

1982

Annual Report of the Municipal Officers of the Town of Hartland, Maine For The Municipal Year 1981

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ANNUAL REPORT

HARTLAND

MAINE



1981-1982

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

1981

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We respectfully dedicate
the 1981 Annual Report to
MAURICE E. HALL
for his dedicated service
to the citizens
of the
Town of Hartland

Citizen's Award



Edgar Woodman was the recipient of the
1981 Town of Hartland's Citizen's Award.

This award was given at Hartland's Annual Fun Day,
to a gentleman who has shown
and continues to show his dedication
and service to the Community.

Town Officers

Selectmen, Assessors and Overseers of the Poor
EDWARD LAUGHTON, MAURICE HALL, LeROY ROLLINS

Town Clerk and Registrar of Voters
CAROLYN CONNELL

Town Manager, Treasurer and Tax Collector
PEGGY A. MORGAN

Deputy Treasurer and Tax Collector
CAROLYN CONNELL

Health Officer
DR. ROBERT CARIGNAN

Plumbing Inspector
EDGAR WOODMAN

Fire Chief
DANA COOPER

Fire Warden
DANA COOPER

S.A.D. # 48 Directors

ELWIN LITTLEFIELD	Term Expires 1982
RONALD TASKER	Term Expires 1983
KEITH BUBAR	Term Expires 1984

Planning Board

GERALD MARTIN	Term Expires 1982
HARLAN EMERY	Term Expires 1983
EDGAR WOODMAN	Term Expires 1984
RAYMOND MARTIN	Term Expires 1985
JAMES TOWLE	Term Expires 1986

Community Development Advisory Committee

DONALD HOLLISTER	BEATRICE KNOWLES
HARLAN EMERY	CLAUDETTE TASKER
ROGER MARTIN	ANSON CROWELL

Budget Committee

VAUGHN STEDMAN, Chairman

DONALD HOLLISTER

ELIZABETH CARIGNAN

CHARLES WEITZKI

KEITH TAPLEY

RAYMOND MARTIN

ARLAND STEDMAN

EDGAR WOODMAN

LINDA BROOKS

SHIRLEY HUMPHREY

BEATRICE KNOWLES

ELWIN LITTLEFIELD

NOTICE

Procedure of the voting for the elected offices of Selectmen,
S.A.D. No. 48 Director and Town Clerk.

Polls will open at 10:00 a.m. and close at 6:00 p.m.

Letter of Transmittal

It is with great pleasure that I submit to you the annual report for 1981.

1981 has been a year of many challenges at local, state and federal levels of government.

In April of 1981 Federal EDA Funds which were to be used for energy conservation measures were frozen. This event made it impossible for State approval of a grant request for funding of energy conservation measures on the town hall.

In June, Hartland's application for a second Community Development Block Grant was approved in the amount of \$225,000.00. This project is now in progress and is to be targeted for lower Main Street.

The Army Corp. Study which has taken much time to work on is presently being reviewed by the Economics Dept. of the Army Corp. in Washington.

Cable T.V. has finally become a reality for Hartland residents. Pole easements were finally obtained by Better Cable T.V. to make this possible. I would like to thank the residents for their patience and understanding in this matter.

A Sr. Citizen's Meal Program was established in the school system this year. Many hours of hard work and organization were given by Elizabeth Carignan and Shirley Humphrey. I would like to take this opportunity to thank both of them for their time and dedication to the Community.

1982 will be a time of change for Hartland.

Rapid changes in law and in procedure are eminent.

Hartland has always been a Community that has worked together to meet all challenges. It is my true belief that if we work together to meet what challenges lie ahead, we will be a more united Community.

As individuals we must take more time to communicate our feelings to our families, friends, neighbors and to our local government.

Public input will play a very important role in what lies ahead of Hartland.

Respectfully Submitted,
Peggy A. Morgan
Town Manager

Community Development Report

Dear Citizens:

By October 1981 the Hartland Community Development Project on Water Street and North Street was finished. Thirty-three units in this area were worked on.

The committee had planned to complete 28 units. The funds to work on the 5 additional units were available through the efforts of several different groups.

1. Community Action Program (weatherproofing).
2. Citizens in the target area donating money, labor and materials.
3. Sewer work done by the town.
4. Much clean-up and building removal through CETA funds.

The program went beyond its goals because of the outstanding work of the Selectmen, Town Manager and residents of the target area.

In this project we were involved with 11 elderly families and 8 large families. We renovated and made available 10 rental units, the rest being small family units.

In June 1981 Hartland received approval of a new \$225,000 grant for renovation of homes on Lower Main Street. Hartland has now received a total of \$460,000 from HUD. This amount is the direct results of hard work by our Selectmen and Town Manager in cooperation with the North Kennebec Valley Planning Office. North Kennebec Valley Planning Office was the main reason two well written applications were both approved for Hartland.

The same staff was hired to run the new grant. Community Development Director: Raymond Martin, Technical Inspector: Edgar Woodman, and Joyce Richards as office secretary. The same group of local citizens volunteered to act as the advisory committee of the new grant. One new member has been added to the committee from the target area. This committee reviews and approves the applications.

We have received and written up the applications of 12 of the 20

units in the new target area. The work has been slow because of extreme weather conditions. Five units were completed by December.

Next summer will see the completion of the remaining units and will include much needed sewer systems for each unit. The same spirit of help and cooperation that this office has already received should lead to the same success in the new target area.

Respectfully submitted,
Raymond E. Martin
Community Development Director

Hartland Public Library

Books on hand January 1981	17,465
Books Added	263
Books Discarded or Lost	26
Books on hand January 1982	17,702
Circulation Books	4,725
Circulation Magazines	214
Magazines Available	23

I would like to take this opportunity to thank all those who donated books to the library and the public for their support during the past year.

Respectfully submitted,
Grace D. Woodman, Librarian

TREASURER'S REPORT

Income

Balance 1980	\$818.31
Morrison Fund	4,279.50
Outlook Club	50.00
Interest on N.O.W. Account	155.37
Petty Cash	97.20
State Aid (Stipend)	281.00
Dividend ✓	207.08
Town of Hartland	3,800.00
Town of St. Albans	100.00
Grace Woodman (book)	8.25
Total Income	<hr/> \$9,796.71

Expenditures

Edith Weitzki, labor	\$117.00
Lillian Hall, labor	13.00
Beulah Stromback, salary	120.00
Grace Woodman, salary	2,613.00
Books	1,325.69
Magazines	209.18
Telephone	84.29

Postage	22.52	
Bowman & Littlefield, repairs	598.00	
Office supplies	142.86	
Hartland Water Co.	56.84	
Snowman's Service Center, heat	1,205.23	
Central Maine Power Co.	139.05	
Balance on hand 12/ 31/ 81	3,150.05	
	<hr/>	\$9,796.71

MORRISON FUND ACCOUNT

Balance forward 12/ 31/ 80	\$30,111.46	
Interest to date	532.35	
Total Fund	<hr/>	\$30,643.81

Respectfully submitted,
Beulah Stromback, Treasurer

Hartland Volunteer Fire Department

The Hartland Volunteer Fire Department was not extremely busy for the first part of 1981, but with cold weather setting in, and more and more people burning wood, the chimney fires have greatly increased.

With more wood fires being used as a main source of heat, we ask people please make sure that their chimneys are safe and clean, and that their wood stoves are properly hooked up. We would like to encourage people to purchase smoke and fire detectors for their own protection and the protection of their loved ones.

Respectfully,
Linwood Humphrey
Secretary

Hartland & St. Albans Emergency Unit

Cash on Hand January 1981		
Savings	\$2,642.05	
Savings	\$2,642.05	
Checking	138.65	
	\$2,780.70	
Debits:		
St. Albans 1981	\$400.00	
Hartland 1980	600.00	
Palmyra 1980	900.00	
Palmyra 1981	900.00	
Supper	338.75	
Ambulance Calls	3,729.71	
Interest of Savings Account	113.93	
	\$6,982.39	
	\$9,763.09	
Credits:		
Gas & Oil	\$1,647.62	
Water Co.	93.36	
Lic.	110.98	
Ambulance Supplies	242.55	
Heat	1,197.30	
Insurance	1,534.00	
Jim Dyer's Acc.	180.00	
Telephone	271.32	
Courses	150.00	
Repairs	124.03	
Misc.	38.60	
Lewiston Welding	50.00	
Attendance Fees	2,328.00	
	\$7,967.76	
Cash on Hand December 1981		
Savings	\$1,249.75	
Checking	545.58	
	\$1,795.33	
	\$9,763.09	

Ambulance Calls	177
Hartland	113
St. Albans	15
Palmyra	25
Back to Pittsfield	23
No Transport	1
Total Calls	177

Selectmen's Report

CONTINGENT

Appropriations:	\$6,500.00
Received:	
Peggy Morgan, voided checks	384.48
Lien costs	1,519.74
Building permits	80.00
Victualer licenses	4.00
Gun permits	26.00
Reimbursements	250.00
CMP credit	4.86
Morning Sentinel, refund	27.72
LaVerdiere's Drug Store, refund	23.84
State of Maine	34.79
Culvert, R. Marble	146.20
Hartland Pollution Control, postage	552.47
Copies	57.00
Unemployment Tax	1,987.47
History Books	7.00
Bowman & Littlefield, windows Comm. Devel.	519.29
Maps	33.50
Parking Tickets	15.00
Carolyn Connell, change loan	100.00
Constance Millett, change loan	100.00
Accounts Receivable: Dog licenses	72.00
Overexpended	53.85
	<hr/>
	\$12,499.21
Paid:	
Maine Assoc. of Assessing Officers, dues	\$6.00
Peter Beckerman, legal fees	977.77
Michael Wiers, legal fees	270.00
Craig Home Center, supplies	93.50
Constance Millett, change loan	100.00
Carolyn Connell, change loan	100.00
E. Almeida	250.00
Registry of Deeds, recording & discharges	704.00
Marks Printing House, supplies	260.78
Irving Tanning, supplies	9.23
Randlett's & Son, Inc., supplies	19.44
Bangor Daily News, municipal ads	80.00
John Singer, audit	1,022.00
Paul R. Briggs, M.D., death certifications	2.75
Peggy Morgan, travel expense, postage & supplies	808.46
Royal Printing Co., ballots, town reports & tax bills	1,114.70
Maine Town & City Management, dues	15.00

No. Kennebec Regional Planning, maps	5.00
Postmaster, postage	680.31
Joyce Richards, mileage	4.65
3M Business supplies	348.92
Walter Gamblin, supplies	67.00
Maine National Bank, box rental & checks	69.81
Oakes & Parkhurst, windows, Comm. Devel.	519.29
C. Connell, postage & clerk supplies	302.60
C. Millett, postage	94.58
State of Maine, school enroll., permits, fees	196.93
Nokomis Regional High, ad yearbook	15.50
University of Maine, seminar fees	89.00
Loring, Short & Harmon, supplies	20.82
Halford Flower Shop, flowers	40.00
Economy Trophy, field day	27.50

Paid:

The Gazette, supplies	\$35.40
Merit Business Forms, supplies, (tax forms)	336.01
Maine Municipal Association, dues, school fees	865.52
Dept. of Treasury, tax	116.93
Linwood Vanadestine	5.00
Callegan & Co., supplies	39.85
Tower Publishing Co., Maine register	50.25
Alder Run Kennel, board	50.00
Combined Insurance	135.00
Lehr Insurance Agency, bond	20.00
Unemployment Tax	802.46
M.M.A.	899.00
On Job Training	547.92
Erline Humphrey	327.26
Maine Town & City Clerk's Association, dues, & school fees	70.00

\$12,499.21

TOWN HALL

Appropriation	\$6,000.00
Received:	
Rentals	420.00
Hartland Community Development, telephone	189.62
Overexpended	1,702.74

\$8,312.36

Paid:

Hartland Emporium	\$169.88
Snowman's Service Center, heat	3,053.16
Hartland Water Co., water	89.80
Randlett's & Son, Inc., supplies	220.87
Hartland Telephone Co.	726.16
Miles Carpenter Co., Insurance	843.00

Victor Springer, supplies, repairs	780.95	
Central Maine Power Co.	767.95	
Hartland Western Auto, supplies	38.67	
Arthur Douglas, labor	654.06	
George Wyman, labor	558.40	
Edgar Woodman, labor	27.40	
State Agency for Surplus, supplies	25.50	
Peggy Morgan, supplies	17.55	
J.J. Boulter & Son, supplies	9.50	
Ricky Pederson, labor	107.20	
James Sewall Co., maps	134.50	
Home Entertainment Center, intercom	79.95	
Kelley's General Store, supplies	7.86	
		<hr/>
		\$8,312.36

PAY TO OFFICERS

Appropriation	\$30,000.00	
Received:		
Hartland Community Development	10,861.46	
Contingent	327.26	
		<hr/>
		\$41,188.72
Paid:		
Peggy Morgan	\$13,200.00	
Carolyn Connell	6,132.00	
Constance Millett	3,020.00	
Joyce Richards	151.60	
Erline Humphrey	1,769.04	
Raymond Martin	6,646.08	
Edgar Woodman	3,200.00	
Edward Laughton, selectman	1,500.00	
Maurice Hall, selectman	1,500.00	
LeRoy Rollins, selectman	1,500.00	
Carolyn Connell, Clerk & registrar of voters	1,700.00	
Dana Cooper, fire chief	500.00	
Ballot Clerks	330.00	
Moderator	40.00	
		<hr/>
		\$41,188.72

ROADS & BRIDGES

Federal Revenue Sharing	\$30,000.00	
Federal Revenue Sharing Interest	6,652.21	
State Treasurer	2,915.00	
Culverts	779.90	
Overexpended	2,784.99	
		<hr/>
		\$43,132.10

Paid:	
Arland Stedman, equipment hire	\$6,732.25
L.A. Gould, equipment hire	6,209.39
C. Davis, gravel	63.75
D. Cool, gravel	80.50
Davis Supply Co., supplies	64.75
O. Babnaw, equipment hire	45.36
L.E. McLeod, equipment hire	2,020.00
L.E. Knowles, equipment hire	119.00
Arthur Douglas, labor	619.20
George Wyman, labor	558.40
Cianbro Corp., hot top	17,747.03
M.A. Chipman, equipment hire	282.84
L. Olsen, gravel	110.25
L. Gower, gravel	106.40
Roland Reynolds, equipment hire	232.80
W.H. Shurtleff Co., calcium chloride	8,140.18
	<hr/>
	\$43,132.10

O.A.B. SOCIAL SECURITY

Appropriation	\$3,100.00
Received:	
Hartland Pollution Control	10,791.44
Town Employees	6,242.85
Somerset County CETA	2,308.22
Hartland Community Development	2,229.80
Accounts Receivable Pollution Control	3,716.57
State of Maine	319.20
	<hr/>
	\$28,708.08
Paid:	
Maine State Retirement	\$28,250.94
Unexpended	457.14
	<hr/>
	\$28,708.08

M.M.A. BLUE CROSS & BLUE SHIELD INSURANCE

Appropriation	\$2,300.00
Received:	
Town Employees	1,040.40
Somerset County CETA	577.22
Hartland Community Development	1,550.36
Hartland Pollution Control	4,934.69
From Contingent	899.00
	<hr/>
	\$11,301.67
Paid:	
Town Employees	\$1,862.00
M.M.A., Insurance	7,900.98

Pollution Control	67.30	
Trans. to Unemployment tax	919.97	
Unexpended	551.42	
		\$11,301.67

WINTER ROADS

Appropriation	\$13,000.00	
From Excise	25,000.00	
Accounts Receivable, L. Gould, salt	1,366.58	
Accounts Receivable, State of Maine	2,915.00	
Overdrawn	2,481.12	
		\$46,462.70

Paid:		
Maine National Bank, contract on L. Gould	\$38,675.86	
W.H. Shurtleff, salt	3,066.58	
Arthur Douglas, labor	2,157.45	
George Wyman, labor	1,852.33	
Leroy McFarland, labor	25.00	
Hartland Emporium, supplies	25.63	
Ralph Brown, plowing rink	160.00	
Town of Cornville, contract	400.00	
Agway, Inc. supplies	99.85	
		\$46,462.70

DUMP

Surplus	\$15,000.00	
Received:		
Grandmaison Salvage	90.00	
		\$15,090.00

Paid:		
Arnold Halford, labor	\$8,954.88	
Arnold Halford, wood	90.00	
Arnold Halford, equipment hire	1,084.50	
Randlett's & Son, Inc., kerosene	82.79	
Heart of Maine Exterminating, poison	286.00	
Costons Garage, equipment hire	25.00	
H. & H. Citgo, fuel & oil	1,669.26	
Lowell Knowles, equipment hire	78.75	
Lysie Gould, equipment hire	337.64	
A.V. Stedman, equipment hire	56.25	
Hartland Emporium, supplies	69.28	
Raymond Martin, equipment hire	1,218.00	
Arnold Machinery, repairs	204.15	
Randy Irving, labor	132.00	
Harry Viles, labor	134.00	
Hollister's Grain & Grocery, supplies	46.19	

Somerset Auto Supply, parts	122.65	
Northeast Service Center, parts	13.00	
Jim's Mobil, fuel	196.60	
Hartland Western Auto, supplies	27.04	
Unexpended	262.02	
		<hr/>
		\$15,090.00

TOWN TRUCK

Appropriation	\$3,500.00	
Overexpended	466.24	
		<hr/>
		\$3,966.24

Paid:		
Snowman's Service Center, repairs	\$247.92	
Peggy Morgan, rental	1,062.50	
H. & H. Citgo, gas & oil	1,866.64	
Coston's Garage, repairs	126.40	
Arnold Machinery Co., parts	37.11	
Western Auto, parts	68.96	
Grandmaison Salvage, parts	32.00	
Jim's Mobil, repairs	299.96	
Randlett's & Son, Inc., part	1.71	
Somerset Auto Supply, parts	45.05	
Ace Tire Co., tires	177.99	
		<hr/>
		\$3,966.24

CETA

Received:		
Somerset County CETA	\$37,411.13	
		<hr/>
		\$37,411.13

Paid:		
Joyce Richards	\$4,305.44	
Erline Humphrey	3,762.72	
Linda Gerry	3,390.54	
Lawrence Lawler	3,896.60	
Bruce Morris Sr.	2,330.31	
Harry Viles	3,112.23	
Kenneth Viles	2,449.98	
Barry Mathews	2,540.72	
John Weir	1,649.04	
Hartland Pollution Control	6,277.83	
To Accounts Receivable	118.87	
Unexpended	186.30	
		<hr/>
		\$37,411.13

POLLUTION ABATEMENT

Appropriation	\$5,497.00	
Federal Revenue Sharing	19,503.00	
Accounts Receivable Pollution Plant	237.83	
		<hr/>
		\$25,237.83

Paid:		
Hartland Pollution Control	\$22,065.00	
Skips Auto Body	400.00	
Maine National Bank, Interest	2,772.83	
		<hr/>
		\$25,237.83

SEWER MAINTENANCE

Appropriation	\$3,000.00	
Accounts Receivable, Central Maine Power	508.18	
		<hr/>
		\$3,508.18

Paid:		
Kleinschmidt & Dutting	\$109.04	
T. & S. Holdings, equipment hire	27.00	
Lysle Gould, equipment hire	578.89	
Victor Springer, supplies	176.39	
Payroll, Crosby Street Sewer	532.89	
D.O.T. permit	25.00	
Everett J. Prescott, Inc., supplies	307.34	
Arland Stedman, equipment hire	150.00	
Maynard Parker, labor	154.16	
On Job Training	1,309.80	
Sewer Construction	137.67	
		<hr/>
		\$3,508.18

VILLAGE STREETS

Appropriation	\$4,000.00	
		<hr/>
		\$4,000.00

Paid:		
Lowell Knowles, equipment hire	\$36.75	
Lysle Gould, equipment hire	1,120.98	
Victor Springer, equipment	31.11	
Hartland Emporium, supplies	7.78	
Cianbro Corp., cold patch	695.42	
Hartland Water Co., repairs	360.00	
Arthur Douglas, labor	464.40	
George Wyman, labor	418.80	
Arland Stedman, equipment hire	244.22	
National Chemsearch, paint	426.00	
C. Davis, gravel	.50	
L. Olsen, gravel	3.50	

Unexpended	190.54	
	<hr/>	\$4,000.00
SIDEWALK REPAIR		
Appropriation	\$3,000.00	
	<hr/>	\$3,000.00
		\$3,000.00
Paid:		
Arland Stedman, equipment hire	57.76	
L.A. Gould, equipment hire	147.14	
Arthur Douglas, labor	619.20	
Cianbro Corp., paving	1,098.34	
George Wyman, labor	558.40	
Unexpended	519.16	
	<hr/>	\$3,000.00
PLUMBING INSPECTION		
Received:		
Permit fees	\$865.00	
	<hr/>	\$865.00
Paid:		
Edgar Woodman	\$633.75	
State Treasurer	211.25	
Accounts Payable:		
E. Woodman	15.00	
State Treasurer	5.00	
	<hr/>	\$865.00
CHRISTMAS LIGHTING		
Appropriation	\$500.00	
	<hr/>	\$500.00
Paid:		
Central Maine Power	\$190.20	
LaVerdiere's Drug Store, bulbs	45.78	
Unexpended	264.02	
	<hr/>	\$500.00
SWIMMING POOL		
Appropriation	\$4,000.00	
Received:		
Fees for lessons	150.00	
Overdrawn	186.24	
	<hr/>	\$4,336.24

Paid:	
Hartland Water Co.	\$118.28
Victor Springer, repairs	400.40
Hartland Emporium, supplies	41.74
Central Maine Power Co.	245.91
Eric Seekins, lifeguard	1,518.00
Richard Thompson, lifeguard	1,518.00
W.H. Shurtleff, chemical supplies	268.61
Peggy Morgan, supplies for last day	20.00
Christine Burrill	60.00
Agway, Inc., supplies	113.35
Western Auto, supplies	9.58
Tapley Pools, Inc., supplies	19.27
Mid Maine Chapter Red Cross, certificates	3.10

\$4,336.24

CETA MILEAGE

Received:	
State of Maine	\$241.35

\$241.35

Paid:	
Barry Mathews	\$40.95
Edward Almeida	8.10
Linda Gerry	70.20
Erline Humphrey	91.50
Peggy Morgan	30.60

\$241.35

FIRE DEPARTMENT

Surplus	\$9,500.00
----------------	------------

\$9,500.00

Paid:	
Hartland Water Co.	\$80.12
Jim's Mobil, gas, oil & repairs	1,817.45
Hartland Emporium, supplies	6.93
Miles Carpenter Co., Insurance	227.00
Snowman's Service Center, heat	2,530.67
Hartland Telephone Co.	826.74
Blanchard Associated, equipment	69.00
Victor Springer, repairs	14.56
Central Maine Power Co.	458.05
Davis Supply Co., equipment	143.47
Maine Municipal Association	108.54
Fire Apparatus Service, equipment	107.67
Radio Shack, equipment	71.82
Maine Sub Aqua Club, tank refill	11.00

Rocky Acres Repair Service, repairs	20.30	
Maine Federation of Fire Fighters, insurance	84.00	
Bowman & Littlefield Inc., repairs	488.35	
Maine Line Fire Equipment, equipment	1,588.75	
Blaisdell Lock & Safe, equipment	114.90	
Alan Deering, mileage	31.08	
Wicks Lumber, repairs	202.95	
Fire Department Officers	400.00	
Hartland Pollution Control, tank refills	8.00	
Dana Cooper, reimbursement for lock	12.59	
Hall's Gas Service, bottled gas	29.81	
Cianbro Corp., repairs	46.25	
		<hr/>
		\$9,500.00

WORKMEN'S COMP

Appropriation	\$3,300.00	
Received:		
Somerset County CETA	2,042.11	
Hartland Community Development	1,128.24	
Accounts Receivable:		
Hartland Pollution Control	5,877.99	
		<hr/>
		\$12,348.34
Paid:		
Hartland Pollution Control	\$152.89	
Miles Carpenter Co., Insurance	3,373.00	
Campbell, Payson & Noyes, Insurance	6,612.00	
Agency Associates, Inc., Insurance audit	2,076.00	
Unexpended	134.45	
		<hr/>
		\$12,348.34

INSURANCES

Appropriation	\$2,500.00	
Received:		
Hartland Pollution Control	1,533.73	
		<hr/>
		\$4,033.73
Paid:		
Miles Carpenter Co., Insurance	\$3,814.00	
Kenneth Hughes Inc., Insurance	140.00	
Unexpended	79.73	
		<hr/>
		\$4,033.73

RED NETWORK

Appropriation	\$100.00	
		<hr/>
		\$100.00

Paid:			
Hartland Fire Department		\$100.00	
		<hr/>	\$100.00
HARTLAND & ST. ALBANS EMERGENCY UNIT			
Appropriation		\$600.00	
		<hr/>	\$600.00
Paid:			
Hartland & St. Albans Emergency Unit		\$600.00	
		<hr/>	\$600.00
NORTH KENNEBEC REGIONAL PLANNING COMM.			
Appropriation		\$906.00	
		<hr/>	\$906.00
Paid:			
North Kennebec Regional Planning Comm.		\$906.00	
		<hr/>	\$906.00
SENIOR CITIZEN HEALTH PROGRAM			
Appropriation		\$50.00	
		<hr/>	\$50.00
Paid:			
Kennebec Valley Regional Health Agency		\$50.00	
		<hr/>	\$50.00
HARTLAND & ST. ALBANS SENIOR CITIZENS			
Appropriation		\$400.00	
		<hr/>	\$400.00
Paid:			
Hartland & St. Albans Senior Citizens		\$400.00	
		<hr/>	\$400.00
HYDRANT RENTAL			
Appropriation		\$14,339.00	
		<hr/>	\$14,339.00
Paid:			
Hartland Water Co.		\$14,339.00	
		<hr/>	\$14,339.00

	SPECIAL OFFICERS	
Appropriation		\$3,000.00

		\$3,000.00
Paid:		
Arnold Halford	\$1,500.00	
Linwood Vanadestine	1,500.00	

		\$3,000.00

	TREE REMOVAL	
Appropriation		\$600.00

		\$600.00
Unexpended		\$600.00

		\$600.00

	STREET LIGHTING	
Appropriation		\$9,000.00
Overdrawn	150.77	

		\$9,150.77
Paid:		
Central Maine Power Co.	\$9,150.77	

		\$9,150.77

	CEMETERIES	
Appropriation		\$2,000.00
Received:		
Bailey Funeral Home	65.00	
Donald Shorey, Inc.	755.00	
Edwards Funeral Home	75.00	
Dean Nadeau	75.00	
Norman Curtis Sr.	75.00	
Crosby Funeral Home	75.00	
Interest, Perpetual Care	4,737.20	
Sale of Lots	120.00	
Interest, Perpetual Care	317.81	

		\$8,298.01
Paid:		
Hartland Emporium, supplies	\$26.07	
Arthur Douglas, labor	3,684.24	
George Wyman, labor	3,322.48	
Halford's Flower Shop, flowers Memorial Day	46.00	
Maurice Hall, repair of mowers	382.05	
Victor Springer, planks & plastic	57.65	
Brown & White Paper Co., flags	189.00	
Steeves McCormack Post Aux., wreaths	50.00	

Morgan Lowell, labor	25.00
Carroll Downs, Jr.	25.00
George Farewell, labor	35.05
H. & H. Citgo, oil & gas for mowers	23.70
Hartland Western Auto, parts for mowers	49.46
Arland Stedman, equipment hire	49.00
D. Cool, gravel	12.25
Chris Littlefield, mowing cemetery	100.00
Oliver Babnaw, mowing cemetery	38.70
Unexpended	182.36

\$8,298.01

GENERAL ASSISTANCE

Appropriation	\$6,500.00
Reimbursements	80.30
State of Maine	1,496.68

\$8,076.98

Paid:

Case # 1	
Central Maine Power	274.67

Case # 2	
Snowman's Service Center	64.26
Wright's Shurway	24.91

Case # 3	
Snowman's Service Center	289.71
Laura Crummett	35.00
Wright's Shurway	24.82

Case # 4	
Snowman's Service Center	233.59

Case # 5	
Snowman's Service Center	115.00

Case # 6	
Snowman's Service Center	176.61

Case # 7	
Snowman's Service Center	223.58
Central Maine Power	124.15
Hartland Telephone Co.	40.18
Hartland Water Co.	48.60
L.A. Dysart Gas Service	43.82

Case # 8	
Snowman's Service Center	115.12

Case # 9	
Snowman's Service Center	235.50
Case # 10	
Randlett's & Son, Inc.	39.75
Case # 11	
Randlett's & Son, Inc.	171.25
Case # 12	
Berry's Pharmacy	72.53
Snowman's Service Center	543.85
Paid:	
Case # 13	
Snowman's Service Center	119.37
Jim's Mobil	12.50
Folsoms Gas Service	83.50
Central Maine Power Co.	242.18
Case # 14	
Snowman's Service Center	117.18
Case # 15	
Snowman's Service Center	302.25
Ford Motor Credit Corp.	183.20
Case # 16	
Snowman's Service Center	58.50
Randlett's & Son, Inc.	27.00
Case # 17	
Randlett's & Son, Inc.	14.00
Case # 18	
Snowman's Service Center	130.02
Case # 19	
Snowman's Service Center	189.10
L.A. Dysart Gas Co.	31.50
Case # 20	
Snowman's Service Center	119.00
Case # 21	
Wright's Shurway	24.90
Arnold Halford	70.00
Case # 22	
Wright's Shurway	24.98

Case # 23	
Central Maine Power Co.	18.84
Faye Snowman	130.00
Case # 24	
B & L Ambulance Service	198.50
Case # 25	
L.A. Dysart Gas Co.	125.50
Arnold Halford	70.00
Case # 26	
Bowman & Littlefield	140.00
Case # 27	
Pittsfield Gardens	50.00
Case # 28	
Snowman's Service Center	48.80
Case # 29	
LaVerdiere's Drug Store	92.47
Case # 30	
Randlett's & Son, Inc.	20.47
Case # 31	
Victor Springer	12.70
Case # 32	
Central Maine Power Co.	45.42
Snowman's Service Center	60.87
Vernard Vanadestine	160.00
Case # 33	
Snowman's Service Center	61.25
Case # 34	
Donald Shorey Inc.	775.00
Case # 35	
Snowman's Service Center	187.13
Case # 36	
Snowman's Service Center	62.37
Case # 37	
Central Maine Power Co.	84.52
Case # 38	
Randlett's & Son, Inc.	35.26

Case # 39		
E. Welch	200.00	
Case # 40		
Depositors Trust Co.	144.95	
Case # 41		
Judy Alton	160.00	
Unexpended:	546.85	
	<hr/>	\$8,076.98

Auditor's Report

January 27, 1981

Board of Selectmen
Hartland,
Maine

Gentlemen:

Pursuant to your request, the records pertaining to the Pollution Abatement Plant have been audited for the period January 1, 1981 to December 31, 1981, 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.

The financial statements incorporated in this report fairly present the financial position of the Pollution Abatement Plant at December 31, 1981, and the result of its operations for the year then ended based on cash transactions. This basis has been applied in a manner consistent with that of the preceding year.

All of which is respectfully submitted.

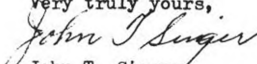
Very truly yours,

John T. Singer

EXHIBIT A

TOWN OF HARTLAND
 POLLUTION ABATEMENT
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, 1981

	<u>December 31, 1981</u>	<u>December 31, 1980</u>
<u>ASSETS</u>		
CASH:		
Operations	\$ 5,359.04	\$ 633.88
Construction	372.79	372.79
Cost Replacement	<u>5,731.83</u>	<u>150.58</u>
		\$ 1,157.25
ACCOUNTS RECEIVABLE	<u>34,054.84</u>	<u>37,573.14</u>
TOTAL ASSETS	<u>\$ 39,786.67</u>	<u>\$ 38,730.39</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 22,245.64	\$ 22,950.58
Notes Payable	56,058.45	99,708.91
<u>RESERVES</u>		
Operations	\$ 16,171.79	\$(84,452.47)
Construction	(54,689.21)	372.79
Cost Replacement	<u>\$(38,517.42)</u>	<u>150.58</u>
		\$(83,929.10)
TOTAL LIABILITIES AND RESERVE	<u>\$ 39,786.67</u>	<u>\$ 38,730.39</u>

EXHIBIT B

TOWN OF HARTLAND
POLLUTION ABATEMENT

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - OPERATION

YEAR ENDED DECEMBER 31, 1981

CASH BALANCE, January 1, 1981		\$ 635.88
ADD-CASH RECEIPTS AND TRANSFERS:		
Cash Receipts:		
Irving Tanning Company	\$400,917.28	
Federal Government	57,700.00	
Accounts Receivable	26,700.39	
Town of Hartland	20,765.00	
Proceeds from Notes Issued	14,049.54	
C.E.T.A.	8,716.77	
Back Charges	<u>2,229.04</u>	
Total Cash Receipts		\$531,078.02
Transfers:		
From Cost of Replacement		<u>152.37</u>
TOTAL CASH RECEIPTS AND TRANSFERS		\$531,230.39
TOTAL AVAILABLE		\$531,864.27
DEDUCT - CAPITAL EXPENDITURES & TRANSFERS:		
Cash Disbursements:		
Electricity	\$125,906.29	
Labor	109,082.78	
Chemicals	78,817.85	
Notes Payable	57,700.00	
Repairs	41,660.37	
Disposal Site	29,621.28	
Accounts Payable	22,947.96	
General	9,672.50	
Interest	7,924.82	
Heat	7,251.26	
Insurance	3,698.23	
Supplies	3,327.28	
Fuel, Oil and Lube	3,139.50	
Contingent	3,007.53	
Cleaning Supplies	2,657.08	
Office Supplies	1,770.88	
Telephone	1,126.34	
Water	<u>893.28</u>	
Total Cash Disbursements		\$510,205.23
Transfers:		
To Construction Reserve		<u>16,300.00</u>
TOTAL CASH DISBURSEMENTS & TRANSFERS		\$526,505.23
CASH BALANCE, DECEMBER 31, 1981		<u>\$ 5,359.04</u>

EXHIBIT C

TOWN OF HARTLAND
POLLUTION ABATEMENT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS- COST REPLACEMENT
YEAR ENDED DECEMBER 31, 1981

BALANCE, January 1, 1981	\$ 150.58
ADD - CASH RECEIPTS	
Interest on Savings	<u>1.79</u>
TOTAL AVAILABLE	\$ 152.37
DEDUCT - CASH DISBURSEMENTS:	
Transferred to Operations	
Cash	<u>\$ 152.37</u>
BALANCE, DECEMBER 31, 1981	<u><u>\$ - 0 -</u></u>

SCHEDULE A-1

TOWN OF HARTLAND
POLLUTION ABATEMENT
ACCOUNTS RECEIVABLE
DECEMBER 31, 1981

Irving Tanning Co.

\$74,054.84

SCHEDULE A-2

TOWN OF HARTLAND
POLLUTION ABATEMENT
ACCOUNTS PAYABLE
DECEMBER 31, 1981

Hartland Water Co.	\$	48.60
Frank Blackden		50.00
University of Maine		19.00
Arnold Machinery Co.		158.81
Hartland & St. Albans Telephone Co.		85.40
Kelley's General Store		5.97
H. & H. Citgo		82.00
Randlett's		6.20
R. B. Dunning Co.		173.92
Hartland Emporium		6.97
Cincinnati Time Recorder		30.00
Harlan G. Pease		400.00
Millipore Corp.		74.90
W. H. Shurtleff		270.72
J. L. McDermott Co.		30.00
Blanchard Assoc., Inc.		726.83
Fisher Porter Co.		107.80
W. H. Bragg & Son		14.62
W. W. Grainger		27.86
Unitog		17.17
Irving Tanning Co.		456.47
Central Maine Power Co.	10,	102.46
Leadbetter Int. Trks.		34.90
Victor Springer		76.27
Chute Chemical Co.		15.00
E. E. K. Bearing Co.		29.45
Dean's Electric Motor		28.00
Graham Co.		44.13
Graphic Control Corp.		92.51
Thomas Todd		29.16
U.W.R. Scientific		44.43
Somerset Auto		64.13
Gilman Electric		38.44
Town of Hartland		<u>8,853.52</u>
TOTAL		<u><u>\$22,245.64</u></u>

SCHEDULE A-3

TOWN OF HARTLAND
POLLUTION ABATEMENT
NOTES PAYABLE
DECEMBER 31, 1981

Maine National Bank #8000156	9.10%	1/24/82	\$42,008.91
Maine National Bank #8000172	10.65%	3/82	<u>14,049.54</u>
TOTAL			<u>\$56,058.45</u>

Auditor's Report

January 25, 1982

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 January 1, 1981, to December 31, 1981, inclusive.

The financial and related statements of the General Fund, Special Revenue Fund and Trust and Reserve Fund arising from cash transactions have been examined. The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of accounting records and such other auditing procedures as was considered necessary in the circumstances.

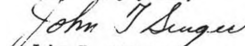
The aforementioned statements do not give effect to accrued items except in certain instances. Accordingly, the statements do not present the financial position and the results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the assets and liabilities arising from cash transactions of the General Fund, Special Revenue Fund, Debt Fund and Trust and Reserve Fund of the Town of Hartland at December 31, 1981, and the revenues collected and expenditures paid during the year then ended, on the basis described in Notes to Financial Statements which basis has been applied in a manner consistent with that of the preceding year.

The accompanying schedules and related information presented on pages 9 through 37 are not necessary for a fair presentation of the financial statements, but are presented as additional supplementary data. This information has been subjected to the test and other auditing procedures applied in the examination of the financial statements mentioned above and appears to be fairly stated in all material respects in relation to the financial statements taken as a whole.

In connection with the examination, tests were performed of compliance with the Revenue Sharing and Antirecession Fiscal Assistance Acts and regulations required by Sections II. C.3. and III. C.3. of the Audit Guide and Standards for Revenue Sharing and Antirecession Fiscal Assistance Fund Receipts (Guide) issued by the Office of Revenue Sharing, U. S. Department of the Treasury and compared the data on Bureau of Census Form R.S.-9 to the records of the Town of Hartland as required by Section II. C.4. of the "Guide". Based on these procedures no instance of non-compliance with the regulations was noted and no material differences between Census data on Form R.S.-9 and the Town of Hartland for the year ended December 31, 1981 were noted.

Very truly yours,


John T. Singer

TOWN OF HARTLAND

SUMMARY OF POLICIES

The Maine statutes require that every municipality shall have a post audit of its records each year and that the report of audit shall contain: letter of transmittal, comments, comparative balance sheet, analysis of surplus, statement of departmental operations, statement of valuation, assessment and collections, statement of cash receipts and disbursements and reconciliation of cash balance. Such other statements as the auditor desires may be included in the report as well.

It is the policy of the Town of Hartland to print the report of audit in its entirety in its Annual Town Report which is dispensed to all of the voters of the Town at the time of the Annual Town Meeting. Others may obtain copies of the Annual Town Report upon request.

Authority for appropriations for the running of the municipality and the method by which they are to be funded is given by vote of the voters at the Annual Town Meeting. The warrants for the County Tax and the Town's share of the S.A.D.#48 appropriation are given by the County Commissioners and Board of Trustees of School Administrative District #48 respectively.

The assessment of taxes resulting from establishing the valuation of both real and personal property and establishing the rate is the responsibility of the Board of Assessors. The Board of Assessors also has the authority to include in the assessment of taxes an amount for overlay of an amount not to exceed 5% of the total appropriations as well as the responsibility for authorizing and approving abatements where warranted. They are autonomous in these respects.

Receipts from State Revenue Sharing, Business Inventory Tax Reimbursement and Tree Growth Tax Reimbursement are used to reduce the amount necessary to raise by taxation of real and personal property to finance appropriations made at the Annual Town Meeting.

It also has been customary to finance certain specific appropriations as determined by the voters through transfers from Unappropriated Surplus and Excise Tax receipts. Authorization for these appropriations is voted at the Annual Town Meeting.

Each year at the Annual Town Meeting the total of the entitlement payments received from Federal Revenue Sharing during the preceding fiscal year plus the interest earned on the investment of these funds is appropriated.

Authority is given the Selectmen at the Annual Town Meeting to sell Tax Acquired Property.

BASIS OF ACCOUNTING

With the exception of property taxes, revenue is recorded when received in cash. Property taxes are recorded when committed, since they are measurable and are due within the fiscal year. At the year end certain ascertainable items of revenue, such as reimbursable items of expense which are due but have not been received, are accrued with the proper accounts being credited.

Expenditures are recorded on a cash basis with the charge being made to the accounts when the warrants are authorized by the Board of Selectmen. At the year end, certain items which are owing and have not been paid are accrued with the appropriate accounts being charged.

No record is maintained of fixed assets.

GENERAL FUND

In the report of audit for the year ended December 31, 1980, attention was called to a contingent liability of \$1,000 plus the plaintiff's attorney's fee in the case of Frank Lawler Jr. vs Town of Hartland. No liability was incurred as the complaint was withdrawn by the attorney for the plaintiff.

An examination of the records of the Tax Collector indicated that if the Total Assessment Charged to the Tax Collector of \$373,942.95 collections of \$330,096.93 or 88.275% were realized. With respect to prior years taxes receivable, \$147,092.93 or 90.19% was collected and \$13,746.60 or 8.43% was secured by tax liens. Abatements and taxes charged off amounted to \$1,667.09.

The tax liens which are self foreclosing and mature eighteen months after they are put on were reduced by \$18,329.12 and totaled \$6,167.12 at the year end as compared with a beginning balance of \$10,749.64.

In accordance with the authority received at the Annual Town Meeting, certain parcels of tax acquired property were sold on which a profit of \$21,747.25 was realized.

The actual amount received plus the beginning balance of State Revenue Sharing totaled \$24,704.06. Since it was estimated that \$25,972.02 would be available in this account to apply against the appropriations, the deficiency of \$1,267.96 was charged to surplus.

Excise tax receipts of \$25,000 were appropriated to winter Roads. The actual receipts totaled \$35,474.18 and the unallocated balance of \$10,474.18 was credited to surplus.

Unexpended balances in certain appropriation accounts totaling \$33,917.83 were carried forward to the ensuing year for expenditure. The largest account in this category was State Aid Road Construction with a balance of \$27,984.00. Another account balance carried forward was Insulation with a balance of \$4,500.00.

The unappropriated surplus account was increased by \$16,006.68 as a result of the years operations and totaled \$83,160.66 at the year end. The principal items contributing to this increase were the profit on the sale of tax acquired property, overlay and unallocated excise taxes. Appropriations from surplus totaling \$25,000 were authorized at the annual town meeting.

SPECIAL REVENUE FUND

This fund is wholly comprised of Federal Revenue Sharing accounts.

A review of these accounts indicated that all of the entitlement payments had been maintained separate from and not comingled with General Fund cash.

All entitlement payments were immediately converted into interest bearing certificates of deposit upon receipt and all appropriations were authorized by a vote at the Annual Town Meeting after the required budget hearings had been held. No funds were used, obligated or appropriated more than 24 months after the end of the entitlement period.

The balance of the Reserve represents the entitlement payments for the 1981 fiscal year plus the interest earned on certificates of deposit which matured during the year. All of the balance of the Reserve is invested in certificates of deposit and is available for appropriation at the Annual Town Meeting.

DEBT FUND

Bonds totaling \$1,400,000 were issued in 1977 under the authority and guarantee of the Maine Industrial Building Authority. The proceeds from the bond issue were used by the Irving Tanning Company for industrial construction. 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.

TRUST AND RESERVE FUND

A new cemetery perpetual care fund of \$1,000 was received during the year, but has not yet been accepted by the Town.

During the year the Republic of Texas Corp. declared a stock dividend and 34 shares of common stock was received.

All investments of the trust funds are carried at cost.

The total amount of interest earned on the Cemetery Perpetual Care Funds plus the unexpended balance of income was transferred to the Maintenance of Cemeteries account. The income earned on the Ministerial and School Fund was transferred to the school account.

The Pine Grove Cemetery Fund had income of \$274 and the Water Fund had income of \$103.79 during the year. All of this income was transferred to the Maintenance of Cemeteries account.

TOWN OF HARTLAND COMPARATIVE BALANCE SHEET

EXHIBIT A

	December 31, 1981	December 31, 1980		December 31, 1981	December 31, 1980
	<u>GENERAL FUND</u>			<u>GENERAL FUND</u>	
<u>ASSETS</u>			<u>LIABILITIES</u>		
Cash	\$ 52,362.28	\$ 17,197.99	Accounts Payable	\$ 20.00	\$ 21,065.66
Accounts Receivable	15,048.55	16,987.26	Tax Anticipation		
Taxes Receivable	\$ 44,223.30	\$162,758.66	Notes Payable		100,000.00
Lease - Reserve for			Due trust & Reserve		
Leases	149.85	149.85	Funds	682.19	
Tax Liens	44,073.45	162,608.81	Due Debt Fund	56.41	56.41
Tax Acquired Property	6,167.12	10,749.64	Prepaid Taxes	242.91	1,001.51
	428.80	585.98			
			<u>RESERVES</u>		
			Authorized Expendi-		
			tures	33,917.83	17,812.16
			State Revenue Sharing	33,917.83	2,941.47
					20,753.68
			<u>SURPLUS</u>		
			Unappropriated	83,160.66	66,253.98
Total General Fund	\$ 118,080.00	\$ 208,129.68	Total - General Fund	\$ 118,080.00	\$ 208,129.68
			<u>SPECIAL REVENUE FUND</u>		
<u>ASSETS</u>			<u>RESERVE</u>		
Investments	\$ 54,928.99	\$ 50,889.57	Federal Revenue Sharing	\$ 54,928.99	\$ 50,889.57
			<u>DEBT FUND</u>		
<u>ASSETS</u>			<u>LIABILITIES</u>		
Accounts Receivable	\$1,200,000.00	\$1,200,000.00	Reserve	56.41	56.41
Due from General Fund	56.41	56.41	Bonds Payable	\$1,200,000.00	\$1,200,000.00
Total Debt Fund	\$1,200,056.41	\$1,200,056.41	Total Debt Fund	\$1,200,056.41	\$1,200,056.41
			<u>TRUST AND RESERVE FUND</u>		
<u>ASSETS</u>			<u>LIABILITIES</u>		
Time Deposits	\$ 37,642.47	\$ 37,642.47	Principals	\$ 26,234.02	\$ 26,234.02
Investments	23,728.35	23,728.35	Appreciation of		
Due from General Fund	682.19		Principals	30,916.77	30,916.77
			Pending Acceptance		
			by Town	1,000.00	
			Unexpended Income		
				\$ 58,150.79	317.81
					57,468.60
			<u>RESERVES</u>		
			Water Fund	2,094.10	2,094.10
			Pine Grove Cemetery	1,808.12	1,808.12
Total - Trust & Reserve Fund	\$ 62,053.01	\$ 61,370.82	Total Trust &	3,902.22	3,902.22
			Reserve Fund	\$ 62,053.01	\$ 61,370.82

SKE: Notes to Financial Statements

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

YEAR ENDED DECEMBER 31, 1981

REVENUE	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>	<u>Actual Prior Year</u>
Property Taxes	\$360,425.36	\$373,208.93	\$ 12,783.57	\$321,848.69
Excise Taxes	25,000.00	35,474.18	10,474.18	35,023.39
Intergovernmental Revenue	132,884.11	132,510.56	(373.55)	114,872.32
Fees and Permits		1,624.62	1,624.62	920.22
Interest and Costs		11,277.67	11,277.67	6,796.32
Sale of Real Estate		21,396.25	21,396.25	
Miscellaneous		7,509.50	7,509.50	4,562.87
Total Revenue	\$518,309.47	\$582,001.71	\$ 64,692.24	\$462,023.81
TRANSFERS FROM OTHER FUNDS	<u>61,267.86</u>	<u>61,267.86</u>		<u>67,907.83</u>
Total Revenue and Transfers	\$579,577.33	\$644,269.57	\$ 64,692.24	\$549,931.64
EXPENDITURES				
General Government	\$104,721.88	\$107,765.39	\$ 3,043.51	\$ 93,127.82
Protection	37,839.00	37,534.71	(304.29)	35,548.25
Health & Sanitation	43,287.83	43,179.19	(108.64)	40,295.73
Highways & Bridges	116,066.21	95,885.10	(20,181.11)	92,698.13
Library	3,940.00	3,940.00		3,781.00
Cemeteries	7,175.01	8,115.65	940.64	6,951.32
Charities	7,996.98	7,530.15	(466.85)	8,327.05
Debt and Interest	1,000.00	7,556.21	6,556.21	7,188.91
Special Assessments	244,575.76	243,528.23	(1,047.53)	220,052.10
Unclassified	<u>58,848.59</u>	<u>57,491.79</u>	<u>(1,356.80)</u>	<u>45,964.63</u>
Total Expenditures	\$625,451.26	\$612,526.40	\$(12,924.86)	\$553,934.94
EXCESS (DEFICIENCY) OF REVENUE AND TRANSFERS OVER EXPENDITURES	\$ 45,873.93	\$ 31,743.17	\$ 77,617.10	\$ (4,003.30)

SEE: Notes to Financial Statements

EXHIBIT C

TOWN OF HARTLAND
GENERAL FUND
STATEMENT OF CHANGE IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1981

BALANCE January 1, 1981		\$ 66,253.98
INCREASE:		
Excess of Revenue and Transfers over Expenditures	\$ 77,617.10	
Less - Reserve for Authorized Expenditures	<u>33,917.83</u>	
Total Increase		\$ 43,699.27
DECREASE:		
Appropriations	25,000.00	
Taxes Receivable Written Off	598.60	
Tax Liens Written Off	572.38	
Tax Acquired Property Written Off	465.22	
Accounts Receivable written Off	<u>156.39</u>	
Total Decrease		<u>26,792.59</u>
NET INCREASE		<u>16,906.68</u>
BALANCE December 31, 1981		<u>\$ 83,160.66</u>

SEE: Notes to Financial Statements

EXHIBIT D

TOWN OF HARTLAND
SPECIAL REVENUE FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>1961</u>	<u>1980</u>
BALANCE January 1, 1981	\$ <u>50,889.57</u>		\$ <u>50,889.57</u>
ADD:			
Entitlement Receipts	53,996.00	\$ 53,996.00	
Interest Income	<u>6,198.63</u>	<u>932.99</u>	<u>5,265.64</u>
TOTAL ADDITIONS	<u>60,194.63</u>	<u>54,928.99</u>	<u>5,265.64</u>
TOTAL	\$ <u>111,084.20</u>	\$ <u>54,928.99</u>	\$ <u>56,155.21</u>
DEDUCT - APPROPRIATIONS:			
Pollution Abatement	19,503.00		19,503.00
Roads & Bridges	<u>36,652.21</u>		<u>36,652.21</u>
TOTAL APPROPRIATIONS	\$ <u>56,155.21</u>		\$ <u>56,155.21</u>
BALANCE December 31, 1981	\$ <u>54,928.99</u>	\$ <u>54,928.99</u>	<u> </u>

SEE: Notes to Financial Statements

EXHIBIT E

TOWN OF HARTLAND
TRUST AND RESERVE FUNDS
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>Cemetery Perpetual Care Funds</u>	<u>Ministerial and School Fund</u>	<u>Pine Grove Cemetery Reserve</u>	<u>Water Fund Reserve</u>
BALANCE January 1, 1981	\$30,136.24	\$25,205.79	\$ 1,028.23	\$ 1,808.12	\$ 2,094.10
ADDITIONS:					
Interest Income	257.79			154.00	103.79
Sale of Lots	<u>120.00</u>			<u>120.00</u>	<u> </u>
TOTAL ADDITIONS	<u>\$ 377.79</u>			<u>274.00</u>	<u>103.79</u>
TOTAL	\$30,514.03	\$25,205.79	\$ 1,028.23	\$ 2,082.12	\$ 2,197.89
DEDUCT:					
Expenditures	377.79			274.00	103.79
BALANCE December 31, 1981	<u>\$30,136.24</u>	<u>\$25,205.79</u>	<u>\$ 1,028.23</u>	<u>\$ 1,808.12</u>	<u>\$ 2,094.10</u>

SEE: Notes to Financial Statements

SCHEDULE 1

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED DECEMBER 31, 1981

CASH BALANCE January 1, 1981		\$ 17,197.99
ADD: CASH RECEIPTS		
Tax Collections		
Current Year	\$330,502.84	
Prior Years	<u>147,099.53</u>	
Total Tax Collections		\$477,602.37
Tax Liens		17,067.22
Tax Acquired Property		21,908.50
Excise Taxes		35,570.98
Departmental		165,321.79
Other Receipts:		
Tax Anticipation Notes	100,000.00	
State Revenue Sharing	21,762.59	
Accounts Receivable	16,677.00	
Business Inventory Tax		
Reimbursement	5,704.29	
Trust Fund Income	4,537.05	
Tree Growth Tax Reimbursement	1,274.70	
Cemetery Perpetual Care-New Fund	1,000.00	
Pine Grove Cemetery Fund	274.00	
Water Fund	<u>103.79</u>	
Total Other Receipts		<u>\$151,333.42</u>
TOTAL CASH RECEIPTS		<u>\$868,804.28</u>
TOTAL AVAILABLE		<u>\$886,002.27</u>
DEDUCT: CASH DISBURSEMENTS		
Departmental	611,543.28	
Tax Anticipation Notes	200,844.25	
Accounts Payable	21,065.66	
Excise Tax Refund	96.80	
Tax Refund	<u>90.00</u>	
TOTAL CASH DISBURSEMENTS		<u>\$833,639.99</u>
CASH BALANCE December 31, 1981		<u>\$ 52,362.28</u>

SEE: Notes to Financial Statements

TOWN OF HARTLAND
GENERAL FUND
RECONCILIATION OF CASH
DECEMBER 31, 1981

MAINE NATIONAL BANK

Balance per Bank Statement 12/31/81	\$ 48,553.36
Add - Deposits Not Credited	<u>12,395.55</u>
Total	\$ 60,948.91
Deduct - Outstanding Checks	<u>8,786.63</u>
Balance of Checking Account	52,162.28
Change Fund in Cash	<u>200.00</u>
CASH BALANCE	<u>\$ 52,362.28</u>

SEE: Notes to Financial Statements

TOWN OF BURLYLAND

SCHEDULE #3

GENERAL FUND

STATEMENT OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 1981

	Balance Forward	Appropriations	Other Credits	Total	Expenditures	Balance Unexpended	Carried Forward
GENERAL GOVERNMENT							
Contingent		\$ 6,500.00	\$ 5,945.36	\$ 12,445.36	\$ 12,449.21	\$ 53.85	
Officers Salaries		30,000.00	11,188.72	41,188.72	41,188.72		
Town Hall		6,000.00	609.62	6,609.62	6,312.36	1,702.74	
Insurance		2,500.00	1,533.73	4,033.73	3,954.00	79.73	
Town Truck		3,500.00		3,500.00	3,964.24	466.24	
Insulation		4,500.00		4,500.00			\$ 4,500.00
On Job Training			2,955.32	2,955.32	2,955.32		
C.S.P.A.			37,411.13	37,411.13	37,224.83		186.30
C.S.P.A. mileage			241.35	241.35	241.35		
PROTECTION							
Street Lights		9,000.00		9,000.00	9,150.71	150.71	
Hydrant Rental		14,339.00		14,339.00	14,339.00		
Special Officers		3,000.00		3,000.00	3,000.00		
Road Network			100.00	100.00	100.00		
Burland-Ct. Alarm Emergency Unit		600.00		600.00	600.00		
Civil Defense	\$ 200.00			200.00			200.00
Traffic Guides		1,100.00		1,100.00	845.00	255.00	
Fire Department			9,500.00	9,500.00	9,500.00		
HEALTH & SANITATION							
Town Dump			15,090.00	15,090.00	14,827.98	262.02	
Senior Citizens Health Clinic		50.00		50.00	50.00		
Pollution Abatement		5,497.00	19,740.83	25,237.83	25,237.83		
Sewer Maintenance		3,000.00	308.18	3,308.18	3,308.18		
Plumbing Inspection			865.00	865.00	865.00		
New Sewer Construction			137.67	137.67	137.67		
ROADS & BRIDGES							
Winter Roads		15,000.00	30,981.58	45,981.58	46,462.70	2,481.12	
Village Streets		4,000.00		4,000.00	3,809.46	190.54	
State Aid Road Construction	17,992.00	10,392.00		27,984.00			27,984.00
Roads & Bridges			40,347.11	40,347.11	43,132.10	2,784.99	
Sidewalk Repairs		3,000.00		3,000.00	2,460.84	539.16	
Tree Removal		600.00		600.00		600.00	
LIBRARY							
Burland Free Library		3,940.00	140.00	4,080.00	3,940.00		
COMPUTERS							
Maintenance		2,000.00	6,298.01	8,298.01	8,115.65	182.36	
CHARITIES							
General Assistance		6,500.00	1,576.98	8,076.98	7,530.13	546.85	

SCHEDULE 3 CONT'D

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 1981

	Balance Forward	Appropriations	Other Credits	Total	Expenditures	Balances		Carried Forward
						Overdrafts	Lapsed Unexpended	
DEBT & INTEREST								
Interest		\$ 1,000.00	\$ 9,758.23	\$ 10,758.23	\$ 7,556.21		\$5,202.02	
SPECIAL ASSESSMENTS								
County Tax		20,706.00		20,706.00	20,706.00			
S.A.D. 248	\$ 20.16	223,791.96	59.64	223,869.76	222,822.23			\$ 1,047.53
UNCLASSIFIED								
Social Security		3,100.00	25,608.08	28,708.08	28,250.94		457.14	
Workmen's Compensation		3,300.00	9,046.34	12,346.34	12,213.89		134.45	
Health Insurance		2,300.00	9,001.67	11,301.67	10,750.25		551.42	
Christmas Lighting		500.00		500.00	235.98		264.02	
Northern Kennebec Regional Planning Com.		906.00		906.00	906.00			
P.T.C.C. Swimming Pool		4,000.00	150.00	4,150.00	4,336.24	\$ 186.24		
Senior Citizens			400.00	400.00	400.00			
Smokey's Angels Snowmobile Club			516.00	516.00	516.00			
Unemployment Tax			2,789.93	2,789.93	2,789.93			
	<u>\$17,812.16</u>	<u>\$392,481.96</u>	<u>\$242,500.48</u>	<u>\$652,794.60</u>	<u>\$619,457.95</u>	<u>\$7,825.89</u>	<u>\$7,244.71</u>	<u>\$33,917.83</u>

SEE: Notes to Financial Statements

SCHEDULE 4

TOWN OF HARTLAND
GENERAL FUND
STATEMENT OF VALUATION, ASSESSMENT AND COLLECTION
YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>Resident</u>	<u>Non-Resident</u>
VALUATION:			
Real Estate	\$20,317,979.00	\$14,981,827.00	\$ 5,336,152.00
Personal	<u>4,499,817.00</u>	<u>4,284,435.00</u>	<u>215,382.00</u>
TOTAL VALUATION	<u>\$24,817,796.00</u>	<u>\$19,266,262.00</u>	<u>\$ 5,551,534.00</u>

ASSESSMENT CHARGED TO COLLECTOR

Tax Commitment			
Valuation x Rate \$24,817,796.00 x .015			\$ 372,266.94
Fractional Gain			<u>15</u>
Tax Commitment			\$ 372,267.09
Supplemental Taxes			<u>1,675.86</u>

TOTAL ASSESSMENT CHARGED TO COLLECTION

\$ 373,942.95

COLLECTION AND CREDITS:

Cash Collections		\$ 330,502.84	
Less:			
Overpayment Refunded	\$ 90.00		
Overpayments Credited			
to Prepaid 1982	242.91		
Transferred to Tax Liens	<u>75.00</u>	<u>405.91</u>	
Net Cash Collections		\$ 330,096.93	
Abatements		1,025.73	
Transferred from 1980 Tax Overpayment		<u>6.60</u>	

TOTAL COLLECTION AND CREDITS

\$ 331,122.26

1981 TAXES RECEIVABLE DECEMBER 31, 1981

\$ 42,813.62

COMPUTATION OF ASSESSMENT

TAX COMMITMENT, as above			\$ 372,267.09
REQUIREMENTS:			
Appropriations	\$ 147,984.00		
County Tax	20,706.00		
School Administrative District	<u>223,791.96</u>		
TOTAL REQUIREMENTS		\$ 392,481.96	
DEDUCT:			
Estimated State Revenue Sharing	25,972.02		
Other Revenue	<u>6,084.58</u>		
TOTAL DEDUCTIONS		\$ 32,056.60	
NET REQUIREMENTS			\$ 360,425.36
OVERLAY			<u>\$ 11,841.73</u>

SEE: Notes to Financial Statements

SCHEDULE 5

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS

YEAR ENDED DECEMBER 31, 1981

UNAPPROPRIATED SURPLUS, JANUARY 1, 1981		\$66,253.98
INCREASE:		
Profit on Sale of Tax Acquired Property	\$21,396.25	
Overlay	11,841.73	
Unallocated Excise Taxes	10,474.18	
Supplemental Taxes	2,010.33	
Unallocated Reimbursement - Tree Growth	<u>894.41</u>	
TOTAL INCREASE		\$46,616.90
DECREASE:		
Appropriation Accounts:		
Overdrafts	\$ 7,825.89	
Unexpended Balances	<u>7,244.71</u>	
Net Appropriation Accounts		581.18
Appropriations		
Town Dump	15,000.00	
Fire Department	9,500.00	
Senior Citizens	400.00	
Red Network	<u>100.00</u>	
Total Appropriations	\$25,000.00	
Deficiency in State Revenue Sharing	1,267.96	
Abatements	1,068.49	
Taxes Receivable Written Off	598.60	
Tax Liens Written Off	572.38	
Tax Acquired Property Written Off	465.22	
Accounts Receivable written Off	<u>156.39</u>	
TOTAL DECREASE		\$29,710.22
NET INCREASE		\$16,906.68
UNAPPROPRIATED SURPLUS, DECEMBER 31, 1981		<u>\$83,160.66</u>

SEE: Notes to Financial Statements

SCHEDULE 6

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF ACCOUNTS RECEIVABLE

DECEMBER 31, 1981

Irving Tanning Co. - Fire Department		\$	35.00
Central Maine Power Co. - Sewer Maintenance			508.18
Lysle Gould - Winter Roads			1,366.58
Carolyn Connell - Town Clerk - Dog Licenses			72.00
State of Maine			
O.A.B.	\$	319.20	
winter Roads		<u>2,915.00</u>	3,234.20
Hartland Pollution Plant			
O.A.B.		3,716.57	
Workmen's Compensation		5,877.99	
Pollution Abatement		<u>237.83</u>	<u>9,832.39</u>
TOTAL			\$ <u><u>15,048.35</u></u>

SEE: Notes to Financial Statements

TOWN OF HARTLAND
 GENERAL FUND
 STATEMENT OF CHANGES IN TAXES RECEIVABLE
 YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>Current Year</u>	<u>Prior Years</u>
TAXES RECEIVABLE, JANUARY 1, 1981	\$ <u>162,758.66</u>		\$ <u>162,758.66</u>
ADD:			
Tax Commitment	372,267.09	372,267.09	
Supplemental Taxes	<u>2,010.33</u>	<u>1,675.86</u>	<u>334.47</u>
TOTAL ADDITIONS	\$ <u>374,277.42</u>	\$ <u>373,942.95</u>	\$ <u>334.47</u>
TOTAL	\$ <u>537,036.08</u>	\$ <u>373,942.95</u>	\$ <u>163,093.13</u>
DEDUCT:			
Cash Collections	477,602.37	330,502.84	147,099.53
Less:			
Refunds	90.00	90.00	
Transfers to Other Accounts	<u>322.51</u>	<u>315.91</u>	<u>6.60</u>
Net Cash Collections	477,189.86	330,096.93	147,092.93
Transferred to Tax Liens	13,746.60		13,746.60
Abatements	1,068.49	1,025.73	42.76
Written Off	598.60		598.60
Transfers from Other Accounts	<u>209.23</u>	<u>6.60</u>	<u>202.63</u>
TOTAL DEDUCTIONS	\$ <u>492,812.78</u>	\$ <u>331,129.26</u>	\$ <u>161,683.52</u>
TAXES RECEIVABLE, DECEMBER 31, 1981	\$ <u>44,223.30</u>	\$ <u>42,813.69</u>	\$ <u>1,409.61</u>

SEE: Notes to Financial Statements

SCHEDULE B

TOWN OF HARTLAND
GENERAL FUND
STATEMENT OF CHANGES IN TAX LIENS
YEAR ENDED DECEMBER 31, 1981

TAX LIENS, JANUARY 1, 1981		\$ 10,749.64
ADD: TAX LIENS ACQUIRED:		
Transferred from Taxes Receivable		<u>13,746.60</u>
TOTAL		\$ 24,496.24
DEDUCT:		
Payments Received	\$ 17,067.22	
Less - Transfers to Other Accounts	<u>41.20</u>	
Net Payments	17,026.02	
Written Off	572.38	
Transferred to Tax Acquired Property	469.29	
Transfers from Other Accounts	<u>261.43</u>	
TOTAL DEDUCTIONS		\$ <u>18,329.12</u>
TAX LIENS, DECEMBER 31, 1981		<u><u>6,167.12</u></u>

SEE: Notes to Financial Statements

SCHEDULE 9

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF CHANGES IN TAX ACQUIRED PROPERTY

YEAR ENDED DECEMBER 31, 1981

TAX ACQUIRED PROPERTY, JANUARY 1, 1981	\$ 58.98
ADD - PROPERTY ACQUIRED:	
Transferred from Tax Liens	<u>469.29</u>
TOTAL	\$ 1,055.27
DEDUCT:	
Written Off	\$ 465.22
Net Sales:	
Sales	\$21,908.50
Less:	
Transfers:	
1979 Tax Lien	\$ 188.57
1980 Taxes Receivable	162.63
Profit on Sales	<u>21,396.25</u> <u>21,747.25</u>
Net Sales	<u>161.25</u>
TOTAL DEDUCTIONS	<u>626.47</u>
TAX ACQUIRED PROPERTY, DECEMBER 31, 1981	<u><u>428.80</u></u> *

*Detail

Basford, Bernard	\$ 15.90
Deering, A. B. Sr.	31.20
, Norris	54.40
Duplissa, Maggie, Adm.	8.50
Rice, Phillip	19.50
Shaw, Blynn	265.10
Sock, Nellie D.	32.00
Starbird, Leroy	<u>2.20</u>
Total	<u><u>\$428.80</u></u>

SEE: Notes to Financial Statements

SCHEDULE 10

TOWN OF HARTLAND
GENERAL FUND
STATEMENT OF ACCOUNTS PAYABLE
DECEMBER 31, 1981

Edgar Woodman - Plumbing Inspection	\$ 15.00
State of Maine - Plumbing Inspection	<u>5.00</u>
Total	<u>\$ 20.00</u>

SEE: Notes to Financial Statements

SCHEDULE 11

TOWN OF HARTLAND
GENERAL FUND
STATEMENT OF PREPAID 1982 TAXES
DECEMBER 31, 1981

Batchelder, Maurice	\$ 30.00
Bates, Gary	.03
Blanchard, Frank	.10
Bishop, Kenneth	52.50
Lawler, Frank	105.00
Love, Charles & Mary Jo	45.00
Mower, James & Gladys	10.13
Randlett, Thomas	<u>.15</u>
TOTAL	<u>\$242.91</u>

SEE: Notes to Financial Statements

SCHEDULE 12

TOWN OF HARTLAND

GENERAL FUND

STATEMENT OF CHANGE IN STATE REVENUE SHARING RESERVE

YEAR ENDED DECEMBER 31, 1981

BALANCE, JANUARY 1, 1981		\$ 2,941.47
ADD:		
Receipts from State	\$21,762.59	
Deficiency Charged to Surplus	<u>1,267.96</u>	
TOTAL ADDITIONS		<u>\$23,030.55</u>
TOTAL		\$25,972.02
DEDUCT - APPROPRIATIONS		<u>25,972.02</u>
BALANCE, DECEMBER 31, 1981		<u>\$ - 0 -</u>

SEE: Notes to Financial Statements

SCHEDULE 13

TOWN OF HARTLAND
SPECIAL REVENUE FUND
STATEMENT OF INVESTMENTS
DECEMBER 31, 1981

INVESTMENTS

CERTIFICATES OF DEPOSIT:

Maine National Bank #45945	16.104%	\$14,431.99
Maine National Bank #45930	15.568%	13,499.00
Maine National Bank #47228	14.045%	13,499.00
Maine National Bank #47249	12.690%	<u>13,499.00</u>

TOTAL

\$54,928.99

SEE: Notes to Financial Statements

SCHEDULE 14

TOWN OF HARTLAND
SPECIAL REVENUE FUND
ANALYSIS OF EXPENDITURES
YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>Roads & Bridges</u>	<u>Pollution Abatement</u>
Personal Services	\$ 9,448.55	\$ 9,448.55	
Commodities	267.10	267.10	
Contractural	<u>50,134.46</u>	<u>30,631.46</u>	<u>\$19,503.00</u>
TOTAL	<u>\$59,850.11</u>	<u>\$40,347.11</u>	<u>\$19,503.00</u>
BUDGET	<u>\$59,850.11</u>	<u>\$40,347.11</u>	<u>\$19,503.00</u>

SEE: Notes to Financial Statements

SCHEDULE 15

TOWN OF HARTLAND
DEBT FUND
STATEMENT OF BONDS PAYABLE
DECEMBER 31, 1981

	<u>Date of</u> <u>Maturity</u>	<u>Amount</u>
INDUSTRIAL CONSTRUCTION ISSUED 12/1/77 @%	12/1/81	\$ 100,000.00
	12/1/82	100,000.00
	12/1/83	100,000.00
	12/1/84	100,000.00
	12/1/85	100,000.00
	12/1/86	100,000.00
	12/1/87	100,000.00
	12/1/88	100,000.00
	12/1/89	100,000.00
	12/1/90	100,000.00
	12/1/91	100,000.00
	12/1/92	<u>100,000.00</u>
		\$1,200,000.00

SEE: Notes to Financial Statements

SCHEDULE 16

TOWN OF HARTLAND
DEBT FUND
STATEMENT OF ACCOUNTS RECEIVABLE
DECEMBER 31, 1981

Irving Tanning Company

\$1,200,000.00

SEE: Notes to Financial Statements

SCHEDULE 17

TOWN OF HARTLAND
TRUST AND RESERVE FUNDS
STATEMENT OF TIME DEPOSITS
DECEMBER 31, 1981

CEMETERY PERPETUAL CARE FUNDS:

Maine National Bank #94-0-02324-5	\$ 1,541.00
Skowhegan Savings Bank #63443	7,760.52
Maine National Bank CD21760 7.75% 12/12/86	3,562.50
Maine National Bank CD21740 7.75% 8/14/86	1,950.00
Maine National Bank CD21748 7.75%	<u>17,898.00</u>

TOTAL CEMETERY PERPETUAL CARE FUNDS \$32,712.02

MINISTERIAL & SCHOOL FUND:

Skowhegan Savings Bank #50313 1,028.23

PINE GROVE CEMETERY FUND:

Maine National Bank #94-0-02324-5 1,808.12

WATER FUND:

Maine National Bank #94-0-62454-7 2,094.10

TOTAL \$37,642.47

SEE: Notes to Financial Statements

TOWN OF HARTLAND
 TRUST AND RESERVE FUNDS
 STATEMENT OF INVESTMENTS
 DECEMBER 31, 1981

CEMETERY PERPETUAL CARE FUNDS:

4 Shares Bangor Hydro Electric Co. 7% rfd.	\$ 572.00
13 Shares Bangor Hydro Electric Co. 4% & 4 ³ / ₈ %	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
208 Shares Republic of Texas Corp.	3,523.00
250 Shares Southwest Gas	4,187.50
Ford Motor Credit Co. 8 7/8% 1990	<u>3,960.92</u>
TOTAL	<u>\$23,728.35</u>

SEE: Notes to Financial Statements

SCHEDULE 19

TOWN OF HARTLAND
TRUST AND RESERVE FUNDS
STATEMENT OF PENDING ACCEPTANCE BY TOWN
DECEMBER 31, 1981

Sadie McCrillis	<u>\$ 1,000.00</u>
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SEE: Notes to Financial Statements

SCHEDULE 20

TOWN OF HARTLAND
TRUST AND RESERVE FUNDS
STATEMENT OF INCOME AND EXPENDITURES
YEAR ENDED DECEMBER 31, 1981

	<u>Total</u>	<u>Cemetery Perpetual Care</u>	<u>Ministerial and School</u>
BALANCE, JANUARY 1, 1981	\$ 317.81	\$ 317.81	
ADD - INTEREST AND DIVIDENDS	<u>4,794.84</u>	<u>4,737.20</u>	\$ <u>57.64</u>
TOTAL	\$5,112.65	\$5,055.01	\$ 57.64
DEDUCT - EXPENDITURES	<u>5,112.65</u>	<u>5,055.01</u>	<u>57.64</u>
BALANCE, DECEMBER 31, 1981	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

SEE: Notes to Financial Statements

SCHEDULE 21

TOWN OF HARTLAND

GENERAL FUND

DETAIL OF 1981 TAXES RECEIVABLE

DECEMBER 31, 1981

Alton, Judy	\$ 204.90
Bates, Mabel	50.45*
Bowden, David & Myr a	258.00
Boyd, wayne	99.00
Braley, Thomas	255.90
Briarwood Estates	1,417.50
Brooks, Foster Jr. & Jacqueline	295.50
Brown, Donald & Ramona	240.00
Brown, Glen & Kathy	252.15
Brown, Ralph & Bonnie	533.40
Brown, Robert	7.79
Bubar, Barbara & Ronald	162.75
Bubar, Keith & Marlene	319.20*
Butler, Allen & Carol	135.00*
Butler, Ernest Jr.	292.50
Campbell, Eldon L.	218.40
Campbell, Harry	119.31
Carr, Scott & Sherry	245.10
Carron, Henry & Sandra	375.00
Cates, Albert & Jeannette	367.50
Cates, Lloyd	122.70
Chadbourne, Barry	3.41
Chamberlain, Basil	22.50
Charrier, Kathleen	43.50
Clark, Wilf	39.02
Clement, Byron	135.00
Cooper, Harold	105.60
Crandell, Carroll	7.50
Cromwell, Myron	5.00
Crowell, Anson & Lissolotte	172.80
Cunningham, Gerald & Sandra	352.50
Curtis, Mark	358.50
Curtis, Norman Sr.	445.65
Davis, Herbert	167.40
Davis, James	180.00
Dunn, James	112.50
Dunton, Kerry	30.00
Elliott, Lewis	577.27
Elm Hoop Corp.	112.50
Emery, Clyde	25.50*

*Paid after close of Books

** Partial payment after close of Books

SCHEDULE 21

CONT'D

TOWN OF HARTLAND
DETAIL OF 1981 TAXES RECEIVABLE

Emery, Clyde & Jeanette	\$ 258.00*
Emery, Michael	180.00
Emery, Jean	320.70
Emery, Richard & Joyce	286.50
Erb, Frederick & Patricia	174.30
Fox, Andrew	52.35
Fox, Joseph	202.50
Gifford, Lillian & Scott	145.05
Glidden, Joseph & Gladys	279.60
Godsoe, Earl	135.00
Gould, Keith & Shirley	223.95
Gould, Lysle & Bonnie	299.40
Greeley, Susan	250.95
Greenwood, Kenneth & Rita	213.00
Giffith, John	350.00
Grignon, Edward & Florence	320.10*
Halford, Arnold & Joyce	206.25
Hennigan, Dennis	367.50
Holmes, Harold & Anna	115.65
Holmes, Ronald	205.05
Hopkins, Paul	166.50
Hughes, Earl & Paula	339.30
Hughes, Nancy	339.30
James, Jefferson & Linda	397.50
Killam, Lawrence	37.50
Killam, Willard	15.00
King, William & Evelyn	316.65
Lary, Wanda	860.85
Lathrop, Roger & Althea	322.65
Lawler, Lawrence	198.00
Leavitt, Linwood & Lorraine	285.00
Leeman, Cecil & Shirley	307.50
Malone, Richard & Anna	256.95
Manson, James & Beverly	290.85
Marble, Myrtle	26.28
Merrill, Gary	75.00
Meyer, David & Donna	53.70
Moers, Rose Marie	236.55
Morgan, James	184.95
Morgan, James C.	219.15

SCHEDULE 21CONT'D

TOWN OF HARTLAND

DETAIL OF 1981 TAXES RECEIVABLE

Munn, Larry & Cynthia	\$ 339.30
Munn, Onal	455.25
McDougal, Jay & Serena	135.00
McGraw, Frank & Donna	323.25
McGraw, Sharon	144.18
MacInnis, Craig & Lynne	300.30
McNichol, Stephen & Sandra	24.00*
Nadeau, Betty	107.25*
Norton, Lawrence	94.65*
Oram, Marion	74.40
Page, Ardis	87.90
Page, Muriel	120.75
Palmer, Deborah	180.15
Parker, Ricky	307.20
Perkins, Alan & Diane	277.50
Perry, Ronald	53.94
Perkins, Dana & Dorothy	220.20
Preble, Richard	37.50
Ramsdell, Linda	124.50
Rand, Robert & Beverly	411.00
Randlett, Donald	229.65
Rice, Pauline	97.50
Rich, Robert & Janase	180.45
Richardson, Alden	85.50
Robinson, Aubrey & Susan	90.00
Robinson, Lottie	173.10**
Robinson, Gerald	324.00
Rowe, Beulah	417.75
Russell, Clifton & Sandra	466.95
Seekins, Philip & Beverly	347.55
Shaw, Lucille	351.90
Shaw, Steven & Brenda	337.50
Sherburne, Robert	297.75
Sheridan, Paul & Joyce	307.35*
Sides, Dean & Geneva	15.00
Sides, Howard	180.00
Smart, Elwin & Bonnie	375.00
Smith, Eric	30.00
Stedman, David & Athena	98.25
Swain, Sharon	112.50

SCHEDULE 21

CONT'D

TOWN OF HARTLAND

DETAIL OF 1981 TAXES RECEIVABLE

Taylor, Adam & Carol	\$ 232.35
Thompson, Floyd	573.00
Thornton, Richard	127.50 *
Thompkins, Marjorie	143.40
Turcotte, Michael & Gail	165.75 *
Vanadestine, Milo & Kathy	267.00
Vanadestine, Terry & Kathy	327.60
Vanadestine, Vernard & Paye	367.50
Vigue, Priscilla	338.10
Watson, Donald	27.90
Wentworth, Gary	259.50
Wentworth, Wallace	111.15
White, Merlon & Sandra	153.15
Whitemora, Victor	228.15
Whitten, Leroy heirs of	219.15
Wilbur, Joyce & Jim	75.60
Wing, Casimer & Arlene	150.00
Withee, Paul	226.35
Withee, Carl	121.50 *
Woodman, Clifton	130.50
Wyman, George	135.00
Austin, Malcolm	302.40
Barden, Clyde & Clyde Jr.	123.70
Batchelder, Ma ^y	119.25
Bernard, Al J. ^{and}	326.25
Bickford, Leslie	171.60
Blanchard, John & Edith	231.90
Bolduc, Norris & Irene	24.00 *
Chambers, Carroll & Marvis	261.75
Cianchette, Earl	261.00
Cookman, Nelson	200.40
Cooper, William	117.00
Dahlquist, Samuel & Anita	109.65
Darge, Ronald & Sandra	174.15
Dubey, Barbara	96.00
Eldridge, Carl & Sharon	81.90
Estes, Howard	64.50
Frace, Elmer Jr. & Lillian	52.05
Fruzetti, Elizabeth	236.40 *

SCHEDULE 21

CONT'D

TOWN OF HARTLAND

DETAIL OF 1981 TAXES RECEIVABLE

Getchell, Freeman & Mary	\$ 172.50
Core, Richard	90.00
Grenier, Beverly & William	138.30
Humphrey, Justin	30.00
Johnson, Warren	15.00
Lancaster, C.O.	642.15
Lawrence, Marvin & Evelyn	213.30
Lovingdale, Carl & Dorothy	207.00
Lyons, Myrna	7.50
Lovely, Gregory	974.70
Merrill, Maurice & Shirley	165.45
Maclay, Franklin	105.00
McIlvain, Edward & Clara	190.24
McNaughton, Irving & Fairfield Wells	1,015.73
Neilson, Keith	122.55
Nutting, Phillip	745.55
Paresson, Alfred & Avis	213.15
Philips, Peter & Victoria	118.50
Pray, Paul	57.00
Randall, Robert & Winifred	61.50
Raynor, Russell & Helen	22.50
Rice, Eugene	167.85
Robinson, Ernest	138.00
Rummary, Bertha	22.50
Saccoccia, Pauline	22.50
Savage, Madison	15.00
Shaw, Wealthy	70.05
Shorey, Ruth	165.90 *
Smith, Dana heirs of	169.50
Smith, Helen	122.40 *
Somes, Elnora Williams	106.50
Steckel, Lawrence & Lillie	429.60
Stedman, Robert	15.00
Strachan, Donald	145.35
Todd, Martin	112.12
Vanderveer, Carl & Dorothy	170.25
Veilleux, Juliette	196.20
Welch, Edward	167.40
Wright, Mary	1,027.50 *
Ziegler, Elsie	30.00
Wright, Mary	174.00 *
Poulin Amusements	17.25
	<u>442,813.69</u>

SEE: Notes to Financial Statements

SCHEDULE 22

TOWN OF HARTLAND

GENERAL FUND

DETAIL OF PRIOR YEARS TAXES RECEIVABLE

DECEMBER 31, 1981

	<u>Total</u>	<u>1980</u>	<u>1977</u>
Brown, Robert	\$ 46.74		\$ 46.74
Blanchard, John & Edith	204.07	\$ 204.07	
Carr, Earl L.	106.26	106.26	
Darge, Rhonda & Sandra	153.25	153.25	
Davis, Herbert	114.31	114.31	
Elm Hoop Corp.	99.00	99.00	
Frezetti, Elizabeth	.03	.03	
Giroux, Katherine	.67	.67*	
Grignon, Arthur & Rodney	6.60	6.60	
Hughes, Bernice	26.87		26.87
Lyons, Maxine	52.80	52.80	
McQuire, Lelsa	66.00	66.00	
Stevens, Roger & Phyllis	153.38	153.38	
Trapp, Earl	79.20	79.20	
Vanadestine, Carl & Dorothy	99.66	99.66	
Whittemore, Victor	<u>200.77</u>	<u>200.77</u>	
TOTAL	<u>\$1,409.61</u>	<u>\$1,336.00</u>	<u>\$ 73.61</u>

SEE: Notes to Financial Statements

SCHEDULE 23

TOWN OF HARTLAND

GENERAL FUND

DETAIL OF TAX LIENS

DECEMBER 31, 1981

	<u>1980</u>	<u>1979</u>
Austin, Malcolm	\$ 126.32	
Ballard, Elmer & Joanne	163.94	
Bowden, David & Myrtle	227.04	
Braley, Thomas	225.19	
Brown, Robert	57.16	\$ 7.16
Bryant, Thomas & Janet	114.71	
Butler, Priscilla	118.67*	
Carlow, Glen Sr.		37.62
Davis, Herbert	33.00	
Davis, James	79.20	
Demo, Norman & Geraldine	33.66	
Dunn, James	99.00	99.00
Frace, Elmer & Lillian	45.80	
Getchell, Freeman & Mary		150.48
Godsoe, Earl	118.80	
Grenier, William	121.71	
Gould, Keith & Shirley	157.08	
Hopkins, Paul	146.52	
Killam, Willard	46.20	
King, William & Evelyn	278.65	16.65
Lindsay, Wayne		52.80
McGraw, Sharon	77.35	
Merrill, Gary	66.00	
Munn, Onal	224.40	
Oram, Marion	65.47	
Palmer, Earl	32.36	
Paresson, Alfred & Avis	214.37	
Parker, Ricky	181.50	
Pray, Paul	50.16	
Randall, Robert & Winnefred		134.38
Rice, Pauline	56.76	
Richardson, Alden	75.24	
Robbins, Bruce	30.36	
Robinson, Ernest	96.10	
Rummery, Bertha	19.80	19.80
Shaw, Lucille	309.67	
Shaw, Shirley		309.67
Shaw, Wealthy	61.64	

SCHEDULE 23

CONT'D

TOWN OF HARTLAND
DETAIL OF TAX LIENS

	<u>1980</u>	<u>1979</u>
Sherburne, Robert & Marie	\$ 235.62	
Small, Wilfred & Shirley		\$ 114.71
Smith, Dana heirs of	39.16	
Smith, Eric	26.40	
Somes, Elnora	93.72	
Taylor, Adam & Carol	400.89	
Tompkins, Marjorie	99.79	
Vanadestine, Terry & Kathy	188.29	
White, Merlon & Sandra	134.77	134.77
Wyman, Gloria	<u>117.61</u>	
TOTAL	<u>\$5,090.08</u>	<u>\$1,077.04</u>

SEE: Notes to Financial Statements

Town Warrant

STATE OF MAINE

COUNTY OF SOMERSET

To Peggy A. Morgan, 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 sixth day of March, 1982 A.D. at 10:00 in the morning then and there to act on the following articles:

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

Art. 2 To see if the town will vote to instruct the Selectmen to appoint a road commissioner for the ensuing year.

Art. 3. To see if the town will vote to elect one or more commissioners 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 truck, \$1,600.00 for Town Clerk, \$100.00 for Registrar of Voters, \$800.00 for Fire Chief and \$1,500.00 for the combined officers of Selectmen, assessors and Overseers of the Poor.

Art. 5. To see when the town will vote to have their taxes committed, when they will make them payable, what rates of interest will be charged, and from what dates or anything related thereto; June 1 Real Estate, October 1 interest if unpaid December 1 at 18 percent.

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 Salaries of Town Officers.

Budget Committee Recommends: \$32,500.00

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

Budget Committee Recommends: \$6,500.00

Art. 9. To see what sum of money the town will vote to raise and appropriate for maintenance of Town Dump.

Budget Committee Recommends: \$2,000.00

Art. 10. To see what sum of money the town will vote to raise and appropriate for O.A.B. (Social Security).

Budget Committee Recommends: \$3,500.00

Art. 11. To see what sum of money the town will vote to raise and appropriate for Workmen's Compensation Insurance.

Budget Committee Recommends: \$3,300.00

Art. 12. To see if the town will vote to carry the balance of \$200.00 for Civil Preparedness for the ensuing year.

Budget Committee Recommends: YES

Art. 13. To see what sum of money the town will vote to raise and appropriate for Blue Cross & Blue Shield Insurance for the ensuing year.

Budget Committee Recommends: \$3,500.00

Art. 14. To see what sum of money the town will vote to raise and appropriate for Insurances for the ensuing year.

Budget Committee Recommends: \$3,000.00

Art. 15. To see what sum of money the town will vote to raise and appropriate for Truck Expense for the ensuing year.

Budget Committee Recommends: \$3,500.00

Art. 16. To see what sum of money the town will vote to raise and appropriate for a Town Truck.

Budget Committee Recommends: \$3,500.00

Art. 17. To see what sum of money the town will vote to raise and appropriate for Unemployment Tax.

Budget Committee Recommends: \$1,000.00

Art. 18. To see what sum of money the town will vote to raise and appropriate for Street Lights.

Budget Committee Recommends: \$10,000.00

Art. 19. To see if the town will vote to use \$500.00 from Surplus for Christmas Lights.

Budget Committee Makes No Recommendation.

Art. 20. To see what sum of money the town will vote to raise and appropriate for the Maintenance of Town Hall.

Budget Committee Recommends: \$7,000.00

Art. 21. 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 \$3,000.00 for compensation of said officers.

Budget Committee Makes No Recommendation.

Art. 22. To see what sum of money the town will vote to raise and appropriate for services of Red Network Fire Alarm, to be paid to Hartland Fire Department.

Budget Committee Recommends: \$100.00

Art. 23. To see what sum of money the town will vote to raise and appropriate for the North Kennebec Regional Planning Commission.

Budget Committee Recommends: \$1,187.00

Art. 24. To see if the town will vote to use \$5,000.00 from Surplus for Sewer Maintenance for the ensuing year.

Budget Committee Recommends: YES

Art. 25. To see if the town will vote to raise and appropriate \$12,000.00 and use \$30,000.00 from Excise for Winter Roads for the ensuing year.

Budget Committee Makes No Recommendation.

Art. 26. To see what sum of money the town will vote to raise and appropriate for Village Streets.

Budget Committee Recommends: \$4,000.00

Art. 27. To see what sum of money the town will vote to raise and appropriate for Sidewalk Repair.

Budget Committee Recommends: \$3,000.00

Art. 28. To see what sum of money the town will vote to raise and appropriate for Roads and Bridges, and to use interest on Federal Revenue Sharing for said Roads and Bridges.

Budget Committee Recommends: \$30,000.00

Art. 29. To see what sum of money the town will vote to raise and appropriate for Traffic Guide for the ensuing year.

Budget Committee Recommends: \$1,100.00

Art. 30. To see what sum of money the town will vote to raise and appropriate for care and improvements of Cemeteries.

Budget Committee Recommends: \$2,500.00

Art. 31. 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: \$500.00

Art. 32. To see what sum of money the town will vote to raise and appropriate for General Assistance.

Budget Committee Recommends: \$5,704.00

Art. 33. To see if the town will vote to take from Surplus the amount of \$16,800.00 for Hydrant Rental.

Budget Committee Makes No Recommendation.

Art. 34. To see if the town will vote to take \$10,500.00 from Surplus for the support of the Fire Department.

Budget Committee Recommends: YES

Art. 35. To see what sum of money the town will vote to raise and appropriate for Tree Removal.

Budget Committee Recommends: \$600.00

Art. 36. To see what sum of money the town will vote to raise and appropriate for the Hartland & St. Albans Emergency Unit.

Budget Committee Recommends: \$1,200.00

Art. 37. To see what sum of money the town will vote to raise and appropriate for the Senior Citizen Health Clinic.

Budget Committee Recommends: \$50.00

Art. 38. To see if the town will vote to carry balance of \$4,500.00 and raise and appropriate \$4,000.00 for Insulation.

Budget Committee Recommends: YES

Art. 39. To see if the town will vote to raise and appropriate the sum of \$1,300.00 and take \$5,200.00 from Surplus for compensation of an Outreach Worker.

Budget Committee Recommends: YES

Art. 40. To see if the town will vote to use \$2,000.00 from Surplus to be placed in a Fire Truck Escrow Account.

Budget Committee Recommends: YES

Art. 41. To see if the town will vote to raise and appropriate \$500.00 for two mannequins for CPR training.

Budget Committee Recommends: YES

Art. 42. To see if the town will vote to raise and appropriate the sum of \$1,000.00 to be placed in a Hartland & St. Albans Emergency Unit Ambulance Escrow account.

Budget Committee Recommends: YES

Art. 43. 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 of taxes, on such terms as they may deem advisable, and to execute quit-claim deeds for such property, advertising such property to the public.

Art. 44. To see if the town will vote to direct the Selectmen to appoint a Tax Collector and Treasurer for the ensuing year and authorize them to affix a salary.

Art. 45. To see if the town will vote to turn over the monies received from the State Treasurer on Snowmobile Registrations for 1982, to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for benefit and use of all public.

Art. 46. To see if the town will vote to have a committee of twelve citizens appointed to cooperate with the Selectmen in preparing a recommended budget for the next annual meeting. One being designated as chairman of committee.

Art. 47. To see if the town will vote to accept Commodore East as a town way for summer maintenance only. Commodore East to be defined as the existing right of way and laid out by the Selectmen as follows: Starting at the end of the Commodore Road, presently a town way, and proceeding in a southeasterly direction approximately 2 miles to the property line of Kenneth Stickney. Maintenance of the road will consist of gravel, grading, culvert repair and ditching.

Art. 48. To see if the town will vote to accept the sum of \$1,000.00 from the Estate of Sadie McCrillis, to be invested and the interest therefrom only to be expended on the cemetery lot # 378, Pine Grove Cemetery.

APPROPRIATION OF \$53,996.00 OF FEDERAL REVENUE SHARING PAYMENTS TO THE TOWN OF HARTLAND

Art. 49. To see if the town will vote to appropriate the sum of \$15,000.00 from Federal Revenue Sharing and transfer to General Administration for the Town Dump.

Budget Committee Recommends: YES

Art. 50. To see if the town will vote to appropriate the sum of \$30,000.00 from Federal Revenue Sharing and transfer to General Administration for the Pollution Abatement Account.

Budget Committee Recommends: YES

Art. 51. To see if the town will vote to appropriate the sum of \$796.00 from Federal Revenue Sharing and transfer to General Administration for the General Assistance Account.

Budget Committee Recommends: YES

Art. 52. To see if the town will vote to appropriate the sum of \$400.00 from Federal Revenue Sharing and transfer to General Administration for the Hartland & St. Albans Senior Citizen Account.

Budget Committee Recommends: YES

Art. 53. To see if the town will vote to appropriate the sum of \$4,000.00 from Federal Revenue Sharing and transfer to General Administration for the Swimming Pool Account.

Budget Committee Recommends: YES

Art. 54. To see if the town will vote to appropriate the sum of \$3,800.00 from Federal Revenue Sharing and transfer to General Administration for the Hartland Public Library.

Budget Committee Recommends: YES

