

1998

Annual Report 1998 Hartland, Maine

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**Annual Report
1998**

HARTLAND, MAINE



DEDICATION PAGE

We respectfully dedicate the 1998 Town Report to Meredith Randlett, Business Woman, a member of clubs and civic organizations within the community.

Thank you for your commitment to making Hartland a better place in which to live.

Municipal Officers of Hartland

Peggy A. Morgan
Town Manager

Harlow Powers
Selectman

Dale Hubbard
Chairman, Board of Selectmen

Shirley Humphrey
Selectman

NOTICE

MUNICIPAL ELECTION
MARCH 5, 1999
10:00 A.M. - 8:00 P.M.

ANNUAL TOWN MEETING

MARCH 6, 1999
10:00 A.M.

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

EMERGENCY NUMBERS

HARTLAND & ST. ALBANS EMERGENCY UNIT
938-4570 OR 911

HARTLAND FIRE DEPARTMENT
938-4570 OR 911

MAINE STATE POLICE OR SHERIFF'S DEPARTMENT
911

ANIMAL CONTROL OFFICER
938-2052

CODE ENFORCEMENT OFFICER
938-3866

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.

TOWN OFFICERS

SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR

DALE HUBBARD

SHIRLEY HUMPHREY

HARLOW POWERS

TOWN CLERK & REGISTRAR OF VOTERS
JOYCE HALFORD

ASSISTANT TOWN CLERK
CHERI DIONNE-NEAL

TOWN MANAGER, TREASURER, AND TAX COLLECTOR
PEGGY A. MORGAN

DEPUTY TREASURER AND TAX COLLECTOR
CONSTANCE MILLETT

HEALTH OFFICER
ROBERT CARIGAN

PLUMBING INSPECTOR
DAN GILBERT

CODE ENFORCEMENT OFFICER
DAN GILBERT

FIRE CHEIF
LESTER GOFORTH

S.A.D. # 48 DIRECTORS
ROBIN DUPLISEA
DOROTHY HUMPHREY

PLANNING BOARD

LINWOOD HUMPHREY	TERM EXPIRES 2002
EDGAR WOODMAN	TERM EXPIRES 1999
DWAYNE LITTLEFIELD	TERM EXPIRES 2000
STEPHEN R. MCNICHOL	TERM EXPIRES 2001
GERALD MARTIN	TERM EXPIRES 2003
DANA LITTLEFIELD	ALTERNATE

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

DONALD HOLLISTER	CLAUDETTE TASKER
ROGER MARTIN	DAVID WILLEY
JANICE COSTON	

BUDGET COMMITTEE

VAUGHN STEDMAN	PHILLIP HUBBARD
RANDY STEDMAN	EDGAR WOODMAN
ROSE ROBINSON	DOROTHY HUMPHREY
ARLAND STEDMAN	RICHARD HILL
STEPHEN ESTES	IDA BRIGGS
LEWIS P. ELLIOTT	CHARLES WIETZKE

EMERGENCY MANAGEMENT PLANNING COMMITTEE

HADLEY BUKER	DAVID WILLEY
DANA COOPER	

HARTLAND 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

LEWIS P. ELLIOTT	BARBARA DAY
EDWARD ELWELL	JOYCE HALFORD
SUSAN FALOON	

HARTLAND FIRE DEPARTMENT
BUILDING COMMITTEE

DALE HUBBARD, CHAIRMAN

DANA COOPER

LESTER GOFORTH

STEVE ESTES

BILL BALL

BOB JONES

E-911 COMMITTEE

DANA COOPER, CHAIRMAN

RUSSELL DICKEY

DEBBIE COOPER

LINWOOD HUMPHREY

LINDA PAYNE

STEVE WOODARD - POSTMASTER

LESTER GOFORTH - FIRE CHIEF

DONALD NEAL - FIRE DEPT. ALTERNATE

TOWN OF HARTLAND - WATER ADVISORY COMMITTEE

MEMBERSHIP

COMMITTEE MEMBERS

HADLEY BUKER
P.O. BOX 75
HARTLAND, ME 04943-0075 938-2229

CHARLES WIETZKE - SECRETARY
7 PITTSFIELD AVE P.O. BOX 362
HARTLAND, ME 04943-0362 938-4633

HALVER BADGER - MEMBER
RR 1 BOX 2310
HARTLAND, ME 04943 938-2471

JOANNE ELWELL - MEMBER
113 COMMERCIAL STREET
HARTLAND, ME 04943 938-4597

ELMER LITTLEFIELD - MEMBER
RR 1 BOX 2530
HARTLAND, ME 04943 938-4863

TOWN REPRESENTATIVES:	938-4401
PEGGY MORGAN	TOWN MANAGER
DALE HUBBARD	1ST SELECTMEN
HARLOW POWERS	SELECTMEN
SHIRLEY HUMPHREY	SELECTMEN

CONSUMERS WATER CO. REPRESENTATIVES:
1-800-281-8731

JUDY HAYES	PRESIDENT
RICHARD KNOWLTON	VP OPERATIONS
DON NUNN	SUPERINTENDENT
BRIAN MITCHELL	FOREMAN
JACK FOULKES	UTILITY CUSTOMER SERVICE

HARTLAND HELPING HANDS

PRESIDENT - JUNE LOWE
TREASURER - DANA COOPER
SECRETARY - DEBBIE COOPER

MEMBERS:
DALE LOWE
HADLEY BUKER
ELLA BUKER
CECIL LEEMAN
SHIRLEY LEEMAN
DARCIE GIGGEY

DONATIONS OF THE HARTLAND HELPING HANDS LAST YEAR:

WIRING AT THE TOWN HALL	\$384.89
SCHOLARSHIPS (4 - 500.00 INCLUDES 2 - 250.00 TO THE HARTLAND CHRISTIAN SCHOOL)	2,000.00
SPECIAL SCHOLARSHIP	150.00
HVFD BUILDING FUND	5,000.00
ST. ALBANS FIRE DEPT. (THERMAL IMAGING CAMERA)	3,000.00
D.A.R.E. PROGRAM	1,500.00
SWIMMING INSTRUCTOR & LIFE GUARD (TOWN POOL)	861.00
WATERVILLE AREA BOYS & GIRLS CLUB (SUMMER PROGRAM FOR AREA CHILDREN)	295.00
SHIRTS FOR BASEBALL TEAM	81.00
HARTLAND PTF (HALLOWEEN DANCE)	200.00
SOCCER LEAGUE	100.00
FIRE VICTIMS	200.00
PROJECT GRADUATION	100.00
6TH GRADE GRADUATION	200.00
TABLES FOR TOWN HALL	1,300.00
TOTAL	<u><u>\$15,371.89</u></u>

HARTLAND - ST. ALBANS - PALMYRA
Community Center Task Force

Name:	Affiliation:
PETER DUNCOMBE	COMMUNITY MEMBER KVCAP REPRESENTATIVE
KATHY BEAUREGARD	KVCAP, CHILD & FAMILY SERVICES REPRESENTATIVE
DON BENSON	COMMUNITY MEMBER
VERA BENSON	COMMUNITY MEMBER
BRIAN BOWMAN	COMMUNITY MEMBER
PATTE BOWMAN	COMMUNITY MEMBER
TED BOYCE	SAD #48 REPRESENTATIVE
WILLIAM BRAUN	SAD #48 REPRESENTATIVE
MARK BROOKS	MAINE STATE POLICE REPRESENTATIVE
JEFFREY COFFIN	COMMUNITY MEMBER
GWENDOLYN DERAPS	COMMUNITY MEMBER
SUSAN DIROSARIO	SEBASTICOOK VALLEY HOSPITAL
BETH DOWNING	COMMUNITY MEMBER
ROBIN DUPLISEA	COMMUNITY MEMBER
JAMES DYER	TOWN OF PALMYRA
STEPHEN ESTES	COMMUNITY MEMBER
TRACYE FORTIN	KVCAP, CHILD & FAMILY SERVICES REPRESENTATIVE

Community Center Task Force
(Continued)

Name:	Affiliation:
RONALD FOWLE	COMMUNITY MEMBER
DANA HAMILTON	SOMERSET COUNTY SHERIFF'S DEPT. REPRESENTATIVE
PERRY HARRISON	IRVING TANNING CO.
DOROTHY HUMPHREY	COMMUNITY MEMBER
SHIRLEY HUMPHREY	TOWN OF HARTLAND
ROBERT JONES	IRVING TANNING CO.
LISA KNIGHT	TOWN OF ST. ALBANS
WAYNE LIBBY	COMMUNITY MEMBER
DWAYNE LITTLEFIELD	COMMUNITY MEMBER
ELWIN LITTLEFIELD	COMMUNITY MEMBER
CHESTER MORSE	TOWN OF ST. ALBANS
MARTHA NABER	KVCAP, CHILD & FAMILY SERVICES REPRESENTATIVE
JANET NICHOLS	COMMUNITY MEMBER
BRIAN REYNOLDS	COMMUNITY MEMBER
LARRY ROSS	SEBASTICOOK FARMS
VAUGHN STEDMAN	COMMUNITY MEMBER
ROBERT TARDY	COMMUNITY MEMBER
VELMA WALKER	COMMUNITY MEMBER
PATTI WOOLLEY	KVCAP, CHILD & FAMILY SERVICES

LETTER OF TRANSMITTAL

The Renovation Project at the Treatment Plant was pretty much completed in 1998. Final paper work on this project is scheduled for completion in March.

Much of the old equipment has been replaced making for a better operating plant.

Two mitigation grants were received from FEMA for drainage in the Seekins - Commercial Street areas and the Burton Street Area. Some work, although not a grant project, needs to be done in the Water Street area.

The planning stages for the New Community Center were completed, along with the final planning for the New Fire Station.

Great progress was made in implementing computer programs with the goal of all tax records being put in our Trio System and the Red Book program section of the Electronic Registrations are in place.

The Town Office Staff has displayed an excellent team work effort in putting these programs in place. Final Electronic Registration programming will be completed in late Spring of 1999.

In 1999, the community will see a very busy year. Our New Fire Station will be built and the Community Center should be ready for use. Many long hours have been spent by many volunteers in planning these projects and I would like to take this opportunity to thank them for their efforts.

Chip & Seal is a product used by some area communities on roads that are not heavily traveled. This is a product we would like to try on some of our village street areas. If this proves to work out we could save about 1/3 of the costs of paving in these areas.

The ice age has geared our thoughts towards looking at other methods for winter snow removal.

Roads near the lake & pond areas, and Rte. 43 have been the most affected areas.

Route 43 is heavily used for trucking and hopefully will be repaved by the State in 1999. The wheel ruts make it impossible to clear the roads of ice and snow.

I would like to take this opportunity to thank the selectmen and many volunteers who have worked so hard on the many projects and planning of projects this year and look forward to working with them in 1999.

Resectfully Submitted,

Peggy A. Morgan
Town Manager



1998 CITIZEN'S AWARD

ARLAND STEDMAN

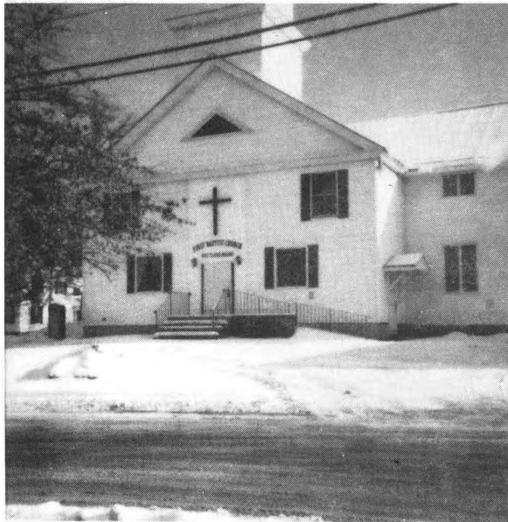
Road Commissioner, Civic Leader and a friend to all.

1998 EDUCATIONAL AWARD

This award goes to the Hartland Helping Hands. Education comes in many forms. Teaching children that they have choices in life is an education they will always remember.

Your support of the D.A.R.E. Program in our school and the many other things you have accomplished within the community is deeply appreciated.

HARTLAND BAPTIST CHURCH
OVER 150 YEARS IN OUR COMMUNITY



EMPLOYEE OF THE YEAR

CONSTANCE E. MILLETT
ADMINISTRATIVE ASSISTANT

FOR 20 YEARS OF SERVICE TO THE TOWN OF HARTLAND
AS OF MARCH 1999.





Vaughn A. Stedman
136 Canaan Road
RR 1, Box 3930
Hartland, ME 04943
Residence: (207) 938-4890
Business: (207) 938-4890

HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

January 1999

Dear Citizens of House District 108:

It has been my pleasure to have served you as your Representative for the past four years. I am looking forward to continued service on your behalf in the 1999-2000 election cycle.

Many of the same issues which we have debated in past sessions are returning, plus many more -- nearly 3,000 bills at last count. I want you to know that I will be maintaining my position of being conservative, both fiscally and socially, which I think represents the view of most of my constituents (or you would not have re-elected me).

Erosion of private property rights, inequities in school funding, proposed increases in taxes to build bigger government, worsening conditions of roads and bridges, less service for the dollar -- I could go on -- cause me, as it does many of you, to be concerned about the overall direction state government is going.

Hopefully, you, as citizens, who I know take an interest in local government, will continue to contact me on matters which concern you and will also let me know if there are issues which you need help in addressing.

Again, thank you for your confidence.

Respectfully yours,

Vaughn A. Stedman
State Representative

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



Senator Betty Lou Mitchell
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

PO Box 6
Elna, ME 04434
(207) 269-2071
Fax (207) 269-2612

ANNUAL REPORT TO THE TOWN OF HARTLAND
Message from Senator Betty Lou Mitchell

To the Residents of Hartland,

It is my great pleasure to once again address you as your State Senator. I consider it a privilege to represent the town of Hartland in Augusta. I look forward to working with Governor King and legislators over the next two years to chart a course which focuses on the issues that Mainer's care about most - better paying jobs, good schools, and a fairer tax system.

I received my committee assignments from the Senate President and will once again be serving on the Joint Standing Committee on Health and Human Services. In addition, I will be serving on the Utilities and Energy Committee for the first time. These appointments will offer my constituents a voice on two very important legislative committees.

In addition to my committee work, I expect to be faced with many difficult decisions concerning other legislation. Many of the issues will directly impact our local communities. Key areas which will be debated over the next several months are sure to include education, taxes, workers' compensation, and the state budget. As has been the case for much of my tenure, the budget will once again take center stage and provides the greatest challenge for the Legislature. Of course, our roads and bridges need attention and again this year it appears we face insufficient revenues to meet the ever-expanding appetite for government spending.

It is also important that we find ways to increase economic development in our region as well so we can attract and retain more and better paying jobs. Throughout my tenure in the Senate, I have worked diligently to try and attract the types of jobs that will help propel Maine into the next millennium. During the next two years that will continue to be a top priority of mine.

In order for me to effectively represent your concerns we will need to communicate often. I hope that you will feel free to contact me at anytime to discuss ways in which I may be able to assist you with any problems or concerns that may arise. My home phone number is 269-2071. You can also reach me in Augusta during session at 1-800-423-6900 or 287-1505. I look forward to hearing from you.

Sincerely yours,

Betty Lou Mitchell
State Senator

1998 Statistic Report

I wish to thank you all for your support and help this year.

There were:

Births: 30 (22 girls - 8 boys)

Marriages: 23 (7 non-resident)

Deaths: 34 (6 non-resident)

257 Dogs were licensed.

5 Dog Kennels licensed - total of 29 dogs.

There were 1218 Registered Voters as of November, 1998.

Thanks to all who served as election clerks and counters.

Respectfully submitted,
Joyce P. Halford
Town Clerk

HARTLAND HELPING HANDS

The Hartland Helping Hands would like to take this opportunity to thank the Town of Hartland for allowing us to use the Town Hall for our fund raising activities. We appreciate being extended this privilege and will continue to give back to the community to show our appreciation.

We sincerely regret that there was no D.A.R.E. Fair this year. We attempted to get the school children involved in that effort but it was not successful. We are considering a Christmas Celebration in the Town Square to take the place of the D.A.R.E. Fair. More information to follow as time grows nearer.

Respectfully submitted,
HARTLAND HELPING HANDS

Debbie Cooper
Secretary

Smokey's Angels Snowmobile Club, Inc.

Smokey's Angels Snowmobile Club has had another good year with membership again over 100. One of our projects was having an excavator on several sections of the trail, one which makes going in the direction of St. Albans much better, thanks to Edgar Woodman. The club also purchased a 1992 Track Truck to groom trails with. This should make the trails smoother, wider and safer. We are in the process of holding fund raisers to help pay for the loan on the Track Truck. We encourage anyone to join our club. You do not need to have a snowmobile to be a member and lend your support. Our meetings are held the first Tuesday of each month at 7:30 P.M. at the Hartland Library and are open to all members as well as guests.

Respectfully Submitted,

Anne Herrin, Secretary

HARTLAND P.O.T.W.

We have had a very busy year at the Treatment Plant.

The new aeration system is in operation. We have three new blowers, a new pipe line and new aerators. The control of the aeration system is run by computer. December's 1998 power bill showed an \$8,000 decrease from this time last year. We expect to see savings like this until warmer weather creates a need for more D.O.

This past year we had the driveway paved. We are also replacing all three Raw Sewage Pumps, that have been on line for over 20 years. The two primary sludge pumps have been replaced. These pumps were brought up to floor level thus enabling us to eliminate a confined space. The operators no longer have to enter a pit to get their samples, which they had to do several times a day. We have also replaced the two waste pumps, this will give us more control of the process. A new grinder was added to the wet well and the steel stairs are being replaced with fiber glass ones.

With the completion of this project, most of the major equipment will be replaced in this plant.

This past year has been very hectic. We are fortunate to have had a good contractor on the last half of this project. My crew has done an excellent job this year. They have worked as a team and got a lot done.

In July, I had a surprise visit from an O.S.H.A inspector. He was acting on a complaint. I am very pleased to say he found the complaint totally unfounded and our safety procedures were excellent. We would never do anything to put our crew in any dangerous or uncomfortable position.

This coming year, we will be working on a new discharge license from the D.E.P. and E.P.A.

Respectfully,

Dana Cooper,
Superintendent

Hartland & St. Albans Senior Citizens

The Hartland & St. Albans Senior Citizens wish to express their gratitude to the Town of Hartland for their generous support for the year of '98.

With the extra help we were able to reach out to more Seniors with cards, fruit baskets, plants and visits.

These small tributes bring sunshine to those who can no longer join us at the hall.

Tuesday is a day for us to get together for games, lunch and a "Special Hug". A day we all look forward to.

God Bless You All,

Arline Ham,
Secretary

911

Progress is very slow. The maps with all the streets and roads are complete. U.S.G.S. has been here and located all the dwellings on the maps. I received the maps back just before Christmas 1998.

Our next move is to check them for accuracy and put peoples names and addresses on them. We will again submit the maps to the state for final approval. I hope this project will be completed in 1999. In 2000, we will be ready to put up street signs.

Dana Cooper, Chairman

PAY TO OFFICERS

APPROPRIATION: 81,000.00

PAID:

PEGGY MORGAN	36,912.55
DALE HUBBARD	2,000.00
HARLOW POWERS	2,000.00
SHIRLEY HUMPHREY	2,000.00
JOYCE HALFORD	1,700.00
BALLOT CHECKERS & MODERATORS	1,698.00
FIRE CHIEF- LESTER GOFORTH	1,500.00
ASSISTANT CHIEF- JOE MADIGAN	350.00
ASSISTANT CHIEF-STEPHEN ESTES	350.00
CHERI DIONNE-NEAL	15,846.45
CONSTANCE BALLARD	14,563.00
KIM GODSOE	2,080.00
	<hr/>
	81,000.00

PLUMBING INSPECTIONS:

RECEIVED FROM
DAN GILBERT 3,203.52

PAID:

DAN GILBERT & STATE OF MAINE	3,174.50
UNEXPENDED	<u>29.02</u>
	3,203.52

CROSSING GUARDS

APPROPRIATION: 3,500.00

PAID:

BOB & JANASE RICH 3,500.00

SOCIAL SECURITY

Appropriation:	<u>11,000.00</u>	
		<u>11,000.00</u>

Paid:		
Fleet & Bangor Savings	10,102.99	
Unexpended	<u>897.01</u>	
		<u>11,000.00</u>

HEALTH INSURANCE

Appropriation	25,000.00	
Received: HPCF	<u>32,836.37</u>	
		<u>57,836.37</u>

Paid: MMA	56,529.04	
Unexpended	<u>1,307.33</u>	
		<u>57,836.37</u>

INSURANCE

Appropriation	7,000.00	
Received: HPCF & Ambulance Service	<u>28,799.42</u>	
		<u>35,799.42</u>

Paid:		
Carpenter Co. & MMA	35,562.00	
Unexpended	<u>237.42</u>	
		<u>35,799.42</u>

UNEMPLOYMENT TAX

APPROPRIATION:	3,500.00	
RECEIVED: HPCF	<u>7,562.71</u>	11,062.71

PAID:		
MMA	5,646.00	
ACCTS. PAYABLE		
HPCF	3,570.00	
UNEXPENDED	<u>1,846.71</u>	11,062.71

WORKMAN'S COMPENSATION

APPROPRIATION:	5,500.00	
RECEIVED HPCF	<u>33,045.06</u>	38,545.06

PAID:		
MAINE EMPLOYERS		
MUTUAL	17,944.00	
ACCT. PAYABLE		
HPCF	18,823.06	
UNEXPENDED	<u>1,769.00</u>	38,545.06

TREE REMOVAL

APPROPRIATION:	1,000.00	1,000.00
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PAID:		
ARNOLD RAMSDELL	400.00	
UNEXPENDED	<u>600.00</u>	1,000.00

STREET LIGHTS

APPROPRIATION:	<u>15,500.00</u>	15,500.00
PAID:		
CMP	14,715.15	
UNEXPENDED	<u>784.85</u>	15,500.00

RED NETWORK

APPROPRIATION:	3,000.00	3,000.00
PAID:		
TDS TELECOM	2,893.52	
UNEXPENDED	<u>106.48</u>	3,000.00

CHRISTMAS LIGHTS

APPROPRIATION:	500.00	500.00
PAID:		
CMP	100.84	
UNEXPENDED	<u>399.16</u>	500.00

DAM ELECTRICITY

FROM BOAT EXCISE	4,000.00	4,000.00
PAID :		
CMP	3,443.28	
UNEXPENDED	<u>556.72</u>	4,000.00

FIRE DEPARTMENT

APPROPRIATION:	20,000.00	
	<u>15,000.00</u>	35,000.00

PAID:

TDS TLECOM	739.77	
SNOWMAN'S OIL	1,708.43	
CMP	694.14	
YANKEE EQUIPMENT	1,312.00	
SMART'S	1,515.34	
CONSUMER'S	79.28	
SOMERSET AUTO	60.56	
T W CLARK	1,977.42	
COSTON'S GARAGE	72.00	
MELANSON'S	39.46	
ALL STATE FLOOD INS.	576.00	
N.E. FIRE EQUIPMENT	310.00	
TOWN OF ST. ALBANS	95.70	
NATIONAL PROPANE	52.54	
KENNEBEC FIRE EQUIP.	186.00	
K.T. ENVIRONMENTAL	3,098.37	
ANTON'S EQUIPMENT	272.00	
MOTOR SUPPLY, NEWPORT	535.50	
HARTLAND ENGINE # 1	<u>9,916.87</u>	

CARRY	11,000.00	
UNEXPENDED	<u>758.62</u>	

35,000.00

SMOKEY'S ANGELS

RECEIVED:

STATE OF MAINE	1,210.11	
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1,210.11

PAID:

SMOKEY'S ANGELS	<u>1,210.11</u>	
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1,210.11

TOWN TRUCK

APPROPRIATION: 4,500.00
4,500.00

PAID:

PEGGY MORGAN, MILEAGE 1,500.00
SMART'S GARAGE 1,892.25
SOMERSET AUTO - PARTS 65.25
FRED MILLER 180.00
J.K. WRIGHT 21.75
BRAKE SERVICE 101.60
YANKEE EQUIPMENT 456.00
UNEXPENDED 282.93

4,500.00

SEWER MAINTENANCE

APPROPRIATION: 4,000.00

RECEIVED:

STATE OF MAINE 4,496.00
ACCT. RECEIVABLE 15,504.00

24,000.00

PAID:

INDIAN STREAM HRDWR 349.29
NEWPORT RENTAL 29.00
GERALD MARTIN 2,142.50
AMERICAN CONCRETE 6,923.20
LAKESIDE ELECTRIC 2,028.00
HALY CONSTRUCTION 2,117.00
E.J. PRESCOTT 1,541.32
PARIS FARMS 110.94
ETHERIDGE MACHINES 395.00
RON LAMBERT 182.00
NICKERSON SEPTIC 50.00
AGWAY 17.83
PUBLIC WORKS 457.20
PINE TREE CONCRETE 220.00
CREW LABOR 7,400.00
UNEXPENDED 36.72

24,000.00

CEMETERIES

APPROPRIATION:	6,000.00	
RECEIVED:		
SALE OF LOTS AND GRAVE OPENINGS	<u>2,941.78</u>	8,941.78

PAID:

P. MORGAN-SUPPLIES	26.13	
SAM'S CLUB	26.13	
AGWAY	373.99	
AUBUCHONS	242.98	
SMART'S	103.54	
LEW ROBBINS	52.00	
TEAGUE DISTRUBUTORS	428.24	
BLACK STOVE SHOP	227.36	
RON LAMBERT	616.00	
CREW LABOR	6,790.66	
UNEXPENDED	<u>54.75</u>	8,941.78

POOL

APPROPRIATION:	5,000.00	
		5,000.00

PAID:

POOL & SPA PLACE	478.73	
CMP	423.86	
AGWAY	15.89	
CONSUMER'S	140.96	
PARIS FARMS	76.54	
INDIAN STREAM	57.91	
HANDCOCK LUMBER	308.89	
LABOR	3,490.00	
UNEXPENDED	<u>7.22</u>	5,000.00

TOWN HALL

APPROPRIATIONS: 9,000.00 9,000.00

PAID:

RANDLETT & SONS	330.68	
TDS TELECOM	1,669.68	
SNOWMAN'S	2,279.15	
CMP	2,169.47	
INDIAN STREAM	199.54	
PARIS FARMS	69.12	
V & R VARIETY	6.26	
CONSUMER'S MAINE	148.39	
P. MORGAN -SUPPLIES	605.24	
COREY GUSTIN, LABOR	361.97	
BUDS' SHOP N SAVE	75.49	
CONDON ELECTRIC	548.92	
EAGLE RENTAL	232.00	
PEOPLE'S HERITAGE		
LEASING COPR.	220.00	
UNEXPENDED	<u>84.09</u>	
		9,000.00

H.P.C.F.

APPROPRIATED: 58,000.00

RECEIVED

F.E.M.A.	10,453.00	
H.P.C.F.	<u>9,280.69</u>	
		77,733.69

PAID:

H.P.C.F.-EXPENSES	67,280.69	
IRVING TANNING		
(BLOWER STATION)	6,821.90	
CONDON ELECTRIC	<u>3,631.10</u>	
		77,733.69

	<u>LIBRARY</u>	
APPROPRIATION:	17,700.00	
		17,700.00
PAID:		
LIBRARIAN	14,419.56	
HARTLAND LIBRARY	3,000.00	
UNEXPENDED	<u>280.44</u>	
		17,700.00

	<u>KVCOG</u>	
FROM : EXCISE	460.00	
		460.00
PAID:	<u>460.00</u>	
		460.00

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

	<u>KVCAP SOCIAL SERVICES</u>	
APPROPRIATION:	4,500.00	
		4,500.00
PAID:		
KVCAP	<u>4,500.00</u>	
		4,500.00

	<u>SCOTT WEBB AUXILLARY</u>	
APPROPRIATION:	300.00	
		300.00
PAID:		
	<u>300.00</u>	
	30	300.00

TRI TOWN FOOD BANK

APPROPRIATION:	1,000.00	1,000.00
PAID:	<u>1,000.00</u>	1,000.00

FAMILY VIOLENCE

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

CHILD ABUSE

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

KVCAP TRANSIT

APPROPRIATION:	560.00	560.00
PAID: KVCAP	<u>560.00</u>	560.00

SENIOR SPECTRUM

APPROPRIATION:	1,000.00	1,000.00
PAID: SENIOR SPECTRUM	<u>1,000.00</u>	1,000.00

KVCOG

APPROPRIATION:	1,805.00	1,805.00
PAID:	<u>1,805.00</u>	1,805.00

HARTLAND - ST. ALBANS EMERGENCY UNIT

APPROPRIATION:	1,200.00	1,200.00
PAID:	<u>1,200.00</u>	1,200.00

SUMMER BASEBALL

APPROPRIATION:	2,500.00	2,500.00
PAID:	<u>2,500.00</u>	2,500.00
HARTLAND BASEBALL PROGRAM		

ICE RINK

APPROPRIATION:	400.00	400.00
PAID:		
UNEXPENDED	<u>400.00</u>	400.00

CODE ENFORCEMENT OFFICER

APPROPRIATION:	2,000.00	2,000.00
PAID:		
DAN GILBERT	<u>2,000.00</u>	2,000.00

FIRE DEPARTMENT ESCROW

CARRY	55,014.12	
APPROPRIATION	<u>4,000.00</u>	59,014.12
CARRY:	<u>59,014.12</u>	59,014.12

AMBULANCE ESCROW

CARRY	11,543.02	
APPROPRIATION:	5,000.00	16,543.02
CARRY:	<u>16,543.02</u>	16,543.02

S.A.D. # 48

APPROPRIATION:	600,827.64	600,827.64
PAID: S.A.D. #48	546,823.93	
ACCT. PAYABLE		
S.A.D. # 48	<u>**5,403.71</u>	
** PAID AFTER BOOKS CLOSED		600,827.64

SMALL TOOLS

APPROPRIATION:	2,000.00	2,000.00
PAID:		
HOME QUARTERS	778.18	
UNEXPENDED	<u>1,221.82</u>	2,000.00

ROADS & SIDEWALKS

FROM EXCISE:	38,300.00
FROM LOCAL ROADS ASSISTANCE	34,000.00
APPROPRIATION:	27,700.00
FROM F.E.M.A.	<u>1,664.97</u>

101,664.97

PAID:	
WESTON GOULD	4,147.03
MAURICE GOULD	192.00
HARRY GOULD	66.00
SNOWMANS'S - FILL	546.00
JOHN GETCHELL	9,065.29
RON LAMBERT - FILL	31,673.00
BARRETT PAVING - PATCH	660.44
ARLAND STEDMAN	6,464.23
NEWPORT RENTAL	180.00
HALVER BADGER - MOWING	835.00
PARIS FARMERS UNION	958.18
FARRIN BROTHERS	523.43
CLARMOUNT CHEMICALS	622.12
KENNEBEC PAVING	40,126.49
WHITE SIGNS	148.35
SHERMAN WILLIAMS	43.75
RANDLETT & SONS	17.00
AGWAY	92.45
CREW	5,200.00
	<u>101,560.76</u>
UNEXPENDED	<u>104.21</u>

101,664.97

SNOW REMOVAL

FROM EXCISE:	86,700.00	
RECEIVED:		
STATE (F.E.M.A.)	4,500.00	
STATE (PITTS. AVE.)	<u>3,060.00</u>	
	94,260.00	
OVERDRAFT	<u>441.01</u>	
		94,701.01
PAID :		
LEW MCLEOD - CONTRACT	45,489.44	
HARCROSS CHEMICALS-SALT	1,173.32	
TOWN OF ATHENS	2,277.07	
RON LAMBERT - SAND	11,250.00	
PENOBSCOT BAY - SALT	6,844.27	
KENNEBEC PAVING - CONTRACT	18,384.32	
CONDON ELECTRIC - LIGHT SETUP	1,682.59	
TOWN CREW	<u>7,600.00</u>	
		94,701.01

HYDRANT RENTAL

APPROPRIATION:·	53,000.00	
PREPAID IN 1997	<u>5,000.00</u>	
		58,000.00
PAID:		
CONSUMER'S MAINE WATER COMPANY	<u>58,000.00</u>	
		58,000.00

TAX ANTICIPATION NOTE

RECEIVED	200,000.00	
		200,000.00
PAID:		
PEOPLE'S HERITAGE BANK	<u>200,000.00</u>	
		200,000.00

TRANSFER STATION

Appropriation:	\$63,560.00
Received: Recycled Materials	+ 764.97
	<u>64,324.97</u>
Over Draft:	+2,154.14
	<u>\$66,479.11</u>
Paid:	
Waste Management	\$40,041.89
R. Mills, Labor	88.00
A. Robinson, Labor	1,200.00
Heart of Maine Extermination	330.00
Smart's F.O.L.	1,127.45
Coston's, Repairs	129.50
Natioanl Propane, Heat	399.45
Somerset Auto, Repairs	24.99
Melanson's, Repairs	619.89
Dragon, Stone	226.58
Industrial Metals	632.00
Snowman's, Fill	224.00
Mark Ramsdell, Labor	260.00
Paris Farms	297.25
Tire King, Repairs	564.00
Hancock Lumber, Repairs	44.21
Agway, Tarp	269.90
Crew, Labor	<u>20,000.00</u>
	<u>\$66,479.11</u>

ELECTRONIC REGISTRATIONS

APPROPRIATION :	<u>6,000.00</u>	
		6,000.00
PAID :		
TRIO SOFTWARE	<u>6,000.00</u>	6,000.00

SMOKEY'S ANGELS GRANT

RECEIVED :

SMOKEY'S ANGELS	250.00	
STATE OF MAINE	<u>1,750.00</u>	
		2,000.00
PAID FOR LABOR, SUPPLIES AND EQUIP. RENTAL	<u>2,000.00</u>	
		2,000.00

ANIMAL CONTROL

APPROPRIATED:	<u>2,000.00</u>	
		2,000.00
PAID:		
JOSEPH GLIDDEN	<u>2,000.00</u>	
		2,000.00

SENIOR CITIZENS

APPROPRIATED:	<u>1,000.00</u>	
		1,000.00
PAID:		
HARTLAND/ST. ALBANS SENIORS	<u>1,000.00</u>	
		1,000.00

STATE SEPTIC SYSTEMS PROGRAM

RECEIVED:

STATE OF MAINE & PROPERTY OWNER	<u>12,034.00</u>	12,034.00
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PAID:

A.P. LAWRENCE & DAUGHTER	<u>12,034.00</u>	12,034.00
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GENERAL ASSISTANCE

APPROPRIATION:	8,000.00	
RECEIVED:		
STATE OF MAINE	<u>6,710.52</u>	14,710.52

PAID:

FOOD VOUCHERS (STATE-ICE STORM)	1,307.35	
CASES	6,060.22	
ADMINISTRATION	2,161.70	
UNEXPENDED	<u>5,181.25</u>	14,710.52

GENERAL ASSISTANCE BREAKDOWNS

<u>CASE # 1</u>		
LORRIANE FULLER		100.00

<u>CASE # 2</u>		
CHRISTINE LEWIS		47.84

<u>CASE # 3</u>		
CMP		75.00
SMART'S		38.00
V & R VARIETY		11.57
SMART'S		12.67

<u>CASE # 4</u>		
CMP	38	50.00

GENERAL ASSISTANCE CONTINUE

CASE # 5

LARRY STACKPOLE	282.00
LARRY STACKPOLE	282.00
LARRY STACKPOLE	282.00

CASE # 6

LARRY STACKPOLE	305.00
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CASE # 7

BUD'S SHOP N SAVE	47.92
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CASE # 8

ED & PHYLLIS JONES	300.00
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CASE # 9

SNOWMAN'S OIL	109.00
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CASE # 10

SNOWMAN'S OIL	44.41
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CASE # 11

LEWIS ELLIOTT	130.00
ARLENE ELLIOTT	220.00
CMP	112.70
ARLENE ELLIOTT	220.00
ARLENE ELLIOTT	220.00

CASE # 12

TOWN OF HARTLAND	507.41
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CASE # 13

RANDLETT'S	300.00
RANDLETT'S	52.00

GENERAL ASSISTANCE BREAKDOWN CONTINUED

CASE # 14

CONSUMER'S	46.30
CHRISTINE LEWIS	260.00
SNOWMAN'S OIL	89.00
CMP	60.82

CASE # 15

CMP	95.00
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CASE # 16

GREG LOVELY	250.00
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CASE # 17

SCOTT BAKER	65.35
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CASE # 18

DIANE BURRELL	78.25
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CASE # 19

SCOTT BAKER	350.00
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CASE # 20

THOMAS HARVILLE	87.00
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CASE # 21

MEREDITH RANDLETT	300.00
CMP	9.00
MEREDITH RANDLETT	300.00
CMP	67.00

CASE # 22

SNOWMAN'S OIL	75.00
L.D. CALHOUN	375.00

GENERAL ASSISTANCE CONTINUED

CASE # 23

THOMAS RANDLETT 356.00

CASE # 24

PAULINE LINDSAY 62.72

CONTINGENT

APPROPRIATION:	10,000.00	
RECEIVED:	<u>32,372.77</u>	
FROM PERMITS & REIMBURSEMENT		42,372.77

PAID:

CONNIE MILLETT	
SUPPLIES	568.18
ROLLING THUNDER, ADS	811.54
MMA, DUES & MATERIALS	2,292.00
REGISTRY OF DEEDS	2,393.00
KINNEY OFFICE SYSTEMS	831.90
PAPER KLIP - SUPPLIES	729.05
STAPLES -SUPPLIES	1,1119.31
SAM'S CLUB-SUPPLIES	775.72
POSTMASTER-POSTAGE	1,532.39
PEOPLE'S HERITAGE	
LEASING & TONER	1,067.37
PEGGY MORGAN-SUPPLIES	874.49
EDWARDS, FAUST & SMITH	
AUDIT	9,900.00
S.C.M.A. - DUES	15.00
MARK'S PRINTING	285.00
MERIT BUSINESS FORMS	1,094.49
PIERCE-ATWOOD, LEGAL	1,051.10
M.M.T.C.T.A.-DUES	200.00
KELLY-SMITH PRINTING	
TOWN REPORT & BALLOTS	1,409.90
MILES CARPENTER INS.	114.00
PETER BECKERMAN-LEGAL	3,110.84
STATE OF MAINE	4.30
MERRILL MERCHANTS BANK	
SAFETY DEPOSIT BOX	20.00
ADULT ED. TRAINING	80.00
TRIO SOFTWARE-FEES	827.50
CHERI NEAL - MILEAGE	650.64
CONNIE BALLARD-MILEAGE	52.70
TOWN PUBLISHING- MAINE	
REGISTER	90.50
TREASURER OF STATE	
TRAINING	150.00
RANDLETT'S-SUPPLIES	336.92
HAMLIN ASSOCIATES	180.00
PEOPLE'S HERITAGE BANK	50.88

CONTIGENT CONTINUED

M.W.D.A./M.M.A.	665.00
MCLEAN-HUNTER-RED BOOK	336.00
WAL-MART- SUPPLIES	311.34
RITE AID-FILM	82.52
YANKEE TROPHY-PLAQUE	50.00
BOB RICH	13.75
M.M.A.- CONVENTION	479.92
BANGOR DAILY NEWS	68.00
YANKEE - REPAIRS	459.75
PATTI WALKER - SUPPLIES	21.08
ALADDINS TROPHY	229.30
CLARA MILLS-REFUND	10.00
SEBASTICOOK ANIMAL	
CLINIC - FEES	1,300.00
ARDIS WHITE-TRAINING	250.00
UNEXPENDED -	<u>5,396.39</u>

42,372.77

1996 LIENS

	\$ 139.70 *
CARR, DARRYL S.	269.39
CHABOT, SUSAN HARTMAN	400.49
CHAMNESS, FRED & RAYMOND, RITA	166.26
CHARRIER, KENNETH	98.88 *
CHIPMAN, TROY	11.54
COSTON, LARRY F. & BELINDA J.	332.17
DEBOINS, ROBERT & KATHLEEN	124.49
FERIN, STEVE & JANET	23.60
GAFFETT, LEWIS & SANDRA	276.24
GAFFETT, LEWIS & SANDRA	3.00
GOULD, WESTON & MONICA	448.64
HEWINS, LOIS E.	143.53
KERN, ERICH & ANNA M.	475.19 *
LEFEBVRE, JOSEPH C.	96.05
MCNAUGHTON, IRVING & CARLE, CARROLL A. JR.	88.16
MENZEL, ROBERT III	633.42
MOORE, MARY E.	775.73
MOWER, GLADYS	378.19
MOWER, JUBITH M.	319.78
PARKER, RICKY C.	147.50
R & T TRUCKING INC.	27.38
REASONABLE SOLUTIONS	22.89
ROBERTS, LOIS	90.74
ROUNDY, GEORGE III	506.57
SHERBURNE, ROBERT & MARIE	558.02
STACKHOUSE, REBECCA	155.76
THERIAULT, ROGER & MARY	173.34 *
THOMPkins, ROBERT S. & SONJA E.	259.14 *
VANADESTINE, A & HODGKINS, R	160.77
VOGEL, DAVID & BARBARA	232.70
WICKETT, ROBERT L.	205.67
	<u>\$ 7744.93</u>

NOTE: LIENS WILL BE EXPIRING IN APRIL OF 1999

* PAID AFTER BOOKS CLOSED

1997 LIENS

ANTHONY, CHRISTOPHER & CAROL	\$ 326.17
ANTHONY, CHRISTOPHER & CAROL	788.32
BALLARD, BECKY & CARR, JASON	302.25
BRESSETTE, BRADLEY & KIMBERLY JO	101.40
BRESSETTE, BRADLEY & KIMBERLY JO	274.56
BRESSETTE, KENNETH	318.44
BROWN, DANIEL & MARY	284.19
BRYANT MARGARET & RICHARD	141.10
BURRILL, LELAND & WOODMAN, GLENICE	243.75
BUTLER, PHILIP	133.38
CAPANALE, MICHELLE & ROBERT	161.95
CHABOT, SUSAN HARTMAN	441.22
CHAMNESS, FRED & RITA, RAYMOND	183.17
CHARRIER, KENNETH	108.94 *
CHIPMAN, TROY	177.97
COSTON, LARRY & BELINDA	365.95
DEAN, DAVID	424.19
DEBOINS, ROBERT & KATHLEEN	137.15
DORITY, JOE	132.73
DUNTON, MRS. HERBERT	39.00
DUNTON, MRS. HERBERT	291.07
ESTES, ROBERT	74.49
ESTES, ROBERT	297.73
FERIN, STEVE & JANET	26.00
FULLER, LORRAINE	713.05
GAFFETT, LEWIS & SANDRA	91.26
GAFFETT, LEWIS & SANDRA	304.33
GETCHELL, JOHN & CLIFFORD, KATHLEEN	1413.36
GOULD, DENNIS & BELINDA	240.11
GOULD, KEITH & SHIRLEY	774.80
GOULD, WESTON & MONICA	494.26
HEWINS, LOIS	433.55
HINCKLY, PAMELA	327.86
HUGHES, EARL & PAULA	617.50
KENARY, KATHLEEN & HAMLIN, JOHN	438.85
KERN, ERICH & ANNA	523.51 *
KILLAM, LAWRENCE	604.89
KILLAM, STEVEN & LISA	347.14 *
KIMBALL, ANTHONY & WANDA	758.29

1997 LIENS CONTINUED

KIRCHDOFER, SERETHA	\$	104.00
LANE, JERRY		223.86
LEFEBVRE, JOSEPH		105.82
LINDSAY, WAYNE		170.69
LUNT, TAMMY LYNN		173.16
MACINNIS, CRAIG & LYNNE		503.43
MARTIN, ANDREW		176.67
MCALPINE, CLIFFORD		68.38
MCCOURT, JOYCE		655.59
MCGRAW, FRANK JR.		112.42
MCNAUGHTON, IRVING & CARLE, CARROLL, JR.		317.46
MENZEL, ROBERT III		697.84
MERRILL, GARY & VANESSA		621.53
MERRILL, GARY & VANESSA		1147.77
MOORE, MARY		854.62
MOWER, JUDITH		352.30
MUNN, STEVEN & JOAN		753.22
MUNN, STEVEN & JOAN		1086.80
NISENBAUM, AMBER LEA		251.93
PARKER, RICKY		162.50
PERKINS, ALAN & DIANA		378.95
PERKINS, GLADYS		416.65
POWELL, DAVID & FRANCES		210.99
RANDLETT, RAE II & JEANIE		675.22
REASONABLE SOLUTIONS		25.22
REILLY, LUKE		266.73
RICE, HOLMES		497.08
RICHARDS, LINDA		250.58
RICHARDSON, THOMAS & LINDA		457.08
ROBERTS, LOIS		99.97
ROUNDY, GEORGE & BONNIE		558.09
SHERBURNE, ROBERT & MARIE		614.77
SIDES, MONTELLE		249.07
SMITH, DANA (HEIRS OF)		208.13
SMITH, DEBRA		264.03
STACKHOUSE, REBECCA		171.60
THERIAULT, ROGER & MARY		190.97
TOMPKINS, ROBERT & SONJA		505.83

1997 LIENS CONTINUED

VANADESTINE, A & HODGKINS, R.	\$ 530.53
VOGEL, DAVID & BARBARA	256.36
WALLACE, KENNETH	537.29
WASHBURN, ALFRED & HILDA	348.48
WENTWORTH, GARY & THONDA	729.18
WHEELER, BILLY	211.77
WHEELER, BILLY	832.91
WHITTEMORE, BARBARA & CLEBA	251.94
WICKETT, ROBERT	226.59
WINCHESTER, DON-AL	266.28
WITHEE, WALTER	183.82
WITHEE, WALTER	198.12
WOODMAN, GLENICE	413.01
	<hr/>
	<u>\$ 33425.11</u>

1998 TAXES

ADAMS, MAUREEN	\$ 17.38
ADAMS, MAUREEN & MERRILL, RICHARD	170.97
ALLEN, DANE & MARY	632.17
ANTHONY, CHRISTOPHER & CAROL	348.75
ANTHONY, CHRISTOPHER & CAROL	842.90
ARMSTRONG, CORALEE	110.09
ARMSTRONG, CORALEE	474.27
ARMSTRONG, DARCY	797.17
BAILEY, DONNA	318.45
BALLARD, BECKY L. & CARR, JASON	323.18
BARDEN, DAVID J. & LOUISE R.	828.72
BATCHELDER, THOMAS L. JR.	613.27
BERRY, STATTIE & DAVID	399.80
BIERY, ROBERT & DENNIS	378.50
BOONE, ADELBERT, THOMAS & TIMOTHY	103.42
BOOTH, DEBORAH	350.00
BOWEN, JAMES & ANN MARIE	135.66
BOWMAN & LITTLEFIELD	27.10
BOWMAN & LITTLEFIELD	51.50
BOWMAN & LITTLEFIELD	51.50
BOWMAN & LITTLEFIELD	55.60
BOWMAN & LITTLEFIELD	86.04
BOWMAN & LITTLEFIELD	155.33
BRADBURY, ANTHONY G.	413.53
BRALEY, THOMAS	571.29
BRANN, MARK & LAURIE	260.38
BRESSETTE, BRADLEY & KIMBERLY JO	108.42
BRESSETTE, BRADLEY & KIMBERLY JO	293.57
BRESSETTE, KENNETH	481.08
BROCHU, JOSEPH & LINDA	573.79
BROOKS, DALE	994.55
BROWN, DANIEL & MARY	381.14
BROWN, DONALD & ROMONA	61.02
BROWN, DONALD & ROMONA	62.55
BROWN, DONALD & ROMONA	81.73
BROWN, DONALD & ROMONA	387.81

1998 TAXES CONTINUED

BROWN, HAROLD	\$ 227.96
BRYANT, MARGARET	70.89
BRYANT, MARGARET	416.58
BRYANT, MARGARET	1072.25
BRYANT, MARGARET & RICHARD	412.83
BUKER, CARLOS	41.28
BURGESS, ROBERT & HARGROVE, CHARLES	108.00
BURRILL, IELAND & WOODMAN, GLENICE	163.33
BUTLER, ALLEN & DENISE	588.94
BUTLER, PHILIP	142.61
BUTLER, PRISCILLA	109.53
CAPANALE, MICHELLE & ROBERT	766.59
CARLOW, JUAN & GALE	363.21
CARR, DARRYL C. & SHERRY L.	734.62
CARR, SCOTT	170.83
CHABOT, SUSAN HARTMAN	471.77
CHAMNESS, FRED & RITA, RAYMOND	195.85
CHARRIER, KENNETH	116.48 *
CHIPMAN, MYRTLE	122.74
CHIPMAN, TROY	190.29
CHUNN, CHERRY	86.88
CLAIR, DARROLD & MURIEL	138.55 *
COMFORT, KENNETH W. II	307.33
CONNELL, BYRON & CAROLYN	307.61
CONNELL, BYRON, MICHAEL & JEFF	37.11
CONNELL, VICKI L.	81.32
CONNELL, VICKI L.	828.16
COOPER, JERRY & TINA	31.97
COOTS, BELINDA & KENNETH	434.51
CORNSON, MAHLON & MARGO	396.15
CORSON, GERALDINE	420.34
COSTON, LARRY & BELINDA	391.29
CURTIS, NORMAN & JANE	191.82
CURTIS, NORMAN & JANE	594.78
CURTIS, NORMAN SR.	230.88
DAVIS, CARLA & RICHARD	982.87
DAVIS, JAMES & TERRY	275.36
DEAN, DAVID	453.56

1998 TAXES CONTINUED

DEBOINS, ROBERT & KATHLEEN	\$ 146.65
DENHAM, CLIFFORD & DEBORAH	147.90
DILLON, THOMAS JR. & JOYCE	123.43
DILLON, THOMAS JR. & JOYCE	123.43
DILLON, THOMAS JR. & JOYCE	123.43
DIODATI, GERALD & MARTHA ANN	11.12
DIODATI, GERALD & MARTHA ANN	144.84
DIXON, KENNETH & ANNA	731.28
DOANE, WILLIAM & CATES, LLOYD	343.20
DORITY, JOE	44.62
DUNTON, MRS. HERBERT	41.70
DUNTON, MRS. HERBERT	213.92
DUPLISEA, BRIAN & ROBIN	1349.69
ELLIS, WALTER & JEANNETTE	613.13 *
EMERY, DAVID	686.10
ENSIGN BOARDING HOME	1379.16
ESTES, HOWARD (HEIRS OF)	179.31
ESTES, ROBERT	79.65
ESTES, ROBERT	582.39
FANN, MICHAEL & ROSANNE	707.09 *
FINNEMORE, NORMAN & STEPHANIE	641.90
FLETCHER, ROBERT & BELINDA	634.26
FLYNN, RICHARD PAUL	584.36 *
FORD, ELIZABETH	245.89
FRUZZETTI, LAWRENCE & ELIZABETH	1118.26 *
FULLER, LORRAINE	665.12
FUSHIMI, BETHLYN	574.77
GAFFETT, LEWIS & SANDRA	97.58
GAFFETT, LEWIS & SANDRA	325.40
GAGNON, HENRY	31.19
GALLANT, DAVID & CHERYL	469.96
GENERAL ELECTRIC CAPITAL CORP.	31.00
GETCHELL, JOHN & CLIFFORD, KATHLEEN	1413.91
GIBBS, STANLEY & VELMA	88.96 *
GODSOE, EARL IV	106.34
GOULD, DENNIS & BELINDA	256.73
GOULD, HARRY & TAMMI	817.14 *

1998 TAXES CONTINUED

GOULD, KEITH & SHIRLEY	\$ 731.14
GOULD, WESTON & MONICA	431.18
GRAVES, ARTHUR	249.64
GREENWOOD, KENNETH	438.96
GRIGNON, JOHN PAUL	56.99
GRIGNON, JOHN PAUL	120.65
GRIGNON, JOHN PAUL	120.65
HAMM, WESLEY & ARLINE (TRUST)	473.43
HARRIS, JASON & THIBODEAU, MARCIA	6.95
HARTIGAN, GERALD	57.41
HARVELL, MARIE	304.55
HARVILLE, THOMAS	291.34
HARVILLE, THOMAS	361.40
HARVILLE, THOMAS	427.84
HAVENS, LINDA	124.54
HAVENS, LINDA	177.23
HAYDEN, FRANCIS & SARA	250.20
HAYNES, HERBET C. INC.	364.60
HEWINS, LOIS	463.57
HEWINS, RONALD	245.34
HEWINS, VERNON & PATRICIA	85.21
HEWINS, WAYNE	232.96
HICHBORN, LORIE	37.11
HINCKLEY, PAMELA	350.56
HOLMES, KELLY & DAVID	344.30
HOPKINS, DOUGLAS & MARY	111.20
HOPKINS, DOUGLAS & MARY	120.65
HOPKINS, DOUGLAS & MARY	137.36
HOPKINS, ELLEN	159.71
HOPKINS, RUSSELL & WENDY	530.84
HOUSTON, DONALD & WENDY	453.84
HUFF, HOWARD IRVING	215.45
HUFF, HOWARD IRVING	551.00
HUFFMAN, EVELINA	85.07
HUGES, EARL & PAULA	660.25
HUMPHREY, JUSTIN	200.99

1998 TAXES CONTINUED

JOHNSON, WARREN	\$ 50.18
JONES, PHYLLIS	967.58
KENARY, KATHLEEN & HAMLIN, JOHN	478.86
KERN, ERICH & ANNA	462.45
KILLAM, ALICE	480.00
KILLAM, LAWRENCE SR.	549.47
KILLAM, STEVEN & LISA	594.64
KIMBALL, ANTHONY & WANDA	810.79
KIMBALL, CHARLES	181.40
KIMBALL, CHARLES	1487.16
KIMBALL, FLORENCE & VICTOR	105.78
KIMBALL, FLORENCE & VICTOR	686.38
KIRCHDOFER, SERETHA	111.20
KNOWLTON, C. JUSTIN & MABEL	20.43
KNOWLTON, C. JUSTIN & MABEL	600.20
KNOWLTON, JUSTIN & MABEL	13.90
LANCASTER, CECIL O.	103.28
LANE, JERRY	142.06
LARY, CARL & LINDA	792.72
LARY, LINDA	268.97
LARY, LINDA	362.23
LEAVITT, ROCKY	324.01
LEFEBVRE, JOSEPH	113.15
LESURE, ROBERT & JUANITA	321.92
LEWIS BORS. INC.	135.53
LEWIS BROS. INC.	131.49
LINDSAY, WAYNE	182.51
LOVELY, BRENDA	4.18
LOVELY, GREGORY & DEBRA	568.23
LOVELY, GREGORY & DEBRA	677.49
LOVENDALE, CARL & DOROTHY	1157.04
LUNT, TAMMY LYNN	87.85
MACINNIS, LYNNE	963.21
MADDEN, ROGER INC.	235.19
MAINE STATE HOUSING AUTHORITY	391.56
MARTIN, ANDREW	188.90
MCALPINE, CLIFFORD	73.11
MCCOURT, JOYCE	700.98

1998 TAXES CONTINUED

MCCOY, JACK & CARMELINE	\$ 10.35
MCGRAW, FRANK JR.	129.83
MCGRAW, FREDERICK	389.48
MCLAUGHLIN, RALPH	558.13
MCNAUGHTON, IRVING & CARLE, CARROLL JR.	339.44
MCNICHOL, RICHARD	996.35
MCNICHOL, RICHARD & MARIE	465.65
MENZEL, ROBERT	746.15
MERRILL, GARY & VANESSA	567.26
MERRILL, GARY & VANESSA	1227.23
MERROW, ANTHONY	336.10
MESERVEY, EUGENE & DONNALEE	769.70
MITCHELL, SHAWN	94.80
MOORE, MARY	816.49 *
MOOREHEAD, JAMES	526.39
MORAN, RICHARD & NANCY	128.37
MORGAN, ANTHONY & SALLY	490.81
MOWER, JUDITH	279.39
MUNN, MICHAEL	122.88
MUNN, MICHAEL	212.81
MUNN, MICHAEL	513.61
MUNN, ONAL & CATHERINE	302.60
MUNN, STEVEN & JOAN	82.01
MUNN, STEVEN & JOAN	708.07
MUNN, STEVEN & JOAN	1162.04
NEIL, RINDA	38.23
NEWTON, WILLIAM & DEANNA	292.60
NISENBAUM, AMBER LEA	578.38
NORRIE, WALTER	306.36
NORRIS, STANLEY	50.04
NORTH COUNTRY HEALTH CARE	5401.12
NOYSE, BARRY & JOANNE	536.96
PARKER, CORADEAN ET ALS	65.75
PARKER, RICKY	173.75
PARSONS, JAMES & KATHI	280.57
PEARY, EVELYN	59.63
PEARY, EVELYN	692.22
PEAVEY, ROBERT	562.39

1998 TAXES CONTINUED

PERKINS, ALAN & DIANA	\$ 405.19
PERKINS, GLADYS	445.50
PETERSON, BARBARA	185.98
PHILLIPS, MICHAEL & DEAN, MARY	304.69
PHILLIPS, PATRICIA	437.02
PICARO, PATRICIA	2.00
PLOURDE, NAPOLEON & LILLA	210.45
POWELL, DAVID & FRANCES	225.60
R & T TRUCKING INC.	32.25
RANDLETT, MEREDITH E.	637.32
RANDLETT, RAE II & JEANIE	624.67
RANDLETT, THOMAS	588.39
RAYMOND, GLENN V.	576.71
REAZOR, MELVIN	197.14
REILEY, LUKE	212.81
REILEY, LUKE	989.82
RICE HOLMES	579.49
RICE, ROCKFORD & VICTORIA	4324.29
RICHARDS, LINDA	384.47
RICHARDSON, THOMAS & LINDA	391.42
RICKER, FREDERICK & KARLA	442.46
ROBERTS, LOIS	106.89
ROBINSON, AUBREY & SUSAN	326.93
ROBINSON, ERNEST	407.55
ROBINSON, GERALD & MARGERY	100.00
ROUNDY, GEORGE & BONNIE	499.43
SEAVEY, DENNIS	190.71
SHERBURNE, ROBERT & MARIE	123.99
SHERBURNE, ROBERT & MARIE	560.03
SHIBLES, RANDY & GAIL	244.08
SHORTREED, RICHARD	54.91
SIDES, MONTELE	239.08
SIMONDS, ROBERT SR.	175.56
SISCO, HOWARD JR.	382.67
SISCO, HOWARD SR & ALICE	340.83
SISTER'S MARKET	2248.53
SKOWHEGAN SAVINGS BANK	354.17

1998 TAXES CONTINUED

SMART, ELWIN & BONNIE	\$ 1716.09
SMITH, DANA (HEIRS OF)	222.54
SMITH, DEBRA	282.31
SPENCER PERLEY	200.00 *
STACKHOUSE, REBECCA	183.48
STEDMAN, DAVID	195.30
STEDMAN, DAVID & ATHENE	158.32
STEDMAN, RANDY & JANICE	1287.97
SULLIVAN, EILKEN	942.70
SULLIVAN, M EILEEN	150.12
TASKER, GREG	189.63
THERIAULT, ROGER & MARY	204.19 *
THORNTON, FRANKLIN, JR.	78.26
THORNTON, RICHARD	354.03 *
TOMPKINS, ROBERT & SONJA	443.55
TOZIER, CHELSEA	366.01
TUCKER, JOANNE & ROBERT	367.66
TURNER, JUDY	118.85
UNITED COMPANIES LENDING CORP.	306.36 *
VOGEL, DAVID & BARBARA	274.11
WALLACE, KENNETH	477.19
WASHBURN, ALFRED & HILDA	322.76
WELLS, DAVID	250.90
WENTWORTH, GARY & RHONDA	843.04
WHEELER, BILLY	226.43
WHEELER, BILLY	890.57
WHEELER, LINWOOD & KELLY	1254.75
WHITE, MERLON & SANDRA	396.85
WHITNEY, DONALD	202.66
WHITTEMORE, BARBARA & CLEBA	172.08
WICKETT, ROBERT	242.28
WILSON, SCOTT & MARY	365.43
WINCHESTER, DON-AL	508.18
WITHEE, PAUL	640.93
WITHEE, WALTER	44.34
WITHEE, WALTER	114.54
WITHEE, WALTER	196.55
WOODMAN, DAVID	377.80
WOODMAN, GLENICE	344.30
YORK, FLORA	830.11
	<u>\$ 126493.40</u>

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:

56 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, 1999 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 \$1900 for Town Clerk, \$100 for Registrar of voters, \$2000 for Fire Chief, \$2000 for the combined offices of Selectmen, Assessors and Overseers of the Poor and \$2000 for Code Enforcement Officer.

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: -\$81,000.00

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

OAB (Social Security)	\$12,000.00
Workers Comp	\$ 5,500.00
MMHT	\$28,000.00
Insurances	\$ 7,000.00
Unemployment	\$ 3,500.00

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$9,000.00 for town hall building and 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 Organization dues.

Somerset County Family Violence	\$ 300.00
Somerset County Child Abuse Council	\$ 300.00
KVCAP Transit	\$ 560.00
Headstart	\$ 300.00
KVCAP Social Services	\$4,500.00
Senior Spectrum	\$1,000.00
Tri Town Food Bank	\$1,000.00
Scott Webb Auxiliary	\$ 300.00
Hartland-St. Albans Sr's	\$1,000.00
Sebasticook Chamber of Commerce Dues	\$ 200.00
KVCOG Dues	\$1,941.00

Article 8. To see if the Town will vote to raise and appropriate \$4,000.00 for Dam Electricity and Repair.

Budget Committee Recommends: YES

Article 9. To see if the Town will vote to raise and appropriate \$10,000.00 for the Contingent Account.

Budget Committee Recommends: YES

Article 10. To see if the Town will vote to raise and appropriate \$4,000.00 for office equipment and clerk books.

Budget Committee Recommends: YES

Article 11. To see if the Town will vote to raise and appropriate \$4,500.00 for the Town Truck Account.

Budget Committee Recommends: YES

Article 12. To see if the Town will vote to raise and appropriate \$500.00 for Christmas lights and \$15,500.00 for street lights.

Budget Committee Recommends: YES

Article 13. To see if the Town will vote to raise and appropriate \$58,000.00 for hydrant rental.

Budget Committee Recommends: YES

Article 14. To see if the Town will vote to raise and appropriate \$33,560.00 and take \$30,000.00 from surplus for the transfer station and recycling operations.

Budget Committee Recommends: YES

Article 15. To see if the Town will vote to raise and appropriate \$6,000.00 for Cemetery maintenance.

Budget Committee Recommends: YES

Article 16. To see if the Town will vote to raise and appropriate \$3,500.00 for Traffic Guides.

Budget Committee Recommends: YES

Article 17. To see if the Town will vote to raise and appropriate \$8,000.00 for General Assistance.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$27,000.00 and carry \$11,000.00 for the following amounts for the Hartland Volunteer Fire Department:

\$20,000	Operational
\$ 4,000	Fire Truck Escrow
\$ 3,000	Red Net Work
\$11,000 Carry	Capital Equipment

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$1,200.00 for the Hartland-St. Albans Emergency Unit and \$5,000.00 for the Ambulance Escrow Account.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$14,685.00 for the Hartland Library and \$3,000.00 for Janitorial and equipment.

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to raise and appropriate \$58,000.00 for the Pollution Abatement.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to raise and appropriate \$4,000.00 for Sewer Maintenance.

Budget Committee Recommends: YES

Article 23. To see if the Town will vote to raise and appropriate \$1,000.00 for Tree Removal.

Budget Committee Recommends: YES

Article 24. To see if the Town will vote to take \$4,000.00 from Boat Excise for the Great Moose Lake Association testing program.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to take \$86,700.00 from excise for Snow Removal.

Budget Committee Recommends: YES

Article 26. To see if the Town will vote to raise and appropriate \$5,000.00 for Swimming Pool operations.

Budget Committee Recommends: YES

Article 27. To see if the Town will vote to raise and appropriate \$2,500.00 for Summer Baseball and \$1,000.00 for Soccer.

Budget Committee Recommends: YES

Article 28. To see if the Town will vote to raise and appropriate \$2,000.00 for an Animal Control Officer, and \$2,000.00 for C.E.O.

Budget Committee Recommends: YES

Article 29. To see if the Town will vote to turn over monies received from the Treasurer of State on snowmobile registrations for 1999 to Smokey's Angels Snowmobile Club for maintenance of snowmobile trails for the benefit and use by all public.

Budget Committee Recommends: YES

Article 30. To see when the Town will vote to have taxes committed, when they will be payable and what rate of interest will be charged.

June 1 Real Estate, September 1 interest if unpaid by September 1 at 10%. All interest used to pay interest.

Budget Committee Recommends: YES

Article 31. To see if the Town will vote to accept any and all materials, supplies or other items donated to the Town.

Article 32. To see if the Town will vote to take \$38,300.00 from excise taxes, \$34,000.00 from Local Road Assistance and raise and appropriate \$16,700.00 for the Town Road Account and sidewalks.

Budget Committee Recommends: YES

Article 33. To see if the Town will vote to raise and appropriate \$40,000.00 for the Ford Hill Bridge Repair.

Budget Committee Recommends: YES

Article 34. 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.

Article 35. Do you favor approving the Act creating the Kennebec Regional Development Authority passed by 118th. Legislature and the Town of Hartland becoming a participating member of that Authority?

(The Act creating the Kennebec Regional Development Authority will not take effect unless it is accepted by cities, towns and plantations eligible for membership in the authority and so voting their respective approval which have a combined State valuation of at least \$3 billion on or before June 30, 1999. In making a decision relative to investing in development of the Kennebec Regional Business Park by the Authority, each city, town and plantation must rely on their own examination of the Kennebec Regional Development Authority structure, the terms of the proposed Interlocal Revenue Sharing Agreement and the risk involved. Please see a more complete disclosure statement relative to the proposed issuance of Tax-Exempt Bonds by the Authority which is being supplied to each community voting on the above-stated question.)

Article 36. In the event that the voters approve the preceding Article authorizing the Town of Hartland to become a participating member of the Kennebec Regional Development Authority, to see if the voters of the Town will appropriate a sum not to exceed \$11,634.00 as the Town's prorata share of the first budget of said Authority and to further authorize the Board of Selectmen to enter into an Interlocal Revenue Sharing Agreement with the Town of Oakland?

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, March 3rd. and 4th. from 12:30 p.m. to 4:30 p.m.

Given under our hand this 19th. day of February, A.D., 1999.

A True Copy

Attest:

PEGGY A. MORGAN
Resident of Hartland

SHIRLEY HUMPHREY, 2nd. Selectman

DALE HUBBARD, 1st. Selectman

HARLOW POWERS, 3rd. Selectman

Efs *Edwards, Faust & Smith*
Certified Public Accountants

716 Union Street
Bangor, ME 04401-3189
207-947-4575 / FAX 947-7892

INDEPENDENT AUDITORS' REPORT

To the Selectmen
Town of Hartland, Maine

We have audited the accompanying general purpose financial statements of the Town of Hartland, Maine as of and for the year ended December 31, 1998, as listed in the table of contents. These general purpose financial statements are the responsibility of the management of the Town of Hartland, Maine. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides 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 at December 31, 1998 (stated at \$73,692).

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.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosures of certain matters regarding the year 2000 issue in order for financial statements to be prepared in conformity with generally accepted accounting principles. Such required disclosures include:

- any significant amount of resources committed to make computer systems and other electronic equipment year 2000-compliant;
- a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to make computer systems and other electronic equipment critical to conducting operations year 2000-compliant; and
- the additional stages of work necessary for making the computer systems and other electronic equipment year 2000-compliant.

The Town of Hartland has omitted such disclosures. We do not provide assurance that the Town of Hartland is or will be year 2000 ready, that the Town of Hartland's year 2000 remediation efforts will be successful in whole or in part, or that parties with which The Town of Hartland does business will be year 2000 ready.

In our opinion, except for the omission of the information discussed in the preceding paragraph; 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 the effect on the financial statements of the omission of the General Fixed Asset Group of Accounts, 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, 1998, and the results of its operations and changes in fund balances and cash flows of its proprietary fund type, for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedules listed in the Table of Contents are presented for purposes of additional analysis and are 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.

February 9, 1999

Edwards, Faust & Smith

TOWN OF HARTLAND, MAINE

Combined Balance Sheet - All Fund Types

December 31, 1998

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type <u>Trust Fund</u>	Proprietary Fund Type <u>Enterprise Fund</u>	1998 Totals (Memorandum Only)	1997 Totals (Memorandum Only)
ASSETS					
Cash and cash equivalents	\$ 150,502	\$ 9,840	\$ 66,859	\$ 227,201	\$ 258,879
Accounts receivable	10,895		1,993,330	2,004,225	1,725,237
Taxes receivable, net of allowance for doubtful accounts of \$1,594 and \$3,500	128,114			128,114	124,661
Tax liens and tax acquired property	55,793			55,793	55,311
Bond funds receivable			269,066	269,066	
Investments	70,143	30,445		100,588	34,100
Bond discount			1,253	1,253	1,461
Bond issue costs			23,624	23,624	27,561
Due from general fund		<u>33,407</u>	<u>216,538</u>	<u>249,945</u>	<u>81,174</u>
Total assets	<u>415,447</u>	<u>73,692</u>	<u>2,570,670</u>	<u>3,059,809</u>	<u>2,308,384</u>
LIABILITIES					
Notes payable					349,428
Bonds payable			2,174,725	2,174,725	1,185,000
Due to other governments	10,183			10,183	1,256
Accounts payable	58,591		198,200	256,791	327,815
Deferred revenue	90,000			90,000	90,000
Due to enterprise fund	216,538			216,538	47,767
Due to fiduciary fund	33,407			33,407	33,407
Estimated liability for landfill closure and postclosure care costs			<u>1,147,500</u>	<u>1,147,500</u>	<u>1,182,500</u>
Total liabilities	<u>408,719</u>		<u>3,520,425</u>	<u>3,929,144</u>	<u>3,217,173</u>
FUND EQUITY					
Restricted for future expenditures	147,427	44,258		191,685	134,481
Unrestricted	(140,699)			(140,699)	(91,660)
Contributed equity		29,434		29,434	29,434
Retained earnings (deficit)			<u>(949,755)</u>	<u>(949,755)</u>	<u>(981,044)</u>
Total fund equity	<u>6,728</u>	<u>73,692</u>	<u>(949,755)</u>	<u>(869,335)</u>	<u>(908,789)</u>
Total liabilities and fund equity	\$ <u>415,447</u>	\$ <u>73,692</u>	\$ <u>2,570,670</u>	\$ <u>3,059,809</u>	\$ <u>2,308,384</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Similar Trust Funds

Year Ended December 31, 1998

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type <u>Trust Fund</u>	1998 Totals (Memorandum Only)	1997 Totals (Memorandum Only) (Restated)
Revenues				
Real estate and personal property taxes	\$ 1,069,393	\$	\$ 1,069,393	\$ 973,508
Excise taxes	141,115		141,115	134,022
Intergovernmental revenues	137,754		137,754	140,042
General government	2,469		2,469	1,372
Health and sanitation	8,509		8,509	1,984
Recreation	3,338		3,338	5,358
Cemeteries	3,242		3,242	1,555
Donations	43,636		43,636	
Unclassified	32,995		32,995	12,601
Investment income	<u>14,696</u>	<u>6,417</u>	<u>21,113</u>	<u>17,140</u>
Total revenues	<u>1,457,147</u>	<u>6,417</u>	<u>1,463,564</u>	<u>1,287,582</u>
Expenditures				
Administration	140,453		140,453	96,958
County tax	74,334		74,334	75,560
Protection	134,894		134,894	113,449
Education	600,828		600,828	517,151
Highways	185,994		185,994	178,924
Health and sanitation	145,469		145,469	113,048
Recreation	30,292		30,292	29,349
Charities	17,923		17,923	22,184
Cemeteries	8,502		8,502	11,867
Unclassified	40,919		40,919	31,457
Interest expense	<u>4,982</u>	<u> </u>	<u>4,982</u>	<u> </u>
Total expenditures	<u>1,384,590</u>	<u> </u>	<u>1,384,590</u>	<u>1,189,947</u>
Excess of revenues over expenditures	<u>72,557</u>	<u>6,417</u>	<u>78,974</u>	<u>97,635</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Fund Types and Similar Trust Funds

Year Ended December 31, 1998

	<u>Governmental</u> <u>Fund Type</u> <u>General</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Trust Fund</u>	1998 Totals (Memorandum Only)	1997 Totals (Memorandum Only) (Restated)
Other financing sources (uses)				
Transfers from other funds	56		56	29
Transfers to other funds	<u>(75,514)</u>	<u>(56)</u>	<u>(75,570)</u>	<u>(92,243)</u>
Total other financing sources (uses)	<u>(75,458)</u>	<u>(56)</u>	<u>(75,514)</u>	<u>(92,214)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>(2,901)</u>	<u>6,361</u>	<u>3,460</u>	<u>5,421</u>
Fund balances, beginning of year	9,629	67,331	76,960	69,272
Cumulative effect of accounting change	_____	_____	_____	<u>2,267</u>
Fund balance, beginning, restated	<u>9,629</u>	<u>67,331</u>	<u>76,960</u>	<u>71,539</u>
Fund balances, end of year	\$ <u>6,728</u>	\$ <u>73,692</u>	\$ <u>80,420</u>	\$ <u>76,960</u>

The accompanying notes are an integral part of these financial statements

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
General Fund

Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues			
Real estate and personal property taxes	\$ 1,066,460	\$ 1,069,393	\$ 2,933
Excise taxes	129,000	141,115	12,115
Intergovernmental revenues	129,000	137,754	8,754
General government		2,469	2,469
Health and sanitation		8,509	8,509
Recreation		3,338	3,338
Cemeteries		3,242	3,242
Donations		43,636	43,636
Unclassified	2,500	32,995	30,495
Investment income		<u>14,696</u>	<u>14,696</u>
Total revenues	<u>1,326,960</u>	<u>1,457,147</u>	<u>130,187</u>
Expenditures			
Administration	103,500	140,453	(36,953)
County tax	74,334	74,334	
Protection	204,805	134,894	69,911
Education	600,828	600,828	
Highways	187,700	185,994	1,706
Health and sanitation	132,760	145,469	(12,709)
Recreation	7,600	30,292	(22,692)
Charities	17,260	17,923	(663)
Cemeteries	6,000	8,502	(2,502)
Unclassified	22,173	40,919	(18,746)
Interest expense		<u>4,982</u>	<u>(4,982)</u>
Total expenditures	<u>1,356,960</u>	<u>1,384,590</u>	<u>(27,630)</u>
Excess of revenues over expenditures	<u>(30,000)</u>	<u>72,557</u>	<u>102,557</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (GAAP Basis) and Actual
General Fund

Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Other financing sources (uses)			
Prior year surplus	30,000		(30,000)
Transfers from other funds		56	56
Transfers to other funds	<u> </u>	<u>(75,514)</u>	<u>(75,514)</u>
Total other financing sources (uses)	<u>30,000</u>	<u>(75,458)</u>	<u>(105,458)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ <u> </u>	(2,901)	\$ <u>(2,901)</u>
Fund balance, beginning of year		<u>9,629</u>	
Fund balance, end of year		\$ <u>6,728</u>	

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

**Statement of Revenues, Expenses, and Changes in Retained Earnings
Proprietary Fund**

Year Ended December 31, 1998

(With Comparative Amounts for the Year Ended December 31, 1997)

	1998	1997
Revenues		
Irving Tanning Co.	\$ 1,774,029	\$ 1,367,273
DEP dump closure reimbursement	60,000	446,706
Miscellaneous	<u>4,742</u>	<u>2,712</u>
Total revenues	1,838,771	1,816,691
Operating expenses	<u>1,782,737</u>	<u>1,511,421</u>
Operating income	<u>56,034</u>	<u>305,270</u>
Non-operating revenues (expenses)		
Interest income	4,696	5,823
Interest expense	<u>(104,955)</u>	<u>(81,605)</u>
	<u>(100,259)</u>	<u>(75,782)</u>
Income (loss) before operating transfers	(44,225)	229,488
Transfers from other funds	<u>75,514</u>	<u>92,214</u>
Net income	31,289	321,702
Retained earnings (deficit), beginning of year	<u>(981,044)</u>	<u>(1,302,746)</u>
Retained earnings (deficit) end of year	\$ <u>(949,755)</u>	\$ <u>(981,044)</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Statement of Cash Flows - Proprietary Fund

Year ended December 31, 1998
(With Comparative Totals for the Year Ended December 31, 1997)

	<u>1998</u>	<u>1997</u>
Cash flows from operating activities		
Net operating income	\$ 56,034	\$ 305,270
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization	4,145	4,147
(Increase) decrease in accounts receivable	(273,153)	(269,968)
Increase (decrease) in accounts payable	(76,795)	181,508
Decrease in accrued liability	<u>(35,000)</u>	<u>(83,800)</u>
Net cash provided (used) by operating activities	<u>(324,762)</u>	<u>137,157</u>
Cash flows from non-capital financing activities		
Operating transfers in (out)	<u>(93,257)</u>	<u>21,468</u>
Cash flows from capital and related financing activities		
Interest received	4,696	5,823
Proceeds from borrowing	597,006	349,428
Principal paid on bonds	(225,775)	(220,000)
Interest paid	<u>(104,955)</u>	<u>(81,605)</u>
Net cash provided by capital and related financing activities	<u>270,972</u>	<u>53,646</u>
Net increase (decrease) in cash	(147,054)	212,271
Cash and cash equivalents, beginning of year	<u>213,913</u>	<u>1,642</u>
Cash and cash equivalents, end of year	\$ <u>66,859</u>	\$ <u>213,913</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

I. 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), and applies all relevant Governmental Accounting Standards Board pronouncements. 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/expenses. 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 the spending activities are controlled. The various funds are grouped in the following fund categories in the financial statements in this report:

Government Fund Types:

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

Proprietary Fund Types:

Enterprise 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 \$353,449 and \$223,433, respectively, for the years ended December 31, 1998 and 1997.

Fiduciary Fund Types:

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

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

1. Summary of Significant Accounting Policies

Basis of Accounting

All governmental funds and the fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become "measurable and available" as net current assets. Measurable means the amount can be determined. Available means collectible within the current period or soon enough thereafter to pay current liabilities. 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 transfers for principal payments and interest on bonds, which are recognized as expense as each payment is made.

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

Property Taxes

Property taxes for 1998 were levied June 1, 1998 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 10.75% is charged on overdue unpaid balances.

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 of \$90,000 shown on the balance sheet represents an estimate of property taxes not expected to be collected within 60 days after the year end.

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

Total Columns and 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 represent 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

1. Summary of Significant Accounting Policies

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 terms of the instrument, order, or article creating the fund do not prohibit the investment, in financial institutions as described in Section 5706 MRSA, and securities as described in Section 5711 through Section 5717 MRSA.

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.

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.

3. Budget and Restricted Fund Balance

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

The general fund's restricted fund balance at December 31, 1998 consisted of the following:

Ambulance escrow	\$	16,543
Fire Department escrow		57,014
Local road assistance		2,245
Fire Department and Community Center buildings		43,636
S.A.D. #48		5,022
State Revenue Sharing		1,967
Planning Board Escrow		10,000
Fire Department equipment		<u>11,000</u>
	\$	<u>147,427</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

4. Deposits and Investments

The Town considers highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

At December 31, 1998, the carrying amount of the Town's deposits (checking and savings) was \$227,201 and the bank balance was \$406,049. Of the bank balance, \$209,840 was covered by federal depository insurance and the remaining \$196,209 was uninsured and uncollateralized.

Long-term investments are stated at fair market value effective December 31, 1998. Previously, long-term investments were recorded at cost or, if obtained by gift or bequest, at fair market value on the date of receipt.

Investments made by the Town are classified as to credit risk within the following three categories:

Category 1 - Insured or registered or securities held by the Town or its agent in the Town's name.

Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the Town's name.

Category 3 - Uninsured and unregistered with securities held by the counterparty or by its trust department or agent but not in the Town's name.

	Category <u>1</u>	Category <u>2</u>	Carrying Value	Market Value
Governmental Fund				
Federal Home Loan Mortgage Corp.	\$ -0-	\$ <u>70,143</u>	\$ <u>70,143</u>	\$ <u>73,757</u>
Fiduciary Fund				
Equity Investments	\$ <u>30,445</u>	\$ -0-	\$ <u>30,445</u>	\$ <u>30,445</u>

5. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

1997 tax liens	\$ 33,345
1996 tax liens	7,745
1995 tax liens	2,301
1994 tax liens	628
Tax acquired property	<u>11,774</u>
	\$ <u>55,793</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

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 and the secure sludge landfill. The percentage is based on the actual usage of the facility by the Company. Accounts receivable from Irving Tanning Company at December 31, 1998 consisted of the following:

Bond issue costs	\$	969,000
Operating expenses		19,821
Aeration upgrade project		<u>1,004,509</u>
	\$	<u>1,993,330</u>

7. Notes and Bonds Payable

At December 31, 1998 and 1997 the Town had the following notes and bonds outstanding:

	1998	1997
<u>Proprietary Fund:</u>		
<u>Note payable</u>		
Maine Municipal Bond Bank, expended portion of \$1,215,500 State Revolving Loan Fund commitment. The loan has been converted to general obligation serial bonds.	\$	\$ <u>349,428</u>
<u>Bonds payable</u>		
General obligation serial bonds issued March 1, 1991 in the amount of \$400,000. Due in annual principal installments of \$45,000 to \$50,000 through March 1, 2001.		
Interest paid semi-annually at variable rates from 6.60% to 6.90%	\$ 145,000	\$ 190,000
General obligation serial bonds issued October 1, 1994 in the amount of \$1,325,000. Due in annual principal installments of \$105,000 to \$165,000 through October 1, 2004. Interest paid semi-annually at variable rates from 5.30% to 6.10%	875,000	995,000
General obligation serial bonds issued October 27, 1997 in the amount of \$1,215,500. Due in annual installments of \$60,775 thru October 27, 2017. Interest paid semiannually at 3%	1,154,725	_____
	\$ <u>2,174,725</u>	\$ <u>1,185,000</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

7. Notes and Bonds Payable

Principal and interest payments are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1999	\$ 230,775	\$ 93,780	\$ 324,555
2000	245,775	81,874	327,649
2001	250,775	69,065	319,840
2002	210,775	57,537	268,312
2003	220,775	47,014	267,789
2004 - 2017	<u>1,015,850</u>	<u>201,506</u>	<u>1,217,356</u>
	<u>\$ 2,174,725</u>	<u>\$ 550,776</u>	<u>\$ 2,725,501</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 12/31/97	\$ 1,185,000
Notes issued	1,215,500
Principal payment on debt	<u>(225,775)</u>
Balance at 12/31/98	\$ <u>2,174,725</u>

8. Deficit Retained Earnings

The Proprietary Fund's deficit balance in retained earnings of \$ (949,755) is the result of accruing estimated landfill closure costs of \$1,266,300 in 1995.

9. Leases

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 1998 and 1997 was \$58,195 and \$43,706, respectively.

The Town has a four-year lease agreement on equipment. Annual payments are \$13,747.

10. Economic Dependency

For the year ended December 31, 1998, approximately 21% of the Town's real estate and personal property tax revenue was received from Irving Tanning Co. Also, approximately 96% of the proprietary fund's revenue is generated from Irving Tanning Co. See Note 6.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

11. Debt Covenants

As required by the State of Maine and bonds issuers, the Town's total debt outstanding may not exceed 15% of the Town's most recent state valuation. Total debt allowed was \$11,056,393.

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 \$5,528,197.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$7,370,929.

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$5,528,197.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,211,279.

The Town was in compliance with all of the above covenants during 1998.

12. Bond Issue Cost and Amortization

Bond issue costs of \$39,373, including underwriters discount, bond insurance and registration, and original issue discount of \$2,087 incurred in 1994 have been capitalized and are being amortized over the 10 year life of the bonds. Amortization expense in 1998 was \$4,145. 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.

13. 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 \$1,147,500 based on 52% 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 \$ 1,046,000 will be recognized as closure and post-closure care expenses between December 31, 1998 and the date Phase II is expected to be filled to capacity (2012). The estimated total current costs of closure and post-closure care (\$2,193,500) is based on the amount that would be paid if all equipment, facilities,

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 1998

13. Municipal Solid Waste Landfill Closure Costs

and services required to close, monitor and maintain Phase I and Phase II and monitor the old landfill were acquired as of December 31, 1998. However, the actual cost of closure and post-closure care may change due to inflation, changes in technology, or changes in landfill laws and regulations.

14. Risk Management

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town covers these risks through the purchase of commercial insurance, which is accounted for in the General Fund or Proprietary Fund, as appropriate. The uninsured portion of the expenditures and claims is recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. No such events are known to have occurred as of December 31, 1998.

15. State Revolving Loan Program

The Town has borrowed \$1,215,500 from the State Revolving Loan Fund, which is administered by the Maine Municipal Bond Bank. The borrowed funds are provided by the Environmental Protection Agency, and passed through the Department of Environmental Protection. Expenditures of the loan proceeds are subject to audit and adjustment by the grantor agency; therefore, to the extent the Town has not complied with the rules and regulations governing the loan, refunds of monies received may be required and the collectibility of any related receivable as of December 31, 1998 may be impaired. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the loan funds; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

16. Accounting Change and Changes in Net Assets

During 1998, the Town of Hartland adopted GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. The Statement was adopted by reporting the cumulative effect of unrealized gains on investments as an adjustment of \$2,267 to the beginning fund balance for the year ended December 31, 1997, and reporting the unrealized gains of \$2,438 and \$34,902 as investment income in 1997 and 1998.

TOWN OF HARTLAND, MAINE

Schedule of Valuation, Assessment and Collections

Year ended December 31, 1998

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Valuation	\$ 64,986,380	\$ 11,737,323	\$ 76,723,703
Assessment			
Valuation x rate			<u>x 0139</u>
Tax commitment			1,066,459
Supplemental tax			<u>9,851</u>
			1,076,310
Collections and credits			
Cash collections		940,296	
Abatements		<u>6,918</u>	
Total collections and credits			<u>(947,214)</u>
1998 taxes receivable			\$ <u>129,096</u>

COMPUTATION OF ASSESSMENT

Tax commitment		\$ 1,066,459
Requirements:		
Town appropriations	\$	464,125
County tax		74,334
Education		<u>600,827</u>
Total requirements		(1,139,286)
Municipal revenue sharing		<u>95,000</u>
Overlay		\$ <u>22,173</u>

TOWN OF HARTLAND, MAINE

Schedule of Operating Expenses - Proprietary Fund

Year ended December 31, 1998

(With Comparative Amounts for the Year ended December 31, 1997)

	<u>1998</u>	<u>1997</u>
<u>Landfill</u>		
Wages and benefits	\$ 35,091	\$ 41,048
Insurance	12,336	5,920
Supplies	1,339	2,612
Other expenses	26,472	18,792
Services	82,126	107,067
Equipment	13,747	5,000
Estimated landfill closure and post-closure costs	(35,000)	(83,800)
<u>Treatment plant</u>		
Wages and benefits	284,012	255,063
Utilities	285,388	296,335
Insurance	37,149	37,068
Supplies	52,838	84,498
Other expenses	28,384	51,716
Services	83,757	93,100
Contingency	14,756	30,402
Equipment	26,225	
Bond Costs	4,146	4,146
<u>Dump closure costs</u>		
Planning expense		58,070
Engineering	37,748	57,386
Equipment	11,600	
Labor	9,750	24,995
Contractors	4,000	70,277
Other	3,144	
<u>Aeration upgrade project</u>		
Engineering	103,644	93,729
Administration	96	4,629
Insurance		4,839
Legal		4,280
Contractors	498,689	103,840
Equipment	<u>161,300</u>	<u>140,409</u>
Total operating expenses	\$ <u>1,782,737</u>	\$ <u>1,511,421</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF HARTLAND, MAINE

Schedule of Expenditures of Federal Awards

Year Ended December 31, 1998

<u>Grantor/Program Title</u>	U.S. Environmental Protection Agency State Revolving Loan Fund
<u>Federal CFDA Number</u>	66.458
<u>Grantor Number</u>	CS230001-94-0-C CS230001-95-0 CS230001-96-2
<u>Federal Award Amount</u>	\$1,215,500
<u>Federal Funds Received</u>	\$809,123
<u>Expended</u>	\$763,729

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Selectmen
Town of Hartland, Maine

We have audited the financial statements of the Town of Hartland, Maine as of and for the year ended December 31, 1998, and have issued our report thereon dated February 9, 1999, which was qualified due to the Town's inability to substantiate trust principal, the omission of the General Fixed Asset Group of Accounts, and the omission of the Year 2000 disclosures that are required by Governmental Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Town of Hartland's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Hartland's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of selectmen, management, federal awarding agencies, and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Edwards, Faust & Smith

February 9, 1999

***Efs* Edwards, Faust & Smith**
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133

The Board of Selectmen
Town of Hartland, Maine

Compliance

We have audited the compliance of the Town of Hartland, Maine, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended December 31, 1998. The Town of Hartland's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Hartland's management. Our responsibility is to express an opinion of the Town of Hartland's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Hartland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Town of Hartland's compliance with those requirements.

In our opinion, the Town of Hartland complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1998.

Internal Control Over Compliance

The management of the Town of Hartland is responsible for establishing and maintaining effective internal control over compliance with laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered The Town of Hartland's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being

audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned function. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the board of directors, management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Edwards, Fawcett + Smith

February 9, 1999

THE TOWN OF HARTLAND, MAINE

Schedule of Findings and Questioned Costs

December 31, 1998

1. Summary of Auditors' Results

Type of report issued on financial statements - qualified opinion.

Noncompliance material to financial statements - none noted.

Type of report issued on compliance for major programs - unqualified opinion.

Audit findings required to be reported under OMB Circular A-133 section .510(a) - none.

Identification of major programs - The following program listed in the schedule of federal assistance was audited as a major program:

U.S. Environmental Protection Agency loan - \$1,215,500

Dollar threshold used to distinguish between Type A and Type B programs - \$300,000.

Statement regarding low-risk auditee qualification - The Organization qualifies as a high-risk auditee.

2. Findings Relating to the Financial Statements Which Are Required to be Reported in Accordance with GAGAS

None

3. Findings and Questioned Costs for Federal Awards

None

