

2000

Annual Report 2000 Hartland, Maine

Hartland (Me.)

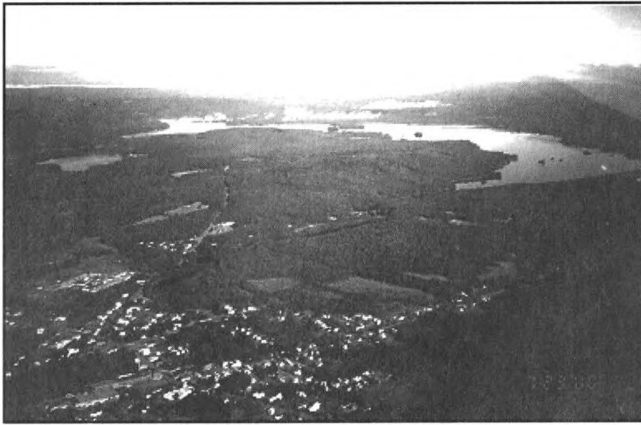
Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

Repository Citation

Hartland (Me.), "Annual Report 2000 Hartland, Maine" (2000). *Maine Town Documents*. 5702.
<https://digitalcommons.library.umaine.edu/towndocs/5702>

This Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

**Annual Report
2000**



**HARTLAND
MAINE**

NOTICE

MUNICIPAL ELECTION

**MARCH 2, 2001
10:00 A.M. - 8:00 P.M.**

ANNUAL TOWN MEETING

**MARCH 3, 2001
10:00 A.M.**

TOWN CLERK HOURS

**MONDAY, TUESDAY, WEDNESDAY & FRIDAY
2:30 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

**938-2350
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

WILLIAM MURPHY

CODE ENFORCEMENT OFFICER

WILLIAM MURPHY

FIRE CHIEF

LESTER GOFORTH

S.A.D. #48 DIRECTORS

ROBIN DUPLISEA

DOROTHY HUMPHREY

ROAD COMMISSIONER

ARLAND STEDMAN

ANIMAL CONTROL OFFICERS

ART GAGNE

KEVIN BURNHAM

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
MYRTLE MARBLE	ED ELWELL
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	ROBERT HODGKINS
LESTER GOFORTH	STEVE ESTES

E-911 COMMITTEE

DANA COOPER, CHAIRMAN	DEBBIE COOPER
DONALD NEAL, FIRE DEPT.	
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

HARTLAND & ST. ALBANS SENIOR CITIZENS

The Hartland & St. Albans Senior Citizens wish to thank the Towns for their generous donations which enable us to get together each Tuesday.

For some it is the only day they are able to get out and enjoy a meal and company of others. It boosts their moral and positive thinking.

We are visited once a month by a representative from the Skowhegan Cooperative Extension. She is very informative and always leaves us with helpful ideas for small meals and recipes.

We have been blessed with a free dinner every other month (our choice) from the Dietary Dept. at Sanfield Rehabilitation Center.

They also offer us free blood pressures as often as we need them.

We try to eat out once a month - weather permitting.

The 5th. Tuesday of each month is a fun day. Games and cards are enjoyed by all.

At Christmas time and Holidays, we remember our shut-ins with cards or a small gift.

This has been a very enjoyable year and we are all grateful to our Townspeople for their support.

Any Senior Citizen is always welcome. For more information call 938-4700.

God Bless,

Arlene Ham
Secretary

REPRESENTATIVE TO THE LEGISLATURE
(term exp. 12/4/02)

DISTRICT: 108

STATE REPRESENTATIVE: HON. VAUGHN A. STEDMAN
HOME ADDRESS: 136 CANAAN ROAD
RR 1, BOX 3930
HARTLAND, ME 04943

RESIDENCE: (207)938-4890

CAPITOL ADDRESS: HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, ME 04333-0002

CAPITOL TELEPHONE: 207-287-1400 (VOICE)
207-287-4469 (TDD)

YEAR-ROUND TOLL FREE HOUSE OF REPRESENTATIVES
MESSAGE CENTER 1-800-423-2900

MAINE LEGISLATIVE INTERNET WEB SITE -

<http://janus.state.me.us/legis>

2000 VITAL STATISTICS REPORT

There were:

18 Births (8 boys - 10 girls)

17 Marriages

5 Deaths

We have a total population of approximately:
1880 with 1257 registered voters.

Thank you most kindly, all you people who
worked with elections this year. It was greatly
appreciated.

There were 222 dogs licensed. 3 Kennels
licensed with total of 19 dogs.

We have 2 Animal Control Officers, and also
a Constable to take care of any legal problem
with the licensing and care of animals.

Thank you for your support this year. It is
a pleasure to work with all of you.

Respectfully submitted,

Joyce P. Halford
Town Clerk

HARTLAND CDBG

In July 2000, the Town of Hartland received a CDBG grant in the amount of \$300,000 from the Department of Economic and Community Development for the purpose of rehabilitating homes within the Town of Hartland. KVCAP was hired by the Town to administer this grant. Seven residents of the town serve on the CDBG Advisory Committee, which reviews all applications and makes approvals.

Homeowners who were either low-income or very-income were eligible to apply. To date 53 applications have been received. Most of these applications have been for repairs to chimneys, roofs, electrical, plumbing and siding. With this grant we hope to make repairs to at least 23 homes. This is the first time that a rehabilitation grant has been available to homeowners living in rural areas of Hartland. It was recognized in the grant application that there was a definite need in the rural areas as well as in the downtown area.

Rehabilitation is currently being done on two homes with several projects in the process of going to bid. Two septic systems have been installed with one more to be done in the spring. A well has been drilled for a family with no water. Over the next few months most of the projects should be completed which should be a great improvement for the homeowners as well as our community.

Respectfully submitted,

Claudette Tasker
Secretary

TRI-TOWN FOOD CUPBOARD
Serving Hartland, St. Albans, and Palmyra

During the year 2000, Tri-Town Food Cupboard (TTFC) FED 2006 people. Of those 2006 people 57% were from Hartland, 23% were from Palmyra, and 20% were from St. Albans.

Percentages have increased in Hartland and decreased in the other two towns. There has been discussion about these figures because members are concerned we are not reaching everyone who may need our help in Palmyra and St. Albans. We have asked members and the board to be sure information is available in all Town offices about the availability of TTFC to their citizens.

Officers for the year 2001 include:

President	Judy Alton
Vice-President	Harlow Powers
Treasurer	Myrna Bauer
Secretary	Thirnwood Morgan
Purchasing Agent	Jo-Anne Morgan

We would like to take this time to thank the Towns for their continued support, and the individual citizens who have given their time to work at the TTFC each Wednesday. We also want to thank those organizations and individuals that donate products and funds to the Food Cupboard. Without your help we would have to close our doors.

Respectfully submitted,

Judith Alton
President

HARTLAND P. O. T. W.

Dear Citizens:

The Treatment Plant has had a good year. We were issued a new State Discharge License and we are still waiting for our Federal License. When we receive our Federal License, some of our testing will be reduced because we have shown that we do not have any problem with pollutants.

We were required by the State to test our Effluent and Sludge for Dioxin. They both came back fine.

We averaged 98% removal in both B.O.D. and Suspended Solids.

We wrote a letter to the State to try and get off the Fish Testing Program down river, because we do not have any Dioxin in our Effluent or Sludge.

I know a lot of you citizens are concerned with the odors here at the Treatment Plant. We are working closely with the Tannery to rectify this situation. I hope by late spring to have the problem solved.

Respectfully,

Dana Cooper
Superintendent



The 2000-2001 Town Report is dedicated to

PEGGY A. MORGAN

for her dedication to the town, citizens and
business. Past, present and future contribution
and dedication to the Town of Hartland over the
past 25 years.

LETTER OF TRANSMITTAL

Completion of many projects in the year 2000 and the beginning of several others has made for a very productive year.

Our CDBG Housing Project has started and will help many who qualify for the program.

A submittal February 2001 for a Housing Assessment Grant will aid the Community in continuing with much needed housing renovations.

Two FEma Mitigation Grants were received and drainage work was completed on Burton and Water Streets.

Two applications for 2001 for Water Street and Fuller Corner Road have been submitted.

The feasibility study for water, sewer and under ground cable for electrical was completed and meetings have started for grant funding.

All E-911 paperwork and mapping were completed and after 3 months, we are still awaiting Postal Service approval.

The Fire Truck Committee has worked very hard and has spent many hours toward a goal of coming up with ideas which will help meet the needs of the Department. I would thank each and everyone of them for their time and effort in this area. You are doing an excellent job.

By February 24th., the Fire Department should be moved to the new location and will continue to complete the inside work. For each volunteer who has donated time to this project, you need to know you are appreciated.

The year 2001, will bring a variety of

more projects, more committees and more hard work, all of which we will handle successfully, as we work together.

In November, I will have completed 25 years of service to a Community which I am very proud of.

I would like to take this opportunity to thank the many people who have shown their support and encouragement.

Respectfully submitted,

Peggy A. Morgan
Town Manager



2000 EDUCATION AWARD

Jeff and Wendy Coffin

For their tireless efforts in recreation, education
and literary activities.

GEORGE WYMAN

25 YEARS OF SERVICE

FOREMAN - PUBLIC WORKS CREW



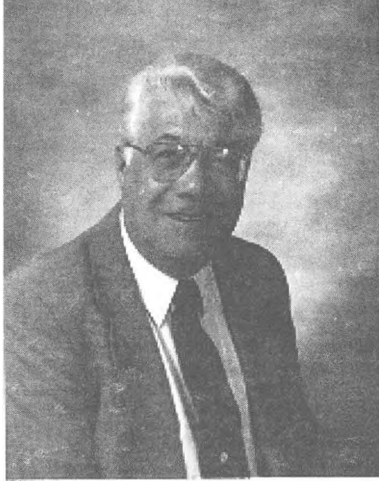
YEAR 2000 MIMEC SAFETY AWARD

The Town of Hartland was chosen as the recipient of the Safety Award given by our Workers Compensation Insurance Company. The company insures 2000 businesses.

This award shows that we are safety conscious and will strive to operate the Town Departments in a safe manner.

This award is shared by our Public Works crew, Office Staff, Treatment Plant, Fire Department, and Ambulance Service.

2000 CITIZEN'S AWARD



Pastor Norman Finnemore

Who has given greatly of his time and efforts to the citizens of Hartland.

HARTLAND HELPING HANDS

2000

Members/Helpers:

Dale Lowe	Dana Cooper	Hadley Buker
June Lowe	Debbie Cooper	Ella Buker
Cecil Leeman	Shirley Leeman	Darcie Giggey
	Mary Lary	Pat Martin

Donations:

D.A.R.E. (2x)	\$3,000.00
HCS 6th. Grade	200.00
Summer Reading Program (Library)	200.00
Prizes for Games (Fun Day)	300.00
Hartland Diner Soccer Team	75.00
Sebasticook Valley Hospital (Helicopter Pad)	500.00
Fireworks	3,000.00
Hartland Youth Soccer	140.00
In Memory of various Citizens	400.00
HVFD Bldg. Fund	500.00
Project Graduation	100.00
Scholarships (Angelia Bubar & Holli Tompkins)	1,000.00
Community Center Bldg. Fund	1,000.00
Christmas Presents for Santa	500.00
Resource Room	200.00
Skating Rink Supplies	161.96
Horse & Wagon Rides	<u>300.00</u>
 Total	 \$11,576.96

We would like to thank the town again for letting us use the Town Hall for our activities.

Bingo is every Wednesday at 6:30. We would really appreciate your support.

The Circus is coming! The Circus is coming!
This summer - August. Watch for posters.



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

To the Citizens of House District 108:

Another successful election, thanks to my many supporters, and a final two years as your representative in the Maine House of Representatives. I commend my honorable opponent on a clean, well-fought race.

Legislative activity is just under way. New faces and new challenges have taken up much of our time, as we try to get everyone up to speed on the law-making process. Bills are being referred to committees, public hearings are being announced, budgets are being presented for legislative and public scrutiny.

It is important in this legislator's mind, that we develop a new thought process in dealing with billions of dollars of the public's money. Pay current bills, keep government growth to a minimum (or reduce it), and resist the temptation to add new programs and services which will mean more taxation, larger fees, broader licensing, and higher penalties for non-compliance.

It is my hope that many District 108 citizens get interested, get informed, and get involved in your State government. Go to hearings and voice your opinions on issues that are important to you. Don't just complain - commit yourselves to the democratic process.

Respectfully yours,

Vaughn A. Stedman, 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
Etna, 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 again providing me the opportunity to represent your best interests in Augusta as the State Senator of District 10. I am honored that you have entrusted me with this responsibility, and I look forward to continuing to serve you in the Senate. I will also be serving as the Chair of the Education and Cultural Affairs Committee.

The first regular session of the 120th Legislature is now under way. With over 2,300 bills submitted for consideration it is sure to be an extremely busy six months in Augusta. We will consider such issues as increasing state aid to schools by \$130 million over two years, amending the school funding formula, raising the minimum wage, improving access and reduction of cost for health care, reviewing election practices, increasing the income tax exemption for retirees, and increasing the Homestead Exemption.

Instead of deciding how to best use a state revenue surplus like past years, the Legislature must now decide how to fund essential services at current levels as the state experiences a revenue shortfall that may reach \$250 million. Last year, the Legislature successfully enacted numerous proposals to provide meaningful tax relief for Maine citizens. The snack tax was eliminated, income tax brackets will be indexed for inflation and the first \$6,000 of private, public and military pension income is exempt from income tax. It is imperative that these tax relief proposals continue to remain law and that the Legislature opposes any new tax increases as suggested in Governor King's \$5 billion budget.

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

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

FAMILY VIOLENCE

APPROPRIATION: 300.00 300.00

PAID:
SOMERSET FAMILY VIOLENCE 300.00 300.00

CHILD ABUSE

APPROPRIATION: 300.00 300.00

PAID:
SOMERSET COUNTY CHILD ABUSE 300.00 300.00

KV TRANSIT

APPROPRIATION: 560.00 560.00

PAID:
KVCAP 560.00 560.00

HARTLAND-ST. ALBANS SR.'S

APPROPRIATION: 1,000.00 1,000.00

PAID:
HARTLAND-ST. ALBANS SR.'S 1,000.00 1,000.00

SENIOR SPECTRUM

APPROPRIATION: 1,000.00 1,000.00

PAID:
SENIOR SPECTRUM 1,000.00 1,000.00

ANIMAL CONTROL

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

CODE ENFORCEMENT

APPROPRIATION	<u>2,000.00</u>	2,000.00
PAID:		
BILL MURPHY	<u>2,000.00</u>	2,000.00

TAX ANTICIPATION NOTE

RECEIVED:		
BANGOR SAVINGS BANK	<u>200,000.00</u>	200,000.00
PAID:		
BANGOR SAVINGS BANK	<u>200,000.00</u>	200,000.00

HARTLAND SUMMER BASEBALL

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

HYDRANT RENTAL

APPROPRIATION:	<u>58,000.00</u>	58,000.00
PAID:		
CONSUMERS ME WATER	50,369.00	
UNEXPENDED	<u>7,631.00</u>	58,000.00

SEBASTICOOK CHAMBER OF COMMERCE

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

DAM ELECTRIC

APPROPRIATION:	<u>4,000.00</u>	4,000.00
PAID:		
CENTRAL ME POWER	1,632.92	
UNEXPENDED	<u>2,367.08</u>	4,000.00

CHRISTMAS LIGHTS

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
HARTLAND CHRISTIAN SCHOOL	195.00	
AMES DEPT STORE	60.00	
UNEXPENDED	<u>245.00</u>	500.00

SOCCER

APPROPRIATION: 1,000.00 1,000.00

PAID:
HARTLAND SOCCER 1,000.00 1,000.00

TREE REMOVAL

APPROPRIATION: 1,000.00 1,000.00

PAID:
ARNOLD RAMSDELL, JR. 1,000.00 1,000.00

HEAD START

APPROPRIATION: 300.00 300.00

PAID:
KVCAP 300.00 300.00

SCOTT WEBB AUXILIARY

APPROPRIATION: 300.00 300.00

PAID:
SCOTT WEBB AUXILIARY 300.00 300.00

TRI TOWN FOOD BANK

APPROPRIATION: 1,000.00 1,000.00

PAID:
TRI TOWN FOOD BANK 1,000.00 1,000.00

AMBULANCE ESCROW

CARRY	21,542.02	
APPROPRIATION:	<u>5,000.00</u>	26,543.02
CARRY:	<u>26,543.02</u>	26,543.02

FIRE TRUCK ESCROW

CARRY:	63,014.12	
APPROPRIATION:	<u>4,000.00</u>	67,014.12
CARRY:	<u>67,014.12</u>	67,014.12

INTEREST

FROM TAXES:	<u>10,471.96</u>	10,471.96
PAID:		
BANGOR SAVINGS		
BANK T.A.N.	7,333.00	
UNEXPENDED	<u>3,138.96</u>	10,471.96

DOG ACCOUNT

RECEIVED:		
TOWN CLERK:	<u>421.00</u>	421.00
PAID:		
CARRIES ANIMAL SHELTER	310.00	
SOMERSET EQUINE		
SERVICES	70.00	
UNEXPENDED:	<u>41.00</u>	421.00

CEMETERIES

APPROPRIATION:	6,000.00	
SALE OF LOTS & BURIALS	1,971.80	
INTEREST	<u>4,100.00</u>	
		12,071.80

PAID:		
BRENT WEEMAN, LABOR	680.00	
JOE GLIDDEN, III	360.00	
HUFF'S FOREST PRODUCTS, PARTS	103.38	
CITGO, GAS	168.02	
INDIAN STREAM ACE, SEED & SUP.	93.95	
BLACK STOVE SHOP, FLAGS	593.28	
AGWAY, SEED, FERT. & SUPPLIES	312.76	
SAM'S CLUB, OIL	8.92	
SOMERSET AUTO, SUPPLIES	4.47	
ED LAUGHTON, RETURN LOT SALE	20.00	
PEGGY MORGAN, SUPPLIES	115.05	
GEORGE WYMAN, LABOR	<u>9,611.97</u>	
		12,071.80

UNEMPLOYMENT TAX

APPROPRIATION	3,500.00	
RECEIVED:		
H.P.C.F.	<u>7,500.00</u>	
		11,000.00

PAID:		
M.M.A.	8,569.00	
UNEXPENDED	<u>2,431.00</u>	
		11,000.00

STREET LIGHTS

APPROPRIATION:	<u>15,500.00</u>	15,500.00
PAID:		
CENTRAL ME POWER	14,905.18	
UNEXPENDED	<u>594.82</u>	15,500.00

WORKERS COMP

APPROPRIATION:	<u>5,500.00</u>	
RECEIVED:		
HPCF	12,500.00	18,000.00
PAID		
ME EMPLOYEES		
MUTUAL INS.	15,280.00	
UNEXPENDED	<u>2,720.00</u>	18,000.00

HEALTH INS

APPROPRIATION:	<u>28,000.00</u>	
RECEIVED:		
HPCF	28,810.83	
EDGAR WOODMAN	2,301.52	
ERWIN CHARTRAND	<u>5,278.52</u>	64,390.87
PAID:		
M.M.E.H.T.	61,186.20	
CHERI DIONNE NEAL	576.66	
UNEXPENDED	<u>2,628.01</u>	64,390.87

FIRE DEPARTMENT & RED NETWORK

APPROPRIATION:	<u>23,000.00</u>	23,000.00
----------------	------------------	-----------

PAID:		
TDS-TELECOM, TELEPHONE	909.08	
CMP, ELECTRICITY	892.47	
SNOWMAN'S OIL, HEAT	3,352.08	
CONSUMERS WATER, WATER	1,057.00	
K & T ENVIRONMENTAL, EQUIP. AND REPAIRS	1,107.08	
COLUMBIA PROPANE, COOKING GAS	6.00	
TOWN OF ST. ALBANS, AIR TANK REFILLS	147.84	
RED NETWORK	2,672.48	
MELANSON'S, REPAIRS	1,780.98	
BANGOR DAILY NEWS, AD	70.00	
SMARTS, F.O.L.	1,251.20	
YANKEE, REPAIRS	196.50	
HARTLAND ENGINE #1	8,255.06	
OVERHEAD DOORS, REPAIRS	938.50	
ACE HARDWARE, SUPPLIES	50.94	
UNEXPENDED	<u>312.79</u>	
		23,000.00

PAY TO OFFICERS

APPROPRIATION:	<u>81,000.00</u>	81,000.00
----------------	------------------	-----------

PAID:		
PEGGY MORGAN	40,735.09	
DALE HUBBARD	2,000.00	
SHIRLEY HUMPHREY	2,000.00	
HARLOW POWERS	2,000.00	
JOYCE HALFORD	2,000.00	
LESTER GOFORTH	2,000.00	
STEVE ESTES	500.00	
JOE MADIGAN	500.00	
BALLOT CLERKS & MODERATOR	1,634.00	
AMY TOWLE	15,954.28	
MARGE SMITH	1,020.00	
DONNA PARKS	6,923.35	
KATHERINE RAMSDELL	<u>3,733.28</u>	
		81,000.00

BOAT EXCISE

RECEIVED:	<u>4,192.00</u>	4,192.00
TRANSFER TO LAKE ASSOC.	4,000.00	
UNEXPENDED	<u>192.00</u>	4,192.00

POOL

APPROPRIATION:	5,000.00	
RECEIVED:		
HELPING HANDS	650.00	
OVERDRAFT	<u>128.37</u>	5,778.37
PAID:		
GARNETT KORSMAN, LABOR	2,500.00	
JUSTIN CLOWRY, LABOR	1,848.00	
CMP, POWER	331.05	
CONSUMERS, WATER	560.93	
POOL & SPA, SUPPLIES	180.69	
WALMART, CHEMICALS	<u>357.70</u>	5,778.37

H.P.C.F.

APPROPRIATION:	58,000.00	
RECEIVABLE	<u>25,200.00</u>	83,200.00
PAID:		
H.P.C.F.	<u>83,200.00</u>	83,200.00

CONTINGENT

APPROPRIATION:	10,000.00
EQUIPMENT:	3,000.00
RECEIVED:	
BUILDING PERMITS	765.00
COPIES	42.36
REIMBURSEMENTS	<u>18,407.49</u>

32,214.85

PAID:	
ROLLING THUNDER, ADS	737.59
PEOPLES HERITAGE LEASING, COPIER	1,320.00
SAM'S CLUB, SUPPLIES	1,024.45
WEAR GUARD	365.43
EDGAR INGLIS, SERVICES	423.96
SOMERSET COUNTY REG. OF DEEDS	2,363.00
STAPLES, COMPUTER & SUPPLIES	2,463.23
POSTMASTER, POSTAGE	1,336.37
HARTLAND CITGO, SUPPLIES	441.45
PIERCE ATWOOD, LEGAL	2,090.25
WAL MART, SUPPLIES	133.48
RITE AID, FILM	210.24
CHERI NEAL, SUPPLIES	100.00
CONNIE MILLETT, POSTAGE	910.16
MARKS PRINTING, CLERK SUPPLIES	14.95
THE PAPER KLIP, SUPPLIES	397.07
V & R SUPER SAVER, SUPPLIES	753.24
IRS, FED. W/H	726.79
HARLOW POWERS, FILM	11.34
HAMLIN ASSOC., BOOK BINDING	65.00
MWDA, SEMINAR	260.00
TRIPP T. & B., HISTORIC ITEM	39.00
BLOSSOM'S, FUNERAL FLOWERS	117.78
DALE HUBBARD, SUPPLIES	100.00
ELIZABETH PATTERSON, CONVENTION	377.64
BUD'S SHOP'N SAVE, SUPPLIES	377.55
M.M.A., DUES	2,271.00
ALADDIN TROPHY, PLAQUES	120.00
MAIN ST. INN, CONVENTION	160.98
KATHERINE RAMSDELL, SUPPLIES	271.00

CONTINGENT CONTINUED

TRIO SOFTWARE, PROGRAMS AND TRAINING	2,110.00	
STAPLES TRADING POST, GEORGE WYMAN	500.00	
SMART'S, SUPPLIES	137.38	
TOWER PUBLISHING, REGISTER	92.50	
PETER BECKERMAN, LEGAL	75.00	
TREAS. OF STATE, STATE W/H	1,503.25	
IRS	4,340.06	
UNEXPENDED	<u>3,473.71</u>	
		32,214.85

INSURANCES

APPROPRIATION:	7,000.00	
RECEIVED:		
H.P.C.F. & OTHERS	16,557.13	
OVERDRAFT	<u>297.87</u>	
		23,855.00
PAID:		
MILES CARPENTER CO.	<u>23,855.00</u>	
		23,855.00

O.A.B. (SOCIAL SECURITY)

APPROPRIATION:	<u>12,000.00</u>	
		12,000.00
PAID:		
IRS	<u>12,000.00</u>	
		12,000.00

LAKE ASSOCIATION

BOAT EXCISE	<u>4,000.00</u>	
		4,000.00
PAID:		
GREAT MOOSE LAKE ASSOCIATION	<u>4,000.00</u>	
		4,000.00

ROADS

APPROPRIATION:

LOCAL ROAD ASSISTANCE

FROM EXCISE	109,000.00
E-911 SIGNS	10,000.00
NORTH ST. BRIDGE	12,000.00
FEMA & STATE OF ME	<u>8,331.60</u>

139,331.60

PAID:

ARLAND STEDMAN	7,720.00
JOHN GETCHELL	15,460.74
BARRETT PAVING	741.69
CORNVILLE CONST.	4,176.95
CLAREMONT CHEMICAL	668.01
KENNEBEC PAVING	76,791.30
NEWPORT GEN. RENTAL	344.50
HALVER BADGER	962.50
SMARTS GARAGE	7.50
HARTLAND CITGO	687.63
WAL-MART	9.80
WHITE SIGNS	7,442.57
AMERICAN CONCRETE	11,246.00
SHERWIN WILLIAMS	151.20
RANDLETT'S & SONS	130.98
PARIS FARMS	886.11
ACE HARDWARE	56.68
PITTSFIELD EQUIP RENTAL	290.00
LAKE SIDE ELEC.	1,500.00
HALEY'S CONST.	108.00
PIKE	71.78
A. RAMSDELL, JR.	6,666.14
BRENT WEEMAN	<u>3,211.52</u>

139,331.60

TOWN HALL & TOWN HALL REPAIRS

APPROPRIATION:	9,000.00	
APPROPRIATION REPAIRS:	4,000.00	
OVERDRAFT	<u>1,029.75</u>	14,029.75

PAID:		
CONSUMERS	388.46	
CMP	1,989.90	
TDS - TELEPHONE	2,660.82	
SNOWMAN'S OIL & SOIL	4,769.90	
SUPPLIES	818.11	
REPAIRS	<u>3,402.56</u>	14,029.75

SEWER MAINTENANCE

APPROPRIATION:	4,000.00	
FEma	<u>13,662.00</u>	17,662.00

PAID:		
PUBLIC WORKS SUPPLY, PIPE	5,667.95	
PINETREE CONCRETE, MANHOLES	450.00	
ADA FENCE, REPLACEMENT	161.23	
RANDLETT'S & SON, SUPPLIES	48.38	
ACE HARDWARE, PIPE	799.05	
GEORGE WYMAN, LABOR	<u>10,535.39</u>	17,662.00

H.P.C.F.

ACCOUNTS PAYABLE:	<u>39,800.00</u>	39,800.00
-------------------	------------------	-----------

PAID:		
K. RAMSDELL, LABOR	12,519.57	
MARK RAMSDELL	18,004.85	
BRENT WEEMAN	9,113.33	
UNEXPENDED	<u>162.25</u>	39,800.00

TOWN TRUCK

APPROPRIATION:	<u>4,500.00</u>	4,500.00
PAID:		
SMARTS, REPAIRS	48.43	
HARTLAND CITGO, F.O.L.	1,450.21	
PEGGY MORGAN, MILEAGE	1,500.00	
SOMERSET AUTO, REPAIRS	544.83	
RANDLETT'S, REPAIRS	3.66	
YANKEE, RADIO	700.93	
SEBASTICOOK FARMS, REPAIRS	8.12	
MUFFLER KING, OIL	19.95	
J. K. WRIGHT, REPAIRS	95.15	
UNEXPENDED	<u>128.72</u>	4,500.00

TRANSFER STATION

APPROPRIATION:	63,560.00	
RECEIVED:	<u>6,013.00</u>	69,573.00
PAID:		
AUBREY ROBINSON	18.96	
STANLEY NORRIS	360.00	
CORNVILLE CONSTRUCTION	660.95	
KENNEBEC EQUIPMENT	29.00	
WMDSM-CROSSRDS	36,404.11	
WASTE MGMT. PORTLAND	10,222.89	
INDUSTRIAL METAL	2,775.00	
LEWIS MCLEOD	100.00	
COLUMBIA PROPANE	455.57	
HEART OF ME.	420.00	
MELANSON'S	157.56	
HARTLAND CITGO	1,248.92	
SOMERSET AUTO	80.33	
KATHERINE RAMSDELL	21.00	
LABOR	<u>16,628.71</u>	69,573.00

LIBRARY

APPROPRIATION:	18,000.00	
RECEIVED:	270.00	
OVERDRAFT	<u>607.90</u>	18,877.90

PAID:		
SALLY SARGENT	15,529.65	
REBECCA PENNOCK	219.50	
SARAH FINSON	97.85	
KAREN CAMPBELL	30.90	
HARTLAND PUBLIC LIBRARY	<u>3,000.00</u>	18,877.90

COUNTY TAX

ASSESSMENT	<u>84,485.29</u>	84,485.29
------------	------------------	-----------

PAID:		
SOMERSET COUNTY TREASURER	<u>84,485.29</u>	84,485.29

SEPTIC SYSTEM PROGRAM

RECEIPTS - 2 APPLICANTS:	7,224.00	
ACCT. RECEIVABLE:		
STATE OF MAINE	<u>7,224.00</u>	14,424.00

PAID:		
FRITZ BUSHMAN	400.00	
A. LAWRENCE	<u>14,024.00</u>	14,424.00

TRAFFIC GUIDES

APPROPRIATION:	<u>3,500.00</u>	3,500.00
----------------	-----------------	----------

PAID:		
ROBERT & JANASE RICH	<u>3,500.00</u>	3,500.00

SNOW REMOVAL

APPROPRIATION:	<u>86,700.00</u>	86,700.00
PAID:		
CMP	366.24	
KENNEBEC PAVING, CONTRACT AND SAND	61,544.44	
W.H. SHURTLEFF, SALT	1,117.17	
H.P. FAIRFIELD, PARTS	56.23	
SMARTS, FUEL	19.00	
HARTLAND CITGO, FUEL	891.03	
RICHARD HIGGINS, N.E. COVE	1,100.00	
HARCROSS CHEMICALS, SALT	7,296.15	
MELANSON'S, REPAIRS	25.00	
TEAGUE, REPAIRS	788.32	
DEBBIE RAMSDELL, REIMBURSE	40.00	
DON BROWN, REIMBURSE	25.71	
EARL HONEY, REIMBURSE	12.00	
A. RAMSDELL, LABOR	<u>13,418.71</u>	86,700.00

M.S.A.D. #48

APPROPRIATION:	<u>712,452.11</u>	712,452.11
PAID:		
M.S.A.D. #48	670,848.00	
ACCOUNTS PAYABLE	<u>41,604.11</u>	712,452.11

SMOKEY'S ANGELS

RECEIVED:		
STATE OF MAINE	1,168.00	
IRVING TANNING CO.	<u>30.00</u>	1,198.00
PAID:		
SMOKEY'S ANGELS	30.00	
SMOKEY'S ANGELS	<u>1,168.00</u>	1,198.00

GENERAL ASSISTANCE

APPROPRIATION:	8,000.00	
RECEIVED:		
STATE OF MAINE	<u>1,545.72</u>	9,545.72
		<hr/>
PAID:		
<u>CASE #1</u>		
RITE AID	<u>108.96</u>	108.96
<u>CASE #2</u>		
SNOWMAN'S OIL	<u>117.00</u>	117.00
<u>CASE #3</u>		
SNOWMAN'S OIL	<u>102.00</u>	102.00
<u>CASE #4</u>		
MID STATE GAS	93.27	
SKOWHEGAN SAVINGS	<u>111.41</u>	204.68
<u>CASE #5</u>		
SNOWMAN'S OIL	<u>210.00</u>	210.00
<u>CASE #6</u>		
SNOWMAN'S OIL	<u>130.00</u>	130.00
<u>CASE #7</u>		
SCOTT BAKER	<u>174.00</u>	174.00
<u>CASE #8</u>		
CMP	<u>32.87</u>	32.87
<u>CASE #9</u>		
BONNIE SMART	150.00	
CMP	<u>90.93</u>	240.93
<u>CASE #10</u>		
CMP	<u>94.00</u>	94.00
<u>CASE #11</u>		
LAURIE D. CALHOUN	<u>326.36</u>	326.36

GENERAL ASSISTANCE CONTINUED

<u>CASE #12</u>		
SNOWMAN'S OIL	<u>170.00</u>	170.00
<u>CASE #13</u>		
SNOWMAN'S OIL	<u>190.00</u>	190.00
<u>CASE #14</u>		
KATHLEEN WING	<u>175.00</u>	175.00
<u>CASE #15</u>		
MARY MOWER	<u>100.00</u>	100.00
<u>CASE #16</u>		
SCOTT BAKER	<u>100.00</u>	100.00
<u>CASE #17</u>		
CMP	<u>300.00</u>	300.00
ADMINISTRATION	<u>3,000.00</u>	
TOTAL PAID		<u>3,000.00</u>
UNEXPENDED		5,775.80
		<u>3,769.92</u>
		<u>9,545.72</u>

1999 REAL ESTATE TAXES UNPAID
AS OF 12/31/00

THOMAS BRALEY	608.28
LARIA BRESSETTE	312.58
LARIA BRESSETTE	115.44
*	64.97
CARLOS BUKER	43.96
PHILLIP BUTLER	48.25
PHILLIP A BUTLER	116.62
JASON CHAMBERS	7.26
FRED & RITA CHAMNESS	208.53
TROY CHIPMAN	150.00
JULIE CROWLEY	420.17
CARLA DAVIS	942.91
JAMES & TERRY DAVIS	293.19
HEIRS OF HOWARD ESTES	190.92
LORRAINE FULLER	708.18
JAMES & TANYA GAILLOUX	144.15
EARL & KIMBERLY GODSOE	246.86
EARL & PENNY GODSOE	918.93
EARL & PENNY GODSOE	96.05
CHARLES & BARBARA GOULD	1457.61
HARRY & TAMMI GOULD	870.05
WESTON & MONICA GOULD	459.10
KENNETH GUSTAVSON	18.42
THOMAS HARVILLE	338.77
THOMAS HARVILLE	520.66
THOMAS HARVILLE	384.80
THOMAS HARVILLE	455.54
HERBERT C HAYES	710.99
ANTHONY & WANDA KIMBALL	613.85
SERETHA KIRCHDOFER	118.40
JOSEPH LEFEBVRE	120.47
ROBERT & JUANITA LESURE	342.77
WAYNE LINDSAY	194.32
LINDA LOUREIRO, GERRY WARREN	1040.23
LYNN MACINNES	945.99

FRANK MCGRAW JR	138.23
ROBERT MENZEL	794.46
ANDY MERROW	136.68
ANTHONY MERROW	95.02
MARY ELLEN MERROW	268.47
SHAWN MITCHELL	100.94
*	91.76
STEVEN & JOAN MUNN	87.32
STEVEN & JOAN MUNN	1237.28
CORADEAN PARKER ET ALS	70.00
RICKY PARKER	185.00
JAMES & KATHI PARSONS	1682.91
PEOPLES HERITAGE BANK	416.62
BARBARA PETERSON	198.02
NAPOLEAN & LILLIAN FLOURDE	224.07
DAVID POWELL	240.20
ROGER RAYMOND	456.43
ROLAND & JOAN RICHARDSON	736.74
THOMAS & LINDA RICHARDSON	416.77
LOIS ROBERTS	113.81
GEORGE & BONNIE ROUNDY	531.76
JOSEPH SAUER	1295.00
*	74.89
DENNIS SEAVEY	236.80
DIANE SHAW	245.46
ROBERT & MARIE SHERBURNE	132.02
ROBERT & MARIE SHERBURNE	596.29
RICHARD SHARTREED	58.46
HOWARD SISCO	407.44
SISTER'S MARKET	2445.92
SISTER'S MARKET	143.71
SISTER'S MARKET	59.20
ELWIN & BONNIE SMART	1827.21
ROWENA STAPLES	459.53
ROWENA STAPLES	204.03
*	133.35
ROGER & MARY THERIAULT	113.81
ROGER & MARY THERIAULT	124.02
FLORENCE TOZIER	483.81
JOANNE & ROBERT TUKER	242.85

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
ROBERT WICKETT	257.96
WALTER WITHEE	28.14
WALTER WITHEE	121.95
WALTER WITHEE	209.27
GLENICE WOODMAN	366.66
YANKEE REALTY	190.33
YANKEE REALTY, A MAINE CORP	110.11
ROBERT ZALOSKI	60.68

\$35,596.32

*PAID

.2000 UNPAID TAXES
AS OF DECEMBER 31, 2000

NAME	AMOUNT
ADAMS, MAUREEN	\$190.65
ADAMS, MAUREEN	\$19.38
ALBAIR, DANIEL	\$412.58
ALLEN, DANE & MARY	\$704.94
AMES MOBILE HOME	\$177.80
ANTHONY, CHRISTOPHER	\$388.90
ANTHONY, CHRISTOPHER	\$939.92
ARMSTRONG, CORAL E.	\$643.10
ARMSTRONG, CORAL E.	\$122.76
**ARMSTRONG, CORAL E.	\$328.86
**ARMSTRONG, DARCY	\$842.54
**BAKER, JOHN	\$628.68
*	\$924.11
BATCHELDER, THOMAS	\$683.86
BENNETT, KENNETH	\$516.15
**BENSON, KAREN	\$339.61
BERGERON, WILLIAM	\$173.76
BERGMAN, BENNETT	\$379.44
BERGMAN, BENNETT	\$1166.38
BERRY, STATTIE & DAVI	\$691.15
BIERY, ROBERT & DENNI	\$358.45
BLODGETT, B.	\$30.13
*	\$1023.93
*	\$422.20
BOWDEN, MYRTLE	\$622.64
BRALEY, THOMAS	\$639.84
BRESSETTE, ALBERT JR.	\$136.87
BRESSETTE, LARIA R.	\$327.36
BRESSETTE, LARIA R.	\$120.90
**	\$186.00
BROOKS, WENDY L.	\$59.68
BROWN, CAROL	\$254.20
*	\$721.84
*	\$676.73
BROWN, DANIEL& MARY	\$425.01
*	\$91.14
*	\$432.45
**	\$43.23
*	\$786.47
**BRYANT, MARGARET	\$324.69
BUBAR, RICHARD & MARION	\$317.01

BUKER, CARLOS	\$46.04
**BUKER, BERNIE	\$583.11
BUNO, CAROLO JR.	\$208.32
BURGESS, ROBERT	\$124.16
BURRILL, LELAND	\$182.13
BUTLER, PHILIP	\$50.53
BUTLER, PRICILLA	\$129.95
CABAN, JOSE A.	\$385.64
CAPANALE, MICHEAL	\$854.83
CARLOW, JOHN	\$355.57
*	\$405.02
CARR, JASON	\$85.03
CARR, SCOTT	\$190.50
CHABOT, SUSAN	\$526.07
*	\$695.64
**CHAMBERS, JASON	\$6.01
**CHAMBERS, MARVIS	\$138.26
CHAMNESS, FRED & RITA	\$218.40
*	\$136.87
CHIPMAN, TROY	\$212.20
CHUNN, CHERRY L.	\$96.88
CLAIR, DARROLD K.	\$489.03
CONNELL, BYRON&CARO	\$369.09
CONNELL, BYRON,JEFF,MIC	\$41.39
COOKE, JASON A.	\$390.29
**CORRY, CORNELIUS	\$522.50
CORRY, CORNELIUS	\$589.00
CORSON, MAHLON& MARGO	\$441.75
**COSTON, LARRY	\$352.76
CRANE, JOHN N.	\$1022.85
CROWE, MICHAEL	\$616.56
CROWLEY, JULIE	\$434.16
CROWLEY, JULIE	\$440.05
DAKIN, ROBERT	\$319.22
*	\$810.87
DAVIS, CARLA	\$987.51
DAVIS, JAMES & TERRY	\$307.06
DAVIS, JOYCE	\$473.99
DIONNE, BARRY L.	\$510.57
DIXON, KENNETH & ANNA	\$815.46
DOANE, WILLIAM	\$368.71
DUNTON, MRS. HERBERT	\$46.50
DUNTON, MRS. HERBERT	\$238.55
DUPLISEA, ROBIN	\$1505.05
ELLIS, WALTER & JEANNETT	\$683.71
EMERY DAVID C.	\$746.45

ESTES, HOWARD HEIR OF	\$199.95
ESTES, ROBERT	\$88.82
ESTES, ROBERT	\$627.13
*	\$732.70
FANN, MICHAEL & ROSANNE	\$788.49
FANNING, JOHN J. & MARK C.	\$775.00
FESSENDEN, ALAN	\$608.07
*	\$1549.38
FINNEMORE, NORMAN S.	\$715.79
FLETCHER, ROBERT & BELINDA	\$707.27
**FONTAINE, DENNIS	\$3.29
FRUZZETTI, LAWRENCE	\$1246.98
FULLER, LORRAINE	\$741.68
**GAFFETT, LEWIS H.	\$7.39
*	\$691.83
*	\$537.08
GAILLOUX, JAMES & TANYA	\$150.97
GETCHELL, JOHN A.	\$1576.66
**GIBBS, STANLEY	\$124.28
GIFFORD, SCOTT F.	\$158.72
GIFFORD, SCOTT F.	\$241.34
GIGGEY, BALLARD,	\$614.70
GODSOE, EARL & K	\$258.54
GODSOE, EARL & PENNY	\$962.40
GODSOE, LIVING TRUST	\$100.60
GOULD, CHARLES	\$1526.55
GOULD, CHARLES	\$109.74
GOULD, DENNIS	\$95.02
GOULD, DENNIS	\$286.29
GOULD, HARRY	\$695.92
GOULD, HARRY A.	\$961.93
GOULD, KEITH & SHIRLEY	\$171.80
GOULD, LYSLE	\$592.88
GOULD, WESTON E.	\$558.31
GRAVES, ARTHUR	\$278.38
*	\$39.84
*	\$60.76
GRITZMACHER, MIC	\$216.23
GUSTAVSON, KENNETH	\$655.03
HALFORD, JOYCE	\$569.63
HALLGREN, TIMOTHY	\$281.33
HARRIS, JASON	\$7.75
**HART, MICHAEL R.	\$2.10
HARVILLE, THOMAS	\$354.80
HARVILLE, THOMAS	\$470.04
HARVILLE, THOMAS	\$643.27

HARVILLE, THOMAS	\$477.09
HAVENS, LINDA	\$197.63
HAVENS, LINDA	\$30.38
HAYNES, HERBERT	\$752.37
HENIGIN, BARBARA	\$274.04
HEWINS, WAYNE M.	\$259.78
HODGKINS, ROBERT	\$176.70
HOLLISTER, PETER	\$50.38
**HOLMES, KELLY	\$5.16
HOPKINS, ELLEN K.	\$178.10
HOPKINS, RUSSELL	\$591.95
HUFF, HOWARD	\$614.42
HUFF, KEVIN B.	\$240.25
HUGHES, EARL & PAULA	\$110.52
HUGHES, EARL & PAULA	\$152.37
HUGHES, EARL H.	\$736.25
**HUMPHREY, JUSTIN	\$10.54
HUMPHREY, JUSTIN	\$435.40
HUSTON, DONALD	\$234.67
JOHNSON, WARREN	\$55.96
KENARY, KATHLEEN	\$533.98
*	\$339.50
KILLAM, EDWARD B.	\$266.45
KILLAM, LAWRENCE	\$62.00
KILLAM, LAWRENCE	\$657.65
KILLAM, STEVEN C.	\$663.09
KIMBALL, ANTHONY	\$904.12
KIMBALL, DEBORAH	\$56.42
KING, FRANK & PATRICIA	\$19.69
KIRCHDOFER, SERETHA	\$124.00
KNOWLAN, PASTY	\$63.55
KNOWLAN, PASTY	\$134.54
KNOWLAN, PASTY	\$134.54
KNOWLAN, PASTY	\$41.39
**KUCZUN, CARL	\$27.99
LAMB, GEORGE	\$238.24
LARY, CARL & LINDA	\$883.97
LARY, LINDA & HIGHT L.	\$435.50
LAWLER, ROSE MAIRE	\$396.96
**LEAVIT, GERTRUDE	\$72.18
LEAVITT, ROCKY	\$252.81
LEEMAN, CECIL E.	\$661.70
LEFEBVRE, JOSEPH	\$126.17
LESURE, ROBERT	\$358.98
LEWIS BROS., INC.	\$151.13
LEWIS BROS., INC.	\$146.63

**LEWIS, TERRENCE & MARIA	\$8.97
LINDSAY, WAYNE	\$203.52
LOUREIRO, LINDA	\$1093.31
LOVELY, GREGORY&DEBRA	\$755.47
LOVENDALE, CARL&DORTHY	\$1290.22
LUNT, DELCEY	\$81.53
MACINNIS, CRAIG & LYNN	\$990.73
MADDEN, ROGER	\$262.26
MARTIN, ANDREW	\$116.25
MARTIN, ANDREW	\$278.69
MARTIN, ANDREW	\$69.75
MARTIN, ROGER	\$616.75
MCCORMACK, ANITA	\$608.53
MCCORMACK, ANITA	\$61.69
**MCCOURT, JOYCE	\$251.57
MCCOURT, JOYCE	\$370.97
MCENANEY, FRANCIS	\$1031.37
MCFETRIDGE, GORDON	\$35.65
MCGRAW, FRANK JR.	\$144.77
MCLAUGHLIN, RALPH	\$678.13
MEAD, MERLENE	\$356.19
MENZEL, ROBERT, III	\$832.04
*	\$632.56
MERRILL, GARY C.	\$1368.50
MERROW, ANTHONY	\$442.06
MERROW, ANTHONY	\$707.65
MERROW, ANTHONY	\$99.51
MERROW, ANDY	\$143.14
MERROW, ANTHONY	\$120.90
MERROW, MARY ELLEN	\$281.17
MESERVEY, EUGENE	\$926.09
MICHAUD, JANICE	\$560.48
**MITCHELL, SHAWN	\$56.40
MOORE, MARY E.	\$910.47
MORGAN, ANTHONY	\$547.31
*	\$414.16
MORGAN, JAMES	\$826.41
**MORRILL, EARNEST	\$7.22
MOWER, JUDITH M.	\$450.26
*	\$926.75
MUNN, BRUCE A.	\$696.57
MUNN, BRUCE A.	\$13.49
MUNN, MICHAEL A.	\$137.02
MUNN, MICHAEL A.	\$572.73
MUNN, MICHAEL A.	\$96.10
MUNN. ONAL	\$337.44

MUNN, STEVEN B.	\$1295.80
MUNN, STEVEN B.	\$789.57
MUNN, STEVEN B.	\$91.45
**NEAL, JIMMIE	\$188.42
NISENBAUM, AMBER	\$644.96
NORRIE, WALTER	\$341.62
PAGE, TOBIAS	\$292.95
PALENCIA, FELIX	\$19.38
PARKER, CORADEAN	\$73.32
PARKER, RICKY C.	\$193.75
PARSONS, JAMES	\$1762.51
PEAVEY, ROBERT	\$627.13
PEOPLES HERITAGE	\$436.33
PETERSON, BARBARA	\$207.39
PHILLIPS, MICHAEL	\$339.76
**RAMSAY, LYNN	\$577.54
RANDLETT, RAE II	\$696.57
*	\$19.00
*	\$19.09
*	\$7.78
RAYMOND, ROGER	\$478.02
**REAZOR, MELVIN	\$242.06
REID, GAIL	\$923.49
**REILLY, LUKE M.	\$998.43
REILLY, LUKE M.	\$237.31
RICHARDS, LINDA	\$428.73
RICHARDSON, ROLAND	\$771.59
RICHARDSON, THOMAS	\$436.48
ROATS, MITCHELL	\$138.73
**ROBBINS, JAMES Z.	\$114.06
ROBERTS, LOIS	\$119.20
ROBINSON, AUBREY	\$256.06
ROBINSON, ERNEST	\$454.46
ROUNDY, GEORGE A.	\$556.92
RUSSELL, RICHARD	\$402.38
SAUER, JOSEPH	\$1356.25
SEAVEY, DENNIS L.	\$248.00
SHAKESPEARE, STA	\$325.66
SHAW, DIANNE	\$416.61
SHAW, STEVEN W.	\$672.70
SHEENAN, DENNIS	\$636.90
SHERBURNE, ROBERT	\$138.26
SHERBURNE, ROBERT	\$624.50
SHIBLES, RANDY	\$272.18
SHORTREED, RICHARD	\$61.23
SIDES, DEAN	\$262.26

SIDES, DEAN	\$88.51
SIDES, MONTELLE	\$266.60
SISCO, HOWARD W.	\$428.73
SISCO, HOWARD W.	\$476.58
SISTER'S MARKET	\$150.51
SISTER'S MARKET	\$2164.58
SISTER'S MARKET	\$62.00
SMART, ELWIN T.	\$1392.46
SMART, ELWIN T.	\$163.99
SMART, ELWIN T.	\$252.81
SMART, ELWIN T.	\$1913.63
SMART, ELWIN T.	\$146.48
SMART, ELWIN T.	\$159.03
SMART, ELWIN T.	\$142.60
SMART, ELWIN T.	\$339.61
SMITH, DEBRA	\$314.81
STACKHOUSE, REBECA	\$204.60
STANLEY, PAULINE	\$235.76
STAPLES, ROWENA	\$388.04
STEDMAN, RANDY	\$1436.23
*	\$942.71
*	\$167.40
T.L.C. AMERICA	\$341.62
THERIAULT, ROGER	\$129.89
THERIAULT, ROGER	\$119.20
THIBODEAU, RICHARD	\$335.27
THORNTON, FRANK	\$87.27
*	\$482.24
TOZIER, CHELSEA	\$516.57
TOZIER, FLORENCE	\$506.70
TRI-S GROUP, LLC	\$396.80
**TRIPODI, FRANK	\$101.81
TUCKER, JOANNE L.	\$409.98
TURNER, CLARENCE	\$255.91
TURNER, JUDY M.	\$132.53
VALLON, CHRISTINE	\$46.04
**VANADESTINE, MIL	\$658.98
VENDOLA, JOHN J.	\$219.64
VOGEL, DAVID	\$305.66
WALLACE, KENNETH	\$532.12
**WALSH, SEAN	\$639.16
**WASHBURN, ALFRED	\$284.35
WASHBURN, ALFRED	\$359.91
WATERS, AUSTIN	\$68.51
**WEITZE, RICHARD	\$8.58
WELLS, DAVID C.	\$279.78

**WELSH, LEROY F.	\$15.23
WENTWORTH, GARY	\$234.67
WENTWORTH, GARY	\$176.73
WENTWORTH, GARY	\$940.08
WHEELER, LINWOOD	\$1411.77
WHITNEY, DONALD II	\$225.99
**WHITTEMORE, BARBARA	\$417.31
WICKETT, ROBERT	\$270.17
WINCHESTER, DON	\$566.68
WITHAM, JASON	\$451.83
WITHEE, CARL	\$199.33
WITHEE, CARL	\$136.87
WITHEE, PAUL	\$849.20
WITHEE, PAUL	\$104.63
WITHEE, PAUL	\$53.01
WITHEE, PAUL	\$461.75
WITHEE, WALTER	\$49.45
WITHEE, WALTER E.	\$127.72
WITHEE, WALTER E.	\$219.17
WOODMAN, GLENICE	\$383.94
YANKEE REALITY	\$199.33
YANKEE REALITY	\$115.32
YORK, FLORANCE B.	\$925.66
ZALOSKI, ROBERT	\$63.55

TOTAL	\$ 143,018.50
-------	---------------

* 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 third day of March, 2001 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: \$83,000.00

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

OAB (Social Security)	\$13,500.00
Workers Comp	\$ 5,500.00
MMHT	\$35,000.00
Insurances	\$ 7,000.00
Unemployment	\$ 4,000.00

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$11,000.00 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	\$1,200.00
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	\$2,150.00
Kennebec Mental Health	\$1,800.00

52

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 \$3,500.00 for office equipment and clerk books.

Budget Committee Recommends: YES

Article 11. To see if the Town will vote to raise and appropriate \$5,000.00 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 \$43,500.00 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 \$24,250.00 and carry \$11,000.00 for the following amounts for the Hartland Volunteer Fire Department:

\$24,250

Operational

\$11,000 carry

Capital Equipment

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$21,400.00 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 \$15,500.00 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.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to take \$90,000.00 from excise for snow removal.

Budget Committee Recommends: YES

Article 26. To see if the Town will vote to raise and appropriate \$6,000.00 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 \$2,000.00 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 2001 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 11.5%.
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 \$35,000.00 from excise taxes, \$34,000.00 from Local Road Assistance and raise and appropriate \$42800.00 for the town road account and sidewalks.

Budget Committee Recommends: YES

Article 33. To see if the Town will vote to accept all State monies received by the Town during State Fiscal year beginning July 1, 2001.

Municipal Revenue Sharing

Local Road Assistance

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

Public Library State Aid per Capita

Civil Emergency Funds (Emergency Management Assistance)

Snowmobile Registration money

Tree Growth Reimbursement

Veterans Exemption Reimbursement

State grants or other funds (this category includes all funds received from the State that are not included in items above.)

Article 34. To see if the Town will vote to take \$65,000.00 from Fire Truck Escrow, \$10,000.00 from Planning Board C.D. and borrow \$30,000.00 on a five year note to purchase a fire truck.

Article 35. To see if the Town will vote to take \$6,000.00 from excise for the fire truck escrow account.

Article 36. 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 37. To see if the voters of the Town will appropriate a sum of \$4,950.00 as the Town's prorata share of the budget of the Kennebec Regional Development Corporation.

Budget Committee Recommends: YES

Article 38. To see if the Town will vote to have the Public Drinking Water fluoridated and to instruct the Municipal Officials to notify Consumer Maine Water Co. of the wishes of the voters.

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:

PEGGY A. MORGAN
Resident of Hartland

SHIRLEY HUMPHREY
2nd. Selectman

DALE HUBBARD
1st. Selectman

HARLOW POWERS
3rd. Selectman

TOWN OF HARTLAND, MAINE

Table of Contents

December 31, 2000

Independent Auditors' Report	1
Financial Statements	
Combined Balance Sheet - All Fund Types	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Similar Trust Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	4
Statement of Revenues, Expenses, and Changes in Retained Earnings - Proprietary Fund	6
Statement of Cash Flows - Proprietary Fund	7
Notes to Financial Statements	8
Supplementary Schedules	
Valuation, Assessment and Collections	18
Operating Expenses - Proprietary Fund	19

Efs Edwards, Faust & Smith
Certified Public Accountants
716 Union Street
Bangor, ME 04401-3189
207-947-4575 / FAX 947-7892
www.efs-cpa.com

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, 2000, 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, 2000 (stated at \$75,396).

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, 2000, 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.

Edwards, Faust + Smith

February 14, 2001

TOWN OF HARTLAND, MAINE

Combined Balance Sheet - All Fund Types

December 31, 2000

	Governmental	Fiduciary Fund Type		Proprietary	2000 totals	1999 Totals
	Fund Type General Fund	Expendable Trust Fund	Non-Expendable Trust Fund	Fund Type Enterprise Fund	(Memorandum Only)	(Memorandum Only)
ASSETS						
Cash and cash equivalents	\$ 52,034	\$ 12,212	\$ 10,266	\$ 161,268	\$ 235,780	\$ 134,316
Accounts receivable				1,664,534	1,664,534	1,899,167
Taxes receivable, net of allowance for doubtful accounts of \$2,500	148,859				148,859	130,813
Tax liens and tax acquired property	63,833				63,833	52,603
Receivable from granting agencies						7,950
Investments			31,723		31,723	94,780
Bond discount				835	835	1,044
Bond issue costs				15,749	15,749	19,686
Due from general fund			33,407	216,207	249,614	269,039
Total assets	<u>264,726</u>	<u>12,212</u>	<u>75,396</u>	<u>2,058,593</u>	<u>2,410,927</u>	<u>2,609,398</u>
LIABILITIES						
Notes payable				380,000	380,000	600,000
Bonds and notes payable				1,698,175	1,698,175	1,943,950
Due to other governments	5,751				5,751	925
Accounts payable	79,461			54,545	134,006	157,632
Deferred revenue	90,000				90,000	90,000
Accrued expense				7,900	7,900	9,925
Due to enterprise fund	216,207				216,207	235,632
Due to fiduciary fund	33,407				33,407	33,407
Estimated liability for landfill closure and postclosure care costs				1,263,500	1,263,500	1,102,500
Total liabilities	<u>424,826</u>			<u>3,404,120</u>	<u>3,828,946</u>	<u>4,173,971</u>
FUND EQUITY						
Restricted for future expenditures	112,557	12,212	45,710		170,479	218,854
Unrestricted	(272,657)				(272,657)	(207,697)
Contributed equity			29,686		29,686	29,686
Retained earnings (deficit)				(1,345,527)	(1,345,527)	(1,605,616)
Total fund equity (deficit)	<u>(160,100)</u>	<u>12,212</u>	<u>75,396</u>	<u>(1,345,527)</u>	<u>(1,418,019)</u>	<u>(1,564,573)</u>
Total liabilities and fund equity	<u>\$ 264,726</u>	<u>\$ 12,212</u>	<u>\$ 75,396</u>	<u>\$ 2,058,593</u>	<u>\$ 2,410,927</u>	<u>\$ 2,609,398</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, 2000

	Governmental	Financing Fund Type		2000 Totals	1999 Totals
	Fund Type General Fund	Expendable Trust Fund	Non-Expendable Trust Fund	Memorandum Only	(Memorandum Only)
Revenues					
Real estate and personal property taxes	\$ 1,226,560	\$	\$	\$ 1,226,560	\$ 1,150,510
Excise taxes	182,877			182,877	167,263
Intergovernmental revenues	183,666			183,666	169,870
Grant	42,117			42,117	243,352
General government	6,802			6,802	338
Health and sanitation	9,983			9,983	2,804
Recreation	1,438			1,438	3,080
Cemeteries	1,989			1,989	2,022
Donations		29,483		29,483	311,477
Unclassified	31,330			31,330	28,788
Investment income	7,130	981	1,475	9,586	10,377
Total revenues	1,693,892	30,464	1,475	1,725,831	2,089,881
Expenditures					
Administration	138,790			138,790	138,145
County tax	84,485			84,485	63,330
Other special assessments	10,947			10,947	10,947
Protection	102,820			102,820	104,686
Education	733,773			733,773	680,248
Highways	301,742			301,742	270,718
Health and sanitation	155,704			155,704	133,823
Recreation	35,588			35,588	36,004
Charities	6,505			6,505	13,680
Cemeteries	2,489			2,489	3,557
Buildings	44,615	72,834		117,449	546,824
Unclassified	45,506			45,506	45,969
Interest expense	7,333			7,333	3,839
Total expenditures	1,670,297	72,834		1,743,131	2,051,770
Excess of revenues over expenditures	23,595	(42,370)	1,475	(17,300)	38,111
Other financing sources (uses)					
Transfers from other funds	23			23	28
Transfers to other funds	(96,035)		(23)	(96,058)	(77,716)
Total other financing sources (uses)	(96,012)		(23)	(96,035)	(77,688)
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(72,417)	(42,370)	1,452	(113,335)	(39,577)
Fund balances, beginning of year	(87,683)	54,582	73,944	40,843	80,420
Fund balances, end of year	\$ (160,100)	\$ 12,212	\$ 75,396	\$ (72,492)	\$ 40,843

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, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Real estate and personal property taxes	\$ 1,318,366	\$1,226,560	\$ (91,806)
Excise taxes	128,700	182,877	54,177
Intergovernmental revenues	34,000	183,666	149,666
Grant		42,117	42,117
General government		6,802	6,802
Health and sanitation		9,983	9,983
Recreation		1,438	1,438
Cemeteries		1,989	1,989
Unclassified		31,330	31,330
Investment income		7,130	7,130
Total revenues	<u>1,481,066</u>	<u>1,693,892</u>	<u>212,826</u>
Expenditures			
Administration	158,641	138,790	19,851
County tax	84,485	84,485	
Other special assessments	10,947	10,947	
Protection	127,200	102,820	24,380
Education	733,773	733,773	
Highways	218,700	301,742	(83,042)
Health and sanitation	125,560	155,704	(30,144)
Recreation	30,500	35,588	(5,088)
Charities	12,760	6,505	6,255
Cemeteries	6,000	2,489	3,511
Buildings		44,615	(44,615)
Unclassified	13,500	45,596	(32,096)
Interest expense		7,333	(7,333)
Total expenditures	<u>1,522,066</u>	<u>1,670,297</u>	<u>(148,231)</u>
Excess of revenues over expenditures	<u>(41,000)</u>	<u>23,595</u>	<u>(64,595)</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, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
Other financing sources (uses)			
Prior year surplus	30,000		(30,000)
Carried over	11,000		(11,000)
Transfers from other funds		23	23
Transfers to other funds	_____	<u>(96,035)</u>	<u>(96,035)</u>
Total other financing sources (uses)	<u>41,000</u>	<u>(96,012)</u>	<u>(137,012)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	\$ _____	(72,417)	\$ <u>(72,417)</u>
Fund balance, beginning of year		<u>(87,683)</u>	
Fund balance, end of year		<u>\$ (160,100)</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, 2000
(With Comparative Amounts for the Year Ended December 31, 1999)

	<u>2000</u>	<u>1999</u>
Revenues		
Irving Tanning Co.	\$ 1,063,898	\$ 1,143,000
DEP-Landfill Closure Grant	407,524	200,000
Miscellaneous	<u>4,253</u>	<u>5,981</u>
Total revenues	1,475,675	1,348,981
Operating expenses (See schedule)	<u>1,213,892</u>	<u>1,980,230</u>
Operating income	<u>261,783</u>	<u>(631,249)</u>
Non-operating revenues (expenses)		
Interest income	5,738	1,603
Interest expense	<u>(103,667)</u>	<u>(103,703)</u>
	<u>(97,929)</u>	<u>(102,100)</u>
Income (loss) before operating transfers	163,854	(733,349)
Transfers from other funds	<u>96,035</u>	<u>77,688</u>
Net income (loss)	259,889	(655,661)
Retained earnings (deficit), beginning of year	<u>(1,605,416)</u>	<u>(949,755)</u>
Retained earnings (deficit) end of year	\$ <u>(1,345,527)</u>	\$ <u>(1,605,416)</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, 2000

(With Comparative Totals for the Year Ended December 31, 1999)

	2000	1999
Cash flows from operating activities		
Operating income (loss)	\$ 261,783	\$ (631,249)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization	4,146	4,146
(Increase) decrease in accounts receivable	254,058	363,228
Increase (decrease) in accounts payable	(65,366)	(78,289)
Decrease in accrued liability	(2,025)	(45,000)
Increase in liability for landfill closure costs	<u>161,000</u>	<u> </u>
Net cash provided (used) by operating activities	<u>613,596</u>	<u>(387,164)</u>
Cash flows from non-capital financing activities		
Operating transfers in (out)	<u>96,035</u>	<u>58,597</u>
Cash flows from capital and related financing activities		
Interest received	5,738	1,603
Proceeds from borrowing		600,000
Principal paid on notes	(220,000)	
Principal paid on bonds	(245,775)	(230,775)
Interest paid	<u>(103,667)</u>	<u>(93,779)</u>
Net cash provided (used) by capital and related financing activities	<u>(563,704)</u>	<u>277,049</u>
Net change in cash	145,927	(51,518)
Cash and cash equivalents, beginning of year	<u>15,341</u>	<u>66,859</u>
Cash and cash equivalents, end of year	\$ <u>161,268</u>	\$ <u>15,341</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, 2000

1. Summary Of Significant Accountine 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.

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 Tarning 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 \$(26,238) and \$(438,737), respectively, for the years ended December 31, 2000 and 1999.

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 2000 were levied June 22, 2000 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.

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 Harland, 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2000

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, 2000 consisted of the following:

Ambulance escrow	\$	26,543
Fire Department escrow		65,014
Planning Board Escrow		10,000
Fire Department equipment		<u>11,000</u>
	\$	<u>112,557</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, 2000, the carrying amount of the Town's deposits (checking and savings) was \$235,780, and the bank balance was \$279,318. Of this balance, \$211,634 was covered by federal depository insurance.

Long-term investments are stated at fair market value effective December 31, 2000. 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
Fiduciary Fund						
Equity Investments	\$ <u>31,723</u>	\$	<u>0</u>	\$	<u>31,723</u>	\$ <u>31,723</u>

5. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

1999 tax liens	\$	34,713
Tax acquired property		<u>29,120</u>
	\$	<u>63,833</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, 2000 consisted of the following:

Bond issue costs	\$	631,750
Operating expenses		51,272
Aeration upgrade project		<u>981,512</u>
	\$	<u>1,664,534</u>

7. Notes and Bonds Payable

At December 31, 2000 and 1999 the Town had the following notes and bonds outstanding

	2000	1999
<u>Proprietary Fund:</u>		
Notes payable:		
People's Heritage Savings Bank, \$600,000 due July 30, 2000, with interest at 3.97%	\$ -0-	\$ 600,000
Bangor Savings Bank, \$380,000 due July 30, 2001, with interest at 4.99%	<u>380,000</u>	<u>-0-</u>
	\$ <u>380,000</u>	\$ <u>600,000</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 6.80% to 6.90%	\$ 50,000	\$ 100,000
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 5.70% to 6.10%	615,000	750,000
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>1,033,175</u>	<u>1,093,950</u>
	\$ <u>1,698,175</u>	\$ <u>1,943,950</u>

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	60,775	23,702	84,477
2006-2017	<u>729,300</u>	<u>142,214</u>	<u>871,514</u>
	\$ <u>1,698,175</u>	\$ <u>375,122</u>	\$ <u>2,073,297</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 12/31/1999	\$ 1,943,950
Principal payment on debt	<u>(245,775)</u>
Balance at 12/31/2000	\$ <u>1,698,175</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2000

8. Deficit Retained Earnings

The Proprietary Fund's deficit balance in retained earnings of \$(1,345,527) 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.

9. Leases

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 2000 and 1999 was \$50,479 and \$56,463, respectively.

The Town has a four-year lease agreement on equipment. Annual lease payments of \$13,747 will continue through October 2001.

10. Economic Dependency

For the year ended December 31, 2000, approximately 21% of the Town's real estate and personal property tax revenue was received from Irving Tanning Co. Also, revenue from Irving Tanning Co. accounted for 68% of total proprietary fund revenue in 2000 and 80% in 1999. 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 \$11,255,254.

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 \$5,627,627.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$7,503,502.

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$5,627,627.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,251,050.

The Town was in compliance with all of the above covenants during 2000.

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 2000 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 \$1,263,500 based on 67% 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 \$627,500 will be recognized as closure and post-closure care expenses between December 31, 2000 and the date Phase II is expected to be filled to capacity (2007). The estimated total current costs of closure and post-closure monitoring (\$1,891,000) 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, 2000. 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.

The total estimated closure and post-closure monitoring costs increased from \$1,766,000 in 1999 to \$1,891,000 in 2000 due to projected inflation, and increased requirements by the Maine Department of Environmental Protection for sampling and monitoring and resulted in an additional charge to expense of \$161,000 in 2000.

14. State Revolving Loan Program

The Town has borrowed \$1,215,500 (see Note 7) 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, 2000 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. Grants

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. In 2000, the Town received a \$300,000 Housing Assistance Grant from the Department of Economic and Community Development, to be used for housing rehabilitation.

16. Donations

In 2000 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
Balance, December 31, 1998	\$	23,158	\$	20,793	\$	43,951
<u>1999</u>						
Donations		110,557		200,920		311,477
Interest income		1,781		873		2,654
Expenses		<u>(103,500)</u>		<u>(200,000)</u>		<u>(303,500)</u>
Balance, December 31, 1999		31,996		22,586		54,582
<u>2000</u>						
Donations		24,668		4,815		29,483
Interest income		824		167		991
Expenses		<u>(46,660)</u>		<u>(26,184)</u>		<u>(72,844)</u>
Balance, December 31, 2000	\$	<u>10,828</u>	\$	<u>1,384</u>	\$	<u>12,212</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, 2000.

18. Commitments

The Town of Hartland has voted to become a member of the Kennebec 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 2000 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 received grants of \$407,254 in 2000 and \$200,000 in 1999, the balance on the loan was \$380,000 at December 31, 2000.

TOWN OF HARTLAND, MAINE

Schedule of Valuation, Assessment and Collections

Year ended December 31, 2000

	Real Estate	Personal Property	Total
Real estate and personal property valuation	\$ 61,206,048	\$ 13,828,979	\$ 75,035,027
Homestead exemption valuation			<u>3,381,920</u>
			78,416,947
Assessment			
Valuation x rate			<u>\$.0155</u>
Tax commitment			1,215,463
Collections and credits			
Cash collections		1,012,704	
Homestead tax refunds		52,437	
Abatements		<u>1,623</u>	
Total collections and credits			<u>(1,066,764)</u>
2000 taxes receivable			\$ <u>148,699</u>
COMPUTATION OF ASSESSMENT			
Tax commitment			\$ 1,215,463
Requirements:			
Town appropriations	\$ 500,108		
County tax	84,485		
Education	<u>712,452</u>		
Total requirements		\$ 1,297,045	
Less: Municipal revenue sharing		(125,000)	<u>(1,172,045)</u>
Other revenue			
Overlay			\$ <u>43,418</u>

TOWN OF HARTLAND, MAINE

Schedule of Operating Expenses - Proprietary Fund

Year ended December 31, 2000
 (With Comparative Amounts for the Year ended December 31, 1999)

	<u>2000</u>	<u>1999</u>
Landfill		
Wages and benefits	\$ 47,895	\$ 36,063
Insurance	1,836	7,343
Supplies	2,782	2,935
Other expenses	20,462	19,582
Services	114,359	117,298
Equipment	13,747	13,747
Estimated landfill closure and post-closure costs	161,000	(45,000)
Treatment plant		
Wages and benefits	296,478	250,938
Utilities	250,518	257,793
Insurance	20,468	35,122
Supplies	95,172	91,774
Other expenses	16,057	46,600
Services	151,134	105,727
Contingency	15,809	18,323
Bond Costs	4,146	4,146
Dump closure costs		
Engineering	2,029	127,786
Contractors		681,677
Testing		4,255
Other		101,779
Aeration upgrade project		
Engineering		12,092
Administration		1,666
Contractors		36,242
Equipment		35,668
Other		<u>16,674</u>
Total operating expenses	\$ <u>1,213,892</u>	\$ <u>1,980,230</u>

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

NOTES

NOTES

