

1995

Annual Report of the Municipal Officers of the Town of Hartland, Maine For The Municipal Year 1995

Hartland (Me.)

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*Happy
Sesquiquarta Centennial*



**1995
ANNUAL REPORT
HARTLAND, MAINE**

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

1995

Town Report Dedication

The Municipal Officers of the Town of Hartland dedicate this year's Town Report to our town employees.

We sincerely appreciate your dedication to the community.

Respectfully,

Peggy A. Morgan, Town Manager
Edward Laughton, 1st Selectman
Sandra McNichol, 2nd Selectman
Keith Bubar, 3rd Selectman

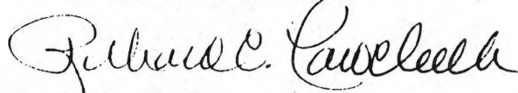
A Message From Irving Tanning Company

Irving Tanning Company has always had a good, strong, and open relationship with employees of the Town of Hartland. We want to extend our appreciation and gratitude to all of those hard working individuals who are being honored by the dedication of this Annual Report for the Town of Hartland for 1995. It is a fitting tribute for their dedication and loyalty to the Town and its citizens.

Without the continuing support of the community, we could not have and would not be in a position to continue growing our business into the global leader it is today. The people of Maine, and especially the Town of Hartland, have always been proud of their accomplishments and their history. Irving is proud to be a part of the community and to make its home in Hartland.

With Sincere Appreciation,

IRVING TANNING COMPANY

A handwritten signature in black ink, reading "Richard C. Larochelle". The signature is written in a cursive style with a large, looping initial "R".

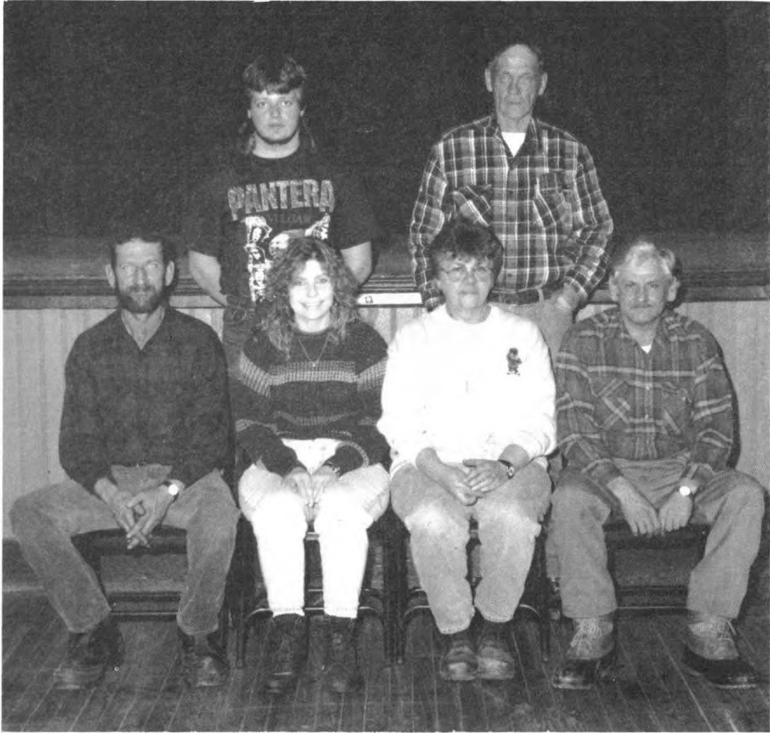
Richard C. Larochelle
President & CEO

Hartland Pollution Control Facility Staff



Randy Hight, Trudy Wyman, Elizabeth Patterson,
Kristopher Hughes, Dana Cooper (superintendent),
Joseph Glidden, Linwood Humphrey

Public Works



Arnold Ramsdell, Shelly Russell, Katherine Ramsdell, George Wyman (Foreman), Mike Pease, Enoch Parks

"Jacks of all Trades"

Office Staff



Joyce Halford, Town Clerk
Constance Millett, Office Manager
Patti Walker, Secretary/Bookkeeper
Connie Ballard, Secretary

NOTICE
MUNICIPAL ELECTION

MARCH 1, 1996
10:00 A.M. - 8:00 P.M.

ANNUAL TOWN MEETING

MARCH 2, 1996
10:00 A.M.

TOWN CLERK HOURS
MONDAY, TUESDAY, WEDNESDAY & FRIDAY
1:30 P.M. - 4:30 P.M.

EMERGENCY NUMBERS

HARTLAND & ST. ALBANS EMERGENCY UNIT
938-4570

HARTLAND FIRE DEPARTMENT
938-4570

MAINE STATE POLICE OR SHERIFF'S DEPARTMENT
911

ANIMAL CONTROL OFFICER
938-2052

TOWN OFFICE HOURS
MONDAY - FRIDAY
8:30 A.M. - 4:30 P.M.

TRANSFER STATION
WEDNESDAY THROUGH SUNDAY
10:00 A.M. - 5:00 P.M.

* CLOSED ON HOLIDAYS *

RECYCLE TRAILER
LOWER MAIN STREET
SATURDAYS 9:00 A.M. - 5:00 P.M.

State of Maine
House of Representatives
REPRESENTATIVE TO THE LEGISLATURE
(term expires 12/3/96)

STATE REPRESENTATIVE: **Vaughn Stedman**

HOME ADDRESS: **RR 1 Box 3930
Hartland, Maine 04943**

TELEPHONE: **207-938-4890**

CAPITOL ADDRESS: **House of Representatives
State House, Station #2
Augusta, Maine 04333-0002**

TELEPHONE: **207-287-1400 (Voice)
207-287-4469 (TDD)**

Year-Round Toll Free House of Representatives
Message Center

1-800-423-2900

TOWN OFFICERS

SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR

EDWARD LAUGHTON

SANDRA McNICHOL

KEITH BUBAR

TOWN CLERK & REGISTRAR OF VOTERS

JOYCE HALFORD

TOWN MANAGER, TREASURER AND TAX COLLECTOR

PEGGY A. MORGAN

DEPUTY TREASURER AND TAX COLLECTOR

CONSTANCE E. MILLETT

HEALTH OFFICER

ROBERT CARIGNAN

PLUMBING INSPECTOR

EDGAR WOODMAN

CODE ENFORCEMENT OFFICER

RAYMOND MARTIN

FIRE CHIEF

LESTER GOFORTH

S.A.D. # 48 DIRECTORS

ROBIN DUPLISEA

DOROTHY HUMPHREY

PLANNING BOARD

LINWOOD HUMPHREY	TERM EXPIRES 1997
EDGAR WOODMAN	TERM EXPIRES 1999
RAYMOND MARTIN	TERM EXPIRES 2000
STEPHEN R. McNICHOL	TERM EXPIRES 1996
GERALD MARTIN	TERM EXPIRES 1998
DANA LITTLEFIELD	ALTERNATE
DWAYNE LITTLEFIELD	ALTERNATE

C.D.B.G. ADVISORY & BEAUTIFICATION
COMMITTEE

DONALD HOLLISTER	CLAUDETTE TASKER
ROGER MARTIN	DAVID WILLEY
JANICE COSTON	

BUDGET COMMITTEE

VAUGHN STEDMAN, CHAIRMAN	LEWIS ELLIOTT
DOROTHY HUMPHREY	DEBBIE COOPER
ARLAND STEDMAN	MYRTLE MARBLE
SHIRLEY HUMPHREY	WESTON GOULD
MAURICE GOULD	EDGAR WOODMAN
ROSE ROBINSON	CHARLES WIETZKE

EMERGENCY MANAGEMENT PLANNING COMMITTEE

HADLEY BUKER	DAVID WILLEY
DANA COOPER	SHIRLEY HUMPHREY

HELPING HANDS COMMITTEE

DANA COOPER	DEBBIE COOPER
JUNE LOWE	DARCY GIGGEY
DALE LOWE	SHIRLEY LEEMAN
CECIL LEEMAN	ROBERT GIGGEY
HADLEY BUKER	ELLA BUKER

CONSERVATION COMMITTEE

SHIRLEY HUMPHREY	BARBARA DAY
LEWIS ELLIOTT	JOYCE HALFORD

Letter of Transmittal

To The Citizens of Hartland:

Everyone usually has a good time at a birthday party and I feel that we can all agree that the 175th Celebration for Hartland was a very successful event.

A special thank you goes out to Vaughn and Arland Stedman, the 175th Committee, the Hartland Helping Hands, and the many individuals who spent a lot of long and hard hours in this project.

I would like to take the opportunity to thank the 175th Committee for the dedication of the Town History Book. As I complete my 20th year as an employee with the community, that dedication holds a special meaning to me.

The 31 year sludge landfill extension project was completed late this year. The project is another step forward in protecting our environment.

Two surveys were completed in 1995. One on zoning stated that we want zoning with a major emphasis on eliminating pornography and unhealthy type businesses. In 1996, we will be looking at ordinances which could address this.

A recycling survey was completed by the Conservation Committee. The results of that survey along with recycling numbers will be available at Town Meeting.

The town water supply issues are hopefully near resolution. Consumer's has signed a purchase/sales agreement with the Water Company and everything should be completed in April. A meeting will be set in March for Consumer's to make a presentation to the Town.

The town's revaluation should be completed for an August 1st commitment of taxes. Hamlin Associates plans to hold public meetings in July of 1996, so as to accommodate non-resident tax payers.

The road projects in 1995 were completed as scheduled and the listing of road projects in 1996 should bring us closer to the goals that have been set.

I look forward to working with the residents of Hartland in 1996.

Respectfully submitted,

Peggy A. Morgan
Town Manager

A Special Thank You



**Sandra McNichol
2nd Selectman**

For 12 Years of Service
to the Town of Hartland

1995 Citizen's Award



Dana & Debbie Cooper

The Municipal Officials on behalf of the Town of Hartland wish to express our sincere appreciation for all your work and efforts in helping to make Hartland a better place in which to live.

EDUCATION AWARD

The 1995 Education Award was given to the Hartland Christian School.

Paster Finnemore accepted the award on behalf of the school and its students.

We are very proud to have the school as part of our Community.

The students are well mannered, and excellent achievers.

HAPPY BIRTHDAY HARTLAND!!

175TH CELEBRATION



EVENING STAR CHAPTER #189

HAPPY BIRTHDAY HARTLAND!!

175TH CELEBRATION



CORINTHIAN LODGE #95 OF MASONS



PARADE -- CCC COUPLES CLUB FLOAT



KIDS PARADE



FIREMEN'S BREAKFAST



HARTLAND PTF -- FACE PAINTING



"EVERYONE LOVES A PARADE!"





HOUSE OF REPRESENTATIVES
STATE HOUSE AUGUSTA 04333-0002
287-1400

Rep. Vaughn A. Stedman
RR #1, Box 3530
Hartland, Maine 04943
Tel: 207-836-4900

Spring 1996

To: The Citizens of House District #108

Now in my second session of the 117th Legislature, I find myself still excited and optimistic about the future of Maine, and in the legislative process in particular. I am extremely grateful for the opportunity you have afforded me to be a part of this ongoing experiment in self-government.

As I think back on the experience to date, I would have to say that the greatest change I have noticed is one of attitude - a bipartisan attitude that government has to be smaller, less intrusive, and more responsive to the needs of those who really need state services. "Saving" is on nearly everyone's tongue - saving through streamlining government operations, saving by backing government out of operations that can better be done by the private sector, and saving by eliminating gimmicks that have passed burdens along from one Legislature to another, thus using up resources before anything new can begin to work.

One area of state government that bears watching is the rule-making process. Rules are written to put new legislation into effect, but quite often these rules change the intent of the laws, or pass along financial burdens not drafted into the bills when originally proposed. Fees, penalties, and fines for violations generate revenues which, when collected, become unbudgeted income for a department, bureau or agency. Oversight of the rule-making process must be a priority for the Legislature, and soon. Getting all aspects of state government under control is the key.

It is my intention to seek re-election in the fall of 1996. I hope you have faith and trust in me and will give me the opportunity to serve you in the 118th Legislature in 1997-98.

Respectfully yours,

Vaughn A. Stedman
Representative

District 108 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper



Senator Alton "Chuck" Cianchette
District 10
State House Station 3
Augusta, Maine 04333

THE MAINE SENATE
117th Legislature

RFD 3, Box 699
Newport, Maine 04953

January 17, 1996

Dear Friend,

As the business of the Second Regular Session of the 117th Maine Legislature gets underway, I am honored to be serving you in the Maine Senate and look forward to your continued interest in our state government. I urge you to contact me to share your opinions and thoughts on legislation that comes before us over the course of the next few months.

While this will be a short legislative session, the issues we will face bring many new challenges. As the role and scope of government changes on all levels, we will be asked to find new ways to do more with less. One of our most important challenges will be to address our state's broken system of long-term care and to continue to honor our commitment to Maine's elderly.

In addition, we will work toward finding new ways to prepare our children today to meet the challenges of tomorrow in a global economy. Many bills are coming before us that will ask us not only to demand results from our children and schools, but also to provide the necessary support for teachers to do the job they need to do.

Lastly, we will finish the work of the Productivity Realization Task Force which seeks to cut \$45 million from state spending through streamlining government services and functions. Making government work again for the people of Maine means we must be more careful with their tax dollars and set priorities that are in line with Maine values. That's why addressing long-term care for Maine's elderly and academic excellence for our children is so important this year.

As always, my door is open to municipal officials and the citizens of our district. It continues to be a privilege to be serving you in the Maine Senate. If I can be of assistance or provide you with information on bills before us or on a government agency or program, I hope you will not hesitate to contact me. I can be reached at the State Capitol (287-1505), by message on the Senate toll free line (1-800-423-6900), or at home (368-5827).

Best wishes for a healthy and prosperous 1996!

Sincerely,

A handwritten signature in cursive script that reads "Chuck".

Alton "Chuck" Cianchette
State Senator

**Vital Statistics
1995**

23 Births - 11 Boys 12 Girls
 21 Born at Various Hospitals
 2 born at Home

30 Marriages
 5 Non-Resident

34 Deaths
 21 in Hartland
 13 out of Town

There were 252 dogs licensed in 1995.

Fees for licensing: \$7.50 for unneutered
 or unspayed
 \$4.00 for neutered or
 spayed
 \$3.00 late fee after
 January 31st.

Stickers for the following year are available
after November 1st. To avoid late charges,
license your dog before January 31st.

I wish to thank the townspeople for putting
their faith and trust in me to serve as
Town Clerk.

I greatly appreciate all the help I have
received from the Selectmen, Town Manager and
of course the office girls and their patience
in showing me all of my responsibilities -
Thanks!

Respectfully submitted,

Joyce P. Halford
Town Clerk

**Hartland Public Library
1995**

Income:

Transfer from Savings	9374.00
Irving Tanning Co.	200.00
Morrison A/C	3800.00
Town of St. Albans	600.00
Librarian--Dues, Fees, Etc.	1041.84
Total gifts	2570.00
Sales of doors	127.00
Bank Credits	10.70
Total Income	<u>17723.54</u>
Balance Forward (1994)	2664.10
Total Income	<u>20387.64</u>

Expenditures:

Building & Furnishings	7625.97
Repairs Old Building	1741.20
Lawn Maintenance	135.00
Misc. & Supplies	387.50
Hartland/St. Albans Tele. Co.	239.49
Central Me. Power Co.	794.87
Hartland Water Co.	120.00
Fuel--Snowman's	653.61
Children's Summer Reading	199.99
Petty Cash--Librarian	400.00
Magazines	431.87
Postage & Handling Charges	133.34
Books	3056.59
Audio/Visual	245.95
Bank Charges	12.00
Treas. Comp.	250.00
Total Expenditures	<u>16427.46</u>

Total Carried to 1996 3960.18

The trustees of the Hartland Public Library once again wish to express our appreciation to Irving Tanning Co., and organizations, and individuals who have so generously made it possible for the new wing for the children. Thank you again.

Marion Laughton

Smokey's Angels Snowmobile Club Inc. of Hartland

The club is presently striving to hit the 100 mark in membership again this year. We have had plenty of snow and trails have been well traversed.

Smokey's Angels Snowmobile Club is not an organization that just rides snowmobiles. We do not have a clubhouse. Our efforts are put into maintenance of trails for the enjoyment of all snowmobilers and our trail system reflects the hard work and dedication of those responsible for brushing, signing, and grooming the trails.

During each year, the club holds several fundraisers and donates to various charities. Among those donations this past year were: Pine Tree Camp, Thanksgiving baskets to needy families, Christmas gifts to the needy, donations to the Salvation Army for the needy and immediate aide of personal items as well as a cash donation to a local family devastated by fire, to name just a few.

The club hired an excavator to work on 2-2½ miles of trail, removing boulders, stumps and debris, with the operator generously donating his time for the 11 days of work.

This past year the club established a scholarship in memory of Senator Margaret Chase Smith, who was an honorary member of the club. Any senior student planning on attending college, whose family is a member of our club, may apply for this scholarship by contacting Louis Elliott at 938-2881 by March 16, 1996.

We hope you will support Smokey's Angels Snowmobile Club. Please don't take the trail system for granted. The trails you ride on do not just "appear". It takes many hours of labor to brush, sign and groom the trails. Please be patient if you see something that might not be quite as it should on the trails. The work will get done but it takes time. Join in and help. Let's continue to make the club's trail system #1 in the area.

Remember, if it were not for the generosity of the landowner who allows snowmobiles to cross their land, and the volunteerism of those who brush, sign, and groom the trails, there would be no trail system.

We invite any interest persons to come to our meetings. Join in. Support your local club.

Respectfully submitted,
Anne Herrin
Secretary

Plumbing Inspector's Report

23	Subsurface permits were issued totaling	\$1500.00
8	Internal permits were issued totaling	170.00
1	Sewer Opening Permit was issued totaling	<u>5.00</u>
Total amount received by the Town		<u>\$1675.00</u>

Permit #	Date	Owner's Name	Amount Rec'd	Inspect. Date
419	4/11/95	DAVID BOYDEN	\$12.00	
420	4/24/95	SHELDON NEAL	60.00	4/28/95
421	5/05/95	DAVID SHIBLER	60.00	7/20/95
422	5/10/95	BRIAN HEWINS	60.00	5/15/95
423	6/01/95	DAN DRISSETTE	60.00	6/02/95
424	6/05/95	LAWRENCE WRIGHT	60.00	9/13/95
425	6/08/95	RICHARD EMERY	60.00	7/03/95
426	06/27/95	BARBARA FINNEMORE	16.00	8/21/95
427	7/05/95	LES. CLEMMONS	12.00	7/11/95

428	7/10/95	DANIEL BRESNAHAN	60.00	11/10/95
429	7/19/95	WAYNE SINCLAIR	80.00	9/26/95
430	7/20/95	JAMES CARON	80.00	9/02/95
431	7/27/95	ELWIN SMART	12.00	8/30/95
432	7/31/95	VAUGHN STEDMAN	80.00	
433	8/17/95	AARON SCHAFRON	60.00	8/19/95
434	8/25/95	RUSS MENARD	60.00	8/26/95
435	8/30/95	WILLIAM GOURLEY	60.00	9/11/95
436	9/01/95	DARRELL MCKENNET	60.00	9/28/95
437	9/05/95	TIMOTHY PUSHOR	80.00	
438	9/06/95	WELDON IRELAND	60.00	9/20/95
439	9/06/95	EDWARD PORTER	60.00	10/06/95
440	9/15/95	HARRY BRALEY	80.00	11/10/95
441	9/16/95	ROBERT BIERY	20.00	
442	9/20/95	GARY BARTLEY	80.00	
443	9/26/95	LOIS MCKEERING	30.00	9/30/95
444	10/04/95	TERRANCE J. LEWIS	60.00	10/12/95
445	10/23/95	TROY H. LARY	60.00	10/26/95

446	11/15/95
447	11/15/95
448	11/22/95
449	12/02/95

RONALD LAMBERT JR.	24.00
HERMAN WALZ	60.00
KEITH PHILBRICK	60.00
JOHN CONNELLY	44.00

RESPECTFULLY SUBMITTED,
EDGAR WOODMAN
PLUMBING INSPECTOR

Pay to Officers

Appropriation 71276.00

Paid:

Peggy Morgan	35000.00
Edward Laughton	2000.00
Sandra McNichol	2000.00
Keith Bubar	2000.00
Joyce Halford	1700.00
Patti Walker	13039.46
Connie Ballard	12383.30
Lester Goforth	1500.00
Joseph Glidden Jr.	350.00
Donald Neal	350.00
Ballot Clerks & Moderator	725.00
Unexpended	<u>228.24</u>

71276.00

Insurance

Appropriation	6800.00	
Received:		
Ambulance Service	3411.00	
HPCF	<u>22431.81</u>	
Total		32642.81
Overdraft		415.79
Total		<u>33058.60</u>
Paid:		
MMA	1976.00	
Miles Carpenter Co.	<u>31082.60</u>	
Total		<u>33058.60</u>

Unemployment Tax

Appropriation	3500.00	
Received:		
HPCF	<u>7908.09</u>	
Total		<u>11408.09</u>
Paid:		
MMA	5121.00	
Unexpended	<u>6287.09</u>	
Total		<u>11408.09</u>

Workman's Compensation

Appropriation	5500.00	
Received:		
HPCF	<u>12016.90</u>	
Total		<u>17516.90</u>
Paid:		
Maine Mutual Ins.	16404.00	
Unexpended	<u>1112.90</u>	
Total		<u>17516.70</u>

Health Insurance

Appropriation	19865.00	
Received:		
HPCF	<u>27997.42</u>	
Total		<u>47862.42</u>
Paid:		
MMEHT	46590.63	
Unexpended	<u>1271.79</u>	
Total		<u>47862.42</u>

Life Insurance Withholding

Received:		
Town Employees		<u>324.56</u>
Paid:		
Westfield Life	324.48	
Unexpended	<u>.08</u>	
		<u>324.56</u>

Cancer Insurance Withholding

Received:		
Town Employees		<u>733.72</u>
Paid:		
American Family Life	733.68	
Unexpended	<u>.04</u>	
		<u>733.72</u>

OAB

Appropriation		<u>10050.00</u>
Paid:		
Fleet Bank	9834.28	
Unexpended	<u>215.72</u>	
		<u>10050.00</u>

KVCOG

Appropriation		<u>1700.00</u>
Paid:		
KVCOG	1645.00	
Unexpended	<u>55.00</u>	
		<u>1700.00</u>

Summer Baseball

Appropriation	200.00	
Transfer from Sale of Property	<u>1300.00</u>	<u>1500.00</u>
Paid:		
Hartland Summer Baseball		<u>1500.00</u>

Rink

Appropriation		<u>400.00</u>
Paid:		
George Wyman		<u>400.00</u>

Smokey's Angels

Received:		
State of Maine		<u>1032.00</u>
Accounts Payable:		
Smokey's Angels		<u>1032.00</u>

Snowmobile Grant

Accounts Receivable:		
State of Maine	1000.00	
Received:		
Smokey's Angels	<u>1000.00</u>	<u>2000.00</u>
Paid:		
Mike Holt, Labor	400.00	
Equipment	<u>1600.00</u>	<u>2000.00</u>

Pool

Appropriation		<u>4500.00</u>
Paid:		
CMP	348.52	
Kanda Pool Shed,		
Supplies	135.00	
The Pool & Spa	96.72	
Agway	125.95	
Pool Labor	2604.00	
Public Works Labor	960.00	
Unexpended	<u>229.81</u>	
		<u>4500.00</u>

S.A.D. #48

Forward	5021.00	
Appropriation	<u>354379.14</u>	
		<u>359400.14</u>
Paid:		
S.A.D. #48	354378.60	
Carry	<u>5021.54</u>	
		<u>359400.14</u>

School Patrol

Appropriation		<u>1500.00</u>
Paid:		
J. Rich	1227.15	
Unexpended	<u>272.85</u>	
		<u>1500.00</u>

CONTINGENT

Appropriation	9000.00
Received:	
Costs	4448.93
Building Permits	360.00
Shoreland Zoning, Copies	36.50
Flood Map Copies	4.50
Tax Map Copies	10.00
Copies	31.00
Postage	22.75
Reimbursements	372.87
History Books	15.00
Voting List, Copies	40.00
Pawn Broker License	1.00
State Park Fee	49.06
Supply, Reimbursement	130.06
Refund from State	5042.34
Donation	25.00
Change Loan (C. Millett)	100.00
Fish & Game	867.75
Accounts Receivable:	
*HPCF	8170.65
Overdraft	<u>3894.36</u>

32621.77

Paid:

Constance Millett, Change Loan	100.00
Constance Millett, Postage	688.70
Constance Millett, Supplies	400.00
Peggy Morgan, Supplies & Postage	452.83
The Paper Klip, Forms & Supplies	593.71
Marks Printing, Supplies	346.30
Augusta Business Machine Repairs	95.00
Kinney Office, Repairs & Supplies	897.22
Rite Aid, Film (Assessors)	175.91
Safeguard Business, Checks	236.08
Tower Publishing, Me. Regist.	89.50
Acheron, Maps	112.50
Postmaster, Postage	1706.44
MMA, Dues	1907.00

CONTINGENT CONTINUED

The Maine Development Foundation, Seminar	50.00
ME Assoc. of Conservation Comm., Dues	75.00
Maine Welfare Directors Assoc. Dues	338.00
MTCCA, Dues	265.00
Merrill Merchants Bank, Lock Box Fee	20.00
Sam's Club, Fees	65.00
K.V.C.O.G., Mapping	71.00
K.V.T.C., Training	381.00
Day's Inn Augusta, Convention	288.90
Registry of Deeds, fees	1025.00
Peter Beckerman, Legal	2041.48
Michael Wiers, Legal	75.00
Kelly-Smith Printing, Town Reports	1338.63
Rolling Thunder, Ads	80.75
Schatz-Fletcher, Audits (3)	15984.65
Larry Leathers, Accident	237.41
Rosemond's (175th)	30.00
Aladdin's Trophy (175th)	393.00
Kennebec Fire Equip., Exting. Testing	65.00
IRS, Fees	416.16
Katherine Ramsdell, Supplies	465.41
Medical Care Development, Seminar	120.00
Sampson's Novelty, (175th)	867.40
E. Wesley Ham, Bandstand Paint	28.75
Skowhegan Sheet Metal, Repairs	68.04
Beverly Martin, Flowers (175th)	<u>30.00</u>

32621.77

175th Celebration

Ads

Received:		
Ad Monies		<u>5957.50</u>
Paid:		
Ad Committee		<u>5957.50</u>

Celebration

Received:			
Town of Hartland	5197.07		
Tape Sales	250.00		
History Book Sales	<u>110.00</u>		
			<u>5555.07</u>
Paid:			
General Rental (tent)	998.00		
Fleet Bank			
(Silverdollars)	50.00		
Lions Club	40.00		
June Lowe (Pageant)	20.00		
Engravers (Trophies)	471.75		
Penow Audio	700.00		
Bob Elstar Band	300.00		
R. Davis (Pony Pull)	60.00		
E. Leeman (Security)	50.00		
Sandra McNichol	23.83		
Kelly Smith Printing	697.50		
Stacey Halford	351.35		
Steve Estes (Kid Games)	23.51		
Bank Charges	9.57		
Balance Remaining	<u>1759.56</u>		
			<u>5555.07</u>

SOMERSET FAMILY VIOLENCE

APPROPRIATION	<u>300.00</u>
PAID:	
SOMERSET FAMILY VIOLENCE	<u>300.00</u>

SOMERSET CHILD ABUSE

APPROPRIATION	<u>300.00</u>
PAID:	
SOMERSET CHILD ABUSE	<u>300.00</u>

KV TRANSIT

APPROPRIATION	<u>560.00</u>
PAID:	
KV TRANSIT	<u>560.00</u>

SENIOR SPECTRUM

APPROPRIATION	<u>1000.00</u>
	<u>1000.00</u>
PAID:	
SENIOR SPECTRUM	<u>1000.00</u>
	<u>1000.00</u>

HEAD START

APPROPRIATION	<u>300.00</u>
	<u>300.00</u>
PAID:	
KVCAP	<u>300.00</u>
	<u>300.00</u>

SENIOR CITIZENS

APPROPRIATION	<u>400.00</u>
	<u>400.00</u>
PAID:	
HARTLAND/ST. ALBANS SR. CITIZENS	<u>400.00</u>
	<u>400.00</u>

SCOTT WEBB AUXILIARY

APPROPRIATION	<u>300.00</u>
	<u>300.00</u>
PAID:	
SCOTT WEBB AUXILIARY	<u>300.00</u>
	<u>300.00</u>

ANIMAL CONTROL OFFICER

APPROPRIATION	<u>2000.00</u>
	<u>2000.00</u>
PAID:	
JOSEPH GLIDDEN	<u>2000.00</u>
	<u>2000.00</u>

HEPATITUS B

CARRY	<u>2500.00</u>
CARRY	<u>2500.00</u>

SOCIAL SERVICE KVCAP

APPROPRIATION	<u>4500.00</u>
PAID:	
KVCAP	<u>4500.00</u>
	<u>4500.00</u>

REVALUATION

APPROPRIATION	<u>27000.00</u>
PAID:	
HAMLIN ASSOCIATES	18500.00
ACCOUNTS PAYABLE -- HAMLIN	<u>8500.00</u>
	<u>27000.00</u>

LIBRARY

Appropriation	6605.00	
Received:		
State of Maine	<u>212.00</u>	6817.00
 Paid:		
Librarians	6654.80	
Unexpended	<u>162.20</u>	6817.00

TREATMENT PLANT

Appropriation	26000.00	
Surplus	30000.00	
Received: H.P.C.F.	5652.03	
Accounts Receivable:		
H.P.C.F.	<u>15055.97</u>	76708.00
 Paid:		
H.P.C.F.	<u>76708.00</u>	76708.00

SNOW REMOVAL

From Excise	71900.00	
L. McLeod, Salt	3841.81	
Accts. Receivable		
State of Maine	3060.00	
Overdraft	<u>7905.78</u>	86707.59
 Paid:		
R. Lambert	42845.94	
L. McLeod	21753.84	
Labor/Crew	10816.00	
Salt	3841.81	
Athens	2250.00	
Sand Additional	<u>5200.00</u>	86707.59

ROADS

Appropriation	21400.00	
From Excise	23100.00	
From Local Roads	33000.00	
Culverts	479.51	
Overdraft	<u>1152.56</u>	
		79132.07

Paid:

Central ME Paving	62.40	
Crew - Labor	10160.00	
Miscellaneous Labor	552.56	
Barrett Paving	2092.76	
Kennebec Paving	22799.73	
Reny's, Supplies	149.64	
Paris Farmers Union	972.44	
White Sign	114.75	
A. V. Stedman	5856.04	
John Getchell	4902.99	
Ron Lambert	16893.50	
Newport Rental	160.00	
Agway, Inc.	578.74	
W. Gould	1324.41	
H. Badger	904.50	
W. H. Shurtleff	2738.36	
Ace Hardware	74.25	
M. Gould	5414.77	
Harcross Chemical	2526.03	
C. Salisbury	126.00	
D. Fish	123.20	
Claremont Chemical	<u>605.00</u>	
		79132.07

LOCAL ROAD ASSISTANCE

Forward	33925.00	
Received:		
State of Maine	<u>33924.00</u>	67849.00
Transferred to Roads	33000.00	
Carry	<u>34849.00</u>	67849.00

SIDEWALKS

Appropriation	<u>8000.00</u>	8000.00
Paid:		
Kennebec Paving	6152.56	
Town Crew	<u>1847.44</u>	8000.00

TOWN HALL

Appropriation	8000.00	
Received:		
Donation	<u>867.40</u>	8867.40
Paid:		
Snowman's Oil	3688.83	
CMP	2236.35	
H & S Tel. Co.	1659.23	
Bud's Shop N Save	208.90	
V & R Variety	242.73	
Ace Hardware	174.84	
Gilman's Electric	15.99	
Hartland Water Co.	48.00	
Condon Electric	242.02	
Peggy Morgan, Supplies	39.22	
Lawn's One Stop, Supplies	66.64	
Lewis Mkt., Supplies	117.96	
Reny's	39.98	
Kennebec Fire Equip.	38.00	
Unexpended	<u>48.71</u>	8867.40

TOWN TRUCK

Appropriation	4000.00	
Overdraft	<u>323.79</u>	4323.79

Paid:

Smart's, F.O.L. & Repairs	2608.66	
Coston's Garage, Repairs	25.00	
Somerset Auto, Parts	190.13	
Peggy Morgan, Mileage	<u>1500.00</u>	4323.79

TRANSFER STATION

Appropriation	62000.00	
Received:		
Fees	500.26	
Overdraft	<u>2568.61</u>	65068.87

Paid:

Waste Management	47130.86	
Crew Labor	14082.51	
Melanson's, Parts	91.69	
T & S, Fill	360.00	
Coston's, Repairs	640.50	
R. Martin, Motor	350.00	
Hartland Citgo, Bottle Gas	55.78	
Smart's, F.O.L. & Repairs	1962.56	
Agway, Tarps	134.97	
Heart of ME Extermination	<u>260.00</u>	65068.87

CEMETERIES

Appropriation	5000.00	
Received:		
Sale of Lots	300.00	
Burial Fees & Interest	4191.10	
Overdraft	<u>879.59</u>	10370.69
Paid:		
Crew Labor	9450.00	
Smart's, F.O.L.	144.96	
Piscatiquis Monument Co.,		
Repairs	200.00	
Black Stove Shop, Flags	255.56	
Agway, Supplies	234.90	
Ace, Parts	11.18	
Davis Supply, Supplies	49.09	
Ron Parker, Service	<u>25.00</u>	10370.69

Hydrant Rental

Appropriation		<u>29500.00</u>
Paid:		
Hartland Water Co.	25812.69	
Transferred to Taxes	<u>3687.31</u>	
		<u>29500.00</u>

Sale of Town Property

Forward		<u>1300.00</u>
Transferred to Summer Baseball		<u>1300.00</u>

Emergency Unit

Appropriation		<u>1200.00</u>
Paid:		
Hartland/St. Albans Emergency	1060.00	
Day's Inn	<u>140.00</u>	
		<u>1200.00</u>

Ambulance Escrow

Forward	1494.00	
Interest	<u>49.02</u>	
		<u>1543.02</u>
Carry		<u>1543.02</u>

Fire Department

Appropriation	15000.00	
Overdraft	<u>215.08</u>	
		<u>15215.08</u>

Paid:

Central Maine Power	577.42	
Snowman's Oil, heat	1286.73	
Smart's Garage, F.O.L. & Repairs	2210.70	
Ace Hardware, Repairs	35.54	
K & T Environmental, Equipment	4802.42	
Sampson's Novelty	25.00	
Town of St. Albans, Repairs	49.50	
Grainger, Equipment	154.82	
Yankee, Equipment	158.00	
Melanson's Garage, Repairs	134.87	
Coston's Garage, Repairs	351.95	
Day's Body Shop, Painting	960.00	
Hartland Water Co.	606.00	
Central Auto Parts, Repairs	62.76	
ME Mutual Fire Ins. Co., Flood Insurance	425.00	
Me. State Federation of Fire Fighters, Life Insurance	175.00	
Gilman's Electric, Supplies	54.72	
H&S Telephone Co., RedNet Work & Phones	<u>3144.65</u>	
		<u>15215.08</u>

Fire Department Escrow

Forward	40463.00	
Appropriation	4000.00	
Interest	<u>551.22</u>	
		<u>45014.22</u>
Carry		<u>45014.22</u>

Excise

Received:		
Peggy Morgan		<u>124761.72</u>
Transferred to Roads	23100.00	
Transferred to Snow Removal	71900.00	
Unexpended	<u>29711.16</u>	
		<u>124761.72</u>

Boat Excise

Received:		
Peggy Morgan		<u>3516.40</u>
Transfer to Dam Electricity	3000.00	
Unexpended	<u>516.40</u>	
		<u>3516.40</u>

Tree Removal

Appropriation		<u>1000.00</u>
Paid:		
Coston's Garage	48.00	
Bruce Shaw	750.00	
Unexpended	<u>202.00</u>	<u>1000.00</u>

Sewer Maintenance

Appropriation	3800.00	
Overdraft	<u>255.20</u>	
		<u>4055.20</u>
Paid:		
Labor		<u>4055.20</u>

Plumbing Inspection

Received:		
E.R. Woodman		<u>1675.00</u>
Paid:		
E.R. Woodman & State of Maine	1631.00	
Accounts Payable:		
E.R. Woodman	33.00	
State of Maine	<u>11.00</u>	
		<u>1675.00</u>

Dam Electricity

Appropriation	1000.00	
From Boat Excise	<u>3000.00</u>	<u>4000.00</u>
Paid:		
CMP	3892.25	
Unexpended	<u>107.75</u>	<u>4000.00</u>

Street Lights

Appropriation		<u>14160.00</u>
Paid:		
CMP	13482.57	
Unexpended	<u>677.43</u>	<u>14160.00</u>

Christmas Lights

Appropriation		<u>400.00</u>
Paid:		
CMP	372.65	
Unexpended	<u>27.35</u>	<u>400.00</u>

General Assistance

Appropriation	8000.00	
Received:		
Treasurer	<u>2839.58</u>	
Total		<u>10839.58</u>

Paid: (General Assistance Breakdown)

Case #1		
Snowman's Oil	82.08	
Snowman's Oil	194.85	
Snowman's Oil	<u>49.00</u>	325.93
Case #2		
Snowman's Oil		46.00
Case #3		
Snowman's Oil		36.00
Case #4		
Stanley Cole		350.00
Case #5		
Christine Lewis		300.00
Case #6		
CMP		192.00
Case #7		
Bonnie Smart	325.00	
Snowman's Oil	95.00	
Snowman's Oil	<u>98.00</u>	518.00
Case #8		
Snowman's Oil		42.50
Case #9		
Snowman's Oil		76.05
Case #10		
V& R Supermarket		29.67

General Assistance Continued

Case #11		
V&R Supermarket		49.11
Case #12		
Steve Munn		200.00
Case #13		
Snowman's Oil		75.00
Case #14		
Snowman's Oil		37.50
Case #15		
Snowman's Oil	40.56	
CMP	<u>103.31</u>	143.87
Case #16		
Lorraine Fuller		170.00
Case #17		
E. Wesley Ham		77.00
Case #18		
Roger Engelhardt		155.32
Case #19		
Meredith Randlett		300.00
Case #20		
WalMart Pharmacy		121.41
Case #21		
United Prop. Management		167.00
Case #22		
Ricky Pederson		273.00
Case #23		
Snowman's Oil	85.00	
Snowman's Oil	<u>98.20</u>	183.20

General Assistance Continued

Case #24		
Bio-Rem		360.00
Case #25		
Gilman's Electric	299.00	
Phil's Electric	100.00	
Gilman's Electric	83.88	
Ace Hardware	<u>54.95</u>	537.83
Case #26		
Jack Brown		500.00
Case #27		
Snowman's Oil		100.20
Case #28		
Snowman's Oil		34.50
Case #29		
Snowman's Oil		78.55
Case #30		
Snowman's Oil		77.92
Case #31		
Snowman's Oil		98.00
Case #32		
Snowman's Oil		42.76
Case #33		
Snowman's Oil		75.00
Case #34		
Snowman's Oil		75.03
Case #35		
Greentree Financial Service		267.82

General Assistance Continued

Case #36	
CMP	163.12
Administration	2235.37
Unexpended	<u>2324.92</u>
Total	<u>10839.58</u>

County Tax

Appropriation		<u>64281.60</u>
Paid:		
Somerset County		<u>64281.60</u>

Tax Anticipation

Received:		
Fleet Bank		<u>150000.00</u>
Paid:		
Fleet Bank		<u>150000.00</u>

Interest

Received:		
Peggy Morgan		<u>7684.71</u>
Paid:		
Fleet Bank	5240.28	
Unexpended	<u>2444.43</u>	
		<u>7684.71</u>

Prior Year Taxes

BUTLER, PRISCILLA	10.83
*	410.75
*	77.81
MCCARTHY, AMBROSE	77.50
RAMSDELL, JOSEPH	155.00
*	272.33
RINES, WENDY & DAVID	62.00
*	61.50
*	45.18
COCA COLA	3.69
LESURE, ROBERT	296.31
THREE PINE CORP.	6.40
GOURLEY, BILL & BARBARA	5.27
*	433.58
WESTERN UNION FINC. SERVICE	12.30
GOURLEY, BILL & BARBARA	74.90
*	451.20
*	38.40
*	89.60
*	89.60
	<u>2674.15</u>

* = PAYMENT OR BANKRUPTCY

** = PARTIAL PAYMENT

1990 Liens

ANDERS-FLOOD, ANITA	495.59
GURNEY, SIDNEY & JACQUELINE	125.40
LESURE, ROBERT	317.99
*	430.14
*	184.80
SUHR, JOHN & JOAN	<u>154.11</u>
	<u>1708.03</u>

1991 Liens

CHANDLER, JEANETTE	47.66
DUPREY, REGINALD	353.87
GURNEY, JACQUELINE & SIDNEY	116.85
MATHEWS, CLIFFORD	159.90
*	433.58
*	209.10
SUHR, JOHN & JOAN	143.60
MOWER, JAMES & JUDITH	369.32
ROBINSON, SUSAN & AUBREY	<u>219.98</u>
	<u>2053.86</u>

1992 Liens

BOWDEN, MYRTLE	375.64
CHANDLER, JEANNETTE	47.66
COCA COLA	3.69
COSTON, BELINDA & LARRY	129.80
DUPREY, REGINALD	353.87
ESTES, HOWARD (HEIRS OF)	132.23
GREENWOOD, KENNETH	100.57
GURNEY, JACQUELINE & SIDNEY	116.85
LESURE, ROBERT	296.31
MATHEWS, CLIFFORD	159.90
*	433.58
MOORE, MARY	751.53
MOWER, JAMES & JUDITH	424.35
*	36.90
*	86.10
*	86.10
ROBINSON, AUBREY	233.09
SHERBURNE, ROBERT	446.55
SUHR, JOHN & JOAN	143.60
	<hr/>
	<u>4358.32</u>

1993 Liens

BOWDEN, MYRTLE	375.64
BROWN, ROBERT & MARGARET	200.55
**	155.16
CHANDLER, JEANNETTE	47.66
CHARRIER, KENNETH	95.94
*	98.40
COSTON, BELINDA & LARRY	319.80
DUPREY, REGINALD (HEIRS OF)	353.87
ESTES, HOWARD (HEIRS OF)	132.23
GREENWOOD, KENNETH	355.78
GURNEY, SIDNEY & JACQUELINE	116.85
MOORE, MARY	751.53
MOWER, JUDITH & JAMES JR.	424.35
OBERT; RONALD	392.71
PICARO, JOSEPH & LUCILIA	147.60
*	36.90
*	86.10
*	86.10
*	116.85
ROBINSON, AUBREY & SUSAN	233.09
ROUNDY, GEORGE III	56.21
SHERBURNE, ROBERT & MARIE	25.83
SHERBURNE, ROBERT & MARIE	446.55
SUHR, JOHN & JOAN	<u>143.60</u>
	<u>5199.30</u>

1994 Liens

ANTHONY, CHRISTOPHER & CAROL	288.00
ANTHONY, CHRISTOPHER & CAROL	642.82
ARMSTRONG, CORALEE	106.45
BAKER, JOHN & DEBRA	422.94
BERNARD, BENJAMIN & CATHERIN	627.71
BOWDEN, MYRTLE	390.91
*	107.04
*	20.80
*	5.12
*	77.82
*	44.80
*	44.80
BRESSETTE, KENNETH	552.16
*	1344.00
BROWN, ROBERT & MARGARET	208.70
BURGESS, ROBERT & HARGROVE, CHAS.	51.20
BUTLER, PRISCILLA	189.31
CALDWELL, KAREN (HEIRS OF)	161.47
CARR, DARRYL S.	298.82
CHABOT, SUSAN HARTMAN	401.92
CHANDLER, JEANNETTE	49.60
CHARRIER, KENNETH	99.84
*	102.40
CLARK, HAROLD F. III & JEAN	297.86
COOTS, BELINDA & KENNETH	574.08
CORSON, GERALDINE	408.96
COSTON, LARRY & BELINDA	332.80
CROMWELL, FREEMAN	117.36
CROWLEY, JULIE	396.80
ESTES, HOWARD (HEIRS OF)	137.60
*	427.36
*	244.22
FANNING, JOHN & MARK	312.82
FLETCHER, ROBERT & BELINDA	218.27
FULLER, LORRAINE	356.35
GAFFETT, LEWIS & SANDRA	617.60
GIZA, EDMUND	256.00
GIZA, EDMUND	256.00
GLIDDEN, GLADYS	51.20

1994 Liens Continued

GOULD, KEITH & SHIRLEY	401.28
GOULD, MAURICE	563.20
GOURLEY, BILL & BARB	188.80
GOURLEY, BILL & BARB	89.40
GREENWOOD, KENNETH	370.24
GURNEY, SIDNEY & JACQUELINE	121.60
HARVILLE, THOMAS	237.06
HEWINS, LOIS	457.60
HEWINS, WAYNE	93.12
HICHBORN, LORIE	368.26
HIGHT, RANSFORD	155.87
HUFFMAN, EVELENA	106.88
KILLAM, LAWRENCE	176.68
KIMBALL, ANTHONY & WANDA	739.01
KIRCHDOPER, SERETHA	80.00
LINDSAY, WAYNE	108.80
LUNT, TAMMY LYNN	91.52
MADDEN, ROGER	192.00
MAINE CENTRAL RAILROAD	25.60
MAINE CENTRAL RAILROAD	81.92
*	160.00
MCGRAW, FRANK JR.	92.80
MENZEL, ROBERT III	437.50
MERROW, MARY ELLEN	487.68
MICHAUD, JANICE	171.82
MICHELLER, STEPHEN	16.00
MOORE, MARY	782.08
MORSE, CHERYL SHIBLES	65.60
*	302.37
MOWER, JUDITH	441.60
NGUYEN, DEBRA	23.30
OBERT, RONALD	416.19
PARKER, CORADEAN	108.80
*	363.24
PICARO, JOSEPH & LUCILIA	153.60
*	121.60
RANDLETT, RAE & JEANNINE	555.65
*	266.88

1994 Liens Continued

RICHARDSON, THOMAS & LINDA	218.24
ROBINSON, AUBREY, SUSAN	242.56
ROUNDY, GEORGE III	58.50
*	3.50
SHERBURNE, ROBERT	464.70
SHERBURNE, ROBERT & MARIE	26.88
SMITH, DANA (HEIRS OF)	166.40
STAPLES, ROWENA	368.51
STAPLES, ROWENA	350.46
SUHR, JOHN & JOAN	149.44
THERIAULT, ROGER & MARY	211.20
VIGUE, FREDERICK	96.00
WALLACE, KENNETH	318.72
WALLACE, KENNETH	92.80
WARNER, MICHAEL & GAIL	359.04
WENTWORTH, RICHARD	105.60
WOODMAN, GLENICE	263.74

24355.75

1995 Taxes

ADAMS, MAUREEN & MERRILL, R.	244.20
ALLEN, DANE L. & MARY A.	637.53
ALMEIDA, EDWARD A. & LORRAINE	385.66
ANTHONY, CHRISTOPHER & CAROL	308.25
ANTHONY, CHRISTOPHER & CAROL	688.01
ARMSTRONG, CORALEE	226.74
ARMSTRONG, CORALEE	17.13
BAKER, JOHN	987.84
BARDEN, DAVID & LOUISE	731.51
BATCHELDER, THOMAS L. JR.	789.46
*	301.40
BERNARD, AL J. III & ELOIDA R.	650.75
BERNARD, AL J. III	325.38
*	102.75
BOWDEN, MYRTLE L.	418.40
BOWEN, ANN M. & JAMES P.	95.90
*	114.57
*	22.26
*	5.48
*	83.29
*	47.95
*	47.95
BRADBURY, ANTHONY G.	407.85
BRALEY, THOMAS	445.58
**	311.04
BRESSETTE, KENNETH	698.02
BRESSETTE, LARIA	208.93
BRESSETTE, LARIA	69.60
*	330.17
BRINE, CHARLES	56.88
BROWN, DANIEL & MARY	173.82
BROWN, DONALD	58.36
BROWN, DONALD & ROMONA	82.20
BROWN, DONALD S. & ROMONA M.	375.04
BROWN, HAROLD	150.70
BROWN, ROBERT & MARGARET	223.38
**	1057.23
BRYANT, MARGARET	685.00
BURGESS, ROBERT & HARGROVE, CHAS.	54.80

1995 Taxes Continued

BUSHEY, FREDRIC M. & DEBORAH L.	334.69
BUTLER, ALLEN E.	321.95
BUTLER, PRISCILLA	202.62
CABAN, JOSE & MARIE	352.78
CALDWELL, KAREN (HEIRS OF)	172.83
CAMPANALE, MICHELLE & ROBERT	408.42
*	815.15
CARPENTER, WILLIA	300.03
CARR, DARRYL C. & SHERRY	320.40
CARR, DARRYL S.	319.83
*	163.25
CATES, ALBERT	73.98
CHABOT, SUSAN HARTMAN	430.18
CHAMBERLAIN, CLARENCE L. JR.	568.55
CHANDLER, JEANETTE	53.09
CHARRIER, KENNETH	106.86
*	109.60
CLARK, HAROLD F. III	318.80
COLE, BETTY	143.85
COLE, BETTY	20.55
CONNELL, BYRON, MICHAEL & JEFFERY	17.81
CONNELL, BYRON R. & CAROLYN J.	472.65
CONNELL, VICKI	95.90
CONNELL, VICKI	727.47
CONNELLY, JOAN	514.57
COOPER, JERRY & TINA	111.40
COOPER, JERRY & TINA	95.90
COOTS, BELINDA & KENNETH	614.45
*	413.95
CORSON, GERALDINE V.	437.72
CORSON, MAHLON & MARGO	433.40
COSTON, LARRY & BELINDA	356.20
*	180.05
COX, CHARLES	411.00
CROWLEY, JULIE	424.70
CURTIS, ELEANOR	35.62
CURTIS, NORMAN & JANE	171.25
CURTIS, NORMAN SR.	222.63
CURTIS, NORMAN	419.22

1995 Taxes Continued

DAVIS, JAMES & TERRY	279.48
DAVIS, JAMES & TERRY	65.76
DAVIS, JOYCE	253.45
DEERING, ALAN & TERESA	207.43
DOANE, WILLIAM M. & CATES, LLOYD	256.12
DODGE, TERRY & DONALD	781.24
DUNTON, HERBERT	41.10
DUNTON, HERBERT	284.96
EMC MORTGAGE CORP.	529.03
*	674.73
*	37.68
*	47.27
EMERY, DAVID	460.32
EMERY, TIM	97.96
ESTES, HOWARD (HEIRS OF)	147.28
ESTES, ROBERT	564.44
*	611.84
FANN, MICHAEL & ROSANNE	295.10
FANNING, JOHN & MARK	356.20
FANNING, JOHN & MARK	582.25
FIELDS, ERNEST	302.84
FINNEMORE, NORMAN & JOAN & N. SCOTT	470.73
FLETCHER, ROBERT & BELINDA	554.71
FLYNN, RICHARD	481.01
*	95.90
FULLER, LORRAINE	381.41
GAFFETT, LEWIS & SANDRA	661.03
GIZA, EDMUND	274.00
GIZA, EDMUND	274.00
GODSOE, EARL & PENNY	549.37
GODSOE, EARL & PENNY	47.95
GOULD, DENNIS	123.30
GOULD, KEITH & SHIRLEY	429.50
GOULD, LYSLE	27.40
GOULD, LYSLE	361.34
GOULD, MAURICE	602.80
GOULD, WESTON & MONICA	210.50

1995 Taxes Continued

GOURLEY, BILL & BARB	15.41
GOURLEY, BILL & BARB	280.63
GOURLEY, BILL & BARB	95.90
GOURLEY, BILL & BARB	95.90
GOURLEY, BILL & BARB	95.90
GOURLEY, BILL & BARB	95.90
GOURLEY, BILL & BARB	95.90
GOURLEY, BILL & BARB	95.90
GRAFF, HENERY & HOPE	213.04
GREENWOOD, KENNETH	396.27
GRENIER, BEVERLY & WILLIAM	301.54
GRIGNON, JOHN PAUL	59.94
GRIGNON, JOHN PAUL	85.63
HARVILLE, THOMAS	253.72
HAYDEN, FRANCIS & SARAH	444.61
HEARTQUIST, WARREN & TERI	391.41
HENNIGAN, DENNIS	620.27
HEWINS, LOIS	489.78
*	123.30
HIGHT, RANSFORD	198.65
HIKEL, GABRIEL	137.00
HOPKINS, ELLEN	260.57
HUDSON, LINDA	178.10
HUFF, KEVIN B. & MERILIS A.	210.71
HUFF, KEVIN B. & MERILIS A.	539.64
HUFF, RALPH	179.13
HUFFMAN, EVELENA	114.40
HUGHES, EARL & PAULA	597.32
HUGHES, TERRY	423.77
HUSTON, WENDY & DONALD	212.35
JEPSON, WALTER & KIM	421.28
JOHNSON, EVELYNE	35.62
JOHNSON, EVELYNE	620.34
JOHNSON, WARREN	41.10
KERN, ERICH & ANNA	515.12
*	154.71
KILLAM, LAWRENCE	629.39
KILLAM, LAWRENCE	189.10
KIMBALL, ANTHONY & WANDA	790.97
KIRCHDOPER, SERETHA	85.63
KUTELLA, PETER & PAMELA	250.00

1995 Taxes Continued

LANCASTER, JUDY	1.13
*	315.74
LARY, DORIS	82.20
LARY, SHERBURNE	56.17
LATHROP, ROGER & ALTHEA	565.54
LAWLER, LAWRENCE	335.65
LAWRENCE, ANDY & DAVID	228.11
LEAVITT, ROCKY	348.19
LEBEL, ANDRE & SUZANNE	387.71
LEFEBVRE, JOSEPH C. & TINA L.	126.73
LINDSAY, WAYNE	116.45
*	365.38
*	164.40
*	164.40
LOUREIRO, LINDA & SCOTT	116.45
LOVELY, GREG & DEBRA	557.86
LOVENDALE, DARYL & DOROTHY	820.90
LUNT, TAMMY LYNN	97.96
MACDONALD, K. & MCELPHICK, S.	322.57
MACINNIS, LYNN	548.27
MACINTOSH, JEAN & RICHARD	174.81
MADDEN, ROGER	205.50
MAINE CENTRAL RAILROAD	27.40
MAINE CENTRAL RAILROAD	87.68
MENZEL, ROBERT III	468.27
*	248.93
MERRILL, GARY & VANESSA	1085.73
MERROW, MARY ELLEN	521.97
MERROW, MARY ELLEN & ANTHONY	109.60
MERROW, MICHAEL	544.51
*	482.93
MICHAUD, JANICE	432.92
**	220.38
MITCHELL, SHAWN	137.00
MOORE, MARY	837.07
MORGAN, ANTHONY & SALLY	479.24
*	491.42
*	116.45
MORSE, CHERYL & DOUGLAS	356.12
MORSE, CHERYL SHIBLES	70.21

1995 Taxes Continued

MORSE, RICKY	558.45
MOWER, GLADYS	365.11
MOWER, JUDITH	472.65
MUNN, STEVEN & JOAN	663.37
MUNN, STEVEN & JOAN	37.68
MUNN, STEVEN & JOAN	919.68
MCCARTHY, AMBROSE	359.63
*	171.25
MCGRAW, FRANK JR.	99.33
MCGRAW, FREDRICK A.	243.18
MCNAUGHTON, IRVING & CARLE, C.	208.93
NELSON, EARL & CONSTANCE	1053.12
NESTOR, ROBERT & FRANCIS	307.36
NGUYEN, DEBRA	24.93
NICHOLS, HARVEY & KATHY	718.65
NICHOLS, MICHAEL	151.52
NISENBAUM, AMBERLEA	564.44
NORRIE, WALTER	150.97
OBERT, RONALD	445.46
ORAM, MARION & JAMES	70.62
PARKER, CORADEAN	116.45
*	158.24
PEAVEY, ROBERT	550.74
PERKINS, ALAN & DIANE	440.15
PHILLIPS, MICHAEL & DEAN, MARY	297.29
PICARO, JOSEPH & LUCILIA	164.40
**	200.00
*	399.70
*	90.42
*	41.10
*	95.90
*	95.90
*	130.15
*	178.10
RANDLETT, MEREDITH	568.96
RANDLETT, RAE II & JEANNINE	594.72
RANDLETT, THOMAS	618.76
RANDLETT, THOMAS	671.85
RAYMOND, GLEN	452.10
RAYMOND, ROGER	333.60
RAYMOND, RONALD	6.08

REAZOR, MELVIN	200.39
REILLY, EVELYN	3.83
REILLY, LUKE	32.66
RICHARDS, LINDA	285.65
RICHARDSON, THOMAS & LINDA	233.59
ROBERTS, LOIS	102.75
ROBINSON, AUBREY & SUSAN	259.62
ROBINSON, ERNEST	311.40
ROUNDY, GEORGE III	219.93
RUBIN, ELLIOTT & PATRICIA	400.73
RUSSELL, CLIFTON & SANDRA	743.98
RUSSELL, CLIFTON & SANDRA	57.54
*	95.90
SAVAGEAU, RICHARD L.	59.94
SAVAGEAU, RICHARD	59.94
*	598.83
*	656.23
SHAW, FRANCIS & HILDRETH	537.04
SHEEHAN, DENNIS	590.61
SHERBURNE, ROBERT & MARIE	28.77
SHERBURNE, ROBERT	497.38
SHIBLES, RANDY & GAIL	163.15
SHORTREED, RICHARD	202.08
SIDES, HOWARD DEAN & GENEVA	95.90
SIDES, HOWARD & GENEVA	346.61
SIDES, MONTELLE	198.65
SISCO, HOWARD & ALICE	347.36
*	179.81
SMITH, DANA (HEIRS OF)	178.10
SMITH, DEBRA	266.33
*	287.70
STAPLES, ROWENA	394.42
STAPLES, ROWENA	375.11
STEDMAN, DAVID	61.65
STEDMAN, DAVID & ATHENE	230.85
*	862.17
SUHR, JOHN & JOAN	159.95
TAYLOR, STEPHEN & PAULA	140.77
THERIAULT, ROGER & MARY	226.05
*	320.92
THORP, RAYMOND & LINDA	602.12
*	470.12
TUCKER, JOANNE & ROBERT	226.05

1995 Taxes Continued

TURNER, CLARENCE O. JR. & JUDY	97.27
VANADESTINE, MILO & KATHY	883.91
VANADESTINE, TERRY & KATHY	549.64
*	123.27
VEARD, JON	13905.50
VENTI, CHARLES & MEDEIROS, JOYCE	503.48
VICNAIRE, ROLAND & NOREEN	617.80
WALLACE, KENNETH	341.13
WALLACE, KENNETH	99.33
WARNER, MICHAEL & GAIL	384.29
WASHBURN, AL & HILDA	367.71
WASHBURN, HILDA & ALFRED	68.50
WELLS, DAVID C.	363.05
WENTWORTH, ELIZABETH	195.98
WENTWORTH, GARY	505.19
WENTWORTH, RICHARD	113.03
WHELLER, LINWOOD KEVIN & KELLY	697.06
WICKET, ROBERT L.	199.47
WILSON, SCOTT	89.97
WITHAM, DWAIN & DOROTHY	205.77
*	131.52
WITHEE, WALTER	180.84
WITHEE, WALTER	186.32
WOODMAN, DAVID	485.32
WOODMAN, GLENICE	282.29
WRIGHT & MILLS P.A.	285.10
WRIGHT & MILLS P.A.	99.67
WYLIE, JAMES & JANIE	209.88
YORK, FLORA	548.82
*	35.62
*	68.50
ENSIGN BOARDING HOME (PERSONAL)	68.50

109588.79

WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE.

COUNTY OF SOMERSET

To: Peggy A. Morgan, a resident in the Town of Hartland, County of Somerset

Greetings:

72
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 Second day of March, 1996 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.

Article 2. To see if the Town will vote to appoint a road commissioner for the ensuing year.

Article 3. To see if the Town will vote to pay \$1600 for Town Clerk, \$100 for Registrar of Voters, \$1500 for Fire Chief, and \$2000 for the combined offices of Selectmen, Assessors, and Overseers of the Poor.

Article 4. To see what sum of money the Town will vote to raise and appropriate for salaries of the Town Officers.

Budget Committee Recommends: \$73566.00

Article 5. To see if the Town will vote to raise and appropriate for the following accounts:

OAB (Social Security)	\$9900
Workers Comp	\$5500
MMHT	\$21755
Insurances	\$6800
Unemployment	\$3500

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$8000 for town hall building maintenance and operation.

Budget Committee Recommends: YES

Article 7. To see if the Town will vote to raise and appropriate the following amounts for the following Service Organizations:

Somerset County Family Violence	\$300
Somerset County Child Abuse Council	\$300
KVCAP Transit	\$560
Headstart	\$300
KVCAP Social Services	\$4500
Senior Spectrum	\$1000
Tri Town Food Bank	\$500

Budget Committee Recommends: YES

74 Article 8. To see if the Town will vote to raise and appropriate \$1000 and take \$3000 from Boat Excise for the Great Moose Lake Dam Electricity.

Budget Committee Recommends: YES

Article 9. To see if the Town will vote to raise and appropriate \$9000 for Contingent.

Budget Committee Recommends: YES

Article 10. To see if the Town will vote to raise and appropriate \$42000 for Curbside pick up of Solid Waste.

NOTE: Not an article voted on at Budget Meeting

Article 11. To see if the Town will vote to raise and appropriate \$27000 for the purpose of a revaluation of the community

Budget Committee Recommends: YES

Article 12. To see if the Town will vote to raise and appropriate \$4000 for the Town Truck Account.

Budget Committee Recommends: YES

Article 13. To see if the Town will vote to raise and appropriate \$400 for Christmas lights and \$14160 for street lights.

Budget Committee Recommends: YES

Article 14. To see if the Town will vote to raise and appropriate \$29500 for hydrant rental.

Budget Committee Recommends: YES

Article 15. To see if the Town will vote to raise and appropriate \$62000 for the transfer station and recycling operations.

Budget Committee Recommends: YES

Article 16. To see if the Town will vote to raise and appropriate \$5000 for Cemetery maintenance.

Budget Committee Recommends: YES

Article 17. To see if the Town will vote to raise and appropriate \$2500 for Traffic Guides.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$8000 for General Assistance.

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$1704 for KV Council of Governments.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$19000 for the following amounts for the Hartland Volunteer Fire Department:

\$15000

Operational

\$ 4000

Fire Truck Escrow

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to raise and appropriate \$1200 for the Hartland-St. Albans Emergency Unit and \$5000 for the Ambulance Escrow Account.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to raise and appropriate \$16645 for the Hartland Library.

\$ 3000
\$13645

Copier
Labor

Budget Committee Recommends: YES

Article 23. To see if the Town will vote to take \$30000 from surplus and raise and appropriate \$26000 for the Pollution Abatement.

Budget Committee Recommends: YES

Article 24. To see if the Town will vote to raise and appropriate \$3800 for Sewer Maintenance.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to raise and appropriate \$1000 for Tree Removal.

Budget Committee Recommends: YES

Article 26. To see if the Town will vote to raise and appropriate \$400 for the Hartland-St. Albans Senior Citizens and \$300 for the Scott-Webb Auxiliary.

Budget Committee Recommends: YES

Article 27. To see if the Town will vote to take \$71900 from excise and raise and appropriate \$8235 for Snow Removal.

Budget Committee Recommends YES

Article 28. To see if the Town will vote to raise and appropriate \$4500 for Swimming Pool operations.

Budget Committee Recommends: YES

Article 29. To see if the Town will vote to raise and appropriate \$400 for Skating Rink maintenance.

Budget Committee Recommends: YES

Article 30. To see if the Town will vote to raise and appropriate \$2000 for Summer Baseball.

Budget Committee Recommends: YES

Article 31. To see if the Town will vote to raise and appropriate \$2000 for an Animal Control Officer.

Budget Committee Recommends: YES

79 Article 32. To see if the Town will vote to turn over monies received from the Treasurer of State on snowmobile registrations for 1996 to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for the benefit and use by all public.

Article 33. To see when the Town will vote to have taxes committed, when they will be payable and what rate of interest will be charged.

August 1 Real Estate, October 15 interest if unpaid by October 15 at 10.75%.

Article 34. To see if the Town will vote to accept all State monies received by the Town during State Fiscal year beginning July 1, 1996.

Municipal Revenue Sharing

Local Road Assistance

State Aid to Education (including Federal pass-through funds and property tax relief)

Public Library State Aid per Capita

Civil Emergency Funds (Emergency Management Assistance)

Snowmobile Registration money

Tree Growth Re-imbusement

Veterans Exemption Re-imbusement

State Grants or Other Funds (this category includes

all funds received from the State that are not included in items above.)

Article 35. To see if the Town will vote to use a carried balance of \$2500 for the Hepatitis B program.

Budget Committee Recommends: YES

Article 36. To see if the Town will vote to accept any and all materials and supplies donated for Town use.

Article 37. To see if the Town will vote to take \$23100 from excise taxes, \$34000 from Local Road Assistance, and \$16000 appropriations for the Town Road Account, and raise and appropriate \$6000 for Sidewalks.

Budget Committee Recommends: YES

Article 38. To see if the Town will vote to support a Legislative change of Hartland's boundary on the Davis Corner Road to include the properties of Dale Brooks and Pam Burt as properties in the Town of Hartland.

Article 39. To see if the Town will vote to raise and appropriate \$1000 for small tools and equipment.

Budget Committee Recommends: YES

Article 40. To see if the Town will vote to have a 12 citizen committee appointed to cooperate with the Selectmen in preparing a recommended budget for the next annual meeting. One being designated as Chairman of the Committee.

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The Selectmen hereby give notice that the Registrar of Voters will be available at the Town Office for the purpose of correcting the list of voters Wednesday and Thursday, February 28 and 29 from 12:30 p.m. to 4:30 p.m.

Given under our hand this day of February, A.D., 1996.

A True Copy

Attest:

PEGGY A. MORGAN
Resident of Hartland

EDWARD LAUGHTON, 1st Selectman

SANDRA MCNICHOL, 2nd Selectman

KEITH BUBAR, 3rd Selectman

Town of Hartland, Maine
GENERAL PURPOSE FINANCIAL STATEMENTS
December 31, 1995 and 1994

CONTENTS

Independent auditors' report	
Combined balance sheet - all fund types	Exhibit A
Combined statement of revenues, expenditures and changes in fund balances - all governmental fund types and similar trust funds	Exhibit B
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Statement of revenues, expenses, and changes in retained earnings - proprietary fund	Exhibit D
Schedule of operating expenses - proprietary fund	Schedule D
Statement of cash flows - proprietary fund	Exhibit E
Notes to financial statements	
Schedule of valuation, assessment and collections	Schedule 1

INDEPENDENT AUDITORS' REPORT

To the Board of Selectmen
Town of Hartland, Maine
P.O. Box 281
Hartland, ME 04943

We have audited the accompanying general purpose financial statements of the Town of Hartland, Maine, as of December 31, 1995 and 1994 and for the years then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraph, we conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Because of the inadequacy of accounting records to substantiate trust principal (contributed equity) prior to 1993, we were unable to form an opinion regarding the classification of amounts at which trust principal (contributed equity) and reinvested trust income (designated for future expenditures) are recorded in the accompanying combined balance sheet all fund types - December 31, 1995 and 1994 (stated at \$29,434 each year).

The general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effect of such reclassifications, if any, as might have been determined to be necessary had prior year records concerning trust principal been adequate, and except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Hartland, Maine, as of December 31, 1995 and 1994, and the results of its operations and changes in fund balances, and cash flows of its proprietary fund type, for the years then ended, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule 1 is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Town of Hartland, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Schutz, Flitner & Assoc.

February 9, 1996
Augusta, Maine

ASSETS

Cash and cash equivalents (Note 4)
Accounts receivable
Taxes receivable, net of allowance for doubtful
accounts of \$3,500 (Note 1)
Tax liens and tax acquired property (Note 5)
Due from other governments
Prepaid insurance
Prepaid landfill expense
Prepaid revaluation expense
Bond discount (Note 13)
Bond issue costs (Note 13)
Due from general fund
Due from enterprise fund
Investments (Note 9)
TOTAL ASSETS

LIABILITIES

Due to enterprise fund
Due to general fund
Due to trust fund
Accounts payable
Interest payable
Deferred revenue (Notes 1 and 7)
Estimated liability for landfill
closure and postclosure care costs (Note 14)
Bonds payable (Note 8)
TOTAL LIABILITIES

FUND EQUITY

Retained earnings (deficit)
Contributed equity
Designated for future expenditures (Note 3)
Undesignated
TOTAL FUND EQUITY (Exhibits B and D)

TOTAL LIABILITIES AND FUND EQUITY

EXHIBIT A

Town of Hartland, Maine
 UNBINED BALANCE SHEET - ALL FUND TYPES
 December 31, 1995 and 1994

Governmental Fund Type	Fiduciary Fund Type	Enterprise Fund Type	1995 Totals (Memorandum Only)	1994 Totals (Memorandum Only)
General	Trust Fund	Proprietary Fund Type		
\$ 45,790	\$ 10,828	\$ 964	\$ 57,582	\$ 811,733
- 0 -	- 0 -	1,816,494	1,816,494	1,810,683
108,866	- 0 -	- 0 -	108,866	84,412
44,048	- 0 -	- 0 -	44,048	43,510
3,060	- 0 -	- 0 -	3,060	3,060
- 0 -	- 0 -	- 0 -	- 0 -	30,382
- 0 -	- 0 -	- 0 -	- 0 -	30,000
18,500	- 0 -	- 0 -	18,500	- 0 -
- 0 -	- 0 -	1,879	1,879	2,087
- 0 -	- 0 -	35,436	35,436	39,373
- 0 -	31,935	14,587	46,522	83,441
8,171	- 0 -	- 0 -	8,171	23,202
- 0 -	17,140	- 0 -	17,140	17,140
<u>\$ 228,435</u>	<u>\$ 59,903</u>	<u>\$ 1,869,360</u>	<u>\$ 2,157,698</u>	<u>\$ 2,979,023</u>

LIABILITIES AND FUND EQUITY

\$ 14,587	\$ - 0 -	\$ - 0 -	\$ 14,587	\$ 80,506
- 0 -	- 0 -	8,171	8,171	23,202
31,935	- 0 -	- 0 -	31,935	2,935
9,853	- 0 -	286,576	296,429	80,242
- 0 -	- 0 -	- 0 -	- 0 -	5,281
90,050	- 0 -	- 0 -	90,050	76,016
- 0 -	- 0 -	1,266,300	1,266,300	541,000
- 0 -	- 0 -	1,620,000	1,620,000	1,825,000
<u>\$ 146,425</u>	<u>\$ - 0 -</u>	<u>\$ 1,881,047</u>	<u>\$ 1,927,472</u>	<u>\$ 2,634,182</u>
\$ - 0 -	\$ - 0 -	\$(1,311,687)	\$(1,311,687)	\$ 211,663
- 0 -	29,434	- 0 -	29,434	29,434
89,264	- 0 -	- 0 -	89,264	126,185
(7,254)	30,469	- 0 -	23,215	(22,441)
<u>\$ 82,010</u>	<u>\$ 59,903</u>	<u>\$(1,311,687)</u>	<u>\$(1,169,774)</u>	<u>\$ 344,841</u>
<u>\$ 228,435</u>	<u>\$ 59,903</u>	<u>\$ 1,869,360</u>	<u>\$ 2,157,698</u>	<u>\$ 2,979,023</u>

Town of Hartland, Maine
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS
 For the year ended December 31, 1995 and 1994

	Governmental <u>Fund Type</u>	Fiduciary <u>Fund Type</u>	1995 Totals (Memorandum <u>Only</u>)	1994 Totals (Memorandum <u>Only-Restated</u>)
	<u>General</u>	<u>Trust Fund</u>		
REVENUES				
Real estate and personal property tax (Note 1)	\$ 739,190	\$ - 0 -	\$ 739,190	\$ 672,282
Excise taxes	128,228	- 0 -	128,228	119,126
Intergovernmental revenues	112,486	- 0 -	112,486	113,835
General government	10,742	- 0 -	10,742	14,131
Unclassified	5,377	- 0 -	5,377	310
Health and sanitation, welfare	- 0 -	- 0 -	- 0 -	- 0 -
Cemeteries	300	- 0 -	300	326
Interest and dividends	10,384	1,068	11,452	11,164
Sale of tax acquired property	- 0 -	- 0 -	- 0 -	1,300
TOTAL REVENUES	<u>\$ 1,006,707</u>	<u>\$ 1,068</u>	<u>\$ 1,007,775</u>	<u>\$ 932,474</u>
EXPENDITURES				
General government	\$ 128,374	\$ - 0 -	\$ 128,374	\$ 124,709
County tax	64,262	- 0 -	64,262	54,475
Protection	62,065	- 0 -	62,065	103,841
Education	354,379	- 0 -	354,379	317,644
Highways	176,312	- 0 -	176,312	183,732
Unclassified	59,014	5	59,019	49,019
Cemeteries	12,783	- 0 -	12,783	12,967
Health and sanitation	99,618	- 0 -	99,618	66,576
Charities	8,503	- 0 -	8,503	5,734
Interest	5,240	- 0 -	5,240	2,387
TOTAL EXPENDITURES	<u>\$ 970,550</u>	<u>\$ 5</u>	<u>\$ 970,555</u>	<u>\$ 921,084</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 36,157</u>	<u>\$ 1,063</u>	<u>\$ 37,220</u>	<u>\$ 11,390</u>

EXHIBIT B (Continued)

Town of Hartland, Maine
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 ALL GOVERNMENTAL FUND TYPES AND SIMILAR TRUST FUNDS
 For the year ended December 31, 1995 and 1994

	Governmental <u>Fund Type</u>	Fiduciary <u>Fund Type</u>	1995 Totals (Memorandum <u>Only</u>)	1994 Totals (Memorandum <u>Only-Restated</u>)
	General	Trust Fund		
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of tax anticipation notes	\$ 150,000	\$ - 0 -	\$ 150,000	\$ 150,000
(Repayment) of tax anticipation notes	(150,000)	- 0 -	(150,000)	(150,000)
Operating transfers in	30	- 0 -	30	76,737
Operating transfers (out)	<u>(103,591)</u>	<u>(30)</u>	<u>(103,621)</u>	<u>(78,764)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (103,561)</u>	<u>\$ (30)</u>	<u>\$ (103,591)</u>	<u>\$ (2,027)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ (67,404)	\$ 1,033	\$ (66,371)	\$ 9,363
FUND BALANCES, beginning of year	<u>149,414</u>	<u>58,870</u>	<u>208,284</u>	<u>198,921</u>
FUND BALANCES, end of year	<u>\$ 82,010</u>	<u>\$ 59,903</u>	<u>\$ 141,913</u>	<u>\$ 208,284</u>

Town of Hartland, Maine
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL FUND
 For the year ended December 31, 1995

	Governmental Fund Type		Variance Favorable (Unfavorable)
	Budget	Actual	
REVENUES			
Real estate and personal property tax (Note 1)	\$ 755,172	\$ 739,190	\$ (15,982)
Excise taxes	98,000	128,228	30,228
Intergovernmental revenues	70,000	74,193	4,193
General government	30,000	10,742	(19,258)
Protection	2,500	- 0 -	(2,500)
Highway and bridge	33,000	38,293	5,293
Unclassified	- 0 -	5,377	5,377
Cemeteries	- 0 -	300	300
Interest and dividends	- 0 -	10,384	10,384
Sale of tax acquired property	1,300	- 0 -	(1,300)
TOTAL REVENUES	\$ 989,972	\$1,006,707	\$ 16,735
EXPENDITURES			
General government	\$ 104,076	\$ 128,374	\$ (24,298)
County tax	64,262	64,262	- 0 -
Protection	65,960	62,065	3,895
Education	359,400	354,379	5,021
Highways	158,400	176,312	(17,912)
Unclassified	62,680	59,014	3,666
Cemeteries	5,000	12,783	(7,783)
Health and sanitation	62,700	99,618	(36,918)
Charities	8,000	8,503	(503)
Interest	- 0 -	5,240	(5,240)
TOTAL EXPENDITURES	\$ 890,478	\$ 970,550	\$ (80,072)
EXCESS OF REVENUES OVER EXPENDITURES	\$ 99,494	\$ 36,157	\$ (63,337)
OTHER FINANCING SOURCES (USES)			
Proceeds from issuance of tax anticipation notes	\$ - 0 -	\$ 150,000	\$ - 0 -
(Repayment) of tax anticipation notes	- 0 -	(150,000)	- 0 -
Operating transfers in	- 0 -	30	30
Operating transfers (out)	(56,000)	(103,591)	(47,591)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (56,000)	\$ (103,561)	\$ (47,561)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	\$ 43,494	\$ (67,404)	\$ (110,898)
FUND BALANCES, beginning of year		149,414	
FUND BALANCES, end of year		\$ 82,010	

See accompanying notes

EXHIBIT D

Town of Hartland, Maine

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS - PROPRIETARY FUND

For the years ended December 31, 1995 and 1994

	<u>1995</u>	1994 (Restated)
REVENUES		
Irving Tanning Co.	\$ 1,273,881	\$ 2,109,928
Miscellaneous	2,564	1,978
Interest income	<u>19,551</u>	<u>4,828</u>
TOTAL REVENUES	\$ 1,295,996	\$ 2,116,734
OPERATING EXPENSES (Schedule D)	<u>2,747,761</u>	<u>1,408,993</u>
OPERATING INCOME (LOSS)	\$ (1,451,765)	\$ 707,741
NONOPERATING REVENUES (EXPENSE)		
Interest (expense)	<u>(100,070)</u>	<u>(38,647)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	\$ (1,551,835)	\$ 669,094
OPERATING TRANSFERS OUT	- 0 -	(75,106)
OPERATING TRANSFERS IN	<u>103,591</u>	<u>77,133</u>
NET INCOME (LOSS)	\$ (1,448,244)	\$ 671,121
RETAINED EARNINGS (DEFICIT), beginning of year	<u>136,557</u>	<u>(534,564)</u>
RETAINED EARNINGS (DEFICIT), end of year	<u>\$ (1,311,687)</u>	<u>\$ 136,557</u>

See accompanying notes

Town of Hartland, Maine

SCHEDULE D

SCHEDULE OF OPERATING EXPENSES - PROPRIETARY FUND

For the years ended December 31, 1995 and 1994

	1995	1994 (Restated)
OPERATING EXPENSES		
Landfill	\$ 1,190,589	\$ 560,781
Electricity	278,695	275,292
Chemicals	61,445	44,883
Equipment	16,387	55,247
Labor	185,999	158,443
Environmental services	72,989	62,998
Landfill closure and post closure costs	725,300	56,000
Repairs	43,610	45,948
Testing	31,317	11,379
Employee benefits	39,559	33,379
Workers' compensation insurance	21,643	20,598
Payroll taxes	22,150	19,648
Insurance	10,968	30,102
Accounting	8,171	- 0 -
Heat	4,195	7,690
Fuel oil	3,269	4,081
Lab supplies	15,965	3,686
Clothing	2,313	1,872
Telephone	1,239	1,637
Contingent	2,478	12,069
Office supplies	3,541	398
Safety	- 0 -	769
Supplies	601	546
Water	272	45
Training	920	1,502
Amortization (Note 13)	4,146	- 0 -
	<u>\$ 2,747,761</u>	<u>\$ 1,408,993</u>
TOTAL OPERATING EXPENSES		

See accompanying notes

Town of Hartland, Maine

STATEMENT OF CASH FLOWS - PROPRIETARY FUND

For the years ended December 31, 1995 and 1994

	1995	1994 (Restated)
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from Irving Tanning Co.	\$ 1,266,802	\$ 951,239
Other operating cash receipts	2,564	1,978
Interest received	19,551	4,828
Cash (paid) for wages	(185,999)	(158,443)
Cash (paid) for other operating expenses	<u>(1,611,013)</u>	<u>(1,300,077)</u>
NET CASH (USED) BY OPERATING ACTIVITIES	<u>\$ (508,095)</u>	<u>\$ (500,475)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Operating transfers in	<u>\$ 94,404</u>	<u>\$ 70,575</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from bonds issued	\$ - 0 -	\$ 1,288,821
Principal (paid) on bonds	(205,000)	(100,000)
Interest (paid)	<u>(105,351)</u>	<u>(38,647)</u>
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$ (310,351)</u>	<u>\$ 1,150,174</u>
NET INCREASE (DECREASE) IN CASH	\$ (724,042)	\$ 720,274
CASH, beginning of year	<u>725,006</u>	<u>4,732</u>
CASH, end of year	<u>\$ 964</u>	<u>\$ 725,006</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH (USED) BY OPERATING ACTIVITIES		
OPERATING INCOME (LOSS)	\$ (1,451,765)	\$ 707,741
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
(Increase) in accounts receivable	\$ (7,079)	\$ (1,158,689)
(Decrease) increase in accounts payable	191,303	(75,527)
Decrease (increase) in prepaid expenses	34,146	(30,000)
Increase in accrued liability	<u>725,300</u>	<u>56,000</u>
TOTAL ADJUSTMENTS	<u>\$ 943,670</u>	<u>\$ (1,208,216)</u>
NET CASH (USED) BY OPERATING ACTIVITIES	<u>\$ (508,095)</u>	<u>\$ (500,475)</u>

See accompanying notes

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS

For the years ended December 31, 1995 and 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Hartland, Maine, incorporated in 1820, operates under a Town Meeting - Selectmen form of government and provides the following services: highways and streets, sanitation, public improvements, education, and health and welfare.

The accounting policies of the Town of Hartland, Maine conform to generally accepted accounting principles except for accounting for fixed assets as discussed in Note 2. The following is a summary of other significant policies:

PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY - The financial statements of the Town of Hartland, Maine consist only of the funds and account groups of the entity since no other entities are considered to be controlled by or dependent on the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and appointment of the respective governing board.

FUND ACCOUNTING - The accounts of the Town of Hartland, Maine are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the following fund categories in the financial statements in this report:

GOVERNMENTAL FUND TYPES:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

PROPRIETARY FUND TYPE:

Proprietary Fund - This fund is used to account for operations that are financial and operated in a manner similar to private business where the costs of providing water treatment services to Irving Tanning and the general public and operating a related landfill are financed through user fees and Town appropriations. Working capital (current assets minus current liabilities) for this fund was \$1,702 and \$763,470, respectively, for the years ended December 31, 1995 and 1994.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

FIDUCIARY FUND TYPE:

Trust and Agency Funds - These funds are used to account for resources held by the Town and restricted to use for cemeteries and education.

BASIS OF ACCOUNTING - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and the fiduciary fund are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied and include property tax receivables expected to be collected within sixty days after year end. Intergovernmental revenue and interest are accrued when their receipt occurs soon enough after the end of the accounting period to be both measurable and available. An allowance for doubtful accounts has been established for the possibility of various revenues becoming uncollectible. Miscellaneous revenues are recorded when received because they are not generally measurable until that point.

Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred except for debt principal and interest which are recognized when due.

The accrual basis of accounting is utilized for proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

PROPERTY TAXES - Property taxes for 1995 were levied July 1, 1995 on assessed values of real and personal property as of April 1, 1995, and were due September 1, 1995. Interest at 10.0% is charged on unpaid balances after September 1, 1995.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

DEFERRED REVENUE - The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized to the extent it will be collected within 60 days following the year end. The deferred tax revenue shown on the balance sheet represents an estimate of property taxes not expected to be collected within 60 days after the year end.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property taxes are recognized when they become available and include those taxes expected to be collected within 60 days after year end as stated previously.

TOTAL COLUMNS ON COMBINED STATEMENTS - Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

DEPOSITS AND INVESTMENTS - Statutes authorize the treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the term of the instrument, order, or article creating the fund do not prohibit the investment; in financial institutions as described in Section 5706 M RSA, and securities as described in Section 5711 through Section 5717 M RSA.

USE OF ESTIMATES - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - FIXED ASSETS

Generally accepted accounting principles require that a general fixed asset group of accounts be established to account for assets of a capital nature (land, buildings, equipment, etc.).

The Town of Hartland, Maine does not maintain a fixed asset group of accounts. Fixed asset acquisitions are recorded as expenditures in the period in which they are purchased or constructed.

NOTE 3 - BUDGET

The Town budget is approved at the Town Meeting in March each year. Selected appropriations are carried to subsequent years based on financial requirements and related resources.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 3 - BUDGET (Continued)

The general fund's designated fund balance at December 31, 1995 consisted of the following:

Ambulance escrow	\$	1,543
Fire department escrow		45,014
Local road assistance		34,849
Hepatitis B program		2,500
Dog account		336
S.A.D. #48		<u>5,022</u>
	\$	<u>89,264</u>

NOTE 4 - CASH

At December 31, 1995, the carrying amount of the Town's deposits (checking and savings) was \$57,582 and the bank balance was \$135,803. Of the bank balance, \$132,754 was covered by federal depository insurance and the remaining \$3,049 was uninsured and uncollateralized.

NOTE 5 - TAX LIENS AND TAX ACQUIRED PROPERTY

Tax liens and tax acquired property consists of the following:

1994 tax liens	\$	24,356
1993 tax liens		5,199
1992 tax liens		4,358
1991 tax liens		2,054
1990 tax liens		1,708
Tax acquired property		<u>6,373</u>
TAX LIENS AND TAX ACQUIRED PROPERTY	\$	<u>44,048</u>

NOTE 6 - ACCOUNTS RECEIVABLE

The Irving Tanning Company is obligated to pay 95% of all debt service costs and costs of issuance associated with all bonds related to the pollution control facility. In addition, the Company pays to the town 85 - 95% of all operating and maintenance costs associated with the pollution control facility. The percentage is based on the actual usage of the facility by the Company.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 7 - DEFERRED REVENUE

Deferred revenue consists of the following:

Prepaid 1996 taxes	\$ 50
Deferred tax revenue (Note 1)	<u>90,000</u>
	<u>\$ 90,050</u>

NOTE 8 - BONDS PAYABLE

At December 31, 1995 and 1994 the Town had the following municipal bonds outstanding:

	<u>1995</u>	<u>1994</u>
Fleet Bank - \$400,000 general obligation serial bonds due in annual principal installments of \$35,000 to \$50,000 through March 1, 2001. Interest is paid semi-annually at variable rates from 6.25% to 6.90%	\$ 270,000	\$ 305,000
Maine Municipal Bond Bank - \$650,000 capital improvement serial bonds due in annual principal installments of \$65,000 through 1997. Interest is paid semi-annually at variable rates from 6.8% to 6.9%	130,000	195,000
Fleet Securities, Inc. \$1,325,000 general obligation serial bonds due in annual principal installments of \$105,000 to \$165,000 through October 1, 2004. Interest is paid semi-annually at variable rates from 4.9% to 6.1%	<u>1,220,000</u>	<u>1,325,000</u>
TOTAL BONDS PAYABLE	<u>\$ 1,620,000</u>	<u>\$ 1,825,000</u>

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 8 - BONDS PAYABLE (Continued)

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1996	\$ 215,000	\$ 93,945	\$ 308,945
1997	220,000	81,605	301,605
1998	165,000	68,490	233,490
1999	170,000	59,137	229,137
2000	185,000	49,055	234,055
Thereafter	<u>665,000</u>	<u>96,165</u>	<u>761,165</u>
TOTAL	<u>\$ 1,620,000</u>	<u>\$ 448,397</u>	<u>\$ 2,068,397</u>

All of the above bonds are to be paid jointly by Irving Tanning Company at a rate of 95% of all debt service costs including principal, interest, and costs of issuance associated with any and all bonds issued in renewal, replacement or refunding.

Changes in long-term debt:

Balance at 12/31/94	\$ 1,825,000
Bonds issued	- 0 -
Principal payment on debt	<u>(205,000)</u>
Balance at 12/31/95	<u>\$ 1,620,000</u>

NOTE 9 - INVESTMENTS

Investments consist of publicly traded stocks and a bond. They are carried at the lower of aggregate cost or quoted market value of the securities. Information as of December 31, 1995 is as follows:

	<u>Cost</u>	<u>Market</u>
Stocks	\$ 20,037	\$ 13,140
Bond	<u>1,691</u>	<u>4,000</u>
	<u>\$ 23,728</u>	<u>\$ 17,140</u>

There were no realized gains or losses during 1994.

The securities are held by a broker in the name of the Town of Hartland Cemetery Trust Fund.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 10 - LEASES

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 1995 was \$29,500.

NOTE 11 - ECONOMIC DEPENDENCY

For the year ended December 31, 1995, approximately 22% of the Town's real estate and personal property tax revenue was paid by Irving Tanning Co. Also, approximately 98% of the proprietary fund's revenue is generated from Irving Tanning Co. See also Note 6.

NOTE 12 - DEBT COVENANTS

As required by the State of Maine and the bonds issuers, the Town's total debt outstanding may not exceed 15% of the Town's most recent state valuation. Total debt allowed was \$8,268,283.

In addition, total debt outstanding exclusive of debt incurred for school, storm or sanitary sewer purposes, energy facility purposes or municipal airport facilities may not exceed 7.5% of the Town's most recent state valuation. This allowable amount was \$4,134,142.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$5,512,890.

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$4,134,142.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$1,653,657.

The Town was in compliance for all of the above covenants during 1995.

NOTE 13 - AMORTIZATION

Bond issue costs in the amount of \$39,373 including underwriters discount, bond insurance and registration, and original issue discount in the amount of \$2,087, incurred in 1994 have been capitalized and are being amortized over the 10 year life of the bonds. Amortization expense in 1995 was \$4,146. Consistent with the town's policy for recognition of interest costs, the expense will be recognized as each payment is due. The principal payments on the bond issue are due annually on October 1st.

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 14 - MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS

The Town of Hartland operates a secure sludge landfill which is licensed for an indefinite period of time. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town of Hartland place a final cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each section for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the portion of this section used during the year.

The estimated liability for closure and post-closure care has a balance of \$1,266,300, which is based on 45% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill which was closed in 1990 and 1994. It is estimated that an additional \$1,547,700 will be recognized as closure and post-closure care expenses between December 31, 1995 and the date Phase II is expected to be filled to capacity (2011). The estimated total current cost of closure and post-closure care (\$2,814,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain Phase I and Phase II and monitor the old landfill were acquired as of December 31, 1995. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

NOTE 15 - 1994 BOND ISSUE

Receipts and disbursements in 1995 and 1994 related to the \$1,325,000 general obligation bond issue were as follows:

	<u>1995</u>	<u>1994</u>
<u>RECEIPTS</u>		
Face amount of bond issue	\$ - 0 -	\$ 1,325,000
Less: original issue discount	- 0 -	(2,087)
underwriters discount	- 0 -	(24,373)
insurance and registration	- 0 -	(15,000)
Subtotal	\$ - 0 -	\$ 1,283,540
Interest purchased by bondholders		5,281
Interest on short-term investments	<u>19,519</u>	<u>4,828</u>
TOTAL RECEIPTS	<u>\$ 19,519</u>	<u>\$ 1,293,649</u>

Town of Hartland, Maine

NOTES TO FINANCIAL STATEMENTS (Continued)

For the years ended December 31, 1995 and 1994

NOTE 15 - 1994 BOND ISSUE (Continued)

	<u>1995</u>	<u>1994</u>
<u>DISBURSEMENTS</u>		
Phase I	\$ 546,709	\$ 54,332
Phase II: landfill	- 0 -	444,135
Phase II: pipeline	<u>196,814</u>	<u>70,662</u>
TOTAL DISBURSEMENTS	<u>\$ 743,523</u>	<u>569,129</u>
Receipts over (under) disbursements	\$ (724,004)	\$ 724,520
Cash Balance - beginning of year	<u>724,520</u>	<u>- 0 -</u>
Cash Balance - end of year	<u>\$ 516</u>	<u>\$ 724,520</u>

NOTE 16 - RESTATEMENT OF 1994 MEMORANDUM TOTALS

The 1994 memorandum totals for the Governmental and Similar Trust Funds, and the Proprietary Fund have been restated to reflect previously unrecorded transfers between funds in the amount of \$75,106. The effect of recording these transfers is to increase the fund balance of the Governmental Fund and decrease the retained earnings of the Proprietary Fund by \$75,106 as of December 31, 1994.

Town of Hartland, Maine

SCHEDULE 1

SCHEDULE OF VALUATION, ASSESSMENT AND COLLECTIONS

For the year ended December 31, 1995

	Real Estate	Personal Property	Total
Valuation	<u>\$ 47,462,108</u>	<u>\$ 7,659,782</u>	\$ 55,121,890
Assessment			
Valuation x Rate			x .0137
Tax commitment			\$ 755,171
Supplemental tax			<u>2,794</u>
			\$ 757,965
Collections and credits			
Cash collections		\$ 646,434	
Abatements		<u>1,840</u>	
Total collections and credits			<u>(648,274)</u>
1995 taxes receivable			<u>\$ 109,691</u>

COMPUTATION OF ASSESSMENT

Tax commitment			\$ 755,171
Requirements:			
Town appropriations	\$ 391,016		
County tax	64,282		
Education	<u>354,379</u>		
Total requirements			(809,677)
Municipal revenue sharing			<u>70,000</u>
Overlay			<u>\$ 15,494</u>

See accompanying notes

NOTES

