

1999

Annual Report 1999 Hartland, Maine

Hartland (Me.)

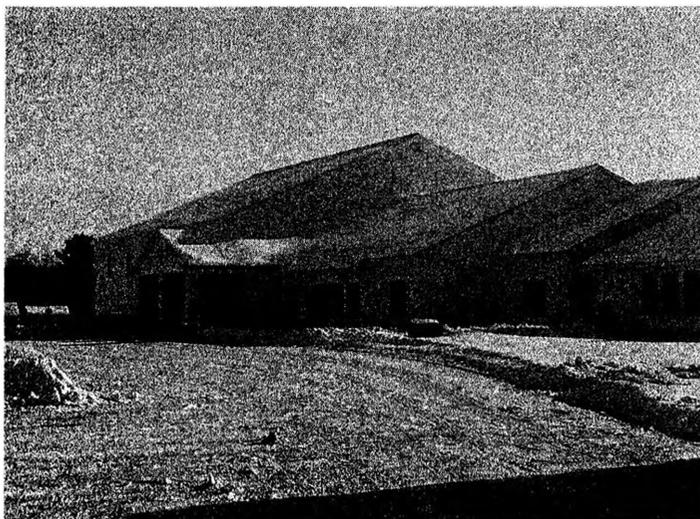
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Annual Report
1999
HARTLAND
MAINE



IRVING TANNING COMMUNITY CENTER

The 1999 Town Report is respectfully dedicated to:

Irving Tanning

Richard Larochelle, Robert Jones, Perry Harrison and
Don Briggs

Town of Hartland

Peggy A. Morgan, Town Manager
Selectmen

Kennebec Valley Community Action Program

Peter Duncombe, Patti Woolley and Martha Naber

Hartland Child Care Task Force

S.A.D. #48

Board of Directors and William Brawn

Community Development Block Grant

K.V.C.A.P. and Town of Hartland
State of Maine Economic & Community Development

Law Office of Michael A. Wiers

Community Capital Fund Campaign

Larry Ross & Elwin Littlefield
Many Donors

Irving Tanning Community Center Board of Directors

Jeff Coffin, Shirley Humphrey, Jim Dyer, Kelly Estes,
Dwayne Littlefield, Janet Nichols, Don Briggs, Velma
Walker, Michael Knight, Mark Brooks, Patti Woolley,
Chet Morse, Veronica Gilbert, Robin Duplisea and
Donlyn Duplisea

NOTICE

MUNICIPAL ELECTION

**MARCH 3, 2000
10:00 A.M. - 8:00 P.M.**

ANNUAL TOWN MEETING

**MARCH 4, 2000
10:00 A.M.**

TOWN CLERK HOURS

**MONDAY, TUESDAY, WEDNESDAY & FRIDAY
1:30 P.M. - 4:30 P.M.**

EMERGENCY NUMBERS

**HARTLAND & ST. ALBANS EMERGENCY UNIT
911**

**HARTLAND FIRE DEPARTMENT
911**

**MAINE STATE POLICE OR SHERIFF'S DEPARTMENT
911**

ANIMAL CONTROL OFFICER

**938-2052
938-2317**

CODE ENFORCEMENT OFFICER

938-4401

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

**PLEASANT 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 AND REGISTRAR OF VOTERS

JOYCE HALFORD

DEPUTY TOWN CLERK

CONSTANCE MILLETT

TOWN MANAGER, TREASURER, AND TAX COLLECTOR

PEGGY A. MORGAN

DEPUTY TREASURER AND TAX COLLECTOR

CONSTANCE MILLETT

HEALTH OFFICER

ROBERT CARIGNAN

PLUMBING INSPECTOR

DAN GILBERT

WILLIAM MURPHY

CODE ENFORCEMENT OFFICER

DAN GILBERT

WILLIAM MURPHY

FIRE CHIEF

LESTER GOFORTH

S.A.D. #48 DIRECTORS

ROBIN DUPLISEA

DOROTHY HUMPHREY

PLANNING BOARD

LINWOOD HUMPHREY	DWAYNE LITTLEFIELD
STEPHEN B. MCNICHOL	GERALD MARTIN
RAYMOND MARTIN, CHAIRMAN	DANA LITTLEFIELD

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

CLAUDETTE TASKER	ROSE ROBINSON
DON-AL WINCHESTER	CLYDE EMERY
MEREDITH RANDLETT	
HARLOW POWERS, BOARD DESIGNEE	

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

FIRE TRUCK COMMITTEE

MAC CIANCHETTE	STANTON MARTIN
STACEY BURNHAM HALFORD	PAUL VIGUE
DON BENSON	ALVER CULLY

E-911 COMMITTEE

DANA COOPER, CHAIRMAN	DEBBIE COOPER
DONALD NEAL, FIRE DEPT.	LINDA PAYNE
HARLOW POWERS, BOARD APPOINTEE	

HARTLAND HELPING HANDS

PRESIDENT - JUNE LOWE	MEMBERS
TREASURER - DANA COOPER	DALE LOWE
SECRETARY - DEBBIE COOPER	HADLEY BUKER
	ELLA BUKER
	CECIL LEEMAN
	SHIRLEY LEEMAN
	DARCIE GIGGEY

**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
RR 1 BOX 2310
HARTLAND, ME 04943 938-2471**

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

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

TOWN REPRESENTATIVES: 938-4401

PEGGY MORGAN	TOWN MANAGER
DALE HUBBARD	1ST. SELECTMAN
HARLOW POWERS	SELECTMAN
SHIRLEY HUMPHREY	SELECTMAN

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

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

Irving Tanning Community Center

Goals:

1. Literacy Education programs;
2. Senior citizen programs;
3. Children's day care services;
4. Integrated education, health, social service, recreational, or cultural programs;
5. Summer and weekend school programs in conjunction with recreation programs;
6. Nutrition and health programs;
7. Expanded library service hours to serve community needs;
8. Telecommunications and technology education programs for individuals of all ages;
9. Parenting skills education programs;
10. Support and training for child day care providers;
11. Employment counseling, training, and placement;
12. Services for individuals who leave school before graduating from secondary school, regardless of the age of such individual; and
13. Services for individuals with disabilities.

IRVING TANNING COMMUNITY CENTER

c/o Hartland Consolidated School
30 Elm Street
Hartland, ME 04943
(207) 938-4456 (School Principal's Office)

February 2000

To the Citizens of Hartland:

It was with great pleasure and pride that we celebrated the dedication of the *Irving Tanning Community Center* at the Hartland Consolidated School on December 1, 1999. Development of the Community Center has been the result of a truly unique collaboration between many organizations, businesses, and individuals throughout the area and the state, including Irving Tanning Company, SAD48, Kennebec Valley Community Action Program, the Stephen & Tabitha King Foundation, the Libra Foundation, over 100 financial contributors, the Towns of Hartland, St. Albans, and Palmyra, and many motivated people from Hartland, St. Albans, and Palmyra.

BOARD OF DIRECTORS

President

Jeffrey Coffin - 2001

Vice President

Shirley Humphrey - 2002

Secretary

Kelley Estes - 2000

Treasurer

Dwayne Littlefield - 2002

Directors

Donald Briggs - 2000

Mark Brooks - 2000

Dorilyn Duplisea - 2001

Robin Duplisea - 2001

James Dyer - 2001

Veronica Gilbert - 2000

Michael Knight - 2002

Chester Morse - 2000

Janet Nichols - 2001

Velma Walker - 2000

Patti Woolley - 2002

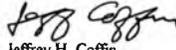
Thank you to all who have contributed, and to those who continue to contribute, their resources, time, and talent to the success of the Community Center!

The Community Center, which features a full-size gymnasium and stage, a computer learning center, a media center, a science laboratory, and a community meeting room, is open to all members of the Community. The gym has already been seeing extensive use for basketball games and practice and school assemblies; the community meeting room has hosted meetings of many groups - from the local Parents/Teachers/Friends organization to the Maine State Board of Education; the science lab has been the site of a successful series of after-school art classes, and the computer center will soon be hosting computer education classes; just to name a few of the activities that have been initiated. The possibilities for additional types of activities are endless... limited only by the imagination of our Community.

Scheduling of the Community Center is being coordinated by the principal's office in the Hartland Consolidated School - simply call 938-4456 to make a tentative reservation and arrange to get and submit a Building Use Agreement, or just stop by the School/Community Center at 30 Elm St in Hartland. Further information is available over the Internet by visiting the SAD48 website: www.msad48.org. The site is still under construction, so check back from time to time to see new developments. Descriptive information about the building features, about availability of the various facilities, and about procedures to follow for scheduling use of the facility will ultimately be included.

The ITCC Board of Directors is composed of 15 people who represent a broad cross-section with respect to the diverse geography and interests of our whole Community. Suggestions for improvements to the facilities or to the operating procedures are always welcome and may be conveyed to any of the members of the Board. ***The reason for the Community Center is to be used... we hope to see you there!***

For the Board of Directors,
IRVING TANNING COMMUNITY CENTER


Jeffrey H. Coffin
President

The mission of the Irving Tanning Community Center is to provide wholesome social, educational, and recreational outlets for the citizens of the tri-town, MSAD #48, and surrounding areas. Although serving area children and youth is our primary focus, we encourage and support any activities that will enhance the climate of our area.



IRVING TANNING'S \$100,000 CHECK FOR THE COMMUNITY CENTER.

WHY IS EVERYONE SMILING?

OUTLOOK CLUB 100 YEARS OLD

The Town of Hartland expresses sincere congratulations to the OUTLOOK CLUB.

Its 100 years of doing meaningful civic projects to benefit our community have been very much enjoyed and appreciated by many.

May the Outlook Club continue to prosper.

OFFICERS FOR 2000

President: Marian Laughton
Vice President: Edith Wietzke
Secretary: Montre Butler
Treasurer: Hilda Nutter

We are honored this year to have Libby Wiers of St. Albans, as the State President of the General Federation of Women's Clubs.







KICK OFF ON THE 1999 GROW A ROW PROGRAM

THANK YOU ROGER RIDLEN

HARTLAND HELPING HANDS

The Helping Hands would like to extend our thanks to our faithful players for without their continuing patronage none of this would be possible.

A special thanks to Christine Lewis, Pat Martin, Mary Ann Lary and Marie Chapman for all their help.

Hartland Helping Hands BINGO is now smoke free.

We play every Wednesday at the Town Hall starting at 6:30 p.m.

HARTLAND HELPING HANDS

1999

Members:

Dale Lowe	Dana Cooper	Hadley Buker
June Lowe	Debbie Cooper	Ella Buker
Cecil Leeman	Shirley Leeman	Darcie Giggey

Donations:

D.A.R.E.	\$1,500.00
Project Graduation	100.00
Scholarships	3,830.00
Derek Cookson Cancer Fund	500.00
In Memory of Citizens	200.00
Town Pool	656.66
Hartland Youth Soccer League	100.00
Skating Rink Supplies	500.00
Christmas Celebration	3,700.00
Flags for Town Hall	291.80
End of Year Dance (PTF)	300.00
Pool Party - 6th. Grade	200.00
Injured Citizen	500.00
Resource Room	200.00
Halloween on Parade	1,500.00
Tri-Town Food Cupboard	200.00
Sports Boosters	<u>200.00</u>

Total

12

\$14,478.46

LETTER OF TRANSMITTAL

1999 was a year of great pride in the Town of Hartland and year of many successful projects which could not have been completed without the dedication of a good many Town Residents who volunteered their time and efforts. A special thank you goes out to each and everyone of you; you can and did make a difference.

A note of thanks also needs to go to our Hartland Town Employees, who have gone above and beyond the call of duty, to help in the many accomplishments. As always, you lend a hand in whatever area is needed and I'm very proud of each and every one of you.

The Bond renovation project at the Pollution Control Facility is completed, the Community Center is completed, the Sewer Change over on Elm Street is completed, two FEMA drainage grants were completed, the C D B G Grant for the Community Center was ready to close out, the Bandstand was revamped, the Ford Hill Bridge was redone, and a variety of other projects were off and running.

The new Fire Station is in the works, with a hopeful completion of June 2000. A committee has been formed to look into the acquisition of a new fire truck.

The new Bangor Savings Bank is being constructed and will enhance our Warren Square Corner.

Our Bandstand was reconstructed and a special thank you goes to the Couple's Club for our Christmas tree and the Hartland Helping Hands for a very successful Christmas program for our children. The Elementary School Kids made their decorations for the tree.

Thank you E. W. Littlefield and Sons, Inc. for

your, as always, quality work.

Hartland has been invited to send in an application for a \$300,000.00 housing grant for housing renovations. The money has been set aside for this community.

We will also be applying for two planning grants.

FEMA mitigation grants in the amount of \$14,000.00 have been approved and we will be looking at drainage repair in the Burton Street-Water Street areas.

A feasibility study for water, sewer and underground cable for electricity is underway. Surveys will be done on one section in the very near future.

Will the year 2000 be as successful as 1999? If we are willing to use our most valuable resources, my guess is that it will and our most valuable resource in the Town of Hartland is it's residents.

We invite you to join us in what we feel will be a very successful and exciting year!

Respectfully Submitted

Peggy A. Morgan
Town Manager



1999 CITIZEN'S AWARD

TO: JUDY ALTON

FOR HER CONTINUED DEDICATION TO THE TOWN OF HARTLAND
AND FOR SERVING AND HELPING TO MEET THE NEEDS OF SO
MANY OF OUR CITIZENS.

MUNICIPAL OFFICIALS
TOWN OF HARTLAND



1999 EDUCATIONAL AWARD

ROBERT JONES, VICE PRESIDENT
IRVING TANNING CO.

FOR HIS OUTSTANDING DISPLAY OF CARING FOR A BETTER
WAY OF LIFE FOR THE CHILDREN IN OUR COMMUNITY.

MUNICIPAL OFFICIALS
TOWN OF HARTLAND



HOUSE OF REPRESENTATIVES

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

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

January 2000

To the Citizens of House District 108:

As I enter my sixth year of service in the Maine House of Representatives, I am evermore grateful for the opportunity you have afforded me to experience this governmental process as your spokesperson. I do plan to seek one more term (as is allowed under the term limits law) by running for re-election in November.

In Augusta things are in high gear as lawmakers seek to make good decisions about surplus monies, the options being as broad as are the differences between the political parties. Should the over-collection in tax revenues be spent on new or expanded programs; or should it be used to provide additional savings, pay down debt and offer some local tax relief by putting more money into K-12 education?

I personally prefer the latter three options, as my votes over the past years reflect. I am openly and unashamedly conservative when it comes to spending and to government involvement in the lives of Maine citizens. That will not change as long as I am involved in the process.

It is my hope that the towns I represent will have much success in the Year 2000 and that decisions made in the 119th Legislature will favorably impact you as communities.

Respectfully Yours,

Vaughn A. Stedman
State Representative

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

Printed on recycled paper



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

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

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

Greetings from the State House.

I want to thank you for providing me the opportunity to represent your best interests in Augusta. I am honored that you have entrusted me with this responsibility.

The second regular session of the 119th Legislature is now underway. It is filled with many challenges and a great deal of unfinished business. For example, the Legislature will be considering three bills which I submitted including "An Act to Provide Funding for Background Checks and Fingerprinting for School District Employees and Volunteers," "An Act to Establish an Office of Women's Health," and "An Act to Fund the Local and State Share of Minor Collector Road Reconstruction." In addition, we will be considering bills to create a patient's bill of rights, repeal term limits, raise the minimum wage, exempt retirement pensions from the state income tax, and increase the homestead exemption. My committee, the Health and Human Services Committee, is currently working on proposals dealing with long-term care, prescription drugs, an ombudsman for children, and a program to address children in need of services, e.g., homeless children. These proposals and the hundreds of others that we will be considering will likely make the session - which is scheduled to end in April - a very busy one.

It appears that the Legislature will once again have the task of determining how best to appropriate a sizable revenue surplus. My Republican colleagues and I are advocating that the \$280 million surplus be returned to the taxpayers in the form of tax relief, debt reduction, school funding and construction, and needed health care reforms. The hallmark of the Republican plan would provide an income tax exemption on the retirement pension of a single filer on the first \$15,000 a year on any private or public pension, or on the pensions of joint filers on the first \$30,000 a year. Under the Republican plan, the average Maine retiree will save \$652 per year.

I hope you will continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home at 269-2071 or, when the Senate is in session, at our 24 hour toll-free line at (800) 423-6900.

Thank you, again, for the opportunity to represent you in Augusta.

Sincerely yours,

Betty Lou Mitchell
State Senator, District 10

Fax (207) 287-1527 • TTY (207) 287-1583 • Message Service 1-800-423-6900 • Web Site: <http://www.state.me.us/legis/senate>

1999 VITAL STATISTICS REPORT

There were:

**30 Births (2 were home births)
15 boys - 18 girls**

There were:

21 Marriages

There were:

19 Deaths

289 Dogs were licensed with 4 Kennels licensed

**There were as of November, 1239 registered voters
with approximately 1860 population.**

**I wish to thank everyone that supported me and
worked with me in all these areas.**

Respectfully submitted,

**Joyce P. Halford
Town Clerk**

Smokey's Angels Snowmobile Club, Inc.

No snow until the last of January has made for a discouraging start of the season this year. However, once the snow came we have been busy grooming the trails for more enjoyable snowmobiling.

Once again, the club boasts memberships of over 100 families plus several area supporting businesses. We encourage anyone who rides to support your local club by joining. Meetings are held the first Tuesday of each month at 7:30 PM at the Hartland Library. Members and guests are always welcome.

Riders will notice a change of the ITS 84 route from Goodwin Hill to the power line via the Barden Road instead of going over Hart's Bridge to Hotdog Corner to the Barden Road. Also a temporary change has been made from Whitcomb Brook Bridge to West Pittsfield. At the 4 corners beyond the Bridge it is necessary to take a left then a right rather than straight ahead due to a logging operation. Keep watch for the signs.

This year the club has made the following donations to date: 14 gallons can tabs to the Rainbow Girls who in turn donate them to the Shriners Hospital; \$25.00 to the Ricky Craven Charity Ride; \$100.00 to Hartland Food Cupboard; \$200.00 to Hartland Library; \$100.00 to Sanfield Nursing Home activities fund; \$1,170.00 to Pine Tree camp; \$50.00 and a fruit basket to a critically ill member; donated a flag, pole and stand to the Hartland Library; visited nursing homes. The club held a raffle of an ATV and paid off the debt of \$17,000 we had from purchasing the Track Truck groomer.

The club would like to thank all persons who have helped in any way to make our club activities successful.

When you are out on the trails remember to RIDE SAFE --- RIDE SOBER --- and SLOW DOWN.

Happy Snowmobiling!!!

Respectfully Submitted,

Anne Herrin
Secretary

HARTLAND P. O. T. W.

We have had a good year at the Hartland P.O.T.W. We have 4 new staff members who learned fast and are doing a good job.

We have all our new equipment running, although there are still a few bugs in the aeration equipment.

We put in a new boiler this year and are seeing a fuel savings of about 25 - 30 gallons a day.

We also added new fiber glass doors to the wet well.

We were issued a new State Discharge License and should be getting a new Federal License soon.

We averaged 98% removal in both B.O.D. and suspended solids.

Irving has a new Environmental Manager this year. His name is Micky Kuhns. He is a good person to work with. I am looking forward to a continued good relationship with Irving.

I would also like to mention that Richard Holden who was Irving's Environmental Manager for years has retired now. I would like to thank him for all his help over the years and say we are going to miss him.

I would like to mention someone very special to us all, Connie Millett (Ma Millett). She keeps our bills paid and keeps us on the straight and narrow. Thanks Connie.

Respectfully,

Dana Cooper
Superintendent

HARTLAND & ST. ALBANS SENIOR CITIZENS

The Hartland & St. Albans Senior Citizens are happy to report that we have had a good year. We have gained new members making our average attendance twenty-one.

Each month we have had April, a representative from Cooperative Extension in Orono, make us a visit. She is very helpful with our diets. She gives us information on low sodium and low calorie recipes. She gives us samples to try and directions on where the products can be obtained.

Senior Spectrum provides us with an array of options for independent living. They have information and help line for the elderly. They are qualified to listen to anyone's concerns and will assist in the best solutions for each individual.

We welcome any new members or you may visit for a day.

We are very grateful to the Towns of St. Albans and Hartland for their support.

God Bless,

Arlene Ham
Secretary

Town of Hartland
 PLUMBING INSPECTOR'S REPORT
 January 01, 1999 to August 24, 1999

13 Sub-surface systems \$1480.00 / 10 Internal plumbing \$ 433.00
 Total amount received by Town Of Hartland \$ 1913.00

Permit #	Date	Owner's Name	Amount Rec'd	Date Inspected
550 Int	2/25/99	Belinda Coots	\$ 16.00	Open
551 Int	4/05/99	SAD #48	152.00	Open w/prelims
552 Int	4/24	Dean Cowing	29.00	Open
553 Sub	5/04	John Norman	100.00	5/07/99
554 Sub	5/11	Gary Bartley	120.00	6/03/99
555 Sub	5/13	Steven Sinclair	120.00	7/02/99
556 Sub	5/15	Mark Brooks	100.00	5/19/99
557 Sub	6/03	Larry Rowell	100.00	Open
558 Sub	6/07	Danny Albair	100.00	8/10/99
559 Tnk	6/09	Dennis Stedman	100.00	Open
560 Int	6/09	Ron Tasker	32.00	Open
561 Sub	6/16	Andy Merrow	100.00	6/23/99
562 Int	6/21	Ron Lambert jr	24.00	Open
563 Sub	6/24	Mareen Hasharmi	120.00	6/26/99
564 Sub	6/29	Ed Givens	100.00	Open
565 Sub	7/02	Felix Palencia	100.00	7/06/99
566 Int	7/08	Don Simpson	72.00	Open
567 Int	7/23	Feilix Palencia	24.00	7/23/99
568 Int	7/23	John Norman	56.00	Open
569 Sub	8/04	Rowena Staples	100.00	8/12/99
570 Int	8/05	Beverly Blais	28.00	Open
571 Sub	8/12	Tom Cianchette	100.00	Open
572 Sub	8/21	Floydd Humphrey	120.00	Open

(Sub = Sub-surface Waste Disposal) (INT = Internal Plumbing)

SYSTEM INSPECTIONS

546 Sub	Jim Goodine	5/13/99
547 Sub	Sean Walsh	6/15/99
529 Sub	Dot Humphrey	6/30/99
530 Sub	Dot Humphrey	6/30/99

Respectfully Submitted
 Daniel Gilbert
 LPI# 0380

PAY TO OFFICERS

APPROPRIATION:	81,000.00	
RECEIVED:		
H.P.C.F. RENOVATION FUND	<u>1,661.30</u>	82,661.30

PAID:		
PEGGY A. MORGAN	35,649.72	
DALE HUBBARD	2,000.00	
SHIRLEY HUMPHREY	2,000.00	
HARLOW POWERS	2,000.00	
JOYCE HALFORD	4,105.93	
KIM GODSOE	16,000.00	
CHERI DIONNE NEAL	15,816.00	
DONNA PARK	1,351.00	
LESTER GOFORTH	2,000.00	
STEVE ESTES	500.00	
JOSEPH MADIGAN	500.00	
MODERATOR	60.00	
BALLOT CLERKS	615.00	
UNEXPENDED	<u>63.65</u>	82,661.30

S.A.D. #48

APPROPRIATION:	<u>680,248.40</u>	680,248.40
PAID:		
S.A.D. #48	<u>680,248.40</u>	680,248.40

SMOKEY'S ANGELS

RECEIVED:		
STATE OF MAINE	<u>2,809.57</u>	2,809.57
PAID:		
SMOKEY'S ANGELS	<u>2,809.57</u>	2,809.57

SENIOR SPECTRUM

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

TOWN HALL

APPROPRIATION:	<u>9,000.00</u>	9,000.00
PAID:		
CMP	2,219.04	
CONSUMERS WATER CO.	271.58	
TDS-TELECOM	2,310.59	
SNOWMAN'S OIL	1,844.23	
SAM'S CLUB	461.97	
BUD'S SHOP & SAVE	24.80	
RANDLETT'S	140.61	
WAL-MART	165.70	
HQ	212.47	
RANDLETT'S	129.63	
GILMAN'S	32.51	
ACE HARDWARE	60.30	
SHERWIN WILLIAMS	341.32	
PEGGY MORGAN	29.98	
HANCOCK LUMBER	222.82	
UNEXPENDED	<u>532.45</u>	9,000.00

HEALTH INSURANCE

APPROPRIATION:	28,000.00	
RECEIVED:		
H.P.C.F.	26,012.33	
EMPLOYEES	<u>6,413.35</u>	60,425.68
PAID:		
MMEHT	57,685.29	
UNEXPENDED	<u>2,740.39</u>	

WORKERS COMP

APPROPRIATION:	5,500.00	
RECEIVED:		
H.P.C.F.	<u>27,092.03</u>	32,592.03
PAID:		
MEMIC	12,809.00	
ACCTS. PAYABLE H.P.C.F.	15,819.00	
UNEXPENDED	<u>3,964.03</u>	32,592.03

UNEMPLOYMENT

APPROPRIATION:	3,500.00	
RECEIVED:		
H.P.C.F.	<u>7,073.10</u>	10,573.10
PAID:		
MMA	4,491.00	
ACCTS. PAYABLE H.P.C.F.	4,343.00	
UNEXPENDED	<u>1,739.10</u>	10,573.10

POOL

APPROPRIATION:	<u>5,000.00</u>	5,000.00
PAID:		
CMP	338.38	
JUSTIN CLOWRY	1,470.00	
CONSUMERS WATER CO.	440.09	
REPAIRS & SUPPLIES	302.36	
LOUIS CHILLY	2,288.00	
UNEXPENDED	<u>161.17</u>	5,000.00

STREET LIGHTS

APPROPRIATION:	<u>15,500.00</u>	15,500.00
PAID:		
CMP	13,735.14	
UNEXPENDED	<u>1,764.86</u>	15,500.00

CHRISTMAS LIGHTS

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
RITE AID	41.87	
KATHERINE RAMSDELL, SUPPLIES	100.00	
PEGGY MORGAN, SUPPLIES	150.00	
CMP	43.33	
UNEXPENDED	<u>164.80</u>	500.00

ANIMAL CONTROL

APPROPRIATION:	<u>2,000.00</u>	2,000.00
PAID:		
ART GAGNE	500.00	
JOE GLIDDEN	1,000.00	
ACCOUNTS PAYABLE	<u>500.00</u>	2,000.00

CODE ENFORCEMENT OFFICER

APPROPRIATION:	<u>2,000.00</u>	2,000.00
PAID:		
DAN GILBERT	1,000.00	
WILLIAM MURPHY	<u>1,000.00</u>	2,000.00

TRAFFIC GUIDES

APPROPRIATIONS	<u>3,500.00</u>	3,500.00
PAID:		
ROBERT & JANASE RICH	3,148.80	
WEARGUARD	187.96	
WHITE SIGN	46.75	
UNEXPENDED	<u>116.49</u>	3,500.00

DAM ELECTRICITY

APPROPRIATION:	<u>4,000.00</u>	4,000.00
PAID:		
CMP	3,278.48	
UNEXPENDED	<u>721.52</u>	4,000.00

FAMILY VIOLENCE

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

CHILD ABUSE

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

KVCAP

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

KVCAP SOCIAL SERVICES

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

SEBASTICOOK CHAMBER OF COMMERCE

APPROPRIATION:	<u>200.00</u>	200.00
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PAID:		
SEBASTICOOK CHAMBER OF		
COMMERCE	<u>200.00</u>	200.00

AMBULANCE ESCROW

CARRY.	16,543.02	
APPROPRIATION:	<u>5,000.00</u>	21,543.02

CARRY:	<u>21,543.02</u>	21,543.02
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FIRE TRUCK ESCROW

CARRY:	59,014.12	
APPROPRIATION	<u>4,000.00</u>	63,014.12

CARRY:	<u>63,014.12</u>	63,014.12
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O.A.B.

APPROPRIATION:	12,000.00	
RECEIVED:		
H & S EMERGENCY UNIT	<u>956.25</u>	12,956.25

PAID:		
IRS	12,913.33	
UNEXPENDED	<u>42.92</u>	12,956.25

CEMETERIES

APPROPRIATION:	6,000.00	
RECEIVED:		
SALE OF LOTS & BURIALS	2,021.48	
INTEREST	<u>6,194.19</u>	
		14,215.67

PAID:		
BANGOR SAVINGS	14.05	
BRADBURY	9.90	
BANGOR HYDRO	20.12	
SHOREY'S	1,300.00	
BROWN & GREEN LAWN	200.00	
SALE OF LOTS	250.00	
HAMPDEN FUNERAL	25.00	
SKOWHEGAN SAVINGS	2.41	
HILDA BUKER	200.00	
CREW LABOR	12,183.21	
UNEXPENDED	<u>10.98</u>	
		14,215.67

HARTLAND & ST. ALBANS SENIOR CITIZENS

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

PAID:		
HARTLAND & ST. ALBANS SR.	<u>1,000.00</u>	
		1,000.00

TAX ANTICIPATION NOTE

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

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

LIBRARY

APPROPRIATION:	17,685.00	
RECEIVED:		
STATE OF MAINE	<u>270.00</u>	17,955.00
PAID:		
SALLY SARGENT	14,320.80	
SARA FINSON	48.75	
HARTLAND PUBLIC LIBRARY	3,000.00	
AMANDA SCHWADERER	159.65	
DEBBIE NEAL	154.88	
UNEXPENDED	<u>270.92</u>	17,955.00

SEWER MAINTENANCE

APPROPRIATION:	4,000.00	
ACCTS. REC. NEW FIRE ACCT.	<u>3,100.00</u>	7,100.00
PAID:		
MAINE WATERWORKS	357.12	
E.J. PRESCOTT	1,064.11	
RANDLETT'S	90.10	
INDIAN STREAM HARDWARE	99.93	
SUPERIOR CONCRETE	1,912.00	
CORNVILLE CONSTRUCTION	138.60	
NEWPORT RENTAL	90.00	
GERALD MARTIN	600.00	
LAKE SIDE ELECTRIC	300.00	
NICKERSON SEPTIC	70.00	
AMERICAN CONCRETE	1,420.12	
LABOR	<u>958.02</u>	7,100.00

HEAD START

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

HARTLAND SUMMER BASEBALL

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

SOCCER

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

TREE REMOVAL

APPROPRIATION:	<u>1,000.00</u>	1,000.00
PAID:		
ARNOLD RAMSDELL, JR.	<u>1,000.00</u>	1,000.00

DOG ACCOUNT

RECEIVED:		
TOWN CLERK	<u>607.00</u>	607.00
PAID:		
PITTSFIELD ANIMAL SHELTER	200.00	
CARRIES ANIMAL SHELTER	70.00	
UNEXPENDED	<u>337.00</u>	607.00

SNOW REMOVAL

FROM EXCISE	86,700.00	
ACCTS. REC.	3,060.00	
OVERDRAFT	<u>7,000.00</u>	
		96,760.00

PAID:

KENNEBEC PAVING - CONTRACT	60,116.72	
HAZEL LITTLEFIELD - PLOWING	800.00	
CLARKS SMALL ENGINES	36.10	
NATIONAL BANK/CASE CREDIT	229.28	
PENOBSCOT BAY - SALT	4,565.32	
W. H. SHURTLEFF - SALT	6,618.68	
COREY NELSON - SAND	3,375.00	
RON LAMBERT - SAND	4,500.00	
AGWAY	355.47	
ARLAND STEDMAN - ICE REMOVAL	800.00	
JOHN GETCHELL - ICE REMOVAL	517.80	
CMP	419.22	
CREW LABOR	<u>14,426.41</u>	
		96,760.00

SCOTT WEBB AUXILIARY

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

SCOTT WEBB AUXILIARY	<u>300.00</u>	300.00
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TRI TOWN FOOD BANK

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

TRI TOWN FOOD BANK	<u>1,000.00</u>	1,000.00
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DOG ACCOUNT

RECEIVED:
DOG LICENSES 607.00 607.00

PAID:
SEBASTICOOK ANIMAL SHELTER 200.00
CARRIES ANIMAL SHELTER 70.00
UNEXPENDED 337.00 607.00

PLUMBING INSPECTOR

RECEIVED: 2,321.00 2,321.00

PAID:
STATE OF MAINE 580.25
PLUMBING INSPECTOR 1,740.75 2,321.00

TOWN TRUCK

APPROPRIATION: 4,500.00 4,500.00

PAID:
MUFFLER KING 19.95
SMART'S GARAGE 474.17
HARTLAND CITGO 1,230.48
WAL-MART 25.72
ACE HARDWARE 6.45
SOMERSET AUTO 236.24
IRISH AUTO 495.74
YANKEE 437.00
PEGGY MORGAN 1,500.00
WHITE SIGN 33.75
UNEXPENDED 40.50 4,500.00

K.V.C.O.G.

APPROPRIATION:	<u>1,941.00</u>	1,941.00
PAID:		
K.V.C.O.G.	<u>1,941.00</u>	1,941.00

HARTLAND - ST. ALBANS EMERGENCY UNIT

APPROPRIATION:	<u>1,200.00</u>	1,200.00
PAID:		
H & S EMERGENCY UNIT	<u>1,200.00</u>	1,200.00

INSURANCES

APPROPRIATION:	7,000.00	
RECEIVED:		
H.P.C.F.	14,135.86	
MILES CARPENTER CO.	4,688.00	
TOWN OF ST. ALBANS	<u>300.00</u>	
		26,123.86
PAID:		
MILES CARPENTER CO.	20,836.00	
COMBINED INS. CO.	590.00	
ALL STATE	576.00	
MMA	1,822.00	
UNEXPENDED	<u>2,299.86</u>	
		26,123.86

FIRE DEPARTMENT

APPROPRIATION:	<u>20,000.00</u>	20,000.00
PAID:		
CONSUMERS WATER CO.	1,058.11	
SMART'S GARAGE	710.63	
TDS-TELECOM	755.97	
SNOWMAN'S OIL CO.	1,077.77	
CMP	699.60	
YANKEE	3,045.50	
K & T ENVIRONMENTAL	4,853.97	
N. ENGLAND FIRE EQUIP.	330.00	
SMART'S GARAGE	820.00	
NATIONAL PROPANE	3.00	
KENNEBEC FIRE	28.00	
YANKEE	638.00	
WHITED FORD	1,916.98	
MELANSON'S	400.21	
SECRETARY OF STATE	43.00	
HARTLAND ENGINE #1	3,406.00	
TOWN OF ST. ALBANS	54.80	
UNEXPENDED	<u>158.46</u>	20,000.00

HYDRANT RENTAL

APPROPRIATION:	<u>58,000.00</u>	58,000.00
PAID:		
CONSUMERS WATER CO.	56,569.99	
UNEXPENDED	<u>1,430.01</u>	58,000.00

RED NET WORK

APPROPRIATION:	<u>3,000.00</u>	3,000.00
PAID:		
TDS-TELECOM	2,947.80	
UNEXPENDED	<u>52.20</u>	3,000.00

ROADS & FORD HILL BRIDGE

APPROPRIATION:	56,700.00	
LOCAL ROAD ASSISTANCE	34,000.00	
FROM EXCISE	38,300.00	
OVERDRAFT	<u>9,989.00</u>	
		138,989.00

PAID:		
HALVER BADGER	865.00	
LEWIS JOHNSTON, JR.	832.00	
PIKE	37.80	
BARRETT PAVING	713.06	
ARLAND STEDMAN	8,662.75	
JOHN GETCHELL	12,391.19	
RON LAMBERT	364.00	
FARRIN BROS.	1,405.80	
WESTON GOULD	2,785.76	
PITTSFIELD EQUIP., RENTAL	198.00	
PARIS FARMS	640.45	
CLAIRMONT CHEMICALS	666.33	
R. JOHNSTON	1,708.00	
AMERICAN CONCRETE	24,448.40	
HALEY'S	1,401.73	
TREAS. OF STATE	75.00	
KENNEBEC PAVING	51,794.16	
CORNVILLE CONSTRUCTION	534.80	
INDIAN STREAM HARDWARE	388.80	
SHURTLEFF	948.56	
E. J. PRESCOTT	526.79	
CREW LABOR	<u>27,600.62</u>	
		138,989.00

H.P.C.F.

APPROPRIATION:	58,000.00	
ACCT. REC.	<u>13,417.82</u>	
		71,417.82
PAID:		
H.P.C.F.	71,341.46	
HQ REPIARS	<u>76.36</u>	
		71,417.82

TRANSFER STATION - TOWN EXPENSE

APPROPRIATION:	63,560.00	
RECEIVED:	434.71	
OVERDRAFT	<u>401.50</u>	
		64,396.21

PAID:		
HEART OF ME., EXTERMINAT.	420.00	
INDUSTRIAL METALS, DISPOSAL	2,116.00	
WAL-MART, SAFETY BOOTS	59.94	
NATIONAL PROPANE, HEAT/LIGHTS	469.08	
FREIGHT LINER, TIRES	320.76	
FOSTER BROOKS, REIMBURSE.	15.00	
SMART'S GARAGE, FUEL	371.27	
HARTLAND CITGO, FUEL	647.51	
MELANSON'S, FOL/REPAIRS	976.21	
INDIAN STREAM, REPAIRS	30.00	
LEW MCLEOD, TRACTOR HAULING	160.00	
HARTLAND FIREMEN, BRUSH BURN	154.00	
T.W. CLARK, REPAIRS	61.25	
COMPLETE HYDRAULICS, FLUID	31.47	
SOMERSET AUTO, REPAIRS	308.47	
MAHEW, REPAIRS	45.00	
CORNVILLE CONST., GRAVEL	388.80	
CREW LABOR	14,000.00	
WASTE MANAGEMENT	<u>43,821.45</u>	
		64,396.21

TRANSFER STATION - CONTRACTOR EXPENSES

ACCOUNTS RECEIVABLE:		
CONTRACTORS	<u>21,000.00</u>	
		21,000.00
PAID:		
WASTE MANAGEMENT	<u>21,000.00</u>	
		21,000.00

GENERAL ASSISTANCE

APPROPRIATION:	8,000.00	
RECEIVED:		
STATE OF MAINE	6,069.34	
CASE #14	<u>30.00</u>	
		<u>14,099.34</u>
ADMINISTRATION	<u>3,700.00</u>	3,700.00
PAID:		
<u>CASE #1</u>		
SNOWMAN'S OIL CO.	<u>90.00</u>	90.00
<u>CASE #2</u>		
SNOWMAN'S OIL CO.	<u>265.00</u>	265.00
<u>CASE #3</u>		
MEREDITH RANDLETT	3,000.00	
SINCLAIR FUEL	164.32	
SNOWMAN'S OIL CO.	360.14	
CONSUMERS WATER CO.	159.30	
CMP	<u>764.00</u>	4,447.76
<u>CASE #4</u>		
BIO REM	<u>125.00</u>	125.00
<u>CASE #5</u>		
SMART'S GARAGE	<u>5.80</u>	5.80
<u>CASE #6</u>		
SNOWMAN'S OIL CO.	74.67	
SCOTT BAKER	<u>140.00</u>	214.67
<u>CASE #7</u>		
WAL-MART	<u>94.48</u>	94.48
<u>CASE #8</u>		
SCOTT BAKER	<u>337.00</u>	337.00

GENERAL ASSISTANCE CONTINUED

<u>CASE #9</u>		
RITE AID	28.98	
SCOTT WEBB CLINIC	<u>62.00</u>	90.98
<u>CASE #10</u>		
MID STATE GAS	109.53	
SKOWHEGAN SAVINGS	111.41	
CONSUMERS WATER CO.	45.23	
SNOWMAN'S OIL CO.	<u>110.05</u>	376.22
<u>CASE #11</u>		
MID STATE GAS	<u>49.00</u>	49.00
<u>CASE #12</u>		
CMP	<u>97.00</u>	97.00
<u>CASE #13</u>		
CMP	160.39	
SNOWMAN'S OIL CO.	<u>116.00</u>	276.39
<u>CASE #14</u>		
SNOWMAN'S OIL CO.	<u>67.65</u>	<u>67.65</u>
TOTAL PAID		10,236.95
UNEXPENDED		<u>3,862.39</u>
		<u>14,099.34</u>

INTEREST

FROM TAXES	<u>10,353.42</u>	10,353.42
PAID:	3,838.99	
UNEXPENDED	<u>6,514.43</u>	10,353.42

CONTINGENT AND OFFICE EQUIPMENT

APPROPRIATION:	10,000.00
APPROPRIATION:	4,000.00
RECEIVED:	
REIMBURSEMENTS	25,242.48
COSTS	2,306.24
BUILDING PERMITS	1,514.00
COPIES	<u>156.59</u>

43,219.31

PAID:	
SHOP 'N SAVE, SUPPLIES	611.35
CONNIE MILLETT, CREDITS	558.63
PEOPLES HERITAGE, COPIER	1,320.00
MMA, DUES	2,299.00
MERRILL MERCHANT BANK, LOCK BOX	20.00
M.M.T.C.T.A., DUES	100.00
S.C.A.R.P., DUES	50.00
ME. ASSOC. OF CONSERV., DUES	75.00
T.G.C.S.T.P., DUES	25.00
M.W.D.A., DUES	30.00
MARKS PRINTING, SUPPLIES	232.60
PETER BECKERMAN, LEGAL	789.30
SOMERSET COUNTY REG. OF DEED	2,488.50
STAPLES, OFFICE SUPPLIES	710.50
WAL-MART, OFFICE SUPPLIES	62.51
WEAR GUARD, SAFETY GEAR	169.19
EDWARDS, FAUST & SMITH, AUDIT	12,400.00
RITE AID, PITTSFIELD SUPPLIES	172.23
INTER STATE DIST. CENTER OFFICE EQUIPMENT	846.37
CHERI DIONNE NEAL, REIMBUR.	126.30
ROLLING THUNDER, ADVERTISE.	566.73
BANGOR DAILY NEWS, ADVERTISE.	68.00
TREAS. OF STATE, STAMPS FOR MOTOR VEHICLE	120.00

CONTINGENT CONTINUED

PEGGY MORGAN, SUPPLIES & POSTAGE	768.87
POSTMASTER, POSTAGE	1,605.68
ALADDIN TROPHY, AWARDS	370.90
BLOSSOM'S, FLOWERS	80.75
KELLY SMITH PRINTING TOWN REPORTS	1,397.00
SAM'S CLUB, SUPPLIES	422.79
THE PAPER KLIP, SUPPLIES	860.55
V & R SUPERSAVER IGA, SUPP.	33.46
TRIO SOFTWARE, OFFICE EQUI.	3,272.70
ROBERT PENLEY, OFFICE EQUI.	406.50
COMPUTER RENISSAUNCE, OFFICE EQUIPMENT	99.95
MERIT INTERGRATED PROD., SUPPLIES-CHECKS	335.45
KENDRA CHAMPLAVIER, MISC.	50.00
KYLE HALFORD, MISC.	50.00
KATHERINE RAMSDELL, SUPP.	208.15
PIERCE ATTWOOD, LEGAL	1,045.10
RADIO SHACK, SUPPLIES	8.48
TOWER PUBLISHING, SUPPLIES	90.50
JOYCE HALFORD, SUPPLIES	23.45
HAMLIN ASSOC., ASSESSING	150.00
HANCOCK LUMBER, BANDSTAND	74.27
STACY HALFORD	121.67
VIKKI VILES	265.00
FAIRFIELD INN, CONVENTION	664.47
MMA, CONVENTION	620.00
SNOWMAN'S	85.00
ELIZABETH PATTERSON, CONVE.	1,000.00
ARNOLD RAMSDELL	25.00
SEBASTICOOK ANIMAL CLINIC	29.50
E.D. CALL	240.00
GARY FROCH	40.00
LEWIS ESTES	125.00
KIM GODSOE	11.00
SCOTT WEBB AUX.	300.00
AUGUSTA BUS. MACHINE	72.50
UNEXPENDED	<u>4,424.41</u>

43,219.31

1998 LIENS

ANTHONY, CHRISTOPHER	348.75
ANTHONY, CHRITOPHER M	830.04
*	536.53
*	886.13
BOONE, ADELBERT H. &	103.42
BOOTH, DEBORAH	350.00
BRALEY, THOMAS	571.29
BRESSETTE, LARIA	293.57
BRESSETTE, LARIA	108.42
BROWN, DANIEL & MARY	381.14
*	38.61
BURRILL, LELAND & WOO	163.33
CHAMNESS, FRED & RITA	195.85
DEAN, DAVID E.	453.56
DEBOINS, ROBERT & KAT	146.65
DUNTON, MRS. HERBERT	41.70
EMERY, DAVID C.	686.10
ESTES, ROBERT	62.39
FINNEMORE, NORMAN S.	-2.98
FULLER, LORRAINE M.	665.12
GALLANT, DAVID & CHER	469.96
GETCHELL, JOHN A. &	1,413.91
GOULD, DENNIS & BELIN	256.73
GOULD, WESTON E. & MO	431.18
GREENWOOD, KENNETH	438.96
HARVILLE, THOMAS	291.34
HARVILLE, THOMAS W.	427.84
HAVRILLE, THOMAS	361.40
HAYNES, HERBERT C., I	364.60
HEWINS, LOIS E.	463.57
HEWINS, RONALD	245.34
GOULD, DENNIS	85.21
HINCKLEY, PAMELA J.	350.56
HUFFMAN, EVELINA	85.07
JOHNSON, WARREN	50.18
KENARY, KATHLEEN &	478.86
*	185.35
KIMBALL, ANTHONY W. &	810.79
KIMBALL, CHARLES	29.51
KIMBALL, FLORENCE M.	686.38
KIMBALL, FLORENCE M.	105.78
KIRCHDOFER, SERETHA	111.20
LEFEBVRE, JOSEPH C.	113.15
LESURE, ROBERT & JUAN	321.92
LINDSAY, WAYNE	182.51
LUNT, TAMMY LYNN	87.85
MACINNIS, CRAIG & LYN	963.21
MCGRAW, FRANK JR.	129.83
MENZEL, ROBERT III	746.15

1998 LIENS CONTINUED

MESERVEY, EUGENE L. &	769.70
MOWER, JUDITH M.	279.39
MUNN, STEVEN B. & JOA	1,062.04
MUNN, STEVEN B. & JOA	708.07
MUNN, STEVEN B. & JOA	82.01
PARKER, CORADEAN ET.	65.75
PARKER, RICKY C.	173.75
PETERSON, BARBARA	185.98
FLOURDE, NAPOLEON R.	210.45
POWELL, DAVID H. & FR	225.60
R. & T. TRUCKING, INC	32.25
REILLY, LUKE M.	372.16
REILLY, LUKE M.	112.81
RICE, ROCKFORD D. & V	207.98
RICHARDSON, THOMAS &	391.42
ROBERTS, LOIS	106.89
ROUNDY, GEORGE A. & B	499.43
SHORTREED, RICHARD	54.91
*	
SISTER'S MARKET	134.97
SISTER'S MARKET	2,248.53
SISTER'S MARKET	55.60
SMITH, DANA, HEIRS OF	20.32
SMITH, DEBRA	96.57
STACKHOUSE, REBECCA	183.48
SULLIVAN, EILEEN	942.70
SULLIVAN, M. EILEEN	150.12
*	367.66
TURNER, JUDY M.	18.85
VOGEL, DAVID & BARBAR	274.11
WALLACE, KENNETH L.	477.19
WASHBURN, ALFRED W. &	322.76
*	59.63
*	692.22
*	1,123.37
WICKETT, ROBERT L.	242.28
WILSON, SCOTT L. & MA	365.43
WITHEE, WALTER	34.34
WITHEE, WALTER E.	114.54
WITHEE, WALTER E.	196.55
*	377.80
WOODMAN, GLENICE M.	344.30

FINAL TOTAL- 30,909.71

*PAID AFTER BOOKS CLOSED

**1999 REAL ESTATE TAXES UNPAID
AS OF 12/31/99**

MAUREEN ADAMS	182.04
MAUREEN ADAMS	18.50
**DANE & MARY ALLEN	204.89
**AMES MOBILE HOMES	10.35
LICOLN ANDERSON	43.96
CHRISTOPHER & CAROL ANTHONY	371.33
CHRISTOPHER & CAROL ANTHONY	897.47
*	504.98
*	117.22
JOHN BAKER	1,171.42
BECKY BALLARD/JASON CARR	344.10
DAVID & LOUISE BARDEN	882.38
THOMAS BATCHELDER	652.98
BENNETT BERGMAN/LISA RANDLETT	362.30
BENNETT BERGMAN/LISA RANDLETT	1,113.70
*	659.93
ROY & ELIZABETH BOTTON	179.08
JAMES & ANN BOWEN	144.45
ANTHONY BRADBURY	440.30
THOMAS BRALEY	608.28
ALBERT BRESSETTE JR.	130.68
LARIA BRESSETTE	312.58
LARIA BRESSETTE	115.44
CAROL BROWN	242.72
DALE & DIANE BROWN	646.17
*	405.82
ANDREW MARTIN	87.02
*	412.92
*	66.60
*	64.97
MARGARET BRYANT	1141.67
MARGARET & RICHARD BRYANT	439.56
THOMAS & JANET BRYANT	337.44
CARLOS BUKER	43.96
BERNIE BUKER	200.26
LELAND BURRIL & GLENICE WOODMAN	173.90

ALLEN & DENISE BUTLER	627.08
PHILLIP BULTER	48.25
PRICILLA BUTLER	116.62
JUAN & GAIL CARLOW	386.72
DARRYL & SHERRY CARR	482.40
SCOTT CARR	181.89
CLARENCE CHAMBERLAIN	664.22
JASON CHAMBERS	7.26
FRED & RITA CHAMNESS	208.53
CLIVE CHIPMAN	130.68
TROY CHIPMAN	150.00
**CHERRY CHUNN	92.50
DARROLD & MURIEL CLAIR	466.94
BYRON & CAROLYN CONNELL	223.92
BYRON MICHAEL & JEFF CONNELL	39.52
VICKI CONNELL	86.58
*	881.78
*	372.66
CORNELIUS CORRY	502.31
CORNELIUS CORRY	562.40
GERALDINE CORSON	447.55
MAHLON CORSON	421.80
LINDA COWAN	254.41
CHARLIE COX	275.13
JOHN CRANE	976.65
JULIE CROWLEY	420.17
NORMAN CURTIS SR.	204.24
NORMAN CURTIS SR.	633.29
NORMAN CURTIS SR.	245.83
ROBERT DAKIN	304.81
CARLA DAIVS	942.91
JAMES & TERRY DAVIS	293.19
LORI DAY	470.64
ROBERT & KATHLEEN DEBIONS	156.14
CLIFFORD & DEBORAH DENHAM	53.87
JAMES & BRENDA DONCET	965.11
JOE DORITY	47.51
GERALD & TRUDY DUFRESNE	251.45
MRS. HERBERT DUNTON	44.40
MRS. HERBERT DUNTON	33.45

*	13.19
*	247.23
LEWIS ELLIOTT	39.22
*	20.00
TIM EMERY	405.12
HEIRS OF HOWARD ESTES	190.92
ROBERT ESTES	84.80
ROBERT ESTES	598.81
JOHN & MARK FANNING	55.62
JOHN FESSENDEN	580.60
JOHN FESSENDEN	184.70
NORMAN & STEPHANIE FINNEMORE	683.46
ROBERT & BELINDA FLETCHER	675.32
DENNIS & SHERRY FONTAINE	595.11
BERRY & JANET FOSS	595.40
*	1190.66
LORRAINE FULLER	708.18
HENRY GAGNON	512.82
HENRY GAGNON	660.58
JAMES & TANYA GAILLOUX	144.15
DAVID & CHERYL GALLANT	500.39
JOHN GETCHELL & KATHLEEN CLIFFORD	1505.46
*	117.66
GIGGY, BALLARD, BROOKS & ARNO	460.87
EARL & KIMBERLY GODSOE	246.86
EARL & PENNY GODSOE	918.93
EARL & PENNY GODSOE	96.05
CHARLES & BARBARA GOULD	1457.61
DENNIS GOULD	90.72
DENNIS & BELINDA GOULD	273.36
HARRY & TAMMI GOULD	870.05
LYLSE GOULD	566.10
WESTON & MONICA GOULD	459.10
ARTHUR GRAVES	265.81
KENNETH GREENWOOD	467.38
JOHN PAUL GRIGNON	60.68
JOHN PAUL GRIGNON	128.46
JOHN PAUL GRIGNON	128.46
** KENNETH GUSTAVSON	18.42
RONALD HAAG	65.27

JOYCE HALFORD	543.90
JOYCE & STEFNE HALFORD	127.72
JOYCE HALFORD	120.32
** STACY HALFORD & KEVIN BURNHAM	189.10
GARY HANSON	165.46
GARY HANSON	119.58
LUCILLE HANSON	552.93
SKIP & CAROL HARDING, ANDREW & MICHELLE HARDING	416.92
JASON HARRIS & MARCIA THIBODEAU	7.40
MARIE HARVELL ET. ALS	324.27
THOMAS HARVILLE	338.77
THOMAS HARVILLE	520.66
THOMAS HARVILLE	384.80
THOMAS HARVILLE	455.54
*	188.70
*	29.01
*	266.40
HERBERT C. HAYES INC.	710.99
BARBARA HENIGIN	261.66
LOIS HEWINS	676.66
RONALD HEWINS	261.22
WAYNE HEWINS	248.05
PAMELA HINCKLEY	373.26
ROBERT HODGKINS	168.72
ELLEN HOPKINS	170.05
RUSSELL & WENDY HOPKINS	565.21
KEVIN & MERILIS HUFF	229.40
*	105.52
*	145.48
EARL & PAULA HUGHES	703.00
JUSTIN HUMPHERY	415.73
FRANK JELINSKI	319.68
SHIRLEY HUMPHERY	185.76
WARREN JOHNSON	53.43
PHYLLIS JONES	1030.23
KATHLEEN KENARY & JOHN HAMLIN	509.86
ALICE KILLAM	626.19
LAWRENCE KILLAM SR.	585.04
**STEVEN & LISA KILLAM	224.80

ANTHONY & WANDA KIMBALL	863.28
CHARLES KIMBALL	1583.45
CHARLES KIMBALL	193.14
FLORENCE & VICTOR KIMBALL	730.82
FLORENCE & VICTOR KIMBALL	112.63
SERETHA KIRCHDOFER	118.40
*	939.36
CARL G. KUCZUN	1864.36
*	385.69
*	286.38
*	660.82
*	466.69
ROCKY LEAVITT	241.39
ANDRE & SUZANNE LEBEL	677.00
JOSEPH LEFEBVRE	120.47
ROBERT & JUANITA LESURE	342.77
LEWIS BROS., INC.	144.30
LEWIS BROS., INC.	140.01
DIANA LIBBY	155.10
WAYNE LINDSAY	194.32
LINDA LOUREIRO, GERRY WARREN	1040.23
GREGORY & DEBRA LOVELY	36.81
GREGORY & DEBRA LOVELY	721.35
CARL & DOROTHY LOVINGDALE	1231.95
TAMMY LUNT	93.54
LYNN MACINNIS	945.99
ROGER MADDEN	250.42
THOMAS CYPHER	416.92
ANDREW MARTIN	201.13
ROGER & LYNETTE MARTIN	588.89
**RICHARD MCALEE	43.05
CLIFFORD MCALPINE	77.85
CONNIE MCDUGAL	288.01
GORDON MCFETRIDGE	34.04
FRANK MCGRAW JR.	138.23
RALPH MCLAUGHLIN	647.50
CLINTON G. MCMAHON	124.47
CLINTON G. MCMAHON	1455.88
RACHELL MCMAHON	134.24
MERELENE MEAD	341.88

ROBERT MENZEL	794.46
GARY & VANESSA MERRILL	1306.69
ANDY MERROW	136.68
ANTHONY MERROW	95.02
MARY ELLEN MERROW	268.47
SHAWN MITCHELL	100.94
MARY MOORE	869.35
ANTHONY & SALLY MORGAN	522.59
JAMES & LAURA MORGAN	789.09
JUDITH MOWER	297.48
BRUCE & VIVIAN MUNN	665.11
BRUCE & VIVIAN MUNN	12.88
MICHAEL MUNN	546.86
MICHAEL MUNN	91.76
STEVEN & JOAN MUNN	753.91
STEVEN & JOAN MUNN	87.32
STEVEN & JOAN MUNN	1237.28
WALTER NORRIE	236.88
CORADEAN PARKER ET. ALS.	70.00
RICKY PARKER	185.00
JAMES & KATHI PARSONS	1682.91
**	63.49
**	737.04
ROBERT PEAVEY	598.81
PEOPLE'S HERITAGE BANK	416.62
BARBARA PETERSON	198.02
MICHAEL PHILLIPS & MARY DEAN	324.42
PATRICIA PHILLIPS	465.31
HOWARD PINKHAM	171.68
NAPOLEON & LILLIAN PLOURDE	224.07
DAVID POWELL	240.20
TIMOTHY & BELINDA PUSHOR	248.89
R & T TRUCKING	34.34
*	208.38
*	413.22
RAE & JEANIE RANDLETT	665.11
*	614.05
ROGER RAYMOND	456.43
LUKE REILLY	226.50
LUKE REILLY	1053.91
LUKE REILLY	1053.91

PAUL & ROSE RICHARD	144.41
ROLAND & JOAN RICHARDSON	736.74
THOMAS & LINDA RICHARDSON	416.77
**FREDERICK & KARLA RICKER	158.19
*	291.26
LOIS ROBERTS	113.81
AUBREY & SUSAN ROBINSON	244.50
ERNEST ROBINSON	433.94
GEORGE & BONNIE ROUNDY	531.76
LARRY ROWELL	159.54
LARRY ROWELL	630.33
JOSEPH SAUER	1295.00
SHELDON SCHNEIDER	74.89
DENNIS SEAVEY	236.80
DIANE SHAW	397.79
DENNIS SHEENAN	608.13
ROBERT & MARIE SHERBURNE	132.02
ROBERT & MARIE SHERBURNE	596.29
RANDY & GAIL SHIBLES	259.89
RICHARD SHORTREED	58.46
HOWARD SISCO	407.44
SISTER'S MARKET	2445.92
SISTER'S MARKET	143.71
SISTER'S MARKET	59.20
SKOWHEGAN SAVINGS BANK	408.63
ELWIN & BONNIE SMART	1329.57
ELWIN & BONNIE SMART	156.58
ELWIN & BONNIE SMART	241.39
ELWIN & BONNIE SMART	1827.21
ELWIN & BONNIE SMART	139.86
ELWIN & BONNIE SMART	151.85
ELWIN & BONNIE SMART	136.16
ELWIN & BONNIE SMART	324.27
DANA SMITH	236.95
DEBRA SMITH	300.59
REBECCA STACKHOUSE	195.36
ROWENA STAPLES	559.53
ROWENA STAPLES	379.03
RANDY & JANICE STEDMAN	1371.37
EILEEN SULLIVAN	900.14

JOHN & PATRICIA SULLIVAN	133.35
EILEEN SULLIVAN	159.84
TAX DEFERRED INVESTMENT	109.67
ROGER & MARY THERIAULT	113.81
ROGER & MARY THERIAULT	124.02
RICHARD THORNTON	460.46
TLC AMERICA	326.19
CHELSEA TOZIER	499.06
FLORENCE TOZIER	483.81
JOANNE & ROBERT TUCKER	391.46
CLARENCE & JUDY TURNER	347.95
JUDY TURNER	126.54
DAVID & BARBARA VOGEL	291.86
KENNETH WALLACE	508.08
ALFRED & HILDA WASHBURN	343.66
GARY & RHONDA WENTWORTH	897.62
BILLY WHEELER	241.09
BILLY WHEELER	948.24
JOAN CONSTANCE WHITBECK & SUSAN HARVEY	715.28
MERLON & SANDRA WHITE	422.54
BARBARA & CLEBA WHITTEMORE	183.22
ROBERT WICKETT	257.96
SCOTT & MARY WILSON	389.09
DON-AL WINCHESTER	541.09
CARL WITHEE	130.68
CARL WITHEE	190.33
EARL WITHEE	544.49
PAUL WITHEE	682.43
PAUL WITHEE	99.90
PAUL WITHEE	50.62
WALTER WITHEE	47.21
WALTER WITHEE	121.95
WALTER WITHEE	209.27
DAVID WOODMAN	402.26
GLENICE WOODMAN	366.66
YANKEE REALTY	190.33
YANKEE REALTY, A MAINE CORP.	110.11
YUEN YEE & CHARMON YEE	128.59
FLORA YORK	882.86

ROBERT ZALOSKI

60.68

TOTAL

127,235.54

*** PAID AFTER BOOKS CLOSED**

**** PARTIAL PAYMENTS**

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:

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 fourth day of March, 2000 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.

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 \$4000.00 for town hall repairs.

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
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 \$3,000.00 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 \$15,000.00 for the Hartland Library and \$3,000 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 Animal Control Officers 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 2000 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 10.75%.
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 \$38,000.00 from excise taxes, \$34,000.00 from Local Road Assistance and raise and appropriate \$37,000.00 for the town road account and sidewalks.

Budget Committee Recommends: YES

Article 33. To see if the Town will vote to raise and appropriate \$12,000.00 for the North Street Bridge repair and \$10,000.00 for E-911 and other road signs.

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. To see if the voters of the Town will appropriate a sum of \$10,947.00 as the Town's prorata share of the budget of the Kennebec Regional Development Corporation.

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 1st. and 2nd. from 12:30 p.m. to 4:30 p.m.

Given under our hand this 18th. day of February, A.D., 2000.

A True Copy

Attest:

52

PEGGY A. MORGAN
Resident of Hartland

SHIRLEY HUMPHREY
2nd. Selectman

DALE HUBBARD
1st. Selectman

HARLOW POWERS
3rd. Selectman

TOWN OF HARTLAND, MAINE

FINANCIAL STATEMENTS

December 31, 1999

With Independent Auditors' Report

TOWN OF HARTLAND, MAINE

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December 31, 1999

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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, 1999, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 1999 (stated at \$73,944).

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

In our opinion, except for the effect of such reclassifications, if any, as might have been determined to be necessary had prior year records concerning trust principal been adequate and 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, 1999, 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.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 15, 2000 on our consideration of the Town of Hartland's internal control structure and its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements of the Town of Hartland, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Edwards, Faust + Smith

TOWN OF HARTLAND, MAINE

Combined Balance Sheet - All Fund Types

December 31, 1999

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type		Proprietary Fund Type <u>Enterprise Fund</u>	1999 Totals (Memorandum <u>Only</u>)	1998 Totals (Memorandum <u>Only</u>)
		Expendable <u>Trust Fund</u>	Non-Expendable <u>Trust Fund</u>			
ASSETS						
Cash and cash equivalents	\$ 45,898	\$ 63,032	\$ 10,045	\$ 15,341	\$ 134,316	\$ 227,201
Accounts receivable				1,899,167	1,899,167	2,004,225
Taxes receivable, net of allowance for doubtful accounts of \$2,500 and \$1,594	130,813				130,813	128,114
Tax liens and tax acquired property	52,603				52,603	55,793
Receivable from granting agencies	7,950				7,950	269,066
Investments	64,288		30,492		94,780	100,588
Bond discount				1,044	1,044	1,253
Bond issue costs				19,686	19,686	23,624
Due from general fund			33,407	235,632	269,039	249,945
Total assets	<u>301,552</u>	<u>63,032</u>	<u>73,944</u>	<u>2,170,870</u>	<u>2,609,398</u>	<u>3,059,809</u>
LIABILITIES						
Notes payable				600,000	600,000	
Bonds and notes payable				1,943,950	1,943,950	2,174,725
Due to other governments	925				925	10,183
Accounts payable	29,271	8,450		119,911	157,632	256,791
Deferred revenue	90,000				90,000	90,000
Accrued expense				9,925	9,925	
Due to enterprise fund	235,632				235,632	216,538
Due to fiduciary fund	33,407				33,407	33,407
Estimated liability for landfill closure and postclosure care costs				1,102,500	1,102,500	1,147,500
Total liabilities	<u>389,235</u>	<u>8,450</u>		<u>3,776,286</u>	<u>4,173,971</u>	<u>3,929,144</u>
FUND EQUITY						
Restricted for future expenditures	120,014	54,582	44,258		218,854	191,685
Unrestricted	(207,697)				(207,697)	(140,699)
Contributed equity			29,686		29,686	29,434
Retained earnings (deficit)				(1,605,416)	(1,605,416)	(1,949,755)
Total fund equity (deficit)	<u>(87,683)</u>	<u>54,582</u>	<u>73,944</u>	<u>(1,605,416)</u>	<u>(1,564,573)</u>	<u>(1,869,335)</u>
Total liabilities and fund equity	\$ <u>301,552</u>	\$ <u>63,032</u>	\$ <u>73,944</u>	\$ <u>2,170,870</u>	\$ <u>2,609,398</u>	\$ <u>3,059,809</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, 1999

	Governmental	Fiduciary Fund Type		1999 Totals (Memorandum Only)	1998 Totals Memorandum Only)
	Fund Type General Fund	Expendable Trust Fund	Non-Expendable Trust Fund		
Revenues					
Real estate and personal property taxes	\$ 1,150,510	\$	\$	\$ 1,150,510	\$ 1,069,393
Excise taxes	167,263			167,263	141,115
Intergovernmental revenues	169,870			169,870	137,754
Grant	243,352			243,352	
General government	338			338	2,469
Health and sanitation	2,804			2,804	8,509
Recreation	3,080			3,080	3,338
Cemeteries	2,022			2,022	3,242
Donations		311,477		311,477	43,636
Unclassified	28,788			28,788	32,995
Investment income	<u>7,443</u>	<u>2,654</u>	<u>280</u>	<u>10,377</u>	<u>21,113</u>
Total revenues	<u>1,775,470</u>	<u>314,131</u>	<u>280</u>	<u>2,089,881</u>	<u>1,463,564</u>
Expenditures					
Administration	138,145			138,145	140,453
County tax	63,330			63,330	74,334
Other special assessments	10,947			10,947	
Protection	104,686			104,686	134,894
Education	680,248			680,248	600,828
Highways	270,718			270,718	185,994
Health and sanitation	133,823			133,823	145,469
Recreation	36,004			36,004	30,292
Charities	13,680			13,680	27,923
Cemeteries	3,557			3,557	8,502
Buildings	243,374	303,450		546,824	
Unclassified	45,919	50		45,969	40,919
Interest expense	<u>3,839</u>			<u>3,839</u>	<u>4,982</u>
Total expenditures	<u>1,748,270</u>	<u>303,500</u>		<u>2,051,770</u>	<u>1,384,590</u>
Excess of revenues over expenditures					
	<u>27,200</u>	<u>10,631</u>	<u>280</u>	<u>38,111</u>	<u>78,974</u>
Other financing sources (uses)					
Transfers from other funds	28			28	56
Transfers to other funds	<u>(77,688)</u>		<u>(28)</u>	<u>(77,716)</u>	<u>(75,570)</u>
Total other financing sources (uses)	<u>(77,660)</u>		<u>(28)</u>	<u>(77,688)</u>	<u>(75,514)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)					
	<u>(50,460)</u>	<u>10,631</u>	<u>252</u>	<u>39,577</u>	<u>3,460</u>
Fund balances, beginning of year					
	<u>(37,223)</u>	<u>43,951</u>	<u>73,692</u>	<u>80,420</u>	<u>76,960</u>
Fund balances, end of year					
	\$ <u>(87,683)</u>	\$ <u>54,582</u>	\$ <u>73,944</u>	\$ <u>40,843</u>	\$ <u>80,420</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, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Real estate and personal property taxes	\$ 1,147,814	\$1,150,510	\$ 2,696
Excise taxes	129,000	167,263	38,263
Intergovernmental revenues	134,000	169,870	35,870
Grant		243,352	243,352
General government		338	338
Health and sanitation		2,804	2,804
Recreation		3,080	3,080
Cemeteries		2,022	2,022
Unclassified	5,022	28,788	23,766
Investment income		<u>7,443</u>	<u>7,443</u>
Total revenues	<u>1,415,836</u>	<u>1,775,470</u>	<u>359,634</u>
Expenditures			
Administration	169,641	138,145	31,496
County tax	63,330	63,330	
Other special assessments	11,634	10,947	687
Protection	116,200	104,686	11,514
Education	675,226	680,248	(5,022)
Highways	216,700	270,718	(54,018)
Health and sanitation	125,560	133,823	(8,263)
Recreation	27,685	36,004	(8,319)
Charities	17,260	13,680	3,580
Cemeteries	6,000	3,557	2,443
Buildings		243,374	(243,374)
Unclassified	16,600	45,919	(29,319)
Interest expense		<u>3,832</u>	<u>(3,832)</u>
Total expenditures	<u>1,445,836</u>	<u>1,748,270</u>	<u>(302,434)</u>
Excess of revenues over expenditures	<u>(30,000)</u>	<u>27,200</u>	<u>57,200</u>
Other financing sources (uses)			
Prior year surplus	30,000		(30,000)
Transfers from other funds		28	28
Transfers to other funds		<u>(77,688)</u>	<u>(77,688)</u>
Total other financing sources (uses)	<u>30,000</u>	<u>(77,660)</u>	<u>(107,660)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ <u> </u>	(50,460)	\$ <u>(50,460)</u>
Fund balance, beginning of year		<u>(37,223)</u>	
Fund balance, end of year		<u>\$ (87,683)</u>	

TOWN OF HARTLAND, MAINE

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

Year Ended December 31, 1999

(With Comparative Amounts for the Year Ended December 31, 1998)

	<u>1999</u>	<u>1998</u>
Revenues		
Irving Tanning Co.	\$ 1,143,000	\$ 1,774,029
DEP-Landfill Closure Grant	200,000	60,000
Miscellaneous	<u>5,981</u>	<u>4,742</u>
Total revenues	1,348,981	1,838,771
Operating expenses	<u>1,980,230</u>	<u>1,782,737</u>
Operating income	<u>(631,249)</u>	<u>56,034</u>
Non-operating revenues (expenses)		
Interest income	1,603	4,696
Interest expense	<u>(103,703)</u>	<u>(104,955)</u>
	<u>(102,100)</u>	<u>(100,259)</u>
Income (loss) before operating transfers	(733,349)	(44,225)
Transfers from other funds	<u>77,688</u>	<u>75,514</u>
Net income (loss)	(655,661)	31,289
Retained earnings (deficit), beginning of year	<u>(949,755)</u>	<u>(981,044)</u>
Retained earnings (deficit) end of year	\$ <u>(1,605,416)</u>	\$ <u>(949,755)</u>

TOWN OF HARTLAND, MAINE

Statement of Cash Flows - Proprietary Fund

Year ended December 31, 1999

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

	<u>1999</u>	<u>1998</u>
Cash flows from operating activities		
Operating income (loss)	\$ (631,249)	\$ 56,034
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization	4,146	4,145
(Increase) decrease in accounts receivable	363,228	(273,153)
Increase (decrease) in accounts payable	(78,289)	(76,795)
Decrease in accrued liability	<u>(45,000)</u>	<u>(35,000)</u>
Net cash provided (used) by operating activities	<u>(387,164)</u>	<u>(324,769)</u>
Cash flows from non-capital financing activities		
Operating transfers in (out)	<u>58,597</u>	<u>(93,257)</u>
Cash flows from capital and related financing activities		
Interest received	1,603	4,696
Proceeds from borrowing	600,000	597,006
Principal paid on bonds	(230,775)	(225,775)
Interest paid	<u>(93,779)</u>	<u>(104,955)</u>
Net cash provided by capital and related financing activities	<u>277,049</u>	<u>270,972</u>
Net change in cash	(51,518)	(147,054)
Cash and cash equivalents, beginning of year	<u>66,859</u>	<u>213,913</u>
Cash and cash equivalents, end of year	\$ <u><u>15,341</u></u>	\$ <u><u>66,859</u></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, 1999

1. Summary Of Significant Accounting Policies

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

The accounting policies of the Town of Hartland, Maine conform to generally accepted accounting principles (except for accounting for fixed assets as discussed in Note 2). The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. The proprietary fund applies all Financial Accounting Standards Board (FASB) and Accounting Principles Board (APB) pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. 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. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Proprietary Fund Types:

Proprietary Funds are accounted for on a flow of economic resources measurement focus. The accounting objectives are a determination of net income, financial position and changes in cash flow. All assets and liabilities associated with a Proprietary Fund's activities are included on its balance sheet. Proprietary Fund equity is segregated into contributed capital and retained earnings.

1. Summary Of Significant Accounting Policies

Enterprise Fund - The Enterprise Fund is a type of Proprietary Fund. It is used to account for operations of the water treatment plant and a related landfill that are operated in a manner similar to private business. The costs of providing treatment services to Irving Tanning Company and the general public and operating the landfill are financed through user fees and Town appropriations. Working capital (current assets minus current liabilities) for this fund was \$(438,737) and \$353,449, respectively, for the years ended December 31, 1999 and 1998.

Fiduciary Fund Types:

Fiduciary funds accounts for assets held by the Town in a trustee or agency capacity and account for financial activity in essentially the same manner as governmental funds. Expendable trust funds are used to account for donations received for the Fire Department and the Community Center. Non-expendable trust funds are held for investment with the interest only available for cemeteries and education.

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 1999 were levied June 23, 1999 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 10.00% 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.

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, 1999 consisted of the following:

Ambulance escrow	\$	21,543
Fire Department escrow		61,014
State Revenue Sharing		16,457
Planning Board Escrow		10,000
Fire Department equipment		<u>11,000</u>
	\$	<u>120,014</u>

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, 1999, the carrying amount of the Town's deposits (checking and savings) was \$134,316, and the bank balance was \$149,448. All of the bank balance was covered by federal depository insurance.

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>64,288</u>	\$ <u>64,288</u>	\$ <u>68,628</u>
Fiduciary Fund				
Equity Investments	\$ <u>30,492</u>	\$ -0-	\$ <u>30,492</u>	\$ <u>30,492</u>

5. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

1998 tax liens	\$	35,697
Tax acquired property		<u>16,906</u>
	\$	<u>52,603</u>

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, 1999 consisted of the following:

Bond issue costs	\$	807,500
Operating expenses		52,419
Acration upgrade project		<u>1,039,248</u>
	\$	<u>1,899,167</u>

7. Notes and Bonds Payable

At December 31, 1999 and 1998 the Town had the following notes and bonds outstanding:

	<u>1999</u>	<u>1998</u>
Proprietary Fund:		
Note payable:		
Peoples Heritage Savings Bank, \$600,000 due July 30, 2000, with interest at 3.97%	\$ <u>600,000</u>	<u>-0-</u>
Bonds payable:		
General obligation serial bonds issued March 1, 1991 in the amount of \$400,000. Due in annual principal installments of \$50,000 through March 1, 2001. Interest paid semi-annually at variable rates from 6.70% to 6.90%	\$ 100,000	\$ 145,000
General obligation serial bonds issued October 1, 1994 in the amount of \$1,325,000. Due in annual principal installments of \$135,000 to \$165,000 through October 1, 2004. Interest paid semi-annually at variable rates from 5.50% to 6.10%	750,000	875,000
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%.	<u>1,093,950</u>	<u>1,154,725</u>
	\$ <u>1,943,950</u>	\$ <u>2,174,725</u>

Principal and interest payments on long-term debt are due as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2000	245,775	99,874	327,649
2001	250,775	69,065	319,840
2002	210,775	57,537	268,312
2003	220,775	47,014	267,789
2004	225,775	35,590	261,365
2005- 2017	<u>790,075</u>	<u>165,916</u>	<u>955,991</u>
	\$ <u>1,943,950</u>	\$ <u>474,996</u>	\$ <u>2,400,946</u>

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 12/31/1998	\$ 2,174,725
Principal payment on debt	<u>(230,775)</u>
Balance at 12/31/1999	\$ <u>1,943,950</u>

8. Deficit Retained Earnings

The Proprietary Fund's deficit balance in retained earnings of \$ (1,605,416) is the result of accruing estimated landfill closure costs of \$1,266,300 in 1995, and from the cost of completing the landfill closure in 1999, which included borrowing of \$600,000.

9. Leases

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 1999 and 1998 was \$56,463 and \$58,173, 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, 1999, approximately 22% 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.

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 \$11,633,236.

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 \$5,816,628.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$7,755,504.

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$5,816,628.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,326,651.

The Town was in compliance with all of the above covenants during 1999.

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 1999 was \$4,146. Consistent with the Town's policy for recognition of bond 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 \$1,102,500 based on 62% 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 \$663,500 will be recognized as closure and post-closure care expenses between December 31, 1999 and the date Phase II is expected to be filled to capacity (2007). The estimated total current costs of closure and post-closure care (\$1,766,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain Phase I and Phase II and monitor the old landfill were acquired as of December 31, 1999. 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. 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 at December 31, 1999 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.

15. Grant

In 1999, the Town of Hartland received a \$250,000 Public Facilities Infrastructure Grant from the Department of Economic and Community development, to be used for the Town's share of the cost of building the Community Center.

16. Donations

In 1998 and 1999, the Town of Hartland received donations from the public for construction of a fire station and a community center. The donations, interest income, and the amounts expended for these projects, have been accounted for in the Expendable Trust Fund. Amounts received and expended were as follows:

	Fire Station	Community Center	Total
<u>1999</u>			
Donations	\$ 110,557	\$ 200,920	\$ 311,477
Interest income	1,781	873	2,654
Expenses	(103,500)	(200,000)	(303,500)
	<u>8,838</u>	<u>1,793</u>	<u>10,631</u>
<u>1998</u>			
Donations	22,935	20,701	43,636
Interest Income	<u>223</u>	<u>92</u>	<u>315</u>
	\$ <u>23,158</u>	\$ <u>20,793</u>	\$ <u>43,951</u>

17. 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, 1999.

18. Commitments

The Town of Hartland has voted to become a member of the Keenebec Regional Development Authority, effective June 30, 1999. As a member, the Town has agreed to contribute a portion of the budgeted expenses and obligations of the Authority for a period of twenty years. The annual assessment for 1999 was \$10,947, and is not expected to exceed that amount in any year. Assessments are expected to be offset in future years by revenues realized by the Authority from the sale of land and from tax sharing with the Town of Oakland.

19. Municipal Landfill Closure

In 1999, the Town completed closure of the old municipal landfill. Total expenditures of \$1,207,894 between 1996 and 1999 have been financed by DEP Landfill Closure Grants and by a loan of \$600,000. The Town expects additional grants from the DEP will cover up to 75% of the loan. The remainder will be paid by the Town of Hartland and Irving Tanning Company. The actual amount of the Town's potential liability, and the potential receivable from Irving Tanning, have not been determined.

TOWN OF HARTLAND, MAINE

Schedule of Valuation, Assessment and Collections

Year ended December 31, 1999

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Real estate and personal property valuation	\$ 62,459,670	\$ 11,737,323	\$ 74,196,993
Homestead exemption valuation			<u>3,358,050</u>
			77,555,043
Assessment			
Valuation x rate			<u>x .0148</u>
Tax commitment			1,147,815
Supplemental taxes			<u>5,260</u>
			1,153,075
Collections and credits			
Cash collections		966,672	
Homestead tax refunds		49,798	
Abatements		<u>6,028</u>	
Total collections and credits			<u>(1,022,498)</u>
1999 taxes receivable			<u>\$ 130,577</u>

COMPUTATION OF ASSESSMENT

Tax commitment			\$ 1,147,815
Requirements:			
Town appropriations	\$	498,080	
County tax		63,330	
Education		<u>675,226</u>	
Total requirements			(1,236,636)
Municipal revenue sharing			100,000
Other revenue			<u>5,022</u>
Overlay			<u>\$ 16,201</u>

TOWN OF HARTLAND, MAINE

Schedule of Operating Expenses - Proprietary Fund

Year ended December 31, 1999
(With Comparative Amounts for the Year ended December 31, 1998)

	1999	1998
Landfill		
Wages and benefits	\$ 36,063	\$ 35,091
Insurance	7,343	12,336
Supplies	2,935	1,339
Other expenses	19,582	26,472
Services	117,298	82,126
Equipment	13,747	13,747
Estimated landfill closure and post-closure costs	(45,000)	(35,000)
Treatment plant		
Wages and benefits	250,938	284,012
Utilities	257,793	285,388
Insurance	35,122	37,149
Supplies	91,774	52,838
Other expenses	46,600	28,384
Services	105,727	83,757
Contingency	18,323	14,756
Equipment		26,225
Bond Costs	4,146	4,146
Dump closure costs		
Engineering	127,786	37,748
Equipment		11,600
Labor		9,750
Contractors	681,677	4,000
Testing	4,255	
Other	101,779	3,144
Aeration upgrade project		
Engineering	12,092	103,644
Administration	1,666	96
Contractors	36,242	498,689
Equipment	35,668	161,300
Other	<u>16,674</u>	<u></u>
Total operating expenses	\$ <u>1,980,230</u>	\$ <u>1,782,737</u>

TOWN OF HARTLAND, MAINE

Schedule of Expenditures of Federal Awards

Year Ended December 31, 1999

<u>Grantor/Program Title</u>	U.S. Environmental Protection Agency -State Revolving Loan Fund	Department of Economic and Community Development -1998 Public Facilities Infrastructure Grant
<u>Major Program</u>	No	Yes
<u>Federal CFDA Number</u>	66.458	14.228
<u>Grantor Number</u>	CS230001-94-0-C CS230001-95-0 CS230001-96-2	G399142
<u>Federal Award Amount</u>	\$1,215,500	\$ 250,000
<u>Federal Funds Received</u>	\$ 269,066	\$ 243,352
<u>Expended</u>	\$ 102,342	\$ 243,352

