

2005

Annual Report 2005 Hartland, Maine

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Annual Report
2005

HARTLAND
MAINE

2005
TOWN REPORT DEDICATION
IN LOVING MEMORY OF

ADELE STEDMAN & BARBARA BADGER



*ALWAYS A SOFT WORD SPOKEN
ALWAYS A GENTLE SMILE
THEY LEFT US TOO SOON FOR HEAVEN
GOD WANTED THAT GENTLE SMILE.*

Respectfully Submitted,

Harlow Peters, Selectperson
Harry Gould, Selectperson
Peggy A. Morgan, Town Manager
Municipal Officials of Hartland

NOTICE

MUNICIPAL ELECTION

MARCH 3RD, 2006
10:00 A.M.-8:00 P.M.

ANNUAL TOWN MEETING

MARCH 4TH, 2006
10:00 A.M.

TOWN CLERK HOURS

FRIDAYS 938-4401
OR BY APPOINTMENT 938-2336

EMERGENCY NUMBERS

HARTLAND & ST. ALBANS EMERGENCY SERVICES
911

HARTLAND FIRE DEPARTMENT
911

MAINE STATE POLICE OR SHERIFF'S DEPARTMENT
911

TOWN EMERGENCY NUMBER
938-4401

ANIMAL CONTROL OFFICER
938-3823

CODE ENFORCEMENT OFFICER
341-1184 OR 277-4311

TOWN OFFICE HOURS
MONDAY, WEDNESDAY & FRIDAY
8:30 A.M. - 4:30 P.M.
TUESDAY & THURSDAY
8:30 A.M. - 7:00 P.M.
CLOSED HOLIDAYS

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

TOWN OFFICERS

**SELECTMEN, ASSESSORS AND
OVERSEERS OF THE POOR**

**HARRY GOULD STEVEN HERSEY
 HARLOW POWERS**

**TOWN CLERK AND REGISTRAR OF VOTERS
 JOYCE HALFORD**

**DEPUTY TOWN CLERK
 SUSAN FALOON**

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

**DEPUTY TREASURER AND TAX COLLECTOR
 SUSAN FROST**

**HEALTH OFFICER
 ROBERT CARIGNAN**

**PLUMBING INSPECTOR
 WILLIAM MURPHY**

**CODE ENFORCEMENT OFFICER
 WILLIAM MURPHY**

**FIRE CHIEF
 DON NEAL**

**S.A.D. #48 - DIRECTORS
 CHRIS LITTLEFIELD
 DWAYNE LITTLEFIELD**

**ROAD COMMISSIONER
 ARLAND STEDMAN**

**ANIMAL CONTROL OFFICER
 JAMES DUNN**

**HARTLAND HISTORICAL SOCIETY
MEMBERS**

PRESIDENT
VICE PRESIDENT
TREASURER
SECRETARY
DIRECTORS

MYRTLE MARBLE
ELMER LITTLEFIELD
HILDA NUTTER
JEANETTE EMERY
DOUGLAS ROBINSON
ROBERT HODGKINS
WAYNE LIBBY

BUDGET COMMITTEE

VAUGHN STEDMAN-CHAIRMAN
ROSE ROBINSON
JOAN CONNELLY
ARLAND STEDMAN
SHIRLEY HUMPHREY
STEVEN SEEKINS

CLYDE EMERY
DON BENSON
ELWIN LITTLEFIELD
JUDY ALTON
MYRTLE MARBLE
GREG TASKER

**LOCAL EMERGENCY
MANAGEMENT COMMITTEE**

SHIRLEY HUMPHREY - CHAIRMAN
HADLEY BUKER
DALE HUBBARD
ROBERT HODGKINS
PHIL HUBBARD

PLANNING BOARD

STEPHEN B. MCNICHOL
MAC CIANCHETTE
DANA LITTLEFIELD
JAMES DENNIS

DWAYNE LITTLEFIELD
GERALD MARTIN
JOHN GETCHELL

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

CLAUDETTE TASKER
CLYDE EMERY
MYRTLE MARBLE
MEREDITH RANDLETT

ROSE ROBINSON
ED ELWELL
HARLOW POWERS, DESIGNEE

CONSERVATION COMMITTEE

LEWIS P. ELLIOTT
EDWARD ELWELL

BARBARA DAY
JOYCE HALFORD

SUSAN FALOOD

E-911 COMMITTEE

DANA COOPER, CHAIRMAN
DONALD NEAL, FIRE DEPT.

DEBBIE COOPER
HARLOW POWERS,
BOARD APPOINTEE

HARTLAND HELPING HANDS

PRESIDENT - CECIL LEEMAN
TREASURER - DANA COOPER
SECRETARY - DEBBIE COOPER
PAT MARTIN
DONNIE NEAL
SHIRLEY LEEMAN

SPECIAL HELPERS
LEEANN NEAL
MARY GILPATRICK

AQUA MAINE WATER CO. REPRESENTATIVES:

BRIAN MITCHELL
JACK FOULKES

FOREMAN
UTILITY CUSTOMER SERVICE

**STATISTICS REPORT
2005**

There were: 13 Births (7 Female - 6 Male)
Marriages: 15
Deaths: 21
14 Residents
7 Non-Residents
Dogs licensed: 230 Licenses due Jan. 31st (yearly)
Kennels licensed: Total of 3 with 21 dogs in all

Dog License - Price Change

Male-Female	\$10.00
Neutered-Spayed	6.00
Kennel	42.00

Late Fee - Starting Feb. 1st \$15.00 per dog
Warrant Late Fee - Starting April \$25.00 per dog

Election have had some changes with Central Voter Registration. (Putting everyone online with the State)
Please register to vote if you have not done so.

Thanks to everyone for your help as Election Clerks & Counters. I would also like to thank the citizens for your support and you may call me if I can be of any service to you. Please leave a message and I will call you back as soon as possible.
My home phone number is 938-2336. My office number is 938-4401.

Respectfully Submitted,
Joyce P. Halford
Town Clerk

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

Telephone 277-4311

Town of Hartland

**2005
Plumbing Inspector's Report**

Permits Issued

Internal Permits	16
Septic System Permits	16

Total fees Collected **\$2,488.00**

Amount of fees to state **\$ 622.00**

Amount of fees retained by Town **\$1,866.00**

(Paid to Plumbing Inspector)

Respectfully Submitted
William Murphy
Local Plumbing Inspector

REPORT FROM ANIMAL CONTROL
2005

**In 2005, 34 Cats and 16 Dogs were taken to
Carrie's Animal Shelter located in Dexter.
96 complaints were received.**

**James Dunn
Animal Control
Officer**

HARTLAND HELPING HANDS
Annual Report
2005

Active Members

Dana Cooper - Treasurer
 Debbie Cooper - Secretary
 Cecil Leeman - President
 Shirley Leeman
 Mary Lary
 Pat Martin
 Donnie Neal

Special Helper

Leann Neal

Donations for 2005

Scholarships	\$2,000.00
185 th Celebration	1,000.00
Christmas In the Square	1,100.00
4-H	100.00
Summer Baseball	1,000.00
Nokomis JROTC	500.00
Fire Prevention Materials	580.40
Annual Children's Fund	500.00
Cancer Victims	1,000.00
Food Cupboard	<u>500.00</u>
	\$8,280.00

As always, we want to thank the Town for letting us use the Town Hall for BINGO.

Senior Citizens Report for 2005

Hartland and St. Albans Senior Citizens has grown in membership this year. Our average attendance is now eighteen.

We voted to have "Game Day" every Tuesday and I think this has been beneficial in bringing in new people. Older ones seem to enjoy the card games.

Sanfield still sends us a tasty dinner once a month. Free blood pressures for the asking. We are so fortunate to have such thoughtful neighbors. They are always ready to come to help us.

Our membership fees are twenty-five dollars per year. Recently we had a speaker, Mr. Gary Palmer, from Combat. He was sponsored by the Masons. Combat is an aggressive consumer organization that identifies scams, as they surface, and frauds etc. Combat alerts the public, pursues the perpetrators, and brings those dollars back to Maine.

Staying active is a positive goal for everyone. Volunteering is a great way to help control stress and depression. It can make a person feel useful and can also make a difference in someone else's life. Caregivers often feel alone but are reluctant to ask for help when it is needed. Some things a volunteer can do is offer to retrieve medications or groceries for an individual. It does not require a special trip if you are already on your way out to do similar errands. This will help to relieve some of their work load. Or a volunteer can offer to sit with a loved one so that the caregiver can relax and have time for themselves.

Conrad Edwards is our representative for our Veterans. He is at the Somerset Center once per month. He can be reached by calling 474-8552 to set up an appointment to speak with him. He is a good listener and he also can get things done!

We are so grateful to our Towns for their support. The Hartland & St. Albans Senior Citizens would be unable to exist without their help and support.

God help us to cooperate with the goodness within us, individually and as a community!
Bless you all!

Hartland & St. Albans
Senior Citizens
Arlene Ham - Secretary

Hartland Historical Society

Our Society participated in several activities this year to further our presence in the community including the Memorial Day Parade; the 185th Birthday Celebration; Hartland Fun Days; a tree planting project to help restore the American Chestnut; and the Fireman's Auxiliary Craft Fair at the Hartland Town Hall.

The name signs installed at all cemeteries were a joint effort of the Town Cemetery Committee and our Society.

The usual News Letters were compiled and mailed quarterly to the Membership in sixteen states who expressed appreciation for keeping informed.

Several visitors signed our guest book during Open House on Alumni Day and regular business meetings which are held on the second Tuesday of each month. We encourage everyone to visit us and lend their ideas for future development.

We extend our thanks to the Town Officials and personnel for their assistance and guidance. And also, to the people of Hartland for supporting our efforts.

Respectfully Submitted,
Myrtle Lovely Marble - President

HARTLAND PUBLIC LIBRARY

2005

16 Mill Street * PO Box 620 * 938-4702

Library Hours

Monday, Tuesday, & Wednesday	10:00 to 6:00
Thursday & Sunday	Closed
Friday	10:00 to 5:00
Saturday	10:00 to 1:00

About the Library

The Hartland Public Library offers free library services to residents of Hartland, St. Albans, and Palmyra. The library provides access to information through books, movies, serials, interlibrary databases, and the Internet. We have three computers with Internet access and a public photocopier.

Computer use is free and photocopies are .05 cents each.

The collection has approximately 18,000 items including the latest best selling books and popular magazines. The library has hundreds of books for sale at .10 and .25 cents each.

Donations of books, audio books, videos, and cash are always welcome. Patrons who donate \$100.00 or more will receive an engraved leaf on the library's Giving Tree.

During the school year, the library offers two Monday story times; for preschool age children from 11:30 - 12:00 and for children in grades K-4 from 3:00 - 4:00. In summer, the library sponsors a summer reading program. This year our volunteers planned six programs around the theme Dragons, Dreams, & Daring Deeds. An average of fourteen young readers attended each week, read lots of books, played games, and won prizes. The library recently received \$1,000 from Wal-Mart to be used for next summer's reading program, so we expect summer 2006 to be even bigger and better.

In June 2005, Hartland library helped the Town of Hartland celebrate its 185th birthday celebration. The library held an Open House featuring Maine author Kate Flora. There was also a giant book sale, a basketball hoop raffle, and the library sold postcards with historic Hartland scenes. Postcards are still available for sale at the library.

What's New at the Library

There were many changes here at the library in 2005. Thanks to the Gates Foundation, the library upgraded to high speed

Internet. Between November 2004 and November 2005, the number of monthly computer uses increased by almost 700%. In 2005, the library also added almost 200 borrowers. Thanks to a donation from the Town of Palmyra, the library now offers free borrower cards to residents of Palmyra. In the last year, the number of borrowers from Palmyra increased by 59%. The number of interlibrary loan requests has increased as well. If Hartland doesn't have a particular item, almost anything (books, audio books, videos, etc.) can be borrowed from another library in Maine for just \$1.00. This process is easier now because of the library's participation in SOLAR, a collaboration among smaller libraries in Maine. The library also applied for and received a \$25,000 grant from the Stephen & Tabitha King Foundation. Already this money has been used to purchase a catalog computer, new custom bookcases, computer chairs, and additional mystery and children's books. Additional plans include the purchase of a new circulation system, literature racks, decorative materials for the young adult room, and additional unabridged audio books. In early 2006, the library plans to start construction on a wheelchair lift that will provide access to the library's meeting room. Funds for this project will come from the Stephen & Tabitha King Foundation grant, the New Century ADA grant, funds raised through sales of postcards, and three generous donation received from library supporters. For more information or to search the library's catalog, please visit our web site at: www.hartland.lib.me.us

Respectfully Submitted,
Kerry Baldwin, Librarian

2005
LOCAL SEALER OF
WEIGHTS AND MESURES

Starting in March, the test weights and fuel pump test equipment were taken to Augusta for the yearly calibrations. In the middle of April, I picked up the equipment and attended a meeting with the state sealers for updates on new devices.

I was sworn in at the town office in May.

In the months of August and September, 9 scales and 12 pumps were tested and found to be in good working order in the town of Hartland

Respectfully Submitted
Local Sealer, Tim Briggs
Phone 924- 7562

HARTLAND VOLUNTEER FIRE DEPARTMENT



Dear citizens,

In 2005 the Hartland Volunteer Fire Department responded to a total of 81 calls. The different types of calls responded to and sub totals are as follows:

- 24 car accidents,
- 10 structure fires
- 11 power lines down
- 2 electrical fires
- 3 vehicle fires
- 5 fire alarms
- 3 unattended fires
- 3 rescue calls
- 1 life flight call
- 1 gas spill
- 5 stand by calls
- 3 smoke investigations
- 5 chimney fires
- 2 woods fires
- 1 snowmobile accident
- 1 flooded basement
- 1 assist to the Warden Service.

We are happy to report that while responding to these calls no fire department personnel were injured.

We are still working on the inside of the fire station. We are in hopes that by the 2007 town report we will be able to write about its completion. There have been some modifications to the fire hall to allow for the last bay to house the ambulance.

Towards the end of 2005, the subject of paying the fireman for the calls that they respond to was brought up. This was discussed among the members of the fire department, and a majority of the members would like to any additional appropriations put into the fire truck escrow account.

We encourage everyone to check their smoke detectors regularly to make sure that they are working properly. We also ask that everyone make their house numbers visible to us so that we can better serve our community.

Special thanks go out to all of the firemen who devote their time to the department. Also thanks go out to those who continue to support the local fire department. Your support is greatly appreciated.

Respectfully submitted,

Donald Neal, Fire Chief

GREAT MOOSE LAKE ASSOCIATION ANNUAL REPORT 2005

It was a challenging year in 2005 due to the poor weather through out most of the spring, summer and fall. The navigational buoys and safety barrels in front of the dam were placed in early July, once the water levels dropped. One buoy was temporarily lost due to the high water levels. The buoy marking the western end of Loon Island was submerged for about 2 weeks until water levels dropped enough for the buoy to be recovered and placed in shallower water. Navigational buoys in the river were not placed in 2005 due to the current created by the high water levels. All navigational buoys and safety barrels were removed on Columbus Day weekend and placed in storage. While removing the safety barrels two of GMLA's volunteers narrowly avoided what could have been a fatal accident due to the high water. GMLA's Board of Directors will need to develop a safety policy for working on the water.

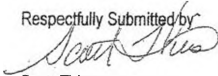
The Courtesy Boat Launch Inspector Program was placed on hold for 2005 due to a lack of volunteers. GMLA's Board of Directors will reconsider the program for 2006, possibly compensating several individuals to man the program, if funds are available.

Scott Williams of Lake and Watershed Resource Management Associates was contracted for 2005 to conduct water quality testing of both the upper and lower pond. Test samples were taken in June and August and we are presently awaiting the final results, which should be available the end of February, beginning of March. Preliminary results show no drastic changes over 2004 results. GMLA supported Scott Thies and Arthur Childs conducting monthly Secchi Disk readings of Great Moose Lake.

The Erosion Control Project started in 2003 continued in 2005 with the focus on education. A general information meeting open to the public was held at the Hartland Town Office mid June and attended by approximately 30 people. On July 11, GMLA hosted a presentation by LaMarr Cannon of Maine NEMO for town officials of Athens, Harmony, Hartland and St. Albans. There was also a Lessons Learned presentation at the Annual Meeting by Reb Manthey of the China Lake Association. A planning meeting is scheduled for December 3, at the Hartland Library to discuss the direction for 2006 and a training session is scheduled for December 10 for local road crews and contractors on proper erosion control practices if the minimum of 11 participants in met.

Membership: 115 Family

Respectfully Submitted by



Scott Thies

President Great Moose Lake Association

**2005
State of Maine
Snowmobile Association
Land owner Awards**

The Town of Hartland received this award for its time and efforts in working with Smokey's Angels Snowmobile Club.

The club received Federal Funds for Smokey's Dream, a bridge over the Sebasticook River to connect Hartland and St. Albans' trails.

The 2005 Small Acreage Landowners award went to Roland Dufresne, who owns property in North Hartland.

Roland has gone out of his way to work with Smokey's Angels Snowmobile Club and to provide trails on his property.

SOMERSET RIDGE RUNNERS A.T.V. CLUB

We started this ATV club on May 11th, 2004. At the present time we have 150 members. We welcome new members from any community. You don't need to own an ATV to join this club.

The purpose of this club is to stimulate and advance the general welfare and safety of ATV recreation. The club serves the interest of ATV owners, such as to defend such owners against discriminatory legislation, regulations and burdensome taxation. Our goal is to develop a fraternal spirit between local ATV and other outdoor enthusiasts, and provide a medium for the exchange of ATV information and to perform all desirable and lawful functions for the successful operation of the club with the public's best interests in mind.

We encourage a concern for the environment and to improve the image of ATV users, by informing users as well as the public, the proper considerate and courteous way ATV's should be used. Also, to educate about "The Rights of Others" i.e. property owners. We work to develop mutually acceptable rules to operate ATV's. The cost of a membership is \$20.00 per year whether it is a single or a family/household. Meetings are in the Hartland Town Hall @ 7:00 P.M. on the last Tuesday of the month.

We have some landowners permission agreements. We have also made some trails complete with signs. The club is still looking for more land owners to agree to let us use their land.

We also really need to thank the landowners for their participation and generosity. It is greatly appreciated.

President: Kenneth Shakespeare
Treasurer: Darlene Sides
Secretary: Margo Hanlon

Irving Tanning Community Center

The Irving Tanning Community Center continues to serve both adults and children from the tri-town area of St. Albans, Hartland, and Palmyra. There are various organized activities going on continuously throughout the year such as: basketball, soccer, dance, gymnastics, and crafts. The facility is also available after school hours and during weekends for public use for profit or non-profit activities. Scheduling for the Community Center is done through the office at the Hartland Consolidated School at 938-4456. There is a building use form to be filled out prior to the date of use that can be obtained from the secretary at Hartland Consolidated School or from the Irving Tanning Community Center link on the district web page at www.msad48.org under Links in our Community. For questions about the Irving Tanning Community Center or if you're interested in serving on the committee see any of the people who serve on the board of directors.

Irving Tanning Community Center

Board of Directors

Shirley Humphrey-President

Kelly Rowell-Vice President

James Dyer-Treasurer

Tonya Parker-Secretary

Patti Wooley

Chris Littlefield

Peter Duncombe

Greg Taker

Kevin Wheeler

Denise Kimball

Smokey's Angels Snowmobile Club, Inc.

The club was fortunate to receive a Federal Grant for repairs and restoration of Smokey's Dream Bridge. The work will be done this spring.

The club has sponsored two Blood Drives in recent months. These drives are connected with Eastern Maine Medical Center Blood Donor Program and all donations stay within the state. If you are not scheduled at a specific time to donate, please make a special effort to walk-in during the appointed times of a future drive and share your blood with those in need. It will save lives.

The Margaret Chase Smith scholarship applications are available to any graduating senior who belongs to our club on January 1st, 2006. The winner is awarded \$250. Applications can be obtained by contacting Joan Connelly at 938-2169.

We urge anyone who owns a snowmobile and enjoys riding the trails in the area, to please join and support your local snowmobile club. Remember, the trails don't just 'appear'. It takes many hours of volunteer labor to get them in riding condition. The groomers would appreciate a 'thumbs up' when you are out riding. We can always use assistance in any area where there are trails - cutting, brushing, signing etc. are all necessary in this sport. Contact Trailmaster Charlotte Elliott 474-5901 or Elwin Littlefield 938-4905. Our meetings are held the first Tues. at 7:30 pm at the Hartland Library. All interested individuals are welcome.

Throughout the year, the club has donated to various charities. Among them are: Pine Tree Camp, Katrina Disaster Relief, Cancer Care of Maine, two local food cupboards, and the Hartland Library.

Remember, always ride safely, ride to the right, don't SPEED, avoid a speeding ticket.

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

SUMMER YOUTH BASEBALL & SOFTBALL

The 2005 Summer Baseball/Softball season was another great season. We had 5 teams including T-ball, Farm League, Junior Little League, 3rd & 4th grade softball and a combined Hartland and Palmyra 5th & 6th grade softball team. All the teams were well represented and the number of kids who join the teams grows more every year. We see continued growth in their athletic ability and their sportsmanship. It is a true pleasure to coach the children in our community. No sports program is able to function without the generous support and dedication of the families who allow us to coach their kids. A very special Thank-you goes to Nathan Cooper, Dana Littlefield, Ryan Smith, Steve Savageau, Tracey Mitchell, Lori Barrows and Kevin Wheeler for coaching our teams. Our community is very lucky to have such a great group of coaches. Thank-you to Peggy Morgan and the Town of Hartland for making the summer Baseball/Softball program possible. Without their continued support there would not be a sports program. And Thank-you to all of the kids who play on the teams. It's a privilege to coach you! Without you...well...we would be bored! We are very excited and look forward to a Super 2006 Summer Season! Any questions about our summer sports program or any other sports program call 938-5236.

Respectfully Submitted,
Kelly Hughes Wheeler

Hartland Pollution Control Facility **2005 Report**

Dear Citizens,

The Hartland Pollution Control Facility has seen many changes with more to come.

In 2004 we laid off two employees and started stream lining the process.

In 2005 work started on an EDA/DECD grant project. This was for replacement of equipment and also some much needed repairs. E.W. Littlefield, of Hartland, was awarded the contract.

The Town has applied for an additional \$500,000 DECD Infrastructure grant and will be applying for another EDA grant.

Changes at the facility are continual and should be finished by the end of 2006.

Employee performance is being monitored closely along with preventative maintenance and normal maintenance to insure that the facility will maintain it useful life. Once completed the facility, along with the employees will be more efficient

Harlow Powers
Chairman of Board

Peggy Morgan
Town Manager

Scott Webb Memorial Medical Center

Citizens Of Our Communities,

It is a great pleasure once again to report that the Scott Webb Memorial Medical Center is now in full operation, with a Dental Operation on the bottom floor. The practice is in the name of Richard J. Huber D.M.D. This dental practice has now been at the facility for more than twenty-five years, and it is also a very successful practice.

The Medical Center located on the first floor, managed by the Sebasticook Family Doctors. The Sebasticook Family Doctors have five facilities in the area; Newport, Hartland, Dexter, Detroit and Canaan. The Hartland facility has a physician, receptionist, and a nurse practitioner, which appears to be successful. The citizens in our local community certainly need to consider to at least visit and take a look at all of the new renovations and meet the staff.

Respectfully Submitted,
Harlow Powers

Hartland / St Albans Emergency Medical Services

Hartland / St. Albans Ambulance Service has certainly seen many changes, several new people, additional calls, and now a new location for housing has taken place at the Hartland Fire Hall. One of the bays at the facility has been renovated for this purpose. Additional renovations are needed in the future.

EMS is now being managed by Sebesticook Valley Hospital, with the ambulance remaining in the Hartland Fire Hall, as well as the attendants. The Coordinator and daily Supervisor, Mr. Camille Deroshier, paramedic, was recently hired to cover this work at Hartland, and appears to be working, and steadily increasing additional trips. The ambulance remains property the of Hartland / St. Albans towns.

Thank you,

Hartland / St. Albans EMS
c/o Harlow Powers
733 Great Moose Drive
Hartland, Me 04943

MICHAEL H. MICHAUD
2ND DISTRICT, MAINE

WASHINGTON OFFICE
437 CANNON HOUSE OFFICE BUILDING
WASHINGTON, DC 20515
PHONE: (202) 225-8308
FAX: (202) 225-2643
www.house.gov/michaud

SENIOR W&P

Congress of the United States
House of Representatives
Washington, DC 20515

COMMITTEES:
TRANSPORTATION AND INFRASTRUCTURE
HIGHWAYS, TARIFF & PIPELINES SUBCOMMITTEE
ECONOMIC DEVELOPMENT, PUBLIC BUILDINGS &
EMERGENCY MANAGEMENT SUBCOMMITTEE
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
RANKING MEMBER
SMALL BUSINESS
SUBCOMMITTEE ON RURAL ENTERPRISE,
AGRICULTURE, AND TECHNOLOGY
SUBCOMMITTEE ON TAX, FINANCE, AND EXPORTS

January 2006

Dear Hartland residents and friends

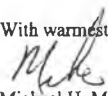
I would like to express my deepest thanks to the people of the Second Congressional District for the opportunity to serve a second term representing you in the United States House of Representatives. Similarly to my first term, I continue to travel home to Maine each weekend to hear from the people of Maine's Second Congressional District, which is the largest east of the Mississippi River.

In order to bring the services that my office can provide to the entire District, I have directed my staff to continue with their vigorous outreach program. They will continue to hold office hours in various communities throughout the District on a monthly basis. This year, I have added another aspect to our program in order to make our services more available in the more rural areas of the district. To accomplish this goal, my staff members have begun a calling program, designed to contact people who otherwise might not wish to travel to our offices or people for whom that distance is too far. I take my role as your Representative very seriously, and I want all the citizens of Maine's Second District to have access to me and my staff.

During the next year, I hope you'll share your thoughts and concerns with me on the numerous issues facing our Maine and our nation. If my office may ever be of any assistance, please do not hesitate to contact me at my Waterville office at (207) 873-5713 or by emailing me through my web page at www.house.gov/michaud. You may also use my website to sign up for occasional E-mail updates on the various issues facing Congress.

The same lunch bucket I carried to work for 28 years still sits in my Washington office to remind me to never stop working as hard as the hard working people of Maine. I look forward to hearing from you and am humbled to represent you in Washington.

With warmest regards,


Michael H. Michaud
Member of Congress

BANGOR:
23 WATER STREET
BANGOR, ME 04401
PHONE: (207) 942-8935
FAX: (207) 942-5507

LEWISTON:
179 LISBON STREET, SECOND FLOOR
LEWISTON, ME 04240
PHONE: (207) 782-3704
FAX: (207) 782-5330

PRESQUE ISLE:
455 MAIN STREET
PRESQUE ISLE, ME 04769
PHONE: (207) 764-1036
FAX: (207) 764-1080

WATERVILLE:
16 COMMON STREET
WATERVILLE, ME 04801
PHONE: (207) 873-5713
FAX: (207) 873-5717

Report of KRDA (FirstPark) to Member Municipalities

FirstPark has experienced some very positive and encouraging economic results this past year. Some of the more significant highlights of 2005 include:

- ✓ The KRDA completed the initial construction phase for utilities, parking, and roadways within the Lot 1, "Campus I", five-lot subdivision.
- ✓ David and Debra Mayberry purchased Lot 1 Parcel 3 in the Campus I subdivision and constructed a speculative office building. Surgi-Care occupies that facility.
- ✓ The Mayberrys also purchased Lot 1 Parcel 5 and are currently in the process of constructing a 4,000 sq. ft. office building on it.
- ✓ The remaining lot in the Campus 1 subdivision, Parcel 2, was sold to Dr. Geria in November. His plans call for a new office building on that parcel by mid-2006.
- ✓ After competing with numerous locations in other states, the owners and developers for T-Mobile chose FirstPark as the most favorable site to locate its new 80,000 sq. ft. customer services facility on Lots 17 and 18. T-Mobile currently has 446 employees, at least one from Hartland, (January 2006) and anticipates reaching its employment goal of 700 local individuals by mid to late summer 2006. This project will provide significant local taxes and add nearly \$20,000,000 annually in wages to the economy of central Maine. The KRDA extended FirstPark Drive by 400 feet to accommodate the T-Mobile project.
- ✓ The Authority constructed a 20,000 sq. ft. KRDA speculative office building on a portion of Lot 16. That structure has been completed except for tenant fit-up that will occur once we have lease agreements. A ribbon cutting ceremony, attended by Governor Baldacci and other officials, was held in June. Funding partners include the Maine Rural Development Authority, the Waterville Industrial Development Corporation, and Colby College. Although there have been some interest in leasing all or portions of the building, it is available to tenants.
- ✓ We are currently working with L.L. Bean, Inc. to resell the two lots they previously purchased to expand operations in central Maine, but later decided to locate elsewhere in the state.
- ✓ Lisa Clark was hired as the Administrative Assistant for FirstPark. She became a full-time employee on July 1, 2005.
- ✓ In addition to redesigning our website, we have completed a series of four promotional outreaches to corporate leaders in separate, distinct business clusters. We continue periodic advertising in selected media, at a visitor kiosk in Kittery, and at the Portland International Jetport.
- ✓ In June 2005, member municipalities received their second annual check from the KRDA, redistributing taxes generated by private developers in FirstPark through an earlier TIF arrangement. In 2005, a total of \$20,525 was sent to members of the KRDA, up from \$13,110 in 2004. The June 2006 distribution could exceed \$90,000. Hartland's share of that will be approximately \$2,075 in June 2006 and \$5,100 in June 2007.
- ✓ Traffic lights have been installed at the intersection of FirstPark and Kennedy Memorial Drives.
- ✓ The new FirstPark web-site has been activated. Soon it will have interactive features.

Directors and staff always welcome the opportunity to meet with your municipal boards and local organizations with progress updates. Thank you all for your continued support.



HOUSE OF REPRESENTATIVES

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

Vaughn A. Stedman

166 Canaan Road
Hartland, ME 04943
Residence: (207) 938-4890

January, 2006

Dear Residents of House District 28:

The 122nd Legislature began its work quickly when a committee was formed to deal with property tax relief and to make an effort to provide 55% state funding to public education as voters approved by referendum in 2004.

I had the honor of serving on this select committee. In the end, I did not support the final product nor the bill when it was voted on in the House. I felt that the real reason for the whole effort was to put the Education Department's Essential Programs and Services (EPS) funding formula into effect in the school year 2005-06. This seemed to give more aid to large school systems at the expense of smaller rural systems.

As to the tax reform issue, I objected to the increase in the Homestead Exemption provided to property tax payers because the increased allowance had to be absorbed by the communities through higher taxes on non-residential property.

Also in the tax reform package, restraints on local spending were put into effect, but the limits could be overridden by a simply majority vote, not a super majority requirement.

As I conclude my tenth year of legislative service in 2006, I have decided to retire from the competition. I will not be a candidate for the 123rd Legislature due to health and personal considerations.

It is my hope that someone else with a fiscally conservative and a limited state government philosophy will come forward to take my place. I know from experience that this is what District 28 voters are looking for and will support.

Thank you for the life-changing opportunity you gave me through five elections. I wish you all the best in years to come.

Sincerely,

Vaughn A. Stedman
State Representative

District 28 Canaan, Cornville, Hartland, Palmyra and St. Albans

Printed on recycled paper



UNITED STATES SENATE
WASHINGTON, D. C. 20510

OLYMPIA J. SNOWE
MAINE

January 11, 2006

Dear Friends:

I am pleased to pass along my greetings as the Town of Hartland embarks on another year. With the New Year, people are making resolutions to turn over a new leaf and reexamine their lives. Some people will strive to lose weight, others to spend more time with friends and loved ones, and others to just get by. I also have plans for 2006 - and that is to continue to work for the people of Maine. As your Senator, it is my job and responsibility to understand the wants and needs of the 1.2 million people in our great state and bring those concerns to Washington, D.C.

The people of Maine were an inspiration this past year - taking their lead from no one but themselves to help people near and far. Our Air National Guard, the Mainiacs, traveled to the devastated Gulf region to help with the recovery efforts. When I was on a trip to the region in September, I had the chance to meet them and see them in action. They approached their mission with dignity and pride. Indeed, their sense of duty and compassion is what we Mainers are known for. Not only did we work to help those in the Gulf, but we also worked to help each other. The tragedy in the Gulf impacted every state in the country another way - through sky high energy prices. In Maine and throughout other cold weather states, our heating bills are twice what they were only years ago.

Maine should not be in this situation. There is a federal heating assistance program - the Low Income Home Energy Assistance Program (LIHEAP) - that was established to help our most vulnerable citizens pay for their energy bills. This year has been particularly hard because high energy costs mean that there is less purchasing power for this program than in previous years and less money for those who need it most. Throughout this past fall, I worked tirelessly to ensure that the LIHEAP program got the funding it deserves - \$5.1 billion as authorized in the Energy bill that passed the Congress this past summer. Additionally, I have secured a commitment from Senate leadership for a vote at the end of January to supply an additional \$2 billion in emergency LIHEAP funding.

There are many other issues that must be addressed in this New Year, including skyrocketing health care costs, the Medicare prescription drug benefit, and the ongoing war in Iraq - among others. I pledge, as Maine's senior Senator, to strive to help the people of Maine live more prosperous and more healthy lives by working to represent their interests in Washington, D.C. That is my New Year's resolution and it is one I will keep.

In closing, I would like to thank all those that have supported my work in Congress and thank those that have shared their insights and opinions over the years. Please feel free to continue contacting me through my local office at 622-8292 or toll free in Maine at 1-800-432-1599, with any concerns you may have.

Sincerely,

OLYMPIA J. SNOWE
United State Senator



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

Millicent M. MacFarland
Clerk of the House

TO: Municipal Officers - Hartland
Editor, Annual Report

FROM: *mmmm*
Millicent M. MacFarland
Clerk of the House

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature
(Term exp. 12/6/06)

District: 28

State Representative: Vaughn A. Stedman
Home Address: 166 Canaan Road
Hartland, Maine 04943

Residence: (207) 938-4890

Capital Address: House of Representatives
2 State House Station
Augusta, ME 04333-0002

Telephone: 207- 287-1400 (Voice)
207-287-4469 (TTY)

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



Senator Paul T. Davis, Sr.
Republican Leader
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

36 Townhouse Road
Sangerville, ME 04479
Home (207) 876-4047

ANNUAL REPORT TO THE TOWN OF HARTLAND
Message from Senator Paul T. Davis

It has been my pleasure to again serve the people of Hartland in the Maine State Legislature. I want to thank you for honoring me with the opportunity to serve as your Senator. I always enjoy hearing from you with your suggestions, comments and concerns. I will continue to represent you with the best of my ability throughout the remainder of my term.

The 122nd Maine State Legislature is currently in its 2nd regular session with many new and carryover bills to be considered and a number of important issues still to be resolved. Ballot initiatives in recent years have demonstrated to elected officials that the citizens of this state want tax reform and relief.

Maine continues to be No. 1 in the nation in its state and local tax burden on its citizens. With a reputation like that, it becomes more difficult to attract new business development and ultimately the jobs we need to fund this onerous tax burden. We must continue the focus on this issue and I can assure you I will be doing just that.

I remain convinced that the Legislature cannot address tax reform in a comprehensive way, without the establishment of meaningful spending limits and curbing increases in needless government spending and growth. State government should not be in the business of competing with Maine business with duplicate services. I am in hopes that we can muster Legislative support to make the difficult choices to slow the growth of state government and its intrusions and burdens on the lives of Maine citizens. With change, we may again allow Maine's economy to flourish. State government should provide necessary services for its citizens without adding to the overall tax burden with new taxes or fees. I will continue to oppose new revenue enhancements that are little more than a needless burden to our citizens.

Please continue to keep me informed of your views and suggestions. Please do not hesitate to call me at my home (876-4047) or at my office in Augusta (207-287-1505). You can also send me email at sendavis@midmaine.com.

Sincerely,

Senator Paul T. Davis
State Senator

FAMILY VIOLENCE

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

CHILD ABUSE

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

KV CAP TRANSIT

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

KV CAP HEAD START

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

SENIOR SPECTRUM

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

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

HARTLAND-ST. ALBANS SR'S

APPROPRIATION:	<u>1,000.00</u>	1,000.00
PAID: HARTLAND-ST. ALBANS SR'S	<u>1,000.00</u>	1,000.00

SCOTT WEBB AUXILIARY

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

SEBASTICOOK CHAMBER OF COMMERCE

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

KVCOG

APPROPRIATION:	<u>2,334.00</u>	2,334.00
PAID:		
BILL MURPHY	<u>2,334.00</u>	2,334.00

HARTLAND HISTORICAL SOCIETY

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
HARTLAND HISTORICAL	<u>500.00</u>	
SOCIETY		500.00

KENNEBEC MENTAL HEALTH

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

ANIMAL CONTROL

APPROPRIATION:	<u>3,000.00</u>	3,000.00
PAID:		
JIM DUNN	2,750.00	
JIM WILBER	<u>250.00</u>	
		3,000.00

CODE ENFORCEMENT

APPROPRIATION:	<u>3,100.00</u>	3,100.00
PAID:		
BILL MURPHY	<u>3,100.00</u>	
		3,100.00

TAX ANTICIPATION

RECEIVED:		
T.D. BANKNORTH	<u>480,000.00</u>	480,000.00
PAID:		
T.D. BANKNORTH	<u>480,000.00</u>	480,000.00

HYDRANT RENTAL

APPROPRIATION:	<u>92,500.00</u>	92,500.00
PAID:		
AQUA ME. WATER	<u>92,500.00</u>	92,500.00

DAM ELECTRIC

APPROPRIATION:	<u>4,000.00</u>	4,000.00
PAID:		
CENTRAL ME POWER	3,995.40	
UNEXPENDED	<u>4.60</u>	4,000.00

CHRISTMAS LIGHTS

APPROPRIATION:	<u>500.00</u>	500.00
PAID:		
C M POWER CO	97.33	
HARTLAND CHRISTIAN SCHOOL	6.30	
UNEXPENDED	<u>177.67</u>	500.00

SOCCER

APPROPRIATION:	<u>2,000.00</u>	2,000.00
UNEXPENDED	<u>2,000.00</u>	2,000.00

HARTLAND SUMMER BASEBALL

APPROPRIATION	<u>2,500.00</u>	2,500.00
PAID:		
CHRIS SAVAGEAU	100.00	
LAMBERT SANDPILE	87.50	
MID ME. SOFTBALL	55.00	
SEBASTICOOK VALLEY BASEBALL	120.00	
L. D. MOORE	200.00	

HARTLAND SUMMER BASEBALL CONTINUED

TROPHIEZ & AWARDS	221.99	
V & R VARIETY	236.35	
WRIGHT'S GEN. STORE	185.52	
LABOR & EQUIPMENT	1,200.00	
UNEXPENDED	<u>36.40</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

SCHOLARSHIPS

APPROPRIATION:	<u>3,000.00</u>	
		3,000.00
PAID:		
UNIVERSITY OF MAINE	500.00	
JANELLE VIGUE		
BAPTIST BIBLE COLLEGE	500.00	
AMBER BUSHEY		
UNIVERSITY OF MAINE	500.00	
KENDRA CHAMLUVIER		
A/P	<u>1,500.00</u>	
		3,000.00

SCHOLARSHIPS CONTINUED

*HARTLAND COMMON SCHOLARSHIPS IN THE NAMES OF:

VAUGHN STEDMAN
WAYNE LIBBY
CECIL LEEMAN
CHARLES WING

OFFICE EQUIPMENT

APPROPRIATION:	<u>4,000.00</u>	4,000.00
PAID:		
STAPLES, EQUIPMENT	3,030.34	
UNEXPENDED	<u>969.66</u>	
		4,000.00

FIRE TRUCK ESCROW

APPROPRIATION:	6,000.00	
FORWARD	<u>24,000.00</u>	30,000.00
CARRY:	<u>30,000.00</u>	30,000.00

INTEREST

RECEIVED :	12,107.16	
OVERDRAFT	<u>705.63</u>	12,812.79
PAID:		
T. D, BANKNORTH	<u>12,812.79</u>	12,812.79

DOG ACCOUNT

RECEIVED:		
TOWN CLERK:	<u>1,757.00</u>	1757.00
PAID:		
JOYCE HALFORD	217.00	
CARRIE'S SHELTER	485.00	
TREASURER OF STATE	1,041.00	
UNEXPENDED:	<u>14.00</u>	1757.00

CEMETERIES

APPROPRIATIONS:	5,000.00	
SALES OF LOTS	<u>3,750.00</u>	8750.00
PAID:		
WORLD FLAG, FLAG & MARKERS	729.76	
PARIS FARMS, SEED	261.58	
SMART'S, GAS & OIL	302.84	
HUFF'S, REPAIRS	656.20	
TODD SPRAGUE, MINISTER	50.00	
PUBLIC WORKS LABOR	4,767.00	
MOWER	1,889.98	
UNEXPENDED	<u>93.54</u>	8750.00

CEMETERIES SIGNS & FENCING

CARRY:	4,000.00	
RECEIVED:		
HARTLAND HISTORICAL SOCIETY	<u>41.90</u>	4091.90
PAID:		
MILLER SIGN	<u>4,041.90</u>	4091.90

ACADEMY BUILDING ROOF

APPROPRIATIONS:	12,000.00	
FROM PROPERTY SALES	<u>28,000.00</u>	40,000.00
ACCTS PAYABLE:	<u>40,000.00</u>	40,000.00

AMBULANCE BUILDING

APPROPRIATION:	<u>20,000.00</u>	20,000.00
PAID:		
E.W. LITTLEFIELD & SONS, INC.	16,000.00	
ACCOUNTS PAYABLE	<u>4,000.00</u>	20,000.00

UNEMPLOYMENT TAX

APPROPRIATION:	3,000.00	
RECEIVED: H.P.C.F.	<u>1,600.00</u>	4,600.00
PAID		
MMA	<u>4,600.00</u>	4,600.00

STREET LIGHTS

APPROPRIATION:	<u>15,500.00</u>	15,500.00
PAID:		
CENTRAL ME POWER	12,768.73	
A/P CMP	1,279.61	
UNEXPENDED	<u>1,451.66</u>	15,500.00

WORKERS COMP

APPROPRIATION:	6,000.00	
RECEIVED H. P.C.F.	12,000.00	
A/R AMBULANCE	358.50	
A/R FIRE DEPARTMENT	358.50	
A/R H.P.C.F.	2,500.00	
OVERDRAFT	<u>5.50</u>	
		21,222.00
PAID ME EMPLOYEES		
MUTUAL INS. CO.	21,222.00	
		21,222.00

HEALTH INSURANCE

APPROPRIATION:	26,725.00	
RECEIVED: H.P.C.F.	28,082.76	
RECEIVED: EDGAR WOODMAN	29,14.20	
ACCTS. RECIEVABLE H.P.C.F.	<u>12,082.03</u>	
		69,803.99
PAID:		
M.M.E.H.T.	<u>69,803.99</u>	
		69,803.99

FIRE DEPARTMENT EQUIPMENT

APPROPRIATION:	<u>4,000.00</u>	
		4,000.00
PAID:		
FIRE TECH. & SAFETY	2,834.63	
RELIENCE EQUIPMENT	1,165.00	
UNEXPENDED	<u>.37</u>	
		4,000.00

FIRE DEPARTMENT

APPROPRIATION:	<u>25,000.00</u>	25,000.00
PAID:		
TDS-TELECOM, TELEPHONE	1,071.32	
CMP, ELECTRICITY	3,513.67	
SNOWMAN'S OIL, HEAT	3,321.85	
AQUA MAINE, WATER	258.86	
SMART'S, F.O.L.	2,038.35	
TREASURER OF STATE, BOILER INSP.	100.00	
T&W GARAGE, REPAIRS	585.55	
YANKEE, REPAIRS & EQUIP.	3,342.08	
P&L MARKET, TURKEYS	277.02	
SNOWMAN'S, BOILER REPAIR	113.25	
KENNEBEC FIRE EQUIP&EXT. REPAIRS	83.75	
MAINE OXY, SUPPLIES	232.45	
K&T ENVIR. REPAIRS & EQUIP.	72.00	
TOWN OF ST. ALBANS, REPAIRS & EQUIP	184.23	
COVE BROOK, EQUIP & REPAIRS	3,331.97	
NEWPORT FAAMILY PRAC. -		
PULMINARY TESTS	550.00	
E.W. LITTLEFIELD, STAIRS	2,500.00	
V&R VARIETY, SUPPLIES	2.61	
WHITED FORD, REPAIRS	529.31	
INTERSTATE BATTERY, SUPPLIES	118.90	
PROFESSINAL VEH. CORP, SUPPLIES	181.50	
BANGOR DAILY, AD	80.00	
GVC CHEMICAL, FOAM	600.00	
OVERHEAD DOOR	708.00	
K&T	352.00	
SNOWMAN'S	816.92	
UNEXPENDED	<u>34.41</u>	
		25,000.00

PAY TO OFFICERS

APPROPRIATION:	83,490.00	
RECEIVED G.A. ADMINST.	<u>1,000.00</u>	
		84,490.00
PAID:		
PEGGY MORGAN, TOWN MANAGER	44,380.84	
HARLOW POWERS, SELECTMAN	2,500.00	
HARRY GOULD, SELECTMAN	2,500.00	
STEVEN HERSEY, SELECTMAN	2,500.00	
JOYCE HALFORD, CLERK	2,000.00	
BALLOT CLERKS & MODERATOR	1,190.00	
FIRE CHIEF		
TIM EMERY & DON NEAL	2,000.00	
JOYCE HALFORD, OFFICE CLERK #2	3,834.10	
JUDY TURNER, OFFICE CLERK #1	23,380.44	
		84,285.38
UNEXPENDED		<u>204.62</u>
		84,490.00

BOAT EXCISE

RECEIVED:	<u>5,484.00</u>	
		5,484.00
PAID:		
GREAT MOOSE LAKE ASSOC.	4,000.00	
SCHOLARSHIPS	1,000.00	
UNEXPECTED	<u>484.00</u>	
		5,484.00

H.P.C.F

APPROPRIATION:	58,000.00	
RECEIVED:	<u>317,011.61</u>	
		375,011.61
PAID:		
H.P.C.F.	<u>375,011.61</u>	
		375,011.61

CONTINGENT REVENUE

APPROPRIATION:	10,000.00	
RECEIVED:		
LIEN COST	6,379.20	
REIMBURSEMENTS	11,751.14	
COPIES	141.50	
BUILDING PERMITS	1,965.00	
BOUNCE CHECK FEES	150.00	
C.D.B.G.	<u>2,600.00</u>	
		32,986.84
	UNEXPENDED	<u>409.08</u>
		33,395.92

CONTINGENT PAID

APPROPRIATED:	10,000.00	
RECEIVED:	<u>22,986.84</u>	
		32,986.84

MORNING SENTIAL, ADS	171.60
ROLLING THUNDER, ADS	961.14
BANGOR DAILY NEWS	90.00
O'DONNELL & LEE, LEGAL	204.00
PETER BECKERMAN, LEGAL	255.00
PIERCE ATWOOD, LEGAL	1,235.19
BUD'S SHOP & SAVE, SUPPLIES	23.02
V&R SUPER SAVER, SUPPLIES	91.04
WALMART, SUPPLIES	679.92
PEGGY MORGAN, OFFICE SUPPLIES	388.30
PARIS FARMS, SUPPLIES	69.13
HYGRADE BUSINESS, CHECKS	285.96
SOMERSET COUNTY REG. OF DEEDS	2,118.00
CITICORP VENDOR FINANCE, COPIER	1,641.67
EDWARD, FAUST, & SMITH, AUDIT	7,000.00
MMA, DUES	2,135.00
MWDA, DUES	189.00
MTCCA, DUES	85.00

CONTINGENT PAID CONT.

SAM'S CLUB, DUES	60.00	
MERRILL MERCHANT BANK, SAFETY BOX	24.00	
POSTMASTER, POSTAGE	2,212.80	
MILLER SIGN, PLAQUES	312.00	
DEXTER PRINT SHOP, TOWN REPORTS	2,200.50	
UNIFIRST, UNIFORMS	1,019.65	
JACQUE'S FLORAL, FLOWERS	75.00	
JUDY TURNER, CREDITS	83.29	
PEGGY MORGAN, CREDITS	95.90	
SUSAN FROST, CREDITS	728.22	
SEBASTICOOK VALLEY CHAMBERS	50.00	
TRIO, PROGRAMS	3,339.17	
HAMLIN ASSOC, BOOK BINDING	60.00	
TOWER PUBLISHING, BOOK	185.00	
MMA, BOOK	15.00	
CONNIE BALLARD, SUPPLIES	50.00	
KATHERINE RAMSDELL, SUPPLIES	277.02	
TAX RESEARCH & RECOVERY	280.26	
K.V.C.O.G., PROGRAMS	1,800.00	
MMA, TRAINING & CONVENTION	640.00	
TRAVEL LODGE, CONVENTION&TRAINING	427.60	
SUSAN FROST, TRAINING	500.00	
MEDOW RESORT, G/A TRAINING LOD	134.00	
SUSAN FROST & PEGGY MORGAN G/A	202.90	
DONNA TRIPODI, MISC.	<u>182.48</u>	
TOTAL PAID OUT		32,577.76
UNEXPENDED		<u>409.08</u>
		33,986.84

INSURANCE

APPROPRIATION:	10,000.00
RECEIVED: H.P.C.F.	1,500.00
RECEIVED: AMBULANCE LIABILITY	5,351.00
ACCOUNTS RECEIVABLE	
*HARTLAND FIRE DEPT.	3,932.09
*H.P.C.F.	4,660.17

INSURANCE CONTINUED:

*AMBULANCE SERVICE	<u>3,018.13</u>	38,461.39
PAID:		
MILES CARPENTER CO.	27,409.68	
UNEXPENDED	<u>1,051.71</u>	38,461.39
* PAID IN 2006		

O.A.B. (SOCIAL SECURITY)

APPROPRIATION:	14,500.00	14,500.00
PAID:		
IRS	14,205.93	
UNEXPENDED	<u>294.07</u>	14,500.00

LAKE ASSOCIATION

FROM 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:	115,609.00	
RECEIVED: LAKE ASSOC., EROSION CONTROL FROM RETURNS ON CULVERTS	4,078.60	
OVERDRAFT:	<u>9,028.16</u>	
		128,715.76

ROADS

APPROPRIATION & REFUND:	119,687.60	
OVERDRAFT:	<u>9,028.16</u>	128,715.76

PAID:		
PUBLIC WORKS LABOR	26,000.00	
ARLAND STEDMAN	10,489.40	
JOHN GETCHELL	11,188.50	
HALVER BADGER	1,743.00	
LAMBERT SANDPILE	1,730.55	
HARRY TAYLOR	50.00	
PARIS FARMERS UNION	1,496.48	
KENNEBEC PAVING	61,782.80	
PIKE INDUSTRIES	749.70	
SMARTS, FOL	839.67	
ST.ALBANS MINI MART, FOL	517.51	
NEWPORT RENTAL	289.45	
CORNVILLE CONSTRUCTION	4,477.50	
PITTSFIELD RENTAL	60.00	
DOUBLE DIAMONG	4,291.47	
WHITE SIGN	630.21	
WRIGHT'S GEN. STORE	7.47	
STEPHEN SEEKINS	610.25	
IVAN ESTES	75.00	
ESIT 38	280.00	
PINE TREE CONCRETE	600.00	
HALEY CONSTRUCTION	504.00	
JOHNSON'S EARTHWORK	270.00	
HUFF'S FOREST PRODUCTS	<u>32.00</u>	128,715.76

TOWN HALL & TOWN HALL REPAIRS

APPROPRIATION:	<u>7,000.00</u>	7,000.00
PAID:		
AQUA ME. WATER	275.49	
LABOR	1,000.00	
CMP	845.02	
SNOWMANS OIL	3,937.06	
KENNEBEC FIRE	60.00	
WRIGHT'S, REPAIRS	316.71	
SAM'S CLUB	105.26	
PARIS FARMS, REPAIRS	186.30	
WALMART, CLEANING SUPPLIES	<u>70.13</u>	
		6,795.97
UNEXPENDED		<u>425.38</u>
		7,000.00

TOWN TRUCK

APPROPRIATION	<u>5,000.00</u>	5,000.00
PAID:		
PEGGY MORGAN, MILAGE	500.00	
NEWPORT GLASS WINDOW REPAIR	165.00	
J.K. WRIGHT	224.88	
CAR QUEST, REPAIRS	499.06	
SAM'S, TIRES	391.30	
SMARTS' & ST. ALBANS MINI MART		
FOL	2,903.60	
WALMART, SUPPLIES	84.96	
WRIGHT'S, SUPPLIES	20.72	
SHERMAN WILLIAMS, PAINT	114.14	
		4,903.66
UNEXPENDED		<u>96.34</u>
		5,000.00

TRANSFER STATION

APPROPRIATION:	86,000.00	
RECEIVED:		
FOR CANS	1,422.20	
OVERDRAFT	<u>10,327.75</u>	
		97,749.95

TRANSFER STATION CONT.

PAID:		
ATTENDANTS	24,639.86	
A.E. ROBINSON, HEAT	338.69	
HEART OF MAINE	495.00	
SMART'S, FOL	1,329.36	
WMDSM	40,378.98	
INDUSTRIAL METAL	2,430.00	
PITTSFIELD - RECYCLE	3,144.75	
WASTE-MANAGEMENT-		
PORTLAND	24,737.86	
RYDIN DECAL	<u>255.45</u>	
		97,749.95

LIBRARY

APPROPRIATION:	<u>31,000.00</u>	31,000.00
PAID:		
LABOR	26,149.70	
JANITORIAL	3,000.00	
LIBRARY REPAIRS	1,372.00	
UNEXPENDED	<u>478.30</u>	
		31,000.00

COUNTY TAX

ASSESSMENT:	<u>144,801.38</u>	144,801.38
PAID:		
SOMERSET COUNTY TREASURER	<u>144,801.38</u>	144,801.38

CROSSING GUIDES

APPROPRIATION:	<u>5,000.00</u>	5,000.00
PAID:		
ROBERT & JANASE RICH	5,143.64	
OVERDRAFT	<u>143.64</u>	5,143.64

SNOW REMOVAL

APPROPRIATION:	17,250.00	
FROM EXCISE:	100,000.00	
RECEIVED: FEMA	5,334.00	
OVERDRAFT	<u>2,495.47</u>	125,079.47
PAID:		
J. STEDMAN, CONTRACT	76,379.35	
HARCROSS, SALT	353.23	
JOHN STEDMAN, SAND	16,280.00	
SMART'S, FOL	662.34	
CMP, ELECTRICAL	414.00	
CREW LABOR	17,709.06	
INTERNATIONAL SALT	12,781.49	
J. GETCHELL	<u>500.00</u>	125,079.47

M.S.A.D. #48

APPROPRIATION:	<u>894,588.60</u>	894,588.60
PAID:		
M.S.A.D. #48	756,392.44	
ACCOUNTS PAYABLE	<u>138196.16</u>	894,588.60

FIRST PARK

APPROPRIATION:	<u>7,500.00</u>	7,500.00
PAID:		
FIRST PARK	<u>7,500.00</u>	7,500.00

SCOTT WEBB MEDICAL CENTER

APPROPRIATED:	<u>1,000.00</u>	1,000.00
PAID:		
SCOTT WEBB MEDICAL CENTER	<u>1,000.00</u>	1,000.00

**AMBULANCE SERVICE & BUILDING RENOVATIONS AT
FIRE STATION**

APPROPRIATED:	<u>38,000.00</u>	
		38,000.00
PAID:		
LABOR	6,748.92	
DIRECTOR	10,234.38	
INSURANCE	2,452.00	
RENOVATIONS	16,000.00	
UNEXPENDED	<u>2,564.60</u>	
		38,000.00

GENERAL ASSISTANCE

APPROPRIATED:	8,000.00	
RECEIVED, TREAS. OF STATE	6,323.91	
RECEIVED, CASE #5	150.00	
		14,473.91
EXPENSE:		
UNEXPENDED	14,239.65	
	<u>234.26</u>	
		14,473.91

ACADEMY BLDG. TOWN OFFICE

APPROPRIATION	17,100.00	
RECEIVED: FUEL ACCT.	1,100.00	
OVERDRAFT	<u>187.50</u>	
		18,387.50
PAID:		
AE ROBINSON, REPAIRS/HEAT	1,342.42	
SNOWMAN'S HEAT	3,511.76	
TDS TELECOM, PHONE	2,976.46	

ACADEMY BLDG. TOWN OFFICE CONTINUED

WRIGHT'S, SUPPLIES	15.98	
IRVING TANNING REPAIRS	210.00	
HANCOCK LUMBER REPAIRS	84.96	
PARIS FARMS, REPAIRS	18.26	
KENNEBEC FIRE, EXTING.	65.25	
SAM'S, SUPPLIES	598.03	
SHERWIN WILLIAMS	226.74	
CMP	4,087.41	
AQUA MAINE	378.11	
SNOWMAN'S REPAIRS	2,382.21	
STAPLES	130.71	
GILMAN'S	8.85	
NEWPORT RENTAL REPAIRS	137.31	
WAL-MART, SUPPLIES	183.04	
MIKE'S COMPUTER	30.00	
PUBLIC WORKS, LABOR	<u>2,000.00</u>	
		18,387.50

TOWN OFFICE CHIMNEY

APPRORATION:	<u>6,000.00</u>	6,000.00
A/P E. W. LITTLEFIELD & SONS, INC.	<u>6,000.00</u>	6,000.00

GENERAL ASSISTANCE

APPROPRIATION:	8,000.00	
RECEIVED:		
STATE OF MAINE	6,323.91	
CASE #5	<u>150.00</u>	
		<u>14,473.91</u>
PAID:		
<u>CASE #1</u>		
BONNIE SMART	<u>300.00</u>	300.00
<u>CASE #2</u>		
AQUA MAINE WATER	142.01	
CENTRAL MAINE POWER	398.31	
SNOWMAN'S OIL	183.00	
V & R	202.96	
TDS	<u>125.00</u>	
		1,457.46
<u>CASE #3</u>		
SNOWMAN'S OIL	<u>286.91</u>	
		286.91
<u>CASE #4</u>		
SNOWMAN'S OIL	<u>286.19</u>	
		286.19
<u>CASE #5</u>		
SNOWMAN'S OIL	601.71	
CENTRAL MAINE POWER	<u>180.22</u>	
		781.93
<u>CASE #6</u>		
SNOWMAN'S OIL	<u>326.00</u>	
		326.00
<u>CASE #7</u>		
SNOWMAN'S OIL	<u>305.72</u>	
		305.72

GENERAL ASSISTANCE CON'T

<u>CASE #8</u>		
CHRISTINE LEWIS	<u>330.00</u>	330.00
<u>CASE #9</u>		
KELLY PETROLEUM	212.90	
SNOWMAN'S OIL	<u>203.00</u>	515.90
<u>CASE #10</u>		
WRIGHT'S GEN. STORE	<u>95.14</u>	95.14
<u>CASE #11</u>		
SNOWMAN'S OIL	<u>143.43</u>	143.43
<u>CASE #12</u>		
SNOWMAN'S OIL	<u>142.72</u>	142.72
<u>CASE #13</u>		
SNOWMAN'S OIL	143.00	
CENTRAL MAINE POWER	<u>649.00</u>	792.00
<u>CASE #14</u>		
SNOWMAN'S OIL	<u>143.00</u>	143.00
<u>CASE #15</u>		
SNOWMAN'S OIL	<u>165.00</u>	165.00
<u>CASE #16</u>		
SNOWMAN'S OIL	<u>143.00</u>	143.00
<u>CASE #17</u>		
SNOWMAN'S OIL	<u>143.14</u>	143.14
<u>CASE #18</u>		
SNOWMAN'S OIL	<u>165.99</u>	165.99
<u>CASE #19</u>		
SNOWMAN'S OIL	143.00	
V & R	32.83	
CENTRAL MAINE POWER	<u>254.32</u>	

GENERAL ASSISTANCE CON'T

		430.15
<u>CASE #20</u>		
SNOWMAN'S OIL	<u>296.00</u>	296.00
<u>CASE #21</u>		
K.V.CAP	<u>400.00</u>	400.00
<u>CASE #22</u>		
FREDERICK TERELL	<u>450.00</u>	450.00
<u>CASE #23</u>		
JOHN BROOKS	<u>450.00</u>	450.00
<u>CASE #24</u>		
AQUA MAINE WATER	326.56	
SNOWMAN'S OIL	<u>183.00</u>	509.56
<u>CASE #25</u>		
AQUA MAINE WATER	<u>139.65</u>	139.65
<u>CASE #26</u>		
CENTRAL MAINE POWER	176.33	
AQUA MAINE WATER	51.26	
MID STATE GAS	<u>72.41</u>	300.00
<u>CASE #27</u>		
MEREDITH RANDLETT	250.00	
SNOWMAN'S OIL	<u>183.00</u>	433.00
<u>CASE #28</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00
<u>CASE #29</u>		
CROSBY NEAL	<u>885.00</u>	885.00

GENERAL ASSISTANCE CON'T

<u>CASE #30</u>		
C. N. BROWN	<u>22.00</u>	22.00
<u>CASE #31</u>		
CENTRAL MAINE POWER	294.94	
AQUA MAINE WATER	<u>97.82</u>	
		392.76
<u>CASE #32</u>		
SNOWMAN'S OIL	<u>203.00</u>	203.00
<u>CASE #33</u>		
SCOTT BAKER	<u>450.00</u>	450.00
<u>CASE #34</u>		
MARK BROOKS	<u>459.00</u>	459.00
<u>CASE #35</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00
<u>CASE #36</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00
<u>CASE #37</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00
<u>CASE #38</u>		
SNOWMAN'S OIL	<u>582.00</u>	582.00
<u>CASE #39</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00
<u>CASE #40</u>		
SNOWMAN'S OIL	<u>216.00</u>	216.00
<u>CASE #41</u>		
SNOWMAN'S OIL	<u>183.00</u>	183.00

GENERAL ASSISTANCE CON'T

TOTAL PAID	14,239.65
UNEXPENDED	234.26

2004 liens
12/31/05

*BACON, GARY	\$ 69.99
HARVILLE, MARIE	\$ 344.32
BOWDEN, MYRTLE	\$ 670.09
**	\$ 395.80
BURRILL, LELAND &	\$ 282.24
BUTLER, ALLEN &	\$ 953.81
CARR, JASON	\$ 370.65
CARR, JASON	\$ 159.19
DAY, DEBORAH	\$ 308.75
DUPLISEA, ROBIN	\$1,988.40
EMERY, DAVID	\$ 797.80
FOX, ERIC	\$ 901.04
GOULD, CHARLES & BARBARA	\$ 383.42
GOULD,, DENNIS & BELINDA	\$ 171.85
GOULD, DENNIS & BELINDA	\$ 271.46
GOULD, WESTON & MONICA	\$ 759.03
*VANADESTINE, BRADLEY &	\$ 150.74
HARVILLE, THOMAS	\$ 501.09
HARVILLE, THOMAS	\$ 116.64
HARVILLE, THOMAS	\$ 647.15
HARVILLE, THOMAS	\$ 296.99
HARVILLE, THOMAS	\$ 866.70
HARVILLE, THOMAS	\$ 656.09
HAVENS, LINDA	\$ 141.03
HEWINS, LOIS	\$ 826.61
HEWINS, LOIS	\$ 706.57
HEWINS, RONALD	\$ 398.15
HICKEY, GUYFRED	\$ 322.72
HOPKINS, RUSSELL	\$ 801.65
HUMPHREY, JUSTIN O.	\$ 335.49
KIRCHDOFER, SERETHA	\$ 208.58
LAPIERE-FORD, WALLIS	\$ 542.34
LEAVITT, ROCKY	\$ 371.83
LINDSAY, WAYNE	\$ 309.36
LUNT, TAMMY LYNN	\$ 175.58
MCCORMACK, ANITA	\$ 822.68
MCCORMACK, ANITA	\$ 129.61

2004 liens

12/31/05

MCGRAW, FRANK JR.	\$ 175.13
MCINTIER, THOMAS &	\$ 527.61
MENZEL, ROBERT III	\$1,105.96
MERROW, ANTHONY	\$1,028.70
MERROW, ANTHONY	\$ 458.87
MERROW, MARY ELLEN	\$ 177.55
MERROW, MARY ELLEN	\$ 407.78
MUNN, MICHAEL A.	\$ 777.30
NORRIE, WALTER	\$ 386.17
PAGE, TOBIAS, VESTA	\$ 422.71
DEVANNEY, LINDA TRUSTEE	\$ 456.01
RICHARDSON, THOMAS &	\$ 604.62
ROATS, MITCHELL	\$ 227.24
ROBINSON, ALAN &	\$ 558.26
ROUNDY, GEORGE	\$ 750.19
SHAW, DIANNE	\$ 579.43
SISCO, HOWARD JR.	\$ 594.80
SMART, BONNIE	\$2,090.69
SMART, BONNIE	\$ 259.27
SMART, BONNIE	\$ 371.83
SMART, BONNIE	\$2,102.50
SMART, BONNIE	\$ 237.07
SMART, BONNIE	\$ 252.98
SMART, BONNIE	\$ 232.15
SMART, BONNIE	\$ 481.84
STACKHOUSE, REBECCA	\$ 310.73
STEDMAN, DAVID A. &	\$ 105.16
STEDMAN, DAVID A	\$ 160.35
TAYLOR, LAURA	\$ 301.89
THERIAULT, ROGER &	\$ 216.05
THERIAULT, ROGER &	\$ 202.49
THORTON, FRANKLIN	\$ 162.02
VINING, GEORGE &	\$ 119.20
WALLACE, KENNETH	\$ 725.83
WARNER, JEFFREY &	\$ 418.06
WASHBURN, ALFRED W.	\$ 423.30
WHITNEY, DONALD II	\$ 337.85
WHITTEMORE, BARBARA &	\$ 545.53

2004 liens
12/31/05

WITHEE, WALTER E.	\$ 329.20
WOODMAN, GLENICE	\$ 770.83
YANKEE REALTY	\$ 365.74
YANKEE REALTY	\$ 204.65
<hr/>	
TOTAL	\$39,120.98

* MEANS PARTIAL PAYMENT

**FULL PAYMENT WAS MADE AFTER 12/31/05

2005 taxes
12/31/05

*ADAMS, AMBER LEA	\$ 435.34
ADAMS, AMBER LEA	\$ 260.01
ADAMS, MAUREEN	\$ 637.88
ANTHONY, CHRISTOPHER &	\$ 451.62
ANTHONY, CHRISTOPHER &	\$1,240.09
ARMSTRONG, CORALEE	\$ 755.60
ARMSTRONG, CORALEE	\$ 746.05
BACON, GARY	\$ 483.39
*BAKER, SCOTT &	\$ 894.24
BALLARD, RANDY &	\$ 545.17
**	\$ 114.30
BERGMAN, BENNETT	\$ 440.64
BOWDEN, MYRTLE	\$ 540.23
BOYD, DARLENE	\$ 665.44
BRALEY, THOMAS	\$ 666.00
BUBAR, MARILYN	\$ 318.26
BUBAR, RICHARD	\$1,107.85
BUKER, CARLOS	\$ 53.46
BURRILL, LELAND &	\$ 112.90
BUTLER, ALLEN &	\$ 794.92
*BUTLER, LEVINA	\$ 693.46
CANCEMI, DENA	\$ 535.01
CAREY, WILLIAM &	\$1,679.74
*CARR, DARRYL &	\$ 95.15
CARR, JASON	\$ 207.09
CARR, JASON	\$ 98.75
*CARR, JEFFERY &	\$ 93.14
CHABOT, SUSAN HARTMAN	\$ 661.09
CHAMBERS, JASON	\$ 708.48
CHAMNESS, FRED &	\$ 253.62
*CHIANESE, JACK	\$ 288.44
COMFORT, KENNETH II	\$ 397.98
COMFORT, KENNETH II	\$ 539.46
CONDON, TONY &	\$ 557.73
CONNELL, KRISTI, PERSONAL	\$ 105.30
COOLEY, APRIL	\$ 61.02
**	\$ 212.63

2005 taxes
12/31/05

*COUCH, BECKY-LYN	\$ 143.28
*CROWE, MICHAEL	\$ 567.06
DARLING, DONALD &	\$1,532.30
DAVIS, JAMES &	\$ 272.61
**	\$ 550.44
DAVIS, TIMOTHY &	\$1,019.36
DAY, DEBORAH	\$ 138.56
DOUBLE DIAMOND CO.	\$ 58.57
DUPLISEA, ROBIN	\$1,784.54
EAGAN, NORA	\$ 376.47
*ELLIS, JEANETTE	\$ 619.97
EMERY, DAVID	\$ 834.17
EMERY, MICHAEL &	\$ 674.15
**	\$ 864.02
FANTASIA, PHILIP &	\$ 195.12
FINNEMORE, NORMAN	\$ 819.04
FLETCHER, ROBERT &	\$ 770.72
FONTAINE, DENNIS &	\$ 813.46
FOSS, LISA	\$ 262.19
FOX, ERIC	\$ 857.00
FROST, MARIE	\$ 216.54
**	\$ 125.42
GETCHELL, JOHN &	\$2,040.75
GIBBS, STANLEY &	\$ 347.33
GODSOE, EARL & K	\$ 447.26
GODSOE, EARL & P	\$1,074.24
GODSOE, LIVINGSTON III &	\$ 116.82
GOULART, DAVID	\$ 379.62
GOULART, DAVID	\$ 105.30
GOULART, DAVID	\$1,138.18
GOULD, BELINDA	\$ 90.00
GOULD, CHARLES & BARBAR	\$ 304.20
GOULD,, DENNIS & BELINDA	\$ 110.34
GOULD, DENNIS & BELINDA	\$ 365.80
GOULD, KEITH &	\$ 142.51
GOULD, MONICA	\$ 302.58
GOULD, NORMA	\$ 613.67
GOULD, PETER &	\$ 384.01

2005 taxes
12/31/05

GOULD, WESTON & MONICA	\$ 586.58
GREENWOOD, GEORGE &	\$ 314.82
GRIFFITH, CARRIE	\$ 16.04
GRIFFITH, CARRIE	\$ 317.15
HAAG, RONALD	\$ 79.38
HALLGREN, TIMOTHY &	\$ 326.70
HARDING, SKIP &	\$ 126.00
HARVELLE, MARIE	\$ 412.49
HARVILLE, THOMAS	\$ 446.13
HARVILLE, THOMAS	\$ 59.76
HARVILLE, THOMAS	\$ 584.73
HARVILLE, THOMAS	\$ 225.00
HARVILLE, THOMAS	\$ 811.49
HARVILLE, THOMAS	\$ 589.61
HAVENS, LINDA	\$ 165.76
HAYDEN, FRANCIS &	\$ 242.48
HAYNES, HERBERT, INC.	\$ 574.49
HEARTS IN HARMONY, LLC	\$ 293.40
HEARTS IN HARMONY, LLC	\$ 445.54
HEARTS IN HARMONY, LLC	\$ 211.27
*HENDRICKSON, ROBYN	\$ 84.47
*HENDRICKSON, ROBYN	\$ 86.03
HEWINS, LOIS	\$ 659.02
HEWINS, LOIS	\$ 600.30
HEWINS, RONALD	\$ 323.73
HEWINS, VERNON &	\$ 458.68
HEWINS, VERNON &	\$ 340.70
HEWINS WAYNE	\$ 219.13
HICKEY, GUYFRED	\$ 160.79
HOPKINS, RUSSELL &	\$ 738.14
HUGHES, EARL &	\$ 128.34
HUGHES, EARL &	\$ 210.71
HUGHES, EARL &	\$ 81.00
HUGHES, EARL H. &	\$ 711.13
HUMPHREY, DARRYL &	\$ 220.41
HUMPHREY, DARYL &	\$2,192.15
HUMPHREY, DARYL &	\$ 474.84
HUMPHREY, DARYL &	\$ 663.84

2005 taxes
12/31/05

HUMPHREY, DARYL &	\$ 137.16
HUMPHREY, DARYL &	\$1,631.45
HUMPHREY, JUSTIN O.	\$ 260.28
JOHNSON, WARREN	\$ 64.98
JONES, PHYLLIS	\$1,370.56
KENARY, KATHLEEN &	\$ 561.96
KILLAM, PHYLLIS	\$ 704.47
KILLAM, PHYLLIS	\$ 72.00
KILTON, STEVEN J	\$ 132.84
KIRCHDOFER, SERETHA	\$ 144.00
KNOWLAN, PATSY	\$ 156.24
KNOWLAN, PATSY	\$ 156.24
KUCZUN, CARL GREGORY	\$2,297.52
LAMSON, DEBORAH	\$ 800.68
LAPIERE-FORD, WALLIS	\$ 376.99
**	\$ 521.10
**	\$ 399.44
LATHROP, ROGER &	\$ 765.92
LAWLER, ROSE MARIE	\$ 623.52
LEAVITT, ROCKY	\$ 214.52
*LESSARD, JAMES &	\$ 740.95
**	\$ 45.62
LEWIS, SCOTT &	\$ 345.80
LIBBY, LINDA	\$1,053.38
LINDSAY, WAYNE	\$ 263.34
LINDSAY, WAYNE	\$ 54.49
LOUREIRO, LINDA &	\$1,162.62
LOVENDALE TRUST	\$1,658.30
LOVETT, DENISE	\$ 153.72
LOVETT, DENISE	\$ 625.99
LUNT, TAMMI &	\$ 189.90
LUNT, TAMMY LYNN	\$ 14.44
MADDEN, ROGER INC.	\$ 304.56
MARTIN, ELIZABETH	\$ 209.03
MARTIN, ROGER	\$ 930.11
MCCORMACK, ANITA	\$ 698.80
MCCORMACK, ANITA	\$ 71.64
**	\$ 292.14

2005 taxes
12/31/05

*MCDUGAL, ANGELA	\$ 73.45	
MCGRAW, FRANK JR.	\$ 68.13	MCINTIER,
THOMAS &	\$ 450.90	
MCLAUGHLIN, RALPH A.	\$ 926.57	
MENZEL, ROBERT III	\$1,039.41	
MERLET, EUGENE &	\$ 565.38	
MERROW, ANTHONY	\$ 970.94	
MERROW, ANTHONY	\$ 390.42	
MERROW, MARY ELLEN	\$ 118.37	
MERROW, MARY ELLEN	\$ 236.34	
MOONEY, ALFRED &	\$ 837.76	
**	\$1,110.87	
MOWER, JUDITH	\$1,284.89	
MUNN, BRUCE &	\$ 159.12	
MUNN, BRUCE &	\$ 772.49	
MUNN, BRUCE &	\$ 15.66	
MUNN, MICHAEL A.	\$ 665.10	
MUNN, STEVEN &	\$1,698.01	
MUNN, STEVEN &	\$ 900.41	
MUNN, STEVEN &	\$ 106.20	
NEW GENERATION HOMES	\$ 174.78	
NORRIE, WALTER	\$ 216.04	
PAGE, TOBIAS, VESTA	\$ 269.37	
PARKER, CORADEN	\$ 85.14	
DEVANNEY, LINDA TRUSTEE	\$ 274.86	
PEAVEY, ROBERT	\$ 691.76	
PEDERSON, RICKY	\$ 484.43	
PERKINS, LINWOOD &	\$ 385.61	
PHILLIPS, MICHAEL &	\$ 324.43	
RAMSAY, LYNN &	\$ 663.32	
RAMSAY, LYNN &	\$ 439.56	
RAMSDELL, DEBORAH	\$1,033.27	
RANDLETT, RAE II &	\$ 766.10	
RANDLETT, THOMAS &	\$1,040.63	
RANDLETT, THOMAS	\$ 890.14	
RANDLETT, THOMAS	\$ 769.16	
RANDLETT, THOMAS	\$ 32.94	

2005 taxes
12/31/05

RANDLETT, THOMAS &	\$ 306.54
RAYMOND, ROGER	\$ 480.33
*REAZOR, MELVIN	\$ 154.59
REBAR, MICHAEL S. JR. &	\$ 191.52
*REID, GAIL	\$ 766.01
RICHARD, LINDA	\$ 343.40
RICHARDSON, CHRISTOPHER &	\$1,045.03
RICHARDSON, THOMAS &	\$ 441.20
ROATS, MITCHELL	\$ 170.32
**	\$ 291.53
*ROBBINS, RANDY &	\$ 97.87
ROBINSON, ALAN &	\$ 486.95
ROUNDY, GEORGE &	\$ 579.65
SEEKINS, STEPHEN &	\$1,950.40
SHAKESPEARE, STANLEY &	\$ 157.18
SHAW, DIANNE	\$ 668.56
SHIBLES, CHERYL	\$ 405.85
*SIDES, MONTELLE	\$ 108.00
SISCO, HOWARD JR.	\$ 439.78
SMALL, PAULINE &	\$ 188.10
SMART, BONNIE	\$2,097.63
SMART, BONNIE	\$ 178.78
SMART, BONNIE	\$ 194.56
SMART, BONNIE	\$ 175.43
SMART, BONNIE	\$ 198.45
SMART, BONNIE	\$ 311.89
SMART, BONNIE	\$ 434.29
SMART, BONNIE	\$1,938.37
SMITH, DEBRA	\$ 402.08
SMITH, ERIC &	\$ 183.06
SMITH, GARY &	\$ 652.37
SODERQUIST, LT. COL. &	\$ 34.38
SPAULDING, BARRY E	\$ 843.30
SPAULDING, LEON	\$ 713.00
*SPAULDING, TIMOTHY &	\$ 383.29
STACKHOUSE, REBECCA	\$ 237.60
STEDMAN, DAVID A. &	\$ 252.90
STEDMAN, DAVID A	\$ 107.24

2005 taxes
12/31/05

STEWARD, WAYNE JR	\$ 316.98
SUSI, TED TRUSTEE OF	\$1,738.22
TAYLOR, LAURA	\$ 229.50
THERIAULT, ROGER &	\$ 150.84
THERIAULT, ROGER &	\$ 56.43
THERIAULT, TERRY	\$1,506.87
THORTON, FRANKLIN	\$ 101.34
*THORNTON, RICHARD	\$ 282.11
TRIPODI, DONNA	\$ 703.51
TRIPODI, FRANK &	\$ 741.83
TUCKER, ROBERT L	\$ 636.75
TURNER, CLARENCE JR &	\$ 208.04
TURNER, JUDY M	\$ 153.90
VANADESTINE, BRADLEY &	\$ 745.07
VINING, GEORGE &	\$ 101.34
WALLACE, KENNETH	\$ 555.05
WARNER, JEFFREY &	\$ 546.52
WASHBURN, ALFRED W.	\$ 271.08
WATROUS, EVELYN	\$ 77.22
WELLS, DAVID C	\$ 761.13
WHEELER, BILLY	\$ 309.35
WHEELER, BILLY	\$1,013.22
WHITNEY, DONALD II	\$ 173.57
WHITTEMORE, BARBARA &	\$ 541.30
WING, CHARLES &	\$1,276.34
WING, CHARLES &	\$ 159.84
WITHAM, JASON &	\$ 268.09
WITHEE, WALTER E.	\$ 57.42
WITHEE, WALTER E.	\$ 54.61
WITHEE, WALTER E.	\$ 267.71
WOODMAN, GLENICE	\$ 635.33
WORSTER, DANNY &	\$ 835.47
YANKEE REALTY	\$ 389.30
YANKEE REALTY	\$ 140.40
YORK, FLORA B	\$1,213.04

TOTAL

\$132,060.12

2005 taxes
12/31/05

* MEANS PARTIAL PAYMENT

**FULL PAYMENT WAS MADE AFTER 12/31/05

WARRANT FOR ANNUAL TOWN MEETING

STATE OF MAINE

COUNTY OF SOMERSET

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

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, Saturday, the fourth day of March, 2006 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: \$ 84,490.00

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	\$24,883.56
Insurances	\$10,000.00
Unemployment	\$ 3,000.00

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$7,000.00 for town hall building and maintenance and to raise and appropriate \$17,100.00 for the Academy Building Town Office.

Budget Committee Recommends: YES

Article 7. To see if the Town will vote to raise and appropriate the following amounts for the following service organizations 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	\$2,445.00
Kennebec Mental Health	\$1,800.00
Hospic	\$ 500.00
Scott Webb Medical Center Project	\$1,000.00

Budget Committee Recommends: YES

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

Budget Committee Recommends: YES

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

Budget Committee Recommends: YES

Article 10. To see if the Town will vote to raise and appropriate \$4,000.00 for office equipment and public works 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 \$ 1,500.00 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 \$92,500.00 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 \$40,000.00 from excise 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 \$6,000.00 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.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$25,000.00 for the operationals for the Hartland Volunteer Fire Department and \$4,000.00 for Capital Expenditures.

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$15,000.00 for the Hartland-St.Albans Emergency Unit.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$31,000.00 for the Hartland Library.

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to raise and appropriate \$60,000.00 for the Pollution Abatement.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to raise and appropriate \$6,000.00 for swimming pool escrow.

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 Tow 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 \$100,000.00 from excise and raise and appropriate \$17,250.00 for snow removal.

Budget Committee Recommends: YES

Article 26. To see if the Town will vote to authorize the selectmen to negotiate the sale of Tax Acquired property after receiving quotes.

Budget Committee Recommends: YES

Article 27. To see if the Town will vote to raise and appropriate \$5,000.00 for summer baseball, basketball and soccer and \$3,000.00 for director.

Budget Committee Recommends: YES

Article 28. To see if the Town will vote to raise and appropriate \$3,000.00 for Animal control Officer and \$3,100.00 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 2005 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 11.00%. 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, real and personal property or other items donated to the Town.

Budget Committee Recommends: YES

Article 32. To see if the Town will vote to take \$62,991.00 from excise taxes, \$34,000.00 from Local Road Assistance, and to raise and appropriate \$28,609.00 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, 2006.

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

Budget Committee Recommends: YES

Article 34. To see if the Town will vote to take \$ 11,000.00 from excise for the fire truck escrow account.

Budget Committee Recommends: YES

Article 35. To see if the town will vote to take \$1,000.00 from Boat Excise and raise and appropriate \$2,000.00 for the Scholarship fund.

Budget Committee Recommends: YES

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.

Budget Committee Recommends: YES

Article 37. To see if the Town will vote to raise and appropriate \$25,000.00 for assessing.

Budget Committee Recommends: YES

Article 38. To see if the Town will vote to raise and appropriate \$15,000.00 for Old Fire Station Painting, repairs and New Town Hall Doors and Steps.

Budget Committee Recommends: YES

Article 39. To see if the Town will vote to take from excise \$4,000.00 for Fencing and Signs for Cemeteries.

Budget Committee Recommends: YES

Article 40. To see if the Town will vote to raise and appropriate \$ 10,000.00 for a comprehensive plan.

Budget Committee Recommends: YES

Article 41. To see if the Town will vote to authorize the Selectmen to sell the old ambulance property on Seekins Street.

Budget Committee Recommends: YES

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 Thursday and Friday, March 2nd and 3rd from 12:30 p.m. to 4:30 p.m.

Given under our hand this 21st day of February, A.D., 2006

A True Copy
Attest:

PEGGY A. MORGAN
Resident of Hartland

HARRY GOULD
1 st. Selectman

STEVEN HERSEY
2 nd. Selectman

HARLOW POWERS
3 rd. Selectman

TOWN OF HARTLAND, MAINE

FINANCIAL STATEMENTS

December 31, 2005

With Independent Auditors' Report

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, Maine

We have audited the accompanying financial statements of the Town of Hartland, Maine of the governmental activities, the business-type activities and the fiduciary funds as of and for the year ended December 31, 2005, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Town of Hartland, Maine. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 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 statement of net assets - fiduciary funds at December 31, 2005 (stated at \$59,981).

The financial statements referred to above do not include the capital assets and related depreciation of the Town's enterprise fund, which should be included to conform with U.S. generally accepted accounting principles. The amount that should be recorded 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 capital assets and related depreciation of the enterprise fund, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government activities, the business-type activities and the fiduciary fund activities of the Town of Hartland as of December 31, 2005, and the respective changes in financial position and cash flows where applicable for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Town of Hartland, Maine will continue as a going concern. As discussed in Note 16 to the financial statements the town assumed additional debt as a result of the 2005 Irving Tannery bankruptcy and will collect \$190,000 less in real-estate taxes and treatment plant operating costs in 2006. These conditions raise substantial doubt about its ability to continue as a going concern. Management's plans regarding those matters also are described in Note 16. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the Town of Hartland's basic financial statements. The other supplementary information listed in the table of contents are presented for purposes of additional analysis and are 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, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Edwards, Faust + Smith

February 6, 2006

Management Discussion and Analysis Fiscal Year Ending December 31, 2005

This narrative provides an overview and analysis of our financial activities for the year ended December 31, 2005. It should be read in conjunction with the financial statements.

Financial Highlights

- The Town reported its capital assets in 2004 for the first time, although infrastructure assets acquired prior to January 1, 2004 are not yet included. The total assets for governmental activities exceeded total liabilities by \$1,437,473 at the end of 2005, but there were no net assets available for current operations, and, in fact, the Town reflected an unrestricted deficit of \$265,911. That resulted primarily because of the 2005 bankruptcy filing of Irving Tanning. For business-like activities (treatment plant and landfill enterprise fund), liabilities exceeded total assets by \$2,411,441. That results because the Town does not reflect the capital assets of those activities, a practice it has consistently followed, and also because the enterprise fund suffered significant losses in 2005 due to the 2005 bankruptcy of Irving Tanning.
- Net assets on the full accrual basis for governmental activities decreased in 2005 by \$441,540, primarily as a result of the 2005 Irving bankruptcy. In connection with the plan to emerge from bankruptcy the Town agreed to the following:
 - Reduce Irving's real estate and personal property taxes by \$90,000.
 - Reduce Irving's share of the operating costs of the treatment plant and landfill by \$100,000, which resulted in increased costs to the Town for health and sanitation.
 - Remove Irving's responsibility for any of the remaining Bond Payable for the treatment plant and reclassify any amounts owed to the Town to unsecured liabilities, which had the effect of making them not collectible. As a result of these and other factors, the Town had to transfer \$188,351 to the enterprise fund to cover bond and note payments as well as prior year engineering fees owed.
- Net assets for business-type activities decreased by \$558,739, caused by a write-off of Irving Tanning receivables, offset by transfers from the Town and grant amounts received for the treatment plant that were capitalized.
- The general fund incurred a deficit of \$17,678 in 2005, which consisted of an operating deficit, transfers to the enterprise, and issuance of new bonds:
 - \$188,000 deficit from regular operations.
 - Transfer of \$188,000 to the enterprise fund (See above.)
 - Issuance of new general obligation bonds for \$359,000.

These results were largely due to the Irving bankruptcy.

Overview of the Financial Statements

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

GOVERNMENT WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hartland's finances in a manner similar to a private sector business.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two being reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets change during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Ambulance & Fire, Public Works, Highway, Solid Waste, Library, Recreation, Cemetery Care, Charitable Aide, Debt Service and Capital Maintenance Expenses.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Assets and the Statement of Activities. The Treatment Plant activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

Financial Analysis

TOWN AS A WHOLE

The Town's net assets decreased by approximately \$1,000,000 in 2005, whereas net assets increased by \$225,000 in 2004. This resulted primarily from the following:

- Reduced taxes paid by Irving in 2005.
- Reduced treatment plant and landfill operating costs paid by Irving in 2005.
- Removal of Irving from obligation to pay any amounts related to enterprise fund Bonds, which required a write-off of the Irving receivable from 2004.
- Reclassification to unsecured liabilities of amounts owed by Irving, which made them uncollectible and required a write-off of Irving receivables from 2004.

Following is a summary of the Town's net assets as of December 31, 2005 with comparative 2004 amounts:

	<u>Governmental</u>	<u>Business-type</u>	<u>Total 2005</u>	<u>Total 2004</u>
Current and other assets	\$ 574,227	\$ 275,220	\$ 849,447	\$ 666,111
Due from Irving - Bonds	-	-	-	750,567
Capital assets	<u>1,702,793</u>	<u>269,442</u>	<u>1,972,235</u>	<u>1,800,645</u>
Total assets	<u>2,277,020</u>	<u>544,662</u>	<u>2,821,682</u>	<u>3,217,323</u>
Long-term debt	358,672	1,132,477	1,491,149	1,261,840
Estimated landfill closure costs	-	1,515,500	1,515,500	1,505,500
Other liabilities	<u>480,275</u>	<u>308,126</u>	<u>788,401</u>	<u>423,672</u>
Total liabilities	<u>838,947</u>	<u>2,956,103</u>	<u>3,795,050</u>	<u>3,191,012</u>
Net assets				
Invested in capital assets, net	1,702,793	269,442	1,972,235	1,800,645
Restricted	591	-	591	64,920
Unrestricted (deficit)	<u>(265,311)</u>	<u>(2,680,883)</u>	<u>(2,946,194)</u>	<u>(1,839,254)</u>
Total net assets (deficit)	\$ <u>1,438,073</u>	\$ <u>(2,411,441)</u>	\$ <u>(973,368)</u>	\$ <u>26,311</u>

Following is a summarization of the changes in net assets for 2005:

	<u>Governmental</u>	<u>Business-type</u>	<u>Total 2005</u>	<u>Total 2004</u>
Program revenues (charges)	\$ 11,232	\$ 517,479	\$ 528,711	\$ 773,525
Grant and contribution revenues	335,070	172,451	507,521	488,139
General revenues (taxes & other)	<u>1,947,918</u>	<u>2,453</u>	<u>1,950,371</u>	<u>2,010,561</u>
Total revenues	<u>2,294,220</u>	<u>692,383</u>	<u>2,986,603</u>	<u>3,272,225</u>
Program expenses - General	2,148,797	588,667	2,737,464	2,700,300
Bad debt - Tannery	-	850,806	850,806	-
Program expenses - Grant	399,400	-	399,400	339,560
Transfers	<u>186,963</u>	<u>(188,351)</u>	<u>(1,388)</u>	<u>7,559</u>
Total expenses and transfers	<u>2,735,160</u>	<u>1,251,122</u>	<u>3,986,282</u>	<u>3,047,419</u>
Net change	\$ <u>(440,940)</u>	\$ <u>(558,739)</u>	<u>(999,679)</u>	\$ <u>224,806</u>
Balance, beginning of year			26,311	
Balance, end of year			\$ <u>(973,368)</u>	

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,700,000 in its governmental activities as of December 31, 2005. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the 2005 assets. The Town plans to include all infrastructure in its 2006 financial statements.

Major Capital Asset expenditures for the year 2005 include a new section of road at Great Moose Drive as well as renovations to the old fire station building. Office equipment, fire department equipment, and testing equipment at the Hartland Pollution Control Facility were also purchased in 2005, but the amounts were under the Town's capitalization criteria and they were charged to expense.

The Town's business-like capital assets totaled \$269,000 as of December 31, 2005, which represents 2004 and 2005 costs of the current landfill upgrade. The other assets of the Hartland Pollution Control Facility along with the Sludge Landfill will be included in the 2006 statements. These are required to be included to be in accordance with generally accepted accounting principles. The current landfill upgrade is expected to go on through 2008 and cost approximately \$1,000,000, all of which will be covered by federal and state grants.

LONG TERM DEBT

The Town's long term Bond Debt relates primarily to the Hartland Pollution Control Facility. The 1994 Bond was paid off in 2004. The 1997 Bond remains to be paid with a balance of \$729,300 at 1.33% interest. Irving Tanning Co. was responsible for 95% of this debt in 2004, but in 2005 the Town agreed to relieve Irving of that responsibility. In 2005, the Town issued a new General Obligation bond to Banknorth for \$358,672 to fund various obligations taken over from Irving Tanning. The 2005 Bond is repayable ratably over 10 years at 8.5% interest.

The Dump Closure balance of \$380,000 was left for the town to pay when Irving went through Chapter 11 proceedings in 2004. This amount has been refinanced into 10 payments with a principle balance of \$38,000 to be paid each year. The balance at December 31, 2005 was \$342,000 at 5% interest.

A note of \$61,177 is due through 2007 at 6.286% interest and was to be paid primarily through collections of a note receivable from Irving. However, the note from Irving was forgiven by the Town in connection with the 2005 Irving bankruptcy.

ECONOMIC FACTORS AND FUTURE BUDGETS

The Hartland Selectmen and the Town's SAD 48 School Board Director's are working together to try to keep the Town's mill rate down. In addition, the Town is coordinating with the State of Maine to reduce the Town's valuation because of the agreement with Irving to reduce its property taxes. Nevertheless, taxes will need to increase to help finance the shortfall created by the Irving Tanning bankruptcy of 2005. In addition, the Town is pursuing assistance from the State to minimize tax increases.

The 2004 State Audit on taxes and Town assessments shows that the Town is currently at 72% of value on lake property and 84% of value on homes. In 2005 these properties were upgraded to be closer to 100% of value.

FIDUCIARY NON-TOWN ACCOUNTS

The Town is currently acting as an Agent for the Hartland American Legion. An account for donations has been set up for a building to house the Legion and once the project is completed the money will be turned over to the Legion Committee Chairman.

FEDERAL AND STATE GRANTS

The TOWN OF HARTLAND has completed the STATE OF MAINE COMMUNITY DEVELOPMENT BLOCK GRANT FOR HOUSING REABILITATION. The total grant amount to Hartland totaled \$345,600 for this work. In addition to this Grant, the Town also secured a Grant from EDA for \$700,000 with an additional \$300,000 from a COMMUNITY DEVELOPMENT BLOCK GRANT for renovations at the HARTLAND POLLUTION CONTROL FACILITY. The Town expended some funds on this project in 2004 and 2005. Some reimbursement on these expenditures was received in 2005, but at December 31, 2005. The Town was owed \$244,000 on this grant.

INDUSTRY IN HARTLAND

When the Irving Tanning Co. filed for bankruptcy under Chapter 11 in 2004 and then again in 2005, the Town of Hartland saw many changes. The workforce dropped to about 250 workers, the Town's General Assistance Program increased, and the Commercial Businesses started losing business. When employees see layoff or hours are reduced, it takes its toll both on the Town and also on our commercial properties.

Under the 2005 agreement with Irving to allow it to emerge from bankruptcy, the Town agreed to significant reductions of future payments it will receive from Irving. This shortfall will need to be addressed. Currently, the Town is pursuing assistance from the State of Maine, and has contracted with financial advisors to assist in determining other avenues to raise revenues.

COMMERCIAL PROPERTIES

Since 2004, the Town has lost 1 grocery store, seen 1 garage close, later to reopen, and has seen several small shops close. Landlords in the community are now using a new approach, making sure that the rent is paid, and also making sure that other bills such as utility bills are paid by the tenant. This is helping the Town and keeping the General Assistance Program under control.

TOWN OF HARTLAND, MAINE

Statement of Net Assets

December 31, 2005

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 149,466	\$ 76	\$ 149,542
Accounts receivable			
Taxes	186,238		186,238
Liens	54,145		54,145
Other	6,791	31,308	38,099
Due from enterprise fund	163,588		163,588
Grants receivable	4,241	243,836	248,077
Prepaid expenses	9,758		9,758
Capital assets	1,702,793	269,442	1,972,235
	<u>2,277,020</u>	<u>544,662</u>	<u>2,821,682</u>
Total assets	<u>\$ 2,277,020</u>	<u>\$ 544,662</u>	<u>\$ 2,821,682</u>
LIABILITIES			
Tax anticipation note	\$ 121,328	\$	\$ 121,328
Accounts payable	317,664	135,988	453,652
Accrued expenses	12,813	8,550	21,363
Due to general fund		163,588	163,588
Due to (from) other governments	5,543		5,543
Deferred revenue	4,241		4,241
Due to trust funds	18,686		18,686
Bonds and notes payable	358,672	1,132,477	1,491,149
Estimated land fill closure costs		1,515,500	1,515,500
	<u>838,947</u>	<u>2,956,103</u>	<u>3,795,050</u>
Total liabilities	<u>838,947</u>	<u>2,956,103</u>	<u>3,795,050</u>
NET ASSETS			
Unrestricted			
Invested in capital assets	1,702,793	269,442	1,972,235
Unrestricted	(265,311)	(2,680,883)	(2,946,194)
Total unrestricted	<u>1,437,482</u>	<u>(2,411,441)</u>	<u>(973,959)</u>
Temporarily restricted			
Restricted grants	591		591
Total temporarily restricted	<u>591</u>		<u>591</u>
Total net assets / (deficit)	<u>1,438,073</u>	<u>(2,411,441)</u>	<u>(973,368)</u>
Total liabilities and net assets / (deficit)	<u>\$ 2,277,020</u>	<u>\$ 544,662</u>	<u>\$ 2,821,682</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Activities

Year ended December 31, 2005

Functions/Programs	Program Revenues				Net (Expense)/ Revenue
	Expenses	Charges for Services	Operating grants and Contributions	Capital Grants & Contributions	
Governmental activities:					
Administration	\$ 167,715	\$ 2,756		\$	\$ (164,959)
County tax	144,801				(144,801)
Other assessments	9,410				(9,410)
Protection	232,512				(232,512)
Education	894,798				(894,798)
Highways	254,107	716			(253,391)
Health and sanitation	287,197	4,010			(283,187)
Recreation	57,871				(57,871)
Charity	15,646				(15,646)
Cemeteries	20,349	3,750			(16,599)
Community development programs	399,400		335,070		(64,330)
Unclassified	51,578				(51,578)
Interest expense	12,812				(12,812)
Total governmental activities	2,548,197	11,232	335,070		(2,201,895)
Business-type activities:					
Landfill and treatment plant	1,439,473	519,932		172,451	(747,090)
Total	3,987,670	531,164	335,070	172,451	(2,948,985)
Changes in Net Assets					
Net (Expense) / Revenue (See above)			Governmental Activities	Business-type Activities	Total
			\$ (2,201,895)	\$ (747,090)	\$ (2,948,985)
General revenues:					
Real estate and personal property taxes			1,476,185		1,476,185
Excise taxes			227,343		227,343
Intergovernmental			228,171		228,171
Investment			3,437		3,437
Unclassified			12,782		12,782
Transfers					
Trust funds			1,388		1,388
Enterprise fund			(188,351)	188,351	
Total general revenues and transfers			1,760,955	(188,351)	1,949,306
Change in net assets			(440,940)	(558,739)	(999,679)
Net assets - beginning of year			1,879,013	(1,852,702)	26,311
Net assets - end of year			\$ 1,438,073	\$ (2,411,441)	\$ (973,368)

See accompanying notes to the basic financial statements.

TOWN OF BARTLAND, MAINE

Balance Sheet - Governmental Funds

December 31, 2005

	Special		Total
	General	Revenue	
ASSETS			
Cash and equivalents	\$ 148,875	\$ 591	\$ 149,466
Accounts receivable	6,791		6,791
Taxes receivable, net of allowance for doubtful accounts of \$16,000	186,238		186,238
Tax liens and tax acquired property	54,145		54,145
Receivable from granting agencies and other		4,241	4,241
Due from enterprise fund	163,588		163,588
Prepaid expenses	9,758		9,758
Total assets	\$ 569,395	\$ 4,832	\$ 574,227
LIABILITIES			
Tax anticipation note	\$ 121,328	\$	\$ 121,328
Due to (from) other governments	5,543		5,543
Accounts payable	317,664		317,664
Accrued interest	12,813		
Deferred revenue	147,000	4,241	151,241
Due to fiduciary fund	18,686		18,686
Total liabilities	623,034	4,241	614,462
FUND EQUITY			
Restricted for future expenditures		591	591
Unrestricted	(53,639)		(53,639)
Total fund equity (deficit)	(53,639)	591	(53,048)
Total liabilities and fund equity	\$ 569,395	\$ 4,832	

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Real estate taxes not collectible within 60 days are reported as deferred revenue on the balance sheet.	147,000
Capital assets used in governmental activities are not reported on the balance sheet.	1,702,793
Long-term liabilities not due and payable in the current payable	(358,672)
Net assets of governmental activities	\$ 1,438,073

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds

Year Ended December 31, 2005

	General	Special Revenue	Total
Revenues			
Real estate and personal property taxes	\$ 1,476,185	\$	\$ 1,476,185
Excise taxes	227,343		227,343
Intergovernmental revenues	228,171		228,171
Grants		330,270	330,270
General government	2,756		2,756
Highways	716		716
Health and sanitation	4,010		4,010
Recreation			
Cemeteries	3,750		3,750
Donations			
Unclassified	12,782	4,794	17,576
Investment income	3,437	6	3,443
	<u>1,959,150</u>	<u>335,070</u>	<u>2,294,220</u>
Expenditures			
Administration	157,715		157,715
County tax	144,801		144,801
Other special assessments	9,410		9,410
Protection	221,438		221,438
Education	894,798		894,798
Highways	279,807		279,807
Health and sanitation	284,807		284,807
Recreation	54,774		54,774
Charities	15,646		15,646
Cemeteries	20,349		20,349
Federal grant expenditures		399,400	399,400
Unclassified	51,578		51,578
Interest expense	12,813		12,813
	<u>2,147,936</u>	<u>399,400</u>	<u>2,547,336</u>
Excess (deficiency) of revenues over expenditures	(188,786)	(64,330)	(253,116)
Other financing sources (uses)			
Fund transfers	(186,963)		(186,963)
Issuance of bonds	358,672		358,672
Excess (deficiency) of revenues over expenditures and other financing	(17,077)	(64,330)	(81,407)
Fund balances, beginning of year	(36,562)	64,921	28,359
Fund balances, end of year	<u>\$ (53,639)</u>	<u>\$ 591</u>	<u>\$ (53,048)</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND-Enterprise Fund

Statement of Net Assets - Proprietary Fund

December 31, 2005

	Proprietary Fund Type <u>Enterprise Fund</u>
ASSETS	
Cash and equivalents	\$ 76
Accounts receivable - Tannery	31,308
Grants receivable	243,836
Capital assets	<u>269,442</u>
Total assets	<u>\$ 544,662</u>
LIABILITIES	
Notes payable	\$ 403,177
Bonds Payable	729,300
Accounts payable	135,988
Accrued expense	8,550
Due to general fund	163,588
Estimated landfill closure costs	<u>1,515,500</u>
Total liabilities	<u>2,956,103</u>
NET DEFICIT	
Invested in capital assets	269,442
Unrestricted	<u>(2,680,883)</u>
Total net deficit	<u>(2,411,441)</u>
Total liabilities and net deficit	<u>\$ 544,662</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Net Assets - Fiduciary Funds

December 31, 2005

	Expendable <u>Trust Fund</u>	Non-Expendable <u>Trust Fund</u>	<u>Total</u>
ASSETS			
Cash and equivalents	\$ 3,644	\$ 10,344	\$ 13,988
Investments		40,951	40,951
Due from general fund	<u>10,000</u>	<u>8,686</u>	<u>18,686</u>
Total assets	<u>\$ 13,644</u>	<u>\$ 59,981</u>	<u>\$ 73,625</u>
NET ASSETS			
Restricted for future expenditures	\$ 13,644	\$ 30,295	\$ 43,939
Contributed equity		<u>29,686</u>	<u>29,686</u>
Total net assets	<u>\$ 13,644</u>	<u>\$ 59,981</u>	<u>\$ 73,625</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Net Assets - Fiduciary Funds

December 31, 2005

	Expendable Trust Fund	Non-Expendable Trust Fund	Total
ASSETS			
Cash and equivalents	\$ 3,644	\$ 10,344	\$ 13,988
Investments		40,951	40,951
Due from general fund	<u>10,000</u>	<u>8,686</u>	<u>18,686</u>
Total assets	<u>\$ 13,644</u>	<u>\$ 59,981</u>	<u>\$ 73,625</u>
NET ASSETS			
Restricted for future expenditures	\$ 13,644	\$ 30,295	\$ 43,939
Contributed equity		<u>29,686</u>	<u>29,686</u>
Total net assets	<u>\$ 13,644</u>	<u>\$ 59,981</u>	<u>\$ 73,625</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND-Enterprise Fund

Statement of Cash Flows - Proprietary Fund

Year ended December 31, 2005

	Proprietary Fund Type <u>Enterprise Fund</u>
Cash flows from operating activities	
Operating income (loss)	(68,735)
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in	
Accounts receivable, net of bad debts	52,736
Increase (decrease) in	
Accounts payable	(51,997)
Accrued liabilities	(950)
Estimated landfill closure costs	<u>10,000</u>
Net cash used by operating activities	<u>(58,946)</u>
Cash flows from capital and related financing activities	
General fund advances	114,787
Transfers from the general fund	188,351
Principal paid on bonds and notes payable	(129,363)
Payables on grants	31,318
Grants receivable	<u>(146,845)</u>
Net cash provided by capital and related financing activities	<u>58,248</u>
Net change in cash	(698)
Cash and cash equivalents, beginning of year	<u>774</u>
Cash and cash equivalents, end of year	<u>76</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Statement of Revenues, Expenditures and Change in Net Assets - Fiduciary Funds

Year Ended December 31, 2005

	Expendable Trust Fund	Non-Expendable Trust Fund	Total
Revenues			
Investment income	\$ 9	\$ 1,424	\$ 1,433
Total revenues	<u>9</u>	<u>1,424</u>	<u>1,433</u>
Other financing sources-fund transfers		<u>(1,388)</u>	<u>(1,388)</u>
Excess (deficiency) of revenues over Transfers	9	36	45
Net assets, beginning of year	<u>13,635</u>	<u>59,945</u>	<u>73,580</u>
Net assets, end of year	<u>\$ 13,644</u>	<u>\$ 59,981</u>	<u>\$ 73,625</u>

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND, MAINE

Notes to Basic Financial Statements

December 31, 2005

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 Town complies with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government – wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncement, in which case, GASB prevails. For enterprise funds, GASB statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncement issued after November 30, 1989. The Town has elected not to apply those pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

In 2004 the Town implemented the new financial reporting requirements of GASB Statement Nos. 33 and 34. As a result, an entirely new financial presentation format has been implemented. Certain of the significant changes include:

- A Management and Discussion and Analysis (MD&A) provides an analysis of the Town's overall financial position and results of operations.
- The statements of net assets and activities of the governmental activities are prepared on the full accrual basis of accounting.

The Town has elected to implement reporting of its general infrastructure prospectively. That is, new infrastructure is capitalized and depreciated, but amounts as of January 1, 2004 are not reflected. During 2006, the Town may obtain sufficient information to report its infrastructure retroactively.

A. Financial Reporting Entity

The financial statements of the Town of Hartland, Maine consist of the accounts of all Town operations, and 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 respective governing boards.

B. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities display information about the Town as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charges to external parties for goods or services.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

1. Summary Of Significant Accounting Policies

Fund Financial Statements

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. Funds are organized into three categories: major governmental, proprietary, and fiduciary. The various funds are grouped in the following fund categories in the financial statements in this report:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for financial resources except those legally or administratively 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.

Special Revenue - The Special Revenue Fund is used to account for specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action. The Town's special revenue funds account for grant activities.

Proprietary Funds

Enterprise Fund - This fund is used to account for operations of the waste water treatment plant and a related landfill along with a closed dump site 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. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Funds (Not included in government-wide statements)

Fiduciary funds account for assets held by the Town in a trustee or agency capacity. Expendable trust funds are used to account for donations received for town related organizations which will be used by those organizations. Non-expendable trust funds are held for investment with the interest only available for cemeteries and education.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements (i.e., the Statement of net assets and activities) report information on the economic resources measurement focus and the accrual basis of accounting, as do the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability has been incurred, regardless of the timing of related cash flows.

Government fund financial statements are reported using the current financial resources focus or the economic resources measurement focus, as appropriate. Governmental funds utilize the current resources approach and 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

1. Summary Of Significant Accounting Policies

C. Measurement Focus and Basis of Accounting

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. 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 and the non-expendable trust funds, except for the accounting for fixed assets which are not recorded prior to January 1, 2004. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. 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 Budgetary comparison Schedule presents a comparison of budgetary data to actual results of operations.

E. Property Taxes

Property taxes for 2005 were levied July 19, 2005 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 7.00% is charged on overdue unpaid balances.

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

Property taxes are recognized in the fund financial statements 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 \$147,000 in 2005 and 2004 shown on the governmental funds balance sheet represents an estimate of property taxes not expected to be collected within 60 days after year end. An allowance for estimated uncollectible real estate taxes is provided in the government-wide financial statements based on historical experience and an analysis of the aging of receivables.

F. Use of Estimates

The preparation of financial statements in conformity with U.S. 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

2. **Fixed Assets**

The accounting treatment for fixed assets depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Fixed assets are defined as assets with an initial cost of \$5,000 and a life of two years or more. All fixed assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Prior to January 1, 2004 governmental fund infrastructure assets were not capitalized. The Town has elected not to record these assets at this time. Also prior to January 1, 2004, the capital assets of the enterprise fund have been charged to expense in the year of acquisition, which is not in accordance with generally accepted accounting principles (GAAP).

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings, improvements and infrastructure	25 – 50 years
Machinery and equipment	3 – 20 years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations prior to January 1, 2004 have been charged to expense upon purchase, which is not in accordance with GAAP.

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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

3. Deposits and Investments

At December 31, 2005, the carrying amount of the Town's deposits (checking and savings) was \$163,529, and the bank balances totaled \$171,207. Of this amount, \$53,109 was not covered by insurance, but that situation was temporary in anticipation of certain required payments. Long-term investments are stated at fair market value.

Following is a reconciliation of deposits to Government-wide Statement of Net Assets:

Cash equivalents	\$	149,466
Fiduciary funds cash		<u>14,064</u>
	\$	<u>163,530</u>

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>40,951</u>	\$ <u>0</u>	\$ <u>40,951</u>	\$ <u>40,951</u>

4. Tax Liens and Tax Acquired Property

Tax liens and tax acquired property consists of the following:

2004 tax liens	\$	33,973
2003 tax liens		7,326
2002 tax liens		2,890
2001 tax liens		1,909
2000 tax liens		1,106
Tax acquired property		<u>6,941</u>
	\$	<u>54,145</u>

An allowance of \$15,000 has been provided at December 31, 2005 to cover estimated uncollectible accounts.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

5. Irving Tanning Company Economic Dependency

The Town has historically had significant economic dependence on Irving Tanning Company. Approximately 20% of property taxes have been paid by Irving, and Irving also paid approximately 95% of all costs, including bond payments, associated with the pollution control facility and sludge landfill.

Irving has had financial difficulty in recent years, and it filed for bankruptcy protection in 2001 and emerged in 2003. Bankruptcy protection was sought again in 2005. In connection with the 2005 plan to emerge from bankruptcy, the Town agreed in July to the following significant concessions to Irving:

- Property taxes were reduced by \$90,000 per year.
- Operating cost payments for the treatment plant and landfill were reduced by \$100,000 per year.
- Irving no longer had an obligation to pay any amounts related to the Bonds Payable for the treatment plant.
- All amounts previously owed by Irving to the Town were reclassified to unsecured liabilities.

As a result of the 2005 agreement with Irving, the Town had to write-off the following Irving receivables:

Amounts related to Bonds	\$	750,566
Other receivables from 2004, net of reserve		<u>100,240</u>
	\$	<u>850,806</u>

In addition, the Town abated \$79,000 of property taxes billed to Irving in 2005 and increased payments to cover the treatment plant and landfill operating costs. Finally, the Town transferred funds to the enterprise fund to pay debt service and other liabilities.

To fund the agreement with Irving, the Town issued a new General Obligation Bond in December 2005 for \$385,000. The Bond is repayable over 10 years.

Going forward, the Town will need to deal with the following deficits caused by the 2005 Irving agreement:

• Property tax reduction	\$	90,000
• Treatment plant and landfill operating costs reimbursement reduction		100,000
• Principle and interest payments on treatment plant bonds		66,000
• Principal and interest payments on other enterprise fund bonds		35,000
• Principal and interest payments on new 2005 general obligation bonds		<u>66,000</u>
	\$	<u>357,000</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

6. Fixed Assets

Fixed assets are as follows as of December 31, 2005:

	<u>Cost</u>	<u>Accumulated Depreciation</u>
Governmental activities		
Machinery, equipment, and vehicles	\$ 442,988	\$ 194,323
Buildings	1,958,863	549,373
Infrastructure		
Roads	<u>45,200</u>	<u>561</u>
	<u>2,447,051</u>	<u>744,258</u>
Business-type activities		
Landfill upgrade	<u>269,442</u>	—
	\$ <u>2,716,493</u>	\$ <u>744,258</u>

7. Notes and Bonds Payable

At December 31, 2005 the Town had the following notes and bonds outstanding:

<i>Notes payable</i>	<u>2005</u>
6.286% note payable, BankNorth, due in annual installments of \$30,588.35 plus interest through May 2007.	\$ 61,177
5.00% note payable, BankNorth, due in annual installments of \$38,000 plus interest through July 2014	342,000
8.50% note payable, BankNorth, due in annual installments of \$35,867 plus interest through December 2015	<u>358,672</u>
	\$ <u>761,849</u>
<i>Bonds payable:</i>	
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 1.33%	\$ <u>729,300</u>

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

7. Notes and Bonds Payable

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

	<u>Principal</u>		<u>Interest</u>		<u>Total</u>
2006	\$ 165,230	\$	57,625	\$	222,855
2007	165,230		50,237		215,467
2008	134,642		42,850		177,492
2009	134,642		37,385		172,027
2010	134,642		31,920		166,562
2011-2017	<u>756,763</u>		<u>79,178</u>		<u>835,941</u>
	<u>\$ 1,491,149</u>	<u>\$</u>	<u>299,196</u>	<u>\$</u>	<u>1,790,345</u>

The \$380,000 note resulted from unfunded dump closure costs incurred in 1999. It was been refinanced annually, but in 2004 it was refinanced on a term basis to be repaid over 10 years.

The five-year BankNorth note resulted from financing repayment to the bond insurance company of the bond payment made by the insurance company in 2001 because of the Irving bankruptcy. The Tannery was committed to repaying a portion of the note until it declared bankruptcy in March 2005. The bankruptcy agreement transferred that commitment to unsecured debts of the Tannery.

The ten-year BankNorth note resulted from a financial shortfall caused by the 2005 Irving Tannery bankruptcy.

The \$1,215,500 serial bond resulted from building the aeration upgrade at the plant. Irving Tanning was committed to payment of 95% for these bonds prior to the 2005 bankruptcy filing. As part of the bankruptcy agreement the Tannery is no longer liable for any payments on the bond.

Changes in long-term debt:

Balance at 12/31/2004	\$ 1,261,840
Additions to debt	358,672
Principal payment on debt	<u>(129,363)</u>
Balance at 12/31/2005	<u>\$ 1,491,149</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 \$12,437,796.

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 \$6,218,898.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$8,291,864.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

7. 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 \$6,218,898.

Debt incurred for municipal airports and special district purposes may not exceed 3% of the state valuation. This allowable amount was \$2,487,559.

The Town was in compliance with all of the above covenants during 2005.

8. Fund Equity and Deficits

The Proprietary Fund deficit balance in retained earnings of (\$2,413,206) is primarily the result of accruing estimated landfill closure costs, unfunded dump closure costs of \$380,000, and \$850,805 bad debt expense related to the Irving Tannery 2005 bankruptcy. In addition, fixed assets have been historically charged to expense.

9. Expendable Trust funds

The Town of Hartland receives donations from the public for construction of certain facilities. The donations, interest income, and amounts expended for these projects have been accounted for in the Expendable Trust Fund.

10. Leases

The Town has a five-year lease agreement on a photocopier. Lease payments are \$123 per month through April 2007.

11. 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 \$1,515,500 based on 82% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill that was closed in 1990 and 1994. It is estimated that an additional \$350,000 will be recognized as closure and post-closure care expenses between December 31, 2005 and the date Phase II is expected to be filled to capacity (2008).

The estimated total current costs of closure and post-closure monitoring (\$1,865,500) 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, 2005. 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

12. 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. All grant funds are accounted for in special revenue funds. In addition, the Town has proprietary fund grants to cover current upgrades to the treatment plant.

Grant revenues are as follows: 2005

Governmental grants

Maine Department of Economic and Community Development 2003 Home Repair Network Grant	\$ 244,451
2003/2004 Housing Assistance Rehabilitation	85,819
	<u>330,270</u>

Business-type grants

Maine Department of Economic and Community Development 2003 Public Infrastructure Grant	24,239
US Department of Commerce Infrastructure Grant	<u>148,212</u>
	<u>172,451</u>
	\$ <u>502,721</u>

Certain housing rehabilitation recipients repay to the town a portion of grant funds received. Notes receivable are recorded to reflect amounts expected to be received. These funds are available to provide additional grants to assist those with home repair needs.

The infrastructure grants above are for an upgrade to the treatment plant. Total grants of \$1,002,500 have been received to cover the costs of this upgrade, which is expected to be completed in 2008.

13. 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, 2005.

14. 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 \$9,410 for 2005. 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.

TOWN OF HARTLAND, MAINE

Notes to Financial Statements

December 31, 2005

15. Transfers

• Income on the nonexpendable trust funds transferred to the general fund.	\$	(1,388)
• Transfers to the proprietary fund to cover bond and note payments as well as engineering fees due from prior year		<u>188,351</u>
	\$	<u>186,963</u>

16. Going Concern

As discussed in Note 5, the Irving Tanning Company has a significant impact on the Town's property tax base and on the operation of the treatment plant and related landfill. Historically Irving has paid 20% of Town taxes and has covered 95% of the operating costs of the treatment plant and landfill. However, as part of the plan to emerge from bankruptcy in 2005, the Town agreed to significantly reduce future amounts it will receive from Irving. As a result, the Town has a current resources deficit of \$54,000 and an unrestricted net deficit of \$266,000 at December 31, 2005. Further, it is expected that these deficits will increase in 2006 unless significant changes occur in the sources of Town funding.

The Town has contacted a financial consulting firm and has talked with State agencies to help ascertain what can be done. But there is substantial doubt at this time about whether the Town can continue as a going concern without substantial relief from the shortfall imposed by the 2005 Irving bankruptcy.

TOWN OF HARTLAND, MAINE
 Budgetary Comparison Schedule
 General Fund
 Year Ended December 31, 2005

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Real estate and personal property taxes	\$ 1,548,373	\$ 1,476,183	\$ (72,188)
Excise taxes	218,000	227,343	9,343
Intergovernmental revenues	206,095	228,171	22,076
General government		2,756	2,756
Highways		716	716
Health and sanitation		4,010	4,010
Recreation			
Cemeteries		3,750	3,750
Donations			
Unclassified		12,782	12,782
Investment income		3,437	3,437
	<u>1,972,468</u>	<u>1,959,150</u>	<u>(13,318)</u>
Total revenues			
Expenditures			
Administration	178,259	157,715	20,544
County tax	144,801	144,801	
Other special assessments	7,500	9,410	(1,910)
Protection	195,000	221,438	(26,438)
Education	894,589	894,798	(209)
Highways	233,859	279,807	(45,948)
Health and sanitation	144,000	284,807	(140,807)
Recreation	45,500	54,774	(9,274)
Charities	19,460	15,646	3,814
Cemeteries	9,000	20,349	(11,349)
Buildings and land	46,010		46,010
Unclassified	14,500	31,578	(37,078)
Interest expense		12,813	(12,813)
	<u>1,932,478</u>	<u>2,147,936</u>	<u>(215,458)</u>
Total expenditures			
Excess of revenues over expenditures	<u>39,990</u>	<u>(188,786)</u>	<u>(228,776)</u>
Other financing sources (uses)			
Transfers from (to) other funds		(186,963)	
Issuance of bonds		358,672	
		<u>171,709</u>	
Deficiency of revenues over expenditures & other financing sources	<u>\$ 39,990</u>	<u>(17,077)</u>	<u>\$ 228,776</u>
Fund balance, beginning of year		(36,562)	
Fund balance, end of year		<u>\$ (53,639)</u>	

See accompanying notes to the basic financial statements.

TOWN OF HARTLAND-Enterprise Fund
 Schedule of Operating Expenses - Proprietary Fund
 Year Ended December 31, 2005

	Proprietary Fund Type <u>Enterprise Fund</u>
Landfill	
Wages and benefits	\$ 75,091
Supplies	363
Other expenses	2,518
Services	16,336
Estimated landfill closure and post-closure costs	10,000
Treatment plant	
Wages and benefits	183,409
Utilities	183,111
Insurance	5,174
Supplies	39,253
Other expenses	9,144
Services	24,348
Contingency	<u>9,798</u>
Total operating expenses	<u>\$ 558,145</u>

See accompanying notes to the basic financial statements.

~ NOTES ~

