

2001

## Annual Report 2001 Hartland, Maine

Hartland (Me.)

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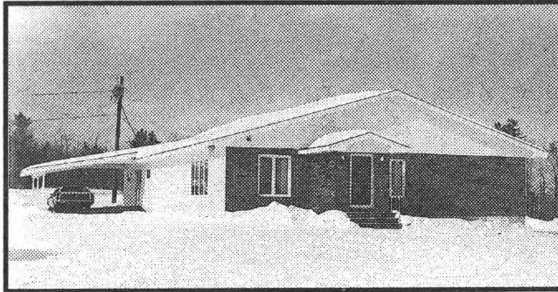
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Annual Report  
2001



**HARTLAND  
MAINE**



NOTICE  
MUNICIPAL ELECTION  
MARCH 1, 2002  
10:00 A.M. -8:00 P.M.

ANNUAL TOWN MEETING  
MARCH 2, 2002  
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  
938-2317

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. -4:30 P.M.  
\*CLOSED ON HOLIDAYS\*

RECYCLE TRAILER  
PLEASANT STREET  
SA TURDAYS 9:00 A.M. -5:00 P.M.

TOWN OFFICERS

SELECTMEN, ASSESSORS AND  
OVERSEERS OF THE POOR

HARRY GOULD

SHIRLEY HUMPHREY

HARLOW POWERS

TOWN CLERK AND REGISTRAR OF VOTERS  
JOYCE HALFORD

DEPUTY TOWN CLERK  
PAT MORGAN

TOWN MANAGER, TREASURER, AND TAX COLLECTOR  
PEGGY A MORGAN

DEPUTY TREASURER AND TAX COLLECTOR  
CONSTANCE MILLET -SUSAN FROST

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 MARTEN  
MAC CIANCHETTE                        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, 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  
CHAD COOPER                            TIM EMERY

E-911 COMMITTEE

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

HARTLAND HELPING HANDS

PRESIDENT -JUNE LOWE                 MEMBERS  
TREASURER-DANACOOPER               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 938-2229

CHARLES WIETZKE -SECRETAR Y  
27 PITTSFIELD AVE  
HARTLAND ME 04943-0362 938-4633

HALVER BADGER  
1145 ATHENS RD  
HARTLAND ME 04943 938-2471

JOANNE ELWELL  
167 COMMERCIAL ST  
HARTLAND ME 04943 938-4597

ELMER LITTLEFIELD  
2968 ATHENS RD  
HARTLAND ME 04943 938-4863

TOWN REPRESENTATIVES: 938-4401

PEGGY MORGAN	TOWN MANAGER
HARRY GOULD	SELECTMAN
HARLOW POWERS	SELECTMAN
SHIRLEY HUMPHREY	SELECTMAN

CONSUMER WATER CO. REPRESENTATIVES:

	1-800-281-8731
JUDY HAYES	PRESIDENT
RICHARD KNOWL TON	VP OPERATIONS
DON MUNN	SUPERINTENDENT
BRIAN MITCHELL	FOREMAN
JACK FOULKES	UTILITY CUSTOMER SERVICE

Senior Citizens  
Report for 2001

The Hartland & St Albans Senior Citizens give us not only a chance to have a good time. It gives us a chance to volunteer some times, helps us to develop new skills, demonstrate love for others and express our personal gratitude. These combined efforts added together make a better community.

It makes us aware of programs such as Family Caregivers and Wellness for Life Initiatives.

Aware of growing demands for Social Services we continue to evaluate the effectiveness of today's programs. Senior Spectrum is always there to help any number of older adults. Social Services are in great demand and willing to comply with anyone's needs.

We are eternally grateful for the funds donated by the towns of Hartland and St Albans. The meals provided by the dietician at Sanfield Living Center and the nurses who donate their time for blood pressure checks.

God Bless you all!

Arlene Ham  
Secretary



STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

Representative to the Legislature  
(term exp. 12/4/02)

District 108

State Representative: Hon. Vaughn A. Stedman  
Home Address: 166 Canaan Road  
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 (TTY)

Year-Round Toll Free House of Representatives  
Message Center 1-800-423-2900  
Maine Legislature Internet Web Site -  
<http://janus.state.me.us/legis>

## STATISTIC REPORT

There were:

Births: 20 (8 Boys -12 Girls)  
Marriages: 18 (14 Residents -4 Non-Residents)  
Deaths: 25 (20 Residents -5 Non-Residents)

Dogs licensed: 219  
Kennels licensed: Total of 4 with 22 dogs in all

Registered Voters: 1167

Population: Approximately 1845

I wish to express my sincere thanks to all the wonderful people, who have been so kind and generous to me this past year .I'm glad to have been able to serve you, and to have had your support. Thanks again.

Respectfully submitted,  
Joyce P. Halford  
Town Clerk

## CDBG REPORT FOR 2001

The Community Development Block Grant program, CDBG, during the year 2000 and 2001, has been responsible for rehabilitation of 24 homes, very much needed, and learned through the application, that the downtown area needs equal rehabilitation. Therefore, surveys were sent out for Housing Consideration, to pursue an Assessment Grant, and asked to be returned by October 1, 2001 at different locations within the community. The reply was positive. Mr. Peter Duncombe, Sebasticook Valley Home Inspections and Property Management Inc. and Mr. Chuck Roundy, Government Resources from Augusta, were hired as Consultants to pursue the housing assessment in the town which will, and has at present time given the Advisory Board, and Selectmen, a better understanding of the inventory, and condition of our housing.

Assessment Plan will be completed by February 1, 2002. The town will receive a local review of the draft. The draft being favorable, the town is eligible to apply after February 22, 2002. The consultants will assist the town in preparing the Housing Assistants Grant Application.

The Advisory Committee has seven members from the town who have attended the CDBG meetings, to review all applications.

I want to take this opportunity to thank each and everyone for their participation and good judgment. If we can continue to be successful, our town will be a much improved community.

Respectfully Submitted

Harlow Powers  
CDBG Committee

## **Hartland / St Albans Emergency Medical Services**

As the Year 2001 closed out, Hartland/St Albans EMS had undergone many positive changes. A new full-time Paramedic EMS Director was hired in September. He is stationed at the ambulance garage on Hubbard Ave. in Hartland. There the Director will provide emergency care and run the ambulance's business office Monday -Friday 8-5.

The ambulance staff is growing and improving the quality of service with many new volunteers stepping up to help provide 24-hour coverage, 7 days a week. Our staff consists of 3 Drivers, 12 EMTs, 3 EMT-Intermediates, and 3 Paramedics. All of them working very hard towards the betterment of the ambulance service.

As of December 31, 2001 Hartland/St Albans EMS responded to 302 emergency calls and with the new coverage schedule in place we anticipate an increase in these numbers. Please feel free to stop by and see the many changes in the department or to talk with the director if you have any questions or concerns.

Thank you,

Bill Miller, WEMT-P  
EMS Director,  
Hartland/St Albans EMS

## Hartland Historical Society

Our fledgling society is in the process of becoming established as a non-profit organization.

After several impromptu meetings held during the summer of 2001, we adopted by-laws and elected the following slate of officers for the coming year on Oct 23, 2001.

President	Mrytle Lovely Marble
Vice President	Elmer Littlefield
Treasurer	Hilda Nutter
Secretary	Beverly Forbus
Directors	Douglas Robinson Robert Hodgkins Wayne Libby

The Hartland Board of Selectpersons will also serve as overseers. Meetings are held on the second Tuesday of each month at 6:30 p.m. at the town hall.

To date we have held a raffle on a quilt, made and donated by Hilda Nutter, and a very successful food sale, with several other fund raisers planned. Dues are \$6.00 per year.

Discussions at meeting have been most interesting with members bringing in memorabilia of years gone by. A membership campaign is on-going and we welcome any interested persons.

Eventually, when we have a location, we will welcome artifacts, either on loan or permanent basis. We hope to have a really nice society to leave as a representative of our town since its birth in 1820.

Respectfully submitted  
President Myrtle Lovely Marble

## TOWN REPORT DEDICATION



MEREDITH RANDLETT

We respectfully dedicate the 2001 Town Report to Meredith Randlett.

Your sincere dedication as a business woman, club and organization participant and community committee member is appreciated by all.

Peggy A. Morgan Town Manager  
Harlow Powers, Selectperson  
Shirley Humphrey, Selectperson  
Harry Gould, Selectperson

## LETTER OF TRANSMITTAL

The year 2001 was a year to finish up unfinished projects within the community.

Progress in address venous. Problems with in the Ambulance Service was met with success. Services to our tri-town area are much improved and will continue to improve. The service has moved to the old fire station.

The Fire Department moved into the new station and with the completion of half a dozen more items the building will be complete.

The Tri-Town Food Bank moved from the Hanson Building and is now located on Seekins St in the Former Ambulance Building.

A committee, which was put together, to work on various projects and problems with the fire department had a very successful year.

A new fire truck was purchased and a grant was secured for head to toe gear and air packs.

The CDBG housing rehab projects, along with a house assessment project was completed in the year 2001.

Through funds from a 21st Century Grant, many programs are up and running at the Irving Tanning Community Center.

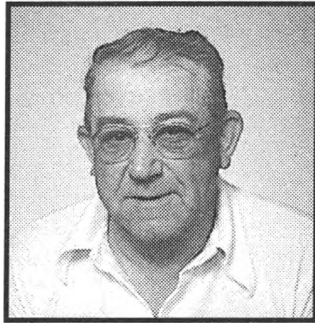
The year 2002 will bring completion of our new JR High, the potential of a new swimming pool operated through the Community Center, application for another CDBG grant, work on Khoergan property on Water St. now owned by the town, the remainder of planning for 2 lake projects, a grant application in conjunction with the snowmobile club, and the town over the old Jr . High.

I would like to take this opportunity to thank the Board of Selectmen for a successful teamwork display.

Respectfully  
Peggy A. Morgan  
Town Manager



2001 CITIZEN'S AWARD



ALVAH CULLY

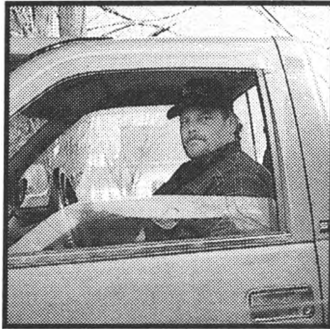
Former Fire Chief, educator to many firemen, and continued member for the service. Serves and volunteers when ever asked.

CITIZEN'S AWARD  
TO  
DON AND VERA BENSON



DON & VERA BENSON

Members of a multitude of clubs,  
organizations and Town Committees. Willing to  
serve and volunteer when ever asked.



BRENT WEEMAN  
HARTLAND PUBLIC WORKS EMPLOYEE

Brent was a friend to all his co workers. He was always there to lend a hand and he was an employee that was a joy to work with.

Brent died in May 2001 and is sadly missed by all his co workers.

**William B. Murphy**  
Local Plumbing Inspector  
38 Guilford RD.  
Cambridge, Maine 04923

Telephone 277 -4311

Town of Hartland

**2001  
Plumbing Inspector's Report**

**Permits Issued**

<b>Internal Permits</b>	<b>7</b>
<b>Septic System Permits</b>	<b>14</b>

<b>Total fees Collected</b>	<b>\$2,222.00</b>
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<b>Amount of fees to state</b>	<b>\$ 555.50</b>
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<b>Amount of fees retained by Town</b>	<b>\$1,666.50</b>
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**(Paid to Plumbing Inspector)**

**Respectfully Submitted  
William Murphy  
Local Plumbing Inspector**

HARTLAND VOL. FIRE DEPARTMENT  
FIRES  
2001

01/02/01	Furnace Fire	Academy St, Hartland	1 Trucks	6 Men
01/16/01	Mutual Aid	Canaan (Standby)	1 Trucks	8 Men
01/17/01	Accident	Morrill Pond Rd Hartland	1 Trucks	3 Men
02/10/01	Mutual Aid	St Albans (Standby)	1 Trucks	2 Men
02/12/01	Trees Down	Ford Hill Rd Hartland	1 Trucks	2 Men
02/17/01	Mutual Aid	Canaan (Structure Fire)	1 Trucks	8 Men
02/18/01	Mutual Aid	St Albans (Structure & Fatal)	3 Trucks	15 Men
02/24/01	Vehicle Fire	Water St Hartland	1 Trucks	9 Men
03/06/01	Chimney Fire	Elm St Hartland	1 Trucks	6 Men
03/23/01	Trees on Line	Rt. 23 Hartland	1 Trucks	3 Men
03/26/01	Chimney Fire	Hubbard Ave Hartland	1 Trucks	7 Men
03/28/01	Structure Fire	Pleasant St Hartland (St Albans for Mutual Aid)	3 Trucks	10 Men
03/28/01	Accident	Crosby St Hartland	1 Trucks	4 Men
03/29/01	Mutual Aid	Canaan	2 Trucks	7 Men
04/08/01	Accident	RT. 23 Hartland	1 Trucks	10 Men
04/14/01	Smoke Alarm	Pleasant St Hartland	3 Trucks	10 Men
04/23/01	Grass Fire	Ford Hill Rd Hartland	2 Trucks	8 Men
04/23/01	Mutual Aid	St Albans (Grass fire)	1 Trucks	6 Men
05/02/01	Accident	St Albans Rd	1 Trucks	6 Men
05/04/01	Mutual aid	Canaan (Structure fire)	4 Trucks	12 Men
05/08/01	False Alarm	Call From State Police	1 Trucks	2 Men
05/20/01	Structure	Fire Pleasant St Hartland (Assist From St Albans)	3 Trucks	12 Men
06/02/01	Trees On Line	Moose Dr Hartland	1 Trucks	6 Men
07/31/01	Debris Fire	RT. 23 Hartland (Mutual aid from Canaan)	1 Trucks	4 Men
07/30/01	Mutual Aid	St Albans (Forest Fire)	2 Trucks	12 Men
08/02/01	Vehicle Fire	Pittsfield Ave Hartland	2 Trucks	10 Men
08/05/01	Accident	Athens Rd Hartland	2 Trucks	8 Men
08/06/01	Mutual Aid	St Albans (Cancelled)	2 Trucks	7 Men

HARTLAND VOL. FIRE DEPARTMENT  
FIRES  
2001

08/29/02 Accident	RT. 23 Hartland	1 Truck	4 Men
08/29/01 Mutual Aid	Canaan (Structure Fire)	2 Trucks	9 Men
09/10/01 Woods Fire	Hart Rd Hartland	Port Pump	20 Men
09/12/01 Woods Fire	Rekindled from 09/10	Port Pump	10 Men
09/16/01 Smoke Invest	Hartland Jr. High Hartland	1 Truck	4 Men
09/17/01 Accident	RT. 43 Hartland	1 Truck	5 Men
09/24/01 I Co2 Alarm	Academy St Hartland	1 Truck	4 Men
09/15/01 Mutual Aid	St Albans (canceled)	2 Trucks	6 Men
09/28/01 Smoke Invest.	Blake St Hartland (furnace)	2 Trucks	6 Men
10/01/01 Accident	Beans Comer Hartland	1 Truck	2 Men
10/10/01 Mutual Aid	Canaan (Standby)	1 Truck	6 Men
10/13/01 Rescue	Hartland Manor (Elevator)	1 Truck	4 Men
10/28/01 Kerosene Smell	Commercial St Hartland	2 Truck	10 Men
11/01/01 Structure Fire	Irving Tanning Annex (Mutual Aid from St Albans )	3 Truck	6 Men
11/07/01 Tree on Wire	Great Moose Dr. Hartland	1 Truck	4 Men
11/13/01 Accident	Academy St Hartland	1 Truck	4 Men
12/01/01 Chimney Fire	Pittsfield Ave Hartland	1 Truck	5 Men
12/07/01 Accident	RT. 23 Hartland	2 Trucks	5 Men
12/12/01 House Fire M/A	135 Wyman Rd Palmyra (McGinnis )	3 Trucks	4 Men
12/12/01 Chimney Fire	Warren Hill Rd (Ruel Parks)	2 Trucks	8 Men

**HARTLAND YOUTH SOCCER LEAGUE**  
Jeff Coffin and Scott Finnemore, Co-Directors

C/O Irving Tanning Community Center  
62 Elm Street  
Hartland ME 04943  
(207) 938-5191

**To:** The citizens of Hartland  
**From:** Co-Directors Jeff Collins and Scott Finnemore  
**Date:** January 2002  
**Subject:** Report on 2001 Season

This year was the seventh season of the Hartland Youth Soccer League (HYSL ). The season ran through September and October and included weekday practices and weekend games, mostly at the fields at the Harland Consolidated School. Some out-of town scrimmages were also played with other area soccer programs, and we sent two teams to play in an end-of-year all-star tournament in Pittsfield.

The goals of the HYSL are to play and teach soccer (both individual and team skills ), and to have fun (not necessarily in that order). No prior experience is necessary to play or to coach.

Players in the HYSL are boys and girls in kindergarten through 6th grade, coming primarily from Hartland, St Albans, and Palmyra. This year we had 142 players altogether, with about 60 from Hartland, 40 from St Albans, and 30 from Palmyra.

Thank you to the 20 or so volunteer coaches and referees who make the HYSL program possible. Thank you also, to the local businesses and organizations who sponsored teams this year and to MSAD #48 who permitted us to share the soccer fields. Thank you,

especially, to the Towns of Hartland, St Albans, and Palmyra for your generous support of our program.

Our hopes for 2002 include acquiring additional field equipment (goals, possibly bleachers or benches), increasing the number of players, getting additional coaches, expanding training for coaches, and expanding the concession stand. We hope to have a pre-season coaching clinic in mid-August and player signups in late August -watch for notices, and please consider volunteering.



## Smokey's Angels Snowmobile Club, Inc.

Many hours have been spent clearing, brushing, excavating, and maintaining snowmobile trails for your riding enjoyment. A new trail around the Huff Hill area has been completed. Snowmobilers are urged to be extremely cautious in the Burrill Woods area as Plum Creek conducts their woods operation.

This year, membership is down. We would like to invite all snowmobilers and cross-country skiers to join the local club giving the club much needed support. Please be responsible when riding and always respect the landowner. Remember, if it weren't for the landowner there would be no place to ride.

Enjoy your winter and remember to give the groomers a wave of appreciation and always give the groomers the right-of-way.

Ride on the right and ride safely.

Ann Herrin, Secretary  
Smokey's Angels S.C. Inc.

Irving Tanning Community Center 62 Elm St. Hartland, Maine 04943  
(207) 938-5191

To: Peggy Morgan  
Re: Community Center Report  
From: Scott Finnemore

1/17/02

Greetings,

The last 12 months have been an exciting, important, and extremely busy year for our Community Center. Many new programs have been established and others are soon to follow. Feedback from those in the community has been positive and instrumental in the development of many of our current activities.

The Center now operates each weeknight with a variety of offerings for all ages. As school started this fall, so did our partnership with the adult education dept. of M.S.A.D. #48. Computer classes as well as craft classes have been offered and will continue through the school year. Martial arts classes, gymnastics, dance and children's sports programs are a few of the ongoing activities.

This last year was also the first year of the 21st Century Grant, this grant will benefit all residents of M.S.A.D. 48 with a variety of educational programs and activities based at various locations throughout the school district. Many of the programs that are being offered here are the direct result of this grant.

Please feel free to call or stop by anytime with any suggestions, comments or ideas for future programs. The Center is here for you.

Respectfully submitted,

Scott Finnemore



**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**

The spirit of cooperation and good will has increased here in Maine just as in the rest of the country since the tragic events of September 11<sup>th</sup>. This spirit has worked well with the unique structure in the Maine State Senate we commonly know as "power sharing". I have enjoyed working with people of various opinions on public policy for the benefit of the people of Maine. This has been especially true in my role as the Senate Chair of the Education and Cultural Affairs Committee.

The First Regular Session adjourned on June 22, 2001. There were 1852 bills considered by the Legislature, of which approximately 590 were enacted into law. Some highlights of the session include increasing General Purpose Aid to local education by five percent, giving military retirees a \$6,000 tax exemption on their pensions, addressing the needs of Maine nursing homes and low paid workers who care for our elderly, and providing time to move from state liquor stores to a system of agency stores.

The Second Regular Session of the 120<sup>th</sup> Legislature, having convened on January 2, 2002 will face significant challenges this year. The state budget office expects a deficit of as much as \$300 million for the biennium. There is already discussion and debate about raising taxes and fees in order to compensate for the revenue shortfall. I do not believe that it is prudent to consider increasing taxes. Maine citizens are already overburdened, ranking among the most highly taxed in America. We need to focus more attention on opportunities to increase revenues and support growth of new and existing businesses. We need to take a close look at state spending and to rethink 'nonessential' purchases and streamline the services provided by state government.

I hope you will continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home (269-2071) or, when the Senate is in session, at our 24 hour toll-free line (1-800-423-6900). You can also send me email at [senatorblm@bigplanet.com](mailto:senatorblm@bigplanet.com).

I remain convinced that the general role of the legislature is in the governing process, but the individual must remain the priority. I will work to prevent government from usurping the individual's importance. I am eager to continue working for the issues that you care about most: a tax structure that is less burdensome, a strong economy, an excellent educational system, access to affordable health care and prescription drugs, and a safety net for our most vulnerable citizens. It is an honor to be your Senator. Thank you for the opportunity to represent you in the Maine State Senate.

Sincerely,

  
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>

**FAMILY VIOLENCE**

APPROPRIATION: 300.00 300.00

PAID:  
SOMERSET FAMILY VIOLENCE 300.00 300.00

**CHILD ABUSE**

APPROPRIATION: 300.00 300.00

PAID:  
KVCAP 300.00 300.00

**KV TRANSIT**

APPROPRIATION: 560.00 560.00

PAID:  
KV TRANSIT 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: 1,200.00 1,200.00

PAID:  
SENIOR SPECTRUM 1,200.00 1,200.00

**ANIMAL CONTROL**

APPROPRIATION :	<u>2,000.00</u>	2,000.00
PAID:		
ART GAGNE	1,000.00	
KEVIN BURNHAM	<u>1,000.00</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**

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

**HYDRANT RENTAL**

APPROPRIATION:	<u>58,000.00</u>	58,000.00
PAID:		
CONSUMERS ME WATER	48,824.00	
ACCOUNT PAYABLE	<u>9,158.00</u>	58,000.00

**SEBASTICOOK CHAMBER OF COMMERCE  
CHAMBER OF COMMERCE**

APPROPRIATIONS:	<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	2,614.29	
UNEXPENDED	1,385.71	

**CHRISTMAS LIGHTS**

APPROPRIATION :	<u>500.00</u>	
PAID:		
FIRST BAPTIST CHURCH	225.00	
UNEXPENDED	<u>275.00</u>	
		500.00

**SOCCER**

APPROPRIATION:	<u>2.000.00</u>	
		2,000.00
PAID:		
HARTLAND YOUTH SOCCER	<u>2.000.00</u>	
		2,000.00

**HARTLAND SUMMER BASEBALL**

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

**TREE REMOVAL**

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

**HEAD START**

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

**SCOTT WEBB AUXILIARY**

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

**TRI TOWN FOOD BANK**

APPROPRIATION:	<u>1,000.00</u>	1,000.00
PAID:		
TRI TOWN FOOD BANK	<u>1,000.00</u>	1,000.00

**AMBULANCE ESCROW**

CARRY	<u>31,542.02</u>	31,543.02
CARRY:	<u>31,543.02</u>	31,543.02

**FIRE TRUCK ESCROW**

FROM EXCISE:	<u>6,000.00</u>	6,000.00
CARRY:	<u>6,000.00</u>	6,000.00

**INTEREST**

FROM TAXES:	<u>10,471.96</u>	10,471.96
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**DOG ACCOUNT**

RECEIVED:		
TOWN CLERK:	<u>455.00</u>	455.00
UNEXPENDED:	<u>455.00</u>	455.00

**CEMETERIES**

APPROPRIATIONS:	6,000.00	
SALES OF LOTS	360.00	
CROSBYS	375.00	
SMART'S	<u>500.00</u>	9,460.00
PAID:		
WORLD FLAG	474.30	
INDIAN STREAM	33.05	
AGWAY	2,627.45	



CITGO, GAS	77.97	
SMART'S	126.42	
HUFF	56.96	
LABOR	<u>6,063.85</u>	
		9,460.00

#### UNEMPLOYMENT TAX

APPROPRIATION	4,000.00	
RECEIVED:		
H.P.C.F.	<u>10,414.51</u>	
		14,414.51
PAID	9,337.00	
UNEXPENDED	<u>5,077.51</u>	
		14,414.51

#### STREET LIGHTS

APPROPRIATION:	<u>15,500.00</u>	
		15,500.00
PAID:		
CENTRAL ME POWER	14,545.60	
UNEXPENDED	954.40	
		15,500.00

#### WORKERS COMP

APPROPRIATION :	5,500.00	
RECEIVED		
H.P.C.F. 1	<u>8,411.37</u>	
		23,911.37
PAID ME EMPLOYEES		
MUTUAL INS.	18,276.00	
UNEXPENDED	<u>5,635.00</u>	
		23,911.00

**HEALTH INSURANCE**

APPROPRIATION: 28,000.00  
RECEIVED:  
H.P.C.F. 28,810.83  
EDGAR WOODMAN 2,301.52

PAID:  
M.M.E.H.T. 61,186.20  
UNEXPENDED

**FIRE DEPARTMENT**

APPROPRIATION: 24,250.00 24,250.00

PAID:  
TDS-TELECOM, TELEPHONE 2,218.24  
CMP, ELECTRICITY 2,763.41  
K&T RADIOS 1,933.12  
CONSUMERS WATER. WATER 985.45  
K&T REPAIRS 731.00  
DR. BAKER, PHYSICALS 650.00  
R&R AIR PACKS REPAIRS 1,462.40  
FITS TEST 271.50  
SMART REPAIR 1,858.68  
SMARTS, REPAIRS 95.93  
OVERHEAD DOORS, REPAIRS 1,231.73  
AE ROBIONSON 3,296.00  
ACCOUNTS PAYABLE R&R SAFETY 5,200.00  
UNEXPENDED 1,552.54  
24,250.00

**PAY TO OFFICERS**

APPROPRIATION: 83,000.00 83,000.00

PAID:  
PEGGY MORGAN 40,930.00  
HARRY GOULD 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	1,800.00	
OFFICE STAFF	<u>29,270.00</u>	
		83,000.00

**BOAT EXCISE**

RECEIVED:	<u>5,942.05</u>	
		5,942.05
TRANSFER TO LAKE ASSOC	4,000.00	
UNEXPECTED	<u>1,942.05</u>	
		5,942.05

**POOL**

APPROPRIATION :	6,000.00	
RECEIVED:		
HELPING HANDS	<u>650.00</u>	
		6,650.00
PAID:		
CMP, POWER	301.45	
CONSUMERS, WATER	280.35	
SUPPLIES	517.47	
POOL CREW	3,623.13	
LESSONS	650.00	
REPAIRS	488.00	
PUBLIC WORKS	240.00	
UNEXPENDED	<u>549.60</u>	
		6,650.00

**H.P.C.F**

APPROPRIATION:	58,000.00	
RECEIVABLES	<u>46,898.99</u>	
		104,898.99
PAID:		
H.P .C.F .	104,898.99	
		104,898.99

## CONTINGENT

APPROPRIATION:	10,000.00
EQUIPMENT:	3,500.00
RECEIVED:	
BUILDING PERMITS	1,164.00
COPIES	117.25
REIMBURSEMENTS	15,413.98
PETTY CASH -POSTAGE	106.96
STATE OF ME	<u>5,066.00</u>
	38,451.89
PAID:	
POSTMASTER	2,584.20
C. MILLETT/P.MORGAN (CREDITS)	1,089.93
C. MILLETT (CHANGE LOAN)	100.00
AUGUSTA BUSINESS MACHINES (COPIER)	851.88
PEOPLES HERITAGE LEASING (COPIER)	1,436.60
ROLLING THUNDER (ADVERTISING)	878.59
BANGOR DAILY NEWS (ADVERTISING)	68.00
M.M.A. , DUES	2,629.00
M.M.T.C.T.A., DUES	90.00
M. W .D.A., DUES	30.00
SOMERSET COUNTY REG. OF DEEDS	2,698.00
SAM'S, SUPPLIES	371.26
WAL-MART, SUPPLIES	349.85
STAPLES, SUPPLIES	273.80
PEGGY MORGAN, SUPPLIES	366.12
CIRCUIT CITY, SUPPLIES	179.99
BUDS NEWPORT, SUPPLIES & HAMS	986.67
THE PAPERKLIP, SUPPLIES	523.40
TRIO, SUPPLIES	1,990.00
ROBERT PENNELLY, SUPPLIES	162.14
V & R SUPER SAVER, SUPPLIES AND TURKEYS	1,359.90
RITE AID, SUPPLIES	61.53

**CONTINGENT CONTINUED**

HARTLAND CITGO, SUPPLIES	183.73
KELLY SMITH, SUPPLIES/ TOWN REPORTS	1,566.39
N.E. REPROGRAPHICS	118.80
M.M.A., BOOKS	150.00
MARKS PRINTING HOUSE	31.45
TOWER PUBLISHING	92.50
SUSAN FROST, TRAINING	147.03
MARG SMITH, TRAINING	160.19
K. RAMSDELL, SUPPLIES	86.02
SMART'S, SUPPLIES	21.00
PIERCE ATTWOOD, LEGAL	1,936.66
PETER BECKERMAN, LEGAL	645.00
MIKE WIERS, DEED RECORDING	11.00
OVERHEAD DOOR	938.50
IRS	611.70
MILLER SIGN	266.00
EDWARD, F AUST & SMITH, AUDIT	7,550.00
MERRILL BANK, LOCK BOX	20.00
GILMANS	6.90
SNOWMAN'S	20.00
TOWN OF PITTSFIELD	83.57
MUNICIPAL TAX CONSULTANT	473.25
BECKY BOYDEN	31.00
KVCOG	140.00
HAMLIN ASSOC.	89.00
BETTY PATTERSON, SUPPLIES	70.78
ENOCH PARKS	140.00
JOSEPH CLOTHING, TENNIS NETS	180.00
MERIT IND. PROD. INC., CHECKS	355.11
UNIVERSAL LICENSE	80.00
BETTY PATTERSON, CONVENTION 5	00.00
M.M.A., CONVENTION	540.00
TRAVEL LODGE, CONVENTION	360.00
SUSAN FALON, FUN DAY	300.00
LIZ MORAN, BOOK BINDING	100.00
UNEXPENDED	<u>1,368.32</u>
	38,451.89

## INSURANCE

APPROPRITION:	7,000.00	
RECEIVED:		
H.P .C.F .& OTHERS	5,000.00	
TRANSFER	<u>13,767.78</u>	
		25,767.78

PAID:		
MILES CARPENTERCO.	23,189.00	
UNEXPENDED	2,578.78	
		25,767.78

## FIRE TRUCK

FROM ESCROW	65,000.00	
CD PLANNING BOARD	10,000.00	
BORROW	<u>30,000.00</u>	
		100,000.00

PAID:		
R&R SAFETY	105,000.00	

## TOWN HALL & TOWN HALL REPAIRS

APPROPRIATION:	11,000.00	
APPROPRIATION REPAIRS:	<u>4,000.00</u>	15,000.00

PAID:		
CONSUMERS	232.90	
CMP	2,033.06	
TDS -TELEPHONE	3,509.35	
SNOWMAN'S OIL & SOIL	3,046.37	
A.E. ROBIONSON	1,029.39	
SUPPLIES	854.41	
REPAIRS	633.13	
TOWN HALL ROOF	1,347.61	
PUBLIC WORKS LABOR	2,000.00	
UNEXPENDED	<u>313.78</u>	15,000.00

## SEWER MAINTENANCE

APPROPRIATION:	5,000.00	
OVERDRAFT	<u>34.78</u>	
PAID:		
PINETREE	150.00	
INDIAN STREAM	472.65	
WRIGHT'S GENERAL	12.13	
PUBLIC WORKS LABOR	<u>4400.00</u>	5034.78

**O.A.B. (SOCIAL SECURITY)**

APPROPRIATION:	13,500.00	
OVERDRAFT	<u>548.00</u>	
		14,048.00
PAID:		
IRS	<u>14,048.00</u>	
		14,048.00

**LAKE ASSOCIATION**

FROM BOAT EXCISE	<u>4,000.00</u>	
		4,000.00
PAID:		
GREAT MOOSE LAKE ASS.	<u>4,000.00</u>	
		4,000.00

**ROADS**

APPROPRIATION:	<u>111,800.00</u>	
		111,800.00
PAID:		
CALCIUM	1,160.93	
GRAVEL	2,352.75	
LINE PAINT	197.45	
MOWING	1,096.87	
SIGNS	162.65	
GAS	436.47	
LABOR	20,270.04	
PUBLIC WORKS LABOR	24,516.00	
EQUIP. RENTAL	312.98	
PATCH	1,290.35	
PAVING	49,701.61	
CULVERTS	3,628.46	
SUPPLIES	4.92	
SWEEPING	135.00	
TREAS. OF STATE	40.00	
UNEXPENDED	9,493.52	
		111,800.00



## TOWN TRUCK

APPROPRIATION:	<u>5,000.00</u>	5,000.00
PAID:		
SMARTS', REPAIRS	859.30	
HARTLAND CITGO, F.O.L.	1,565.86	
PEGGY MORGAN, MILAGE	1,500.00	
SOMERSET AUTO, REPAIRS	64.19	
MELANSON'S	9.45	
WAL-MART, OIL	43.76	
SEBASTICOOK F ARMS, WOOD	126.56	
MUFFLER KING, TIRES	440.00	
WRIGHT'S, BOLTS	19.70	
UNEXPENDED	<u>371.18</u>	5,000.00

## TRANSFER STATION

APPROPRIATION:	73,500.00	
RECEIVED:	629.00	
OVERDRAFT	<u>547.59</u>	74,676.59
PAID:		
COLUMBIA PROPANE	1,175.83	
HEART OF MAINE	480.00	
HARTLAND CITGO	1,378.21	
SMART'S	527.69	
WMDSM	67,428.73	
INDUSTRIAL METAL	2,168.13	
SOMERSET AUTO	310.02	
MELANSON'S CITGO	177.27	
NORRIS SERVICE	151.64	
WRIGHT'S	57.34	
A. RAMSDELL	20.00	

WAL-MART	159.73	
SEC. OF STATE	100.00	
ME. ENVIRONMENTAL	386.00	
TREAS. OF STATE	96.00	
KITTY RAMSDELL	<u>60.00</u>	
		74,676.59

**LIBRARY**

APPROPRIATION:	18,500.00	
RECEIVED:	270.00	
OVERDRAFT	<u>1,024.00</u>	
		18,770.00
PAID:		
LIBRARIANS	16,154.00	
HARTLAND PUBLIC LIBRARY	3,000.00	
ASSISTANT	<u>640.00</u>	
		19,794.00

**COUNTY TAX**

ASSESSMENT:	<u>92,878.43</u>	
		92,878.43
PAID:		
SOMERSET CNTY TREASURER	<u>92,878.43</u>	
		92,878.43

**CROSSING GUIDES**

APPROPRIATION:	3,500.00	
OVERDRAFT	<u>436.13</u>	
		3936.13
PAID:		
ROBERT & JANASE RICH	<u>3936.13</u>	
		3936.13

**SNOW REMOVAL**

FROM EXCISE:	90,000.00	
RECEIVED:		
STATE OF MAINE	1,530.00	
OVERDRAFT	<u>8,353.89</u>	
		99,883.89
PAID:		
KENNEBEC PAVING & J. STEDMAN	68,071.15	
SALT	8,387.88	
SAND	13,500.00	
FUEL, OIL & LUBE	511.89	
ELECTRICAL	412.97	
CREW LABOR	<u>9,000.00</u>	
		99,883.89

**M.S.A.D. #48**

APPROPRIATION:	<u>772,136.94</u>	
		772,136.94
PAID:		
M.S.A.D. #48	640,764.38	
*ACCOUNTS PAYABLE	<u>131,372.56</u>	
		772,136.94

\*PAID AFTER BOOKS CLOSED

### SMOKEY'S ANGELS

RECEIVED:		
STATE OF MAINE	<u>1,248.00</u>	1,248.00
PAID:		
SMOKEY'S ANGELS	<u>1,248.00</u>	1,248.00

### INSURANCE

LIFE INSURANCE W/H		
RECEIVED:	<u>263.48</u>	263.48
PAID:		
JEFFERSON PIDST	171.81	
PAYABLE	<u>91.67</u>	
	263.48	
CANCER INSURANCE W/H	1,497.07	
A/R EMPLOYEES	<u>149.57</u>	1,646.64
PAID:		
AFLAC	<u>1,646.64</u>	1,646.64

### KENNEBEC MENTAL HEALTH

APPROPRIATION:	<u>1,800.00</u>	1,800.00
PAID:		
KENNEBEC MENTAL HEALTH	<u>1,800.00</u>	1,800.00

**FIRST PARK**

APPROPRIATION : 4,950.00  
PAID:  
KENNBEC DEV. CORP. 4,950.00 4,950.00

**HARTLAND ST. ALBANS EMERGENCY UNIT**

APPROPRIATION: 21,400.00 21,400.00  
PAID:  
CARPENTER CORP. 5,000.00  
PARAMEDIC 6,892.09  
UNEXPENDED 9,507.91 21,400.00

**HEALTH INSURANCE**

APPROPRIATION: 35,000.00  
RECEIVED:  
H.P.C.F & EMPLOYEES 39,838.24 74,838.24  
PAID:  
MMA 73,927.81  
UNEXPENDED 910.43 74,838.24

**FIRE DEPARTMENT CAPITAL**

CARRY: 11,000.00 11,000.00  
PAID:  
TRANSFER TO FEMA 8,249.00  
TRUCK REPAIR 1,402.89  
EXTRA TRUCK PURCHASE 800.00  
ACCOUNTS PAYABLE:  
STATE WIDE 435.00  
K&T 89.00  
UNEXPENDED 24.11 11,000.00

GENERAL ASSISTANCE

APPROPRIATION:	8,000.00	
RECEIVED:		
STATE OF MAINE	<u>4663.50</u>	12,663.50
PAID:		
<u>CASE #1</u>		
CENTRAL ME POWER	169.27	
SNOWMAN'S OIL	<u>170.00</u>	339.27
<u>CASE #2</u>		
SMART'S	<u>17.56</u>	17.56
<u>CASE #3</u>		
LORRAINE FULLER	<u>350.00</u>	350.00
<u>CASE #4</u>		
SNOWMAN'S OIL	<u>150.00</u>	150.00
<u>CASE #5</u>		
SNOWMAN'S OIL	<u>170.00</u>	170.00
<u>CASE #6</u>		
SNOWMAN'S OIL	<u>170.51</u>	
	170.51	
<u>CASE #7</u>		
SNOWMAN'S OIL	398.00	
BILL & BARB GOURLEY	<u>204.18</u>	602.18
<u>CASE #8</u>		
SNOWMAN'S OIL	<u>150.00</u>	150.00
<u>CASE #9</u>		
SNOWMAN'S OIL	144.00	
SMART'S	<u>17.60</u>	161.60
		CON'T

GENERAL ASSISTANCE CON'T

<u>CASE #10</u>		
SNOWMAN'S OIL	<u>310.00</u>	310.00
<u>CASE#11</u>		
SNOWMAN'S OIL	<u>144.00</u>	144.00
<u>CASE #12</u>		
SNOWMAN'S OIL	<u>165.00</u>	165.00
<u>CASE #13</u>		
CHRISTINE LEWIS	<u>236.56</u>	236.56
<u>CASE #14</u>		
BONNIE BOWLEY	482.00	
ROGER CIMON	<u>550.00</u>	1032.00
<u>CASE #15</u>		
SNOWMAN'S OIL	165.00	
PALMYRA L.P.	<u>45.00</u>	210.00
<u>CASE #16</u>		
JENNETTE TRIPODI	<u>140.00</u>	140.00
<u>CASE #17</u>		
BONNIE SMART	<u>975.00</u>	975.00
<u>CASE #18</u>		
CENTRAL MAINE	502.50	
V&R SUPERSAVER	401.86	
CN BROWN	<u>235.35</u>	1139.71
<u>CASE #19</u>		
EUGENE HARVEY	<u>350.00</u>	350.00
<u>CASE #20</u>		
MEREDITH RANDLETT	<u>400.00</u>	400.00

GENERAL ASSISTANCE CON'T

<u>CASE #21</u>		
MEREDITH RANDLETT H.	<u>340.00</u>	340.00
<u>CASE #22</u>		
NICKERSON SEPTIC	<u>90.00</u>	90.00
<u>CASE #23</u>	<u>100.00</u>	
KVCAP		100.00
<u>CASE #24</u>		
CENTRAL ME POWER	<u>124.58</u>	124.58
<u>CASE #25</u>		
THOMAS HARVILLE	<u>450.00</u>	450.00
<u>CASE #26</u>		
CENTRAL ME POWER	<u>599.96</u>	599.96
<u>CASE #27</u>		
C.N. BROWN	<u>193.35</u>	193.35
<u>CASE #28</u>		
CENTRAL ME POWER	100.00	
CONSUMERS	49.91	
C.N.BROWN	<u>130.00</u>	279.91
<u>CASE #29</u>		
C.N. BROWN	<u>122.90</u>	122.90
<u>CASE #30</u>		
CENTRAL ME POWER	<u>479.31</u>	479.31
<u>CASE #31</u>		
LOVEL'S MOTEL	<u>277.60</u>	277.60
<b>TOTAL PAID</b>		10271.00
<b>UNEXPENDED</b>		<u>2392.50</u>
		12663.50



**GMLA 2001 P & L STATEMENT**

01/01/01 Through 12/31/01

01/01/01

12/31/01

Category Description	
<b>INCOME</b>	
Dues	2,236.00
Interest	50.44
Merchandise	4,925.00
Other Inc.	<u>4,213.00</u>
TOTAL INCOME	12,424.44
<b>EXPENSES</b>	
Annual Meeting	
Groceries	430.60
Porta-Potty	70.00
Supplies	<u>127.10</u>
TOTAL Annual Meeting	627.70
Equipment	
Purchased	<u>205.67</u>
TOTAL Equipment	205.67
Insurance	
Liability Ins.	<u>693.00</u>
TOTAL Insurance	693.00
L&P Fees	
Biologist	2,100.00
Corp. Filings	35.00
Creative Design	<u>617.50</u>
TOTAL L&P Fees	2,752.50
Merchandise Purchased	
Clothing	2,788.58
Maps	<u>1,675.00</u>
TOTAL Merchandise Purchased	4,463.56

Cont'

GMLA 200 1 cont.'

Navigational	
Buoy	34.19
Chain	<u>182.16</u>
TOTAL Navigational	216.35
Office Expenses	
Copying	247.24
Postage	364.55
Supplies	27.72
TOTAL Office Expenses	<u>639.51</u>
Subscriptions	10.00
Tax	
Property	103.84
TOTAL Tax	<u>103.84</u>
Utilities	
Telephone	<u>153.96</u>
TOTAL Utilities	153.96
TOTAL EXPENSES	<u>9,866.09</u>
OVERALL TOTAL	<u>1,558.35</u>

## 2000 LIENS

12/31/01

ALBLAIR, DANIEL	\$ 412.58
ARMSTRONG, CORALEE	\$ 643.10
*	\$ 45.26
BENTON, KAREN	\$ 288.42
BLODGETT, B.	\$ 30.13
BOWDEN, MYRTLE L.	\$ 622.64
BRALEY, THOMAS	\$ 639.84
BRESSETTE, LARIA	\$ 327.26
BRESSETTE, LARIA	\$ 120.90
CABAN, JOSE A. & MARI	\$ 385.64
CHABOT, SUSAN HARTMAN	\$ 526.07
CROWE, MICHAEL	\$ 616.56
CROWLEY, JULIE	\$ 434.16
CROWLEY, JULIE	\$ 440.05
DA VIS, CARLA	\$ 987.51
DUPLISEA, ROBIN	\$1505.05
EMERY, DAVID	\$ 746.45
ESTES, HOWARD, HEIRS	\$ 199.95
ESTES, ROBERT	\$ 88.82
F ANN, MICHAEL S.	\$ 788.49
GAILLOUX, JAMES Y.	\$ 150.97
GETCHELL, JOHN	\$1576.66
GODSOE, EARL & KIMBERLY	\$ 67.70
GODSOE, EARL & PENNY	\$ 432.36
GOULD, CHARLES & BARBAR	\$1526.55
GOULD DENNIS & BELINDA	\$ 95.02
GOULD, DENNIS & BELINDA	\$ 286.29
GOULD, HARRY & TAMMI	\$ 308.75
GOULD, KEITH & SHIRELY	\$ 171.80
**GOULD, LYSLE	\$ 197.75
GOULD, WESTON E.	\$ 558.31
HARVILLE, THOMAS	\$ 354.80
HARVILLE, THOMAS	\$ 470.04
HARVILLE, THOMAS	\$ 643.27
HARVILLE, THOMAS	\$ 477.09

Cont'

*	\$ 197.63
*	\$ 30.38
HAYNES, HERBERT C.	\$ 752.37
HOPKINS, RUSSELL	\$ 424.63
HUMPHREY, JUSTIN O.	\$ 224.13
*	\$ 15.18
KENARY, KATHLEEN	\$ 533.98
KIMBALL, ANTHONY	\$ 646.63
KIRCHDOFER, SERETHA	\$ 124.00
LEFEBVRE, JOSEPH	\$ 126.17
LINDSAY, WAYNE	\$ 203.52
LOUREIRO, LINDA & JERRY	\$1089.43
LUNT, DELCEY	\$ 81.53
MACINNINS, CRAIG & LYNN	\$ 990.73
MARTIN, ANDREW	\$ 116.25
MARTIN, ANDREW	\$ 278.69
MCCORMACK, ANITA	\$ 608.53
MCCORMACK, ANITA	\$ 61.69
MCGRAW, FRANK JR	\$ 144.77
MERRILL, GARY C.	\$1368.50
MERROW, ANTHONY	\$ 442.06
MERROW, ANTHONY	\$ 707.65
MERROW, ANTHONY	\$ 143.14
MERROW, ANTHONY	\$ 120.90
MESERVEY, EUGENE	\$ 926.09
*	\$ 56.40
MORGAN, JAMES CHRISTOPHER	\$ 826.41
MUNN, STEVEN & JOAN	\$1295.80
MUNN, STEVEN & JOAN	\$ 91.45
PAGE, TOBIAS, VESTA	\$ 80.95
PARSONS, JAMES & KATHY	\$ 366.61
REID, GAIL	\$ 923.49
ROATS, MITCHELL	\$ 138.73
ROUNDY, GEORGE	\$ 556.92
SEA VEY, DENNIS L.	\$ 248.00
SHAKESPEARE, STANLEY	\$ 325.66
SHAW, DIANNE	\$ 416.61
SHORTREED, RICHARD	\$ 61.23
SIDES, MONTELLE W.	\$ 266.60
SISCO, HOWARD	\$ 428.73
SISTER'S MARKET	\$ 150.51

Cont'

SISTER'S MARKET	\$2164.58
SISTER'S MARKET	\$ 62.00
*	\$ 314.81
STACKHOUSE, REBECCA	\$ 204.60
STAPLES, ROWENA	\$ 388.04
T .L.C. AMERICA	\$ 341.62
WASHBURN,ALFRED W.	\$ 359.91
WENTWORTH, GARY & RHONDA	\$ 234.67
WENTWORTH, GARY & RHONDA	\$ 176.73
WENTWORTH, GARY W.	\$ 940.08
WHITTEMORE, BARBARA I.	\$ 179.78
*	\$ 219.17
WOODMAN, GLENICE	\$ 383.94
ZALOSKI, ROBERT	\$ 63.55
<hr/>	
<b>TOTAL</b>	<b>\$39,792.40</b>

\* MEANS PAYMENT WAS MADE AFTER 12/31/01

2001 TAXES UNPAID AS OF  
12/31/01

ADAMS, MAUREEN	\$ 196.80
ADAMS, MAUREEN	\$ 20.00
ALBAIR, DANIEL	\$ 425.89
ALLEN, DANE	\$ 727.68
ANTHONY, CHRISTOPHER	\$ 401.44
ANTHONY, CHRISTOPHER	\$ 970.24
ARMSTRONG, CORAL	\$ 663.84
ARMSTRONG, CORAL	\$ 126.72
ARMSTRONG, CORAL	\$ 545.92
BACON, GARY	\$ 403.52
*	\$1266.40
BATCHELDER, THOMAS	\$ 705.92
BENTON, KAREN	\$ 350.56
*	\$ 128.34
*	\$ 909.50
BERRY, STATTIE	\$ 713.44
*	\$ 576.46
BLODGETT, B.	\$ 31.10
BOOTH, TERRY R.	\$1056.96
BOOTH, TERRY R.	\$ 435.82
BOWDEN, MYRTLE	\$ 642.72
BOWDEN, JAMES	\$ 156.16
BOYD, DARLENE	\$ 634.72
BRALEY, THOMAS	\$ 660.48
BRESSETTE, LARIA	\$ 337.92
BRESSETTE, LARIA	\$ 124.80
BROWN, CAROL	\$ 262.40
**BROWN, DANIEL	\$ 12.61
*	\$ 446.40
BROWN, ROBERTA.	\$ 21.28
*	\$ 72.00
*	\$ 94.08

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

BUKER, CARLOS	\$ 47.52
BURRILL, LELAND	\$ 188.00
BUTLER, ALLEN E.	\$ 734.96
BUTLER, PRICILLA	\$ 134.14
CABAN, JOSE A.	\$ 398.08
*	\$ 882.40
CARR, DARRYL C.	\$ 845.60
CARR, DARRYL C.	\$ 755.20
*	\$ 450.40
CARR, SCOTT R.	\$ 196.64
CHABOT, SUSAN	\$ 543.04
*	\$ 68.37
CONNELL, BYRON	\$ 380.99
CONNELL, BYRON	\$ 42.72
COOKE, JASON	\$ 402.88
**COSTON, LARRY	\$ 643.10
CROW, MICHAEL	\$ 636.45
CROWLEY, JULIE	\$ 448.16
CROWLEY, JULIE	\$ 454.24
*	\$ 92.80
**DARLING, DONALD	\$ 487.02
DAVIS, CARLA	\$1019.36
DAVIS, JAMES	\$ 316.96
DIONNE, BARRY L.	\$ 527.04
DONCET, JAMES W.	\$ 37.35
DUPLISEA, ROBIN	\$1553.60
*	\$ 437.97
**ENSIGN BOARDING	\$ 638.42
ESTES, HOWARD H.	\$ 206.40
ESTES, ROBERT	\$ 647.36
ESTES, ROBERT	\$ 91.68
FANN, MICHAEL S.	\$ 813.92
FANNING, JOHN J.	\$ 800.00
*	\$1599.36

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

FLETCHER, ROBERT	\$ 730.08
*	\$ 556.32
FORD, WALTER	\$ 676.96
*	\$1287.20
FULLER, LORRAINE	\$ 765.60
GAILLOUX, JAMES	\$ 155.84
GALLANT, DAVID	\$ 540.96
GARCIA, KEVIN	\$ 367.04
GETCHELL, JOHN A.	\$1627.52
*	\$ 163.84
*	\$ 49.12
GODSOE, EARL & KIM	\$ 266.88
GODSOE, EARL & P.	\$ 993.44
GODSOE, LIVINGSTON	\$ 103.84
GOGAN , GENE	\$ 677.28
GOULD, CHARLES	\$1575.79
GOULD, DENNIS	\$ 98.08
GOULD, DENNIS	\$ 295.52
GOULD, HARRY	\$ 718.37
GOULD, HARRY	\$ 992.96
GOULD, KEITH	\$ 196.62
GOULD, LYSLE	\$ 612.00
GOULD, MAURICE A.	\$ 303.68
GOULD, WESTON E.	\$ 576.32
*	\$ 287.36
*	\$ 365.12
GRIFFITH, CHRISTOPHER	\$ 572.80
GRIFFITH, CHRISTOPHER	\$ 563.36
HAND, MARVIN SR.	\$ 269.07
HARVILLE, THOMAS	\$ 336.24
HARVILLE, THOMAS	\$ 485.20
HARVILLE, THOMAS	\$ 664.02
HARVILLE, THOMAS	\$ 492.48
*	\$ 204.00

Cont'



2001 TAXES UNPAID AS OF  
12/31/01

*	\$ 31.36
*	\$ 288.00
HAYNES, HERBERT	\$ 777.44
HEWINS, LOIS E.	\$ 533.60
HEWINS, RONALD	\$ 282.40
HEWINS, WAYNE M.	\$ 268.16
HICKEY, GUYFRED	\$ 332.96
HOLMES, KELLEY J.	\$ 396.32
HOPKINS, RUSSELL	\$ 611.04
*	\$ 482.36
HUFF, HOWARD	\$ 634.24
HUGHES, EARL & P.	\$ 114.08
HUGHES, EARL & P.	\$ 157.28
HUGHES, EARL & P.	\$ 72.00
HUGHES, EARL H.	\$ 760.00
**HUMPHREY, DARYL	\$ 664.64
*	\$ 242.24
*	\$ 107.79
JOHNSON, WARREN	\$ 57.76
KENARY, KATHLEEN	\$ 551.20
KHORIGAN, JOHN J.	\$ 638.24
KILLIAM, EDWARD B.	\$ 275.04
KIMBALL, ANTHONY	\$ 933.28
KING, FRANK	\$ 20.32
KIRCHDOFER, SERETHA	\$ 128.00
KNOWLAN, PASTY	\$ 65.60
KNOWLAN, PASTY	\$ 138.88
KNOWLAN, PASTY	\$ 138.88
LARY, CARL	\$ 912.48
LARY, LINDAM.	\$ 416.96
**LAWLER, ROSEMAIRE	\$ 313.29
LAWRENCE, DAVID	\$ 504.53
*	\$ 243.36
LEAVITT, ROCKY	\$ 260.96

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

LEFEBVRE, JOSEPH	\$ 130.24
LIBBY, DIANA	\$ 167.68
LINDSAY, WAYNE	\$ 210.08
LOUREIRO, LINDA	\$1128.58
LOVENDALE, CARL	\$1331.84
LUNT, DELCEY	\$ 84.16
MACINNIS, CRAIG	\$1022.69
MADDEN, ROGER	\$ 270.72
MARTIN, ANDREW	\$ 120.00
MARTIN, ANDREW	\$ 287.68
MARTIN, ELIZABETH	\$ 281.70
MARTIN, JERRY J.	\$ 812.32
MARTIN, LYNNETTE	\$ 615.51
MARTIN, ROGER	\$ 615.51
MCCORMACK, ANITA	\$ 628.16
MCCORMACK, ANITA	\$ 63.68
MCCOURT, JOYCE	\$ 259.68
*	\$ 966.32
MCGRAW,FRANKJR.	\$ 149.44
MCLAUGHLIN, RALPH	\$ 675.54
MERRILL, GARY C.	\$1412.64
MERROW, ANTHONY	\$ 456.32
MERROW, ANTHONY	\$ 730.48
MERROW, ANTHONY	\$ 147.76
MERROW, ANTHONY	\$ 304.32
MERROW, MARYELLEN	\$ 290.24
MESERVEY, EUGENE	\$ 955.97
MITCHELL, SHAWN	\$ 109.12
MORGAN, ANTHONY	\$ 564.96
MORGAN, JAMES C.	\$ 911.25
MOWER, JUDITH M.	\$ 468.78
MUNN, BRUCE A.	\$ 719.04
MUNN,BRUCEA.	\$ 13.92
MUNN, MICHAEL A.	\$ 141.44

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

MUNN, MICHAEL A.	\$ 99.20
**MUNN, MICHAEL A.	\$ 209.33
MUNN, ONAL	\$ 348.32
MUNN, STEVEN B.	\$1337.60
MUNN, STEVEN B.	\$ 815.04
MUNN, STEVEN B.	\$ 94.40
NADEAU, BETTY	\$ 255.68
NADEAU, BETTY	\$ 287.84
NEAL, JIMMIE	\$ 388.64
NORRIE, WALTER	\$ 272.64
PAGE, TOBIAS	\$ 302.40
PARKER, RICKY C.	\$ 200.00
PARSONS, JAMES	\$1819.36
*	\$ 329.52
PEAVEY, ROBERT B.	\$ 647.36
PETERSON, BARBARA	\$ 214.08
PHILLIPS, MICHAEL	\$ 350.72
*	\$ 693.17
*	\$ 390.72
RANDLETT, RAE II	\$ 719.04
*	\$ 26.32
*	\$ 22.82
**RAYMOND ROGER	\$ 466.53
*	\$ 262.77
REID, GAIL	\$ 953.28
**REILLY, LUKE	\$ 761.07
RICHARDSON, THOMAS	\$ 450.56
ROATS, MITCHELL	\$ 143.20
**ROBBINS, JAMES	\$ 125.34
ROBBINS, RANDY	\$ 172.80
ROUNDY, GEORGE A	\$ 574.88
RUSSELL, RICHARD	\$ 415.36
SAUTER, RALPH	\$ 115.20
SEAVEY, DENNIS	\$256.00

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

SHAKESPEARE, STANLEY	\$ 336.16
SHAW, DIANNE	\$ 430.05
*	\$ 404.80
SHORTREED, RICHARD	\$ 63.20
SIDES, MONTELLE	\$ 275.20
SISCO, HOWARD W.	\$ 442.56
SISTER'S MARKET	\$ 155.36
SISTER'S MARKET	\$2234.40
SISTER'S MARKET	\$ 64.00
**SMART, ELWIN	\$1222.83
SMITH, DEBRA	\$ 324.96
SODERQUIST, PARTNERS	\$ 290.40
*	\$ 400.00
STACKHOUSE, REBECCA	\$ 211.20
STAPLES, ROWENA	\$ 400.56
STEDMAN, DAVID A.	\$ 182.24
STEDMAN, DAVID P.	\$ 224.80
STEWART, ROBERT	\$ 200.00
SULLIVAN, PATRICIA	\$ 144.16
T .L.C. AMERICA	\$ 352.64
**THORTON, FRANKLIN	\$ 61.81
TOZIER, CHELSIA	\$ 533.23
**TUCKER, JOANNE L.	\$ 202.03
V ANADISTINE, MILO	\$1556.42
**VICNAIRE, ROLAND	\$ 100.72
VOGEL, DAVID	\$ 315.52
WALLCE, KENNETH	\$ 549.28
**WASHBURN, ALFRED	\$ 353.53
WASHBURN, ALFRED	\$ 371.52
*	\$ 68.64
WELLS, DAVID C.	\$ 288.80
WENTWORTH, GARY	\$ 242.24
WENTWORTH, GARY	\$ 214.21
WENTWORTH, GARY	\$ 970.40

Cont'

2001 TAXES UNPAID AS OF  
12/31/01

WHEELER, LINWOOD	\$1,457.31
WHITTEMORE, BARBAR	\$ 532.88
WILSON, MARY	\$ 522.34
WITHAN, JASON	\$ 466.40
WITHEE, CARL	\$ 205.76
WITHEE, CARL	\$ 141.28
WITHEE, PAUL	\$ 764.59
WITHEE, PAUL	\$ 476.64
*	\$ 51.04
*	\$ 131.84
WITHEE, WALTER	\$ 226.24
WOODMAN, DAVID	\$ 434.88
WOODMAN, GLENICE	\$ 396.32
YANKEE REALTY	\$ 205.75
YANKEE REALTY	\$ 119.04
YORK, FLORA B.	\$ 955.52
ZALOSKI, ROBERT	\$ 65.00

**TOTAL**

**\$116576.11**

\*\*MEANS PARTIAL PAYMENT

\* MEANS PAID AFTER 12/31/01

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 second day of March, 2002 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, \$2500 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)	\$14,500.00
Workers Comp	\$ 6,000.00
MMHT	\$40,000.00
Insurances	\$ 8,000.00
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	\$2,250.00
Kennebec Mental Health	\$1,800.00
Hartland Historical Society	\$ 500.00
Scott Webb Medical Center Project	\$1,000.00

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



**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.

**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 \$70,000.00 for hydrant rental.

**Budget Committee Recommends: YES**

**Article 14.** To see if the Town will vote to raise and appropriate \$50,000.00 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 \$4,000.00 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.

**Article 18.** To see if the Town will vote to raise and appropriate \$24,975.00 for the operationals for the Hartland Volunteer Fire Department:

**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.

**Budget Committee Recommends: YES**

**Article 20.** To see if the Town will vote to raise and appropriate \$17,000.00 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 \$5,000.00 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 and raise and appropriate \$8,300.00 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 \$2,600.00 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 2002 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 6.75%.  
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 \$35,000.00 from excise taxes, \$34,000.00 from Local Road Assistance and raise and appropriate \$16,000.00 for the town road account and sidewalks and Fire Department parking lot.

**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, 2002.

**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 \$6,000.00 from excise for the fire truck escrow account.**

**Article 35. 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.**

The Selectmen hereby give notice that the Registrar of Voters will be available at the Town Office for the purpose of correcting the list of voters Wednesday and Thursday, February 27th and 28th from 12:30 p.m. to 4:30 p.m.

Given under our hand this 13th. day of February, A.D., 2002.

A True Copy

Attest:

\_\_\_\_\_  
**PEGGY A. MORGAN**  
Resident of Hartland

\_\_\_\_\_  
**SHIRLEY HUMPHREY**  
2nd. Selectman

\_\_\_\_\_  
**HARRY GOULD**  
1st. Selectman

\_\_\_\_\_  
**HARLOW POWERS**  
3rd. Selectman



TOWN OF HARTLAND, MAINE

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# *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, Main

We have audited the accompanying general purpose financial statements of the Town of Hartland, Maine as of and for the year ended December 31, 2001, 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. The prior-year summarized comparative information has been derived from the Organization's 2000 financial statements and, in our report dated February 14, 2001, we expressed a qualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in Governmental 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provide a reasonable basis for our opinion.

Because of the inadequacy of accounting records to substantiate trust principal (contributed equity) prior to 1993, we were unable to form an opinion regarding the classification of amounts at which trust principal (contributed equity) and reinvested trust income (designated for future expenditures) are recorded in the accompanying combined balance sheet - all fund types at December 31, 2001 (stated at \$77,299).

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, 2001, and the results of its operations and changes in fund balances and the cash flows of its proprietary fund type, for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued reports dated February 11, 2002 on our consideration of the Organization's internal control structure and its compliance with laws and regulations.

February 11, 2002

*Edwards, Faust + Smith*

**TOWN OF HARTLAND, MAINE**  
**Combined Balance Sheet - All Fund Types**  
**December 31, 2001**

	Governmental Fund Type General Fund	Fiduciary Fund Type		Proprietary Fund Type Enterprise Fund	2001 totals (Memorandum Only)	2000 totals (Memorandum Only)
		Expendable Trust Fund	Non-Expendable Trust Fund			
<b>ASSETS</b>						
Cash and equivalents	\$ 79,528	\$ 2,125	\$ 10,417	\$ 508	\$ 92,578	\$ 235,781
Accounts receivable				1,706,068	1,706,068	1,664,534
Taxes receivable, net of allowance for doubtful accounts of \$2,500	176,954				176,954	146,899
Tax liens and tax acquired property	66,116				66,116	63,833
Receivable from granting agencies	6,000				6,000	
Investments			33,475		33,475	31,723
Bond discount				626	626	835
Bond issue costs				11,812	11,812	15,749
Due from general fund			33,407	218,268	251,675	249,614
<b>Total assets</b>	<b>\$ 328,598</b>	<b>\$ 2,125</b>	<b>\$ 77,299</b>	<b>\$ 1,937,282</b>	<b>\$ 2,345,304</b>	<b>\$ 2,408,968</b>
<b>LIABILITIES</b>						
Notes payable	\$	\$	\$	\$ 380,000	\$ 380,000	\$ 380,000
Bonds and notes payable				1,447,400	1,447,400	1,698,175
Due to other governments	7,068				7,068	5,751
Accounts payable	246,085			184,880	430,965	132,047
Deferred revenue	150,000				150,000	90,000
Accrued expense				5,100	5,100	7,900
Due to enterprise fund	228,268				228,268	216,297
Due to fiduciary	33,407				33,407	33,407
Estimated liability - landfill closure and postclosure care costs				1,494,500	1,494,500	1,263,500
<b>Total liabilities</b>	<b>664,828</b>			<b>3,511,880</b>	<b>4,176,708</b>	<b>3,826,987</b>
<b>FUND EQUITY</b>						
Restricted for future expenditures	37,543	2,125	47,613		87,281	170,479
Unrestricted	(373,773)				(373,773)	(272,657)
Contributed equity			29,686		29,686	29,686
Retained earnings (deficit)				(1,574,598)	(1,574,598)	(1,345,527)
<b>Total fund equity (deficit)</b>	<b>(336,230)</b>	<b>2,125</b>	<b>77,299</b>	<b>(1,574,598)</b>	<b>(1,831,404)</b>	<b>(1,418,019)</b>
<b>Total liabilities and fund equity</b>	<b>\$ 328,598</b>	<b>\$ 2,125</b>	<b>\$ 77,299</b>	<b>\$ 1,937,282</b>	<b>\$ 2,345,304</b>	<b>\$ 2,408,968</b>

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, 2001

	Governmental	Fiduciary Fund Type		2001 Totals (Memorandum Only)	2000 Totals (Memorandum Only)
	Fund Type General Fund	Expendable Trust Fund	Non-Expendable Trust Fund		
<b>Revenues</b>					
Real estate and personal property taxes	\$ 1,227,417	\$	\$	\$ 1,227,417	\$ 1,226,560
Excise taxes	185,933			185,933	182,877
Intergovernmental revenues	184,895			184,895	183,666
Grants	377,509			377,509	42,117
General government	133			133	6,802
Health and sanitation	2,981			2,981	9,983
Recreation	2,216			2,216	1,438
Cometries	3,460			3,460	1,989
Donations		11,367		11,367	29,483
Unclassified	9,705			9,705	31,328
Investment income	7,381	58	1,903	9,342	9,586
<b>Total revenues</b>	<b>2,001,630</b>	<b>11,425</b>	<b>1,903</b>	<b>2,014,958</b>	<b>1,725,829</b>
<b>Expenditures</b>					
Administration	141,879			141,879	138,789
County tax	92,878			92,878	84,485
Other special assessments	4,621			4,621	10,947
Protection	229,314			229,314	102,821
Education	760,653			760,653	733,773
Highways	259,604			259,604	301,742
Health and sanitation	210,419			210,419	251,741
Recreation	37,119			37,119	35,589
Charities	17,331			17,331	6,505
Cemeteries	6,700			6,700	2,490
Buildings		21,512		21,512	81,940
Federal grant expenditures	370,485			370,485	35,488
Unclassified	40,268			40,268	45,523
Interest expense	6,489			6,489	7,333
<b>Total expenditures</b>	<b>2,177,760</b>	<b>21,512</b>		<b>2,199,272</b>	<b>1,839,166</b>
Excess of revenues over expenditures	(176,130)	(10,087)	1,903	(184,314)	(113,337)
Fund balances, beginning of year	(160,100)	12,212	75,396	(72,492)	40,845
Fund balances, end of year	\$ (236,230)	\$ 2,125	\$ 77,299	\$ (236,806)	\$ (72,492)

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, 2001

			Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues</b>			
Real estate and personal property taxes	\$ 1,249,025	\$ 1,227,417	\$ (21,608)
Excise taxes	129,000	185,933	56,933
Intergovernmental revenues	174,000	184,895	10,895
Grants		377,599	377,599
General government		133	133
Health and sanitation		2,981	2,981
Recreation		2,216	2,216
Cemeteries		3,460	3,460
Unclassified		9,705	9,705
Investment income		7,381	7,381
<b>Total revenues</b>	<b>1,552,025</b>	<b>2,061,630</b>	<b>449,605</b>
<b>Expenditures</b>			
Administrative	172,150	141,879	30,271
County tax	92,878	92,878	
Other special assessments	4,900	4,621	279
Protection	249,650	229,314	20,336
Education	772,137	760,653	11,484
Highway	202,800	259,604	(56,804)
Health and sanitation	135,500	210,419	(74,919)
Recreation	33,000	37,119	(4,119)
Charities	14,960	17,331	(2,371)
Cemeteries	6,000	6,700	(700)
Federal grant expenditures		370,485	(370,485)
Unclassified	14,000	40,268	(26,268)
Interest expense		6,489	(6,489)
<b>Total expenditures</b>	<b>1,698,025</b>	<b>2,177,760</b>	<b>(479,735)</b>
<b>Excess of revenues over expenditures</b>	<b>(146,000)</b>	<b>(176,130)</b>	<b>(30,130)</b>
<b>Other financing sources (uses)</b>			
Prior year surplus	30,000		(30,000)
Carried over	86,000		(86,000)
Borrowings	30,000		(30,000)
<b>Total other financing sources (uses)</b>	<b>146,000</b>		<b>(146,000)</b>
<b>Excess (deficiency) of revenues over expenditures &amp; other financing sources (uses)</b>	<b>\$</b>	<b>(176,130)</b>	<b>\$ (176,130)</b>
Fund balance, beginning of year		(160,100)	
Fund balance, end of year		<b>\$ (336,230)</b>	

The accompanying notes are an integral part of these financial statements

TOWN OF HARTLAND, MAINE

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

Year Ended December 31, 2001  
(With Comparative Amounts for 2000)

	2001	2000
Revenues		
Irving Tanning Co.	\$ 882,835	\$ 1,063,899
Town of Hartland	59,433	96,035
DEP - Landfill Closure Grant		407,524
Miscellaneous	<u>5,377</u>	<u>4,253</u>
Total revenues	947,645	1,571,711
Operating expenses (See schedule)	<u>1,092,498</u>	<u>1,213,892</u>
Operating income	<u>(144,853)</u>	<u>357,819</u>
Non-operating revenues (expenses)		
Interest income	2,597	5,738
Interest expense	<u>(86,815)</u>	<u>(103,668)</u>
	<u>(84,218)</u>	<u>(97,930)</u>
Net income (loss)	(229,071)	259,889
Retained earnings (deficit), beginning of year	<u>(1,345,527)</u>	<u>(1,605,416)</u>
Retained earnings (deficit), end of year	<u>\$ (1,574,598)</u>	<u>\$ (1,345,527)</u>

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

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TOWN OF HARTLAND, MAINE

Statement of Cash Flows - Proprietary Fund

Year ended December 31, 2001  
(With Comparative Totals for 2000)

	2001	2000
Cash flows from operating activities		
Operating income (loss)	\$ (144,853)	\$ 357,819
Adjustments to reconcile operating income to net cash provided by operating activities:		
Amortization	4,146	4,146
(Increase) decrease in Accounts receivable	(43,595)	254,056
Increase (decrease) in Accounts payable	130,335	(65,366)
Accrued liabilities	(2,800)	(2,025)
Estimated landfill closure costs	<u>231,000</u>	<u>161,000</u>
Net cash provided (used) by operating activities	<u>174,233</u>	<u>709,630</u>
Cash flows from capital and related financing activities		
Interest received	2,597	5,738
Principal paid on notes	(250,775)	(220,000)
Principal paid on bonds	<u>(86,815)</u>	<u>(245,775)</u>
Interest paid	<u>(86,815)</u>	<u>(103,668)</u>
Net cash provided (used) by capital and related financing activities	<u>(334,992)</u>	<u>(563,705)</u>
Net change in cash	(160,760)	145,925
Cash and cash equivalents, beginning of year	<u>161,268</u>	<u>15,343</u>
Cash and cash equivalents, end of year	<u>\$ 508</u>	<u>\$ 161,268</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, 2001

**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.

***Governmental Fund Types:***

Governmental funds are those through which general governmental functions of the Town are financed. For the Town of Hartland, governmental funds consist only of the general fund.

**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. The following are the Town's Proprietary Fund types:



## TOWN OF HARTLAND, MAINE

### Notes to Financial Statements

For the year ended December 31, 2001

#### Summary Of Significant Accounting Policies

**Enterprise Fund** - This fund is used to account for operations of the water treatment plant and a related landfill that are operated in a manner similar to a 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 to Irving and Town appropriations. Fees paid by Irving and appropriations from the Town are recorded as revenues by the enterprise fund since they provide the funds necessary to operate the facility.

#### *Fiduciary Fund Types:*

Fiduciary funds account 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, Community Center, and town related organizations. 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.

#### Budgetary Control

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 Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual presents a comparison of budgetary data to actual results of operations.

#### Property Taxes

Property taxes for 2001 were levied June 10, 2001 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 11.00% 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

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

Summary of Significant Accounting Policies

and associated costs remain unpaid.

Property taxes are recognized when they become available. To implement this rule, 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 \$150,000 in 2001 and \$90,000 in 2000 shown on the balance sheet represents an estimate of property taxes not expected to be collected within 60 days after the year end.

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.

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 (such as land, buildings, and equipment).

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. 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.

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, 2001, the carrying amount of the Town's deposits (checking and savings) was \$92,360, and the bank balance was \$145,943. Of this balance, \$134,709 was covered by federal depository insurance.

Long-term investments are stated at fair market value effective December 31, 2001. Previously, long-term investments were recorded at cost or, if obtained by gift or bequest, at fair market value on the date of receipt.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

3. Deposits and Investments

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	\$ 33,475	\$ 0	\$ 33,475	\$ 33,475

4. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

2000 tax liens	\$ 41,504
1999 tax liens	7,974
Tax acquired property	<u>16,638</u>
	\$ <u>66,116</u>

5. Accounts Receivable, Economic Dependency and Bankruptcy

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. Finally, Irving provides approximately 21% of the Town's property taxes. Accounts receivable from Irving Tanning Company at December 31, 2001 consisted of the following:

	2001	2000
Enterprise fund:		
Bond issue costs	\$ 584,250	\$ 631,750
Operating expenses of pollutions control facility	140,307	51,272
Aeration upgrade project bonds	<u>981,511</u>	<u>981,512</u>
	1,706,068	1,664,534
Property taxes due (included in taxes receivable)	<u>60,340</u>	<u>        </u>
Total due from Irvine	\$ <u>1,766,408</u>	\$ <u>1,664,534</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

5. Accounts Receivable, Economic Dependency and Bankruptcy

As discussed above, the Town has significant economic dependency on Irving. During 2001, Irving entered into the bankruptcy protection of the court, and as a result payments of part of its property taxes and its part of its portion of operating expenses at the pollution control facility were not paid. The Town is in regular communication with Irving, and it is expected that the company will emerge from bankruptcy in April of 2002 and that current amounts receivable will be paid in full but not within 60 days of year end. The future viability of Irving is uncertain, and as a result the ultimate collectibility of long term amounts related to bonds used to fund the pollution control facility is also uncertain.

As a result of the Irving bankruptcy, the Town's general fund deficit increased and its cash flows were reduced during 2001 because of the expected late payment of property taxes. The Town may need to pursue various alternatives in the face of the Irving situation, including considering increased taxes and refinancing.

6. Notes and Bonds Payable

At December 31, 2001 and 2000 the Town had the following notes and bonds outstanding:

<u>Proprietary Fund:</u>	2001	2000
Notes payable:		
Bangor Savings Bank, \$380,000 due July 30, 2001, with interest at 4.99%	\$	\$ 380,000
Peoples Heritage Bank, \$380,000 due July 31, 2002, with interest at 3.20%	380,000	_____
	\$ 380,000	\$ 380,000
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
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%	475,000	615,000
General obligation serial bonds issued October 27, 1997 in the amount of \$1,215,500 through the Maine Bond Bank. Due in annual installments of \$60,775 thru October 27, 2017. Interest paid semi-annually at 3%	972,400	1,033,175
	\$ 1,447,400	\$ 1,698,175

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

6. Notes and Bonds Payable

The Town borrowed \$1,215,500 (see above) 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, 2001 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.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	60,775	21,879	82,654
2007-2017	<u>668,523</u>	<u>120,334</u>	<u>788,857</u>
	\$ <u>1,447,400</u>	\$ <u>306,056</u>	\$ <u>1,753,456</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 12/31/2000	\$ 1,698,175
Principal payment on debt	(250,775)
Balance at 12/31/2001	\$ <u>1,447,400</u>

As required by the State of Maine and bond issuers, the Town's debt is limited as follows:

Total debt outstanding may not exceed 15% of the Town's most recent state valuation. Total debt allowed was \$11,360,243.

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 \$5,680,122.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$7,573,495.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

6. Notes and Bonds Payable

Debt incurred for storm or sanitary sewer purposes may not exceed 7.5% of the state valuation. This allowable amount was \$5,680,122.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,272,049.

The Town was in compliance with all of the above covenants during 2001.

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 2001 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.

7. Fund Equity and Deficits

The Proprietary Fund's deficit balance in retained earnings of \$ (1,584,598) is primarily the result of accruing estimated landfill closure costs.

The deficit in the general funds has resulted from deficits incurred by the fund in 2000 and 2001.

The general fund's restricted fund balance at December 31, 2001 consisted of the following designated for certain purposes:

Ambulance escrow	\$	31,543
Fire Department escrow		<u>6,000</u>
	\$	<u>37,543</u>

8. Expendable Trust funds

The Town of Hartland received donations from the public for construction of a fire station, community center and certain other facilities. The donations, interest income, and 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/Other	Total
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	(46,660)	(26,184)	(72,844)
Balance, December 31, 2000	10,828	1,384	12,212

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

8. Expendable Trust funds

2001			
Donations	10,311	1,056	11,367
Interest income	41	17	58
Expenses	(20,729)	(783)	(21,512)
Balance, December 31, 2001	\$ <u>451</u>	\$ <u>1,674</u>	\$ <u>2,125</u>

9. Leases

The Town rents fire hydrants from a local water company on a month-to-month basis. Total hydrant rent for 2001 and 2000 was \$46,040 and \$50,479, respectively. The Town has a four-year lease agreement on equipment. Annual lease payments of \$13,747 continued through December 2001.

10. 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 \$1,494,500 based on 69% 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 \$659,000 will be recognized as closure and post-closure care expenses between December 31, 2001 and the date Phase II is expected to be filled to capacity (2007). The estimated total current costs of closure and post-closure monitoring (\$2,153,400) 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, 2001. 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 \$1,891,000 in 2000 to \$2,153,400 in 2001 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 \$231,000 in 2001.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

For the year ended December 31, 2001

11. Grants

Hartland receives a variety of grants from the Maine Department of Economic and Community Development primarily to assist low income residents with housing needs.

Grant receipts are as follows:	2001	2000
Maine Department of Economic and Community Development		
2000 Phase II Planning Grant	\$	\$ 2,500
2001 Housing Assessment Planning Grant	28,589	
2000 Housing Assistance Grant	42,000	
2000 Housing Assistance Grant	249,896	32,969
Business planning and development Grant for Irving	50,000	
1998 Public Facilities Infrastructure Grant	7,024	6,648
	\$ 377,509	\$ 42,117

12. 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, 2001.

13. Commitments

The Town of Hartland is a member of the Kennebec Regional Development Authority. 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 was \$4,621 and \$10,947 for 2001 and 2000 respectively. 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.

14. New Accounting Standard

GASB Statement No. 34, Basic Financial Statements for State and Local Governments, was issued in 1999 and will require significant changes to governmental financial statements once implemented. Because of its size, the Town of Hartland is not required to conform to the new reporting requirements until its 2004 fiscal year. No determinations have been made to date as to how implementation of the new statement will affect the financial reporting of the Town.



TOWN OF HARTLAND, MAINE

Schedule of Valuation, Assessment and Collections

Year Ended December 31, 2001

	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Real estate and personal property valuation	\$ 61,801,450	\$ 13,933,504	\$ 75,734,954
Homestead exemption valuation			<u>3,374,937</u>
			79,109,891
Assessment			
Valuation x rate			<u>0.0160</u>
Tax commitment			1,265,758
Collections and credits			
Cash collections		1,032,965	
Homestead tax refunds		54,224	
Abatements		<u>365</u>	
Total collections and credits			<u>(1,087,554)</u>
2001 taxes receivable			<u>\$ 178,204</u>

COMPUTATION OF ASSESSMENT

Tax commitment		\$ 1,265,758
Requirements:		
Town appropriations	\$ 524,010	
County tax	92,878	
Education	<u>772,137</u>	
Total requirements		\$ 1,389,025
Less: Municipal revenue sharing		(140,000) <u>(1,249,025)</u>
Overlay		<u>\$ 16,733</u>

TOWN OF HARTLAND, MAINE

Schedule of Operating Expenses - Proprietary Fund

Year Ended December 31, 2001  
(With Comparative Amounts for 2000)

	2001	2000
<u>Landfill</u>		
Wages and benefits	\$ 47,933	\$ 47,895
Insurance		1,836
Supplies	784	2,782
Other expenses	3,107	20,461
Services	112,579	114,359
Equipment	13,747	13,747
Estimated landfill closure and post-closure costs	231,000	161,000
<u>Treatment plant</u>		
Wages and benefits	250,931	296,478
Utilities	255,912	250,518
Insurance	15,959	20,468
Supplies	58,211	95,172
Other expenses	15,498	16,057
Services	58,596	151,133
Contingency	24,095	15,811
Bond costs	4,146	4,146
<u>Dump closure costs</u>		
Engineering		<u>2,029</u>
Total operating expenses	<u>\$ 1,092,498</u>	<u>\$ 1,213,892</u>

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

## NOTES



