current Year</u>	<u>Prior Years</u>
TAXES RECEIVABLE, February 1, 1977	<u>\$ 22,140.15</u>		<u>\$22,140.15</u>
ADD:			
Tax Commitment	248,474.76	\$248,474.76	
Supplemental Taxes	<u>2,356.77</u>	<u>626.79</u>	<u>1,729.98</u>
TOTAL ADDITIONS	<u>250,831.53</u>	<u>249,101.55</u>	<u>1,729.98</u>
TOTAL	<u>272,971.68</u>	<u>249,101.55</u>	<u>23,870.13</u>
DEDUCT:			
Cash Collections	234,724.78	220,374.30	14,350.48
Less - Overpayments Refunded	30.59	30.59	
Transfers to Tax Liens	31.32	31.32	
Transfers		62.10	(62.10)
Transfers to Costs & Interest	<u>19.29</u>	<u>3.51</u>	<u>15.78</u>
Net Cash Collections	<u>234,643.58</u>	<u>220,246.78</u>	<u>14,396.80</u>
Transferred from Tax Liens	31.77	31.77	
Transferred to Tax Liens	8,254.36		8,254.36
Abatements	1,584.42	1,205.34	379.08
Written Off	<u>128.29</u>		<u>128.29</u>
TOTAL DEDUCTIONS	<u>244,642.42</u>	<u>221,483.89</u>	<u>23,158.53</u>
TAXES RECEIVABLE, January 31, 1978	<u>\$ 28,329.26</u>	<u>\$ 27,617.66(a)</u>	<u>\$ 711.60(b)</u>

(a) Detail appears on Schedule A-18

(b) Detail appears on Schedule A-19

SCHEDULE A-3

TOWN OF HARTLAND  
STATEMENT OF CHANGES IN TAX LIENS  
YEAR ENDED JANUARY 31, 1978

TAX LIENS, February 1, 1977	\$5,538.35
ADD - TAX LIENS ACQUIRED:	
Transferred from Taxes Receivable	<u>8,254.36</u>
TOTAL	13,792.71
DEDUCT:	
Cash Collections	\$8,654.16
Less-Transfer to 1977 Taxes Receivable	<u>31.77</u>
Net Cash Collections	\$8,622.39
Transfer from 1977 Taxes Receivable	31.32
Transferred to Tax Acquired Property	<u>28.00</u>
TOTAL DEDUCTIONS	<u>8,681.71</u>
TAX LIENS, January 31, 1978 (Exhibit A)	<u>\$5,111.00*</u>

\*Detail appears on Schedule A-20

SCHEDULE A-4

STATEMENT OF CHANGES IN TAX ACQUIRED PROPERTY

BALANCE, February 1, 1977	\$163.70
ADD - PROPERTY ACQUIRED:	
Transferred from Tax Liens	<u>28.00</u>
BALANCE, January 31, 1978 (Exhibit A)	<u>\$191.70*</u>

*Detail	
Basford, Bernard	\$ 15.90
Chamberlain, Deanna	28.00
Deering, A. B. Sr.	31.20
, Norris	54.40
Duplissa, Maggie Adm.	8.50
Rice, Phillip	19.50
Sock, Nellie D.	32.00
Starbird, Leroy	<u>2.20</u>
TOTAL	<u>\$191.70</u>

SCHEDULE A-5

TOWN OF HARTLAND  
STATEMENT OF CHANGES IN CAPITAL RESERVE FUND  
YEAR ENDED JANUARY 31, 1978

WATER FUND:

Balance, February 1, 1977	\$1,715.38
Add - Interest Earned	<u>95.41</u>
Balance, January 31, 1978 (Exhibit A)	<u>\$1,810.79*</u>

\*Maine National Bank, Book #94-0-900087

SCHEDULE A-6

STATEMENT OF CHANGES IN PINE GROVE CEMETERY FUND

BALANCE, February 1, 1977	\$1,544.30
ADD:	
Sale of Lots	\$290.00
Interest Earned	<u>70.86</u>
TOTAL ADDITIONS	<u>360.86</u>
TOTAL	1,905.16
DEDUCT:	
Transferred to Cemetery Maintenance	<u>345.00</u>
BALANCE, January 31, 1978	<u>\$1,560.16*</u>
*Maine National Bank, Book 94-0-02324-5	\$2,010.16
Less-Amount Applicable to Cemetery	<u>450.00</u>
Perpetual Care	
Amount Applicable to Pine Grove Cemetery Fund	<u>\$1,560.16</u>

SCHEDULE A-7

TOWN OF HARTLAND  
STATEMENT OF FEDERAL REVENUE SHARING  
YEAR ENDED JANUARY 31, 1978

	<u>Total</u>	<u>1977</u>	<u>1976</u>
BALANCE, February 1, 1977	<u>\$ 56,006.36</u>	\$	<u>\$56,006.36</u>
ADD:			
Received from Federal Government	54,640.00	54,640.00	
Interest Earned	<u>1,135.82</u>		<u>1,135.82</u>
TOTAL ADDITIONS	55,775.82	54,640.00	1,135.82
TOTAL	<u>111,782.18</u>	<u>54,640.00</u>	<u>57,142.18</u>
DEDUCT - ALLOCATIONS			
Roads and Bridges	22,425.18		22,425.18
Dump	7,000.00		7,000.00
Fire Department	7,500.00		7,500.00
Emergency Unit	600.00		600.00
Hydrant Rental	11,917.00		11,917.00
PTCC Swimming Pool Corp	3,500.00		3,500.00
Library	2,200.00		2,200.00
Sidewalk Repair	1,700.00		1,700.00
Senior Citizens	<u>300.00</u>		<u>300.00</u>
TOTAL ALLOCATIONS	<u>57,142.18</u>		<u>57,142.18</u>
BALANCE, January 31, 1978 (Exhibit a)	<u>\$ 54,640.00*</u>	<u>\$54,640.00</u>	<u>-</u>
*CERTIFICATES OF DEPOSIT:			
Skowhegan Savings Bank #400917	6 1/2% 10/18/78	\$14,152.00	
Maine National Bank #20065	6% 4/19/78	13,736.00	
Maine National Bank #21657	6% 7/11/78	13,736.00	
Maine National Bank #21703	5 1/2% 12/11/78	<u>13,016.00</u>	
TOTAL		<u>\$54,640.00</u>	

SCHEDULE A-8

TOWN OF HARTLAND

ACCOUNTS PAYABLE

JANUARY 31, 1978

Escrow Account, Industrial Construction	<u>\$56.41</u>
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SCHEDULE A-9

STATEMENT OF CHANGES IN ANTI RECESSIONAL FUND  
YEAR ENDED JANUARY 31, 1978

BALANCE, February 1, 1977		\$11,988.00
ADD:		
Interest Earned	\$ 315.50	
Received from Federal Government	<u>23,998.00</u>	
TOTAL ADDITIONS		<u>24,313.50</u>
TOTAL AVAILABLE		36,301.50
DEDUCT-ALLOCATIONS:		
Pay of Officers		12,303.50
Applied to 1977 Commitment	\$26,310.00	
Less-Over Allocation	<u>2,312.00</u>	<u>23,998.00</u>
TOTAL DEDUCTIONS		<u>36,301.50</u>
BALANCE, January 31, 1978		<u><u>0</u></u>

SCHEDULE A-10

STATE REVENUE SHARING

BALANCE, February 1, 1977	\$ 367.78
ADD - RECEIVED FROM STATE	<u>17,067.82</u>
TOTAL AVAILABLE	17,435.60
DEDUCT - Applied to 1977 Commitment	<u>14,900.00</u>
BALANCE, January 31, 1978 (Exhibit A)	<u><u>\$ 2,535.60</u></u>

SCHEDULE A-11

TOWN OF HARTLAND  
INDUSTRIAL CONSTRUCTION ESCROW ACCOUNT  
YEAR ENDED JANUARY 31, 1978

Received from Sale of Bonds	\$1,400,000.00
Payments	<u>996,583.22</u>
Balance, January 31, 1978 (Exhibit A)	<u>\$ 403,416.78</u>

SCHEDULE A-12

ACCOUNTS RECEIVABLE - INDUSTRIAL CONSTRUCTION  
January 31, 1978

Due from General Fund	\$ 56.41
Irving Tanning Company	<u>1,400,000.00</u>
TOTAL	<u>\$1,400,056.41</u>

NOTE:

The amount due from Irving Tanning Company is due at the rate of \$100,000 per year from December 1, 1979, to December 1, 1992, inclusive.

SCHEDULE A-13

BONDS PAYABLE  
JANUARY 31, 1978

<u>Purpose</u>	<u>Issued</u>	<u>Rate</u>	<u>Mature</u>
Industrial Construction	12/1/77	8%	\$100,000 per year 12/1/79 to 12/1/92 inclusive
			<u>\$1,400,000.00</u>

SCHEDULE A-14

TOWN OF HARTLAND  
TRUST FUND INVESTMENTS  
JANUARY 31, 1978

CEMETERY PERPETUAL CARE FUNDS:

Investments:

4 Shares Bangor Hydro Electric Co. 7% pfd	\$	572.00
13 Shares Bangor Hydro Electric Co. 4% & 4½%		1,099.75
100 Shares New England Merchants Bank of Boston		1,665.13
102 Shares The First Pennsylvania Corp.		1,650.00
380 Shares Central Maine Power Co.		7,069.98
753 Shares Keyes Fibre Company		8,071.85
116 Shares Republic of Texas Corp.		3,523.00
250 Shares Southwest Gas		4,187.50
Ford Motor Credit Co. 8 7/8% 1990		<u>4,960.99</u>
Total Investments		32,800.20

Time Deposit:

Skowhegan Savings Bank, Book #63443		\$7,387.44
Maine National Bank #94-0-02324-5	\$2,010.16	
Less-Amount Applicable to Pine Grove Cemetery	<u>1,560.16</u>	<u>450.00</u>
Total Time Deposits		7,837.44

Due from General Fund	<u>950.00</u>
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TOTAL CEMETERY PERPETUAL CARE FUNDS	41,587.64
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MINISTERIAL AND SCHOOL FUND:

Skowhegan Savings Bank #50313	\$1,028.23
Due from General Fund	<u>54.84</u>

TOTAL MINISTERIAL AND SCHOOL FUND	<u>1,083.07</u>
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TOTAL, ALL FUNDS	<u>\$42,670.71</u>
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Summary:

Time Deposits (Exhibit A)	\$ 8,865.67
Investments (Exhibit A)	32,800.20
Due from General Fund (Exhibit A)	<u>1,004.84</u>
Total	<u>\$42,670.71</u>



SCHEDULE A-15

TOWN OF HARTLAND  
TRUST FUND PRINCIPALS  
JANUARY 31, 1978

Cemetery Perpetual Care	\$23,105.79
Ministerial and School	<u>1,028.23</u>
TOTAL (Exhibit A)	<u><u>\$24,134.02</u></u>

SCHEDULE A-16PENDING ACCEPTANCE BY TOWN

Virginia Schiff	\$100.00
Hale Tapley	100.00
Halver Badger	100.00
Gladys Leathers	150.00
Robert Perkins	200.00
Hazel Penney Lot	100.00
Freda Willey	100.00
J. Downes	<u>100.00</u>
TOTAL	<u><u>\$950.00</u></u>

SCHEDULE A-17

STATEMENT OF TRUST FUND OPERATIONS  
YEAR ENDED JANUARY 31, 1978

	<u>Total</u>	<u>Cemetery Perpetual Care</u>	<u>Ministerial and School</u>
BALANCE, February 1, 1977	\$ 58.57	\$ 3.73	\$ 54.84
ADD - INCOME EARNED	<u>2,772.49</u>	<u>2,717.65</u>	<u>54.84</u>
TOTAL	2,831.06	2,721.38	109.68
DEDUCT - EXPENDITURES	<u>2,772.49</u>	<u>2,717.65</u>	<u>54.84</u>
BALANCE, January 31, 1978 (Exhibit A)	<u><u>\$ 58.57</u></u>	<u><u>\$ 3.73</u></u>	<u><u>\$ 54.84</u></u>

SCHEDULE A-18

TOWN OF HARTLAND  
 DETAIL OF 1977 TAXES RECEIVABLE  
 JANUARY 31, 1978

Ames, James & Dondura	233.28
Badger, Kermit	192.16
Bailey, Almond	136.33
Ballard, Elmer & Joanne	133.53
Berry, Lewis	100.41
Blanchard, John & Edith	167.28
Boulanger, Jeffrey & Roxanne	168.79
Bowden, David & Myrtle	185.89
**Boyd, Wayne	55.00
*Braley, Lewis & Lillian	267.69
, Thomas	184.59
Brooks, Foster Jr. & Jacqueline	212.29
Brown, Richard	21.64
, Richard & Colean	16.24
, Robert	46.74
Campbell, Eldon	157.54
Carr, Earl L.	86.99
, Scott & Sherry	96.30
Carron, Henry & Sandra	212.94
Casey, Edwin	22.72
Cates, Lloyd	88.29
Chamberlain, Clarence	244.75
, Harry, Ruth & Stanley	131.79
Chipman, Malcolm A.	159.70
Clement, Byron	97.38
Clukey, Carroll & Charlotte	192.59
Cooper, Harold	76.18
Corson, James & Geraldine	197.79
Coston, F. Lary	212.08
Crowell, Anson & Liesolotte	125.08
Curtis, Norman Sr.	321.35
Cyr, Thomas & Paula	273.75
Davis, Richard	61.46
Doyle, William & Lois	424.36
Dubey, Roland Jr. & Jane	166.63
+Dyer, Farnnie	142.61
Elliott, Lewis	334.55
, Lewis & Arlene	180.70
Ellis, Carroll & Lena	75.31
Emery, Richard & Joyce	168.58
, Steven	184.16
Estes, Robert	72.94
Fellows, Gertrude	20.26
Fernald, Elizabeth	92.62
Finnemore, Harry Jr. & Donnice	244.96
Fox, Andrew	37.65
, Joseph	122.48
Frost, Bernice	148.02
Gifford, Lillian & Scott	61.24
Godsoe, Earl	97.16
, Ronald	142.61
Gogan, Gene & Villa	38.74

SCHEDULE A-18  
Cont'd.

Jould, Arnold heirs of	89.81
, Keith & Shirley	160.79
, Lysle & Bonnie	212.08
Grace, Grace	71.62
Greeley, Murray & Suzanne	243.45
, Susan	180.91
Griffith, John	238.26
Halford, Arnold & Joyce	148.67
Harding, Fred S. & Carole	253.84
Hewins, Wayne & Bernadine	233.28
Holmes, Harold & Anna	83.31
* Hopkins, Paul & Karen	19.48
Hughes, Bernice	26.87
, Earl & Paula	244.75
Kaherl, Eugene H.	217.27
Killam, Lawrence	37.86
King, William & Evelyn	228.30
Lary, Richard B.	405.75
, Wanda	309.88
Lawler, Lawrence	142.82
, Rose Marie	170.52
Leavitt, Harry Jr. & Louise	239.56
Lindsay, Wayne	43.28
Malone, Richard & Anna	185.45
Martin, Judy	147.80
*     , Raymond & Beverly	390.17
Mead, George & Merlene	164.46
* Mitchell, Marie	54.79
Morgan, James	133.30
, James & Sue	36.79
, James C.	121.18
Morse, Chester Jr.	243.67
Mower, Clyde & Kathleen	54.32
Munn, Onal	331.08
* McNichol, Stephen	133.29
Madeau, Gloria	96.52
Norton, Lawrence	68.17
Oram, Marion	53.67
Page, Ardis	63.40
, Muriel	83.96
Palmer, Earl	129.84
Parker, Galen & Rosemary	201.68
, Rickey & Coradean	46.53
, Rickey	145.42
Pelkie, Charles & Christine	368.10
Perkins, Dana & Dorothy	158.84
, Wilce heirs	5.41
Flourde, Napoleon & Lilla	172.25
Pomeroy, Clarence & Eleanor	260.33
* Randlett, Meredith	306.21
*     , Rae	196.27
*     , Rae & Meredith	242.15
* Randletts & Sons Inc.	648.55
Rice, Pauline	57.35
, Philip	97.16
* Rich, Robert & Janese	130.27
Richardson, Alden	61.47
** Ricker, Roberta	977.48

SCHEDULE A-18  
Cont'd.

Robinson, Gerald	228.95
, Lottie	124.86
, Rose heirs	68.49
Russell, Barry	97.16
Schaffron, Aaron	129.84
Shakespeare, Stanley	118.37
Shaw, Blynn	253.84
, Steven & Brenda	243.45
Sherburne, Robert & Marie	16.23
, Robert	176.81
* Shields, Charles & Dorothy	147.58
Sides, Harry & Viola	136.98
, Howard	109.28
Simonds, Herbert	96.08
Smart, Jesse & Lynda	246.91
Stedman, David & Athene	70.76
, Jean	97.38
Taylor, Adam & Carol	167.49
Tompkins, Majorie L.	81.80
Trafton, Bertha	125.73
Trudeau, Randell & Donna	152.99
Vanadestine, Milo	243.45
, Terry & Kathy	236.31
*       , Vernard & Faye	264.87
Viles, Lester & Eunice	201.90
wentworth, Jary	31.89
White, Merlon & Sandra	110.36
Wilbur, Joyce & Jim	54.45
Wing, Casmir & Arlene	87.86
* withee, Carl	66.86
, Victor & Freda	10.39
, Freda	10.82
, Earl & Sally	53.67
*       , Paul	86.98
*       , Walter	17.10
Witchelder, Mary J.	85.91
Bernard, Al J. 3rd & Elaida	194.76
Chambers, Carroll & Marvis	188.70
Claop, Douglas & Judy	107.12
Cookman, Nelson	112.10
Cooper, William	73.58
Curtis, Eleanor	10.82
Darby, Clarence & Frank	35.71
Davis, Herbert	120.75
* * Dubey, Barbara	58.43
Eldridge, Carl & Sharon	32.46
Fairfax Land Corp.	35.71
Ferris, Michael & Virginia	27.27
Fruzetti, Mrs. Elizabeth	170.52
Gatchell, Freeman & Mary	123.35
Grenier, Beverly	99.76
Holly, Augustus	19.48
Hurlbert, Albert	34.62
Hallett, Richard & Shirley	116.64
Harris, Jeffrey Paul	41.12
* Kimball, Charles H.	157.81
Kinney, Hildreth	66.00

SCHEDULE A-18  
Cont'd.

Kobierski, Robert	16.23
Kvietkus, Vincent & Monica	128.76
Lancaster, Cecil O.	572.16
Laney, Anthony	48.04
, Anthony & June	113.18
Latulippe, Roland & Cecile	133.74
Lawrence, Marvin & Evelyn	153.64
Layman, John & Henry	6.49
Long, L. R. Enterprises	204.72
Lovingdale, Carl & Dorothy	149.11
Lyonds, Myrna	5.41
Maynard, Robert	198.01
Mower, Clyde	54.32
* McFarland, Norma	127.02
Pope, Billy & Nancy	79.20
Randall, Robert & Winifred	115.56
*         , Jack S.	60.81
*         , Jack & Elizabeth	76.39
Raymond, Albert	12.98
Rummary, Maynard	16.23
Savage, Mathew	10.82
Scherff, James C.	9.31
Simonsen, Mrs. Elizabeth	144.99
Small, Wilfred & Shirley	93.92
Smith, Dana heirs of	143.91
, Helen	88.29
, Wendall & Pearl	22.72
Stedman, Robert L.	10.82
Strachan, Donald	104.74
Thibodeau, Warner	45.01
Vielleux, Juliette	141.53
Wade, Arlene Carr	43.28
TOTAL	<u><u>27,617.66</u></u>

\* Paid after books closed

\*\* Partial payment after books closed

TOWN OF HARTLAND  
 DETAIL OF PRIOR YEARS TAXES RECEIVABLE  
 JANUARY 31, 1978

	<u>Total</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>	<u>Prior</u>
dallard, Elmer	\$ 7.12	\$ 7.12	\$	\$	\$	\$
Bizeau, Joseph & Gertrude	5.40	5.40				
Bowden, David & Myrtle	130.80		\$130.80			
Clement, Byron	9.50	9.50				
* Dufresne, Roland	42.14	42.14				
Grignon, Edward	4.75	4.75				
* Howell, Russell	184.68	184.68				
Munn, Onal	161.46	10.15	12.52	25.49	28.08	1972- 28.80 1971- 30.96 1970- 25.46
* Leavitt, Harry	21.06	21.06				
* Lawrence, Andy	59.40	59.40				
Nutting, Phillip	10.80	10.80				
Sheridan, Paul	4.75	4.75				
Sides, Harry	7.12	7.12				
* Sullivan, Ralph	48.60	48.60				
* works, Everett & Laurina	14.04	14.04				
TOTAL	<u>\$711.60</u>	<u>\$429.49</u>	<u>\$143.32</u>	<u>\$25.49</u>	<u>\$28.08</u>	<u>\$85.22</u>

\* Paid through abatements

SCHEDULE A-20

TOWN OF HARTLAND  
DETAIL OF TAX LIENS  
JANUARY 31, 1978

	<u>1976</u>	<u>1975</u>
Bailey, Almon	\$ 116.10	\$
Ballard, Elmer & Joanne	137.16	
Blanchard, John & Edith	154.44	
Bowden, David & Myrtle	224.64	
Braley, Thomas	123.12	
Brown, Robert	162.00	
Bubar, Milton & Richard	116.10	
Carr, Earl	14.00	
Chamberlain, Clarence	280.10	
, Harry, Ruth & Stanley	73.98	
Clements, Byron	99.90	
Clukey, Charlotte & Carroll	193.32	
Finnemore, Harry Jr.	55.64	
Fox, Joseph	70.74	34.00
Frost, Bernice	134.18	
Gould, Arnold heirs of	63.18	
Greeley, Murray & Susanne	305.10	
Grenier, Beverly	89.10	
Hewins, Wayne & Bernadine	305.10	
Hinkley, Edward	52.40	
Hurlbert, Albert	66.96	
King, William & Evelyn	259.74	
Kvietkus, Vincent & Monica	63.18	62.10
Lawler, Lawrence	156.60	
, Rose Marie	166.86	
Leavitt, Harry & Louise	301.86	
Linsey, Wayne	52.92	
Mower, James	44.74	
Munn, Onal	139.86	
Randall, Robert & Winifred	9.18	
Raymond, Albert	10.80	10.35
Richardson, Alden	70.20	
Shaw, Blynn	73.76	
Sherbourne, Robert & Marie	16.20	
, Robert	189.54	
Sides, Harry & Viola	154.44	
Simonds, Herbert	47.09	
Small, Wilfred & Shirley	101.52	
Smith, Dana heirs of	124.20	
, Wendall & Pearl	21.06	
Tompkins, Marjorie	187.62	
Wentworth, Gary	22.92	
TOTAL	<u>\$5,004.55</u>	<u>\$106.45</u>

# Auditor's Report

February 15, 1978

Board of Selectmen  
Hartland  
Maine

Gentlemen:

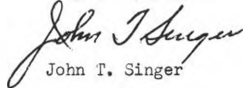
In accordance with your request, the records pertaining to the Pollution Abatement Plant have been audited for the period February 1, 1977, to January 31, 1978, inclusive.

The examination was conducted in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were deemed necessary. Insofar as could be determined within the scope of the examination, the financial transactions pertaining to the Pollution Abatement Plant appear to have been appropriately handled.

Exhibits and schedules incorporated in this report present the financial position of the Pollution Abatement Plant at January 31, 1978, and the result of its operations for the year then ended.

All of which is respectfully submitted.

Very truly yours,



John T. Singer



EXHIBIT A

TOWN OF HARTLAND  
POLLUTION ABATEMENT  
COMPARATIVE BALANCE SHEET

	January 31, 1978	January 31, 1977
	<u>ASSETS</u>	
CASH:		
Operations	\$10,655.95	\$ 1,795.17
Construction	3.42	140,345.19
Cost Replacement	<u>985.79</u>	<u>                    </u>
	\$ 11,645.16	\$142,140.36
Construction Advances	<u>170,662.27</u>	<u>                    </u>
TOTAL ASSETS	<u>\$182,307.43</u>	<u>\$142,140.36</u>
	<u>LIABILITIES</u>	
Accounts Payable	\$ 1,028.43	
Notes Payable	<u>170.665.69</u>	
	\$171,694.12	
	<u>RESERVES</u>	
Cost Replacement	\$ 985.79	
authorized Expenditures	9,627.52	\$ 1,795.17
Construction	<u>                    </u>	<u>140,345.19</u>
	10,613.31	\$142,140.36
TOTAL LIABILITIES AND RESERVES	<u>\$182,307.43</u>	<u>\$142,140.36</u>

EXHIBIT B

TOWN OF HARTLAND  
POLLUTION ABATEMENT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - OPERATIONS  
YEAR ENDED JANUARY 31, 1978

CASH BALANCE, February 1, 1977	\$	\$ 1,795.17
ADD - CASH RECEIPTS:		
Town	31,364.80	
Irving Tanning Co.	133,441.79	
Transferred from Construction	<u>4,100.00</u>	
TOTAL CASH RECEIPTS		<u>168,906.59</u>
TOTAL AVAILABLE		170,701.76
DEDUCT - CASH DISBURSEMENTS:		
Labor	54,304.69	
Electricity	44,094.00	
Chemicals	19,843.07	
Insurance	9,048.00	
Miscellaneous - General	6,590.74	
Disposal Site	6,041.00	
Small Equipment Expense	5,715.14	
Social Security	2,914.27	
Heat	2,708.61	
Tannery Breakdown	2,291.96	
Fuel, Oil & Lube	1,756.61	
Telephone	1,089.75	
General Office Expense	1,080.00	
Repairs to Equipment	539.49	
Licenses	524.00	
Rentals	471.75	
Freight	405.40	
Supplies	211.29	
Transportation	186.00	
water	116.04	
Legal Expense	<u>114.00</u>	
TOTAL CASH DISBURSEMENTS		<u>160,045.81</u>
CASH BALANCE, January 31, 1978		<u>\$ 10,655.95</u>

EXHIBIT C

TOWN OF HARTLAND  
POLLUTION ABATEMENT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - CONSTRUCTION  
YEAR ENDED JANUARY 31, 1978

BALANCE, February 1, 1977	\$	\$140,345.19
ADD - CASH RECEIPTS:		
Federal Government	104,900.00	
State of Maine	5,999.00	
Town of Hartland	3,347.51	
Irving Tanning Company	67,860.98	
Interest Earned	1,912.81	
Proceeds from Notes Issued	<u>212,928.30</u>	
TOTAL CASH RECEIPTS		<u>396,948.60</u>
TOTAL AVAILABLE		537,293.79
DEDUCT - CASH DISBURSEMENTS:		
Construction Contracts	490,926.18	
Notes Payable	42,262.61	
Transferred to Operational	4,100.00	
Bank Service Charge	<u>1.58</u>	
TOTAL CASH DISBURSEMENTS		<u>537,290.37</u>
BALANCE, January 31, 1978		<u>\$ 3.42</u>

SCHEDULE A-1

TOWN OF HARTLAND  
POLLUTION ABATEMENT  
ACCOUNTS PAYABLE  
JANUARY 31, 1978

Irving Tanning Company	\$ 26.44
Employees Insurance	161.45
Withholding Tax - Federal	501.64
Social Security	303.51
Withholding Tax - State	32.45
Town of Hartland	<u>2.94</u>
TOTAL	<u>\$1,028.43</u>

SCHEDULE A-2

<u>NOTES PAYABLE</u>				
Maine National Bank	12/8/77	3.70%	90 days	\$ 27,000.00
Maine National Bank	9/9/77	3.70%	6 mos	<u>143,665.69</u>
TOTAL				<u>\$170,665.69</u>

# TOWN WARRANT

STATE OF MAINE

COUNTY OF SOMERSET

To James D. Seekins, a constable in the Town of Hartland, County of Somerset.

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, Saturday, the eighteenth day of March, 1978 A.D. at 7:00 P.M. in the evening, then and there to act on the following articles:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To see if the Town will vote to elect one or more road commissioners for the ensuing year.

Art. 3. To see if the Town will vote to instruct the selectmen to appoint a road commissioner for the ensuing year.

Art. 4. To see if the Town will vote to pay the State rate for laborers, foremen and trucks on any town work, \$1,600.00 for Town Clerk, \$100.00 for Registrar of Voters, \$300.00 for Fire Chief and \$1,000.00 for the combined offices of Selectmen, Assessors and Overseers of Poor.

Art. 5. To see when the Town will vote to have their taxes committed, when they will make them payable, what rate of interest will be charged, and from what dates or anything relating thereto. June 1 Real Estate, October 1 interest if unpaid December 1 at 8%.

Art. 6. To see if the Town will authorize the tax collector to allow a discount for early payment of taxes, and if so, at what rate.

Art. 7. To see what sum of money the Town will vote to raise and appropriate for the salaries of town officers.

**Budget Committee recommends: \$21,110.00.**

Art. 8. To see what sum of money the Town will vote to raise and appropriate for Contingent account.

**Budget Committee recommends: \$6,000.00.**

Art. 9. To see if the Town will vote to have an assessor to assist in the assessing of taxes and to raise and appropriate a sum of money to compensate said assessor.

**Budget Committee recommends: Yes \$2,500.00.**

Art. 10. To see if the Town will vote to use \$22,000.00 from surplus for the maintenance of the Town Dump.

**Budget Committee recommends: Yes.**

Art. 11. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for O.A.B. (Social Security).

**Budget Committee recommends: Yes.**

Art. 12. To see what sum of money the Town will vote to raise and appropriate for Workmen's Compensation Insurance.

**Budget Committee recommends: \$1,800.00.**

Art. 13. To see if the Town will vote to carry the balance of \$200.00 for Civil Defense for the ensuing year.

**Budget Committee recommends: Yes.**

Art. 14. To see what sum of money the Town will vote to raise and appropriate for Blue Cross and Blue Shield for the ensuing year.

**Budget Committee recommends: \$1,900.00.**

Art. 15. To see what sum of money the Town will vote to raise and appropriate for Insurances for the ensuing year.

**Budget Committee recommends: \$1,300.00.**

Art. 16. To see what sum of money the Town will vote to raise

and appropriate for Truck Expenses for the ensuing year.

**Budget Committee recommends: \$2,500.00.**

Art. 17. To see what sum of money the Town will raise and appropriate for Street Lights for the ensuing year.

**Budget Committee recommends: \$6,000.00.**

Art. 18. To see what sum of money the Town will vote to raise and appropriate for Christmas Lighting.

**Budget Committee recommends: \$500.00.**

Art. 19. To see what sum of money the Town will vote to raise and appropriate for the maintenance of the Town Hall.

**Budget Committee recommends: \$4,000.00 surplus, \$1,000.00 raise**

Art. 20. To see if the Town will vote to employ two Special Officers, under the jurisdiction of the selectmen, to perform such work as they may direct and to raise and appropriate a sum of money for compensation of such officers.

**Budget Committee recommends: \$2,000.00.**

Art. 21. To see what sum of money the Town will vote to raise and appropriate for services on Red Network Fire Alarm, to be paid to Hartland Fire Dept.

**Budget Committee recommends: \$100.00.**

Art. 22. To see if the Town will vote to raise the sum of \$557.00 to be paid to the Northern Kennebec Regional Planning Commission.

**Budget Committee recommends: Yes.**

Art. 23. To see what sum of money the Town will vote to raise and appropriate for Sewer Maintenance.

**Budget Committee recommends: \$3,000.00.**

Art. 24. To see what sum of money the Town will vote to raise and appropriate for Pollution Abatement.

**Budget Committee recommends: \$30,000.00.**

Art. 25. To see what sum of money the Town will vote to raise and appropriate for Winter Roads and Sidewalks.

**Budget Committee recommends: \$10,000 raise, \$23,000.00 Excise.**

Art. 26. To see what sum of money the Town will vote to raise and appropriate for Roads and Bridges.

**Budget Committee recommends: \$19,177.00.**

Art. 27. To see if the Town will vote to carry the balance of \$14,000.00 on the Mill Street Bridge.

**Budget Committee recommends: Yes.**

Art. 28. To see if the Town will vote to carry the balance of \$50.00 for Senior Citizens Health Clinic.

**Budget Committee recommends: Yes.**

Art. 29. To see what sum of money the Town will vote to raise and appropriate for Village Streets.

**Budget Committee recommends: \$1,000.00.**

Art. 30. To see if the Town will vote to raise and appropriate the sum of \$7,164.00 for 6 units of State Aid construction, in addition to the amount raised for the care of ways, bridges and highways, under the provisions of Title 23, MRSA Sections 1011, 1103 or 1104.

**Budget Committee recommends: Yes.**

Art. 31. To see what sum of money the Town will vote to raise and appropriate for Sidewalk Repair.

**Budget Committee recommends: \$500.00.**



Art. 32. To see what sum of money the Town will vote to raise and appropriate for compensation of two Traffic Guides under the jurisdiction of selectmen.

**Budget Committee recommends: \$1,800.00.**

Art. 33. To see if the Town will vote to use \$4,000.00 from Surplus for the care and improvement of cemeteries.

**Budget Committee recommends: Yes.**

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

**Budget Committee recommends: \$1,000.00.**

Art. 35. To see what sum of money the Town will vote to raise and appropriate for General Assistance.

**Budget Committee recommends: \$6,100.00.**

Art. 36. To see what sum of money the Town will vote to raise and appropriate for Tree Removal.

**Budget Committee recommends: \$1,200.00.**

Art. 37. To see what sum of money the Town will vote to raise and appropriate for Unemployment Tax.

**Budget Committee recommends: \$1,200.00.**

Art. 38. To see if the Town will vote to accept the following sums to be invested and the interest there from only, to be expended on cemetery lots.

Virginia Schiff	100.00
Hale Tapley	100.00
Halver Badger	100.00
Gladys Leathers	150.00
Robert Perkins	200.00
Harold Emery	100.00

Freda Willey	100.00
Jennie Downs	100.00
	<hr/>
	950.00

Art. 39. To see if the Town will authorize the selectmen in behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment thereon, on such terms as they may deem advisable, and to execute quit-claim deeds for such property after properly advertising such property to public.

Art. 40. To see if the Town will direct the selectmen to appoint a tax collector and treasurer for the ensuing year and authorize them to affix a salary.

Art. 41. To see if the Town will vote to turn over part of monies received from State Treasurer on snowmobile registrations for 1978-1979, to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for benefit and use of all public.

Art. 42. To see if the Town will vote to have Hubbard Ave. changed to a ONE WAY street. Point of entry being from Main St. by Lewis Market, thru to Main St. at Fire Hall.

Art. 43. To see if the Town will vote to raise and appropriate the sum of \$150.00 to be paid to the Maine Forest Service for control of White Pine Blister Rust.

**Budget Committee recommends: Yes.**

Art. 44. To see if the Town will vote to have the annual town meeting date changed from the third Saturday in March to the first Saturday in March each year.

Art. 45. To see if the Town will vote to adopt the following phrases to be included in the Sewer Ordinance adopted on March 17, 1973, to meet the current Federal requirements applicable to this project.

1. Article II Sec. 4 -- The State Plumbing Code requires facilities within 200 ft. of a public sewer to connect to this sewer if they can do so by gravity flow.

2. Article IV Sec. 1 -- Any person proposing a new discharge into the system or a substantial change in the volume of character of pollutants that are being discharged into the system shall notify the superintendent at least forty-five (45) days prior to the proposed change or connections.
3. Add -- Article V Sec. 9a -- All industries discharging into a public sewer shall perform such monitoring of their discharge as the Department of Public Works and/ or other duly authorized employees of the Town may reasonably require, including installation, use and maintenance of monitoring equipment, keeping records and reporting the results of such monitoring to the Dept. of Public Works. Such records shall be made available upon request by the Dept. of Public Works to other agencies having jurisdiction over discharges to the receiving waters.
4. Article V Sec. 5d -- Omit the phrase "not covered by existing taxes or sewer charges under the provisions of Section 10 of this article".
5. Article V Sec. 10 -- Add "Provided that such agreements do not contravene any requirements of existing Federal Laws and are compatible with any user charge and industrial cost recovery system in effect".

**APPROPRIATION OF \$54,640.00 OF  
FEDERAL REVENUE SHARING PAYMENTS TO TOWN OF  
HARTLAND**

Art. 46. To see if the Town will vote to appropriate the sum of \$15,823.00, plus accrued interest, from 1977 Federal Revenue Sharing Account and transfer to General Administration Account for the purpose of repairing and maintenance of Roads & Bridges.

**Budget Committee recommends: Yes.**

Art. 47. To see if the Town will vote to appropriate the sum of \$10,000 from 1977 Federal Revenue Sharing Account and transfer to General Administration Account for the purpose of maintaining and improving Town Dump.

**Budget Committee recommends: Yes.**

Art. 48. To see if the Town will vote to appropriate the sum of \$9,000.00 from the 1977 Federal Revenue Sharing Account and transfer to General Administration Account for the purpose support of Fire Department.

**Budget Committee recommends: Yes.**

Art. 49. To see if the Town will vote to appropriate the sum of \$600.00 from 1977 Federal Revenue Sharing Account and transfer to General Administration Account to assist in the support of the Hartland and St. Albans Emergency Unit.

**Budget Committee recommends: Yes.**

Art. 50. To see if the Town will vote to appropriate the sum of \$11,917.00 from the 1976 Federal Revenue Sharing Account and transfer to General Administration Account for Hydrant Rental.

**Budget Committee recommends: Yes.**

Art. 51. To see if the Town will vote to appropriate the sum of \$3,500.00 from the 1977 Federal Revenue Sharing Account and transfer to General Administration Account for support of P.T.C.C. Swimming Pool Corp.

**Budget Committee recommends: Yes.**

Art. 52. To see if the Town will vote to appropriate the sum of \$3,500.00 from 1977 Federal Revenue Sharing Account and transfer to General Administration Account for support of the Hartland Free Library.

**Budget Committee recommends: Yes.**

Art. 53. To see if the Town will vote to appropriate the sum of \$300.00 from 1977 Federal Revenue Sharing Account and transfer to the General Administration Account for support of the Hartland & St. Albans Senior Citizens.

**Budget Committee recommends: Yes.**

Art. 54. To act upon any other matters that may legally come before any Town Meeting.

Art. 55. To see if the Town will vote to have a committee of twelve (12) citizens appointed to cooperate with the selectmen in preparing a recommended budget for the next annual meeting. One being designated as chairman of this committee.

The Selectmen hereby give notice that the Registrar of Voters will be available at the Selectmen's Office for the purpose of correcting the list of voters, Wednesday, Thursday and Friday, March 15, 16 & 17 from 9:00 A.M. to 11:30 A.M.

Given under our hand this 9th day of March, A.D. 1977.

EDWARD LAUGHTON

LeROY V. ROLLINS

MAURICE E. HALL

Selectmen of Hartland

A True Copy

ATTEST:

James D. Seekins

Constable of Hartland

## TREASURER'S REPORT Continued

Books & Magazines	909.86
Steve's Gulf	257.53
Friend & Friend	441.38
Hartland & St. Albans Telephone	99.81
Hartland Water Co.	44.60
Central Maine Power Co.	85.30
Postage	11.96
Hartland Emporium (Paint)	44.02
Personal Burner Service	150.00
Ethel Fox (Retirement dinner)	4.50
Edgar Woodman, (Painting, electrical work)	47.02
Agway (Wood mag. rack)	70.07
Fan for Library	14.47
Larry Geraghty Books - Appraisal	64.82
Ethel Fox (Plant for Library)	10.00
Prouty's Flower Shop	7.88
Randlett's & Sons	20.74
Mary Carter Paints	24.12
Grace Woodman (Mileage to lib. meetings)	25.06
Hartland Grain Grocery	1.10
Demco (Paperback Rack)	65.44
Grace Woodman (Tape, folders)	5.73
Gaylord (Index cards, trays, folders)	62.25
Total Expenses	<hr/> \$4,418.00
Balance on hand Feb. 1, 1978	2,598.97
	<hr/> \$7,016.97

## MORRISON TRUST FUND

Balance on hand Feb. 1, 1977	\$16,685.95
Interest	847.60
Received on Trust Feb. 1, 1977	3,774.67
Total Receipts	<hr/> \$21,308.22
Paid Out to Library 1977	550.00
Balance on hand in Trust Fund 2/1/78	<hr/> \$20,758.22

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## From Bureau of Taxation

A new program has been established under Chapter 503, Public Laws of 1971, called "The Elderly Householders Tax Relief Act". Generally speaking, this program provides for a direct payment by the State to those residents maintaining a homestead, whether owned or rented, where at least one male member of the household is 65 years of age, or a female member is at least 62. The total income of all members of the household (including income from all sources) cannot exceed — \$4,000; and at least 35% of total household income must be attributable to the elderly members. Finally, no claimant may have more than \$30,000 of net assets.

The grant is an amount equal to 7% of the difference between total household income and \$4,000; but not in excess of the property tax on the homestead, or 20% of rent paid for the previous year.

Claims under this program are to be filed with the Bureau of Taxation. Local assessors will not be directly involved, although in many cases they may be approached initially by elderly persons asking information. Under this law, claims will first be filed (with the Bureau of Taxation) between August 1 and October 15, 1978. The Bureau will have informational material and the necessary claim forms prepared well in advance of the August 1 date, and we plan to furnish a supply to municipal officials for local distribution. In the meantime, if local taxpayers should have any further questions, please ask them to write directly to this office.



## Town of Hartland

Section 706, Title 36, M.R.S.A. of the Revised Statutes states that before making an assessment, the assessors shall give reasonable notice in writing to all persons liable to taxation in the municipality to furnish the assessors true and perfect lists of their polls and all their estates not by law exempt from taxation of which were possessed on the 1st day of April of the same year. This section has been amended to read: The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

Section 5 says that if the assessors fail to give this notice as required, the taxpayer is not barred of his right to make application for abatement.

The taxpayer should make out this list in writing and send it to the assessors or bring it in to them on or before April 1 of this year.

Any taxpayer receiving a town report with the above printed in it or receives a copy of the above section by mail is considered to have had a proper notice.

The selectmen hereby notify all taxpayers that they will be in session on the 1st day of April at the Town Office from 9:00 a.m. to 12:00 a.m. to receive above mentioned lists.