

2006

# Annual Report 2006 Hartland, Maine

Hartland (Me.)

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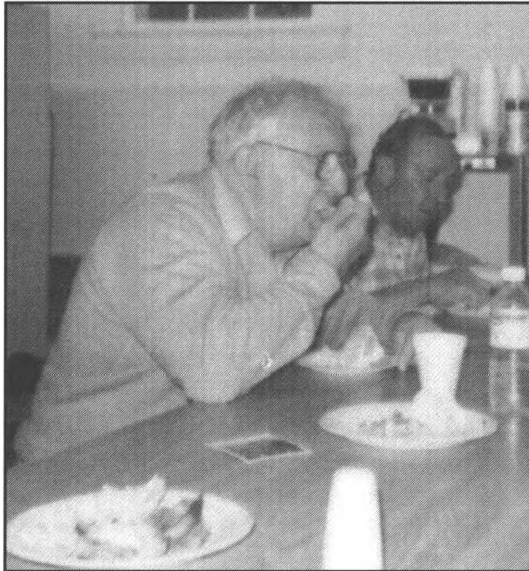
Annual Report  
2006

HARTLAND  
MAINE



2006

TOWN OF HARTLAND DEDICATION  
TO  
HARLOW POWERS



HARLOW POWERS

A MAN WHO CARES ABOUT EVERYONE  
AND GENEROUSLY GIVES TO ALL

RESPECTFULLY  
MUNICIPAL OFFICIALS  
TOWN OF HARTLAND

2006  
LETTER OF TRANSMITTED

Our EDA/DECD grant is nearing the end.  
Many renovations have been completed at the treatment plant.

Industry continues to falter and whether than can continue is questionable.

In 2006 we were able to help an individual by replacing an old trailer with a newer trailer.

Roads in Hartland are in dire need of repairs. In some areas water is running in the roads because the sides of the roads need to be graded down. To hot top before this is done would only ruin the new hot top in a very short period of time.

One third of the ditches on Great Moose Drive need repair and two areas, one on Bunker Lane and one on Great Moose Drive need Erosion Control Project.

The wooden bridge on Water Street needs repair and Burton Street is in dire need of repairs.

Hot top needs to be done on a portion of Morrill Pond Road, a section of Bean's Corner Road, part of Great Moose Drive, and a portion of the Old Ferry Road. Burton Street also needs hot top after repair.

I would like to take this opportunity to thank the many volunteers who have worked with the community.

Respectfully,

Peggy A. Morgan  
Town Manager

## **NOTICE**

### **MUNICIPAL ELECTION**

**MARCH 2, 2007**

**10:00 A.M. - 8:00 P.M.**

### **ANNUAL TOWN MEETING**

**MARCH 3, 2007**

**10:00 A.M.**

### **TOWN CLERK HOURS**

**FRIDAY, 9:00 A.M. TO 4:30 P.M.**

**938-4401**

**OR BY APPOINTMENT CALL:**

**938-2336**

### **EMERGENCY NUMBERS**

**HARTLAND & ST. ALBANS EMERGENCY UNIT**

**911**

**HARTLAND FIRE DEPARTMENT**

**911**

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

**911**

**ANIMAL CONTROL OFFICER**

**938-3823**

**CODE ENFORCEMENT OFFICER**

**PLUMBING INSPECTOR**

**938-4401 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 ON HOLIDAYS\***

**TRANSFER STATION  
HOURS**

**WEDNESDAY THROUGH SUNDAY**

**10:00 A.M. - 5:00 P.M.**

**\*CLOSED ON HOLIDAYS\***

**TOWN OFFICERS**

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

HARRY GOULD                      GREG TASKER  
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

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

**ROAD COMMISSIONER**  
ARLAND STEDMAN



**ANIMAL CONTROL OFFICER  
JAMES DUNN**

**PLANNING BOARD**

**ARTHUR CHILDS  
MAC CIANCHETTE  
DANA LITTLEFIELD  
JAMES DENNIS**

**DWAYNE LITTLEFIELD  
GERALD MARTIN  
RANDY BUTLER, ALT.**

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

**CLAUDETTE TASKER  
CLYDE EMERY  
MYRTLE MARBLE  
HARLOW POWERS, DESIGNEE**

**ROSE ROBINSON  
ED ELWELL  
MEREDITH RANDLETT**

**CONSERVATION COMMITTEE**

**LEWIS P. ELLIOTT  
EDWARD ELWELL**

**BARBARA DAY  
JOYCE HALFORD**

**SUSAN FALOON**

**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 ME. WATER CO.  
1-800-287-1643**

## **AQUA ME WATER REPRESENTATIVES**

**BRIAN MITCHELL  
JACK FOULKES**

**FOREMAN  
UTILITY CUSTOMER SERVICE**

## **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 | DON BENSON        |
| ROSE ROBINSON           | MARTIN KOSOWSKI   |
| JOAN CONNELLY           | ELWIN LITTLEFIELD |
| ARLAND STEDMAN          | CLYDE EMERY       |
| SHIRLEY HUMPHREY        | BARBARA DAY       |
| STACEY HALFORD BURNHAM  |                   |

### **LOCAL EMERGENCY MANAGEMENT COMMITTEE**

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

2006  
TOWN OF HARTLAND

VOLUNTEER AWARD  
MIKE GEYDESHEK

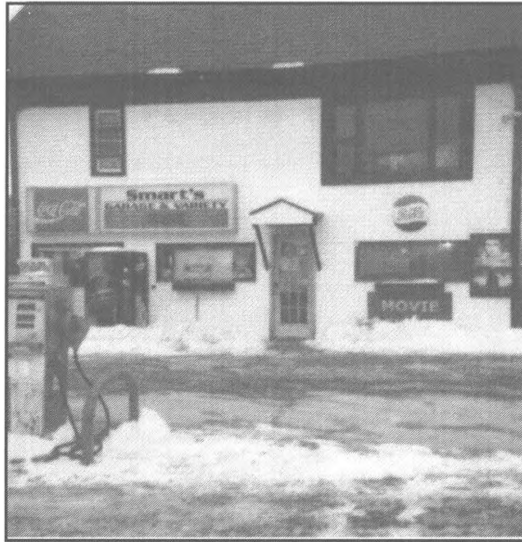


MIKE GEYDESHEK

VOLUNTEERS HAVE A SPIRIT  
AND KNOW HOW  
IN HELPING EACH OTHER

2006  
BUSINESS AWARD:

WAS GIVEN TO BUDDY AND BONNIE  
SMART, LONG TIME BUSINESS PEOPLE IN  
OUR COMMUNITY.



2006  
TOWN OF HARTLAND

EDUCATION AWARD  
ROSE ROBINSON

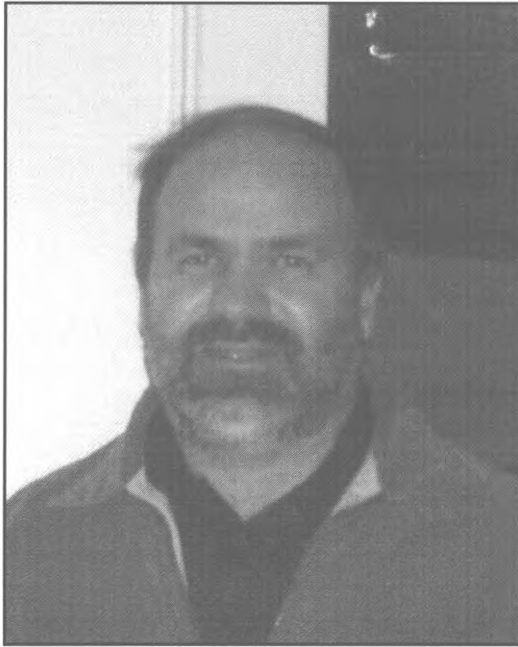


ROSE ROBINSON

FOR HER DEDICATION TO THE CHILDREN  
OF THIS COMMUNITY AND OUR  
SCHOOL SYSTEM

2006

CITIZEN'S AWARD  
TO  
DANA LITTLEFIELD



DANA LITTLEFIELD

FOR HIS DEDICATION AND INVOLVEMENT IN  
THE COMMUNITY

## STATISTICS REPORT 2006

There were: 21 Births ( 9 Female - 12 Male )  
Marriages: 15  
Deaths: 24 3 Non-Residents  
Dogs licensed: 224  
Kennels licensed: Total of 2 with 13 dogs in all

### **Dog License Fees**

|  |                        |
|--|------------------------|
| <b>Male-Female</b>                             | <b>\$10.00</b>         |
| <b>Neutered-Spayed</b>                         | <b>6.00</b>            |
| <b>Kennel</b>                                  | <b>42.00</b>           |
| <b>Late Fee - Starting Feb. 1<sup>st</sup></b> | <b>\$15.00 per dog</b> |
| <b>Warrant Late Fee - Starting April</b>       | <b>\$25.00 per dog</b> |

Registered Voters: 1307

Election met with some challenges and hard work this year.

Federal requirements (HAVA) for voting, met with a major step in implementing (CVR) system, the (AVS) and the and (ADA), for accessible voting and voters with disabilities. State (AVS) Project selected the Inspire Vote By Phone System, which allows voters to cast ballots using telephone and fax combination for privacy. We met the requirements under the (HAVA) law with the (CVR) system. We are now live on Electio.net

Special thanks to My Deputy for making this happen. Many thanks to the Office Staff and workers and others I've worked with.

Call: 938-2336(Home) or 938-4401(Office). If I can be of any help and glad to be able to serve you.

Respectfully submitted,  
Joyce P. Halford - Town Clerk



**TOWN OF HARTLAND  
2006 ANNUAL REPORT  
LOCAL PLUMBING INSPECTOR**

**PERMITS ISSUED**

|                  |    |
|------------------|----|
| Internal Permits | 11 |
| Septic Permits   | 15 |

**PERMIT FEES RECEIVED BY TOWN**

|                  |             |
|------------------|-------------|
| Internal Permits | \$ 606.00   |
| Septic Permits   | \$ 1,550.00 |

|                             |                    |
|-----------------------------|--------------------|
| <b>TOTAL FEES COLLECTED</b> | <b>\$ 2,156.00</b> |
|-----------------------------|--------------------|

|                            |             |
|----------------------------|-------------|
| STATE SHARE OF PERMIT FEES | \$ 539.00   |
| LPI SHARE OF FEES          | \$ 1,617.00 |

Respectfully Submitted  
William Murphy, Local Plumbing Inspector

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**TOWN OF HARTLAND  
2006 ANNUAL REPORT  
CODE ENFORCEMENT OFFICER**

There was quite a bit of permit activity this past year. Building permits are required for all new construction and for major renovations to existing structures. Under the Shoreland Zoning Ordinance activities around Great Moose Lake and around Morrill Pond require permits from the Planning Board. There were several violations of Town Ordinances discovered this year, and most of these were resolved without extensive enforcement action. One major violation of the Shoreland Zoning Ordinance was resolved by an agreement reached with the landowner, the Town, and Maine D.E.P. We do have an ongoing enforcement action for a violation of the state junkyard laws, and this may require court action.

Please remember that our Ordinances were enacted by the townspeople to protect everyone's property rights and values. If you have any questions on any of our Ordinances please feel free to contact me through the Town Office.

Respectfully Submitted  
William Murphy, Code Enforcement Officer



## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

**Dean A. Cray**

P. O. Box 3

Palmyra, ME 04965

Residence: (207) 938-2006

Fax: (207) 938-2006

December 2006

Dear Friends and Neighbors:

I would like to take this opportunity to thank you for the privilege of serving as your State Representative for the 123rd Maine State Legislature. It is a true honor to be your voice at the Capitol and I look forward to addressing the many challenges that lie ahead.

When the Legislature reconvenes in January, I will certainly be ready to tackle the affairs of our state. Implementing real tax reform, lowering the cost of healthcare and revitalizing our business climate will remain high on my list of priorities. Too often we hear about another business closing, senior citizens faced with losing their homes because of overwhelming property taxes and more of our younger population leaving the state to pursue a successful career. The Maine Legislature must apply reasonable policies to break down longstanding barriers so that we all can continue to live, work and raise a family in this great state.

As the First Regular Session progresses, I encourage all of you to visit the Legislature's website at <http://janus.state.me.us/house/homepage.htm> for up-to-date bill status information, public hearing dates and roll call votes on legislation. Our representative form of government works best when we all get involved.

Rest assured that I will diligently work on behalf of the people of House District 28. It remains an honor knowing that you have placed your faith and confidence in me to represent your interests at the State House. Your comments and suggestions are always welcomed as it is through your input that I am better able to represent you. Please feel free to contact me in Palmyra, 938-2006, or in Augusta, 287-1440. If you prefer writing, my mailing address is P.O. Box 3, Palmyra, ME 04965; and my e-mail address is [cray@tdstelme.net](mailto:cray@tdstelme.net).

Sincerely,

Dean A. Cray  
State Representative

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

Printed on recycled paper

SUSAN M. COLLINS  
MAINE

481 DIRksen SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2573  
(202) 224-2893 (FAX)

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS, Chairman  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON AGING

## United States Senate

WASHINGTON, DC 20510-1904

January 2007

Town of Hartland  
80 Academy Street  
Hartland, ME 04943

Dear Friends,

As you gather for your Annual Town Meeting, I welcome this opportunity to share some of the work that has made me proud to represent the people of Hartland and all of Maine in the United States Senate.

As Chairman of the Senate Homeland Security Committee, I am pleased to report that Congress made real progress in 2006 to protect our nation, including major legislation that I coauthored to improve the security of America's seaports. I also led a bipartisan effort to pass chemical security legislation that, for the first time, requires security measures at more than 3,400 chemical facilities nationwide.

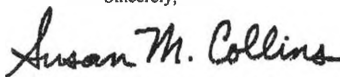
Following the flawed response to Hurricane Katrina, the Homeland Security Committee conducted the most extensive investigation in its history, and I coauthored legislation that reorganizes and reunites the federal government's preparedness and response capabilities to meet the challenges of all aspects of emergency management.

Congress last year passed many pieces of legislation I authored to improve health care, assist those in need, protect our environment, support our economy and our workers, and strengthen our nation's defenses. The Older Americans Act includes my amendment to establish transportation services for America's seniors. I led the successful fight to reject proposed cuts in Medicare home health and hospice payments, and to prevent prescription drug plans from removing a drug from their formulary during the plan year. I have secured increased funding for diabetes and Alzheimer's research, and for support services for patients and their families.

In 2006, I helped secure a record level of funding for the Low Income Home Energy Assistance Program (LIHEAP), and Congress renewed the tax deduction I authored for teachers who spend their own money on classroom supplies and my renewable energy tax credit. The landmark Postal Reform legislation I coauthored will ensure affordable rates and preserve universal service. Major Defense bills include my provisions to help secure the future of Bath Iron Works and the jobs of our skilled shipbuilders.

I remain committed to doing all that I can to address your community's concerns on the federal level. If I may be of assistance to you in any way, I encourage you to contact my Augusta office at 622-8414.

Sincerely,



Susan M. Collins  
United States Senator

♻️ PRINTED ON RECYCLED PAPER



## ANNUAL REPORT TO THE TOWN OF HARTLAND

A Message from State Senator Doug Smith

Dear Friends and Neighbors:

It is an honor to represent the citizens of Somerset County in Augusta. It means a great deal to me that you have entrusted me with this responsibility. I want to express my heartfelt thanks to all of you who have made my service possible and I look forward to serving the residents of Hartland in the 123<sup>rd</sup> Legislature.

I have been appointed to two committees, the Joint Standing Committee on Natural Resources and the Joint Standing Committee on Utilities and Energy for the 123<sup>rd</sup> Legislature. The Natural Resources Committee has jurisdiction over policy proposals relating to air and water quality, natural resource protection, shoreland zoning, energy facilities, general environmental policy and oversight of the Department of Environmental Protection. Utilities and Energy will deal with any policy proposals relating to electrical energy, the natural gas industry, the telecommunications industry and water and sewer utilities.

The 123<sup>rd</sup> Legislature convened in early January and started off with the introduction of the Governor's biennial budget. The biggest portion of the budget deals with school consolidation and will be one of the most hotly contested issues debated this session; it is sure to affect nearly every Maine citizen. I invite your comments on this critical issue.

Two issues especially important to me are tax relief and Maine's health insurance costs. Addressing these issues is critical to reviving our rural Maine economy. As such, I have submitted legislation aimed at making improvements on both fronts. One such bill would cut Maine's income tax in half. It was important to me to propose a bill that would be clear, concise, understandable and void of complicated formulas. Another bill would allow Maine citizens to purchase health insurance out of state, thus creating competition and ultimately lowering premium costs. I have also submitted language that would look at the state's regulatory climate and how it affects the cost of doing business in Maine.

One of the most important and satisfying tasks as a Senator is helping my constituents with state related problems. If you or a member of your family is experiencing difficulties with a state agency or simply need information please feel free to contact me, I would be happy to help in anyway that I can.

Once again thank you for allowing me to represent you here in Augusta. I look forward to the opportunity to work with you, local officials, and legislators to ensure issues important to our area are considered and our voices are heard in Augusta.

Sincerely,

Douglas M. Smith  
State Senator  
District 27

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
437 CANNON HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
www.house.gov/michaud

SENIOR WHIP

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

COMMITTEES:  
TRANSPORTATION AND INFRASTRUCTURE  
HIGHWAYS, TRAFFIC & PIPELINES SUBCOMMITTEE  
ECONOMIC DEVELOPMENT, PUBLIC BUILDINGS &  
EMERGENCY MANAGEMENT SUBCOMMITTEE

VETERANS' AFFAIRS  
SUBCOMMITTEE ON HEALTH  
RANKING MEMBER

SMALL BUSINESS  
SUBCOMMITTEE ON RURAL ENTERPRISES,  
AGRICULTURE, AND TECHNOLOGY  
SUBCOMMITTEE ON TAX, FINANCE, AND EXPORTS

March 1, 2007

Dear Hartland residents and friends:


I would like to express my warmest thanks to the people of the Second Congressional District for the opportunity to serve a third term representing you in the United States House of Representatives. As I have the past four years, I will continue to travel home to Maine nearly every weekend to hear from the people all across the District, which is the largest congressional district east of the Mississippi River.

In order to bring the services that my office can provide to the entire District, my staff will continue to hold office hours in various communities throughout the District on a regular basis. Also, my staff is always able to meet with citizens in their own community whenever it is more convenient than traveling to one of our four offices. 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 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 e-mailing me through my web page at [www.house.gov/michaud](http://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 proud to represent you in Washington.

With warmest regards,

  
Michael H. Michaud  
Member of Congress

BANGOR:  
23 WAYNE STREET  
BANGOR, ME 04401  
PHONE: (207) 942-8935  
FAX: (207) 942-5907

LEWISTON:  
175 LEBRON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

PRESQUE ISLE:  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 784-1036  
FAX: (207) 784-1060

WATERVILLE:  
18 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717

## MAINE SCHOOL ADMINISTRATIVE DISTRICT #48

January 4, 2007

Dear Citizens:

The MSAD #48 Board of Directors, Students, Staff, and Administrators fully appreciate your full support as we continue to educate our students to new and higher levels, and deal with new State and Federal regulations. We continue to strengthen our curriculum and assessment procedures to measure student growth in learning, as well as, continue our commitment to meet our students and our community needs.

We thank the Communities for their support this year of the much needed building repairs completed throughout the District, which will help to maintain our buildings and reduce the effects caused by delayed maintenance. The District was able to reduce the property tax burden on many of the Towns in the district and looks forward to the challenges of working with the new State Funding formula, as well as, trying to maintain reasonable budget growth. The Building Committee of the Board has done a complete review of all district facilities, life expectancy, safety needs, and replacement and repair needs. The State of Maine is presently considering multiple methods to consolidate facilities and, therefore, reducing costs both operational costs and administrative costs. The Committee has distributed multiple questionnaires in order to ascertain citizen response to the issues of cost and consolidation. We need and appreciate any input the Board can receive from its citizens.

The buildings in MSAD #48 are open and used heavily by our citizens to support each of the communities and their needs. We welcome the opportunity this year to work closely with Town Managers and Selectmen to streamline efforts and reduce costs to the citizens of MSAD #48.

Presently, staff and administrators are working to strengthen all programs offered by the District and look forward to serving the needs of all citizens in the District. We are presently working on bringing local access to the Community College Program, both for our high school students in order to develop a seamless transition to higher learning but also for our public, who are unable to travel the distance to the State College and University programs. College level programs are presently available within the District and we will be working to expand these opportunities.

The School District population continues to grow increasing by over 90 students this year as we opened our schools in the fall. Programs for four year olds are now available in all of the elementary buildings. Please contact your school if you have questions about any of the programs. The District continues to improve communications with our citizens producing local school newsletters, monthly meetings with Town Officials, distribution of regular financial reports to the Town offices, by way of Nokomis Warrior broadcasts, and through our semi-annual District Newspapers. The Education Committee has asked for a review of costs and impacts of providing all day kindergarten. We are presently looking at space, curriculum, and staffing changes that would need to occur in order to provide a comprehensive all day kindergarten program.

The MSAD #48 Staff and Board are pleased with the opportunity to serve the Towns of MSAD #48 and look forward to strengthening that relationship.

Sincerely,  
*William P. Braun*  
William P. Braun  
Superintendent of Schools



**STATE OF MAINE**  
**HOUSE OF REPRESENTATIVES**

**CLERK'S OFFICE**

2 State House Station  
Augusta, Maine 04333-0002

**MILLICENT M. MACFARLAND**

*Clerk of the House*  
*(207) 287-1400*

TO: Editor, Annual Report  
Town of Hartland  
PO Box 280  
Hartland, ME 04943-0280

FROM: *M.M.*  
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. 12/3/08)

**District: 28**

State Representative: Hon. Dean A. Cray  
Home Address: P. O. Box 3  
Palmyra, ME 04965

Residence: (207) 938-2006  
Business: (207) 478-8279  
Fax: (207) 938-2006  
E-Mail: [cray@tdstelme.net](mailto:cray@tdstelme.net)

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

State House E-Mail [RepDean.Cray@legislature.maine.gov](mailto:RepDean.Cray@legislature.maine.gov)

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>

## Tri-Town Food Cupboard 2006 Report

Another year has ended with the food cupboard in good stead. We have enough volunteers so that no-one has to work more than once a month unless covering for someone not able to be there. We've had generous donations from area individuals and organizations so the shelves are stocked.

We will be applying for a matching grant through Good Shepard again this year, as well as for the EFSP grant through the United Way of Mid-Maine. These two grants, along with those donations mentioned above, have been instrumental in us being able to fill the requests for help that we receive each week.

The food cupboard moved to 9-A Hubbard Ave. this year, and a new, much needed freezer was purchased.

As mentioned in this report in the past, no one gets paid for the work done at the food cupboard, everything is done by volunteers. Pat Martin and Mabel Stadig spend a lot of time at the cupboard stocking shelves along with anyone else who has some time. Pat Martin and Gene Alton make trips to Waterville, Fairfield, Oakland and Brewer on a regular basis to pick up food donated to/purchased by the cupboard.

We are very fortunate to have a Board of Directors and a group of workers who are dedicated to making life easier for those who need our help.

There were 1,060 requests for food which included 2,529 people that needed to be fed in 2006. This was down by approximately 460 from 2005.

Thank you for helping us to be able to assist those in need. For further information you may call me at 938-2152.

Respectfully submitted,

Judy Alton



## **Hartland-St. Albans Emergency Medical Services**

Hartland-St. Albans Ambulance Services has seen many changes in procedures, requiring new equipment used onboard for transportation of patients.

The Ambulance is now housed at the Fire Hall. One of the bays, took on a major renovation. Now it provides Office space as well as housing for the Ambulance. Additional renovations will be needed in the future.

EMS is being managed by Seabasticook Valley Hospital and Coordinated by Mr. Camille DeRoshier, Paramedic on a daily basis.

The expenditure on the ambulance has been quite expensive for 2006.

I will report that the ambulance was noted to the Board of Directors, to be in excellent shape for it's age.

Trips have increased slightly this year.

The Ambulance remains the property of the towns of Hartland and St. Albans.

Respectfully Submitted  
Harlow Powers  
733 Great Moose Drive  
Hartland, ME 04943

OLYMPIA J. SNOWE  
MAINE  
154 RUSSELL SENATE OFFICE BUILDING  
(202) 224-5344  
Web Site: <http://snowe.senate.gov>

## United States Senate

WASHINGTON, DC 20510-1903

COMMITTEES:  
COMMERCE, SCIENCE, AND  
TRANSPORTATION  
CHAIR, FISHERIES AND COAST GUARD  
SUBCOMMITTEE  
FINANCE  
INTELLIGENCE  
CHAIR, SMALL BUSINESS

December 15, 2006

Dear Friends,

*Please allow me to extend my warm greetings and best wishes as the Town of Hartland embarks on a New Year, and as people take time to examine their lives and consider their futures. In 2007 and beyond, I will keep working everyday for the people of our state – and do all I can to offer common-sense solutions that benefit the 1.3 million residents who proudly call themselves Mainers. That is my New Year's resolution and it is one I will keep. I have long held a vision of public service as a positive and constructive endeavor, which can best be realized by joining forces for the common good, and reaching across the aisle to achieve consensus, and the coming Congress will be no different.*

*As in recent years past, traditional industries in our state continue to face daunting challenges. That's why I have redoubled my efforts to safeguard jobs such as those in our fisheries and lumber industries, so integral to our way of life. This past Congress, as Chair of the Senate Fisheries and Coast Guard Subcommittee, I successfully forged a bipartisan consensus to re-authorize the Magnuson-Stevens Act, which would provide a thoughtful balance in the fishing industry essential to the economies and environments of our coastal communities. The bill, which passed both the U.S. House and U.S. Senate, is expected to be signed into law soon by the President. I have also worked with the World Trade Organization to ensure that our lumber industry competes on a fair and level playing field with our northern neighbors, and the Canadian government has agreed to stop subsidizing its lumber industry. And as the ranking member on the Senate Committee on Small Business and Entrepreneurship, I will focus on job creation and business expansion, especially for small businesses which are so critical to our economic growth, especially in Maine, where more than 95 percent of the businesses are considered small. Of course, many other issues require serious attention, including national and energy security, access to affordable health care, and the on-going war in Iraq.*

*Please feel free to contact me through my local office at 622-8292 or toll free in Maine at 1-800-432-1599, with any input, thoughts, or concerns you may have.*

Sincerely,



OLYMPIA J. SNOWE  
United States Senator

AUBURN  
TWO GREAT FALLS PLAZA  
SUITE 7B  
AUBURN, ME 04210  
(207) 786-3451

AUGUSTA  
40 WESTERN AVENUE, SUITE 400C  
AUGUSTA, ME 04330  
(207) 622-8292

BANGOR  
ONE CUMBERLAND PLACE, SUITE 305  
BANGOR, ME 04401  
(207) 945-0432

BIDDEFORD  
227 MAIN STREET  
BIDDEFORD, ME 04005  
(207) 282-4144

PORTLAND  
3 CANAL PLAZA, SUITE 801  
PORTLAND, ME 04101  
(207) 874-0883  
MAINE RELAY SERVICE  
TDD 1-855-3523

PRESQUE ISLE  
168 ACADEMY STREET, SUITE  
PRESQUE ISLE, ME 04768  
(207) 764-6124

IN MAINE CALL TOLL-FREE 1-800-432-1599

PRINTED ON RECYCLED PAPER

November 7, 2006

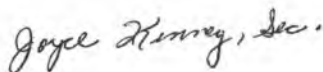
Hartland and St. Albans Senior Citizens are happy to report that we have had another successful year. Our average attendance is 17 people each week. We have a new president and secretary. We wish to thank our retiring officers, Elizabeth and Arline, for their faithful guidance. For many, this weekly gathering is the only day to join with others for uplifting conversation and good company. It is a very rewarding activity for all who participate.

Some of this year 's highlights are

- \* Once per month, Sanfield Rehabilitation Center brings and serves lunch to our group. We also enjoyed their cookout and family gathering in August.
- \* A representative from Pittsfield Hospital came in June and talked about the problems of stress and balance with the elderly.
- \* In October, Jill Leach, from Senior Spectrum, gave important information on Medicare and many other senior issues.

We had an enjoyable year and are most grateful to the towns who support us. Without their donations and support, we could not exist as a group.

God bless you all!



Joyce Kenney  
Secretary

## Librarian's report to the town of Hartland

2006 has been an exciting and productive year for the Hartland Public Library. In addition to installing the new handicap lift that makes the downstairs accessible to everyone, we renovated a small storage room and created a Young Adult room that is very popular with the teens.

As of November, we had 927 library cards issued as follows: Hartland-549, St. Albans-263, Palmyra-92 and nonresident-33. Circulation has increased to an average of nearly 50 books per day.

The collection has grown by more than 4000 items this year and stands at just under 20,000. We added ten new magazine subscriptions (six of which were at no cost, thanks to Coke redemption points), tripled the video collection and doubled the number of audiobooks, mysteries, science fiction and large print titles. We now have three distinct audio collections; adult, young adult and juvenile. Almost all titles are unabridged. We now have a growing collection of music on CD that can be borrowed as well.

The interior of the library has been re-tooled to make more shelf space. Oversize books are now shelved together and this allowed the areas for science fiction and mystery to grow. All books in the adult area have spine labels as do audios, videos and juvenile fiction. Underway is a project to get all items properly cataloged in the statewide system so any patron with internet access can quickly find our items.

In addition to our holdings, patrons have access to some 3.5 million additional items through interlibrary loan which is now free. We participate in the statewide delivery system so items can be requested and received the following week. Patron response to this has been phenomenal and lending/borrowing has increased from 23 items per week to as many as 30. Students and teachers have come to appreciate how much this service has helped them academically, while avid readers have been able to read older books by treasured authors that we do not own.

We had two very successful summer reading programs. Our Paws, Claws, Scales and Tales had more than 20 in attendance every week. In addition, we had a weekly read and review contest for teens with weekly and grand prizes. Teens read more than 70 books as part of the contest. This fall, we offered a teen creative writing class for 8 weeks and have started a monthly reading group that is off to a fine start.

In addition to receiving a literacy grant from the Libri Foundation that matched our funds 2-1 and garnered 64 new books for children and young adults, we grabbed the chance of a lifetime and bought the patient and medical libraries at the Augusta Mental Health Institute. For approximately \$1100, we got a reading table, 2 book cases, a rolling book cart, 350 linear feet of pine shelving and 6000+ books. We added 970 of the books to the collection and have sold the rest. In essence, we added the items and hardware to the library for nothing as we made back the initial investment.

If you haven't stopped in to see all the new items and services, please do. We are open Tues-Thurs from 10-6, Fri. 10-5 and Sat. 10-1.

Respectfully submitted,

John R. Clark, M.Ed., MLIS-Hartland Librarian

Local Sealer of Weights and Measures  
2006

Starting in March, the test weights and fuel pump test cans 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 March. And in the months of June and August, 13 Pumps and 9 Scales were tested and found to be in good working order and within the state tolerances, in the town of Hartland.

Respectfully submitted  
Local Sealer, Tim Briggs  
Phone 924-7562



## HARTLAND VOLUNTEER FIRE DEPARTMENT

Dear citizens,

In 2006 the Hartland Volunteer Fire Department responded to a total of 70 calls. The different types of calls responded to and sub totals are as follows:

- 19 car accidents,
- 16 structure fires
- 11 power lines down
- 2 electrical fires
- 1 vehicle fires
- 2 fire alarms
- 1 no permit burn
- 3 rescue calls
- 2 life flight call
- 3 grass/woods fires
- 4 stand by calls
- 2 smoke investigations
- 4 chimney fires

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

We have been working on the fire station and it is nearing completion. There is still some work to be done upstairs. Plans are being discussed to put an exit on the upstairs.

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 2006

It was a challenging year in 2006 due to the heavy rains through out most of the spring. The navigational buoys were placed in May. Safety barrels were not placed in 2006 due to the high water levels creating an unsafe working environment by the dam until early summer. All navigational buoys removed on Columbus Day weekend and placed in storage.

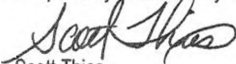
Scott Williams of Lake and Watershed Resource Management Associates was contracted for 2006 to conduct water quality testing of both the upper and lower pond. Test samples were taken in June and August and we are presently awaiting the final results, which should be available the end of February, beginning of March. Preliminary results show similar phosphorous levels to those found in 2005, 12 to 15 ppb. Historic levels for Great Moose Lake are 10 ppb or less, continued high phosphorous levels are of concern to GMLA. 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 2006 with the focus on education. GMLA teamed with the Town of Hartland on another ditching project on Bunker Lane. GMLA spent 2006 developing a grant program to assist with remediation of erosion controls issue within the watershed.

GMLA has also requested that Great Moose Lake be included on Maine's Lakes Most at Risk List. At this time we have not heard the result.

Membership: 94 Families

Respectfully Submitted by



Scott Thies

President Great Moose Lake Association

SMOKEY'S ANGELS SNOWMOBILE CLUB INC.

The restoration of Smokey's Dream Bridge has been completed under the supervision of Elwin Littlefield. The club wishes to express its deep gratitude to Elwin for a job well done.

Once again, during the past year, the club has sponsored two Blood Drives. The June 10, 2006 drive netted 37 pints of blood. Coincidentally, the December 9, 2006 drive also netted 37 pints which potentially could save 3 lives per pint.

The club has also donated to Pine Tree Camp for Handicapped Children and Adults, Children's Miracle Network, the Tri-Town Food Cupboard, the Canaan Food Cupboard and Hartland Library.

It is time once again for students who are members of Smokey's Angels as of January 1, 2007, who are preparing for college, to apply for the Margaret Chase Smith scholarship. The scholarship is for \$250. Applications can be obtained by contacting Joan Connelly at 938-2196,

Membership has been slow coming in this year. We are presently at a low of 55 family members and 3 businesses as of this writing (Dec. 15, 2006). Having virtually no snow last year hasn't helped matters this year. To those of you who have joined, many thanks for your support. We extend an open invitation to anyone interested in attending our meetings or joining the club. We meet the first Tuesday of each month (except July & August) at 7:30 PM at the Hartland Library.

When you are out riding and you meet any of the groomers, please yield to the right and give them a 'thumbs up'. Grooming is all voluntarily done and we should appreciate the time and effort put in by these people. Always respect the landowners. If it were not for them, there would be no place to ride. Be courteous, ride safely and don't speed.

Respectfully Submitted,

Anne Herrin, Secretary



## *2006 Report of FirstPark Activities to KRDA Member Municipalities*

FirstPark continues to experience very positive and encouraging economic results. Some of this years more significant highlights include:

- ✓ The KRDA has completed all construction activities, including paving the final layer of roadways and parking areas within the Lot 1, "Campus 1" subdivision.
- ✓ All telecom manholes have been racked to the specifications and satisfaction of Verizon Communications.
- ✓ TIF revenues being returned to member municipalities are increasing each year, as predicted:
  - In June 2004, member municipalities received a total of \$13,110 from the KRDA as redistributing taxes generated by private developers in FirstPark through an earlier TIF arrangement.
  - In June 2005, member municipalities received \$20,525.
  - In June 2006 the amount redistributed increased to \$93,397.
  - The anticipated **June 2007** distribution (for property assessed as of April 1, 2006) is estimated to exceed **\$235,000**.
- ✓ David and Debra Mayberry purchased Lot 1 Parcel 5 and constructed a 4,000 sq. ft. office building on it. A prospect is finalizing terms for its fit up and rental.
- ✓ T-Mobile celebrated its first year anniversary in FirstPark. Its 80,000 sq. ft. customer services facility is located on Lots 17 and 18 houses 650 employees. This project provides significant local taxes, TIF revenues to the KRDA, and adds nearly \$20,000,000 annually in wages directly to the economy of Central Maine.
- ✓ FirstPark, Oakland, State, and T-Mobile officials completed a wage survey of employees within FirstPark. The results verified that conditions of an earlier one million dollar CDBG grant had been met, and the Authority has no obligation to return funds to the Town, nor the State.
- ✓ The Authority's 20,000 sq. ft. speculative office building is currently being considered for lease by one prospect and for sale to another.
- ✓ We installed and activated twenty-one additional streetlights to T-Mobile and down a portion of Technology Avenue.
- ✓ We completed cross-trenches to Lpts 2-5 to accommodate additional, future fiber optics to those parcels.
- ✓ The KRDA completed the final coating of surface pavement on FirstPark Drive and Technology Avenue.
- ✓ The KRDA received a "Community Service Award" from the Kennebec Valley Chamber of Commerce in recognition of job growth within FirstPark. Approximately 700 individuals now are employed in FirstPark.
- ✓ The total municipally raised portion of the KRDA's annual budget is \$422,000. More than 50% of municipally raised funding for the KRDA is being returned to member communities through a tax sharing mechanism.
- ✓ Marketing outreach continues through web improvements, print advertising in selected, targeted publications, a comprehensive direct electronic mail campaign, distribution of brochures, and through the Boulos Co.'s CBRE network.

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

## Scott Webb Memorial Medical Center

Citizens of our communities need to visit the Medical Practice at our Scott Webb Medical Center.

The Medical Practice is overseen by Seabasticook Family Doctors. The attending physician at the medical center for three years now, is Cathal Kavanagh, he is seeing a good number of patients and they have become regular patients. Doctor Kavanagh has just built a new home on the Old Ferry Road, here in Hartland.

The Scott Webb Medical Center Board of Directors, and the Town of Hartland are very pleased with this accomplishment that we have a Medical Practice well established, we have a successful Dental Practice with Richard Huber for over 25 years.

Respectfully Submitted  
Harlow Powers  
733 Great Moose Drive  
Hartland, ME 04943



## 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

To: The Citizens of House Dist. #28  
From: Vaughn A. Stedman

For ten of the past twelve years I have had the privilege of representing you in Augusta. Health issues kept me from running for the 123rd Legislature, so I wanted to take this opportunity to thank you for your support during my years of service.

I am sorry to say that we, as a State, have had some rough times during my tenure. The state budget has more than doubled, businesses have closed, and we have had an increased demand on taxpayers to foot the bills for new and expanded programs, all of which have put Maine at the top of the national chart for personal tax burden.

On the brighter side, increased support for education costs has, at least in some communities, eased the pressure on property taxes spent on education.

It is my hope that the 123rd Legislature will work diligently to make things better for all Maine citizens, including those in House District #28.

I also hope that you will stand behind your new representative, Dean Cray, as he becomes your new man in Augusta.

Again, thank you for your trust in me, and for the great experience!!

Respectfully yours,

*Vaughn A. Stedman*  
Vaughn A. Stedman

Representative, 117th, 118th, 119th, 120th, and 122nd Legislatures

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

2006  
ANNUAL REPORT  
Hartland Helping Hands

Active Members:

President: Cecil Leeman  
Treasurer: Dana Cooper  
Secretary: Debbie Cooper  
Pat Martin  
Donnie Neal  
Mary Lary  
Shirley Leeman  
Sherry Vigue

Donations for 2006

|  |            |
|--|------------|
| Scholarships                                 | \$2,000.00 |
| Fun Days                                     | 300.00     |
| 4-H  | 100.00     |
| Nokomis JROTC                                | 500.00     |
| Christmas in the Square                      | 800.00     |
| HVFD (Fire Prevention Week)                  | 287.80     |
| Hartland Community Basketball                | 1,000.00   |
| Annual Children's Holiday Fund               | 500.00     |
| Benefit supper                               | 500.00     |
| Project Graduation                           | 100.00     |
| Conservation Camp (3 campers)                | 1,200.00   |
| Somerset Middle School (show chorus jackets) | 500.00     |
| Breast Cancer Walk                           | 100.00     |

---

|                 |            |
|-----------------|------------|
| Total donations | \$7,887.80 |
|-----------------|------------|

The Helping Hands would like to thank the Town for allowing them to use the Town Hall for BINGO. We greatly appreciate that privilege.

HHH

2006  
ANIMAL CONTROL OFFICER  
REPORT

Total calls 96  
Total Dogs sent to pound 16  
Total Cats sent to pound 38

Respectfully Submitted  
Jim Dunn

## **FAMILY VIOLENCE**

|                |               |        |
|----------------|---------------|--------|
| APPROPRIATION: | <u>300.00</u> | 300.00 |
|----------------|---------------|--------|

|                          |               |        |
|--------------------------|---------------|--------|
| PAID:                    |               |        |
| SOMERSET FAMILY VIOLENCE | <u>300.00</u> | 300.00 |

## **CHILD ABUSE**

|                |               |        |
|----------------|---------------|--------|
| APPROPRIATION: | <u>300.00</u> | 300.00 |
|----------------|---------------|--------|

|                      |               |        |
|----------------------|---------------|--------|
| PAID:                |               |        |
| SOMERSET CHILD ABUSE | <u>300.00</u> | 300.00 |

## **KV TRANSIT**

|                |               |        |
|----------------|---------------|--------|
| APPROPRIATION: | <u>560.00</u> | 560.00 |
|----------------|---------------|--------|

|            |               |        |
|------------|---------------|--------|
| PAID:      | <u>560.00</u> | 560.00 |
| KV TRANSIT |               |        |

## **KVCOG**

|                |                 |          |
|----------------|-----------------|----------|
| APPROPRIATION: | <u>2,445.00</u> | 2,445.00 |
|----------------|-----------------|----------|

|       |                 |          |
|-------|-----------------|----------|
| PAID: | <u>2,445.00</u> | 2,445.00 |
| KVCOG |                 |          |

## **HOSPICE**

|                |               |        |
|----------------|---------------|--------|
| APPROPRIATION: | <u>500.00</u> | 500.00 |
|----------------|---------------|--------|

|         |               |        |
|---------|---------------|--------|
| PAID:   | <u>500.00</u> | 500.00 |
| HOSPICE |               |        |

### **KENNEBEC MENTAL HEALTH**

|                         |                 |          |
|-------------------------|-----------------|----------|
| APPROPRIATION:          | <u>1,800.00</u> | 1,800.00 |
| KENN. MEN. HLTH. CONT'D |                 |          |
| PAID:                   | <u>1,800.00</u> |          |
| KENNEBEC MENTAL HEALTH  |                 | 1,800.00 |

### **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 |

### **SENIOR SPECTRUM**

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

### **ANIMAL CONTROL**

|                |                 |          |
|----------------|-----------------|----------|
| APPROPRIATION: | <u>3,000.00</u> | 3,000.00 |
| PAID:          |                 |          |
| JIM DUNN       | <u>3,000.00</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:            |                   |            |
| ACCOUNTS PAYABLE | <u>480,000.00</u> | 480,000.00 |

### HYDRANT RENTAL

|                |                  |           |
|----------------|------------------|-----------|
| APPROPRIATION: | <u>92,500.00</u> | 92,500.00 |
|----------------|------------------|-----------|

|                  |                  |           |
|------------------|------------------|-----------|
| PAID:            |                  |           |
| AQUA MAINE WATER | <u>92,500.00</u> | 92,500.00 |

### SEBASTICOOK CHAMBER OF COMMERCE

|                 |               |        |
|-----------------|---------------|--------|
| APPROPRIATIONS: | <u>200.00</u> | 200.00 |
|-----------------|---------------|--------|

|                                     |               |        |
|-------------------------------------|---------------|--------|
| PAID:                               |               |        |
| SEBASTICOOK<br>CHAMBER OF COMMERCE: | <u>200.00</u> | 200.00 |



### **DAM ELECTRIC**

|                  |                 |          |
|------------------|-----------------|----------|
| APPROPRIATION:   | <u>4,000.00</u> | 4,000.00 |
| PAID:            |                 |          |
| CENTRAL ME POWER | <u>4,000.00</u> | 4,000.00 |

### **CHRISTMAS LIGHTS**

|                      |                 |          |
|----------------------|-----------------|----------|
| APPROPRIATION:       | <u>1,500.00</u> | 1,500.00 |
| PAID:                |                 |          |
| FIRST BAPTIST CHURCH | 423.76          |          |
| PITTSFIELD WREATHS   | 275.00          |          |
| GILMAN'S             | 323.62          |          |
| UNEXPENDED           | <u>477.62</u>   |          |
|                      |                 | 1,500.00 |

### **ITCC RECREATION**

|                           |                 |          |
|---------------------------|-----------------|----------|
| APPROPRIATION:            | <u>8,000.00</u> | 8,000.00 |
| PAID:                     |                 |          |
| IRVING TANNING COMM. CTR. | <u>8,000.00</u> |          |
|                           |                 | 8,000.00 |

### **TREE REMOVAL**

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

#### **KVCAP HEAD START**

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

#### **SCOTT WEBB AUXILIARY**

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

#### **TRI TOWN FOOD BANK**

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

#### **SCHOLARSHIPS**

|                     |                 |          |
|---------------------|-----------------|----------|
| APPROPRIATION:      | <u>3,000.00</u> | 3,000.00 |
| PAID:               |                 |          |
| UNIVERSITY OF MAINE |                 |          |
| AMY ROBINSON        | 500.00          |          |
| UNITY COLLEGE       |                 |          |
| ZACHARY ESTES       | 500.00          |          |
| UNIVERSITY OF MAINE |                 |          |
| ARLEN FALOON        | 500.00          |          |
| SIMMONS COLLEGE     |                 |          |
| HANNAH ELWELL       | 1,000.00        |          |
| A/P                 | <u>500.00</u>   |          |
|                     |                 | 3,000.00 |

**\*HARTLAND COMMON SCHOLARSHIPS IN THE NAMES OF:**

**VAUGHN STEDMAN  
WAYNE LIBBY  
CECIL LEEMAN  
CHARLES WING  
EDGAR WOODMAN**

**FIRE DEPARTMENT CAPITAL**

|                |                 |          |
|----------------|-----------------|----------|
| APPROPRIATION: | <u>4,000.00</u> | 4,000.00 |
| CARRY:         | <u>4,000.00</u> | 4,000.00 |

**FIRE TRUCK ESCROW**

|                |                  |           |
|----------------|------------------|-----------|
| APPROPRIATION: | 11,000.00        |           |
| FORWARD:       | <u>30,000.00</u> | 41,000.00 |
| TRUCK REPAIR:  | 11,000.00        |           |
| CARRY:         | <u>30,000.00</u> | 41,000.00 |

**INTEREST**

|                   |                  |           |
|-------------------|------------------|-----------|
| RECEIVED :        | <u>12,394.19</u> | 12,394.19 |
| PAID:             |                  |           |
| PEOPLE'S HERITAGE | <u>12,394.19</u> | 12,394.19 |

### DOG ACCOUNT

|                    |                 |          |
|--------------------|-----------------|----------|
| RECEIVED:          |                 |          |
| TOWN CLERK:        | <u>1,937.00</u> | 1,937.00 |
| PAID:              |                 |          |
| JOYCE HALFORD      | 213.00          |          |
| CARRIE'S           | 585.00          |          |
| TREASURER OF STATE | 1,137.00        |          |
| UNEXPENDED:        | <u>2.00</u>     | 1,937.00 |

### CEMETERIES

|                              |                 |          |
|------------------------------|-----------------|----------|
| APPROPRIATIONS:              | 6,000.00        |          |
| SALES OF LOTS & BURIALS      | <u>3,510.56</u> | 9,510.56 |
| PAID:                        |                 |          |
| WORLD FLAG                   | 343.44          |          |
| MINISTER-TODD SPRAUGE        | 50.00           |          |
| PARIS FARMS -SEED & SUPPLIES | 615.09          |          |
| DOUBLE DIAMOND CO.           | 131.00          |          |
| SMART'S, GAS & OIL           | 137.32          |          |
| HUFF, MOWER PARTS            | 271.33          |          |
| PUBLIC WORKS LABOR           | <u>7,853.28</u> | 9,510.56 |

### UNEMPLOYMENT TAX

|               |                 |          |
|---------------|-----------------|----------|
| APPROPRIATION | 3,000.00        |          |
| RECEIVED:     |                 |          |
| H.P.C.F.      | <u>3,663.00</u> | 6,663.00 |
| PAID          |                 |          |
| MMA           | 5,495.00        |          |
| UNEXPENDED    | <u>1,168.00</u> | 6,663.00 |

### STREET LIGHTS

|                  |                  |           |
|------------------|------------------|-----------|
| APPROPRIATION:   | <u>15,500.00</u> | 15,500.00 |
| PAID:            |                  |           |
| CENTRAL ME POWER | 15,787.45        |           |
| OVERDRAFTED      | <u>287.45</u>    | 15,500.00 |

### WORKERS COMP

|                   |                 |           |
|-------------------|-----------------|-----------|
| APPROPRIATION:    | 6,000.00        |           |
| PREPAID           | 5,000.00        |           |
| RECEIVED          |                 |           |
| H.P.C.F.          | 10,000.00       |           |
| MEMIC             | <u>1,569.00</u> | 22,569.00 |
| PAID ME EMPLOYEES |                 |           |
| MUTUAL INS.       | 21,700.00       |           |
| UNEXPENDED        | <u>869.00</u>   | 22,569.00 |

### HEALTH INSURANCE

|                |                 |           |
|----------------|-----------------|-----------|
| APPROPRIATION: | 24,883.56       |           |
| RECEIVED:      |                 |           |
| H.P.C.F.       | 44,806.11       |           |
| E. WOODMAN     | 2,952.00        |           |
| TOWN EMPLOYEES | <u>3,093.48</u> | 79,535.15 |
| PAID:          |                 |           |
| M.M.E.H.T.     | 79,143.07       |           |
| UNEXPENDED     | <u>392.08</u>   | 79,535.15 |

## FIRE DEPARTMENT

|                |                  |           |
|----------------|------------------|-----------|
| APPROPRIATION: | 25,000.00        |           |
| FROM ESCROW:   | <u>11,000.00</u> | 36,000.00 |

|                        |             |           |
|------------------------|-------------|-----------|
| PAID:                  |             |           |
| TDS-TELECOM, TELEPHONE | 1,815.68    |           |
| CMP, ELECTRICITY       | 2,794.22    |           |
| SNOWMAN'S OIL, HEAT    | 5,086.57    |           |
| AQUA MAINE, WATER      | 347.01      |           |
| SMART'S F.O.L.         | 696.94      |           |
| ST.ALBANS F.O.L        | 1,136.34    |           |
| REPAIRS - YANKEE, TW   | 12,664.92   |           |
| EQUIPMENT              | 4,493.32    |           |
| INSURANCE (PRIOR)      | 3,902.39    |           |
| SMALL REPAIRS          | 1,056.73    |           |
| WORKMAN'S COMP         | 1,998.00    |           |
| UNEXPENDED             | <u>7.82</u> |           |
|                        |             | 36,000.00 |

## PAY TO OFFICERS

|                    |                 |           |
|--------------------|-----------------|-----------|
| APPROPRIATION:     | 84,490.00       |           |
| TRANSFER FROM G.A. | <u>2,000.00</u> | 86,490.00 |

|                           |               |           |
|---------------------------|---------------|-----------|
| PAID:                     |               |           |
| PEGGY MORGAN              | 44,352.31     |           |
| HARRY GOULD               | 2,500.00      |           |
| GREG TASKER               | 2,500.00      |           |
| HARLOW POWERS             | 2,500.00      |           |
| JOYCE HALFORD             | 2,000.00      |           |
| DON NEAL                  | 2,000.00      |           |
| BALLOT CLERKS & MODERATOR | 2,170.00      |           |
| OFFICE STAFF              | 28,129.78     |           |
| UNEXPENDED                | <u>337.91</u> |           |
|                           |               | 86,490.00 |

### BOAT EXCISE

|                         |                 |          |
|-------------------------|-----------------|----------|
| RECEIVED:               | <u>5,472.20</u> | 5,472.20 |
| PAID:                   |                 |          |
| GREAT MOOSE LAKE ASSOC. | 4,000.00        |          |
| SCHOLARSHIPS            | 1,000.00        |          |
| UNEXPENDED              | <u>472.20</u>   | 5,472.20 |

### POOL

|                |                 |          |
|----------------|-----------------|----------|
| APPROPRIATION: | <u>6,000.00</u> | 6,000.00 |
| CARRY          | <u>6,000.00</u> | 6,000.00 |

### H.P.C.F

|                |                   |            |
|----------------|-------------------|------------|
| APPROPRIATION: | 60,000.00         |            |
| RECEIVABLES    | <u>227,743.78</u> | 287,743.78 |
| PAID:          |                   |            |
| H.P.C.F.       | <u>287,743.78</u> | 287,743.78 |

### CONTINGENT REVENUE

|                   |               |           |
|-------------------|---------------|-----------|
| APPROPRIATION:    | 10,000.00     |           |
| RECEIVED:         |               |           |
| LIEN COST         | 8,129.28      |           |
| REIMBURSEMENTS    | 13,473.99     |           |
| RETURN CHECK FEES | 150.00        |           |
| BUILDING PERMITS  | 2,175.00      |           |
| COPIES            | <u>127.50</u> | 34,055.77 |

## CONTINGENT REVENUE CON'T

|                                  |          |
|----------------------------------|----------|
| PAID:                            |          |
| POSTMASTER                       | 3,068.40 |
| P.MORGAN (CREDITS)               | 346.70   |
| BANGOR DAILY NEWSPAPER           | 43.20    |
| ROLLING THUNDER , ADS            | 933.04   |
| M.M.A. , DUES                    | 2,170.00 |
| MERCHANT BANK, LOCK BOX          | 24.00    |
| SOMERSET COUNTY REG. OF DEEDS    | 3,512.00 |
| SAM'S, MEMBERSHIP                | 60.00    |
| MMCCA DUES                       | 112.00   |
| GORHAM SAVINGS, COPIER           | 770.05   |
| CORNVILLE FARMS - FUN DAY        | 130.00   |
| DEXTER PRINTING, REPORTS         | 1,663.00 |
| INDIAN LAKE - FUN DAYS           | 88.59    |
| KIM GODSOE - FUN DAYS GAMES      | 300.00   |
| RHONDA MARTIN - FUN DAYS         | 250.00   |
| MSAD 48 - COPIER PAPER           | 192.40   |
| WALMART SUPPLIES                 | 559.99   |
| V&R SUPER SAVER, FUNDAY&SUPPLIES | 253.88   |
| TRANSCO - COPIER                 | 2,064.53 |
| TOWER PUBLISHING                 | 92.50    |
| MARK'S PRINTING-TOWN CLERK       | 80.50    |
| CITI CORP, COPIER                | 825.27   |
| MIKE WIERS - LEGAL               | 138.00   |
| BUD'S - SUPPLIES                 | 17.83    |
| PARIS FARMS, SUPPLIES            | 232.35   |
| SUSAN FROST, REIMB.              | 192.25   |
| K. RAMSDELL, REIMB.              | 300.00   |
| MMA, TRAINING                    | 600.00   |
| MILLER SIGN - PLAQUES            | 390.00   |
| HYGRADE BUSINESS CHECKS          | 280.60   |
| MWDA, DUES                       | 189.00   |
| UNIFIRST - UNIFORMS              | 1,870.80 |
| JUDY TURNER - CREDITS            | 287.09   |
| EDWARD, FAUST & SMITH, AUDIT     | 6,000.00 |
| SEBASTICOOK VALLEY CHAMBERS      | 200.00   |
| TRIO - SOFTWARE                  | 3,445.00 |



### CONTINGENT REVENUE CON'T

|                            |               |           |
|----------------------------|---------------|-----------|
| HAMLIN ASSOC. BOOK BINDING | 60.00         |           |
| TAX RESEARCH & RECOVERY    | 317.05        |           |
| K.V.C.O.G. PROGRAMS        | 1,800.00      |           |
| TRAVEL LODGE, CONVENTION   | 299.70        |           |
| UNEXPENDED                 | <u>198.05</u> |           |
|                            |               | 34,055.77 |

### INSURANCE

|                   |                 |           |
|-------------------|-----------------|-----------|
| APPROPRIATION:    | 10,000.00       |           |
| RECEIVED:         |                 |           |
| H.P.C.F.          | 23,933.14       |           |
| PREPAY            | 4,000.00        |           |
| EMERGENCY SERVICE | <u>2,000.00</u> |           |
|                   |                 | 39,933.14 |

|                     |               |           |
|---------------------|---------------|-----------|
| PAID:               |               |           |
| MILES CARPENTER CO. | 39,409.14     |           |
| UNEXPENDED          | <u>869.00</u> |           |
|                     |               | 39,933.14 |

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

|                |                  |           |
|----------------|------------------|-----------|
| APPROPRIATION: | <u>14,500.00</u> |           |
|                |                  | 14,500.00 |

|           |               |           |
|-----------|---------------|-----------|
| PAID:     |               |           |
| IRS       | 15,127.00     |           |
| OVERDRAFT | <u>627.00</u> |           |
|           |               | 14,500.00 |

## LAKE ASSOCIATION

|                  |                 |          |
|------------------|-----------------|----------|
| FROM BOAT EXCISE | <u>4,000.00</u> | 4,000.00 |
|------------------|-----------------|----------|

|          |                 |          |
|----------|-----------------|----------|
| PAID:    |                 |          |
| G.M.L.A. | <u>4,000.00</u> | 4,000.00 |

## ROADS

|                 |                   |            |
|-----------------|-------------------|------------|
| FROM LOCAL ROAD |                   |            |
| ASSISTANCE      | 34,000.00         |            |
| FROM EXCISE     | 62,994.00         |            |
| APPROPRIATION:  | <u>28,0609.00</u> |            |
|                 |                   | 125,600.00 |

|                                |                 |            |
|--------------------------------|-----------------|------------|
| PAID:                          |                 |            |
| PUBLIC WORKS LABOR             | 23,000.00       |            |
| ST.ALBANS MINI MART F.O.L      | 653.89          |            |
| KENNEBEC PAVING GRAVEL         | 864.00          |            |
| PIKE INDUSTRIES - COLD PATCH   | 845.70          |            |
| ARLAND STEDMAN - LABOR         | 8,832.00        |            |
| JOHN GETCHELL - EQUIPMENT HIRE | 9,943.00        |            |
| DOUBLE DIAMONE - GRAVEL        | 3,075.54        |            |
| GETCHELL & GRAVEL              | 7,858.45        |            |
| HALVER BADGER - MOWING         | 845.00          |            |
| WHITE SIGN                     | 645.12          |            |
| SEEKINS INSPECTIONS            | 300.00          |            |
| CARRY                          | 50,000.00       |            |
| UNEXPENDED                     | <u>6,862.70</u> |            |
|                                |                 | 125,600.00 |

## TOWN HALL & OLD FIRE STATION REPAIRS

|                           |                  |           |
|---------------------------|------------------|-----------|
| APPROPRIATION:            | <u>15,000.00</u> |           |
|                           |                  | 15,000.00 |
| PAID:                     |                  |           |
| HANCOCK LUMBER            | 528.68           |           |
| INDIAN HARDWARE           | 31.43            |           |
| SAM'S FLOOR CLEANER       | 116.73           |           |
| PARIS FARMS - PAINT       | 230.00           |           |
| PUBLIC WORKS LABOR        | 2,000.00         |           |
| HANCOCK, DOORS & HARDWARE | 2,390.00         |           |
| HANCOCK, WOOD FOR STEPS   | 623.87           |           |
| CARRY                     | 9,000.00         |           |
| UNEXPENDED                | <u>79.29</u>     |           |
|                           |                  | 15,000.00 |

## TOWN TRUCK

|                         |                 |          |
|-------------------------|-----------------|----------|
| APPROPRIATION:          | <u>5,000.00</u> |          |
|                         |                 | 5,000.00 |
| PAID:                   |                 |          |
| SMART'S FUEL            | 2,259.00        |          |
| ST. ALBANS MINI MART    | 828.33          |          |
| CAR QUEST, PARTS        | 753.92          |          |
| T.W. CLARK - INSPECTION | 55.00           |          |
| RAMSDELL'S REPAIRS      | 119.48          |          |
| UNEXPENDED              | <u>984.27</u>   |          |
|                         |                 | 5,000.00 |

## TRANSFER STATION

|                   |                  |            |
|-------------------|------------------|------------|
| APPROPRIATION:    | 50,000.00        |            |
| FROM EXCISE       | 40,000.00        |            |
| RECEIVED:         |                  |            |
| INDUSTRIAL METALS | 2,670.42         |            |
| OVERDRAFT         | <u>15,433.25</u> |            |
|                   |                  | 108,103.65 |

### TRANSFER STATION CON'T

|                       |                  |            |
|-----------------------|------------------|------------|
| PAID:                 |                  |            |
| LABOR                 | 41,960.42        |            |
| A.E. ROBIONSON HEAT   | 856.53           |            |
| D.E.P. LICENSE        | 220.00           |            |
| SMART'S & ST.ALBANS   | 2,811.34         |            |
| HEART OF MAINE EXTERM | 540.00           |            |
| INDUSTRIAL METAL      | 1,287.50         |            |
| CAR QUEST             | 26.66            |            |
| GILMAN'S REPAIRS      | 25.20            |            |
| WASTE-MANAGEMENT      | <u>60,276.00</u> |            |
|                       |                  | 108,103.65 |

### LIBRARY

|                         |                  |           |
|-------------------------|------------------|-----------|
| APPROPRIATION:          | <u>31,000.00</u> |           |
|                         |                  | 31,000.00 |
| PAID:                   |                  |           |
| LIBRARIANS              | 28,950.97        |           |
| HARTLAND PUBLIC LIBRARY | <u>2,049.03</u>  |           |
|                         |                  | 31,000.00 |

### COUNTY TAX

|                           |                   |            |
|---------------------------|-------------------|------------|
| ASSESSMENT:               | <u>160,620.49</u> |            |
|                           |                   | 160,620.49 |
| PAID:                     |                   |            |
| SOMERSET COUNTY TREASURER | <u>160,620.49</u> |            |
|                           |                   | 160,620.49 |

### CROSSING GUIDES

|                      |                 |          |
|----------------------|-----------------|----------|
| APPROPRIATION:       | <u>6,000.00</u> |          |
|                      |                 | 6,000.00 |
| PAID:                |                 |          |
| ROBERT & JANASE RICH | 5,933.84        |          |
| UNEXPENDED           | <u>66.16</u>    |          |
|                      |                 | 6,000.00 |

### SNOW REMOVAL

|                         |                   |            |
|-------------------------|-------------------|------------|
| APPROPRIATION:          | 17,250.00         |            |
| FROM EXCISE:            | <u>100,000.00</u> |            |
|                         |                   | 117,250.00 |
| PAID:                   |                   |            |
| J. STEDMAN, CONTRACT    | 47,703.60         |            |
| JOHN GETCHELL, LANDING  | 500.00            |            |
| INTERNATIONAL SALT      | 11,323.12         |            |
| DOUBLE DIAMOND CONTRACT | 37,210.36         |            |
| AND SALT & SAND         |                   |            |
| CMP, ELECTRICAL         | 448.31            |            |
| PUBLIC WORKS            | 20,050.00         |            |
| UNEXPENDED              | <u>14.61</u>      |            |
|                         |                   | 117,250.00 |

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

|                  |                   |            |
|------------------|-------------------|------------|
| APPROPRIATION:   | <u>826,492.89</u> |            |
|                  |                   | 826,492.89 |
| PAID:            |                   |            |
| M.S.A.D. #48     | 757,874.31        |            |
| ACCOUNTS PAYABLE | <u>68,618.58</u>  |            |
|                  |                   | 826,492.89 |

### SMOKEY'S ANGELS

|                 |                 |          |
|-----------------|-----------------|----------|
| RECEIVED:       |                 |          |
| STATE OF MAINE  | <u>1,057.04</u> | 1,057.04 |
| PAID:           |                 |          |
| SMOKEY'S ANGELS | <u>1,057.04</u> | 1,057.04 |

### FIRST PARK

|                |                 |          |
|----------------|-----------------|----------|
| APPROPRIATION: | 7,500.00        |          |
| RECEIVED:      |                 |          |
| FIRST PARK     | <u>2,340.39</u> | 9,840.39 |
| PAID:          |                 |          |
| FIRST PARK     | <u>9,840.31</u> | 9,840.39 |

### AMBULANCE ESCROW

|        |                  |           |
|--------|------------------|-----------|
| CARRY: | <u>20,000.00</u> | 20,000.00 |
| CARRY: | <u>20,000.00</u> | 20,000.00 |

### AMBULANCE DIRECTOR

|                         |                  |           |
|-------------------------|------------------|-----------|
| APPROPRIATED:           | 15,000.00        |           |
| FROM ESCROW:            | 11,000.00        |           |
| FROM INTREST:           | <u>1,242.00</u>  | 27,242.00 |
| PAID:                   |                  |           |
| HARTLAND/ST. ALBANS EMS | <u>27,242.00</u> | 27,242.00 |

# ACADEMY BLDG. TOWN OFFICE

|                         |                 |           |
|-------------------------|-----------------|-----------|
| APPROPRIATED:           | 17,100.00       |           |
| RECEIVED FUEL DONATIONS | <u>1,200.00</u> |           |
|                         |                 | 18,300.00 |
| PAID:                   |                 |           |
| CMP                     | 4,526.17        |           |
| TDS TELCOM              | 3,722.24        |           |
| AQUA MAINE              | 410.58          |           |
| SUPPLIES                | 1,002.07        |           |
| A.E. ROBIONSON HEAT     | 232.87          |           |
| SNOWMAN'S HEAT          | 8,090.32        |           |
| BOILER LICENSE          | 50.00           |           |
| UNEXPENDED              | <u>265.75</u>   |           |
|                         |                 | 18,300.00 |

# GENERAL ASSISTANCE

|                     |                 |           |
|---------------------|-----------------|-----------|
| APPROPRIATION:      | 8.000.00        |           |
| RECEIVED:           |                 |           |
| STATE OF MAINE      | <u>7.280.03</u> | 15,280.03 |
| PAID:               |                 |           |
| <u>CASE #1</u>      |                 |           |
| SNOWMAN'S OIL       | <u>216.00</u>   | 216.00    |
| <u>CASE #2</u>      |                 |           |
| SNOWMAN'S OIL       | <u>366.00</u>   | 366.00    |
| <u>CASE #3</u>      |                 |           |
| SNOWMAN'S OIL       | <u>183.00</u>   | 183.00    |
| <u>CASE #4</u>      |                 |           |
| SNOWMAN'S OIL       | <u>216.00</u>   | 216.00    |
| <u>CASE #5</u>      |                 |           |
| SNOWMAN'S OIL       | <u>183.00</u>   | 183.00    |
| <u>CASE #6</u>      |                 |           |
| SNOWMAN'S OIL       | <u>216.00</u>   | 216.00    |
| <u>CASE #7</u>      |                 |           |
| SCOTT BAKER         | <u>140.00</u>   | 140.00    |
| <u>CASE #8</u>      |                 |           |
| SNOWMAN'S OIL       | <u>216.00</u>   | 216.00    |
| <u>CASE #9</u>      |                 |           |
| CENTRAL MAINE POWER | 384.64          |           |
| V & R VARIETY       | <u>87.00</u>    | 435.64    |
| <u>CASE #10</u>     |                 |           |
| SCOTT BAKER         | <u>140.00</u>   | 140.00    |
| <u>CASE #11</u>     |                 |           |
| SNOWMAN'S OIL       | <u>183.00</u>   | 183.00    |



GENERAL ASSISTANCE CON'T

|                     |               |        |
|---------------------|---------------|--------|
| <u>CASE #12</u>     |               |        |
| AQUA MAINE          | <u>124.38</u> | 124.38 |
| <u>CASE #13</u>     |               |        |
| AQUA MAINE          | 130.00        |        |
| CENTRAL MAINE POWER | <u>90.00</u>  | 220.00 |
| <u>CASE #14</u>     |               |        |
| NETTIE TRIPODI      | <u>360.00</u> | 360.00 |
| <u>CASE #15</u>     |               |        |
| SCOTT BAKER         | <u>371.00</u> | 371.00 |
| <u>CASE #16</u>     |               |        |
| CENTRAL MAINE POWER | <u>170.00</u> | 170.00 |
| <u>CASE #17</u>     |               |        |
| FREDRICK TERELL     | <u>450.00</u> | 450.00 |
| <u>CASE #18</u>     |               |        |
| CENTRAL MAINE POWER | <u>383.00</u> | 383.00 |
| <u>CASE #19</u>     |               |        |
| CENTRAL MAINE POWER | 207.00        |        |
| WESLEY HEWINS       | <u>200.00</u> | 407.00 |
| <u>CASE #20</u>     |               |        |
| SCOTT BAKER         | <u>550.00</u> | 550.00 |
| <u>CASE #21</u>     |               |        |
| CROSBY FUNERAL HOME | <u>785.00</u> | 785.00 |
| <u>CASE #22</u>     |               |        |
| BONNIE SMART        | <u>350.00</u> | 350.00 |
| <u>CASE #23</u>     |               |        |
| HARTLAND MANOR      | <u>387.00</u> | 387.00 |
| <u>CASE #24</u>     |               |        |
| V&R VARIETY         | 250.00        |        |
| PITTSFIELD PHARM.   | <u>32.12</u>  | 282.12 |

GENERAL ASSISTANCE CON'T

|                     |               |        |
|---------------------|---------------|--------|
| <u>CASE #25</u>     |               |        |
| SCOTT BAKER         | <u>458.00</u> | 458.00 |
| <u>CASE #26</u>     |               |        |
| CENTRAL MAINE POWER | 82.02         |        |
| MAINE STATE HOUSING | 318.00        |        |
| V & R VARIETY       | <u>18.00</u>  | 418.02 |
| <u>CASE #27</u>     |               |        |
| CENTRAL MAINE POWER | <u>365.00</u> | 365.00 |
| <u>CASE #28</u>     |               |        |
| WESLEY HEWINS       | <u>200.00</u> | 200.00 |
| <u>CASE #29</u>     |               |        |
| HARTLAND MANOR      | <u>387.00</u> | 387.00 |
| <u>CASE #30</u>     |               |        |
| SCOTT BAKER         | <u>184.00</u> | 184.00 |
| <u>CASE #31</u>     |               |        |
| SNOWMAN'S OIL       | <u>269.00</u> | 269.00 |
| <u>CASE #32</u>     |               |        |
| FRED TERRELL        | <u>326.00</u> | 326.00 |
| <u>CASE #33</u>     |               |        |
| SNOWMAN'S OIL       | <u>225.00</u> | 225.00 |
| <u>CASE #34</u>     |               |        |
| SNOWMAN'S OIL       | <u>225.00</u> | 225.00 |
| <u>CASE #35</u>     |               |        |
| MARK BROOKS         | <u>400.00</u> | 400.00 |
| <u>CASE #36</u>     |               |        |
| TOWN OF HARTLAND    | <u>552.90</u> | 552.90 |
| <u>CASE #37</u>     |               |        |
| SNOWMAN'S OIL       | <u>515.47</u> | 515.47 |

GENERAL ASSISTANCE CON'T

|                      |               |           |
|----------------------|---------------|-----------|
| <u>CASE #38</u>      |               |           |
| SNOWMAN'S OIL        | <u>347.50</u> | 347.50    |
| <u>CASE #39</u>      |               |           |
| SNOWMAN'S OIL        | <u>235.00</u> | 235.00    |
| <u>CASE #40</u>      |               |           |
| AQUA MAINE WATER     | <u>278.32</u> | 278.32    |
| <u>CASE #41</u>      |               |           |
| BROWN'S BURNER SERV. | <u>123.00</u> | 123.00    |
| <u>CASE #42</u>      |               |           |
| SNOWMAN'S OIL        | <u>225.00</u> | 225.00    |
| <br>TOTAL PAID       |               | 13,068.35 |
| PAID TO ADMIN.       |               | 2,000.00  |
| UNEXPENDED           |               | 211.68    |

2005 Liens  
12/31/06

|                          |            |
|--------------------------|------------|
| BERGMAN, BENNETT         | \$ 440.64  |
| BOWDEN, MYRTLE           | \$ 628.36  |
| BURRILL, LELAND &        | \$ 178.49  |
| BUTLER, ALLEN &          | \$ 896.48  |
| *CHABOT, SUSAN HARTMAN   | \$ 211.31  |
| *CHIANESE, JACK          | \$ 9.03    |
| COOLEY, APRIL            | \$ 124.92  |
| *DAVIS, TIMOTHY &        | \$ 659.41  |
| DAY, DEBORAH             | \$ 205.51  |
| DUPLISEA, ROBIN          | \$1,938.30 |
| EAGAN, NORA              | \$ 455.96  |
| *EMERY, DAVID            | \$ 303.49  |
| *FOSS, LISA              | \$ 191.33  |
| FOX, ERIC                | \$ 961.84  |
| GOULART, DAVID           | \$ 459.28  |
| GOULART, DAVID           | \$ 170.49  |
| GOULART, DAVID           | \$1,257.85 |
| GOULD, BELINDA           | \$ 90.00   |
| GOULD, CHARLES & BARBAR  | \$ 379.88  |
| GOULD,, DENNIS & BELINDA | \$ 110.34  |
| GOULD, DENNIS & BELINDA  | \$ 365.80  |
| GOULD, KEITH &           | \$ 209.67  |
| GOULD, NORMA             | \$ 705.67  |
| HARVILLE, THOMAS         | \$ 529.30  |
| HARVILLE, THOMAS         | \$ 122.55  |
| HARVILLE, THOMAS         | \$ 675.21  |
| HARVILLE, THOMAS         | \$ 296.51  |
| HARVILLE, THOMAS         | \$ 913.93  |
| HARVILLE, THOMAS         | \$ 680.35  |
| *HAVENS, LINDA           | \$ 124.73  |
| HAYNES, HERBERT, INC.    | \$ 664.43  |

2005 Liens  
12/31/06

|                          |            |
|--------------------------|------------|
| HEWINS, LOIS             | \$ 753.42  |
| HEWINS, LOIS             | \$ 691.60  |
| *HEWINS, RONALD          | \$ 34.24   |
| HEWINS, BRUCE            | \$ 90.00   |
| HEWINS, VERNON           | \$ 458.68  |
| HEWINS, VERNON           | \$ 340.70  |
| HICKEY, GUYFRED          | \$ 228.91  |
| *HOPKINS, RUSSELL        | \$ 285.76  |
| HUMPHREY, JUSTIN O.      | \$ 333.65  |
| KENARY, KATHLEEN &       | \$ 651.24  |
| KIRCHDOFER, SERETHA      | \$ 211.23  |
| LAPIERE-FORD, WALLIS     | \$ 456.51  |
| LEAVITT, ROCKY           | \$ 285.47  |
| LINDSAY, WAYNE           | \$ 336.87  |
| LOUREIRO, LINDA & WARREN | \$1,283.58 |
| *LOVETT, DENISE          | \$ 68.93   |
| *LOVETT, DENISE          | \$ 97.45   |
| LUNT, TAMMY LYNN         | \$ 259.56  |
| MCCORMACK, ANITA         | \$ 795.29  |
| MCCORMACK, ANITA         | \$ 135.06  |
| MCGRAW, FRANK JR.        | \$ 131.36  |
| MCINTIER, THOMAS &       | \$ 534.32  |
| MENZEL, ROBERT III       | \$1,153.87 |
| MERROW, ANTHONY          | \$1,081.79 |
| MERROW, ANTHONY          | \$ 470.65  |
| MERROW, MARY ELLEN       | \$ 184.25  |
| MUNN, MICHAEL A.         | \$ 759.82  |
| NEIL, LINDA              | \$ 117.00  |
| NORRIE, WALTER           | \$ 287.07  |
| PAGE, TOBIAS, VESTA      | \$ 343.22  |
| RANDLETT, THOMAS M.      | \$1,155.15 |
| *RANDLETT, THOMAS M.     | \$ 525.24  |
| ROBINSON, ALAN &         | \$ 572.27  |
| ROUNDY, GEORGE           | \$ 669.86  |
| SHAW, DIANNE             | \$ 763.46  |
| SIDES, MONTELLE W.       | \$ 173.34  |

2005 Liens  
12/31/06

|                        |                    |
|------------------------|--------------------|
| SMART, BONNIE          | \$2,267.90         |
| SMART, BONNIE          | \$ 247.85          |
| SMART, BONNIE          | \$ 264.46          |
| SMART, BONNIE          | \$2,100.24         |
| SMART, BONNIE          | \$ 244.32          |
| SMART, BONNIE          | \$ 268.56          |
| SMART, BONNIE          | \$ 387.98          |
| SMART, BONNIE          | \$ 516.83          |
| SPAULDING, BARRY E..   | \$ 850.94          |
| STACKHOUSE, REBECCA    | \$ 309.77          |
| THERIAULT, ROGER &     | \$ 218.44          |
| THERIAULT, ROGER &     | \$ 119.05          |
| WALLACE, KENNETH       | \$ 643.96          |
| WARNER, JEFFREY &      | \$ 634.98          |
| WASHBURN, ALFRED W.    | \$ 345.02          |
| *WHITTEMORE, BARBARA & | \$ 440.39          |
| WOODMAN, GLENICE       | \$ 728.48          |
| YANKEE REALTY          | \$ 207.44          |
| <hr/>                  |                    |
| <b>TOTAL</b>           | <b>\$37,150.91</b> |

\* MEANS PARTIAL PAYMENT

\*\*FULL PAYMENT WAS MADE AFTER 12/31/06

2006 Taxes  
12/31/06

|                           |            |
|---------------------------|------------|
| ADAMS, AMBER LEA          | \$ 718.60  |
| ADAMS, MAUREEN            | \$ 627.25  |
| ALLEN, DANE L.            | \$1,126.98 |
| ANTHONY, CHRISTOPHER &    | \$ 444.09  |
| ANTHONY, CHRISTOPHER &    | \$1,211.39 |
| BACON, GARY               | \$ 475.33  |
| BERGMAN, BENNETT          | \$ 288.86  |
| BERGMAN, BENNETT          | \$1,091.84 |
| BOOTH, TERRY & CARLA      | \$1,308.28 |
| BOOTH, TERRY & CARLA      | \$ 682.62  |
| BOWDEN, MYRTLE            | \$ 531.23  |
| BOYD, DARLENE             | \$ 654.35  |
| BROWN, MICHAEL J.         | \$ 434.61  |
| BUBAR, KEITH & MARLEEN    | \$1,488.66 |
| BUBAR, KEITH & MARLEEN    | \$ 299.48  |
| BUBAR, RICHARD            | \$ 859.28  |
| *BUBAR, STEPHEN & DEBBIE  | \$ 55.22   |
| BUKER, CARLOS             | \$ 52.57   |
| BURRILL, LELAND &         | \$ 111.01  |
| BUTLER, ALLEN &           | \$ 781.67  |
| *BUTLER, LEVINA           | \$ 544.04  |
| BUTLER, PRICILLA          | \$ 62.78   |
| *CANCEMI, DENA            | \$ 270.00  |
| *CAREY, ARTHUR & VICTORIA | \$ 146.24  |
| CAREY, WILLIAM &          | \$1,651.75 |
| CARR, JASON               | \$ 203.64  |
| CARR, JASON               | \$ 97.10   |
| CHABOT, SUSAN HARTMAN     | \$ 650.07  |
| CHAMBERS, JASON           | \$ 696.67  |
| CHAPUT, RICHARD SR.       | \$ 427.79  |
| CHIANESE, JACK            | \$ 516.98  |
| CHIPMAN, CLIVE            | \$ 156.29  |
| CHIPMAN, TROY             | \$1,315.15 |
| CHRISTENSEN, DEBBIE L.    | \$ 67.74   |
| CHUNN, CHERRY L.          | \$ 110.63  |
| *CLOUTIER, SALLY          | \$ 333.15  |
| COHEN, DAVID & CLAIRINA   | \$ 258.49  |

2006 Taxes

12/31/06

|                          |             |
|--------------------------|-------------|
| COHEN, DAVID & CLAIRINA  | \$ 513.30   |
| COHEN, DAVID & CLAIRINA  | \$ 339.57   |
| CONDON, TONY &           | \$ 548.43   |
| CONNELL, CAROLYN         | \$ 367.23   |
| COOLEY, APRIL            | \$ 291.08   |
| COOTS, BELINDA C.        | \$ 457.31   |
| *CROWE, MICHAEL          | \$ 460.69   |
| DAVIS, JAMES &           | \$ 268.07   |
| DAVIS, JOYCE             | \$ 541.27   |
| DAVIS, TIMOTHY &         | \$ 772.27   |
| DAY, DEBORAH             | \$ 136.25   |
| DICKENS, JAY & MARY      | \$ 682.26   |
| DUPLISEA, ROBIN          | \$1,754.80  |
| EAGAN, NORA              | \$ 370.20   |
| *ELLIS, JEANETTE         | \$ 745.92   |
| ELWELL, JOANNE           | \$ 171.73   |
| EMERY, DAVID             | \$ 820.27   |
| *EMERY, MICHAEL &        | \$ 383.74   |
| FANNING, JOHN & MARK C.  | \$ 872.05   |
| FANTASIA, PHILIP &       | \$ 191.87   |
| FINNEMORE, NORMAN        | \$ 805.39   |
| FLETCHER, ROBERT &       | \$ 757.88   |
| FONTAINE, DENNIS &       | \$ 799.90   |
| FOSS, LISA               | \$ 111.19   |
| FOX, ERIC                | \$ 612.61   |
| FROST, MARIE             | \$ 212.93   |
| GETCHELL, JOHN &         | \$ 2,006.74 |
| GIBBS, STANLEY &         | \$ 340.07   |
| GODSOE, EARL & K         | \$ 1,018.00 |
| GODSOE, EARL & P         | \$1,056.34  |
| GODSOE, LIVINGSTON III & | \$ 114.87   |
| GOULART, DAVID           | \$ 373.29   |
| GOULART, DAVID           | \$ 103.55   |
| GOULART, DAVID           | \$1,119.21  |
| GOULD, BELINDA           | \$ 350.85   |
| GOULD, CHARLES & BARBAR  | \$ 683.06   |
| GOULD,, DENNIS & BELINDA | \$ 108.50   |
| GOULD, MAURICE A.        | \$ 336.00   |



2006 Taxes  
12/31/06

|                        |           |
|------------------------|-----------|
| GOULD, MONICA          | \$ 297.54 |
| GOULD, NORMA           | \$ 603.45 |
| GOULD, PETER &         | \$ 377.61 |
| GOULD, WESTON & MONICA | \$ 766.04 |
| GREENWOOD, GEORGE &    | \$ 309.57 |
| GRIFFITH, CARRIE       | \$ 15.77  |
| GRIFFITH, CARRIE       | \$ 312.23 |
| HALE, KEVIN            | \$ 979.78 |
| HAMLIN, JOHN           | \$ 612.08 |
| HARDING, SKIP &        | \$ 123.90 |
| HARVILLE, THOMAS       | \$ 438.69 |
| HARVILLE, THOMAS       | \$ 58.76  |
| HARVILLE, THOMAS       | \$ 574.98 |
| HARVILLE, THOMAS       | \$ 221.25 |
| HARVILLE, THOMAS       | \$ 797.97 |
| HARVILLE, THOMAS       | \$ 579.78 |
| HAVENS, LINDA          | \$ 163.00 |
| HAYDEN, FRANCIS &      | \$ 238.44 |
| *HENDRICKSON, ROBYN    | \$ 218.80 |
| HENDRICKSON, ROBYN     | \$ 131.69 |
| HENRY, JAMES           | \$ 138.06 |
| HEWINS, BRIAN          | \$ 841.05 |
| HEWINS, BRUCE          | \$ 798.48 |
| HEWINS, BRUCE          | \$ 88.50  |
| HEWINS, LOIS           | \$ 648.03 |
| HEWINS, LOIS           | \$ 590.29 |
| HEWINS, RONALD         | \$ 318.33 |
| HEWINS, WAYNE          | \$ 215.48 |
| HICKEY, GUYFRED        | \$ 158.11 |
| HOLT, JENNIFER         | \$ 777.99 |
| HOPKINS, RUSSELL       | \$ 725.84 |
| HUGHES, EARL & PAULA   | \$ 126.20 |
| HUGHES, EARL & PAULA   | \$ 207.20 |
| HUGHES, EARL & PAULA   | \$ 79.65  |
| HUGHES, EARL & PAULA   | \$ 699.27 |
| HUMPHREY, JUSTIN O.    | \$ 255.94 |
| ITC CREDITOR'S TRUST   | \$ 383.74 |
| JOHNSON, WARREN        | \$ 63.90  |

2006 Taxes  
12/31/06

|                          |             |
|--------------------------|-------------|
| JONES, PHYLLIS M.        | \$1,347.71  |
| KENARY, KATHLEEN         | \$ 552.59   |
| KILLAM, PHYLLIS          | \$ 692.72   |
| KILLAM, PHYLLIS          | \$ 70.80    |
| KIRCHDOFER, SERETHA      | \$ 141.60   |
| KNIGHT, JESSICA FAY      | \$ 247.76   |
| KNOWLTON, PASTY          | \$ 153.64   |
| KNOWLTON, PASTY          | \$ 153.64   |
| KUCZUN, CARL GREGORY     | \$2,259.23  |
| LAPIERE-FORD, WALLIS     | \$ 370.71   |
| LARY, LINDA M.           | \$ 512.42   |
| LARY, LINDA M.           | \$ 392.78   |
| LATHROP, ROGER           | \$ 753.15   |
| LAWLER, ROSE MARIE       | \$ 613.13   |
| LEAVITT, ROCKY           | \$ 210.95   |
| LESSARD, JAMES & REBECCA | \$1,006.42  |
| LEWIS, SCOTT A.          | \$ 109.93   |
| LIBBY, LINDA L.          | \$1,035.82  |
| LINDSAY, WAYNE           | \$ 285.98   |
| LOUREIRO, LINDA          | \$1,143.24  |
| LOVENDALE IRREVOCABLE    | \$1,630.67  |
| LUNT, TAMMY LYNN         | \$ 186.74   |
| LUNT, TAMMY LYNN         | \$ 14.20    |
| MCCORMACK, ANITA         | \$ 1,005.75 |
| MCCORMACK, ANITA         | \$ 70.45    |
| MCCOURT, JOYCE           | \$ 276.58   |
| MCGRAW, FRANK JR.        | \$ 66.99    |
| MCINTIER, THOMAS &       | \$ 443.39   |
| MCLEAN, MARY             | \$ 74.25    |
| MENZEL, ROBERT III       | \$1,022.09  |
| MERROW, ANTHONY          | \$ 807.85   |
| MERROW, ANTHONY          | \$ 413.61   |
| MESERVEY, DONNALEE       | \$ 455.99   |
| MOONEY, ALFRED           | \$ 823.79   |
| MORGAN, JAMES            | \$ 213.29   |
| MORGAN, JAMES            | \$1,022.49  |
| MUNN, BRUCE              | \$ 156.47   |
| MUNN, BRUCE              | \$ 759.61   |

2006 Taxes  
12/31/06

|                        |             |
|------------------------|-------------|
| MUNN, BRUCE            | \$ 15.40    |
| MUNN, CATHERINE E.     | \$ 109.74   |
| MUNN, ELIGAH           | \$ 353.33   |
| MUNN, ELIGAH           | \$ 22.13    |
| MUNN, MICHAEL A.       | \$ 654.02   |
| NICHOLS, MICHAEL L.    | \$ 773.95   |
| NORRIE, WALTER         | \$ 212.44   |
| PAGE, TOBIAS, VESTA    | \$ 264.88   |
| PARKER, CORADEN        | \$ 83.72    |
| PEASE, MICHAEL         | \$ 37.88    |
| PEAVEY, ROBERT B.      | \$ 680.23   |
| PEDERSEN, RICKY        | \$ 476.36   |
| PERKINS, LINWOOD       | \$ 379.19   |
| PHILLIPS, MICHAEL I    | \$ 319.02   |
| POLCARO, RICHARD W.    | \$ 477.53   |
| RAMSAY, LYNN           | \$ 652.26   |
| RAMSAY, LYNN           | \$ 432.23   |
| RANDLETT, RAE II       | \$ 753.33   |
| RANDLETT, RICHARD C.   | \$ 144.43   |
| RANDLETT, THOMAS       | \$ 1,023.29 |
| RANDLETT, THOMAS       | \$ 875.30   |
| RANDLETT, THOMAS       | \$ 756.34   |
| RANDLETT, THOMAS       | \$ 32.39    |
| RANDLETT, THOMAS       | \$ 301.43   |
| RAYMOND, ROGER         | \$ 472.32   |
| *REAZOR, MELVIN        | \$ 436.42   |
| *REID, GAIL            | \$ 359.39   |
| RICHARDS, LINDA        | \$ 337.68   |
| ROBBINS, JAMES         | \$ 198.17   |
| ROBINSON, ALAN &       | \$ 248.74   |
| ROUNDY, GEORGE         | \$ 569.99   |
| RUSSELL, LOREN         | \$ 412.09   |
| RUSSELL, RICHARD & AMY | \$ 522.82   |
| SAUER, JOSEPH          | \$ 1,829.10 |
| SAUTER, RALPH & SUSAN  | \$ 129.89   |
| SHAW, DIANNE           | \$ 427.31   |
| SIDES, MONTELLE W.     | \$ 220.31   |
| SIMONDS, ROBERT SR.    | \$ 455.90   |

2006 Taxes  
12/31/06

|                             |             |
|-----------------------------|-------------|
| SISCO, HOWARD JR.           | \$ 432.45   |
| SMALL, PAULINE, E. SMITH V. | \$ 184.97   |
| SMART, BONNIE               | \$ 175.80   |
| SMART, BONNIE               | \$ 191.32   |
| SMART, BONNIE               | \$ 172.50   |
| SMART, BONNIE               | \$ 195.14   |
| SMART, BONNIE               | \$ 306.69   |
| SMART, BONNIE               | \$ 427.05   |
| SMART, BONNIE               | \$ 1,906.06 |
| SMITH, DEBRA                | \$ 395.38   |
| SMITH, ERIC, GARRETT        | \$ 180.01   |
| SMITH, GARY & JAYNE         | \$ 641.50   |
| STACKHOUSE, REBECCA         | \$ 233.64   |
| STAPLES, KENNETH L.         | \$ 449.49   |
| STEWARD, WAYNE JR.          | \$ 311.60   |
| THERIAULT, ROGER &          | \$ 148.33   |
| THERIAULT, ROGER &          | \$ 55.49    |
| THERIAULT, TERRY L.         | \$ 1,481.76 |
| THORTON, RICHARD            | \$ 463.14   |
| TURNER, SHIRLEY             | \$ 350.99   |
| TURNER, SHIRLEY             | \$ 76.64    |
| TWEEDIE, BONNIE             | \$ 973.54   |
| VANADESTINE, BRADLEY        | \$ 502.56   |
| VANADESTINE, MILO           | \$ 677.31   |
| *VANADESTINE, TERRY         | \$ 212.79   |
| WALLACE, KENNETH            | \$ 545.80   |
| WARNER, JEFFREY &           | \$ 307.31   |
| WASHBURN, ALFRED W.         | \$ 266.56   |
| WASHBURN, ALFRED & CAROL    | \$ 297.05   |
| WELLS FARGO                 | \$ 89.56    |
| WENTWORTH, GARY             | \$ 1,053.79 |
| WHITNEY, DONALD II          | \$ 150.02   |
| WHITTEMORE, BARBARA &       | \$ 532.27   |
| WILLEY, JONATHAN            | \$ 551.85   |
| WING, CHARLES               | \$ 1,255.07 |
| WITHAM, JASON               | \$ 263.62   |
| WITHAM, JASON               | \$ 101.65   |
| WITHEE, JOHN J.             | \$ 58.97    |

2006 Taxes  
12/31/06

|                  |                     |
|------------------|---------------------|
| WITHEE, VELMA    | \$ 53.70            |
| WITHEE, VELMA    | \$ 33.15            |
| WITHEE, VELMA    | \$ 56.46            |
| WOODMAN, GLENICE | \$ 624.74           |
| *WORSTER, DANNY  | \$ 297.87           |
| WYMAN, TRUDY     | \$ 361.01           |
| WYMAN, TRUDY     | \$ 216.31           |
| YANKEE REALTY    | \$ 644.10           |
| YORK, FLORA B.   | \$ 1,192.82         |
| <hr/>            |                     |
| <b>TOTAL</b>     | <b>\$115,754.78</b> |

\* 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 third day of March, 2007 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 authorize the selectmen 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: \$ 42,995.00

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

|                       |             |
|-----------------------|-------------|
| OAB (Social Security) | \$ 7,500.00 |
| Workers Comp          | \$ 3,000.00 |
| MMHT                  | \$11,000.00 |
| Insurances            | \$ 5,000.00 |
| Unemployment          | \$ 1,500.00 |

Budget Committee Recommends: YES

Article 6. To see if the Town will vote to raise and appropriate \$3,500.00 for town hall building and maintenance and to raise and appropriate \$ 8,550.00 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      | \$ 150.00  |
| Somerset County Child Abuse Council  | \$ 150.00  |
| KVCAP Transit                        | \$ 280.00  |
| Headstart                            | \$ 150.00  |
| Senior Spectrum                      | \$ 600.00  |
| Tri Town Food Bank                   | \$ 500.00  |
| Scott Webb Auxiliary                 | \$ 150.00  |
| Hartland-St.Albans Sr's              | \$ 500.00  |
| Sebasticook Chamber of Commerce Dues | \$ 100.00  |
| KVCOG Dues                           | \$2,670.00 |
| Kennebec Mental Health               | \$ 900.00  |
| Hospice                              | \$ 250.00  |

Budget Committee Recommends: YES

Article 8. To see if the Town will vote to raise and appropriate \$2,000.00 for Dam electricity and repair.

Budget Committee Recommends: YES

Article 9. To see if the Town will vote to raise and appropriate \$ 5,000.00 for the contingent account.

Budget Committee Recommends: YES

Article 10. To see if the Town will vote to raise and appropriate \$2,000.00 for Town Hall Chairs.

Budget Committee Recommends: YES

Article 11. To see if the Town will vote to raise and appropriate \$2,500.00 for the town truck account.

Budget Committee Recommends: YES

Article 12. To see if the Town will vote to raise and appropriate \$8,000.00 for street lights.

Budget Committee Recommends: YES

Article 13. To see if the Town will vote to raise and appropriate \$46,250.00 for hydrant rental.

Budget Committee Recommends: YES



Article 14. To see if the Town will vote to take \$50,000.00 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 \$3,000.00 for cemetery maintenance.

Budget Committee Recommends: YES

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

Budget Committee Recommends: YES

Article 17. To see if the Town will vote to raise and appropriate \$4,500.00 for general assistance.

Budget Committee Recommends: YES

Article 18. To see if the Town will vote to raise and appropriate \$12,500.00 for the operationals for the Hartland Volunteer Fire Department and \$2,000.00 for Capital Expenditures.

Budget Committee Recommends: YES

Article 19. To see if the Town will vote to raise and appropriate \$8,000.00 for the Hartland-St. Albans Emergency Unit.

Budget Committee Recommends: YES

Article 20. To see if the Town will vote to raise and appropriate \$16,000.00 for the Hartland Library.

Budget Committee Recommends: YES

Article 21. To see if the Town will vote to raise and appropriate \$30,000.00 for the Pollution Abatement.

Budget Committee Recommends: YES

Article 22. To see if the Town will vote to raise and appropriate \$35,000.00 for swimming pool construction and \$18,000.00 from escrow account.

Budget Committee Recommends: YES

Article 23. To see if the Town will vote to raise and appropriate \$ 500.00 for tree removal.

Budget Committee Recommends: YES

Article 24. To see if the Town will vote to take \$2,000.00 from boat excise for the Great Mouse Lake Association.

Budget Committee Recommends: YES

Article 25. To see if the Town will vote to take \$ 60,000.00 from excise 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 \$2,500.00 for the ITCC Board of Directors.

Budget Committee Recommends: YES

Article 28. To see if the Town will vote to raise and appropriate \$1,500.00 for Animal control Officer and \$1,550.00 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 2006 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.

March 5 real estate, June 5 interest if unpaid by September 1 at 12.00%. 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 \$17,000.00 from Local Road Assistance, and to raise and appropriate \$33,000.00 for the town road account and sidewalks.

Budget Committee Recommends: YES

Article 33. To see if the Town will vote to raise and appropriate \$ 2,000.00 for security.

Budget Committee Recommends: YES

Article 34. To see if the Town will vote to take \$ 5,500.00 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 carry the following amounts:

Roads - \$50,000.00

Assessing - \$19,000.00

Comprehensive Plan - \$10,000.00

Fire Department Capital - \$4,000.00

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 1<sup>st</sup> and 2<sup>nd</sup> from 12:30 p.m. to 4:30 p.m.

Given under our hand this 15th day of February, A.D., 2007

A True Copy

Attest:

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

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

\_\_\_\_\_  
GREG TASKER  
2 nd. Selectman

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

**TOWN OF HARTLAND, MAINE**

**FINANCIAL STATEMENTS**

December 31, 2006

With Independent Auditors' Report

**TOWN OF HARTLAND, MAINE**

Table of Contents

December 31, 2006

**Independent Auditors' Report**

**Required supplementary information**  
**Management Discussion and Analysis**

**Basic Financial Statements**

*Government-wide Financial Statements:*  
**Statement of Net Assets**

**Statement of Activities**

*Fund Financial Statements:*  
**Balance Sheet – Governmental Funds**

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

**Statement of Net Assets – Proprietary Fund**

**Statement of Revenues, Expenses, and Changes in  
Fund Net Assets – Proprietary Fund**

**Statement of Cash Flows – Proprietary Fund**

**Statement of Net Assets – Fiduciary Funds**

**Statement of Revenues, Expenses, and Changes in  
Fund Net Assets – Fiduciary Fund**

**Notes to Basic Financial Statements**

**Supplementary Schedules**  
**Budgetary Comparison Schedule – General Fund**  
**Operating Expenses – Proprietary Fund**

**Efs Edwards, Faust & Smith**  
**Certified Public Accountants**  
716 Union Street Bangor, ME 04401-3155  
207-947-4375 • 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, 2006, 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, 2006 (stated at \$55,981).

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, 2006, 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 in the financial statements, the town assumed additional debt as a result of the 2005 Irving Fanning bankruptcy and continues to collect less in real-estate taxes and treatment plant operating costs from Irving. The Town has both a current resources deficit and an unrestricted net deficit. These conditions raise substantial doubt about the Town's 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*

January 21, 2007



## **Management Discussion and Analysis Fiscal Year Ending December 31, 2006**

This narrative provides an overview and analysis of our financial activities for the year ended December 31, 2006. It should be read in conjunction with the financial statements.

### **Financial Highlights**

The Town owns and operates a pollution control facility and related landfill that primarily serves the Town's most significant industry, the Irving Tanning Company. The Tannery has filed for bankruptcy in the past and most recently emerged from bankruptcy in 2005 when it was acquired by Meritum Partners L.L.C. In connection with the plan to emerge from bankruptcy, the Town agreed to reduce taxes by \$90,000 per year and pollution facility charges by \$100,000 per year. Currently, the Tannery is responsible for approximately 13% (down from 20%) of the Town's property taxes and 80% (down from 95%) of the direct operating costs of the pollution control facility. The 2005 bankruptcy has resulted in significant deficits to the Town as further discussed below. The 2006 deficit and part of the 2005 deficit have been covered by short term borrowing from BankNorth.

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 \$1,140,291 in 2006 and \$1,437,473 in 2005, but there were no net assets available for current operations, and, in fact, the Town reflected an unrestricted deficit of \$594,000 in 2006 and \$266,000 in 2005. That resulted primarily because of the effects of the 2005 bankruptcy filing of Irving Tanning. For business-like activities (treatment plant and landfill enterprise fund), liabilities exceeded total assets by \$1,666,462 in 2006 and \$2,411,441 in 2005. That results primarily because the Town does not reflect the capital assets of those activities prior to January 1, 2004, a practice it has consistently followed. In addition, the enterprise fund suffered an operating loss in 2006 and a significant operating loss in 2005 due to the 2005 bankruptcy of Irving Tanning and additional estimated dump closure costs in 2006. These losses were offset by transfers from the Town and receipts of a government grant that were used for capital expenditures.

Net assets on the full accrual basis for governmental activities decreased by \$297,000 in 2006 and by \$441,000 in 2005, 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 \$226,000 in 2006 and \$188,351 in 2005 to the enterprise fund to cover bond and note payments as well as prior year engineering fees owed.

Net assets for business-type activities increased by \$744,979 in 2006 and decreased by \$558,739 in 2005. The 2006 increase was caused by (1) receipt of a large Federal and state grant for capital improvements less (2) transfers from the Town, and (3) additional estimated dump closure costs, and the 2005 decrease was 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.

In the governmental financial statements, the general fund incurred a deficit of \$362,000 in 2006 and \$17,000 in 2005, which consisted of an operating deficit, transfers to the enterprise fund, and issuance and payments related to new bonds:

|   | 2006         | 2005         |
|---|--------------|--------------|
| Deficit from regular operations                                   | \$ (120,000) | \$ (189,000) |
| Transfers to enterprise fund, net of transfer from Fiduciary fund | (206,000)    | (187,000)    |
| Issuance (payments) on new bonds                                  | (36,000)     | 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 Aid, 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 and Landfill 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 increased by \$447,000 in 2006 and decreased by approximately \$(1,000,000) in 2005.

The 2006 increase resulted from:

- Receipt of federal and state grant funds of \$638,000 used for capital expenditures to upgrade the pollution control facility and related landfill.
- Offset due to increased portion of pollution control facility costs paid by the Town and increase in estimated dump closure costs.

The 2005 decrease resulted from:

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

Following is a summary of the Town's net assets as of December 31, 2006 with comparative 2005 amounts:

|                                  | Governmental | Business-type  | Total<br>2006 | Total<br>2005 |
|----------------------------------|--------------|----------------|---------------|---------------|
| Current and other assets         | \$ 333,863   | \$ 74,578      | \$ 408,441    | \$ 849,447    |
| Capital assets                   | 1,727,845    | 907,377        | 2,635,222     | 1,972,235     |
| Total asset                      | 2,061,708    | 981,954        | 3,043,663     | 2,821,682     |
| Long-term debt                   | 322,805      | 1,003,113      | 1,325,918     | 1,491,149     |
| Estimated landfill closure costs | -            | 1,587,500      | 1,587,500     | 1,515,500     |
| Other liabilities                | 598,612      | 57,804         | 656,416       | 788,401       |
| Total liabilities                | 921,417      | 2,648,417      | 3,569,834     | 3,795,050     |
| Net assets                       |              |                |               |               |
| Invested in capital assets, net  | 1,727,845    | 907,377        | 2,635,222     | 1,972,235     |
| Restricted                       | 6,963        | -              | 6,963         | 591           |
| Unrestricted (deficit)           | (594,517)    | (2,573,839)    | (3,168,356)   | (2,946,194)   |
| Total net assets (deficit)       | \$ 1,140,291 | \$ (1,666,462) | \$ (526,171)  | \$ (973,368)  |

Following is a summarization of the changes in net assets for 2006 with comparative 2005 amounts:

|                                  | Governmental | Business-type  | Total<br>2006 | Total<br>2005 |
|----------------------------------|--------------|----------------|---------------|---------------|
| Program revenues (charges)       | \$ 12,484    | \$ 613,352     | \$ 625,836    | \$ 528,711    |
| Grant and contribution revenues  | 126,430      | 637,935        | 764,365       | 507,521       |
| General revenues (taxes & other) | 1,970,389    | 1,400          | 1,971,789     | 1,950,371     |
| Total revenues                   | 2,109,303    | 1,252,687      | 3,361,990     | 2,986,603     |
| Program expenses - General       | 2,080,578    | 733,999        | 2,814,577     | 2,737,464     |
| Bad debt - Tannery               | -            | -              | -             | 850,806       |
| Program expenses -- Grant        | 120,058      | -              | 120,058       | 399,400       |
| Transfers                        | 206,449      | (226,291)      | (19,842)      | (1,388)       |
| Total expenses and transfers     | 2,407,085    | 507,708        | 2,914,793     | 3,986,282     |
| Net change                       | (297,782)    | 744,979        | 447,197       | (999,679)     |
| Balance, beginning of year       | 1,438,073    | (2,411,441)    | (973,368)     | 26,311        |
| Balance, end of year             | \$ 1,140,291 | \$ (1,666,462) | \$ (526,171)  | \$ (973,368)  |

#### BUDGET VS ACTUAL FOR 2006

For the 2006 year, the Town reported a deficit rather than a small surplus as budgeted. The main reasons for the deficit were the additional amounts expended on health and sanitation because the Tannery has reduced its payments for operating expenses, additional expenditures on the roof of the town office that were budgeted in 2005, and interest incurred on tax anticipation notes that was not budgeted.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,728,000 in its governmental activities as of December 31, 2006. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the 2006 assets. The Town plans to include all infrastructure in future financial statements.

Major Capital Asset expenditures for the year 2006 include a new roof for the town office and renovations to the old fire station for the food cupboard and Legion. Expenditures for 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 2006 and 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 \$907,000 and \$269,000 as of December 31, 2006 and 2005, which represents costs of the current treatment plant upgrade. The other assets of the Hartland Pollution Control Facility along with the Sludge Landfill will be included in future statements. These are required to be included to be in accordance with generally accepted accounting principles. The current treatment plant upgrade is expected to be completed in 2007 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, with a 1997 Bond remaining to be paid with a balance of \$668,500 at 1.33% interest. The Tannery was responsible for 95% of this debt in 2004, but in 2005 the Town agreed to relieve the Tannery 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 the Tannery. The 2005 Bond is repayable ratably over 10 years and has a balance of \$328,000 at 8.5% interest.

In 2004 \$380,000 of dump closure cost was left for the town to pay when the Tannery went through Chapter 11 proceedings. 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 \$304,000 at 5% interest.

A note of \$30,500 is due in 2007 at 6.286% interest and was to be paid primarily through collections of a note receivable from the Tannery. However, the note from the Tannery was forgiven by the Town in connection with the 2005 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 the Tannery to reduce its property taxes. Nevertheless, taxes will need to increase to help finance the shortfall created by the Tannery 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 was acting as an Agent for the Hartland American Legion in 2005. An account for donations was set up for a building to house the Legion. The account was closed in 2006 upon completion of renovations to the Legion facility.

## FEDERAL AND STATE GRANTS

The TOWN OF HARTLAND has completed the STATE OF MAINE COMMUNITY DEVELOPMENT BLOCK GRANT FOR HOUSING REHABILITATION. Certain funds are being received when housing property is sold, and these funds are used for other rehabilitation projects. In addition to this Grant, the Town secured a Grant from FDA 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 funds on this project in 2005 and 2006. Most of these grant funds have been expended through December 31, 2006.

### INDUSTRY IN HARTLAND

When Irving Tanning filed for bankruptcy under Chapter 11 in 2004 and 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. For 2006, the shortfall was covered by short term borrowing from BankNorth.

### COMMERCIAL PROPERTIES

Since 2004, the Town has lost one grocery store, seen one 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, 2006

|  | Governmental<br>Activities | Business-type<br>Activities | Total        |
|--|----------------------------|-----------------------------|--------------|
| <b>ASSETS</b>                                |                            |                             |              |
| Cash and cash equivalents                    | \$ 143,353                 | \$ 9,572                    | \$ 152,925   |
| Accounts receivable                          |                            |                             |              |
| Taxes  | 120,303                    |                             | 120,303      |
| Liens  | 56,760                     |                             | 56,760       |
| Other  | 507                        | 9,902                       | 10,409       |
| Due from general fund                        |                            | 115                         | 115          |
| Grants receivable                            | 3,544                      | 54,989                      | 58,533       |
| Prepaid expenses                             | 9,396                      |                             | 9,396        |
| Capital assets                               | 1,727,845                  | 907,377                     | 2,635,222    |
| Total assets                                 | \$ 2,061,708               | \$ 981,955                  | \$ 3,043,663 |
| <b>LIABILITIES</b>                           |                            |                             |              |
| Tax anticipation note                        | \$ 480,000                 | \$                          | \$ 480,000   |
| Accounts payable                             | 94,797                     | 50,204                      | 145,001      |
| Accrued expenses                             | 15,127                     | 7,600                       | 22,727       |
| Due to enterprise fund                       | 115                        |                             | 115          |
| Due to (from) other governments              | 1,539                      |                             | 1,539        |
| Deferred revenue                             | 3,544                      |                             | 3,544        |
| Due to trust funds                           | 3,490                      |                             | 3,490        |
| Bonds and notes payable                      | 322,805                    | 1,003,113                   | 1,325,918    |
| Estimated land fill closure costs            |                            | 1,587,500                   | 1,587,500    |
| Total liabilities                            | 921,417                    | 2,648,417                   | 3,569,834    |
| <b>NET ASSETS</b>                            |                            |                             |              |
| Unrestricted                                 |                            |                             |              |
| Invested in capital assets                   | 1,727,845                  | 907,377                     | 2,635,222    |
| (Unrestricted)                               | (594,517)                  | (2,573,839)                 | (3,168,356)  |
| Total unrestricted                           | 1,133,328                  | (1,666,462)                 | (533,134)    |
| Temporarily restricted                       |                            |                             |              |
| Restricted grants                            | 6,963                      |                             | 6,963        |
| Total temporarily restricted                 | 6,963                      |                             | 6,963        |
| Total net assets / (deficit)                 | 1,140,291                  | (1,666,462)                 | (526,171)    |
| Total liabilities and net assets / (deficit) | \$ 2,061,708               | \$ 981,955                  | \$ 3,043,663 |

See accompanying notes to the basic financial statements.

# TOWN OF HARTLAND, MAINE

## Statement of Activities

Year ended December 31, 2006

| Functions/Programs             | Expenses     | Program Revenues        |                                       |                                      | Net<br>(Expense)/<br>Revenue |
|--------------------------------|--------------|-------------------------|---------------------------------------|--------------------------------------|------------------------------|
|                                |              | Charges for<br>Services | Operating grants<br>and Contributions | Capital<br>Grants &<br>Contributions |                              |
| Governmental activities:       |              |                         |                                       |                                      |                              |
| Administration                 | \$ 165,555   | \$ 2,898                |                                       | \$                                   | \$ (162,657)                 |
| County tax                     | 165,158      |                         |                                       |                                      | (165,158)                    |
| Other assessments              | 9,841        |                         |                                       |                                      | (9,841)                      |
| Protection                     | 240,227      |                         |                                       |                                      | (240,227)                    |
| Education                      | 828,800      |                         |                                       |                                      | (828,800)                    |
| Highways                       | 203,477      | 192                     |                                       |                                      | (203,285)                    |
| Health and sanitation          | 276,535      | 4,826                   |                                       |                                      | (271,709)                    |
| Recreation                     | 63,636       | 1,037                   |                                       |                                      | (62,599)                     |
| Charity                        | 19,611       |                         |                                       |                                      | (19,611)                     |
| Cemeteries                     | 15,413       | 3,511                   |                                       |                                      | (11,902)                     |
| Community development programs | 120,058      |                         | 126,430                               |                                      | 6,372                        |
| Unclassified                   | 46,715       |                         |                                       |                                      | (46,715)                     |
| Interest expense               | 45,614       |                         |                                       |                                      | (45,614)                     |
| Total governmental activities  | 2,700,640    | 12,484                  | 126,430                               |                                      | (2,061,726)                  |
| Business-type activities:      |              |                         |                                       |                                      |                              |
| Landfill and treatment plant   | 733,999      | 614,752                 |                                       | 637,935                              | 518,688                      |
| Total                          | \$ 2,934,639 | \$ 627,236              | \$ 126,430                            | \$ 637,935                           | \$ (1,543,038)               |

| Changes in Net Assets                   | Governmental<br>Activities | Business-type<br>Activities | Total          |
|---|----------------------------|-----------------------------|----------------|
| Net (Expense) / Revenue (See above)     | \$ (2,061,726)             | \$ 518,688                  | \$ (1,543,038) |
| General revenues:                       |                            |                             |                |
| Real estate and personal property taxes | 1,503,622                  |                             | 1,503,622      |
| Excise taxes                            | 231,140                    |                             | 231,140        |
| Intergovernmental                       | 218,096                    |                             | 218,096        |
| Investment                              | 6,394                      |                             | 6,394          |
| Unclassified                            | 11,141                     |                             | 11,141         |
| Transfers                               |                            |                             |                |
| Trust funds                             | 19,842                     |                             | 19,842         |
| Enterprise fund                         | (226,291)                  | 226,291                     |                |
| Total general revenues and transfers    | 1,763,944                  | 226,291                     | 1,990,235      |
| Change in net assets                    | (297,782)                  | 744,979                     | 447,197        |
| Net assets - beginning of year          | 1,438,071                  | (2,411,441)                 | (973,368)      |
| Net assets - end of year                | \$ 1,140,291               | \$ (1,666,462)              | \$ (526,171)   |

See accompanying notes to the basic financial statements.



# TOWN OF HARTLAND, MAINE

## Balance Sheet - Governmental Funds

December 31, 2006

|   | General    | Special<br>Revenue | Total      |
|---|------------|--------------------|------------|
| <b>ASSETS</b>   |            |                    |            |
| Cash and equivalents  | \$ 136,390 | \$ 6,963           | \$ 143,353 |
| Accounts receivable   | 507        |                    | 507        |
| Taxes receivable, net of allowance<br>for doubtful accounts of \$16,000 | 120,303    |                    | 120,303    |
| Tax liens and tax acquired property                                     | 56,760     |                    | 56,760     |
| Receivable from granting agencies and other                             |            | 3,544              | 3,544      |
| Prepaid expenses  | 9,396      |                    | 9,396      |
| Total assets  | \$ 323,356 | \$ 10,507          | \$ 333,863 |
| <b>LIABILITIES</b>  |            |                    |            |
| Tax anticipation note   | \$ 480,000 | \$                 | \$ 480,000 |
| Due to (from) other governments   | 1,539      |                    | 1,539      |
| Due to enterprise fund  | 115        |                    | 115        |
| Accounts payable  | 94,797     |                    | 94,797     |
| Accrued interest  | 15,127     |                    | 15,127     |
| Deferred revenue  | 144,000    | 3,544              | 147,544    |
| Due to fiduciary fund   | 3,490      |                    | 3,490      |
| Total liabilities   | 739,068    | 3,544              | 742,612    |
| <b>FUND EQUITY</b>  |            |                    |            |
| Restricted for future expenditures                                      |            | 6,963              | 6,963      |
| Unrestricted  | (415,712)  |                    | (415,712)  |
| Total fund equity (deficit)   | (415,712)  | 6,963              | (408,749)  |
| Total liabilities and fund equity                                       | \$ 323,356 | \$ 10,507          |            |

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

|  |              |
|--|--------------|
| Real estate taxes not collectible within 60 days<br>are reported as deferred revenue on the balance sheet. | 144,000      |
| Capital assets used in governmental activities<br>are not reported on the balance sheet.                   | 1,727,845    |
| Long-term liabilities not due and payable<br>in the current period   | (322,805)    |
| Net assets of governmental activities  | \$ 1,140,291 |

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, 2006

|  | General             | Special<br>Revenue | Total               |
|--|---------------------|--------------------|---------------------|
| <b>Revenues</b>  |                     |                    |                     |
| Real estate and personal property taxes                                      | \$ 1,506,622        | \$                 | 1,506,622           |
| Excise taxes   | 231,140             |                    | 231,140             |
| Intergovernmental revenues   | 218,096             |                    | 218,096             |
| Grants   |                     | 99,249             | 99,249              |
| General government   | 2,898               |                    | 2,898               |
| Highways   | 192                 |                    | 192                 |
| Health and sanitation  | 4,826               |                    | 4,826               |
| Recreation   | 1,057               |                    | 1,057               |
| Cemeteries   | 3,511               |                    | 3,511               |
| Unclassified   | 11,141              | 26,861             | 38,002              |
| Investment income  | 6,394               | 120                | 6,714               |
| <b>Total revenues</b>  | <b>1,985,877</b>    | <b>126,430</b>     | <b>2,112,307</b>    |
| <b>Expenditures</b>  |                     |                    |                     |
| Administration   | 153,538             |                    | 153,538             |
| County tax   | 165,158             |                    | 165,158             |
| Other special assessments  | 9,841               |                    | 9,841               |
| Protection   | 212,993             |                    | 212,993             |
| Education  | 828,800             |                    | 828,800             |
| Highways   | 203,477             |                    | 203,477             |
| Health and sanitation  | 275,035             |                    | 275,035             |
| Recreation   | 60,539              |                    | 60,539              |
| Charities  | 19,611              |                    | 19,611              |
| Cemeteries   | 15,413              |                    | 15,413              |
| Federal grant expenditures   |                     | 120,058            | 120,058             |
| Unclassified   | 46,715              |                    | 46,715              |
| Building and equipment purchases   | 68,900              |                    | 68,900              |
| Interest expense   | 45,614              |                    | 45,614              |
| <b>Total expenditures</b>  | <b>2,105,634</b>    | <b>120,058</b>     | <b>2,225,692</b>    |
| <b>Excess (deficiency) of revenues over expenditures</b>                     | <b>(119,757)</b>    | <b>6,372</b>       | <b>(113,385)</b>    |
| <b>Other financing sources (uses)</b>  |                     |                    |                     |
| Fund transfers   | (206,449)           |                    | (206,449)           |
| Payments on bonds  | (35,867)            |                    | (35,867)            |
| <b>Excess (deficiency) of revenues over expenditures and other financing</b> | <b>(362,073)</b>    | <b>6,372</b>       | <b>(355,701)</b>    |
| <b>Fund balances, beginning of year</b>                                      | <b>(53,639)</b>     | <b>591</b>         | <b>(53,048)</b>     |
| <b>Fund balances, end of year</b>  | <b>\$ (415,712)</b> | <b>\$ 6,963</b>    | <b>\$ (408,749)</b> |

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, 2006

Reconciliation of the change in fund balances - total governmental funds  
to the change in net assets of governmental activities:

Net change in fund balances - total governmental funds \$ (355,701)

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

Governmental funds report capital outlays as expenditures while governmental  
activities report depreciation expense to allocate those expenditures over  
the life of the assets:

Capital asset purchases capitalized 68,900  
Depreciation expense (43,848)

Governmental funds report long-term borrowing payments as other  
uses

35,867

Governmental funds do not report real estate taxes  
expected to be collected after 60 days

Change in deferred revenue in 2006 (3,000)

Change in Net Assets of Governmental Activities \$ (297,782)

See accompanying notes to the basic financial statements.

**TOWN OF HARTLAND-Enterprise Fund**

Statement of Revenues, Expenses, and Changes in Fund Net Deficit - Proprietary Fund

Year Ended December 31, 2006

|                                       | Proprietary<br>Fund Type<br>Enterprise Fund |
|---------------------------------------|---|
| Revenues                              |   |
| Irving Tanning Co. - Regular          | \$ 497,420                                  |
| Town of Hartland                      | 115,932                                     |
| Miscellaneous                         | <u>1,400</u>                                |
| Total operating revenues              | 614,752                                     |
| Interest and other operating expenses |   |
| Operating expenses (See schedule)     | 707,821                                     |
| Interest expense                      | <u>26,178</u>                               |
| Operating loss                        | <u>(119,247)</u>                            |
| Non-operating revenues (expenses)     |   |
| Transfers from the Town               | 226,291                                     |
| Grant revenue                         | <u>637,935</u>                              |
|                                       | <u>864,226</u>                              |
| Net income                            | 744,979                                     |
| Net deficit, beginning of year        | <u>(2,411,441)</u>                          |
| Net deficit, end of year              | <u>\$ (1,666,462)</u>                       |

See accompanying notes to the basic financial statements.

**TOWN OF HARTLAND-Enterprise Fund**

**Statement of Net Assets - Proprietary Fund**

December 31, 2006

|                                   | Proprietary<br>Fund Type<br>Enterprise Fund |
|-----------------------------------|---|
| <b>ASSETS</b>                     |   |
| Cash and equivalents              | \$ 9,572                                    |
| Accounts receivable - Tannery     | 9,902                                       |
| Duc from general fund             | 115   |
| Grants receivable                 | 54,989                                      |
| Capital assets                    | <u>907,377</u>                              |
| Total assets                      | <u>\$ 981,955</u>                           |
| <b>LIABILITIES</b>                |   |
| Notes payable                     | \$ 334,588                                  |
| Bonds Payable                     | 668,525                                     |
| Accounts payable                  | 50,204                                      |
| Accrued expense                   | 7,600                                       |
| Estimated landfill closure costs  | <u>1,587,500</u>                            |
| Total liabilities                 | <u>2,648,417</u>                            |
| <b>NET DEFICIT</b>                |   |
| Invested in capital assets        | 907,377                                     |
| Unrestricted                      | <u>(2,573,839)</u>                          |
| Total net deficit                 | <u>(1,666,462)</u>                          |
| Total liabilities and net deficit | <u>\$ 981,955</u>                           |

See accompanying notes to the basic financial statements.

**TOWN OF HARTLAND-Enterprise Fund**

**Statement of Cash Flows - Proprietary Fund**

Year ended December 31, 2006

|  | Proprietary<br>Fund Type<br><u>Enterprise Fund</u> |
|--|--|
| Cash flows from operating activities   |  |
| Operating income (loss)  | \$ (119,247)                                       |
| Adjustments to reconcile operating income to<br>net cash provided by operating activities: |  |
| (Increase) decrease in   |  |
| Accounts receivable, net of bad debts  | 21,406   |
| Increase (decrease) in   |  |
| Accounts payable   | (18,011)   |
| Accrued liabilities  | (950)  |
| Estimated landfill closure costs   | <u>72,000</u>                                      |
| Net cash used by operating activities  | <u>(44,802)</u>                                    |
| Cash flows from capital and related financing activities                                   |  |
| General fund advances  | (163,703)  |
| Transfers from the general fund  | 226,290  |
| Principal paid on bonds and notes payable  | (129,364)  |
| Payables on grants   | (67,772)   |
| Grants receivable  | <u>188,847</u>                                     |
| Net cash provided by capital and related financing activities                              | <u>\$4,298</u>                                     |
| Net change in cash   | 9,496  |
| Cash and cash equivalents, beginning of year   | <u>76</u>  |
| Cash and cash equivalents, end of year   | <u>\$ 9,572</u>                                    |

See accompanying notes to the basic financial statements.

**TOWN OF HARTLAND, MAINE**  
**Statement of Net Assets - Fiduciary Funds**  
**December 31, 2006**

|                                    | Non-Expendable<br>Trust Fund |
|------------------------------------|------------------------------|
| <b>ASSETS</b>                      |                              |
| Cash and equivalents               | \$ 10,399                    |
| Investments                        | 46,092                       |
| Due from general fund              | <u>3,490</u>                 |
| Total assets                       | <u>\$ 59,981</u>             |
| <b>NET ASSETS</b>                  |                              |
| Restricted for future expenditures | \$ 30,295                    |
| Contributed equity                 | <u>29,686</u>                |
| Total net assets                   | <u>\$ 59,981</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, 2006

|   | Expendable<br>Trust Fund | Non-Expendable<br>Trust Fund | Total            |
|---|--------------------------|------------------------------|------------------|
| Revenues  |                          |                              |                  |
| Investment income                                 | \$ 3                     | \$ 5,196                     | \$ 5,199         |
| Contributions                                     | <u>1,000</u>             |                              | <u>1,000</u>     |
| Total revenues                                    | <u>1,003</u>             | <u>5,196</u>                 | <u>6,199</u>     |
| Other financing sources-fund transfers            | <u>(14,647)</u>          | <u>(5,196)</u>               | <u>(19,843)</u>  |
| Excess (deficiency) of revenues over<br>Transfers | (13,644)                 |                              | (13,644)         |
| Net assets, beginning of year                     | <u>13,644</u>            | <u>59,981</u>                | <u>73,625</u>    |
| Net assets, end of year                           | <u>\$</u>                | <u>\$ 59,981</u>             | <u>\$ 59,981</u> |

See accompanying notes to the basic financial statements.



## **TOWN OF HARTLAND, MAINE**

### **Notes to Basic Financial Statements**

December 31, 2006

#### **I. Summary of Significant Accounting Policies**

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

The 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 pronouncements 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 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. In the future, 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, 2006

#### 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.

#### 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, 2006

#### **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 2006 were levied July 21, 2006 on assessed values of real and personal property as of April 1 and were due September 1. Interest at 12.00% 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 \$144,000 in 2006 and \$147,000 in 2005 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, 2006

#### **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, 2006

### **3. Deposits and Investments**

At December 31, 2006, the carrying amount of the Town's deposits (checking and savings) was \$163,325, and the bank balances totaled \$212,388. Of this amount, \$43,354 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         | \$ | 143,353        |
| Business-type activities |    | 9,572          |
| Fiduciary funds cash     |    | <u>10,399</u>  |
|                          | \$ | <u>163,324</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<br>1    | Category<br>2 | Carrying<br>Value | Market<br>Value  |
|--------------------|------------------|---------------|-------------------|------------------|
| Fiduciary Fund     |                  |               |                   |                  |
| Equity Investments | \$ <u>46,092</u> | \$ <u>-</u>   | \$ <u>46,092</u>  | \$ <u>46,092</u> |

### **4. Tax Liens and Tax Acquired Property**

Tax liens and tax acquired property consists of the following:

|                       |    |               |
|-----------------------|----|---------------|
| 2005 tax liens        | \$ | 32,297        |
| 2004 tax liens        |    | 5,759         |
| 2003 tax liens        |    | 1,191         |
| 2002 tax liens        |    | 487           |
| Tax acquired property |    | <u>17,026</u> |
|                       | \$ | <u>56,760</u> |

An allowance of \$16,000 has been provided at December 31, 2006 to cover estimated uncollectible amounts of taxes and liens receivable.

## TOWN OF HARTLAND, MAINE

### Notes to Financial Statements

December 31, 2006

#### 5. Irving Tanning Company Economic Dependency

The Town has historically had significant economic dependence on Irving Tanning Company. Through 2004, approximately 20% of property taxes were paid by Irving, and Irving also paid approximately 95% of all costs, including bond payments, associated with the pollution control facility and sludge landfill. However, beginning in 2005, approximately 14% of property taxes and 80% of pollution control costs have been paid by Irving. These reductions are discussed below.

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, in 2005, 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 2006, the Town abated \$74,000 of property taxes billed to Irving and continued to make increased payments to cover the treatment plant and landfill operating costs. In addition, 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.

The Town is attempting 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> |

The 2006 deficit of \$362,000 is essentially due to the 2005 Irving bankruptcy, and to fund the deficit, \$358,000 of additional Tax Anticipation Note borrowing was done, bringing the year-end balance in such notes to \$480,000.

**TOWN OF HARTLAND, MAINE**  
Notes to Financial Statements  
December 31, 2006

**6. Fixed Assets**

Fixed assets are as follows as of December 31, 2006:

|                                    | Cost                | Accumulated<br>Depreciation |
|------------------------------------|---------------------|-----------------------------|
| Governmental activities            |                     |                             |
| Machinery, equipment, and vehicles | \$ 442,988          | \$ 215,612                  |
| Buildings                          | 2,027,763           | 571,029                     |
| Roads                              | 45,200              | 1,465                       |
|                                    | <u>2,515,951</u>    | <u>788,106</u>              |
| Business-type activities           |                     |                             |
| Landfill upgrade                   | 907,377             | -                           |
|                                    | <u>\$ 3,423,328</u> | <u>\$ 788,106</u>           |

**7. Notes and Bonds Payable**

At December 31, 2006 the Town had the following notes and bonds outstanding:

*Notes payable*

6.286% note payable, BankNorth, due in annual installments of \$30,588.35 plus interest through May 2007

|      |           |           |
|------|-----------|-----------|
| \$ - | \$ 30,588 | \$ 30,588 |
|------|-----------|-----------|

5.00% note payable, BankNorth, due in annual installments of \$38,000 plus interest through July 2014

|   |         |         |
|---|---------|---------|
| - | 304,000 | 304,000 |
|---|---------|---------|

8.50% note payable, BankNorth, due in annual installments of \$35,867 plus interest through December 2015

|         |   |         |
|---------|---|---------|
| 322,805 | - | 322,805 |
|---------|---|---------|

|                |                |                |
|----------------|----------------|----------------|
| <u>322,805</u> | <u>334,588</u> | <u>657,393</u> |
|----------------|----------------|----------------|

*Bonds payable:*

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%

|   |         |         |
|---|---------|---------|
| - | 668,525 | 668,525 |
|---|---------|---------|

Total debt

|            |              |              |
|------------|--------------|--------------|
| \$ 322,805 | \$ 1,003,113 | \$ 1,325,918 |
|------------|--------------|--------------|

# **TOWN OF HARTLAND, MAINE**

## Notes to Financial Statements

December 31, 2006

### **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>        |
|-----------|---------------------|-------------------|---------------------|
| 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      | 134,642             | 26,456            | 161,098             |
| 2012-2017 | <u>622,120</u>      | <u>52,723</u>     | <u>674,843</u>      |
|           | <u>\$ 1,325,918</u> | <u>\$ 241,571</u> | <u>\$ 1,567,489</u> |

The \$304,000 note resulted from unfunded dump closure costs incurred in 1999. It was refinanced annually, but in 2004 it was refinanced on a term basis to be repaid over 10 years.

The \$30,588 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 \$322,805 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 Tannery 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 12/31/2005     | \$ 1,491,149        |
| Additions to debt         |                     |
| Principal payment on debt | <u>(165,231)</u>    |
| Balance at 12/31/2006     | \$ <u>1,325,918</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 \$12,746,659.

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 \$6,373,330.

Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$8,497,773.



# TOWN OF HARTLAND, MAINE

## Notes to Financial Statements

December 31, 2006

### 7. Notes and Bonds Payable

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

|           | Principal           | Interest          | Total               |
|-----------|---------------------|-------------------|---------------------|
| 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      | 134,642             | 26,456            | 161,098             |
| 2012-2017 | 622,120             | 52,723            | 674,843             |
|           | <u>\$ 1,325,918</u> | <u>\$ 241,571</u> | <u>\$ 1,567,489</u> |

The \$304,000 note resulted from unfunded dump closure costs incurred in 1999. It was refinanced annually, but in 2004 it was refinanced on a term basis to be repaid over 10 years.

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Debt incurred for school purposes may not exceed 10% of the Town's most recent state valuation. This allowable amount was \$8,497,773.

## TOWN OF HARTLAND, MAINE

### Notes to Financial Statements

December 31, 2006

#### 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 \$1,587,500 based on 84% 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 \$300,000 will be recognized as closure and post-closure care expenses between December 31, 2006 and the date Phase II is expected to be filled to capacity (2011).

The estimated total current costs of closure and post-closure monitoring (\$1,900,000) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor and maintain Phase I and Phase II and monitor the old landfill were acquired as of December 31, 2006. 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.

#### 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:

##### Governmental grants

|  |           |
|--|-----------|
| Maine Department of Economic and Community Development<br>2003 Home Repair Network Grant | \$ 99,549 |
|--|-----------|

##### Business-type grants

|  |                   |
|--|-------------------|
| Maine Department of Economic and Community Development<br>and U.S. Department of Commerce 2003 Public Infrastructure Grant | 637,935           |
|  | <u>\$ 737,484</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 2007.

## TOWN OF HARTLAND, MAINE

### Notes to Financial Statements

December 31, 2006

#### 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, 2006.

#### 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 \$9,841 for 2006. Assessments are offset in part by revenues realized by the Authority from the sale of land and from tax sharing with the Town of Oakland.

#### 15. Transfers

|  |                   |
|--|-------------------|
| • Income on the nonexpendable trust funds transferred to the general fund  | \$ (5,196)        |
| • Transfers from the expendable trust fund   | (14,647)          |
| • Transfers to the proprietary fund to cover bond and note payments as well as other expenses not covered by the Tannery | 226,291           |
|  | <u>\$ 206,448</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. Prior to 2005 Irving paid 20% of Town taxes and 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 amounts it receives from Irving. As a result, the Town borrowed in 2006 an additional \$358,000 under a Tax Anticipation note and has a current resources deficit of \$298,000 and an unrestricted net deficit of \$556,000 at December 31, 2006. Further, it is expected that these deficits will increase in 2007 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.

#### 17. Subsequent Event

The Town will be changing its fiscal year to June 30 effective June 30, 2007. Tax bills for the six month period will be sent in early March.

**TOWN OF HARTLAND, MAINE**  
**Budgetary Comparison Schedule**  
**General Fund**  
**Year Ended December 31, 2006**

|   | Budget           | Actual              | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------|---------------------|--|
| <b>Revenues</b>   |                  |                     |  |
| Real estate and personal property taxes                                       | \$ 1,563,192     | \$ 1,506,622        | \$ (56,570)                            |
| Excise taxes  | 218,991          | 231,140             | 12,149                                 |
| Intergovernmental revenues  | 172,095          | 218,096             | 46,001                                 |
| General government  |                  | 2,898               | 2,898                                  |
| Highways  |                  | 192                 | 192                                    |
| Health and sanitation   |                  | 4,826               | 4,826                                  |
| Recreation  |                  | 1,057               | 1,057                                  |
| Cemeteries  |                  | 3,511               | 3,511                                  |
| Donations   |                  |                     |  |
| Unclassified  |                  | 11,141              | 11,141                                 |
| Investment income   |                  | 6,394               | 6,394                                  |
| <b>Total revenues</b>   | <b>1,954,278</b> | <b>1,985,877</b>    | <b>31,599</b>                          |
| <b>Expenditures</b>   |                  |                     |  |
| Administration  | 170,074          | 153,538             | 16,536                                 |
| County tax  | 160,620          | 165,158             | (4,538)                                |
| Other special assessments   | 7,500            | 9,841               | (2,341)                                |
| Protection  | 176,000          | 212,993             | (36,993)                               |
| Education   | 823,423          | 828,800             | (5,377)                                |
| Highways  | 248,850          | 203,477             | 45,373                                 |
| Health and sanitation   | 150,000          | 275,035             | (125,035)                              |
| Recreation  | 49,000           | 60,539              | (11,539)                               |
| Charities   | 19,460           | 19,611              | (151)                                  |
| Cemeteries  | 10,000           | 15,413              | (5,413)                                |
| Buildings and land  | 15,000           | 68,900              | (53,900)                               |
| Unclassified  | 52,945           | 46,715              | 6,230                                  |
| Interest expense  |                  | 45,614              | (45,614)                               |
| <b>Total expenditures</b>   | <b>1,882,872</b> | <b>2,105,634</b>    | <b>(222,762)</b>                       |
| <b>Excess/(deficit) of revenues over expenditures</b>                         | <b>71,406</b>    | <b>(119,757)</b>    | <b>(191,163)</b>                       |
| <b>Other financing sources (uses)</b>   |                  |                     |  |
| Transfers from (to) other funds   |                  | (206,449)           |  |
| Payment on bonds  |                  | (35,867)            |  |
| <b>Deficiency of revenues over expenditures &amp; other financing sources</b> | <b>\$ 71,406</b> | <b>(362,073)</b>    | <b>\$ 191,163</b>                      |
| <b>Fund balance, beginning of year</b>  |                  | <b>(53,639)</b>     |  |
| <b>Fund balance, end of year</b>  |                  | <b>\$ (415,712)</b> |  |

See accompanying notes to the basic financial statements.

**TOWN OF HARTLAND-Enterprise Fund**  
**Schedule of Operating Expenses - Proprietary Fund**  
**Year Ended December 31, 2006**

|   | Proprietary<br>Fund Type<br><u>Enterprise Fund</u> |
|---|--|
| Landfill  |  |
| Wages and benefits                                | \$ 35,474  |
| Supplies  | 228  |
| Other expenses                                    | 1,664  |
| Services  | 52,998   |
| Estimated landfill closure and post-closure costs | 72,000   |
| Treatment plant                                   |  |
| Wages and benefits                                | 236,484  |
| Utilities   | 206,193  |
| Insurance   | 4,784  |
| Supplies  | 48,577   |
| Other expenses                                    | 8,096  |
| Services  | 16,095   |
| Contingency                                       | <u>25,228</u>                                      |
| Total operating expenses                          | <u>\$ 707,821</u>                                  |

See accompanying notes to the basic financial statements.

## ~ NOTES ~

## ~NOTES~





