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2005

Town of Sullivan New Hampshire

Annual Report

For the Fiscal Year Ended
December 31, 2005



Town of Sullivan
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Officers, Boards, Commissions, and Committees

OFFICIAL/BOARD	ADDRESS	TERM	TERM EXPIRES	APPT. AUTH.
Elected Officials				
BOARD OF SELECTMEN				
Richard Hotchkiss, <i>Chair</i>	24 White Brook Drive	3 Yrs	3/08	Elected
Richard Labadie Sr.	258 Valley Road	3 Yrs	3/06	Elected
Michael Carney	358 Valley Road	3 Yrs	3/07	Elected
LIBRARY TRUSTEES				
C. Christopher Pratt, <i>Chair</i>	183 Valley Road	3 Yrs	3/08	Elected
Mary J. Parker	435 Centre Street	3 Yrs	3/06	Elected
Elva Frazier	8 Old Concord Road	3 Yrs	3/07	Elected
MODERATOR				
C. Christopher Pratt	183 Valley Road	2 Yrs		Elected
OVERSEER OF THE POOR				
Gladys Cote	295 Gilsum Road	1 Yr	3/06	Elected
ROAD AGENT				
Randall Smith	169 Ferry Brook Road	2 Yrs	3/07	Elected
SUPERVISORS OF THE CHECKLIST				
Becky Cummings	780 Centre Street	6 Yrs	3/06	Elected
Edward McCann	35 South Road	6 Yrs	3/08	Elected
Mary Hull	39 Gilsum Road	6 Yrs	3/06	Elected
TOWN CLERK				
Lois G. Woodbury	522 South Road	1 Yr	3/06	Elected
TAX COLLECTOR				
Lois G. Woodbury	522 South Road	1 Yr	3/06	Elected
TOWN TREASURER				
Linda Blanchard	162 Gilsum Road	1 Yr	3/06	Elected
TRUSTEES OF THE TRUST FUNDS				
Edward McCann	35 South Road	3 Yrs	3/06	Elected
Scott Lake	382 Gilsum Road	3 Yrs	3/07	Elected
VACANT		3 Yrs	3/08	Elected
TRUSTEES OF THE CEMETERIES				
Mary Hull	39 Gilsum Road	3 Yrs	3/06	Elected
Kevin Wheeler	52 Boynton Road	3 Yrs	3/07	Elected
Ronald Hull	39 Gilsum Road	3 Yrs	3/08	Elected
BUDGET COMMITTEE				
Al Merrifield, <i>Chairman</i>	10 Jenkins Lane	3 Yrs	3/08	Elected
Cheryl Labadie, <i>Secretary</i>	163 South Road	3 Yrs	3/08	Elected
Barbara Atwood	17 Martin Court	3 Yrs	3/07	Elected
Keith Martin	7 Martin Court	3 Yrs	3/07	Elected
Richard Labadie, <i>Sel. Rep.</i>	258 Valley Road	3 Yrs	3/06	Selectmen

OFFICIAL/BOARD	ADDRESS	TERM	TERM EXPIRES	APPT. AUTH.
Boards, Commissions, Committees, and Departments				
EMERGENCY MANAGEMENT				
Neil "Al" Henry Jr.	11 Henry Drive			Selectmen
FIRE & RESCUE DEPARTMENT				
Neil "Al" Henry Jr., <i>Fire Chief</i>	11 Henry Drive	1 Yr	1/07	Selectmen
Scott Lake, <i>Deputy Chief</i>	382 Gilsum Road	1 Yr	1/07	Selectmen
Michael Blanchard, <i>Captain</i>	69 South Road	1 Yr	1/07	Selectmen
Cheryl Labadie, <i>Secretary</i>	163 South Road	1 Yr	1/07	Selectmen
Michelle Degree, <i>Treasurer</i>	57 South Road	1 Yr	1/07	Selectmen
HIGHWAY DEPARTMENT				
Randall Smith, <i>Road Agent</i>	169 Ferry Brook Road	2 Yrs	3/07	Elected
Paul Yawarski	46 Connor Drive	N/A	N/A	Selectmen
POLICE DEPARTMENT				
Karl W. Wheeler Jr., <i>Police Chief</i>	97 Gilsum Road	1 Yr	1/07	Selectmen
Jason Yarosz	57 South Road	1 Yr	1/07	Selectmen
FOREST FIRE SERVICE				
Neil "Al" Henry Jr., <i>Warden</i>	11 Henry Drive	3 Yrs	6/07	State of NH
Scott Lake, <i>Deputy Warden</i>	382 Gilsum Road	3 Yrs	6/07	State of NH
Michael Blanchard, <i>Deputy Warden</i>	69 South Road	3 Yrs	6/07	State of NH
Theodore "Ted" Parker, <i>Deputy Warden</i>	435 Centre Street	3 Yrs	6/07	State of NH
William Kingsbury, <i>Deputy Warden</i>	617 Centre Street	3 Yrs	6/07	State of NH
Cheryl Labadie, <i>Deputy Warden</i>	163 South Road	3 Yrs	6/07	State of NH
CONSERVATION COMMISSION				
Roger Sweet, <i>Chair</i>	358 Centre Street			Selectmen
Kevin Wheeler	52 Boynton Road	3 Yrs	3/07	Selectmen
Hillaire Wilder	243 Valley Road	3 Yrs	3/06	Selectmen
John "Chip" Woodbury, <i>Alt.</i>	468 South Road	3 Yrs	3/06	Selectmen
Becky Cummings, <i>Secretary</i>	780 Centre Street	3 Yrs	3/07	Selectmen
Gail Lavigne	13 Hubbard Road	3 Yrs	3/07	Selectmen
Christa Patterson	131 Price Road	3 Yrs	3/08	Selectmen
PLANNING BOARD				
Stephen Hamilton, <i>Chair</i>	11 Woodland Drive	3 Yrs	3/08	Selectmen
Robert Switzer	279 Centre Street	3 Yrs	3/06	Selectmen
Ann Sweet, <i>Secretary</i>	358 Centre Street	3 Yrs	3/06	Selectmen
Richard Hotchkiss, <i>Sel. Rep.</i>	24 White Brook Drive	3 Yrs	3/08	Selectmen
Joseph Fitzpatrick	64 Centre Street	3 Yrs	3/08	Selectmen
Michelle Degree, <i>Alt.</i>	57 South Road	3 Yrs	3/07	Selectmen
David Jakway, <i>Alt.</i>	416 South Road	3 Yrs	3/07	Selectmen
RECREATION COMMITTEE				
Marion Monroe	301 Gilsum Road			Selectmen
Gaye Mihovich	34 Connor Drive			Selectmen
Jennifer Kozaczek	419 South Road			Selectmen
ZONING BOARD OF ADJUSTMENT				
VACANT		3 Yrs	3/06	Selectmen
VACANT		3 Yrs	3/07	Selectmen
VACANT		3 Yrs	3/07	Selectmen
VACANT		3 Yrs	3/08	Selectmen
VACANT		3 Yrs	3/08	Selectmen

Board of Selectmen

Richard M. Hotchkiss, Chairman

The Board of Selectmen, Richard Labadie, Michael Carney and I, feel that the Town of Sullivan has had a good year. Minor problems and inquiries resulting from the 2004 revaluation continue to occur. The major cause of problems during 2005 was the rainstorm and flooding which occurred on October 9th.

Fiscally, the Town of Sullivan remains in good shape. Our entire town and all of its departments operate on budgets that absorb only a fraction of your tax dollar. I am once again happy to report that the town departments have done a fine job at keeping their budgets close to those of last year. It is through the responsible and conscientious efforts of our department heads and a number of kind citizens who have worked on a voluntary (without pay) basis that this has been and is possible. Energy costs are the one area over which we have little control and have resulted in budget increases.

Due to the fine fiscal health of the town, the various departments were able to respond quickly to the damage caused by the October flood. We have received reimbursement from FEMA for these efforts made in 2005. We have some final road repairs to be completed in 2006 and have already received funding from FEMA for such repairs. We urge you to approve Warrant Article 7, which

will allow us to complete the needed repairs.

A number of years ago, Sullivan residents responsibly recognized that departments would occasionally have very large financial needs and, to lessen the impact, started a number of capital reserve funds. These funds enable the town to have all, or a portion, of the required money set aside when such needs arise. The good planning and saving by the residents of Sullivan have made the Town's response to these needs possible and with a minimum impact on our Town Tax Rate. Please continue to support these beneficial capital reserve funds.

We continue to analyze and recommend adjustments to the Town's Elderly Exemption. A Warrant Article to further change the exemption helps to treat our elderly residents fair and enables them to remain in their homes. We strongly advise that the Town of Sullivan adopt this change.

We recommend the Citizens of Sullivan to carefully review the Regional School District Warrant and, with their votes, continue to restrain the School District spending; it represents the greatest portion of your tax dollar and is the main the reason for your tax increases. The School District held a deliberative session in the beginning of February 2006. This deliberative session was

well attended by teachers and school district staff but lacked attendance by the other citizens of the affected communities. Votes taken at this session and changed the School District Warrant to further increase spending beyond what was presented in their draft warrant.

As you may know, Sullivan has a "volunteer government" where participation is primarily for the benefit of the general citizenry. Some positions offer token compensation but the real reward of these jobs is the knowledge that you have helped your neighbors and made improvements to your community. In 2005, there continued to be an increase in the interest and participation of our citizens in the various functions of town government. These citizens have found their participation makes a positive difference and that everyone benefits from an increased level of participation. Currently there are still positions in our government and its boards, which need to be filled. I am encouraging our citizens to become more active participants. For the investment of a few hours each month, you can make a difference to your community and our town. Those interested in participating in town government should contact the Board of Selectmen.

Warrant 2006

To the inhabitants of the Town of Sullivan in the County of Cheshire qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said town, Tuesday the 14th day of March, next at 11:00A.M. of the clock to act upon the following by written ballot, the polls not to close before 7:00P.M.

Article 1

To choose all necessary Town Officers and School District Officials for the ensuing year.

Article 2

Are you in favor of amending the Floodplain Development Ordinance in order to comply with the National Flood Insurance Program? Adopting these changes would allow residents of Sullivan to continue to participate in the National Flood Insurance Program. Changes to the Floodplain Development Ordinance are as follows:

1. The second paragraph of the ordinance will be amended to read as follows: The following regulations in this ordinance shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the County of Cheshire, NH" dated May 23, 2006 or as amended, together with the associated Flood Insurance Rate Maps dated may 23, 2006 or as amended, which are declared to be part of this ordinance and are hereby incorporated by reference.
2. The following definitions will be revised to read as follows:

"Area of special flood hazard" is the land in the flood plain within the Town of Sullivan subject to a 1 percent or greater chance of flooding in any given year. The area is designated as Zone A on the Flood Insurance Rate Map.

"Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations or storage of equipment or materials.

"Manufactured home" means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when attached to the required utilities. For floodplain management purposes the term "manufactured home" includes park trailers, travel trailers, and other similar vehicles placed on site for greater than 180 consecutive days. This includes manufactured homes located in a manufactured home park or subdivision.

"Regulatory floodway" means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than a designated height.

"Special flood hazard area" see "area of special flood hazard".

3. The following definitions will be added to the ordinance:

"Flood elevation study," means an examination, evaluation, and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mud slide (i.e., mudflow) and/or flood-related erosion hazards.

"Flood insurance study" see "flood elevation study".

"Manufactured home park or subdivision" means a parcel of land divided into two or more manufactured home lots for rent or sale.

"New construction" means, for the purposes of determining insurance rates, structures for which the "start of construction" commenced on or after the effective date of an initial FIRM or after December 31, 1974, whichever is later, and includes any subsequent improvements to such structures. For floodplain management purposes, new construction means structures for which the start of construction commenced on or after the effective date of a floodplain management regulation adopted by a community and includes any subsequent improvements to such structures.

"Violation" means the failure of a structure or other development to be fully compliant with the community's floodplain management regulations. A structure or other development without the elevation certificate, other certifications, or other evidence of compliance required in 44 CFR 60.3 (b)(5), (c)(4), (c)(10), (d)(3), (e)(2), (e)(4), or (e)(5) is presumed to be in violation until such time as that documentation is provided.

- 4. Additional revisions and additions: in item VIII 1., change "unnumbered A Zones" to "Zone A"

You are hereby notified to meet at the Town Hall in said town, Wednesday, the 15th day of March, next at 7:00 P.M. of the clock in the evening to act upon the following subjects:

Article 3

To see if the Town will vote to authorize the Selectmen to enter into an 11-year lease purchase agreement for a pumper/tanker fire truck valued at one hundred seventeen thousand one hundred eighty-six dollars (\$117,186.00) and to raise and appropriate forty-five thousand three hundred fifty dollars (\$45,350.00) toward the down payment and the first lease payment for this purpose. Of this amount, forty thousand dollars (\$40,000.00) is to be drawn from 12/31/05 unreserved fund balance, and the remainder from taxation. The lease agreement has an escape clause. (Recommended by the Selectmen and Budget Committee) (Majority vote required)

Article 4

To see if the Town will vote to raise and appropriate the sum of one hundred forty-four thousand seven hundred seventy dollars (\$144,770)

to defray Town charges for the ensuing year. (Recommended by the Selectmen and Budget Committee)

Article 5

To see if the Town will vote to raise and appropriate the sum of one hundred ninety-one thousand dollars (\$191,000) for the maintenance of town highways and bridges for the ensuing year. (Recommended by the Selectmen and Budget Committee)

Article 6

To see if the Town will vote to raise and appropriate the sum of sixty-two thousand dollars (\$62,000) for the reconstruction and resurfacing of bituminous-surfaced roads. (Recommended by the Selectmen and Budget Committee)

Article 7

To see if the Town will vote to raise and appropriate sixty thousand

five hundred sixty-nine dollars (\$60,569) from the fund balance to complete repairs to damaged town roads resulting from rainstorm and/or flooding, which occurred during the period beginning October 9, 2005. 75% of this appropriation has been funded by FEMA; additional reimbursement is anticipated from the State of New Hampshire. (Recommended by the Selectmen and Budget Committee)

Article 8

To see if the Town will vote to raise and appropriate the sum of forty-five thousand five hundred fifty dollars (\$45,550) for the operation of the Police Department. (Recommended by the Selectmen and Budget Committee)

Article 9

To see if the Town will vote to raise and appropriate the sum of thirty-eight thousand seven hundred sixty-five dollars (\$38,765) for the

operation of the Fire and Rescue Department. *(Recommended by the Selectmen and Budget Committee)*

Article 10

To see if the Town will vote to raise and appropriate the sum of seventeen thousand nine hundred ten dollars (\$17,910) to provide and maintain Public Library services, and authorize the Library Trustees to receive and use supplemental funds, as provided. *(Recommended by the Selectmen and Budget Committee)*

Article 11

To see if the Town will vote to raise and appropriate twenty-five thousand dollars (\$25,000) from the fund balance for the purchase of a used road grader. This will be a non-lapsing appropriation per RSA32: 7, VI and will not lapse until the road grader is purchased or by December 31, 2010. *(Recommended by the Selectmen and Budget Committee)*

Article 12

To see if the Town will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000) for deposit into the Capital Reserve Fund for reconstruction and resurfacing of bituminous surfaced roads. *(Recommended by the Selectmen and Budget Committee)*

Article 13

To see if the Town will vote to raise and appropriate the sum of four thousand six hundred sixty-six dollars (\$4,666) for deposit into the Capital Reserve Fund for Revaluation. *(Recommended by the Selectmen and Budget Committee)*

Article 14

To see if the Town will vote to raise and appropriate the sum of two thousand five hundred dollars (\$2,500) for deposit into the Capital Reserve Fund for Breathing Apparatus. *(Recommended by the Selectmen and Budget Committee)*

Article 15

To see if the Town will vote to raise and appropriate the sum of five thousand three hundred fifty dollars (\$5,350) for deposit into the Capital Reserve fund for Fire Department Vehicles. *(Recommended by the Selectmen and Budget Committee)*

Article 16

To see if the Town will vote to raise and appropriate the sum of five thousand dollars (\$5,000) for deposit into the Capital Reserve Fund for Police Cruiser. *(Recommended by the Selectmen and Budget Committee)*

Article 17

To see if the Town will vote to raise and appropriate the sum of three thousand eight hundred dollars (\$3,800) for the care and maintenance of Town Cemeteries. *(Recommended by the Selectmen and Budget Committee)*

Article 18

To see if the Town will vote to raise and appropriate the sum of three thousand five hundred dollars (\$3,500) for deposit into the Capital Reserve Fund for Major Highway Equipment. *(Recommended by the Selectmen and Budget Committee)*

Article 19

To see if the Town will vote to raise and appropriate the sum of two thousand dollars (\$2,000) for the purpose of purchasing forest fire equipment and/or vehicle. *(Recommended by the Selectmen and Budget Committee)*

Article 20

To see if the Town will vote to raise and appropriate the sum of one thousand six hundred eighty-five dollars (\$1,685) for the operation of the Planning Board. *(Recommended by the Selectmen and Budget Committee)*

Article 21

To see if the Town will vote to raise and appropriate the sum of one thousand five hundred dollars (\$1,500) for the operation of the Conservation Commission. *(Recommended by the Selectmen and Budget Committee)*

Article 22

To see if the Town will vote to raise and appropriate the sum of four thousand five hundred dollars (\$4,500) for deposit into the Capital Reserve Fund for Major Repairs to Town Buildings. *(Recommended by the Selectmen and Budget Committee)*

Article 23

To see if the Town will vote to raise and appropriate the sum of one thousand five hundred dollars (\$1,500) for deposit into the Capital Reserve Fund for Cemetery Expansion. *(Recommended by the Selectmen and Budget Committee)*

Article 24

To see if the Town will vote to raise and appropriate the sum of two thousand dollars (\$2,000) for deposit in the Forest Fire Equipment/Liability Trust Fund and authorize the Selectmen as agents to expend the fund. *(Recommended by the Selectmen and Budget Committee)*

Article 25

To see if the Town will vote to raise and appropriate the sum of one thousand three hundred fifty dollars (\$1,350) for the operation of the Recreation Committee. *(Recommended by the Selectmen and Budget Committee)*

Article 26

To see if the Town will vote to raise and appropriate the sum of one thousand dollars (\$1,000) for deposit into the Capital Reserve for Land Conservation. *(Recommended by the Selectmen and Budget Committee)*

Article 27

To see if the Town will vote to raise and appropriate the sum of four hundred dollars (\$400) for the operation of the Sullivan Office of

Emergency Management.

(Recommended by the Selectmen and Budget Committee)

Article 28

Shall the Town vote to accept a gift from the East Sullivan Cemetery Association of a trust fund and land consisting of approximately 1 to 2 acres +/- on the east side of Centre Street (known as the East Sullivan Cemetery), to be held, managed, cared for by the Cemetery Trustees as a public cemetery?

Article 29

Shall the Town vote to modify an Exemption for the Elderly under the provisions of RSA 72:39-a from property tax in the Town of

Sullivan, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years (\$60,000); for a person 75 years of age up to 80 years (\$75,000); for a person 80 years of age or older (\$85,000). To qualify the person must have been a New Hampshire resident for at least 5 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must

have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than (\$20,000) or, if married, a combined net income of not more than (\$30,000); and own net assets not in excess of (\$50,000) excluding the value of the person's residence or, if married, combined net assets not in excess of (\$75,000) excluding the value of the residence. The combined net asset amount for married persons shall apply to a surviving spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse?

Article 30

To see if the Town will vote to accept the Reports of the Agents and Committees as printed within the Town Report.

Article 31

To transact any business which may legally come before this meeting and to listen to opinions of a purely advisory nature as regards the conduct of Town affairs for the ensuing year.

Given under our hands and seal this 21st day of February in the year of Our Lord Two Thousand Six.

Selectmen of Sullivan:
 Michael S. Carney
 Richard M. Hotchkiss
 Richard Labadie

Budget Summary 2006

Purpose of Appropriations	APPROPRIATIONS AS APPROVED FOR 2005	SELECTMEN RECOMMENDED 2006 APPROPRIATIONS	BUDGET CMTE RECOMMENDED 2006 APPROPRIATIONS
GENERAL GOVERNMENT			
Executive	33,825	33,825	33,825
Election, Reg. & Vital Statistics	1,000	1,550	1,550
Financial Administration	14,200	17,050	17,050
Revaluation of Property	5,812	5,812	5,812
Legal Expense	9,900	11,500	11,500
Personnel Administration	5,300	6,800	6,800
Planning & Zoning	2,085	1,685	1,685
General Government Buidings	11,300	11,300	11,300
Cemeteries	3,800	3,800	3,800
Insurance	13,000	13,000	13,000
PUBLIC SAFETY			
Police	40,500	45,250	45,250
Ambulance	2,800	7,023	7,023
Fire	28,800	38,765	38,765
Emergency Management	400	400	400
HIGHWAYS & STREETS			
Highways & Streets	168,575	191,000	191,000
HEALTH/WELFARE			
Pest Control	300	300	300
Health Agencies	4,000	4,000	4,000
Administration & Direct Assist.	2,800	2,800	2,800
Vendor Payments	700	700	700
CULTURE & RECREATION			
Parks & Recreation	1,350	1,350	1,350
Library	16,465	17,910	17,910
CONSERVATION			
Conservation Comm	1,500	1,500	1,500
DEBT SERVICE			
Principal	20,679	22,191	22,191
Interest	8,231	6,719	6,719
OPERATING TRANSFERS OUT			
To Capital Reserve Funds	40,516	43,016	43,016
To Exp. Trust Funds	6,329	2,000	2,000
SPECIAL & INDIVIDUAL WARRANT ARTICLES			
Fire Dept. Pumper/Tanker		162,536	162,536
Highway Dept. Road Grader		25,000	25,000
Flood Damage Road Repairs		60,569	60,569
Reconstruct/Resurface Roads	62,000	62,000	62,000
Fire Dept. Hose	3,500	-	-
Forest Fire Equipment	2,000	-	-
TOTAL RECOMMENDED	511,667	801,351	801,351

Budget Summary

Source of Revenue	2005 ESTIMATED REVENUES	2005 ACTUAL REVENUES	2006 ESTIMATED REVENUES
TAXES			
Land Use Change Taxes	1,000	9,313	1,000
Timber Taxes	5,000	-	5,000
Interest & Penalties on Delinquent Taxes	9,000	16,360	9,000
Inventory Penalties	1,000	1,700	1,000
LICENSES, PERMITS & FEES			
Business Permits	50	205	50
Motor Vehicle Permits	95,000	112,079	105,000
Building Permits	50	175	50
Other Licenses, Permits & Fees	1,500	2,208	1,500
FROM STATE			
Shared Revenues	9,500	9,248	9,000
Meals & Rooms Tax Distribution	25,000	28,309	28,000
Highway Block Grant	46,444	47,632	45,747
CHARGES FOR SERVICES			
Income from Departments	5,000	4,638	4,500
MISCELLANEOUS REVENUES			
Interest on Investments	1,500	7,788	7,000
Other	400	2,461	500
OTHER FINANCING SOURCES			
Proc. From Long Term Bonds & Notes	-	-	117,186
Amounts Voted from Fund Balance	5,329	5,329	125,569
TOTAL ESTIMATED REVENUES & CREDITS	205,773	247,445	460,102

BUDGET SUMMARY

	2005 ADOPTED BUDGET	SELECTMEN RECOMMENDED BUDGET	BUDGET CMTE RECOMMENDED BUDGET
Total Appropriations Recommended	511,667	801,351	801,351
Less Estimated Revenues & Credits	205,773	460,102	460,102
Estimated Amount of Taxes to be Raised	305,894	341,249	341,249

2005 Annual Meeting Minutes

The Moderator, C. Christopher Pratt, opened the polls at 11:00 A.M., Tuesday March 8th, at the Town Hall, to bring in the ballots, for Town Officers, Article 2 through Article 9, and School District Officials for ensuing year. The Checklist was duly posted and used. It contained 460 names at the close of the polls. Polls closed at 7:00 P.M. with 133 ballots cast.

Selectman for three years	Richard M Hotchkiss
Town Clerk for one year	Lois G. Woodbury
Town Treasurer for one year	Linda Blanchard
Tax Collector for one year	Lois G. Woodbury
Trustee of Trust Funds for three years	to be appointed
Library Trustee for three years	C. Christopher Pratt
Road Agent for two years	Randall Smith
Cemetery Trustee for three years	Ronald Hull
Overseer of Public Welfare for three years	Gladys Cote
Budget Committee Members TWO for three years	to be appointed

Article 2: Are you in favor of replacement of the phrase Comprehensive Shoreline Protection in the Community Planning Ordinance, Article 11.D to read Comprehensive Shore Land Protection? (A typographical correction only)

Yes 80 No 29

Article 3: Are you in favor of amending Article X1 of the Community Planning Ordinance Dwelling Unit definition to read: A building or Dart thereof designed for residential occupancy by one family which has plumbing for either kitchen or bathroom not including temporary shelter such as motels AND amending Article 111.C to add the dimension requirements: The minimum total interior living area for a Dwelling Unit will be 700 square feet, of which not less than 600 square feet is on one level?

Yes 72 No 51

Article 4: Are you in favor of amending Article 111.C of the Community Planning Ordinance to add the following dimension requirements: The minimum total interior living area for an Accessory Dwelling Unit will be 400 square feet and its area must not exceed the area of the principal dwelling unit?

Yes 71 No 46

Article 5: Are you in favor of amending Article 1V.9 of the Community Planning Ordinance to read Applicants should also consult Article 111.C in place of Article 111.B? (A typographical correction only)

Yes 83 No 35

Article 6: Are you in favor of amending Article IV.L of the Community Planning Or-to add language to the first sentence including setbacks as stated in Article 111.C?

Yes 74 No 43

Article 7: Are you in favor of amending Article 1V of the Community Planning Ordinance to add: Accessory Dwelling Units? A Single accessory dwelling unit located on the same lot as and incidental to the principal dwelling unit shall be permitted for lots of 4 or more acres. A maximum of two accessory dwelling units located on the same lot as and incidental to the principal dwelling unit shall be permitted for lots of 10 acres or more. All other dimensions and setbacks must conform to the requirements of Article 111.C. An approved septic system design is a prerequisite to construction. Refer to Article V for building permit requirements?

Yes 72 No 49

Article 8: Are you in favor of amending Article V of the Community Planning Ordinance to add language to the first sentence: A building permit shall be required for all dwelling units...?

Yes 76 No 45

Article 9: Are you in favor of amending Article X1 of the Community Planning Ordinance to add the following definition: Accessory Dwelling Unit. A dwelling unit, without regard to size, which is separate or detached from the principal or primary dwelling unit and which has plumbing for either kitchen or bathroom use, This may also be more commonly refer-red to as an accessory apartment, camp, cabin, in-law apartment, bunk-house, apartment, cottage, caretaker's apartment or other similar name?

Yes 82 No 39

On March 9th, the moderator called the 217th annual meeting to order at the Town Hall, at 7:00 P.M. to act upon the Warrant Articles.

Article 10: Voted, by voice vote, to raise and appropriate the sum of \$134,047.00 to defray Town charges for the ensuing year.

Article 11: Voted, by voice vote, to raise and appropriate the sum of \$168,575.00 for the maintenance of highways and bridges for the ensuing year: \$122,130.43 to be raised by taxation and \$46,444.57 to be designated from the Highway Block grant.

Article 12: Voted, by voice vote, to raise and appropriate the sum of \$62,000.00 for the reconstruction and resurfacing of bituminous-surfaced roads.

Article 13: Voted, by voice vote, to raise and appropriate the sum of \$40,800.00 for the operation of the Police Department.

Article 14: Voted, by voice vote, to raise and appropriate the sum of \$28,800.00 for the operation of the Fire and Rescue Department.

Article 15: Voted, by voice vote, to raise and appropriate the sum of \$15,000.00 for deposit into the Capital Reserve Fund for the reconstruction and re-surfacing of bituminous surfaced roads.

Article 16: Voted, by voice vote, to raise and appropriate the sum of \$16,465.00 to provide and maintain Public Library services, and authorize the Library Trustees to receive and use supplemental funds, as provided.

Article 17: Voted, by voice vote, to raise and appropriate the sum of \$4,666.00 for deposit into the Capital Reserve Fund for Revaluation.

Article 18: Voted, by voice vote, to raise and appropriate the sum of \$3,500.00 for the purchase of new fire hose to be utilized by the Fire Department.

Article 19: Voted, by voice vote, to raise and appropriate the sum of \$5,350.00 for Deposit into the Capital Reserve Fund for Fire Department Vehicles.

Article 20: Voted, by voice vote, to raise and appropriate the sum of \$5,000.00 for Deposit into the Capital Reserve Fund for Police Cruiser.

Article 21: Voted, by voice vote, to raise and appropriate the sum of \$3,800.00 for the care and maintenance of Town Cemeteries.

Article 22: Voted, by voice vote, to raise and appropriate the sum of \$3,500.00 for deposit into the Capital Reserve Fund for Major Highway Equipment.

Article 23: Voted, by voice vote, to raise and appropriate the sum of \$2,000.00 for the purpose of purchasing forest fire equipment and/or vehicle.

Article 24: Voted, by voice vote, to raise and appropriate the sum of \$2,085.00 for the operation of the Planning Board.

Article 25: Voted, by voice vote, to raise and appropriate the sum of \$1,500.00 for the operation of the Conservation Commission.

Article 26: Voted, by voice vote, to raise and appropriate the sum of \$4,500.00 for Deposit into the Capital Reserve Fund for Major Repairs to Town Buildings.

Article 27: Voted, by voice vote, to raise and appropriate the sum of \$1,500.00 for deposit into the Capital Reserve Fund for Cemetery Expansion.

Article 28: Voted, by voice vote, to raise and appropriate the sum of \$6,329.00 for deposit in the Forest Fire Equipment/Liability Trust Fund; \$1,000.00 to be raised by taxation and \$5,329.00 to be designated from the fund balance (surplus) and authorized the Selectmen as agents to expend the fund.

Article 29: Voted, by voice vote, to raise and appropriate the sum of \$1,350.00 for the operation of the Recreation Committee.

Article 30: Voted, by voice vote, to raise and appropriate the sum of \$1,000.00 for deposit into the Capital Reserve for Land Conservation.

Article 31: Voted, by voice vote, to raise and appropriate the sum of \$400.00 for the operation of the Sullivan Office of Emergency Management.

Article 32: Voted, by voice vote, to modify an Exemption for the Elderly under the provisions of RSA 72:39a from property tax in the Town of Sullivan, based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years (\$30,000.000); for a person 75 years of age up to 80 years (\$50,000.00); for a person 80 years of age or older (\$80,000.00). To qualify the person must have been a New Hampshire resident for at least 5 consecutive years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married to each other for at least 5 consecutive years. In addition, the taxpayer must have a net income in each applicable age group of not more than (\$20,000.00) or, if married, a combined net income of not more than (\$30,000.00); and own net assets not in excess of (\$50,000.00) excluding the value of the person's residence or, if married, combined net assets not in excess of (\$75,000.00) excluding the value of the residence. The combined net asset amount for married persons shall apply to a surviving spouse until the sale or transfer of the property by the surviving spouse or until the remarriage of the surviving spouse.

Article 33: Voted, by voice vote, to accept the Reports of the Agents and Committees as printed in the Town Report.

As far as normal business, it was a typical year for the Planning Board. A completion of a major subdivision, a lot line adjustment and a voluntary merger. The major accomplishment of the year was the completion of the 2005 version of the Master Plan. We are required by State regulation to update the plan every 5 years. It has actually been 10 years since the last update.

Four members of the Board formed a subcommittee to take on the task of update. They spent over 62+ hours meeting which calculates out to 248+ man-hours, and that does not include the proof reading of the plan by the other Board Members.

So, I would like to give a special THANKS to the Sub-committee members: Ann Sweet for her research and minute notes, Joe Fitzpatrick for his research, Geoff Gardner for his writing skills, and Bob Switzer for his computer skills.

Bob also developed the Town's web site www.ci.sullivan.nh.us where you will find the master plan update; copies are also available at the Library and Town Hall.

What you will not see on any report is what this volunteer committee has saved the Town. If we, as a Town, went to Southwest Planning Commission or a private consultant to have the master plan updated it would have cost the Town between 20 to 25 thousand dollars.

We are fortunate, as a Town, to have these talented people as volunteers. I thank you.

Steven Hamilton, Chairman

Ted and I attended the Open House at the Fire Station and we were very impressed by the new equipment, and by the improvements to the station. Also, the report in our Town Report is excellent. We all should be proud of our Fire Department.

Mary Parker

Voted, by voice vote to adjourn at 7:45 P. M.

Lois Woodbury
Town Clerk

Culture and Recreation

Conservation Commission

Roger Sweet, *Chairman*

Town Forest

Keeping wheeled vehicles off the old roads has been the first step in the effort to keep old roads from eroding. Installing a culvert on the old Stoddard Road leading to Meeting House Rock was again stalled by the almost continuously wet weather. The beaver pond has for more than a year restricted access, even on foot, to the town forest, but their dam was breached during the October rains and they have not returned.

Jewett Park

Much of the old playground equipment that was unsafe for use has been removed from the park. Some wood yielded by the logging in 2003 remains, along with the brush pile from the logging operation. The intent is to grade the land to make it more appealing for picnics. Unfortunately, the member of the conservation Commission most committed to this project moved out of town in 2005.

Roadside trash pickups

On April 30, about 20 people braved the forecast for rain and spent the morning picking up the carelessly tossed bottles and cans. About 20 other people had, in

anticipation of the rain, scoured other streets in the preceding days. Randy Smith took 845 pounds of trash (from which 85 pounds of recyclable aluminum had been gleaned) to the transfer station in Keene. At the lunch following the labor, participants enthusiastically endorsed the proposal for a fall cleanup. On October 1, eager volunteers filled more than 40 bags with trash. Randy took 860 pounds to the transfer station (after the aluminum cans had been removed). Why more in the fall? Jeff Brooks did a graph for the Newsletter showing the fluctuations in trash collection from 1999 to 2005, showing a peak in 2004. Again, to reward the town for its efforts to clean up its roads, Litter-free New Hampshire contributed 2 Liberty elms to the town and 8 now line the entrance to the town cemetery. They have been browsed by deer, but are otherwise healthy. However, should they be struck by disease, the elm association will not replace them because their identifying tags have been stolen.

Natural Resources Inventory

Several members of the commission have worked on identifying forest cover types (and housing) using aerial photos. The

completed maps will help with the creation of a Natural Resources Inventory, for which a draft narrative has been written. When the NH Fish and Game has completed its regional maps on habitats, the commission will better be able to complete a first draft of a Natural Resources Inventory. The NRI will help the town as it thinks through what land had best be protected for the pleasure of its inhabitants and for the protection of its watersheds.

Wetlands issues

The October flooding pointed out the importance of protecting lands along streams. Fortunately, Sullivan did not have houses swept away, but the town was reminded of the importance of keeping construction out of the floodplain by the washing away of substantial chunks of Route 9. Protection of watersheds has been a priority for the commission.

Conservation lands

Over 25% of Sullivan's lands are protected by land trusts (The Nature Conservancy and the Society for New Hampshire Forests) and by conservation easements given by several local landowners. There are other lands important to

the town's rural character, which could, conceivably, be developed. These include the land around Chapman Pond (now a pristine and popular fishing area), the views from South Road of the Vermont mountains, the fields and slopes at the corner of Gilsum Road and Church Street, Houghton Ledges area, and several watersheds. The Nature Conservancy considers Spaulding Brook watershed very important.

School programs in conservation
The commission continues to contribute to the cost of the Harris Center naturalist's work with teachers and students in the Sullivan School.

Hazardous waste days
The commission encourages the town to continue to open the Keene transfer station to Sullivan hazardous waste deposits several Saturdays a year, removing the pollution from possible

contamination of Sullivan soil and water.

The Conservation Commission welcomes new members and interested citizens to its meetings, usually held the second Tuesday of the month at 7 p.m. in the town hall.

Public Library

Denise M. McFarland, *Librarian*

The Sullivan Public Library maintains its membership with the Nubanusit Library Cooperative and its video section. The videos we circulate due to this membership are popular with our library cardholders in the community. The cooperative purchased a die cut machine and the Friends of the Sullivan Library paid a one-time fee for our library to be able to use this machine.

This summer we revised our summer reading program. It was open to adults as well as children. We tracked the number of minutes read instead of the number of books. In August, people used "library bucks" to purchase prizes at the library. We had a weekly drop-in craft, a story program, and several programs, including a visit with Smokey Bear thanks to the

New Hampshire Forest Protection Bureau, a sing-along with Matt Burke, and a concert by Minus-1. Wal-Mart of Keene donated a six-person tent, which was used for story programs, and a place for children to read when they visited the library. A drawing was held in August; anyone who read for one of the library programs over the summer was able to have one entry, for the tent. Savannah Lackey was the lucky reader.

Twinkle Town also supported our summer reading by giving us gift certificates for a free ice cream for our summer reading participants. Anyone who read for five or more hours was able to receive one of those certificates. The librarian would like to express appreciation to our community for its support of our programs, and

especially its support of the changes in our summer programs.

The library held its annual town-wide reading competition with the Town of Gilsum over the summer. Sullivan won this year with 540 pounds of library materials read to Gilsum's 393 pounds. The Friends of the Sullivan Public Library hosted the well-attended ice cream social this year.

Home Healthcare Hospice and Community Services continues to hold a quarterly wellness clinic at the library. The Friends of the Sullivan Library and the Trustees of the Sullivan Public Library also hold their meetings at the library. The Nubanusit Cooperative also met at the library in February. The Friends of the Library provided a lovely breakfast for the group.

The librarian has been receiving help for small tasks from the Junior Friends group and several VolunTeens. This assistance is very much appreciated, and others are welcome to help in this way.

2005 End of Year Statistics:

Circulation

Adult Materials.....	1,471
Young Adult Materials.	72
Juvenile Materials.....	1,371
Total circulation.....	2,914
New Patrons.....	36
Total Registered Patrons.....	486
Total Patron Use.....	1,915

Collection Holdings

Books Added.....	681
Books Withdrawn.....	97

Audio Titles Added.....	38
Total Audio Titles.....	81
Videos Added.....	38
Total Videos.....	438
DVDs Added.....	23
Total DVDs.....	33
Total Materials.....	3,597

Interlibrary Loan

Requested of Sullivan Library...	132
Requests Filled.....	128
Requested by Sullivan Library...	859
Requests Filled.....	823

General Government

Planning Board

Stephen Hamilton, *Chairman*

Master Plan update

At its January 5 meeting, the Planning Board adopted the revised version of the Town's Master Plan (as described in the Annual Report for 2004). The board gave particular thanks to Geoff Gardner and Bob Switzer for their tireless efforts in the updating of the Master Plan. It was with great regret that the board accepted the resignation of Geoff Gardner early in 2006, when he moved out of Sullivan.

Subdivisions

Brooks property on Tyler Lane and Blanchard property on Gilsum Road underwent minor

subdivisions. Also approved was a voluntary merger of two lots belonging to Henry Brooks.

Concerns following subdivision of a lot at the bottom of Apple Hill Road about runoff from erosion of steep driveways persist.

Change to the Community Planning Ordinance

The voters in March approved the addition to the CPO of permission to build accessory apartments under certain conditions.

Town website

Bob Switzer continues to update the Town's website at

ci.sullivan.nh.us where anyone can read selectmen and planning board minutes, study the Master Plan, and see town maps.

Meetings and membership

The Planning Board is seeking new members. The board meets the first Wednesday of every month at 7 p.m. in the town hall.

Tax Collector

Lois G. Woodbury

January 1, 2005 through December 31, 2005

	2005	2004	2003	2002
Uncollected Taxes as of 01/01/05				
Property Tax		105,446.08		
Land Use Change Tax		8,842.70		
Yield Taxes		23.75		
Court Docket		2,300.90		
Taxes Committed to Collector		-		
Property Taxes	1,030,649.00			
Yield Taxes	-			
Land Use Change Taxes	18,626.10			
Interest Collected	1,039.74	4,487.54		
Excess Credits	-	515.49		
TOTAL DEBITS	1,050,314.84	121,616.46		
<i>Remitted to Treasurer</i>				
Property Taxes	850,364.14	61,613.34		
Yield Taxes	-	23.75		
Land Use Change Taxes	18,626.10	-		
Interest Collected	1,037.74	4,487.54		
Conversion to Lien	-	55,491.83		
Abatements Made During Year				
Property Taxes	1,063.00	-		
Deeded to Town During Year	-	-		
Uncollected as of 12/31/05				
Property Taxes	179,219.86	-		
Excess Debits	4.00	-		
TOTAL CREDITS	1,050,314.84	121,616.46		

January 1, 2005 through December 31, 2005

	2004	2003	2002	2001
Balance of Unredeemed Liens as of 01/01/05	-	24,582.13	13,784.02	4,217.51
Tax Liens Executed During Year	59,979.37	-	-	-
Interest & Costs After Lien	1,415.14	3,631.67	4,970.69	2,515.25
TOTAL DEBITS	61,394.51	28,213.80	18,754.71	6,732.76
<i>Remitted to Treasurer</i>				
Tax Lien Redemptions	39,334.95	17,046.74	12,156.63	4,217.51
Interest & Costs After Lien	1,415.14	3,631.67	4,970.69	2,515.25
Abatements Made During Year	4,889.38	-	-	-
Liens Deeded to Town	-	-	-	-
Unredeemed Liens as of 12/31/05	15,755.04	7,525.39	1,627.39	-
TOTAL CREDITS	61,394.51	28,203.80	18,754.71	6,732.76

Public Safety

Emergency Management

Neil "Al" Henry Jr., *Director*

2005 will certainly be remembered for the October Floods. During a four-day period over 13 inches of rain fell in the area. Runoff from the rains damaged sections of nearly every road in Town. For a period of about 6 hours on Oct. 9, Sullivan was basically isolated from the rest of the area as all roads out of Town were either washed out or flooded. Work began immediately to repair the damage and insure the safety of the residents. Members of the Police and Fire Departments worked together to redirect traffic and maintain fire patrols while the



Highway Department worked to get at least one lane of all roads open again. The following are just a few Fire Reports and summaries of the events that took place during the first few days of the flooding.

10/8/05 - 2100 hours - MUTUAL AID CALL TO MARLOW - PORTABLE PUMP

32C1 received a call at home from Fire Mutual Aid. The Marlow Fire

Department had requested our large Portable Pump to assist with flooding of a home on Sand Pond Road. Upon arrival in Marlow the home had been completely surrounded by rushing water. At 2200 hrs, efforts to remove water from the basement were abandoned and the residents were assisted from the home. At 2245 hours, the culvert under Sand Pond Road next to the home washed out. C1 returned to Sullivan at 2315 hrs. and began to monitor water levels around town.

10/8/05 - 2345 hours - 32C1 ADVISES MUTUAL AID OF WATER OVER THE BRIDGE ON ROUTE 9
 At approximately the same time the Sullivan Police Department was also notified and responded to the bridge to stop traffic. Route 9 was then closed in Keene as well. Centre Street had started to wash out in the area of Jenkins Lane, and there was water over the road by the Route 10 intersection. South Road was not passable due to water over the bridge by the Ferry Brook Road in Keene and the Bridges on Ferry Brook Road and Price Road had begun to wash out. Large sections of the Valley Road were already under water from runoff and had started to washout as well.

10/9/05 - 0130 hours - STATE OF EMERGENCY DECLARED BY EMD
 At 0130 hours a State of Emergency was declared for the Town of Sullivan by the Emergency Management Director (EMD) The Emergency Operations Center (EOC) was opened and partially staffed. The EMD then contacted the Road Agent and advised him of the situation. The river, streams and roads were monitored throughout the night. Members of the Fire Department stayed on fire watch and made routine patrols around town.

10/9/05 - 0500 hours - STATUS AND ROSTER COMPLETED
 By 0500 hours, an initial status report of damages had been compiled by the EMD from reports by the Police, Fire and Highway Departments. A roster of every home that was isolated by the flood was also completed and

provisions for Fire Protection and EMS services for each of these homes was created.

10/9/05 - 0945 hours - FIRE DEPT. CALLED TO VALLEY ROAD FOR GAS LEAK
 At 0945 hours, the Fire Department responded to a home on Valley Road to check for a gas leak. Upon arrival the FD found the propane tanks intact and not leaking. The gas odor was the result of gasoline cans in the garage that had tipped over due to the flooding.

10/9/05 - 1050 hours - EMD CONTACTED BY NH-OEM
 At 1050 hours an initial damage report was given to the New Hampshire Office of Emergency Management (NH-OEM). Heavy damage to the Valley Road, Cross Road, Gilsun Road, the bridge on Ferry Brook Road, the bridge on Price Road and the bridge on Route 9 were reported. Passable washouts on all other town roads. The washout on Centre Street was under repair by State DOT crews. No reported damage to homes.

10/09/05 - SERVICES
 As the floodwaters receded, the Highway Department began what was to be the first of many long hours of repair work. The initial response plan was to make at least one lane passable on each road. The Police Dept. continued with traffic control on Route 9 until State crews were able to post signs and barricade the Route 9 Bridge. The Fire Dept. maintained traffic control signs on secondary roads and continued its fire watch. The Fire Dept also responded Mutual

Aid to Keene for an oil tank that had tipped over due to flooding.

10/9/05 - 1500 hrs. - CENTRE STREET OPEN TO THROUGH TRAFFIC
 At 1500 hours, Centre Street had been temporarily repaired to allow through traffic from Route 9 to Route 10. At this point Hubbard and South Road began to receive heavy traffic and these Roads were the closed except to local traffic. As we know now this was not very effective. Detour signs were knocked down or thrown off to the side of the roadway and traffic cones were stolen. Until the bridge on Route 9 was repaired an average of 300 cars and 25 heavy trucks per hour passed over Centre Street from Route 9 to Route 10.

10/9/05 - 1520 hours - NH-OEM CONTACTED BY EMD
 At 1529 hours a second damage and status report was given to NH-OEM. Centre Street was now open to traffic and repairs had begun on town roads. There were still no reports of damage to homes.

10/10/05 - SERVICES
 During the day, repairs to Town Roads continued. The Sullivan Office of Emergency Management continued to monitor conditions, make status reports to the NH-OEM and receive reports from surrounding communities. The initial reports from Alstead had now been confirmed as to the devastation and loss of life. A small crew of Sullivan Fire Personnel did responded to Keene to assist with pumping details however it was necessary to retain

the majority of our personnel in Sullivan due to conditions in Town.

10/10/05 – 1900 hours – 32C1
 RESPONDS TO FERRY BROOK ROAD
 At 1900 hours, 32C1 was asked by the Police Dept. to check Ferry Brook Road at the bridge for a vehicle stuck in the washout. Upon arrival, C1 found a Jeep Cherokee stuck in the washout at the foot of the bridge. This accident was the result of the "road closed" signs being stolen from the area of the Sullivan/Keene Town Line. There were no injuries or major damage to the vehicle.

10/12/05 – 1900 hours – FIRE DEPT. & HIGHWAY DEPT. FLUSH CULVERTS
 In anticipation of more rain, the Highway Dept. and Fire Dept. flush gravel from culverts on Valley Road.

10/14/05 – 1300 hours - EMD
 CONTACTED BY NH-OEM
 Status report given to NH-OEM: 90% of Town Roads now open. Private contractors have been retained to assist the Highway Department. Still no reports of damage to homes.

Emergency operations continued through out the week and the State of Emergency was finally lifted when the bridge on Route 9 was opened to traffic. The following week the Selectmen,

Road Agent and EMD as well as Town Officials from the surrounding area met with representatives from the Federal Emergency Management Agency (FEMA) at a meeting in Keene. At this meeting the Town filed a request for a damage assessment to be preformed by FEMA.

Although the damage in Sullivan was significant and will take a number of years to repair, we were indeed fortunate that no one was injured or homes damaged beyond repair. The response to this emergency by Town Departments and Volunteers was outstanding. The willingness to work together and communicate with each other to achieve a common goal is something we should all be proud of. We should especially applaud the efforts of our Highway Department. From the first night, through the next few weeks, they endured many long hours of plain old hard work to ensure our roads and bridges were safe and passable. Their work is far from over so I ask you to support them however possible.

One of the most aggravating problems we faced during the floods was from people moving or in some cases stealing detour signs and traffic cones. This only added to our safety concerns and

annoying traffic conditions. As mentioned above, we did have one accident on the Ferry Brook Road and our Police Department received numerous traffic complaints. As a result of these thefts, the 2005 Emergency Management Budget was spent on replacement of these signs and traffic cones.

You may recognize the following paragraph from last years report and I wanted to share it again this year as the events of the October Floods have reconfirmed this statement.

"One of the responsibilities of this office is to coordinate the response of the various Town Agencies, Selectmen, and Volunteers during emergencies. This requires a sound working relationship and a willingness to help each other no matter what the task at hand. This has been demonstrated time and time again here in Sullivan and I would like to thank everyone for making this responsibility the easiest one I have."

Fire and Rescue Department

Neil "Al" Henry Jr., *Chief*

To say 2005 was a busy year for the Fire & Rescue Department would be somewhat of an understatement. Quite possibly, the October flood will stand out as one of the most significant events to take place in Town since the Hurricane of 1938. Fortunately we did not experience the major structural damage to homes or loss of life, as did our neighbors in Alstead. But, in addition to the flood, the Department also responded to record number of emergency calls. Unfortunately a few of these calls resulted in losses to families that will be felt and remembered long after the scars from the flood have disappeared.

During 2005 the Department continued to grow, adding new members, new equipment, and additional training. Our roster now stands at 30 active members. As always, training remains our number one priority, for both the safety of our Firefighters and the quality of service we provide to the community. I would like to thank the members for the thousands of hours they donated each year to the Town, without regret or hesitation.

In 2006, we are looking forward to certifying 5 additional members to the Firefighter I level and the addition of another EMT. We have applied for and expect to receive through a grant, two additional digital mobile radios and 15 - 20 digital portable radios. Behind the scenes, this Department is very active with weekly training and

meetings. We invite you to stop by on Wednesday nights for a visit.

THE HOURS

In 2005 the members donated over 7057 man-hours to the Town in response to emergencies, training and the operation of the Department. These include:

Fire & Rescue Calls	687 hrs
Training	1370 hrs
EMS Training	300 hrs
Dept. Operations	4200 hrs
Facility Maintenance	500 hrs

The time associated with Fire & Rescue calls includes all emergency and non-emergency calls from the time the call is received until the apparatus are back in service. Training includes in house and certified classes as well as drills. Department operations include the officer's hours, grant writing, work details and special projects. Facility maintenance is solely the hours spent maintaining and improving the station. Using \$8.00 per hour for training, calls and operations and using \$16.00 per hour for facility maintenance work, the value of time donated to the Town by the membership in 2005 was approximately \$60,456.00.

THE CALLS

In 2005, the Department responded to 78 emergency and service calls. This year 45 Emergency Medical Service (EMS) calls accounted for the majority of responses. The Department responded to two house fires, one in town and one Mutual Aid call. In addition, we sent two crews to

Keene and Roxbury in April for large brush fires. Listed below is a breakdown of the 2005 call reports. While we show only two call reports for flooding in Town, the department responded to almost twenty phone calls and requests from residents during the flooding "State of Emergency". As these calls and requests were not "dispatched" through mutual aid, they were simply included in the one report. The second flood call in Town was to check water over the road on Gilsum Road. The two mutual aid flood calls included one to Keene for an oil tank that had tipped over due to the flooding there and one to Marlow for our large portable pump.

2005 Call Breakdown

Fire

House Fire	1
Mutual Aid (house fire)	1
Shed Fire	1
Oven Fire	1
Electrical Fire	1
HazMat Incident	2
Automatic Fire Alarm	2
Flood	2
Mutual Aid (flood)	2
Service Calls	5
Assist Police Dept.	1

Fire - Rescue

Vehicle Accident	6
Mutual Aid (MV accident)	3

Emergency Medical

Medical	43
Public Assist	2

Forestry

Grass Fire	1
Mutual Aid (brush fire)	2
Smoke Investigation	3

THE TRAINING

In 2005, we had two members re-certify as Emergency Medical Technicians (EMT) and three members as First Responders. Another member started the EMT course and will finish that class this year. The members also participated in regional training, spring and fall sessions at Meadowood Fire School, in house training and drills as well as a live burn in Marlborough. In house training included additional live fire and smoke house training, Auto Extrication drills, SCBA training, working with our Jaws of Life and pump training. In 2006 we plan to take on an even more aggressive training schedule. This will include a live burn in March as well as using the mobile training props from the New Hampshire Fire Academy. As part of our Ambulance contract with the City of Keene, we will also take advantage of the quarterly training that is part of the package.

THE DEPARTMENT

With each year that passes, we find more and more time must be devoted to department operations. Gone are the times when we would respond to a call, do a quick report, put some gas in the truck and call it a day. What you don't see behind the scene of today's fire service are the thousands of hours spent on just administrative duties. We must maintain the same certifications and follow the same requirements of a Full Time Department. This is no small task given that we all work a forty plus hour week before starting on fire

department activities. As I said, each year the members must maintain certifications and perform to the same standards as any full time department. At times these requirements are overwhelming, and I thank the membership for their devotion to maintaining the highest standards possible. To give you an idea of the many different agencies who set the standards, on the national level we must meet the requirements and standards of the National Fire Protection Association (NFPA), Occupational Safety & Health Administration (OSHA), Environmental Protection Agency (EPA), National Department of Transportation (DOT), National Registry of Emergence Medical Technicians (NR-EMT), National Fire Incident Reporting System (NFIRS), National Fire Administration (NFA) and Homeland Security. Many of these requirements must now be met in order to apply for and receive federal grants. At the State level we must follow State and Local EMS Protocols, maintain certifications through New Hampshire Fire Standards and Training, abide by the rules of the New Hampshire Department of Environmental Services (DES), and the New Hampshire Department of Resources and Economical Development (Forest Fire Service). Just to keep track these requirements, the officers devote an average of 20 hours each, every week.

Our Fire Explorer Post and Fire Brigade continued to grow through out the year. We now have members from Sullivan, Keene and

Marlborough. The Explorers and Brigade program is geared for young people who have an interest if the Fire or EMS services and is open to boys and girls age 12-21. Members participate in training activities and meetings on their own as well as with the department. Although the members may not participate in actual firefighting they do respond to calls with the department and participate in crucial support activities such as water supply and overhaul. Anyone interested in the Explorers and Brigade may contact Scott Lake or me for more information.

In addition, the department also had a number of fund raising activities last year. These included the Pumpkin Festival, a cordwood raffle and a yard sale. Many hours were also spent on facility and apparatus maintenance.

EQUIPMENT UPGRADES

The following equipment was purchased in 2005. From Article 18 we replaced 1,250 feet of 2-1/2" hose and added an additional 350 feet of 1-1/2" hose. We also took advantage of a close out sale and purchased four sets of turnout gear at an approximate 50% savings. During the flood, we purchased 2 gas powered dewatering pumps, 2 electric sump pumps, and replaced road signs and traffic cones that were stolen during that time. We also upgraded two of our hose nozzles to ones that are more compatible with the foam system on the pumper. We added 6 more SCBA masks with voice amplifiers

which communications much easier and add to firefighter safety. We also purchased various hand tools and another set of hydraulic hoses for the Jaws of Life to extend the range of the tool. Our final purchase of the year was for the Pumper on loan from Emergency Vehicles of Maine (EVM) for \$1800.00. This truck was loaned to the Town when the tank on the International Tanker let go and dumped all 2000 gallons of water inside the station. This truck is not intended to replace the old tanker, but to serve as a back up to the new pumper as it only carries 750 gallons of water.

LOOKING AHEAD TO 2006

Each year we strive to make improvements to our facility, apparatus and more importantly, training and services. In 2006 we hope to certify another four or five members at the Firefighter I level and add an additional EMT to the roster. We are pleased to announce that Jennifer Merritt has complete EMS training at one of the highest levels possible. Jennifer is now a Paramedic. It is our goal to provide

the best care and emergency response possible for our Residents.

Looking ahead at the apparatus, we unfortunately must report the loss of our 1975 International Tanker. As mentioned previously in this report, the tanker went out of service during the October flood when the tank finally rusted through. Many hours were spent assessing the damage and consulting with apparatus dealers but in the end it was found that the tank was beyond repair. In addition to the tank we also faced the condition of the pump, frame and body. The company that built the pump went out of business a number of years ago so we can no longer find repair parts and the pump will no longer pass certification. We also found that the frame, being light duty, has twisted over the years and is in poor condition. These things, coupled with the body rust, do not justify any further repairs be made to that truck. We have developed a plan for the replacement of the truck, which will be presented, at our open house and at Town

Meeting. We will continue our aggressive preventative maintenance program with some major work planned this year for the Heavy Rescue.

As the Department grows, protective clothing remains a challenge. We realize that we cannot afford to equip each new member with the latest and greatest gear, so we utilize the oldest gear for members in training. Again this year we hope to replace another few sets, and will apply for Federal Grants to upgrade the entire department with gear and equipment.

In closing I would like to thank the membership for their dedication to the Town and this Department. I also thank the member's families, the Selectmen, the Police and Highway Departments for their continued support. Working together *has* made a difference. And it goes without saying, that if not for the support and encouragement from you our residents, this department could not have accomplished the achievements we have made to date. *Thank You.*

Forest Fire Service

Neil "Al" Henry Jr., *Warden*

April of 2005 was a busy time for the Forestry Department; we saw a fire danger that remained at a very high level for a number of weeks. During that time the

Department responded Mutual Aid to Keene and Roxbury for two large brush fires. Low humidity and high winds contributed to making these

fires some of the largest we've seen for a number of years.

In August we responded to a grass fire along Route 9 and in September we were called to a burn

in Roxbury that had not been reported to Mutual Aid as being a permitted burn.

In 2005 we purchased four new backpack pumps and additional personal protective clothing. Members also attended annual forestry training and participated in departmental training.

New permit rules took effect during 2005. Please call for a permit before burning.

Reminder: All permits expired on January 1, 2006 and must be renewed.

Fire permits ARE required for all open burning when the ground is not covered with snow. This includes campfires, cooking fires, outdoor fireplaces and the burning of brush. The Department of Air Resources rules state that only untreated wood, generated on site, may be burned in brush piles. Outdoor trash burning is prohibited.

The Warden and Deputy Wardens would like to thank you for being careful with outdoor fires. You have helped to make a

difference in our community. *Thank you.*

2005 FORESTRY CALL LOG:

Forestry Department	
Grass Fire	1
Smoke Investigation	3
Mutual Aid - brush fire	2
Forestry - Warden Only	
Smoke Investigation	4
Illegal Burn	3
Good Intent Calls	2
Complaints	3
Public Assist	1

Police Department

Karl W. Wheeler Jr., *Chief*

The year 2005 was quite busy with training our new part-time officer, Jason Yarosz, and numerous calls for service. Our equipment had a difficult year as well with lightning taking out our phone line and a computer "crash". Both the phone answering system and computer were replaced. This year we look to replace the department's failing typewriter and the purchase a digital camera (as we have been using Carlene's personal camera for two years). The digital camera is a necessity nowadays with all the documentation that is required.

Officer Yarosz has been busy patrolling and assisting me with arrests and accident investigations. He made over 500 vehicle stops;

many were released with a warning, but others were issued summons for speed and stop sign violations as well as other traffic related incidents. I attribute the decline in the number of accidents in town to additional patrolling.

We answered 635 calls for service and received more than 500 faxes and 250 emails. The amount of animal complaints was fewer during 2005, which is nice. It is our hope that they continue to decline. The number of arrests due to domestic violence increased. The regional prosecutor, Scott Tendall, appeared in court on 41 different occasions which is an increase from last year; the services provided to the department are well worth the cost.

All the help that residents have given us throughout the past year is very much appreciated.

If you are in need, do not hesitate to call us at the police station (847-3100), my home (847-9728), or Jason's home (847-9552). In the event of an emergency, you can dial 911 or call Cheshire County Dispatch (355-2000).

Have a safe and happy 2006. We look forward to serving you.

Highways and Streets

Highway Department

Randall Smith, *Road Agent*

In summarizing the past year, one word comes to the immediate forefront...*rainy*. This was the wettest year in recorded history within the State of New Hampshire. The Sullivan Highway Department spent most of the year repairing and replacing what Mother Nature continuously washed away.

January

Fifteen days were spent working directly on the roads - plowing, sanding, or salting; much of which was due to freezing rain. When we were not on the roads, we were preparing the equipment for the next storm. On January 12th the temperature was 24 degrees with rain and sleet. The 14th brought temperatures near 50 degrees with rain at 7:00am that changed rapidly to 30 degrees with snow by 10:30am. The largest storm for the month occurred during the 22nd and 23rd accumulating 13" of snow with blizzard conditions.

February

Shelves were built in the "Old Hearse House" and supplies were moved in from the garage; this gave us a lot more space in the garage. This building has served our town in several capacities: hearse house, fire station, and now storage shed for the Highway Department. It appears that it could have been used in a different

capacity prior to being a hearse house. There are a few pieces of birch bark that remain covering the cracks between the roof boards from years past.

On February 10th we received 9 inches of heavy, wet snow. We had to carry the plows on gravel roads because the roads had thawed. During the last two weeks of the month there were nine days with snow, rain, or flurries.

March

It seemed as though the months of February and March switched places in line. A snowstorm on March 1st brought 8 inches of snow and another on March 8th brought 9 inches of snow and winds near 50mph. Another snowstorm on the 12th, left 14" of snow. Weight restrictions were posted on the 5th prohibiting vehicles weighing six tons or more from traveling over the roads throughout the spring thaw.

We started framing a fuel storage building. 1½-inch gravel was applied to some spots on the gravel roads. I attended a Roadside Design seminar in Keene.

April

Work continued on the fuel storage building. The long process of grading and raking gravel roads began. The paved roads were

swept clean of winter debris and potholes were filled.

May

The weight restriction limits were removed on May 2nd. The fuel storage building was complete on the 4th. Grading and raking continued on gravel roads. The spring roadside clean-up harvest was taken to the transfer station in Keene. The highway department trucks received some touch-up paint. The fuel barrels were painted and moved into their new building. We saw rain most every day during the last week of May; we cleaned the waterways.

June

Gravel was applied to roads and the final grading was completed. G&S Tree Service was contracted to remove hazardous trees along Old Concord Road, Apple Hill Road, Cross Road, and Church Street. Roadsides were re-sloped on Boynton Road to construct ditches and snow storage. The entrance to Corey Mine Road was widened to create better visibility and snow storage. Phase III of the Valley Road reconstruction project began. Rocks were removed from the roadbed and pavement was ground-up.

Highway Department buildings received a fresh coat of stain and the doors and windows on the

hearse house were repaired and painted.

Several heavy rainstorms during the month of June gave cause to re-grade gravel roads.

July

We cleaned a section of ditch-line on South Road. A rainstorm on July 6th brought 2.2 inches of rain within 45 minutes that washed-out the ditch-lines on Cross Road and Apple Hill Road. Other roads were also damaged from the rainstorm, which took more than a week to repair with gravel and stone. Apple Hill Road received much needed drainage repairs (dating back to its construction in the 1970's). Rocks were dug out and removed from the Library parking lot. More rain, more gravel, more re-grading!

August

The ditches along Old Concord Road were cleaned. A large concrete header was up righted; it had been undermined due to heavy rain and slipped (almost into Granite Lake Brook). Culverts were replaced on Gilsum Road, South Road and Hubbard Road. Throughout town, large rocks that were pushing their way up into roadbeds were dug up, removed, and the pavement patched. One such spot on Hubbard Road was actually a large oak stump that had been paved over years ago. Other spots were clay deposits and some were ledge. Both South Road and Hubbard Road have varying amounts of gravel base. The majority of Hubbard Road has only an 8 to 12 inch gravel base, which

is nowhere near what is needed to support the large vehicles used today (especially during the spring thaw).

September

At the intersection of South Road and Hubbard Road, 380 feet of under-drain was installed along South Road in what was a shallow narrow ditch that had constantly over-flowed into the roadway. Key Drilling and Blasting was hired to remove rocks from Valley Road and Cross Road. The stone was then hauled to the Police Department parking lot and gravel was added. Culverts were replaced on Valley Road. During the last week of September, 900 cubic yards of gravel was hauled to Valley Road and 990 cubic yards of winter sand was delivered to the highway garage.

October

More culvert replacement and drainage work occurred on Valley Road and Boulder Road. The roadbed was dug up at the intersection of Valley Road and Ellis Road. Three dump truck loads of boulders were removed from the roadbed.

The sand pile at the highway garage was covered with plastic. The harvest from the fall roadside clean up was taken to the transfer station in Keene. Tim Aho was contracted to run electricity to the fuel storage building and hearse house. The trucks, sanders, and plows were readied for snow.

We were scheduled to complete the gravelling of Valley Road during the second week of October,

and then the rain came. Sullivan was a victim of the flood of 2005. We measured 10.5 inches of rain, which fell at the highway garage from Friday, October 7th to Sunday, October 9th. Assessments and repairs began early Sunday morning. Another 3.9 inches of rain fell the following week while we were attempting to make repairs. It took several weeks to bring the roads to near normal conditions. Ed Csege Construction was contracted to help with repairs on Cross Road and Valley Road. I was nearly overwhelmed, not only having to complete the needed repairs before the snow but also the paperwork required by FEMA.

November

We completed the repairs that we were able to make this season. Culverts were replaced on Ferry Brook Road and Boulder Road (not flood related). On the 17th I took a drive around town with a representative from FEMA, Rex Martin. We surveyed the completed repairs and assessed the work needing to be complete in 2006.

Drainage was installed between the highway garage and Church Street in order to stop the flow of water from running above ground, around the garage.

The first plow-able snow (4 inches) fell Thanksgiving afternoon. The gravel roads thawed as temperatures reached 60 degrees on the 29th with rain. Several loads of 1½-inch stone were applied to the roads in order to stiffen the worst sections.

December

Gilsum Road was graded and raked once again on December 1st. On December 6th and 7th, Henniker Crushed Stone delivered over 931 ton of 1½-inch gravel so that we could finally finish Valley Road. December 9th brought 15 inches of snow.

The Ford F550 was taken to David Ford in Keene for warranty work. The mechanic remarked that it was the best-maintained town truck he had ever seen (any they perform work on many). This was nice to hear.

On the 15th we filled potholes on Bowlder Road and Valley Road with hard pack to make a smoother ride for all.

I met with FEMA representative, Rex Martin, on December 16th at 7:30pm after the 3-inch snowstorm we received earlier that day. These are the amounts that were agreed upon: category B (Fire and Police) \$3,415.28, category C (Highway) work completed \$59,183.17; work to be complete \$60,569.46. The Town will receive 75% of the funding from FEMA. The remaining 25% is to be split between the State and the Town. Setbacks like these

are difficult; it is our hope to make steady new improvements, not to repair existing conditions. As Valley Road is improved, we see a steady decline in Gilsum Road, South Road, and Hubbard Road. The cost of pavement is so expensive that we will probably never be able to have all town roads smooth at one time; it seems as though the roads will have to take turns receiving major reconstruction and paving.

Resources and Vital Statistics

Births

During 2005

CHILD'S NAME	DATE OF BIRTH	PLACE OF BIRTH	PARENT'S NAMES
Samuel Aaron Tuttle	April 5	Keene	Daniel & Paulette Tuttle
Nola Tinsley McElhinney-Hinkle	April 18	Keene	Gregory Hinkle & Kristina McElhinney
Aiden Stephen Blake	June 6	Peterborough	Jason & Marta Blake
Matthew Thomas Brown	August 13	Keene	Michael & Cynthia Brown
Hannah Paige Gottsche	December 21	Lebanon	Peter & Abbie Gottsche

Deaths

During 2005

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Neil E. Ball	August 10	Sullivan	Frank Ball	Doris Guillow
Carolyn Wheeler	November 25	Keene	Jesse Wheeler	Margaret Cannon
Richard F. Gardner	December 12	Sullivan	William L. Gardner	Mabel Cochran

Marriages

During 2005

GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
Christopher D. Martin	Sullivan	Gina M. Pasquale	Sullivan	Sullivan	July 23
Matthew C. Newell	Sullivan	Deborah J. Newell	Sullivan	Sullivan	August 13
Brent N. VanValkenburg	Sullivan	Karissa J. Smith	Sullivan	Sullivan	October 22

Resource Information

For 2005

Land Area (0.2 of which is inland water)	18.7 sq. miles
Population (based on 2004 Census information)	763
Incorporated	1787
Election Districts	
US Congressional	District 2
Executive Council	District 2
State Senate	District 8
State Representative	Cheshire County District 8

Meeting Dates for Town Boards, Committees & Commissions

(Notices are posted on the bulletin board outside the Town Hall.)

Board of Selectmen	Each Monday at 7:30PM, Town Hall
Conservation Commission	Second Tuesday of each month at 7:00PM, Town Hall
Fire & Rescue Department	Each Wednesday at 7:00PM, Fire Station
Library Trustees	Second Thursday at 7:00PM, Public Library
Planning Board	First Wednesday of each month at 7:00PM, Town Hall
Zoning Board of Adjustment	As needed

Telephone Directory

Emergency Numbers

Fire/Police/Rescue Emergency 9-1-1

Municipal Offices

Town Hall, 452 Centre Street *Hours: 9:00AM-1:00PM, Mon-Thurs*
 Fawn Woudenberg Admin. Assistant 847-3316 sullivanh@earthlink.net

Fire Department, 440 Centre Street

Neil "Al" Henry Jr. Fire Chief 847-9020

Highway Department, 18 Church Street

Randall Smith Road Agent 847-3366
 Paul Yawarski Assist. Road Agent

Police Department, 452 Centre Street

Karl Wheeler Jr. Police Chief 847-3100
 Jason Yarosz Officer

Town Clerk/Tax Collector, 522 South Road

Lois G. Woodbury Town Clerk/Tax Col 352-1495

Other Commonly Used Numbers

Sullivan Post Office 847-9720
 Sullivan Public Library 847-3458

U.S. Representative
 Congressman Charles Bass
 One West Street, Suite 208
 Keene, NH 03431
 Office: 358-4094
cbass@mail.house.gov

Monadnock Regional School District

Superintendent of Schools 352-6955
 Gilsum Elementary School (Gr. K, 4-6) 352-2226
 Sullivan Elementary School (Gr. 1-3) 847-3441
 Monadnock Regional Jr./Sr. High School 352-6575

Executive Council
 Peter Spaulding
 107 North Main Street, Room 207
 Concord, NH 03301
 Office: 271-3632 Home: 746-2670

State and U.S. Representatives

Governor

The Honorable John Lynch
 Office of the Governor
 107 North Main Street, Room 208
 Concord, NH 03301
 Office: 271-2121

Sullivan's Representative in the House - District 2

Rep Daniel A. Eaton
 1 Shedd Hill Road, Stoddard, NH 03464-4423
 Office: 271-3661 Home: 446-3535
daniel.eaton@leg.state.nh.us

U.S. Senators

Senator John Sununu
 1589 Elm Street, Suite 3
 Manchester, NH 03101
 Office: 647-7500
mailbox@sununu.senate.gov

Rep John M. Pratt
 PO Box 726, Walpole, NH 03608-0726
 Office: 271-3661 Home: 756-9528
jpratt8369@aol.com

Senator Judd Gregg
 125 North Main Street
 Concord, NH 03301
 Office: 225-7115
mailbox@gregg.senate.gov

Rep Sheldon S. Sawyer
 420 Wentworth Road, Walpole, NH 03608-4826
 Office: 271-3403 Home: 756-4049
crescentfarm@cheshire.net

Sullivan's State Representative - District 8

Senator Bob Odell
 PO Box 23, Lempster, NH 03605-0023
 Office: 271-2104 Home: 863-9797
bob.odell@leg.state.nh.us

Budget & Finance

General Fund Revenue Report for the Period Ended 12/31/2005

Taxes		Federal Revenue	
<i>Property Taxes</i>	281,973	<i>FEMA Grant Revenue</i>	47,920
<i>Overlay</i>	39,273		
<i>Land Use Change Tax</i>	9,313	Charges for Services	
<i>Interest & Penalties</i>	18,060	<i>Highway Department Income</i>	3,405
		<i>Police Department Income</i>	730
		<i>Selectmen's Office</i>	503
Licenses, Permits and Fees		Miscellaneous	
<i>Business Licenses/Permits</i>	205	<i>Interest on Investments</i>	7,788
<i>Motor Vehicle Permits</i>	112,079	<i>Miscellaneous Income</i>	1,758
<i>Building Permits</i>	175	<i>Insurance Dividends</i>	703
<i>Other Licenses/Permits/Fees</i>	2,208		
State Revenue		Other Financing Sources	
<i>Shared Revenue</i>	9,248	<i>Transfer from Capital Reserves</i>	5,107
<i>Meals & Room Tax Distribution</i>	28,309		
<i>Highway Block Grant</i>	47,632		
		Total 2005 Revenue	616,389

General Fund Expenditure Report for the Period Ended 12/31/2005

General Government		Welfare	
<i>Executive</i>	29,330		-
<i>Election Registration</i>	1,225	<i>Library</i>	16,387
<i>Financial Administration</i>	26,273	<i>Parks & Recreation</i>	1,230
<i>Revaluation of Property</i>	6,438	<i>Conservation</i>	425
<i>Legal Expense</i>	1,558	<i>Debt Service - Principal</i>	22,191
<i>Personnel Administration</i>	6,122	<i>Debt Service - Interest</i>	6,713
<i>Planning and Zoning</i>	1,105	Capital Outlay	
<i>General Government Buildings</i>	8,887	<i>Reconstruction/Resurfacing Roads</i>	62,050
<i>Cemetery</i>	3,759	<i>Forestry Equipment/Vehicle</i>	2,080
<i>Insurance</i>	12,376	<i>Fire Department Hose</i>	3,488
Public Safety		Capital Reserves/Trust Funds	
<i>Police</i>	41,481	<i>Major Highway Equipment CRF</i>	3,500
<i>Ambulance</i>	2,718	<i>Revaluation CRF</i>	4,666
<i>Fire</i>	36,780	<i>Fire Dept Vehicle CRF</i>	5,350
<i>Emergency Management</i>	400	<i>Cemetery Expansion CRF</i>	1,500
Highways and Streets		<i>Reconstruction/Resurfacing Roads CRF</i>	15,000
<i>Highway</i>	175,255	<i>Major Repairs Town Buildings CRF</i>	4,500
<i>FEMA Storm Damage</i>	38,283	<i>Forest Fire Equip Trust Fund</i>	6,329
Health		<i>Police Cruiser CRF</i>	5,000
<i>Animal Control</i>	-	<i>Land Conservation CRF</i>	1,000
<i>Health Agencies</i>	2,963		
		Total 2005 Expenditures	556,362



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Sullivan
Sullivan, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Sullivan as of and for the year ended December 31, 2004 which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions 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 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 opinions.

As discussed in Note 2 to the financial statements, management has not recorded certain capital assets in governmental activities and, accordingly, has not recorded depreciation expense on those assets. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated, which would increase the assets, net assets, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the governmental activities of the Town of Sullivan, as of December 31, 2004, and the changes in financial position thereof for the year then ended.

In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Sullivan, as of December 31, 2004, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As also described in Note 2, as of January 1, 2004, the Town has implemented a new financial reporting model, as required by the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

The Town of Sullivan has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Town of Sullivan
Independent Auditor's Report

The budgetary comparison information is not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Sullivan's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. They have 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.

February 11, 2005

Blodryk & Sanderson
Professional Association

EXHIBIT A
TOWN OF SULLIVAN, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2004

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 406,375
Investments	287,158
Receivables, net	117,187
Capital assets, net of accumulated depreciation:	
Buildings	289,939
Vehicles	142,957
Equipment	<u>25,521</u>
Total assets	<u>1,269,137</u>
LIABILITIES	
Accounts payable	18,849
Accrued salaries and benefits	3,036
Accrued interest payable	4,244
Due to other governments	264,112
Noncurrent obligations:	
Due in one year:	
Note	10,262
Capital lease	11,928
Due in more than one year:	
Note	15,308
Capital lease	<u>116,653</u>
Total liabilities	<u>444,392</u>
NET ASSETS	
Invested in capital assets, net of related debt	304,266
Restricted for perpetual care and other purposes	48,631
Unrestricted	<u>471,848</u>
Total net assets	<u>\$ 824,745</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF SULLIVAN, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2004

	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities:				
General government	\$ 138,547	\$ 1,866	\$	\$ (136,681)
Public safety	71,395	260		(44,192)
Highway and streets	291,957	2,409	46,445	(243,103)
Health	4,463			(4,463)
Welfare	1,923			(1,923)
Culture and recreation	15,681			(15,681)
Conservation	1,399			(1,399)
Interest on long-term debt	7,321			(7,321)
Capital outlay	<u>9,453</u>			<u>(9,453)</u>
Total governmental activities	<u>\$ 542,139</u>	<u>\$ 4,535</u>	<u>\$ 46,445</u>	<u>\$ (464,216)</u>
General revenues:				
Taxes:				
Property				250,141
Other				37,366
Motor vehicle permit fees				105,693
Licenses and other fees				1,863
Grants and contributions not restricted to specific programs				35,642
Interest				2,481
Miscellaneous				<u>6,566</u>
Total general revenues				<u>439,752</u>
Change in net assets				(24,464)
Net assets, beginning				<u>849,209</u>
Net assets, ending				<u>\$ 824,745</u>

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT A-1
TOWN OF SULLIVAN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2004*

	<u>General</u>	<u>Expendable Trust</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 403,321	\$	\$ 3,054	\$ 406,375
Investments	98,998	115,116	73,044	287,158
Taxes receivable, net	117,187			117,187
Interfund receivable	<u>32,477</u>		<u>324</u>	<u>32,801</u>
Total assets	<u>\$ 651,983</u>	<u>\$ 115,116</u>	<u>\$ 76,422</u>	<u>\$ 843,521</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 18,849	\$	\$	\$ 18,849
Accrued payroll and benefits	2,842		194	3,036
Intergovernmental payable	264,112			264,112
Interfund payable	<u>324</u>	<u>30,977</u>	<u>1,500</u>	<u>32,801</u>
Total liabilities	<u>286,127</u>	<u>30,977</u>	<u>1,694</u>	<u>318,798</u>
Fund balances:				
Reserved for special purposes		84,139	48,631	132,770
Unreserved:				
Reported in general fund	365,856			365,856
Reported in special revenue funds			<u>26,097</u>	<u>26,097</u>
Total fund balances	<u>365,856</u>	<u>84,139</u>	<u>74,728</u>	<u>524,723</u>
Total liabilities and fund balances	<u>\$ 651,983</u>	<u>\$ 115,116</u>	<u>\$ 76,422</u>	<u>\$ 843,521</u>

The notes to the basic financial statements are an integral part of this statement.

*EXHIBIT A-2
TOWN OF SULLIVAN, NEW HAMPSHIRE
Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets
December 31, 2004*

Total fund balances - governmental funds (Exhibit A-1)		\$ 524,723
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Cost	\$ 503,294	
Less accumulated depreciation	<u>(44,877)</u>	458,417
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.		
Receivables	\$ 32,801	
Payables	<u>(32,801)</u>	-0-
Certain liabilities are not accrued in governmental funds.		
Accrued interest on long-term debt		(4,244)
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds.		
Note	\$ (25,570)	
Capital lease	<u>(128,581)</u>	<u>(154,151)</u>
Total net assets - governmental activities (Exhibit A)		<u>\$ 824,745</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT A-3
TOWN OF SULLIVAN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Funds
For the Fiscal Year Ended December 31, 2004

	<u>General</u>	<u>Expendable Trust</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Taxes	\$ 281,592	\$	\$ 5,915	\$ 287,507
Licenses and permits	107,556			107,556
Intergovernmental	109,030			109,030
Charges for services	4,535			4,535
Miscellaneous	4,466	1,139	3,442	9,047
Total revenues	<u>507,179</u>	<u>1,139</u>	<u>9,357</u>	<u>517,675</u>
EXPENDITURES				
Current:				
General government	137,340			137,340
Public safety	92,448			92,448
Highways and streets	286,959			286,959
Health	4,463			4,463
Welfare	1,923			1,923
Culture and recreation	1,399			1,399
Conservation	558		15,123	15,681
Debt service	28,904			28,904
Capital outlay	9,453			9,453
Total expenditures	<u>563,447</u>	<u>1,139</u>	<u>15,123</u>	<u>578,570</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(56,268)</u>	<u>1,139</u>	<u>(5,766)</u>	<u>(60,895)</u>
Other financing sources (uses):				
Interfund transfers in	120,452	45,650	12,100	178,202
Interfund transfers out	<u>(57,750)</u>	<u>(118,832)</u>	<u>(1,620)</u>	<u>(178,202)</u>
Total other financing sources and uses	<u>62,702</u>	<u>(73,182)</u>	<u>10,480</u>	<u> </u>
Net change in fund balances	6,434	(72,043)	4,714	(60,895)
Fund balances, beginning (as restated, see Note 2-B)	<u>359,422</u>	<u>156,182</u>	<u>70,014</u>	<u>585,618</u>
Fund balances, ending	<u>\$ 365,856</u>	<u>\$ 84,139</u>	<u>\$ 74,728</u>	<u>\$ 524,723</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT A-4
TOWN OF SULLIVAN, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2004

Net change in fund balances - governmental funds (Exhibit A-3) \$ (60,895)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense in the current period.

Capital outlay	\$ 25,521	
Depreciation expense	<u>(10,673)</u>	14,848

Transfers in and out between governmental funds are eliminated on the statement of activities.

Transfers in	\$ 178,202	
Transfers out	<u>(178,202)</u>	-0-

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Decrease in accrued interest payable		377
--------------------------------------	--	-----

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Payments of note principal	\$ 9,787	
Payments of capital lease principal	<u>11,419</u>	<u>21,206</u>

Changes in net assets of governmental activities (Exhibit B) \$ (24,464)

The notes to the basic financial statements are an integral part of this statement.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

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TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Sullivan, New Hampshire, is a municipal corporation governed by an elected 3-member Board of Selectmen. As required by U.S. generally accepted accounting principles, these financial statements present the Town of Sullivan (primary government). Component units are organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities; and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the Town as a whole. Individual funds are not displayed at this reporting level as all individual funds are consolidated.

The statement of net assets presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities and net assets, with the exception that not all capital assets have been included as required by U.S. generally accepted accounting principles. See Note 1-E-4 for more explanation.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with the function and therefore, clearly identifiable to that particular function.

The statement of activities reports the expenses of a given function offset by program revenues directly related to that functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with the function. Program revenues include: (1) charges for services, which include charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions, which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to the program uses.

For identifying to which function program revenue pertains, the determining factor for *charges for services* is which functions *generate* the revenue. For *grants and contributions*, the determining factor is to which functions the revenues are *restricted*.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

Fund Financial Statements - During the year, the Town segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Fund financial statements are designed to present financial information of the Town at this more detailed level.

Fund Accounting - The Town uses funds to maintain its financial records during the year.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The Town reports the difference between governmental fund assets and liabilities as fund balance. The Town has two major governmental funds as follows:

General Fund - The general fund is the general operating fund of the Town. All general revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

Expendable Trust Fund - The expendable trust fund is used to account for funds established by Town Meeting as capital reserve or other expendable funds.

The Town has four nonmajor governmental funds as well.

1-C Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the Town are included on the statement of net assets. The statement of activities reports revenues, expenses and changes in net assets.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

1-D Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of some deferred revenue, and in the presentation of expenses versus expenditures. Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

Revenues - Exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year, generally within sixty days of year-end.

Revenues - Non-exchange Transactions - Nonexchange transactions, in which the Town receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all grantor imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within 60 days) before it can be recognized, with the exception of property taxes which are recognized if expected to be collected in time to meet the liability to the school district which is due over the next six months.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: taxes, charges for services, interest, and federal and state grants.

Expenses/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E Assets, Liabilities and Fund Equity

1-E-1 Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents - Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the Town.

New Hampshire statutes require that the Town treasurer have custody of all moneys belonging to the Town and pay out the same only upon orders of the Board of Selectmen. The treasurer shall deposit all such moneys in participation units in the public deposit investment pool established pursuant to N.H. RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

Investments - Wherever the Treasurer has in custody an excess of funds, which are not immediately needed for the purpose of expenditure, the Treasurer shall, with the approval of the Board of Selectmen, invest the excess funds.

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States Government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the state treasurer.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments are stated at fair value based on quoted market prices.

1-E-2 Receivables

Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. All taxes receivable are shown net of an allowance established for any taxes considered to be uncollectible by management.

As prescribed by law, the Tax Collector executes a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the 2-year redemption period, the property is tax-deeded to the Town.

1-E-3 Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables." These amounts are eliminated on the statement of net assets.

1-E-4 Capital Assets

Capital assets are those assets of a capital nature which the Town owns. These assets should be reported in the government-wide financial statements. However, in the current year, only those assets acquired with currently outstanding debt and current-year additions have been reported. The Town has not included the rest of its capital assets.

All reported capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The Town maintains a capitalization threshold of \$5,000 and more than one year of estimated life. Improvements to capital assets are capitalized; the costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are expensed.

All reported capital assets are depreciated over the estimated useful lives of the related capital assets. Depreciation is computed using the straight-line method over a period of 15 to 150 years.

1-E-5 Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

1-E-6 Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net assets."

Fund Balance - Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund balance that is available for appropriation in future periods.

Net Assets - Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net assets are reported as unrestricted.

The Town applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

1-E-7 Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures in the purchaser funds. Flows of cash or goods from one fund to another without a requirement of repayment are reported as interfund transfers. At the fund reporting level, interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures to the funds that initially paid for them are not presented on the financial statements.

At the government-wide financial reporting level, transfers between funds that would be reported in the individual funds are eliminated.

1-E-8 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 amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 - CHANGES IN ACCOUNTING PRINCIPLES, FUND RECLASSIFICATIONS AND RESTATEMENT AND RECONCILIATION OF EQUITY BALANCES

2-A Changes in Accounting Principles

For the fiscal year 2004, the Town has implemented GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*; GASB Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues, an amendment of GASB Statement No. 33*; GASB Statement No. 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*; GASB Statement No. 38, *Certain Financial Statement Note Disclosures*; and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

GASB Statement No. 34 creates new basic financial statements for reporting the Town's financial activities. The financial statements now include government-wide financial statements prepared on an accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Non-major funds are presented in total in a single column.

The government-wide financial statements present the Town's programs as governmental activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at January 1, 2004, caused by conversion to the accrual basis of accounting.

2-B Restatement of Beginning Fund Balances

The fund balances at December 31 2003 were restated as follows:

	General Fund	Expendable Trust Fund
To record money due from expendable trust fund in prior year	\$ 6,100	\$ (6,100)
Fund balance, as previously reported	<u>353,322</u>	<u>162,282</u>
Fund balance, as restated	<u>\$ 359,422</u>	<u>\$ 156,182</u>

2-C Reconciliation of Beginning Net Assets

The transition from governmental fund balance to net assets of the governmental activities (i.e., the GASB Statement No. 34 adjustments) is presented here.

Fund balances - all governmental funds, December 31, 2003, as restated	\$ 379,673
Trust funds previously reported as fiduciary funds, as restated, now reported as special revenue funds	156,182
Trust funds previously reported as fiduciary funds, now reported as permanent funds	49,763
Capital assets, net of accumulated depreciation*	443,569
Accrued interest payable	(4,621)
General obligation note payable	(35,357)
Capital leases payable	<u>(140,000)</u>
Net assets - governmental activities, December 31, 2003	<u>\$ 849,209</u>

*This figure only includes capital assets acquired through debt that is still outstanding.

NOTE 3 - DETAILED NOTES ON ALL FUNDS

3-A Cash, Cash Equivalents and Investments

At year-end, the Town's carrying amount of deposits was \$406,375, and the bank balance was \$260,721. Of the bank balance, \$43,039 was insured or collateralized with securities held by the Town or its agent in the Town's name, and \$217,682 was collateralized with securities held by the pledging financial institutions's trust department or agent in the Town's name.

All of the Town's investments totaling \$287,158 at December 31, 2004, are deposited in the New Hampshire Public Deposit Investment Pool and are not categorized as to risk assumed.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

3-B Taxes Receivable

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2004, upon which the 2004 property tax levy was based is:

For the New Hampshire education tax	\$ 46,221,873
For all other taxes	\$ 47,560,773

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are due on or around June 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding after the due date. The June 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the New Hampshire Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, Town Officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax allowances at year-end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Monadnock Regional School District and Cheshire County, which are remitted as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

The tax rates and amounts assessed for the year ended December 31, 2004, were as follows:

	Per \$1,000 of <u>Assessed Valuation</u>	Property Taxes <u>Assessed</u>
Municipal portion	\$ 5.96	\$ 284,002
School portion:		
State of New Hampshire	\$ 2.10	96,847
Local	\$ 10.73	510,167
County portion	\$ 1.69	<u>80,217</u>
Total property taxes assessed		<u>\$ 971,233</u>

During the current fiscal year, the Tax Collector executed a lien on March 1 for all uncollected 2003 property taxes.

Taxes receivable at December 31, 2004, are as follows:

Property:	
Levy of 2004	\$ 107,746
Unredeemed (under tax lien):	
Levy of 2003	24,572
Levy of 2002	13,784
Levy of 2001	4,218
Land use change	8,843
Yield	24
Less: allowance for estimated uncollectible taxes	<u>(42,000)</u>
Net taxes receivable	<u>\$ 117,187</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

3-C Capital Assets

Capital asset activity for the year ended March 1, 2004 was as follows:

	Balance, <u>Beginning</u>	<u>Changes</u>	Balance, <u>Ending</u>
At cost:			
Buildings	\$ 304,969	\$	\$ 304,969
Vehicles	172,804		172,804
Equipment		<u>25,521</u>	<u>25,521</u>
Total all capital assets	<u>477,773</u>	<u>25,521</u>	<u>503,294</u>
Less accumulated depreciation:			
Buildings	(12,997)	(2,033)	(15,030)
Vehicles	<u>(21,207)</u>	<u>(8,640)</u>	<u>(29,847)</u>
Total depreciation	<u>(34,204)</u>	<u>(10,673)</u>	<u>(44,877)</u>
Net book value, all capital assets	<u>\$ 443,569</u>	<u>\$ 14,848</u>	<u>\$ 458,417</u>

Depreciation expense was charged to functions of the town as follows:

General government	\$ 1,207
Public safety	4,468
Highways and streets	<u>4,998</u>
Total depreciation expense	<u>\$ 10,673</u>

3-D Interfund Balances and Transfers

Individual fund interfund receivable and payable balances at December 31, 2004 are as follows:

	Interfund <u>Receivable</u>	Interfund <u>Payable</u>
General fund	\$ 32,477	\$ 324
Expendable trust fund		30,977
Nonmajor fund:		
Permanent	<u>324</u>	<u>1,500</u>
Totals	<u>\$ 32,801</u>	<u>\$ 32,801</u>

Interfund transfers for the year ended December 31, 2004 are as follows:

	Transfers <u>In</u>	Transfers <u>Out</u>
General fund	\$ 120,452	\$ 57,750
Expendable trust fund	45,650	118,832
Nonmajor funds:		
Special revenue:		
Public Library	12,100	
Permanent:		
Cemetery care		120
Other		<u>1,500</u>
Totals	<u>\$ 178,202</u>	<u>\$ 178,202</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

3-E Intergovernmental Payable

The amount of \$264,112 due to other governments at December 31, 2004 consists of \$264,005 due to the Monadnock Regional School District for the balance of the 2004 - 2005 district assessment, and \$107 due to the State of New Hampshire for fees and fuel.

3-F Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2004, consisted of the following:

	<u>Balances, Beginning</u>	<u>Reductions</u>	<u>Balances, Ending</u>
General obligation note	\$ 35,357	\$ 9,787	\$ 25,570
Capital lease	<u>140,000</u>	<u>11,419</u>	<u>128,581</u>
Total governmental activities	<u>\$ 175,357</u>	<u>\$ 21,206</u>	<u>\$ 154,151</u>

Long-term debt payable at December 31, 2004, is comprised of the following:

	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at December 31, 2004</u>
General obligation note payable:					
Loader backhoe	\$ 50,000	May 2002	May 2007	4.74	\$ 25,570
Capital lease payable:					
Fire truck/self contained breathing equipment	\$ 215,000	April 2003	April 2013	4.35	<u>128,581</u>
Total governmental activities					<u>\$ 154,151</u>

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2004, including interest payments, are as follows:

Annual Requirements To Amortize Governmental Obligation Note Payable

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 10,263	\$ 991	\$ 11,254
2006	10,760	494	11,254
2007	<u>4,547</u>	<u>53</u>	<u>4,600</u>
<u>Totals</u>	<u>\$ 25,570</u>	<u>\$ 1,538</u>	<u>\$ 27,108</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

Annual Requirements To Amortize Capital Lease Payable

Fiscal Year Ending <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	\$ 11,928	\$ 5,722	\$ 17,650
2006	12,458	5,192	17,650
2007	13,013	4,637	17,650
2008	13,592	4,058	17,650
2009	14,197	3,453	17,650
2010-2013	<u>63,393</u>	<u>7,207</u>	<u>70,600</u>
<u>Totals</u>	<u>\$ 128,581</u>	<u>\$ 30,269</u>	<u>\$ 158,850</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

The lease-purchase agreement contains a non-appropriation funding clause whereby, in the event no funds or insufficient funds are appropriated by the Town, the lease shall terminate without penalty or expense to the Town.

NOTE 4 - OTHER MATTERS

4-A Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2004, the Town was a member of the New Hampshire Municipal Association Local Government Center Property-Liability Trust, LLC. and the New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program. These entities are considered public entity risk pools, currently operating as common risk management and insurance programs for member towns and cities.

The Local Government Center Property-Liability Trust, LLC is a trust organized to provide certain property and liability insurance coverages to member towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program includes a Self-Insured Retention Fund (SIR) from which is paid up to \$500,000 for each and every covered property, auto physical damage or crime loss, subject to a \$1,000 deductible, and each and every covered general liability and public officials' liability loss. The Trust maintains, on behalf of its members, various reinsurance policies shared by the membership.

Contributions paid in 2004 for fiscal year 2005 ending June 30, 2005, to be recorded as an insurance expenditure totaled \$12,259. There were no unpaid contributions for the year ending June 30, 2005 and due in 2004. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program is a pooled risk management program under RSAs 5-B and 281-A. The workers' compensation policy provides statutory coverage for workers' compensation. Primex retained \$500,000 of each loss. The membership and coverage run from January 1

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2004

through December 31. The estimated net contribution from the Town of Sullivan billed and paid for the year ended December 31, 2004 was \$5,159. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. At this time, Primex foresees no likelihood of any additional assessment for this or any prior year.

4-B Contingent Liabilities

Litigation

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

SCHEDULE C
TOWN OF SULLIVAN, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General Fund
For the Fiscal Year Ended December 31, 2004

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Taxes	\$ 275,801	\$ 275,801	\$ 281,592	\$ 5,791
Licenses and permits	93,792	93,792	107,556	13,764
Intergovernmental	81,963	108,906	109,030	124
Charges for services	3,880	3,880	4,535	655
Miscellaneous	<u>2,259</u>	<u>2,259</u>	<u>4,466</u>	<u>2,207</u>
Total revenues	<u>457,695</u>	<u>484,638</u>	<u>507,179</u>	<u>22,541</u>
Expenditures:				
Current:				
General government	94,110	138,757	137,340	1,417
Public safety	75,135	97,398	92,448	4,950
Highways and streets	218,990	299,475	286,959	12,516
Health	4,300	4,300	4,463	(163)
Welfare	3,500	3,500	1,923	1,577
Culture and recreation	600	600	558	42
Conservation	1,500	1,500	1,399	101
Debt service	28,910	28,910	28,904	6
Capital outlay	<u>9,500</u>	<u>9,500</u>	<u>9,453</u>	<u>47</u>
Total expenditures	<u>436,545</u>	<u>583,940</u>	<u>563,447</u>	<u>20,493</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21,150</u>	<u>(99,302)</u>	<u>(56,268)</u>	<u>43,034</u>
Other financing sources (uses):				
Interfund transfers in		120,452	120,452	
Interfund transfers out	<u>(56,750)</u>	<u>(56,750)</u>	<u>(57,750)</u>	<u>(1,000)</u>
Total other financing sources and uses	<u>(56,750)</u>	<u>63,702</u>	<u>62,702</u>	<u>(1,000)</u>
Net change in fund balances	(35,600)	(35,600)	6,434	42,034
Unreserved fund balances, beginning (As restated - see Note 2-B)	<u>359,422</u>	<u>359,422</u>	<u>359,422</u>	
Unreserved fund balances, ending	<u>\$ 323,822</u>	<u>\$ 323,822</u>	<u>\$ 365,856</u>	<u>\$ 42,034</u>

The note to the required supplementary information is an integral part of this statement.

SCHEDULE D-1
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 2004

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Taxes:			
Property	\$ 252,333	\$ 250,141	\$ (2,192)
Land use change	6,420	11,189	4,769
Timber	5,847	7,488	1,641
Interest and penalties on taxes	<u>11,201</u>	<u>12,774</u>	<u>1,573</u>
Total taxes	<u>275,801</u>	<u>281,592</u>	<u>5,791</u>
Licenses, permits and fees:			
Business licenses and permits	75	50	(25)
Motor vehicle permit fees	92,000	105,693	13,693
Building permits	50	125	75
Other	<u>1,667</u>	<u>1,688</u>	<u>21</u>
Total licenses, permits and fees	<u>93,792</u>	<u>107,556</u>	<u>13,764</u>
Intergovernmental:			
State:			
Shared revenue block grant	9,247	9,247	
Meals and rooms distribution	26,271	26,271	
Highway block grant	46,445	46,445	
State and Federal forest land reimbursement		124	124
Federal:			
Homeland Security grant	<u>26,943</u>	<u>26,943</u>	
Total intergovernmental	<u>108,906</u>	<u>109,030</u>	<u>124</u>
Charges for services:			
Income from departments	<u>3,880</u>	<u>4,535</u>	<u>655</u>
Miscellaneous:			
Interest on investments	2,000	2,481	481
Other	<u>259</u>	<u>1,985</u>	<u>1,726</u>
Total miscellaneous	<u>2,259</u>	<u>4,466</u>	<u>2,207</u>
Other financing sources:			
Expendable trust fund	118,832	118,832	
Nonmajor fund:			
Permanent	<u>1,620</u>	<u>1,620</u>	
Total other financing sources	<u>120,452</u>	<u>120,452</u>	
Total revenues and other financing sources	605,090	<u>\$ 627,631</u>	<u>\$ 22,541</u>
Unreserved fund balance used to reduce tax rate	<u>35,600</u>		
Total revenues, other financing sources and use of fund balance	<u>\$ 640,690</u>		

The note to the required supplementary information is an integral part of this statement.

*SCHEDULE D-2
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Appropriations, Encumbrances and Expenditures
For the Fiscal Year Ended December 31, 2004*

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Current:			
General government:			
Executive	\$ 33,825	\$ 35,609	\$ (1,784)
Election and registration	1,950	1,166	784
Financial administration	12,150	12,171	(21)
Revaluation of property	45,620	44,620	1,000
Legal	9,500	9,942	(442)
Personnel administration	5,100	3,739	1,361
Planning and zoning	2,085	1,212	873
General government buildings	10,581	11,610	(1,029)
Cemeteries	3,946	4,012	(66)
Insurance, not otherwise allocated	13,000	12,259	741
Advertising and regional associations	<u>1,000</u>	<u>1,000</u>	
Total general government	<u>138,757</u>	<u>137,340</u>	<u>1,417</u>
Public safety:			
Police department	40,350	34,427	5,923
Ambulance	2,800	2,514	286
Fire department	52,363	53,877	(1,514)
Other	<u>1,885</u>	<u>1,630</u>	255
Total public safety	<u>97,398</u>	<u>92,448</u>	<u>4,950</u>
Highways and streets	<u>299,475</u>	<u>286,959</u>	<u>12,516</u>
Health:			
Animal control	300	120	180
Health agencies and hospitals	<u>4,000</u>	<u>4,343</u>	(343)
Total health	<u>4,300</u>	<u>4,463</u>	(163)
Welfare:			
Direct assistance	2,800	1,923	877
Vendor payments	<u>700</u>	<u>700</u>	
Total welfare	<u>3,500</u>	<u>1,923</u>	<u>1,577</u>
Culture and recreation:			
Parks and recreation	<u>600</u>	<u>558</u>	<u>42</u>
Conservation	<u>1,500</u>	<u>1,399</u>	<u>101</u>
Debt service:			
Principal - long-term debt	21,205	21,205	
Interest - long-term debt	<u>7,705</u>	<u>7,699</u>	<u>6</u>
Total debt service	<u>28,910</u>	<u>28,904</u>	<u>6</u>

SCHEDULE D-2 (Continued)
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Appropriations, Encumbrances and Expenditures
For the Fiscal Year Ended December 31, 2004

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Capital outlay:			
Forestry equipment	2,500	2,453	47
Fire department radio equipment	<u>7,000</u>	<u>7,000</u>	<u> </u>
Total capital outlay	<u>9,500</u>	<u>9,453</u>	<u>47</u>
Other financing uses:			
Transfers out:			
Expendable trust fund	44,650	45,650	(1,000)
Nonmajor fund:			
Public Library	<u>12,100</u>	<u>12,100</u>	<u> </u>
Total other financing uses	<u>56,750</u>	<u>57,750</u>	<u>(1,000)</u>
Total appropriations, expenditures and encumbrances	<u>\$ 640,690</u>	<u>\$ 621,197</u>	<u>\$ 19,493</u>

The note to the required supplementary information is an integral part of this statement.

SCHEDULE D-3
TOWN OF SULLIVAN, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 2004

Unreserved, undesignated fund balance, beginning (As restated - see Note 2-B)		\$ 359,422
Changes:		
Unreserved fund balance used to reduce 2004 tax rate		(35,600)
2004 budget summary:		
Revenue surplus (Schedule D-1)	\$ 22,541	
Unexpended balance of appropriations (Schedule D-2)	<u>19,493</u>	
2004 budget surplus		<u>42,034</u>
Unreserved, undesignated fund balance, ending		<u>\$ 365,856</u>

The note to the required supplementary information is an integral part of this statement.

SCHEDULE E-1
TOWN OF SULLIVAN, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2004

	<u>Special Revenue Funds</u>		<u>Permanent Funds</u>		<u>Total</u>
	<u>Public Library</u>	<u>Conservation Commission</u>	<u>Cemetery Care</u>	<u>Other</u>	
ASSETS					
Cash and cash equivalents	\$ 3,054	\$	\$	\$	\$ 3,054
Investments		23,237	29,241	20,566	73,044
Interfund receivable				324	324
Total assets	<u>\$ 3,054</u>	<u>\$ 23,237</u>	<u>\$ 29,241</u>	<u>\$ 20,890</u>	<u>\$ 76,422</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accrued payroll and benefits	\$ 194	\$	\$	\$	\$ 194
Interfund payable				1,500	1,500
Total liabilities	<u>194</u>			<u>1,500</u>	<u>1,694</u>
Fund balances:					
Reserved for special purposes			29,241	19,390	48,631
Unreserved:					
Reported in special revenue funds	<u>2,860</u>	<u>23,237</u>			<u>26,097</u>
Total fund balances	<u>2,860</u>	<u>23,237</u>	<u>29,241</u>	<u>19,390</u>	<u>74,728</u>
Total liabilities and fund balances	<u>\$ 3,054</u>	<u>\$ 23,237</u>	<u>\$ 29,241</u>	<u>\$ 20,890</u>	<u>\$ 76,422</u>

*SCHEDULE E-2
TOWN OF SULLIVAN, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
December 31, 2004*

	<u>Special Revenue Funds</u>		<u>Permanent Funds</u>		<u>Total</u>
	<u>Public Library</u>	<u>Conservation Commission</u>	<u>Cemetery Care</u>	<u>Other</u>	
Revenues:					
Taxes	\$	\$ 5,915	\$	\$	\$ 5,915
Miscellaneous	<u>2,768</u>	<u>186</u>	<u>287</u>	<u>201</u>	<u>3,442</u>
Total revenues	<u>2,768</u>	<u>6,101</u>	<u>287</u>	<u>201</u>	<u>9,357</u>
Expenditures:					
Current:					
Culture and recreation	<u>15,123</u>	<u> </u>	<u> </u>	<u> </u>	<u>15,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,355)</u>	<u>6,101</u>	<u>287</u>	<u>201</u>	<u>(5,766)</u>
Other financing sources (uses):					
Interfund transfers in	12,100				12,100
Interfund transfers out			(120)	(1,500)	(1,620)
Total other financing sources and uses	<u>12,100</u>	<u> </u>	<u>(120)</u>	<u>(1,500)</u>	<u>10,480</u>
Net change in fund balances	(255)	6,101	167	(1,299)	4,714
Fund balances, beginning	<u>3,115</u>	<u>17,136</u>	<u>29,074</u>	<u>20,689</u>	<u>70,014</u>
Fund balances, ending	<u>\$ 2,860</u>	<u>\$ 23,237</u>	<u>\$ 29,241</u>	<u>\$ 19,390</u>	<u>\$ 74,728</u>



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS

To the Members of the Board of Selectmen
Town of Sullivan
Sullivan, New Hampshire

In planning and performing our audit of the Town of Sullivan for the year ended December 31, 2004, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinions on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities caused by error or fraud, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

Town Treasurer

A new Town Treasurer assumed office in August 2004, and from then until the end of the year did not maintain a formal cashbook. In addition, she did not maintain copies of the manifests approved by the Board of Selectmen giving her the authority to disburse the funds. RSA 41:29 states in part that "The town treasurer shall keep in suitable books provided for the purpose a fair and correct account of all sums received into and paid from town treasury. . ." In addition, she is only to disburse funds upon the orders of the majority of the Board of Selectmen.

We recommend that the Treasurer record in a formal cashbook all activity for each of the accounts in her custody. We also recommend that the Treasurer maintain a copy of each vendor and payroll manifest as proper authorization to disburse the funds.

Purchase Orders

While the Town has a formal purchase order policy, we noted that there were several instances where purchase orders were not used. Interim financial statements may not give a complete accounting of all commitments outstanding.

We recommend that the Board of Selectmen enforce the Town's purchase order policy, and properly approved and completed purchase orders be obtained prior to disbursement of funds.

*Town of Sullivan
Independent Auditor's Communication of Reportable Conditions and Other Matters*

Tax Collector

RSA 80:76 states in part that the tax collector shall execute a deed of the land subject to the real estate lien that has not been redeemed, to the lienholder after two years from the execution of the real estate lien, unless the municipality has notified the collector that the deed will not be accepted because of potential liability or risk associated with the property. We noted unredeemed taxes of more than two years for which deeds had not been taken.

Also, RSA 80:77-a states that the notices sent to mortgages of impending tax deeds must include among other things, a warning that the legal interest of the taxpayer and each mortgagee will be extinguished by the tax lien deed if the legal interest in the property is not redeemed. This warning was not included on the notices.

We recommend that the tax collector make sure that all laws are followed in executing the duties of office.

FOLLOW-UP TO PRIOR YEAR MANAGEMENT LETTER COMMENTS

Gross Budgeting (Repeat Comment)

We had noted in 2003 that the budget for the Public Library Fund only included the amount of money to be transferred from the General Fund, and no budget was prepared for the Conservation Commission Fund. The Municipal Budget Law covering all towns in the State provides for gross budgeting for all funds. In 2004, we again noted that the Conservation Commission Fund was not included on the budget. Therefore, we again recommend that future annual budget preparation include the total amount to be expended from all sources in order to comply with the requirements of the Municipal Budget Law.

Tax Collector/Town Clerk (Repeat Comment)

We again noted the following conditions during the audit of the records of the Tax Collector/Town Clerk:

1. The Tax Collector/Town Clerk works out of her home. Money collected is kept in a fireproof safe at her home all week until she brings it to the Town Hall for the Treasurer to pick up and deposit.
2. The Tax Collector's record keeping is being done manually. Cash receipts are recorded manually in a cash receipts journal and then transferred to the warrant books, which is extremely inefficient.

We again recommend that the following procedures be implemented:

1. While money is kept in a fireproof safe in the Tax Collector/Town Clerk's home, consideration should be given to having her make collections at the Town offices. Town services would then be centrally located and provide easier access for reconciliation between the Town Treasurer and Bookkeeper.
2. Consideration should be given to automating the tax collection system, utilizing software approved by the Department of Revenue Administration. The Tax Collector has a software program available to her, but is not using it.

This report is intended solely for the information and use of management, the board of selectmen, and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

February 11, 2005

Trustees of Trust Funds

Name of Trust Fund	Purpose	Principal	Change in	Principal	Income	Change in	Income	Combined
		Balance	Funds	Balance	Balance	Funds	Balance	
		1/1/2005		12/31/2005	1/1/2005		12/31/2005	12/31/2005
Combined Cemetery Trusts	Cemetery Care	13,468.00	-	13,468.00	15,772.75	835.14	16,607.89	30,075.89
Esther Winch	Welfare Support	1,450.00	-	1,450.00	13,749.77	468.14	14,217.91	15,667.91
John Woodburn	Road Repair	175.00	-	175.00	62.43	7.31	69.74	244.74
Stanley Dvoracheck	Jewett Park Maint.	500.00	-	500.00	218.09	22.12	240.21	740.21
Town History	Town History	2,853.00	-	2,853.00	58.05	89.66	147.71	3,000.71
<i>Total of Trust Funds</i>		18,446.00	-	18,446.00	29,861.09	1,422.37	31,283.46	49,729.46

Name of Capital Reserve	Principal	Change in	Principal	Income	Change in	Income	Combined	
	Balance	Funds	Balance	Balance	Funds	Balance		
		1/1/2005		12/31/2005	1/1/2005	12/31/2005	12/31/2005	
Revaluation	14,430.03	4,666.00	19,096.03	381.66	1,253.22	1,634.88	20,730.91	
Highway - Major Equip.	9,425.26	3,500.00	12,925.26	65.97	272.05	338.02	13,263.28	
Forest Fire Equip./Liability	6,556.00	6,329.00	12,885.00	67.08	190.61	257.69	13,142.69	
Insurance	6,596.92	-	6,596.92	65.17	190.31	255.48	6,852.40	
Town Bldgs. - Major Repairs	1,745.04	4,500.00	6,245.04	12.45	104.48	116.93	6,361.97	
Cemetery Expansion	2,603.75	1,500.00	4,103.75	13.51	75.04	88.55	4,192.30	
Police Cruiser	15,230.40	5,000.00	20,230.40	102.05	439.18	541.23	20,771.63	
Dry Hydrant	61.89	-	61.89	2.95	1.82	4.77	66.66	
Breathing Apparatus	270.54	-	270.54	32.38	86.55	118.93	389.47	
Town Wide Radio	48.17	-	48.17	-	0.23	0.23	48.40	
Fire Dept. Vehicle	21,496.44	3,550.00	25,046.44	160.63	619.42	780.05	25,826.49	
First Response Fee	1,233.10	-	1,233.10	11.86	35.66	47.52	1,280.62	
Reconstruction/Resurfacing Roads	(95.60)	15,000.00	14,904.40	222.50	6.91	229.41	15,133.81	
Land Conservation	500.00	1,000.00	1,500.00	0.04	14.69	14.73	1,514.73	
<i>Total of Capital Reserve</i>		80,101.94	45,045.00	125,146.94	1,138.25	3,290.17	4,428.42	129,575.36

Valuation, Tax History & Inventory

Valuation Figures

2001-2005

YEAR	PERCENT OF VALUATION	TAXABLE VALUATION
2005	*105.4%	47,989,480
2004	102.9%	47,560,773
2003	64.4%	24,639,780
2002	81.0%	24,206,958
2001	95.0%	23,564,237

* estimate of percent of valuation

MS-1 Summary 2005

Total Taxable Land	15,507,680
Total Taxable Buildings	31,432,900
Total Taxable Public Utilities	1,338,900
Valuation Before Exemptions	48,279,480
Total Dollar Amount of Exemptions	290,000
Net Valuation on which local tax rate is computed	47,989,480
Tax Credits: Total Veterans. Exemptions	6,100

Tax Rate in Sullivan 2001 - 2005

YEAR	TOWN	LOCAL SCHOOL DISTRICT	STATE SCHOOL	COUNTY	TOTAL
2005	5.87	11.71	2.27	1.79	21.64
2004	5.96	10.73	2.10	1.69	20.48
2003	9.49	18.30	5.09	2.89	35.77
2002	9.12	17.98	6.05	2.78	35.93
2001	8.70	16.54	6.37	2.58	34.19

Inventory of Town Property

STREET NAME	DESCRIPTION	TAX MAP ID#	ASSESSED VALUATION
Centre Street	Playground	3-000-000	40,100
Centre Street	Cemetery	3-034-001	72,100
South Road	Vacant Lot	3-062-001	2,300
Church Street	Vacant Lot	3-067-000	16,100
Centre Street	Jewett Park	3-069-000	35,800
Church Street	Highway Garage	3-070-000	122,700
Church Street	Cemetery	3-071-000	121,700
Centre Street	Town Hall	3-072-001	304,800
Centre Street	Town Forest	3-073-000	61,100
Centre Street	Fire Station & Library	3-074-000	365,400
Church Street	Cemetery	3-074-001	120,400
Centre Street	Sullivan School	3-110-003	404,300
Martin Court	Vacant Lot	5-001-003	16,800
Valley Road	Vacant Lot	6-045-000	4,400
Route 9	Vacant Lot	6-082-000	11,000
			1,699,000

Town Property Listing

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Abrams, Denis & Patricia	1-024-002	435 Gilsum Road	2.010	N	41,000	41,000	112,500	153,500
Ahearn, Larry G.	1-008-000	Off Corey Mine Road	20.000	N	22,100	22,100		22,100
Aho, Timothy & Susan	6-001-000	246 Valley Road	6.130	Y	50,600	45,313	113,000	158,313
Aho, Timothy & Susan	6-002-000	Valley Road	5.380	Y	31,300	774		774
Alexander, Patricia	3-039-000	666 Centre Street	10.000	N	50,900	50,900	7,700	58,600
Alexander, Scott & Amy	3-025-000	188 Gilsum Road	1.910	N	40,900	40,900	34,400	75,300
Alther Jr., Everett & MaryLou	6-031-000	18 Centre Street	2.500	N	41,700	41,700	253,400	295,100
Andorra Forest	2-007-000	Bowlder Road	118.000	Y	126,300	7,592		7,592
Antis Sr., Bruce M.	3-029-001	Off Gilsum Road	55.000	N	41,800	41,800		41,800
Arguin, Donald & Barbara	5-043-002	451 South Road	0.870	N	44,000	44,000	151,200	195,200
Arlen, Barry & Brenda	3-058-000	13 Arlen Drive	0.410	N	29,400	29,400	111,500	140,900
Arlen, Darrell & Cheryl	3-055-000	14 Arlen Drive	1.840	N	46,000	46,000	149,000	195,000
Arlen, Darrell & Cheryl	3-059-000	17 Arlen Drive	0.600	N	35,800	35,800	138,200	174,000
Arlen, Darrell & Cheryl	3-061-000	Off Centre Street	0.540	N	28,600	28,600		28,600
Ashton, Joel	6-053-000	Apple Hill Road	2.010	N	29,300	29,300		29,300
Atwood, Jamie & Bobbjo	3-100-000	Hubbard Road	9.000	N	40,200	40,200		40,200
Atwood, Paul	6-027-000	50 Centre Street	2.250	N	41,300	41,300	17,800	59,100
Atwood, Philip & Barbara	5-001-001	17 Martin Court	3.380	N	42,800	42,800	133,600	176,400
Atwood, Philip & Barbara and Keith & Peggy Martin	5-001-002	Martin Court	3.190	N	4,100	4,100		4,100
Aubuchont, John & Jad	6-005-000	276 Valley Road	5.400	N	49,500	49,500	73,300	122,800
Ayotte Sr., Ronald & Darlene	4-021-001	168 Valley Road	5.500	N	51,700	51,700	93,000	144,700
Ayotte Sr., Ronald & Darlene	4-021-002	158 Valley Road	4.500	N	32,600	32,600		32,600
Bagley, Bonita	3-005-000	309 Gilsum Road	2.000	N	41,000	41,000	78,700	119,700
Baird, Robert & Kathleen	3-118-000	Centre Street	15.000	Y	51,400	2,158		2,158
Ball, Shane & Shawn	6-047-000	367 Valley Road	5.000	N	53,100	53,100	106,500	159,600
Barbin, Raymond	4-020-000	140 Valley Road	38.000	Y	87,500	48,367	201,400	249,767
Barrett, David & Holly	3-103-000	189 Centre Street	6.100	N	56,400	56,400	242,800	299,200
Bauer, Royal & Alta	3-002-000	New Road	8.000	N	14,600	14,600		14,600
Beliveau, John & Carol	4-009-000	25 Ellis Road	35.300	Y	85,500	47,803	155,900	203,703
Berdinka, Rodney	4-021-004	Valley Road	28.000	Y	55,400	2,862		2,862
Bergeron Sr., Richard & Sally	6-061-000	21 Heights Lane	1.250	N	40,400	40,400	90,700	131,100
Bergeron, Lucien & Nancy	3-066-001	44 Gilsum Road	2.350	N	41,500	41,500	172,100	213,600
Bezio, Katherine	3-043-001	918 Centre Street	5.110	N	48,600	48,600	133,900	182,500
Bimonte, Gloria & Bruce Nielsen	3-120-000	186 South Road	35.300	Y	72,900	44,899	96,500	141,399
Bingham Hill Forest, LLC	1-025-000	Off Gilsum Road	100.200	Y	56,800	8,958		8,958
Birch, David & Jean Correia	6-063-000	131 Old Concord Road	3.570	N	43,000	43,000	121,600	164,600
Bird, James & Colleen	1-013-000	Corey Mine Road	37.000	Y	32,300	5,128		5,128
Black, Randall	5-017-000	119 Ferry Brook Road	1.000	N	44,100	44,100	22,800	66,900
Blackstock Houghton Co., Inc.	1-001-000	Off Gilsum Road	16.000	N	17,700	17,700		17,700
Blackstock Houghton Co., Inc.	1-002-000	Off Gilsum Road	59.870	N	44,900	44,900		44,900
Blake David & Princetta	3-093-000	134 Hubbard Road	1.600	N	44,700	44,700	122,500	167,200
Blake, Thomas & Janice	5-004-001	108 Price Road	5.300	N	49,400	49,400	101,300	150,700
Blanchard Sr., Richard & Linda	3-024-000	Gilsum Road	40.000	Y	86,100	10,136		10,136
Blanchard Sr., Richard & Linda	3-026-000	162 Gilsum Road	13.000	Y	73,700	55,939	171,400	227,339
Blanchard, Dale & Susan	3-008-000	197 Gilsum Road	99.600	Y	113,100	48,884	184,000	232,884
Blanchard, Michael & Bonnie	3-085-001	69 South Road	4.000	N	43,600	43,600	156,100	199,700
Bobbin, Joseph & Susan	6-030-000	394 Valley Road	0.500	N	43,700	43,700	104,900	148,600
Bohannon, Kevin	3-053-000	571 Centre Street	2.470	N	41,600	41,600	44,900	86,500

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Bolduc, Paul & Sara	4-012-000	133 Ellis Road	15.400	Y	70,400	45,860	180,300	226,160
Bolles, John & Wendy	5-041-000	469 South Road	3.800	N	47,400	47,400	147,800	195,200
Bolles, John & Wendy	5-042-000	South Road	54.300	Y	95,600	52,880	18,700	71,580
Boulerisse, Randall & Vicki Babcock	3-094-000	122 Hubbard Road	1.000	N	44,100	44,100	99,300	143,400
Bourassa Jr., Robert & Lori	3-088-005	315 Centre Street	12.400	Y	53,200	41,910	95,300	137,210
Bourassa, Norma	3-088-002	102 Hubbard Road	12.200	Y	57,000	46,674	97,300	143,974
Bourassa, Norma	3-109-002	319 Centre Street	3.760	N	2,600	2,600	7,300	9,900
Brault, Peter & Rose-Ann Ciercielli	4-019-000	78 Valley Road	28.170	Y	69,100	48,865	109,500	158,365
Brolin, William & Grace	5-033-002	452 South Road	2.600	N	45,800	45,800	104,900	150,700
Brooks Jr., Henry & Linda Brown	5-049-000	317 South Road	75.000	Y	125,900	53,005	95,500	148,505
Brooks Jr., Henry C.	3-123-000	138 South Road	0.940	N	32,100	32,100	900	33,000
Brooks Jr., Henry C.	3-124-000	136 South Road	3.700	N	35,000	35,000	7,500	42,500
Brooks Jr., Henry C.	5-025-000	South Road	4.500	Y	43,500	1,968		1,968
Brooks Jr., Henry C.	5-026-000	302 South Road	35.000	Y	116,900	71,091	131,800	202,891
Brooks Jr., Henry C.	5-027-000	South Road	100.000	Y	95,400	14,386		14,386
Brooks, Jeffrey & Cynthia	5-031-000	358 South Road	39.600	Y	125,600	71,756	213,500	285,256
Brooks, Jeffrey & Cynthia	5-045-000	South Road	13.000	Y	41,600	6,310		6,310
Brooks, Jeffrey & Cynthia	5-048-001	7 Tyler Lane	91.300	Y	131,700	56,224	30,800	87,024
Brooks, Jeffrey & Cynthia	5-052-000	South Road	11.210	Y	13,100	173		173
Brooks, Keith & Tamra	3-096-000	96 Hubbard Road	1.000	N	44,100	44,100	27,000	71,100
Brooks, Michael & Jennifer	5-045-001	32 Tyler Lane	4.300	Y	48,100	415		415
Brosseau, Mark & Katherine	6-067-002	245 Apple Hill Road	2.070	N	45,200	45,200	98,100	143,300
Brosseau, Mark & Katherine	6-067-003	Apple Hill Road	10.800	Y	41,900	1,554		1,554
Brown, Michael & Jane	4-008-000	1 Valley Road	21.100	Y	93,000	49,115	116,600	165,715
Brown, Michael & Jane	4-033-000	Valley Road	0.600	N	10,900	10,900	2,100	13,000
Brown, Michael O. & Cynthia	3-031-000	59 Gilsom Road	5.140	N	48,600	48,600	119,300	167,900
Brown, Robin	6-057-000	41 Old Concord Road	4.500	N	53,400	53,400	77,600	131,000
Buoro, Lizabeth & William	3-043-003	Centre Street	5.360	N	32,800	32,800		32,800
Burke, Matthew & Sarah	3-128-000	78 South Road	15.000	Y	56,200	43,926	65,800	109,726
Butler, James & Melanie L'Abbe	3-020-000	44 Boynton Road	6.950	N	43,000	43,000	79,800	122,800
Byrn, Wendy	6-073-000	250 Apple Hill Road	7.500	N	51,900	51,900	123,100	175,000
Calzini, Richard	1-012-000	Off Corey Mine Road	27.000	Y	24,700	3,884		3,884
Campbell, Leo & Patricia	6-009-001	Valley Road	25.000	Y	58,100	31,884		31,884
Campbell, Wallace	3-042-001	16 Jenkins Lane	154.500	Y	117,300	67,038	124,100	191,138
Cannon, Norma Jean & Kenneth Heath	3-023-000	193 Gilsom Road	2.000	N	41,000	41,000	70,700	111,700
Carney, Michael & Christina	6-028-000	358 Valley Road	0.750	N	43,900	43,900	130,600	174,500
Carney, Michael & Christina	6-048-000	Valley Road	7.900	N	51,700	51,700		51,700
Carpenter, Charles	5-054-000	Hubbard Road	282.000	Y	185,200	23,432		23,432
Carroll, Hugh & Marlene Meinelt	6-021-001	142 Centre Street	13.300	Y	60,600	45,834	201,600	247,434
Cashman, Craig & Melissa	6-034-000	27 Centre Street	2.430	N	41,600	41,600	90,400	132,000
Castleman, Lynn & David	3-055-001	20 Arlen Drive	0.400	N	28,700	28,700	105,400	134,100
Cheshire County Fish & Game Club	5-009-000	Ferry Brook Road	7.250	Y	50,900	36,704	8,100	44,804
Cheshire County Fish & Game Club	5-009-001	268 Ferry Brook Road	9.000	Y	48,500	1,036		1,036
Cheshire County Fish & Game Club	5-010-000	Ferry Brook Road	78.000	Y	114,400	8,976		8,976
Chevere, Ruben	6-022-001	Centre Street	2.440	N	33,400	33,400		33,400
Chickering, Elizabeth	6-010-001	Off Route 9	2.000	N	2,600	2,600		2,600
Cinq-Mars, Eli & Toni Ellsworth	6-074-000	192 Apple Hill Road	14.100	Y	69,800	47,982	208,500	256,482

Property Listing

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Claridge, Ann	4-010-000	65 Ellis Road	53.000	Y	82,000	45,756	17,700	63,456
Coffin Jr., David	3-016-000	Boynton Road	43.960	Y	100,000	3,394		3,394
Coffin Jr., David	3-016-001	Boynton Road	3.000	Y	10,500	440		440
Coffin Jr., David	3-017-000	Off Boynton Road	1.030	Y	1,500	159		159
Coffin Jr., David	3-018-000	Off Boynton Road	39.000	Y	33,700	3,259		3,259
Coffin Jr., David	3-019-000	Off Boynton Road	20.000	Y	19,600	2,365		2,365
Community Corrections Corp.	5-046-001	Off Route 9	25.820	N	23,900	23,900		23,900
Corindia, Elizabeth	3-042-000	24 Jenkins Lane	35.000	Y	74,300	49,847	108,000	157,847
Corindia, Elizabeth	3-131-000	Centre Street	0.170	N	9,700	9,700		9,700
Cote, Peter & Gladys	3-007-000	295 Gilsun Road	2.000	N	41,000	41,000	36,200	77,200
Crotto, Philip & Susan	3-043-006	872 Centre Street	5.290	N	45,300	45,300	202,700	248,000
Csenge, Edward & Laurel	5-002-000	841 Centre Street	100.000	N	122,000	122,000	144,700	266,700
Cummings, Becky	3-044-000	780 Centre Street	0.880	N	40,000	40,000	108,600	148,600
Darby, Benjamin & Nancy	3-083-000	443 Centre Street	17.500	Y	69,400	43,230	197,400	240,630
Dean, Kevin & Janice	3-014-000	95 Boynton Road	48.370	Y	88,600	43,131	174,000	217,131
DeAngelis, Edson & Virginia	6-075-000	Apple Hill Road	64.000	Y	120,900	13,020		13,020
DeAngelis, Edson & Virginia	6-076-000	Apple Hill Road	4.000	Y	53,200	1,750		1,750
DeAngelis, Edson & Virginia	6-079-000	Apple Hill Road	62.000	Y	80,800	9,741		9,741
Deitz, Nancy	6-040-003	Connor Drive	3.770	N	26,900	26,900		26,900
Demers, David & Marcia	2-002-000	Bowler Road	65.000	Y	44,400	6,715		6,715
Dempster, Clifford	5-051-001	159 Hubbard Road	5.800	N	53,900	53,900	299,800	353,700
Desvergnés, Kathleen	5-058-001	161 Centre Street	5.100	N	45,000	45,000	145,100	190,100
Devine III, James	3-047-001	697 Centre Street	6.640	N	53,300	53,300	151,100	204,400
Devoid, James & Dawn	6-022-000	176 Centre Street	2.240	N	41,300	41,300	109,400	150,700
Dexheimer, Lawrence & Jeanne	6-026-000	426 Valley Road	1.000	N	40,100	40,100	114,700	154,800
Deziel, Jeffrey R. & Deborah L. Morehouse	1-003-000	Off Gilsun Road	3.000	N	3,900	3,900		3,900
Dispensa, Sheryl	6-006-000	286 Valley Road	5.600	N	49,800	49,800	93,600	143,400
Dodge, Steven E. & Cindy M. Simoneau	6-043-000	Off Route 9	0.400	N	1,600	1,600		1,600
Dodge, Steven E. & Cindy M. Simoneau	6-044-000	Valley Road	0.720	N	2,000	2,000		2,000
Dodge, Steven E. & Cindy M. Simoneau	6-050-000	140 Route 9	0.880	N	60,000	60,000	114,800	174,800
Donahue, Deborah & Timothy and Paula Payne	3-016-002	Chapman Pond	59.000	N	88,600	88,600		88,600
Dunham, Michael & Peggy	6-017-0001	348 Valley Road	10.950	N	63,900	63,900	127,600	191,500
Dunn, Philip & Susan	5-043-000	447 South Road	1.000	N	44,100	44,100	99,300	143,400
Dunton, William & Janet Krauss	3-113-000	278 Centre Street	1.000	N	40,100	40,100	30,300	70,400
Ebanks, Eileen	6-016-000	331 Valley Road	1.080	N	44,200	44,200	28,300	72,500
Edson, Ruth	3-112-002	270 Centre Street	23.920	Y	65,200	43,707	105,800	149,507
Eggert, Richard & Susan	3-043-005	874 Centre Street	5.140	N	44,900	44,900	138,700	183,600
Eilers, Bettina	6-011-004	Route 9	10.000	Y	12,400	1,386		1,386
Emond, Lionel & Christine	5-021-001	106 Ferry Brook Road	1.180	N	44,300	44,300	16,800	61,100
Fisher, Jeff & Deborah	5-053-000	133 Hubbard Road	1.200	N	44,300	44,300	80,700	125,000
Fitzpatrick, Joseph & Jean	3-115-000	Off Centre Street	15.000	Y	17,600	2,315		2,315
Fitzpatrick, Joseph & Jean	6-020-000	64 Centre Street	155.500	Y	122,300	68,183	191,100	259,283
Fitzpatrick, Joseph & Jean	6-024-000	Centre Street	3.500	N	30,700	30,700		30,700
Fogel, Eric	3-010-000	259 Gilsun Road	2.000	N	41,000	41,000	23,000	64,000
Fontaine, James	3-040-001	676 Centre Street	2.010	N	41,000	41,000	55,000	96,000

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Forrest, James	3-108-000	267 Centre Street	4.700	N	65,000	65,000	48,300	113,300
Frazier, Timothy & Karen	4-029-000	214 Valley Road	22.300	Y	88,100	47,436	120,300	167,736
Frazier, Timothy & Karen	4-030-000	Valley Road	1.800	Y	11,200	207		207
Gaillardetz, David & Hillary Snyder	5-028-001	246 South Road	2.010	N	45,100	45,100	103,200	148,300
Gardner, Geoffrey & Christine Payack	1-021-002	461 Gilsun Road	55.880	Y	93,300	45,681	91,900	137,581
Garrapy, Alice	6-064-000	169 Old Concord Road	20.000	N	83,400	83,400	36,900	120,300
Gasbarre, Anthony - Estate	6-023-000	Centre Street	124.100	Y	104,000	17,853		17,853
Geddes, Bruce & Donna	3-120-001	182 South Road	1.300	N	40,400	40,400	46,500	86,900
Geddes, Paul	1-020-000	Off Gilsun Road	8.000	N	9,900	9,900		9,900
Gladu Jr., Philip & Patricia	3-066-000	53 Church Street	1.650	N	40,700	40,700	137,000	177,700
Glazier, Albert & Mildred	5-013-000	169 Ferry Brook Road	76.000	Y	123,000	53,436	38,500	91,936
Glazier, Albert & Mildred	5-015-000	Ferry Brook Road	7.000	Y	51,900	2,449		2,449
Goodman, Joan	5-058-000	Centre Street	33.200	Y	52,500	4,776		4,776
Goodnow, Leslie & Alma	6-025-000	432 Valley Road	13.000	Y	58,000	47,115	161,200	208,315
Goodnow, Leslie & Alma	6-036-000	Valley Road	0.300	N	6,000	6,000		6,000
Goodnow, Leslie & John	6-041-000	Route 9	30.000	Y	54,600	3,686		3,686
Goodnow, Philip	3-044-001	778 Centre Street	21.500	N	78,600	78,600	128,200	206,800
Gottsche, Peter & Abbie Schoon	4-022-000	23 Holt Road	68.000	Y	106,000	54,016	60,000	114,016
Grant, Gerald & Judith	5-019-000	79 Ferry Brook Road	20.000	Y	68,000	50,989	187,700	238,689
Grant, Gerald & Judith	5-022-000	Ferry Brook Road	3.500	Y	33,600	504		504
Grass, Barry & Gail	6-040-000	12 Connor Drive	3.490	N	38,800	38,800	116,800	155,600
Gray, Kermit & Ann	6-015-000	321 Valley Road	4.260	N	48,000	48,000	71,200	119,200
Gray, Robert & Lorrie	6-033-000	33 Centre Street	0.460	N	36,600	36,600	75,300	111,900
Griffin, Trevor & Michelle	6-026-001	47 Centre Street	3.400	N	46,900	46,900	95,000	141,900
Guetti, Thomas	4-034-000	48 Cross Road	0.930	N	44,100	44,100	89,000	133,100
Haberman, Simon	3-030-000	68 Gilsun Road	67.000	Y	122,700	58,438	166,800	225,238
Hall, David & Helen	5-012-000	Ferry Brook Road	0.230	N	5,100	5,100		5,100
Hall, David & Helen	5-014-000	Ferry Brook Road	148.230	Y	124,000	37,267	4,900	42,167
Hall, George	3-112-001	302 Centre Street	9.500	N	54,100	54,100	98,600	152,700
Hamilton, Stephen & Nancy	3-032-000	Gilsun Road	37.260	Y	92,300	77,843	36,200	114,043
Hamilton, Stephen & Nancy	3-032-000U1	39 Gilsun Road	0.000	N				
Hamilton, Stephen & Nancy	3-032-000U2	33 Gilsun Road	0.000	N			16,100	16,100
Hamilton, Stephen & Nancy	3-032-000U8	11 Woodland Drive	0.000	N			62,900	62,900
Hammond, Andrew & Rene Paquette-Plaisted	1-021-001	Off Gilsun Road	16.670	Y	18,400	2,398		2,398
Hammond, Andrew & Rene Paquette-Plaisted	1-021-003	509 Gilsun Road	17.260	Y	69,200	44,459	147,700	192,159
Handy, Lyle & Donna	3-122-000	154 South Road	5.000	N	44,900	44,900	109,700	154,600
Hanson, Leslie & Richard Major	5-033-001	436 South Road	17.000	Y	60,800	42,908	134,000	176,908
Hanson, Leslie & Richard Major	5-034-000	Off South Road	7.350	N	9,100	9,100		9,100
Hartwell, Patricia	4-021-000	172 Valley Road	5.000	N	46,700	46,700	82,400	129,100
Haynes, Michael & Kimberly	6-053-003	59 Apple Hill Road	4.040	Y	32,000	32,000		32,000
Heemsoth, Thomas F. & Cathleen M. Vidone, Trustees	3-119-000	192 Centre Street	5.000	N	47,000	47,000	77,700	124,700
Henault, Stephen & Cindy	3-037-000	634 Centre Street	7.000	N	49,000	49,000	127,500	176,500
Henninger, Robert	5-058-002	Centre Street	6.900	N	34,800	34,800		34,800
Henry, Neil & Donna	5-028-000	11 Henry Drive	10.930	N	55,500	55,500	186,200	241,700
High Forest Partners LLC	5-046-000	Off Route 9	172.000	Y	78,600	8,275		8,275
Hoffman, John & Jean	2-005-001	439 Boulder Road	50.100	Y	117,600	87,081	316,400	403,481

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Hoffman, John & Jean	2-009-000	385 Boulder Road	9.600	N	68,000	68,000	13,600	81,600
Hoffman, John & Jean	2-011-000	279 Boulder Road	36.890	Y	121,000	62,346	515,900	578,246
Hoffman, John & Jean	2-011-001	369 Boulder Road	12.410	Y	79,900	68,970	151,800	220,770
Hoffman, John & Jean	2-011-003	Boulder Road	620.550	Y	399,800	57,092		57,092
Hotchkiss, Richard	3-077-000	24 White Brook Drive	115.500	Y	112,000	64,535	445,400	509,935
Hotchkiss, Richard	3-077-001	White Brook Drive	8.700	Y	44,000	394		394
Hotchkiss, Richard	3-077-002	23 White Brook Drive	53.600	Y	85,400	50,255	149,000	199,255
Hotchkiss, Richard	3-077-003	Cross Road	1.900	Y	36,000	69		69
Hotchkiss, Richard	3-077-004	Cross Road	13.100	Y	44,600	594		594
Hotchkiss, Therese	4-007-000	32 Cross Road	96.000	Y	136,200	49,980	156,200	206,180
Hotchkiss, Therese	4-016-000	Cross Road	30.800	Y	100,700	7,594	14,700	22,294
Houghton Jr., Brian	4-023-000	116 Ellis Road	3.120	N	42,500	42,500	42,600	85,100
Howard, Rex & Virginia	3-015-000	153 Boynton Road	20.000	Y	56,800	39,678	42,000	81,678
Howard, Susan	3-112-000	282 Centre Street	5.040	N	48,600	48,600	103,100	151,700
Howie, Lauren	5-047-000	67 Tyler Lane	105.000	Y	116,200	72,272	205,500	277,772
Hull, Mary E.	1-009-000	Off Corey Mine Road	8.000	N	9,900	9,900		9,900
Hummel, Robert & Gail	3-031-002	Gilsum Road	16.100	Y	49,000	34,044		34,044
Hummel, Robert & Gail	3-031-005	103 Gilsum Road	11.300	Y	78,600	69,038	215,600	284,638
Hurt, Darlene & Gregory	2-008-000	403 Boulder Road	8.100	N	52,600	52,600	113,400	166,000
Isabelle, Nathan D. & Autumn I.	6-077-003	159 Apple Hill Road	5.640	Y	36,100	421		421
J & A Realty Trust	3-040-000	Gilsum Road	21.400	Y	57,600	1,543		1,543
J & A Realty Trust	3-134-000	Centre Street	85.800	Y	58,200	12,888	1,400	14,288
Jackson Sr., Lawrence & Linda	3-087-000	105 South Road	4.000	N	43,600	43,600	77,500	121,100
Jackson, Joanne	1-019-002	Gilsum Road	14.000	Y	45,200	1,553		1,553
Jackson, Leslie	3-091-000	160 Hubbard Road	1.500	N	44,600	44,600	54,800	99,400
Jackson, Reginald & June	6-060-000	26 Heights Lane	1.500	N	40,600	40,600	77,100	117,700
Jackson, Thomas & Lana	6-058-000	268 Route 9	8.300	N	51,300	51,300	78,500	129,800
Jackson, Thomas & Lana	6-059-000	Heights Lane	0.250	N	2,000	2,000		2,000
Jakway, David & Nancy	5-032-000	416 South Road	5.000	N	47,100	47,100	44,600	91,700
Jarvis, Richard	3-031-001	81 Gilsum Road	11.000	N	66,500	66,500	129,500	196,000
Jewett - Heirs	3-075-000	Cross Road	18.800	Y	77,300	2,902		2,902
Jewiss, Donald - Estate	5-018-000	Ferry Brook Road	1.660	N	31,300	31,300		31,300
Johnson, Keith & Joan	3-106-000	231 Centre Street	2.000	N	41,000	41,000	106,200	147,200
Johnson, Nina M.	3-051-000	595 Centre Street	0.560	N	39,800	39,800	50,500	90,300
Jones Sr., Alan	4-015-000	62 Ellis Road	26.400	N	90,600	90,600	67,500	158,100
Joyal, Claude & Matthew	1-009-001	Off Corey Mine Road	7.400	N	9,100	9,100		9,100
Katz, Linda	3-045-000	817 Centre Street	0.570	N	35,800	35,800	22,100	57,900
Keene Amateur Astronomers	5-045-00A	Tyler Lane	0.000	N			1,700	1,700
Keene, Douglas & Risa	6-078-000	95 Apple Hill Road	5.400	N	49,300	49,300	302,800	352,100
Keller, Edward & Patricia	3-057-000	9 Arlen Drive	0.250	N	18,100	18,100	106,900	125,000
Kelley Jr., Thomas H.	3-052-000	593 Centre Street	1.000	N	40,100	40,100	79,900	120,000
Kenyon, Stephen	6-068-000	108 Old Concord Road	0.920	N	40,100	40,100	92,500	132,600
Kingsbury, Rosalie	3-050-000	619 Centre Street	13.700	N	62,100	39,200	44,200	83,400
Kingsbury, William	3-049-000	617 Centre Street	2.500	N	37,600	37,600	12,100	49,700
Kinson, David & Linda	1-027-000	402 Gilsum Road	35.000	Y	111,800	46,200	125,400	171,600
Kleine, Kris D. & Stephanie J.	6-077-001	131 Apple Hill Road	4.020	Y	53,600	45,039	131,800	176,839
Knox Jr., Everett & Margaret	5-029-000	236 South Road	10.000	N	66,900	66,900	180,500	247,400
Kordt, Eleanor	3-029-000	Off Gilsum Road	60.000	Y	45,000	7,409		7,409

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Kozaczek, Jennifer	5-044-000	419 South Road	1.700	N	44,800	44,800	78,400	123,200
Kuhn Jr., Charles & Bianca	1-002-001	Off Gilsum Road	11.130	N	13,000	13,000		13,000
L & B Truck Service, Inc.	3-109-001	311 Centre Street	1.240	N	70,600	70,600	218,000	288,600
L B J Land Lease Company	4-003-000	77 Bolster Pond Road	0.250	N	4,500	4,500	45,500	50,000
Labadie, Barbara	1-019-003	Gilsum Road	26.500	Y	66,100	2,939		2,939
Labadie, Barbara	3-003-000	New Road	8.000	N	14,600	14,600		14,600
Labadie, Barbara	3-088-001	163 South Road	2.300	N	47,600	47,600	112,800	160,400
Labadie, Barbara	3-089-001	167 South Road	12.200	Y	53,200	41,801	82,800	124,601
Labadie, Richard & Joyce	6-003-000	258 Valley Road	5.210	N	49,100	49,100	118,700	167,800
Labadie, William	1-019-001	541 Gilsum Road	14.200	Y	59,100	42,404	44,700	87,104
Lackey Jr., Frank & Lisa	5-051-000	233 South Road	5.000	N	53,100	53,100	104,400	157,500
Lake, Scott	1-028-000	382 Gilsum Road	5.000	N	44,900	44,900	113,300	158,200
Lamiroy, Marc & Laura	3-076-000	148 Cross Road	16.220	Y	81,400	47,461	32,300	79,761
Lavanture, Elsie	1-017-000	125 Corey Mine Road	205.000	Y	216,900	67,577	111,000	178,577
Lavigne, Randolphe & Gail	5-060-000	13 Hubbard Road	7.500	N	51,900	51,900	164,300	216,200
Lazzaro, Keith	5-055-000	73 Hubbard Road	11.300	Y	58,400	48,139	147,200	195,339
Lazzaro, Lisa	3-117-000	240 Centre Street	2.800	N	44,100	44,100	70,000	114,100
Leblanc, David & Lisa	3-064-000	522 Centre Street	2.700	N	41,900	41,900	148,200	190,100
Leclerc, Paul D.	6-077-002	143 Apple Hill Road	5.860	Y	44,600	538		538
Lee III, Walter	3-114-000	256 Centre Street	7.740	Y	52,200	45,581	155,300	200,881
Lee III, Walter	3-114-001	Centre Street	5.080	Y	36,600	627		627
Lerhman, Lisa	3-009-000	267 Gilsum Road	2.000	N	41,000	41,000	27,400	68,400
Lester, Dorothy	6-067-001	233 Apple Hill Road	11.600	Y	56,400	46,139	152,600	198,739
Lewandowski, Joseph & Laura	6-018-000	35 Rugg Road	20.000	N	56,800	56,800	78,100	134,900
Lincoln, Frank & JoAnn	6-037-000	436 Valley Road	1.010	N	40,100	40,100	138,600	178,700
Little, Carol	6-070-000	211 Apple Hill Road	53.000	Y	99,500	57,733	105,300	163,033
Little, Carol	6-071-000	Apple Hill Road	2.000	Y	36,100	875		875
Lyons, Raymond	3-031-006	New Road	72.000	Y	54,800	8,891		8,891
Malaguti, Paul & Lynn	3-038-001	Centre Street	5.000	Y	32,600	720		720
Malaguti, Paul & Lynn	3-048-000	641 Centre Street	18.000	Y	66,400	42,724	173,000	215,724
Marquis, Michael & Nancy	3-129-000	South Road	36.400	Y	57,800	3,881		3,881
Martin, Eric & Dawn	1-024-001	447 Gilsum Road	5.020	N	44,700	44,700	101,900	146,600
Martin, Keith & Peggy	5-001-000	7 Martin Court	3.390	N	42,800	42,800	125,600	168,400
McCann, Edward & Eleene	3-062-000	South Road	2.250	Y	29,000	174		174
McCann, Edward & Eleene	3-084-000	35 South Road	35.250	Y	90,700	46,074	205,000	251,074
McKenna, John	1-005-000	Gilsum Road	47.000	N	70,400	70,400		70,400
Merrifield, Alfred & Laura	3-041-000	10 Jenkins Lane	59.000	Y	87,900	53,457	269,300	322,757
Merrifield, Alfred & Laura	3-133-000	Jenkins Lane	4.000	Y	38,700	576		576
Merrill, Bruce	3-067-000	Church Street	0.250	N	16,100	16,100		16,100
Meuse, Dale	3-031-003	117 Gilsum Road	2.510	N	41,700	41,700	84,200	125,900
Mihovich, Gaye	6-040-002	34 Connor Drive	3.070	N	38,300	38,300	124,900	163,200
Milotte, Priscilla	3-089-000	187 South Road	15.300	Y	68,300	43,407	157,700	201,107
Monroe, William & Marion	3-006-000	301 Gilsum Road	1.990	N	41,000	41,000	44,200	85,200
Mooney, Michael	3-054-000	555 Centre Street	0.250	N	20,100	20,100	33,100	53,200
Mooney, Michael	3-130-001	557 Centre Street	25.000	Y	54,900	31,582		31,582
Moore, Charles & Shelby	3-043-004	886 Centre Street	5.040	N	44,800	44,800	144,400	189,200
Moore, Frederick W. & Margery P.	3-083-003	479 Centre Street	7.800	N	44,500	44,500		44,500
Moore, Valerie - Estate	5-024-000	334 South Road	2.320	N	38,700	38,700	5,100	43,800

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Morressey Jr., John & Barbara	6-072-000	226 Apple Hill Road	6.100	N	50,200	50,200	117,900	168,100
Motter, Andrew & Signe	4-011-000	144 Ellis Road	46.000	Y	80,600	50,116	179,000	229,116
Motter, Andrew & Signe	4-011-001	143 Ellis Road	25.000	Y	67,000	44,026	122,200	166,226
Murrin, Mary	6-038-000	441 Valley Road	1.140	N	40,300	40,300	67,500	107,800
Murrin, Michael & Claire	6-039-000	439 Valley Road	0.780	N	39,900	39,900	67,600	107,500
Myers, Harold & Rosaie	3-107-000	243 Centre Street	12.000	N	56,500	56,500	27,200	83,700
Nadeau, Holli	3-065-000	32 Gilsum Road	2.000	N	41,000	41,000	126,800	167,800
Nature Conservancy, The	2-010-000	Bowlder Road	189.300	Y	106,900	12,381		12,381
Nature Conservancy, The	2-010-001	Bowlder Road	74.100	Y	62,400	3,745		3,745
Nature Conservancy, The	4-006-000	Bowlder Road	318.800	Y	152,000	20,017		20,017
Nature Conservancy, The	4-006-001	Ellis Reservoir	11.000	Y	12,900	729		729
Nature Conservancy, The	4-023-000	Ellis Road	6.880	Y	900	85		85
Nature Conservancy, The	4-024-000	Ellis Reservoir	27.700	Y	25,400	1,836		1,836
Nature Conservancy, The	4-027-000	Valley Road	46.300	Y	68,500	2,779		2,779
Nature Conservancy, The	4-031-000	Valley Road	62.600	Y	76,500	9,006		9,006
Neal, Justin & Angela Amidon	3-056-000	5 Arlen Drive	0.330	N	23,700	23,700	94,000	117,700
Newell, Deborah	3-103-001	193 Centre Street	5.300	N	45,100	45,100	161,100	206,200
Newell, James & Sandra	3-129-001	58 South Road	2.000	N	41,000	41,000	96,900	137,900
Nichols, Stanley	5-059-000	23 Hubbard Road	7.000	N	51,300	51,300	128,200	179,500
Nims Jr., Frank L.	2-004-000	Bowlder Road	57.000	Y	73,500	39,068		39,068
Nims, David	5-035-000	South Road	20.000	Y	51,500	2,877		2,877
Nims, David	5-035-001	South Road	0.100	N	100	100		100
Nims, Herbert & Sylvia	6-056-000	58 Old Concord Road	36.800	Y	78,900	45,005	112,900	157,905
Noonan, Dennis & Lynn	3-063-000	508 Centre Street	1.200	N	40,300	40,300	118,600	158,900
Normand, Richard	1-023-000	18 Corey Mine Road	34.100	Y	104,300	49,803	73,500	123,303
Osborn, Daniel	1-024-000	439 Gilsum Road	9.780	N	50,600	50,600	130,900	181,500
Ouellette, Marie & Delbert Jr.	2-017-000	153 Bowlder Road	2.290	N	32,000	32,000	900	32,900
Ouellette, Marie & Delbert Jr.	4-005-000	128 Bowlder Road	2.230	N	41,300	41,300	71,300	112,600
Ovsenik, Joseph & Audrey	6-052-000	32 Apple Hill Road	7.000	N	66,700	66,700	176,700	243,400
Paju, William & Marlo	6-021-000	108 Centre Street	33.500	Y	88,900	54,926	211,800	266,726
Paquette, Dale & Joyce	2-016-000	195 Bowlder Road	6.600	N	50,800	50,800	44,000	94,800
Paquette, Hector & Bonnie	5-005-000	16 Paquette Drive	39.290	N	190,500	190,500	550,600	741,100
Paquette, Mark & Donna	3-033-000	19 Gilsum Road	0.990	N	36,100	36,100	91,000	127,100
Parker, Brenda	6-017-000	322 Valley Road	8.380	N	52,700	52,700	41,600	94,300
Parker, Brenda	6-029-000	390 Valley Road	12.000	Y	77,900	49,473	100,800	150,273
Parker, Brenda	6-046-000	Valley Road	1.000	Y	35,300	437		437
Parker, Theodore & Mary	3-082-000	435 Centre Street	4.280	N	47,800	47,800	157,800	205,600
Parkhurst, Shawn & Kelli	3-060-000	24 Arlen Drive	0.430	N	30,800	30,800	32,900	63,700
Patnode, Gary & Tricia	6-042-001	68 Apple Hill Road	43.600	Y	100,800	53,384	139,600	192,984
Patterson, Christa	5-004-000	131 Price Road	19.700	Y	62,600	50,025	75,300	125,325
Perrins, Sharon	6-063-001	145 Old Concord Road	5.170	N	45,100	45,100	86,500	131,600
Perne, Esther	6-011-002	Route 9	6.210	N	46,200	46,200	19,500	65,700
Perra, Scott	1-018-000	552 Gilsum Road	40.700	Y	94,900	43,779	159,600	203,379
Perreault, Allison	3-032-000U5	12 Woodland Drive	0.000	N			26,300	26,300
Perrin, Pamela	1-015-000	Off Gilsum Road	7.000	N	8,600	8,600		8,600
Philbrick, Franklin & Donna	3-092-000	150 Hubbard Road	1.700	N	44,800	44,800	111,500	156,300
Phillips, Jesse	3-036-000	602 Centre Street	1.000	N	40,100	40,100	21,000	61,100

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Phinney, Robert & Jane	1-004-000	Gilsum Road	2.500	Y	29,400	360		360
Phinney, Robert & Jane	1-006-000	Gilsum Road	15.000	Y	18,600	7,002	20,200	27,202
Piper, Geoffrey	3-004-000	Gilsum Road	11.250	Y	54,500	2,211		2,211
Pitrat, Charles	6-053-001	Apple Hill Road	2.020	N	29,300	29,300		29,300
Pitrat, Charles	6-053-002	Apple Hill Road	2.340	N	29,700	29,700		29,700
Pratt, Charles & Gaynelle	4-021-003	Valley Road	3.000	N	32,900	32,900		32,900
Pratt, Charles & Gaynelle	4-028-000	183 Valley Road	4.000	N	51,800	51,800	152,400	204,200
Pregent, Kim	6-008-000	306 Valley Road	5.900	N	45,800	45,800	20,100	65,900
Price, James	6-054-000	Old Concord Road	18.620	Y	47,100	2,679		2,679
Price, James	6-055-000	19 Apple Hill Road	1.200	N	44,300	44,300	202,000	246,300
Primrose, Donald	6-032-000	30 Centre Street	1.340	N	60,600	60,600	264,900	325,500
Putzel, Justin H.	3-008-001	201 Gilsum Road	2.950	N	42,200	42,200	104,200	146,400
Rachanow, Antonina	3-043-007	Centre Street	79.000	Y	79,200	11,365		11,365
Rachanow, Antonina	3-043-008	Centre Street	5.127	Y	36,600	738		738
Randall, Armand & Jewelee	3-095-000	110 Hubbard Road	1.600	N	44,700	44,700	111,800	156,500
Regan, John T.	1-016-000	Off Gilsum Road	30.600	Y	27,700	4,723		4,723
Riesenberg, Jerome	6-065-000	Old Concord Road	13.800	Y	43,100	29,941		29,941
Riesenberg, Jerome	6-069-000	Off Apple Hill Road	33.800	Y	30,200	4,685		4,685
Rigsby, Timothy	3-032-000U3	8 Woodland Drive	0.000	N			25,700	25,700
Roberts, Dayle & Sally	3-099-000	44 Hubbard Road	1.300	N	44,400	44,400	3,700	48,100
Roberts, Joyce	6-027-001	14 Rugg Road	0.500	N	35,700	35,700	43,000	78,700
Robinson Jr., Earl	3-090-000	211 South Road	2.500	N	41,700	41,700	23,100	64,800
Robinson Jr., Richard & Marilyn	3-126-000	90 South Road	2.000	N	41,000	41,000	59,900	100,900
Robinson Jr., William & Lila	3-125-000	108 South Road	2.000	N	41,000	41,000	64,000	105,000
Robinson Jr., William & Lila	3-127-000	88 South Road	8.000	N	40,200	40,200	17,000	57,200
Robinson, William A.	5-057-000	55 Hubbard Road	8.600	N	66,400	66,400	119,700	186,100
Rodolitz, Anne	3-068-000	492 Centre Street	10.000	N	55,400	55,400	255,700	311,100
Rokes, Keith & Crystal	5-020-000	96 Ferry Brook Road	1.000	N	44,100	44,100	145,600	189,700
Rowe, Richard & Kathleen	6-035-000	19 Centre Street	0.800	N	40,000	40,000	135,500	175,500
Sakowicz, James & Joyce	3-034-000	534 Centre Street	7.000	Y	47,200	41,719	82,900	124,619
Sakowicz, James & Joyce	3-035-000	Centre Street	5.000	Y	36,400	483		483
Schmitt, Fred & Alice	6-042-000	122 Route 9	1.500	N	30,400	30,400	85,100	115,500
Scully, James & Grace	3-121-000	166 South Road	0.500	N	39,700	39,700	62,400	102,100
Sica, Mario & Christopher Lucas	1-011-000	Off Corey Mine Road	43.000	N	36,700	36,700		36,700
Sims, Brian	6-004-000	264 Valley Road	5.400	N	49,500	49,500	100,400	149,900
Smith, Charles & Diane	4-014-000	76 Ellis Road	4.000	N	46,100	46,100	114,400	160,500
Smith, Mark	3-012-000	245 Gilsum Road	2.000	N	41,000	41,000	39,800	80,800
Smith, Randall & Sheila	3-130-000	Off Centre Street	17.530	Y	19,400	1,944		1,944
Smith, Randall & Sheila	5-013-000A	Ferry Brook Road	0.000	N			18,500	18,500
Smith, Richard & Ana	2-015-000	Boulder Road	326.500	Y	175,100	33,316		33,316
Smith, Walter & Virginia	3-032-000U7	7 Woodland Drive	0.000	N			24,900	24,900
Snowden, Douglas & Gina	6-062-000	15 Heights Lane	5.500	N	45,600	45,600	48,200	93,800
Spicher, Rudolph & Elizabeth	1-007-000	Off Gilsum Road	50.000	Y	41,600	10,673		10,673
SPNHF	1-014-000		753.000	Y	340,100	31,803		31,803
SPNHF	1-029-000	Gilsum Road	172.000	Y	267,600	12,035		12,035
SPNHF	1-030-000	Boynton Road	2.900	Y	27,000	203		203
SPNHF	3-013-000	Gilsum Road	24.400	Y	79,800	1,707		1,707

Property Listing

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Sprague Sr., Wilber & Judy	3-105-000	219 Centre Street	2.000	N	41,000	41,000	45,200	86,200
Sprague, Kenneth & Tammy	3-111-000	312 Centre Street	2.000	N	41,000	41,000	25,000	66,000
Stevens Jr., Thomas & Linda	5-058-003	143 Centre Street	4.300	N	43,700	43,700	125,900	169,600
Stewart, Colleen H.	6-077-004	167 Apple Hill Road	2.610	N	43,600	43,600	142,200	185,800
Stockwell, Craig & Sarah Mustin	1-026-001	Gilsum Road	291.500	Y	173,500	41,955		41,955
Straeter, Eckhard & Ursula	1-010-000	Corey Mine Road	16.000	Y	18,700	2,302		2,302
Swazey, Esther	3-021-000	200 Gilsum Road	44.900	Y	85,100	49,254	14,400	63,654
Sweet, Roger & Ann	3-079-000	Cross Road	25.000	Y	62,800	2,673		2,673
Sweet, Roger & Ann	3-080-000	358 Centre Street	40.000	Y	159,900	48,888	252,400	301,288
Sweet, Roger & Ann	3-081-000	Centre Street	20.000	Y	73,900	3,049		3,049
Sweet, Roger & Ann	3-083-001	Centre Street	86.000	Y	86,000	12,372		12,372
Swett, David	1-019-000	Gilsum Road	110.000	Y	60,400	7,697		7,697
Swett, David	2-001-000	Off Bowlder Road	23.000	Y	25,400	2,550		2,550
Swett, David	2-003-000	Off Bowlder Road	120.000	Y	63,900	7,952		7,952
Swett, David	3-088-000	159 South Road	8.600	N	58,200	58,200	104,100	162,300
Swett, David	3-088-003	Off South Road	52.300	Y	40,300	3,466		3,466
Swett, David	3-088-004	Hubbard Road	42.200	Y	36,400	2,796		2,796
Swett, David	4-001-000	Bowlder Road	25.000	Y	72,900	1,749		1,749
Swett, David	5-003-000	Price Road	8.000	Y	43,100	1,151		1,151
Swett, David	5-007-000	Off Ferry Brook Road	18.000	Y	19,900	1,259		1,259
Swett, Frank & Shirley	3-038-000	652 Centre Street	5.870	N	45,800	45,800	83,500	129,300
Swett, Helen	3-028-000	119 Gilsum Road	50.000	Y	82,200	49,773	106,800	156,573
Talbot, Daniel & Janette	6-026-002	35 Centre Street	2.070	N	43,200	43,200	138,800	182,000
Tardiff, Alfred & Katherine	5-016-000	124 Ferry Brook Road	5.000	N	71,100	71,100	243,300	314,400
Tatham III, Charles & Sandra	4-025-000	Ellis Road	17.400	Y	19,200	2,412		2,412
Temple, Donald & Kathryn	3-027-000	150 Gilsum Road	4.000	N	47,400	47,400	77,900	125,300
Thayer Jr., Robert	2-013-000	Bowlder Road	40.000	Y	34,500	5,544		5,544
Thayer Jr., Robert	6-014-000	307 Valley Road	2.000	N	45,100	45,100	117,500	162,600
Thayer, Lester W.	5-030-000	198 South Road	1.030	N	44,200	44,200	23,700	67,900
Thompson, Paul Barker	6-011-000	Route 9	13.010	Y	15,200	1,803		1,803
Thompson, Paul Barker	6-012-000	Route 9	4.810	Y	6,300	667		667
Thompson, Richard	6-011-001	Route 9	8.590	Y	10,600	1,191		1,191
Thompson, Richard	6-012-001	Route 9	1.500	Y	2,000	208		208
Thompson, Ward	6-011-003	Route 9	12.400	Y	14,500	1,719		1,719
Thompson, Ward & Diana	4-026-000	Ellis Road	30.750	Y	27,800	4,262		4,262
Toutant, Charles	5-050-000	247 South Road	55.000	Y	130,800	100,798	198,200	298,998
Turner, Virginia - Estate	2-011-002	Bowlder Road	30.800	Y	82,500	4,452		4,452
Tuttle, Daniel	6-019-000	24 Rugg Road	0.250	N	18,100	18,100	36,200	54,300
Valley, James E. & Douglas S.	6-013-001	11 Hull Drive	16.300	Y	89,800	64,770	153,300	218,070
VanValkenburg, Brent	6-056-002	86 Old Concord Road	5.200	N	45,000	45,000	45,700	90,700
VanValkenburg, Davina	5-056-000	81 Hubbard Road	0.230	N	21,400	21,400	58,600	80,000
Varney, Terry	3-032-000U6	14 Woodland Drive	0.000	N			24,800	24,800
Verizon	6-051-000	2 Old Concord Road	0.710	N	59,800	59,800	124,900	184,700
Wahl, B J & Robert Switzer	3-109-000	279 Centre Street	20.250	Y	64,300	48,810	134,200	183,010
Walter, Priscilla	4-032-000	Old Warren Hill Road	63.000	Y	46,700	6,986		6,986
Walters, Janet & Raymond MacLean	6-079-001	98 Apple Hill Road	12.200	Y	75,000	67,561	177,800	245,361
Walters, John & Thomas	6-080-000	Apple Hill Road	0.330	N	7,300	7,300		7,300

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Waninger, Laurie	3-032-000U4	10 Woodland Drive	0.000	N			24,700	24,700
Warn, Richard & Anna - Heirs of	6-066-000	Old Concord Road	0.250	N	5,000	5,000		5,000
Washburn, Douglas & Helen	3-014-002	79 Boynton Road	1.830	N	36,800	36,800	124,700	161,500
Weber, Allan & Sharon	4-017-000	125 Cross Road	49.900	Y	106,800	48,635	203,600	252,235
Weber, Allan & Sharon	4-018-000	Cross Road	18.500	Y	54,000	33,365		33,365
Weber, Allan & Sharon	3-078-000	Cross Road	25.140	Y	54,400	989		989
Wheeler Jr., Karl & Carlene	3-031-004	97 Gilsum Road	10.000	N	50,900	50,900	58,800	109,700
Wheeler, Jesse & Margaret	3-046-000	801 Centre Street	2.000	Y	79,200	43,593	110,000	153,593
Wheeler, Jesse & Margaret	3-132-000	733 Centre Street	6.700	Y	57,600	40,992	44,200	85,192
Wheeler, Kevin	3-011-000	251 Gilsum Road	2.000	N	41,000	41,000	111,400	152,400
Wheeler, Kevin	3-014-001	Cummings Road	1.100	N	1,400	1,400		1,400
Wheeler, Kevin	3-016-003	52 Boynton Road	2.040	N	37,000	37,000	158,600	195,600
Whippie, Eric & Susan	1-022-000	31 Corey Mine Road	9.200	N	54,000	54,000	205,300	259,300
White, Eric & Deborah	6-067-000	Old Concord Road	72.000	Y	80,400	36,106	6,000	42,106
Whitney, James & Pamela	3-047-000	Centre Street	280.360	Y	151,300	73,964		73,964
Wichland, Bruce & Kelly	6-049-000	142 Route 9	1.600	N	40,700	40,700	74,400	115,100
Wilber III, Edwin	6-007-000	294 Valley Road	6.740	N	46,200	46,200	29,600	75,800
Wilder, Hilliare	6-009-000	243 Valley Road	26.000	Y	70,100	45,873	22,600	68,473
Willette, Randall & Rita	3-086-000	115 South Road	4.000	N	47,400	47,400	93,100	140,500
Woodbury III, John	5-021-000	Ferry Brook Road	128.320	Y	100,800	18,460		18,460
Woodbury, John & Kathleen	5-036-000	468 South Road	5.000	N	49,000	49,000	23,000	72,000
Woodbury, John & Kathleen	5-038-000	488 South Road	5.500	N	57,800	57,800	184,000	241,800
Woodbury, Leonard	3-104-000	209 Centre Street	2.000	N	41,000	41,000	75,500	116,500
Woodbury, Lois	3-097-000	Hubbard Road	1.000	N	30,900	30,900		30,900
Woodbury, Richard	6-010-000	Route 9	103.000	Y	57,400	14,276		14,276
Woodbury, Richard	5-023-000	Ferry Brook Road	14.000	Y	49,700	2,161		2,161
Woodbury, Richard & Lois	3-001-000	Off New Road	60.000	Y	45,000	8,695		8,695
Woodbury, Richard & Lois	3-022-000	Gilsum Road	22.000	Y	77,300	2,532		2,532
Woodbury, Richard & Lois	3-098-000	Hubbard Road	5.000	Y	39,600	720		720
Woodbury, Richard & Lois	3-098-001	Hubbard Road	5.000	Y	47,200	720		720
Woodbury, Richard & Lois	3-101-000	Hubbard Road	8.000	N	36,700	36,700		36,700
Woodbury, Richard & Lois	5-039-000	522 South Road	14.000	Y	72,500	48,124	142,500	190,624
Woodbury, Richard & Lois	5-040-000	South Road	14.000	Y	66,200	37,627	15,500	53,127
Woodbury, Richard & Lois	6-013-000	Route 9	56.000	Y	88,500	6,816		6,816
Yaros, Jason	3-085-000	57 South Road	4.000	N	43,600	43,600	97,000	140,600
Yawarski, Paul	6-040-001A	46 Connor Drive	5.200	N	58,000	58,000	114,300	172,300
Yawarski, Virginia	6-040-001	46 Connor Drive	0.000	N			73,700	73,700
Yoerger, Richard & Cynthia	3-043-002	916 Centre Street	5.280	N	45,100	45,100	160,800	205,900
Zielinski, Lauren & Robert	3-116-000	242 Centre Street	12.370	Y	63,400	52,792	82,700	135,492

