

NHamp
E
44
587
2006

Town of Sullivan New Hampshire

Annual Report

For the Fiscal Year Ended
December 31, 2006



Town of Sullivan
452 Centre Street
P.O. Box 110
Sullivan, NH 03445
603-847-3316
Fax: 603-847-9154
www.ci.sullivan.nh.us

Table of Contents

Officers, Boards, Committees and Commissions	2	General Government	
Board of Selectmen Letter	4	Cemetery Trustees	18
Warrant 2007	5	Planning Board	18
Budget Summary 2007	8	Tax Collector	19
2006 Annual Meeting Minutes	10	Public Safety	
Budget & Finance		Emergency Management	20
2006 Expenditures & Revenues	31	Fire & Rescue Department/	21
2006 Balance Sheet	32	Forest Fire Service	
Trustees of Trust Funds	33	Police Department	25
Valuation, Tax History and Inventory:		Highways and Streets	26
Inventory of Town Property	34	Resources and Vital Statistics	
MS-1 Summary for 2006	34	Births	28
Tax Rate 2002-2006	34	Deaths	28
Valuation Figures 2002-2006	34	Marriages	28
Culture and Recreation		Brought to Town for Burial	28
Public Library	14	Resource Information	29
Conservation Commission	16	Town Property Listing	35
ARLAC Annual Report	17	Appendix	
		Independent Auditor's Report	

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	3/09	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	3/09	Elected
BJ Wahl	279 Centre Street	3 Yrs	3/07	Elected
MODERATOR				
C. Christopher Pratt	183 Valley Road	2 Yrs	3/08	Elected
OVERSEER OF THE POOR				
Gladys Cote	295 Gilsum Road	1 Yr	3/07	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	3/12	Elected
Edward McCann	35 South Road	6 Yrs	3/08	Elected
Mary M. Hull	39 Gilsum Road	6 Yrs	3/10	Elected
TOWN CLERK				
Lois G. Woodbury	522 South Road	1 Yr	3/07	Elected
TAX COLLECTOR				
Lois G. Woodbury	522 South Road	1 Yr	3/07	Elected
TOWN TREASURER				
Linda Blanchard	162 Gilsum Road	1 Yr	3/07	Elected
TRUSTEES OF THE TRUST FUNDS				
Edward McCann	35 South Road	3 Yrs	3/08	Elected
Scott Lake	382 Gilsum Road	3 Yrs	3/07	Elected
Jeffrey Brook	358 South Road	3 Yrs	3/09	Elected
TRUSTEES OF THE CEMETERIES				
Mary M. Hull	39 Gilsum Road	3 Yrs	3/09	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	3/09	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	1/08	Selectmen
Scott Lake, <i>Deputy Chief</i>	382 Gilsum Road	1 Yr	1/08	Selectmen
Michael Blanchard, <i>Captain</i>	69 South Road	1 Yr	1/08	Selectmen
Cheryl Labadie, <i>Secretary</i>	163 South Road	1 Yr	1/08	Selectmen
Michelle Degree, <i>Treasurer</i>	57 South Road	1 Yr	1/08	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	1/08	Selectmen
Jason Yarosz	57 South Road	1 Yr	1/08	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	3 Yrs	3/08	Selectmen
Kevin Wheeler	52 Boynton Road	3 Yrs	3/07	Selectmen
Hillaire Wilder	243 Valley Road	3 Yrs	3/09	Selectmen
John "Chip" Woodbury, <i>Alt.</i>	468 South Road	3 Yrs	3/09	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
Randall Smith	169 Ferry Brook Road	3 Yrs	3/09	Selectmen
Fred Stewart	167 Apple Hill Road	3 Yrs	3/08	Selectmen

PLANNING BOARD

Stephen Hamilton, <i>Chair</i>	11 Woodland Drive	3 Yrs	3/09	Selectmen
Robert Switzer	279 Centre Street	3 Yrs	3/09	Selectmen
Ann Sweet, <i>Secretary</i>	358 Centre Street	3 Yrs	3/09	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

Raymond MacLean	98 Apple Hill Road #1	3 Yrs	3/09	Selectmen
Fred Stewart	167 Apple Hill Road	3 Yrs	3/09	Selectmen
Michael D. Brown	1 Valley Road	3 Yrs	3/08	Selectmen
David Barrett	189 Centre Street	3 Yrs	3/09	Selectmen
Betty Hauck	98 Apple Hill Road #2	3 Yrs	3/08	Selectmen

Board of Selectmen

Richard M. Hotchkiss, *Chairman*

The Board of Selectmen, Richard Labadie, Michael Carney and I, believe that 2006 has been a good year for the Town of Sullivan, with the exception of our tax dilemma. Our roads have been improved, our police have kept us secure, our library has been improved, and our fire department has a "new" tanker and is in the best state that I can recall. All of our other boards, commissions, and committees have supported and protected our community. With only a mere 7 cents per thousand (1.2%) increase in our town property tax rate over 2005, all of this has been accomplished.

However, the Monadnock Regional School District (MRSD) has hit us hard with a \$3.07 per thousand (22%) increase in the total school rate over 2005. The district finds it easy to spend your tax dollars and it is not all spent for the benefit of the students. It is important that we try to control this runaway spending and find more cost effective ways to educate our children. If we do not bring this waste under control, none of us will be able to afford to live in Sullivan. Our elderly and other residents on fixed incomes suffer the most and they should not have to choose between food, medicine, and paying the taxes (or keeping their home). You may recall that in recent years we have increased the elderly exemption twice to alleviate some of this burden for our elderly residents but we have gone as far as we can for now. This year we are asking our voters if we should start exploring withdrawal from the MRSD.

We urge the citizens of Sullivan to carefully review the Monadnock Regional School District Warrant and, with their votes, continue to restrain the school district spending because it represents the greatest portion of your property tax dollar and is the main the reason for your property tax increases. This year, more Sullivan residents attended the school district deliberative session. The district, again, misrepresented some important facts and pushed through its agenda. As usual, the deliberative session was well attended by teachers and others to assure passage of many self serving articles.

Fiscally, the Town of Sullivan remains in good shape. Our entire town and all of its departments operate on

budgets which absorb only a fraction of your tax dollar. Of course, I am pleased to again report that the town departments have done a great 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 you good citizens who have worked on a voluntary (without pay) basis that this has been and is possible. The continued increase in energy costs is the one area over which we have little control; although the warm periods this winter we have allowed for a little break. One road repair is remaining from the flooding during October, 2005 and we are in good shape to complete this repair once we get into favorable weather.

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

As you 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. During 2006, 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. Anyone interested in participating in the town government should contact the Board of Selectmen.

Warrant 2007

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 13th 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.

You are hereby notified to meet at the Town Hall in said town, Wednesday, the 14th day of March, next at 7:00 P.M. of the clock in the evening to act upon the following subjects:

Article 2

To see if the Town will vote to raise and appropriate the sum of one hundred fifty-one thousand six hundred seventy-four dollars (\$151,674) to defray town charges for the ensuing year. *(Recommended by the Selectmen and Budget Committee)*

Article 3

To see if the Town will vote to raise and appropriate the sum of one hundred ninety-seven thousand seven hundred twenty-five dollars (\$197,725) for the maintenance of town highways and bridges for the ensuing year. *(Recommended by the Selectmen and Budget Committee)*

Article 4

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 5

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 for the ensuing year. *(Recommended by the Selectmen and the Budget Committee)*

Article 6

To see if the Town will vote to raise and appropriate the sum of thirty-four thousand five hundred twenty-five dollars (\$34,525) for the operation of the Fire and Rescue Department for the ensuing year. *(Recommended by the Selectmen and Budget Committee)*

Article 7

To see if the Town will vote to raise and appropriate the sum of twenty-five thousand dollars (\$25,000) from the fund balance to pay the costs of investigating the feasibility of the withdrawal of the Town from the Monadnock Regional School District, including the costs of researching the benefits and drawbacks of pursuing such a withdrawal. This investigation would assist the town in deciding whether or not it might want to consider directing the Monadnock Regional School Board to conduct a feasibility study pursuant to RSA 195:25. *(Recommended by the Selectmen and Budget Committee)*

Article 8

For the Selectmen to appoint a committee to represent the Town of Sullivan in furthering warrant article #7.

Article 9

To see if the Town will vote to raise and appropriate the sum of nineteen thousand dollars (\$19,000) 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 10

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 11

To see if the Town will vote to raise and appropriate the sum of ten thousand dollars (\$10,000) from the fund balance for the purchase of a used road grader. This will be a non-lapsing appropriation per RSA 32:7VI and will not lapse until the road grader is purchased or by December 31, 2011.

(Recommended by the Selectmen and Budget Committee)

Article 12

To see if the Town will vote to raise and appropriate the sum of nine thousand one hundred thirty-three dollars (\$9,133) for deposit into the Capital Reserve Fund for Major Highway Equipment. *(Recommended by the Selectmen and Budget Committee)*

Article 13

To see if the Town will vote to raise and appropriate the sum of six thousand three hundred dollars (\$6,300) for the care and maintenance of town cemeteries for the ensuing year.

(Recommended by the Selectmen and Budget Committee)

Article 14

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 15

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 16

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 17

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 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 Breathing Apparatus. *(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 deposit into 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 20

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 for the ensuing year. *(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 Recreation Committee for the ensuing year. *(Recommended by the Selectmen and the Budget Committee)*

Article 22

To see if the Town will vote to raise and appropriate the sum of one thousand four hundred eighty-five dollars (\$1,485) for the operation of the Planning Board for the ensuing year. *(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 dollars (\$1,000) 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 one thousand dollars (\$1,000) for deposit into the Capital Reserve Fund for Land Conservation. *(Recommended by the Selectmen and Budget Committee)*

Article 25

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 for the ensuing year. *(Recommended by the Selectmen and Budget Committee)*

Article 26

To see if the Town will vote to authorize the Selectmen to receive, expend and/or disburse supplemental funds and/or goods and services received by the Town, including but not

limited to funds, goods and/or services received from State, Federal or private grants, reimbursements, disaster and relief aid or charitable gifts. This authorization shall be effective until rescinded by the Town.

Article 27

To see if the Town will go on record in support of effective actions by the President and Congress to address the issue of climate change which is increasingly harmful to the environment and economy of New Hampshire and to the future well being of the people of Sullivan. These actions include: (1) establishment of a national program requiring reductions of U.S. greenhouse gas emissions while protecting the U.S. economy; (2) creation of a major national research initiative to foster rapid development of sustainable energy technologies thereby stimulating new jobs and investment.

In addition, the Town of Sullivan encourages New Hampshire citizens to work for emission reductions within their communities, and we ask our Selectmen to consider the

appointment of a voluntary energy committee to recommend local steps to save energy and reduce emissions.

The record of the vote on this article shall be transmitted to the New Hampshire Congressional Delegation, to the President of the United States, and to declared candidates for those offices. (Submitted by petition)

Article 28

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

Article 29

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 23rd day of February in the year of Our Lord Two Thousand Seven

Selectmen of Sullivan:

Michael S. Carney

Richard M. Hotchkiss

Richard Labadie

Budget Summary 2007

Purpose of Appropriations	APPROPRIATIONS AS APPROVED FOR 2006	SELECTMEN RECOMMENDED 2007 APPROPRIATIONS	BUDGET CMTE RECOMMENDED 2007 APPROPRIATIONS
GENERAL GOVERNMENT			
Executive	33,825	35,125	35,125
Election, Reg. & Vital Statistics	1,550	800	800
Financial Administration	17,050	16,800	16,800
Revaluation of Property	5,812	6,166	6,166
Legal Expense	11,500	12,000	12,000
Personnel Administration	6,800	7,000	7,000
Planning & Zoning	1,685	1,485	1,485
General Government Buildings	11,800	14,800	14,800
Cemeteries	3,800	6,300	6,300
Insurance	13,000	15,000	15,000
PUBLIC SAFETY			
Police	45,250	45,250	45,250
Ambulance	7,023	7,856	7,856
Fire	38,765	34,525	34,525
Emergency Management	400	400	400
HIGHWAYS & STREETS			
Highways & Streets	191,000	197,725	197,725
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	1,500	1,500
Library	17,910	19,000	19,000
CONSERVATION			
Conservation Comm	1,500	1,500	1,500
DEBT SERVICE			
Principal	22,191	21,908	21,908
Interest	6,719	6,719	6,719
OPERATING TRANSFERS OUT			
To Capital Reserve Funds	43,016	49,149	49,149
To Exp. Trust Funds	2,000	2,000	2,000
SPECIAL & INDIVIDUAL WARRANT ARTICLES			
Fire Dept. Pumper/Tanker	162,536	-	-
Highway Dept. Road Grader	25,000	10,000	10,000
Flood Damage Road Repairs	60,569	-	-
Reconstruct/Resurface Roads	62,000	62,000	62,000
School Options Investigation	-	25,000	25,000
TOTAL RECOMMENDED APPROPRIATIONS	801,851	607,808	607,808

Source of Revenue	2006 ESTIMATED REVENUES	2006 ACTUAL REVENUES	2007 ESTIMATED REVENUES
TAXES			
Land Use Change Taxes	1,000	-	4,000
Timber Taxes	5,000	9,289	5,000
Interest & Penalties on Delinquent Taxes	9,000	8,986	9,000
Inventory Penalties	1,000	2,387	1,500
LICENSES, PERMITS & FEES			
Business Permits	50	75	50
Motor Vehicle Permits	105,000	111,383	108,000
Building Permits	50	125	50
Other Licenses, Permits & Fees	1,500	917	1,500
FROM FEDERAL GOVERNMENT (FEMA)	-	37,015	-
FROM STATE			
Shared Revenues	9,000	9,247	9,200
Meals & Rooms Tax Distribution	28,000	30,382	30,000
Highway Block Grant	45,747	45,748	39,863
Forest Land Reimbursement	-	298	-
Other	-	25,792	-
CHARGES FOR SERVICES			
Income from Departments	4,500	4,875	4,500
MISCELLANEOUS REVENUES			
Interest on Investments	7,000	16,597	7,000
Other	500	4,129	500
FROM CAPITAL RESERVE FUNDS	-	4,287	-
OTHER FINANCING SOURCES			
Proc. From Long Term Bonds & Notes	117,186	-	-
Amounts Voted from Fund Balance	125,569	125,569	35,000
TOTAL ESTIMATED REVENUES & CREDITS	460,102	437,101	255,163

BUDGET SUMMARY

	2006 ADOPTED BUDGET	SELECTMEN RECOMMENDED BUDGET	BUDGET CMTE RECOMMENDED BUDGET
Total Appropriations Recommended	801,851	607,808	607,808
Less Estimated Revenues & Credits	460,102	255,163	255,163
Estimated Amount of Taxes to be Raised	341,749	352,645	352,645

2006 Annual Meeting Minutes

The Moderator, C. Christopher Pratt, opened the polls at 11:00 A.M., Tuesday March 14th, at the Town Hall, to bring in the ballots, for Town Officers, Article Two and School District Officials for ensuing year. The Checklist was duly posted and used. It contained 452 names. Polls closed at 7:00 P.M. with 133 ballots cast.

Supervisor of the Checklist for four years	Mary M. Hull
Supervisor of the Checklist for six years	Becky Cummings
Moderator for two years	C. Christopher Pratt
Selectman for three years	Richard B. Labadie Sr.
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	Mary J. Parker
Cemetery Trustee for three years	Mary M. Hull
Overseer of Public Welfare for one year	Gladys Cote
Budget Committee Members TWO for three years	to be appointed

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"

Yes	80	No	16
-----	----	----	----

On March 15th, the Moderator called the 218th annual meeting to order at the Town Hall, at 7:00 P.M. to act upon the Warrant Articles.

Article 3: Voted, by a show of hands (For - 38; Opposed - none) to authorize the Selectmen to enter into an 11-year lease-purchase agreement for a pumper/taker fire truck valued at \$117,186.00 and to raise and appropriate \$45,350.00 toward the down payment and the first lease payment for this purpose. Of this amount, \$40,000.00 is to be drawn from the December 31, 2005 unreserved fund balance and the remainder to be raised by taxation. The lease has an escape clause.

Article 4: Voted, by voice vote, to raise and appropriate the sum of \$144,770.00 to defray Town charges for the ensuing year.

Article 5: Voted, by voice vote, to show the amount to be raised by taxation and the amount to be designated from the Highway Block Grant.

Voted, by voice vote, to raise and appropriate the sum of \$191,000.00 for maintenance of town highways and bridges for the ensuing year; \$145,253.00 to be raised from taxation and \$45,747.00 to come from the Highway Block Grant.

Article 6: Voted, by voice vote, to raise and appropriate the sum of \$62,000.00 for the reconstruction and resurfacing of bituminous-surfaced roads.

Article 7: Voted, by voice vote, to raise and appropriate the sum of \$60,569.00 from the fund balance to complete repairs to damaged town roads resulting from the rainstorm/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.

Article 8: Voted, by voice vote, to raise and appropriate the sum of \$45,550.00 for the operation of the Police Department.

Article 9: Voted, by voice vote, to raise and appropriate the sum of \$38,765.00 for the operation of the Fire and Rescue Department.

Article 10: Voted, by voice vote, to raise and appropriate the sum of \$17,910.00 to provide and maintain Public Library services and authorize the Library Trustees to receive and use supplemental funds, as provided.

Article 11: Voted, by voice vote, to raise and appropriate the sum of \$25,000.00 from the fund balance for the purchase of a used road grader. This is a non-lapsing appropriation per RSA 32:7 VI and will not lapse until the road grader is purchased or by December 31, 2010.

Article 12: Voted, by voice vote, to raise and appropriate the sum of \$15,000.00 for deposit into the Capital Reserve Fund for Reconstruction and Resurfacing of Bituminous-Surfaced Roads.

Article 13: Voted, by voice vote, to raise and appropriate the sum of \$4,666.00 for deposit into the Capital Reserve Fund for Revaluation.

Article 14: Voted, by voice vote, to raise and appropriate the sum of \$2,500.00 for deposit into the Capital Reserve Fund for Breathing Apparatus.

Article 15: 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 16: 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 17: Voted, by voice vote, to raise and appropriate the sum of \$3,800.00 for the care and maintenance of Town Cemeteries.

Article 18: 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 19: Voted, by voice vote, to raise and appropriate the sum of \$1,685.00 the operation of the Planning Board.

Article 20: Voted, by voice vote, to raise and appropriate the sum of \$1,500.00 for the operation of the Conservation Commission.

Article 21: 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 22: Voted, by voice vote, to raise and appropriate the sum of \$1,500.00 for deposit into the Capital Reserve for Cemetery Expansion.

Article 23: Voted, by voice vote, to raise and appropriate the sum of \$2,000.00 for deposit into the Forest Fire Equipment/Liability Trust Fund and authorize the Selectmen, as agents, to expend the fund.

Article 24: Voted, by voice vote, to raise and appropriate the sum of \$1,350.00 for the operation of the Recreation Committee.

Article 25: Voted, by voice vote, to raise and appropriate the sum of \$1,000.00 for deposit into the Capital Reserve Fund for Land Conservation.

Article 26: Voted, by voice vote, to raise and appropriate the sum of \$400.00 for the operation of the Sullivan Office of Emergency Management.

Article 27: Voted, by voice vote, to accept a gift, from the East Sullivan Cemetery Association, of a trust fund and land consisting of approximately one to two acres +/- on the east side of Centre Street (known as the East Sullivan Cemetery), to be held, managed and cared for by the Cemetery Trustees as a public cemetery.

Article 28: 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 \$60,000.00; for a person 75 years of age up to 80 years \$75,000; for a person 80 years of age or older \$85,000.00. 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 29: Voted, by voice vote, to accept the Reports of the Agents and Committees as printed in the Town Report.

I appreciate the terrific job that Randy does on Sullivan's roads and think that he and Paul did an amazing job after the flood.

Sarah Burke

Voted, by voice vote to adjourn at 7:55 P. M.

Lois Woodbury
Town Clerk

Culture and Recreation

Public Library

Denise M. McFarland, *Librarian*

In March, we began an adult book group. The group meets on the third Thursday of the month at 7 p.m. Attendance has been consistent, even during the summer vacation months.

Our summer reading theme was Treasure Reading (pirates). The program was open to all ages and was well received. Readers could enter a drawing for weekly prizes in the treasure box and there was a "Guess how many..." weekly contest for those coming to the library. Both of these contests were enjoyed by many. Twinkle Town and Friendly's Restaurant (West Street Shopping Plaza) supported our summer readers with certificates to their establishments. These were very much appreciated. The Friends of the Library gave the children beautiful treasure chests at a closing party in August.

We managed to lose our "Coveted Ice Cream Cup" to Gilsum when we lost our annual reading contest to them. Gilsum hosted our ice cream social this year.

The front door was repaired and the threshold replaced. A grab bar was placed at the front entry and the handicapped accessible entry was made safer by adding slopes to the edge of the walkway instead of having an abrupt drop at the edges. The computer needed repairs this fall and two of our most used software were found to be pirated; these were replaced with legal copies of the software. The library has become the depository for town records and the Archive Room was made fire resistant in order to house these records in a safe manner. The library was also connected with a direct line to Mutual Aid for this purpose.

The library saw a change in trustees this year when Elva Frazier resigned her position this fall and BJ Wahl was appointed and sworn in.

Library Funds - Balance Sheet - December 31, 2006

Assets	
Cash on hand 12/31/05	2,100.74
Town appropriation	17,910.00
Friends of the Library support	470.86
Wheeler Memorial Trust Fund	1,804.05
Miscellaneous gifts	665.00
Savings account	250.00
Miscellaneous income	20.00
Interest income	3.53
Total Assets	23,224.18
Liabilities	
Librarian's salary	10,920.00
Electricity	861.28
Fuel oil	1,906.73
Telephone	1,479.72
Building maintenance	-
Books	900.71
Reference book fund	246.00
Video tapes	25.88
Subscriptions	390.92
Supplies	922.29
Summer program	19.00
Membership dues	70.00
Librarian education	181.25
Returned to town	-
Transferred to trust fund	2,404.05
Transferred to savings	3.53
Carried forward to 1/1/2007	2,892.82
Total Liabilities	23,224.18

Programs the library offered this year include a birthday party for Dr. Seuss, Sea Shanties with Matt Burke, a historical look at Sullivan's African-American families in the 1800s with Chris Pratt, Matrayoshka (Russian nesting dolls) with Marina Forbes, stories for the day care students, drop-in crafts and family game nights.

The Sullivan Public Library continues its membership with the Nubanusit Library Cooperative. The bi-monthly video exchange packages we receive through this group's video membership are well received in our community.

Home Health Care and Community Services continues to hold quarterly wellness clinics at the library. The Library Trustees and Friends of the Library also continue to meet at the library.

The librarian is most appreciative of this community, and its support for the library.

<i>2006 Library Statistics</i>	
Patrons	
<i>New patrons</i>	11
<i>Total patrons</i>	427
<i>Total patron use</i>	1,579
Circulation	
<i>Adult materials</i>	1,295
<i>Young adult materials</i>	54
<i>Juvenile materials</i>	953
<i>Total circulation</i>	2,302
Collection Holdings	
<i>Books added</i>	249
<i>Books withdrawn</i>	51
<i>Total books</i>	12,490
<i>Audio titles added</i>	11
<i>Total audio titles</i>	92
<i>Videocassettes added</i>	31
<i>Total videocassettes</i>	469
<i>DVDs added</i>	26
<i>Total DVDs</i>	59
Interlibrary loan	
<i>Materials requested of SPL</i>	132
<i>Requests fulfilled</i>	128
<i>Materials requested by SPL</i>	869
<i>Requests received</i>	835

Conservation Commission

Roger Sweet, *Chairman*

Town Forest

The road climbing the hill on the Old Stoddard Road from the fire station shows extensive erosion from the floods of 2005. Frequent rains have again delayed installation of a culvert on that road. Fortunately, the beavers have moved away from the road into the old golf course. The forest plan is almost 10 years old and will need updating.

Jewett Park

In August a representative of the Department of Resources and Economic Development (Division of Parks and Recreation) came to inspect the condition of the park, which the Federal Land and Water Conservation Fund had funded in 1987. Shari Colby reported: "It appears that the park ... has been maintained and is in compliance with all LWCF guidelines. I want to congratulate the Town of Sullivan on a job well done!" She had been given a history of the efforts to thin the darkening woods and clear the park of decaying facilities.

Historical walks

On May 6, 23 people followed historian Chris Pratt on a tour of Sullivan's Four Corners, an area of town that was busy with homes, church, an armory, an animal pound, the Sullivan Center School, and several businesses in the 19th century. Now, the old animal pound on South Road is backed by several houses. Across the street from the pound are open fields. On September 30 Chris Pratt led Sullivan residents to one cellar hole (Kendall) and one commemorative rock (Rugg) in the northern corner of town in an area where several families farmed from the end of the 18th century to the Civil War but now, having been heavily logged by a former owner, the land is protected from development by The Nature Conservancy.

Roadside trash pickups

Sullivan once again received two Liberty elms from Litter-free New Hampshire, thanks to the work of volunteers cleaning the roadsides. These trees have joined the 8 elms planted earlier along the entrance drives to the cemetery. Such welcome rewards notwithstanding, the volunteers continue to be dismayed by the constant replenishment of trash. In April, 50 blue baggers picked up 1800 pounds of trash, 18 tires, miscellaneous scrap metal, and two plastic swimming pools. In October, 32 volunteers found a total of 580 pounds of bottles and cans.

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 Town continues to support the opportunity for Sullivan residents to take their polluting paints, oils, and other contaminants threatening to the environment to the Keene transfer station for proper disposal. Everyone in town should take advantage of these several dates for getting rid of hazardous waste.

Natural Resources Inventory

The town has received from Southwest Regional Planning Commission the completed maps of Sullivan's forest cover and other land characteristics based on aerial photos. The conservation commission plans to complete the narrative explaining the maps which should help the town think through its priorities for protecting its open space and watersheds.

Wetlands issues

The commission reviewed several culvert proposals by DOT and one for the town (a box culvert on Price Road which will enable fish passage through Ferry Brook). Protection of watersheds is priority for the commission.

Conservation lands

No new properties have been protected in 2006. The commission continues to be concerned about protection of Chapman Pond. Now free of development, it is a pristine fishing pond for residents, and a welcome habitat for beaver and otter, among other wildlife. In August, there was serious damage to trails by a Chevrolet Suburban in the Piper Forest, which is conserved by the Society for the Protection of New Hampshire Forests. Wheeled vehicles are illegal on properties not owned by the drivers unless they have written permission from the owners. The violators can be heavily fined for wetlands violations, but the ruts and possible subsequent erosion remain in this forest enjoyed by hikers from Sullivan and surrounding towns. Piper Forest is a property where once a substantial sugar bush employed several town residents in their youth and holds a cellar hole where a farm was admirably managed by a woman, to the surprise of the Reverend Seward, the author of Sullivan's early town history.

Membership

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.

Ashuelot River Local Advisory Committee 2006 Annual Report

The Ashuelot River Local Advisory Committee (ARLAC) was established in 1994, one year after the Ashuelot River was enrolled into the State Rivers Management and Protection Program. Since then, members, nominated by local municipal officials and appointed by the Commissioner of the Department of Environmental Services (DES), have been educated in a broad array of issues associated with the River and its watershed. It is the hope of the committee to be a resource that works well between the interests and concerns of the citizens in the watershed and State authorities.

The volunteer Ashuelot River water quality monitoring program in conjunction with the DES Volunteer River Assessment Program (VRAP) continued for its sixth season. Ten sites were sampled along the River's 64-mile length, from Washington to Hinsdale with a new site added on the South Branch in Swanzy Center. Analyses were done for temperature, pH, total phosphorus, dissolved oxygen (DO), turbidity and conductivity, with the City of Keene donating lab services to check samples for cadmium, copper, lead and zinc. ARLAC members, working with community volunteers, participated in a spring training session, leading into a five-month effort of sampling once per month from May through September. E. coli samples were obtained monthly on Tuesdays in July, August and September. While most parameters test favorably, concern continues for high E.coli readings that occur in the River most notably south of Keene. July showed high readings in the South Branch. August showed the South Branch, Cresson, Hinsdale and Thompson Bridge sites all >460 colonies/100ml, Winchester <400. In Sept Cresson was 250 and the South Branch was down, noting that the September collection day was quite cold. In November, Stephen Stepenuck, presented ARLAC and monitor volunteers with a summary presentation of this year's sampling results. The 6 years of data are available online at <http://academics.keene.edu/pegglest/AshuelotRiver.htm> or <http://www.des.state.nh.us/wmb/VRAP/>. Also, the NH DES Biomonitoring program includes a site in the Ashuelot River in Gilsum that will help determine water quality by the macro invertebrates found there.

A second water quality concern is the elevated phosphorus readings, again mostly south of Keene. This year ARLAC participated in the review of the National Pollutant Discharge Elimination System permits issued by the US Environmental Protection Agency for the Keene and West Swanzy wastewater treatment plants. The amount of phosphorus discharged by West Swanzy's plant will now be regulated. Phosphorus was also added to Keene's discharge limitations; however at the time of this report the amount of that limit was not finalized. Winchester was recently re-permitted under a general permit (did not have ARLAC review) and does not include phosphorus limits. Hinsdale's permit renewal is scheduled to occur this year and ARLAC anticipates participating in the review.

A regular task for ARLAC is to review and comment on state permit applications within the River corridor that may have potential impacts on the River. This year we submitted comments on projects proposed in Washington, Gilsum, Keene, Swanzy, Winchester, and Hinsdale. These included 3 site-specific applications, and 9 wetlands applications. The flooding from Oct. 2005 generated the need for many restoration and debris removal projects in the corridor, and ARLAC coordinated with the Natural Resource Conservation Service in reviewing projects under the Emergency Watershed Program. ARLAC continued to follow the legislation and rulemaking regarding sludge and septage, continuing to advocate for maintaining River corridor protection. Included was support of a bill to keep landfills outside of the 1500-foot river corridor. Also we offered comments to the NH Rivers Management Advisory Committee regarding improvements to the Comprehensive Shoreland Protection Act.

We continued participation as a member of the NH River Restoration Task Force and continue to support removal of the Homestead dam. Concerns regarding the stability of the Thompson Covered Bridge are being addressed but continue to delay dam removal plans.

With the assistance of the Southwest Region Planning Commission, ARLAC completed an update of the Ashuelot River Corridor Management Plan. We found many of the goals and recommendations remain current, but among the updates are information on the progress of the water quality monitoring and information on The Nature Conservancy's project in the Ashuelot Watershed. Copies of the plan can be viewed at each Town Hall of the River communities or online at <http://www.des.state.nh.us/rivers>. Efforts are under way to have each Town incorporate the updated plan in their Master Plan.

ARLAC's winter hike took place in Hinsdale and Winchester, using the rail trails that border the Connecticut and Ashuelot Rivers to obtain a new perspective on the river corridor. Visible from the Fort Hill line is the confluence of the Ashuelot with the Connecticut, and the Ashuelot line offers intermittent views of the river through a wooded corridor. Here one can also get a glimpse of the mill and railroad history along the river. While the rail trail offers a flat accessible walk, frequent rain and freezing last winter created a rather slippery surface for walking.

The Committee meets each month, on the third Tuesday evening in Keene. The Local Advisory Committee invites citizens and town officials to contact their local ARLAC representatives or the Southwest Region Planning Commission for more information.

Respectfully submitted,
Barbara Skuly, Chairman

2006 Membership: Bob Thompson, Washington; John Asseng - Marlow; Roger Sweet- Sullivan; Pablo Fleischmann - Gilsum; Malcolm MacDonald - Surry; Gary Pelton - US Army Corps of Engineers; Patrick Eggleston, Jim Holley -- Keene; Barbara Skuly, Stephen Stepenuck - Swanzy; Jim Ammann, John Stetser - Winchester; Barbara Fostyck - Hinsdale.

General Government

Cemetery Trustees

Kevin Wheeler, Ron Hull and Mary Hull

Beginning in 2006, the Cemetery Trustees took over the care and maintenance of the East Sullivan Cemetery from the East Sullivan Cemetery Association. Further progress was made in the expansion of the Sullivan Centre Cemetery. The "new" section was surveyed and lot markers were purchased and installed. Future plans include the continued installation of lot markers, constructing roadways between

lots, and, eventually, installing a fence around the cemetery perimeter.

We would like to extend our appreciation to John Bolles, cemetery sexton, for the good work and care given maintaining the cemeteries.

Planning Board

Stephen Hamilton, *Chairman*

Amendment to the Floodplain Development Ordinance

In order to comply with the National Flood Insurance Program requirements, the Planning Board successfully proposed to the Town on the March ballot that the Community Planning Ordinance language be amended. The Planning Board continued to deplore the absence of a flood plain map from FEMA for the southern part of town, which includes the Otter Brook area which was inundated in the flood of October of 2005.

Record retention program for Sullivan Planning Board

Documents

Town Historian Chris Pratt asked that several series of planning board records be assembled early in 2007 for placement in the archives room of the Sullivan Public Library: minutes, subdivision records, site plan review records, and driveway permit applications.

Subdivisions approved

The Toutant property on South Road was subdivided into a homestead lot of 12.07 acres and 47.58 acres currently containing the campground.

Driveway permits approved

Old Concord Road to provide access to Goodine property in Nelson (May), Gottsche property on Valley Road (June), and Blanchard lot on Gilsum Road (July)

New member

Keith Martin, a member of the Town's Budget Committee, joined the Planning Board as an Alternate Member after the June meeting.

Town website

Bob Switzer continues to update the Town's website at www.ci.sullivan.nh.us where anyone can read selectmen minutes, study the Master Plan, and see town maps.

Member education

Members Fitzpatrick and Switzer attended the planning conference sponsored by the NH Dept. of Energy and Planning in April. Member Martin attended all three law lectures sponsored by the NH Municipal Association in the fall.

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.

<i>January 1, 2006 through December 31, 2006</i>		
	2006	2005
Uncollected Taxes as of 01/01/06		
Property Tax		179,219.86
Land Use Change Tax		-
Yield Taxes		-
Court Docket		-
Taxes Committed to Collector		-
Property Taxes	1,185,577.00	
Yield Taxes	9,288.92	
Land Use Change Taxes	-	
Interest Collected	689.77	3,166.69
TOTAL DEBITS	1,195,555.69	182,386.55
<i>Remitted to Treasurer</i>		
Property Taxes	1,075,563.83	141,255.55
Yield Taxes	4,173.40	-
Land Use Change Taxes	-	-
Interest Collected	689.77	3,166.69
Conversion to Lien	-	37,964.31
Abatements Made During Year		
Property Taxes	-	-
Deeded to Town During Year	-	-
Uncollected as of 12/31/06		
Property Taxes	110,013.17	-
Yield Taxes	5,115.52	-
TOTAL CREDITS	1,195,555.69	182,386.55

<i>January 1, 2006 through December 31, 2006</i>				
	2005	2004	2003	2002
Balance of Unredeemed Liens as of 01/01/06	-	15,755.04	7,525.39	1,627.39
Tax Liens Executed During Year	40,441.23	-	-	-
Interest & Costs After Lien	1,102.38	1,042.40	3,368.29	833.05
TOTAL DEBITS	41,543.61	16,797.44	10,893.68	2,460.44
<i>Remitted to Treasurer</i>				
Tax Lien Redemptions	22,218.01	4,973.84	7,458.89	1,627.39
Interest & Costs After Lien	1,102.38	1,042.40	3,368.29	833.05
Abatements Made During Year	-	-	-	-
Liens Deeded to Town	-	-	-	-
Unredeemed Liens as of 12/31/06	18,223.22	10,781.20	66.50	-
TOTAL CREDITS	41,543.61	16,797.44	10,893.68	2,460.44

Public Safety

Emergency Management

Neil "Al" Henry Jr., *Director*

While 2005 will certainly be remembered for the October Floods, the December 1, 2006 thunderstorm will be remembered as one of the more unusual events. Straight-line winds in excess of 60 miles per hour knocked down trees and power lines in many areas of the Town. The most significant damage occurred on Centre Street and Price Road. According to representatives from PSNH, Sullivan was the hardest hit Town in the area. In the two-day period of December 1st and 2nd, the Sullivan Fire & Rescue Department, Explorers and Auxiliary responded to 10 emergency calls including one fire. During this time, the Sullivan Emergency Operations center was opened and staffed.



In 2006 this office entered into agreements to participate in Regional Pandemic - All Hazards Planning. So to make a VERY LONG story as short as possible.....

The State was charged with setting up all hazard regions in order to disperse medications in the event of a Pandemic Flu or to deal with other hazards that may occur in the State such as a Bio-Terrorism Attack or natural disasters. Sullivan is part of the Greater Keene All Hazard Region with the Cheshire Medical Center serving as the coordinating center. I also serve as a member of the Regional Coordinating Committee (RCC). Within the Greater Keene Region, Sullivan was partnered with the Towns of Nelson and Stoddard to form a Point of Disbursement or POD. Within the Town of Sullivan we have a sub-POD made up of volunteers to gather information at the town level. At this time we are still in the

process of putting our final POD plans together but a typical scenario would be as follows:

The POD representatives would receive word from the State that there was a large-scale outbreak of lets say, the flu, and that the POD's shipment of medication would be delivered to the POD receiving site by the National Guard. Upon receiving the delivery of medications, the dispensing location would then be opened. The residents from the Towns of Sullivan, Nelson and Stoddard would be advised of the schedule as to when to report to the site to receive their medication. The POD would be staffed with representatives from all three towns as well as medical personnel from the area. As residents from the three towns arrive at the site they would be greeted by POD representatives who will then help them through a number of stations. These include helping with the registration process, health concerns, receiving their medication and getting them on their way.

We are required to hold two informational meetings, one as the plan is being developed to obtain additional information or input from our residents and a second meeting when the plan is completed. I will have more information for you as we move forward with the planning process. In addition to the planning process, the RCC has printed Emergency Planning Brochures. You should have received these along with a town resource and special needs survey from this office. These surveys are a great help with the planning process.

In 2006, the Office of Emergency Management also provided an Emergency Planning Guide as our project for this year. The Planning Guides are still available at the Town Hall and at the Library.

In 2007 we will start on a complete upgrade to our Basic Emergency Management Plan (BEMP) and the All Pandemic - All Hazard Plan mentioned above will be included. We will also be updating our E-911 address list, so you if you are new to town, you may receive a visit from one of our volunteers as we update our records.

Along with updating our E-911 address list, we are asking residents to update their house numbers if necessary.

We still have homes in town with no numbering at all or the numbers are not visible from both directions or too small to read. As a guide, house numbers should be at least 3 inches in height, made of reflective contrasting material (white on dark colors and black on light colors); the numbers should be located at the end of your driveway on a mailbox or separate post and should be visible from both directions.

If you would like help with your family emergency plans or have questions regarding numbering, please do not hesitate to contact me.

I would like to thank all the volunteers involved in the All Hazards Planning, Emergency Management updates as well as all of the Town departments for their help this past year.

Fire and Rescue Department/Forest Fire Service

Neil "Al" Henry Jr., Chief

2006 was a year filled with new milestones for the Sullivan Fire & Rescue Department. Some of these include our first call to cover the Keene Central Station, another record setting year of emergency calls, taking delivery of our new pumper/tanker and the most significant achievement was the certification of another seven members to the level of Fire Fighter I, two members to Fire Fighter level II, one member was certified as EMT-Basic and two members certified at the EMT-Intermediate level.

During 2006 the Department membership continued to grow, adding 4 new members. Our roster now stands at 34 active members. The average number of members responding to emergency medical calls is 8 and for fire & rescue calls the average response is 12. During the freak thunderstorm we saw on December 1st. which knocked down trees and power lines for most of the weekend, the Department responded with 20 members, the Auxiliary, and the Explorers. We maintained two Engine crews, one Rescue Crew and one EMS crew for approximately 12 hours at the station as the major debris were cleared from Centre Street, Price Road, South Road and Old Concord Road. In addition, these crews responded to a total of 10 calls in the two-day period. The Emergency Operations Center was also opened and staffed during the storm.

Looking ahead to 2007 our goal is to provide the best service possible to the Town of Sullivan through continued training, certifications and drills. Behind the scenes, the Department is very active with weekly training, meetings and supporting our community. We invite you to stop by on Wednesday nights for a visit.

This year I have combined the Fire & Rescue Report with the Forestry Report (FFS) in an effort to save some repetition in the town report.



THE HOURS

In 2006 the members donated over 8774 man-hours to the Town in response to emergencies, training and the operation of the department. These include:

<i>Fire & Rescue Calls</i>	<i>1334 hrs</i>
<i>Fire Training</i>	<i>2230 hrs</i>
<i>EMS Training</i>	<i>660 hrs</i>
<i>Dept. Operations</i>	<i>3100 hrs</i>
<i>Facility Maintenance</i>	<i>600 hrs</i>
<i>Truck Acquisition</i>	<i>850 hrs</i>

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 Officers hours, grant writing, work details and special projects. Facility maintenance is solely the hours spent maintaining and improving the station. Truck Acquisition hours account for only the time spent acquiring the new tanker. Using \$13.00 per hour, an average hourly rate for a full time fire fighter, to attend training, calls, operations and facility maintenance work, the value of time donated to the Town by the membership in 2006 was approximately \$114,062.00. What is not seen in this figure are the lost wages for responding to calls during working hours, the time away from family and hundreds of hours of lost sleep.

THE CALLS

In 2006, the Department responded to 86 emergency and service calls, of these, 38 were Emergency Medical Service (EMS) calls and 48 for Fire-Rescue calls which accounted for the majority of responses. The Fire & Rescue Department also responded to four calls for Mutual Aid, either directly to house fires or providing cover trucks. On the Forestry side, Sullivan's crew responded to one brush fire in town and two Mutual Aid calls for brush fires in Keene and Stoddard. In total there were eight calls for Mutual Aid. The department was kept busy this year with an increased number of motor vehicle accidents and then in December a record number of tree and wires that went down during a storm. And yes, we still had one of our all time favorites, a "cat in a tree".

service is interrupted, the station is staffed to provide radio communications if an emergency arises.

The department continues to maintain an average response time of less than seven minutes. The response time is the elapsed time from the moment we are paged to the time we arrive on scene.

THE TRAINING

I would like to recognize the following members for their achievements in 2006. John Copeland and Patrick Ericson were certified as Emergency Medical Technicians at the Intermediate level and Henry Scott and Josh Brooks were certified as EMT - Basic. Rory Burke completed the Red Cross Emergency Response course. Maya Trudelle, Josh Brooks, Justin Putzel, Adam Frink, Matt Moore, Gene Hall and Shane Gladding were certified as Fire Fighters Level I. These members also completed the Wildland Fire Fighter I class and were certified in Hazardous Material Operations. Josh Brooks and Adam Frink went on to be certified at the Fire Fighter Level II. The entire department completed a course in Incident Command Training as well as the National Incident Management System (NIMS) training required by FEMA. All interior Fire Fighters re-certified with Self Contained Breathing Apparatus (SCBA). A number of members completed a two-day driver-training course this past fall that included classroom activities as well as actual driving on a closed course. As part of the Red Cross Emergency Response course, the department sponsored a fire extinguisher training class here at our station.

The members also participated in regional training, spring and fall sessions at Meadowood Fire School, in house training and drills, annual Forestry Training, as well as a live burn in Stoddard and Chesterfield. 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 2007, we will continue to use the mobile training props from the New Hampshire Fire Academy.

EMS	38	Tree & Wires	13
MVA	10	Wires down on car	1
Auto Alarm	5	Mutual Aid - Fire	4
Rubbish Fire	1	Mutual Aid - FFS	2
Vehicle Fire	2	Mutual Aid - Flooding	1
Brush Fire	1	Mutual Aid - MVA	1
Public Assist	2	Welfare Check	1
Transformer arcing	1	Check Alarm Systems	1
Assist Highway Dept.	1	Service Call - cat in tree	1

Not reported in the call log are the numerous requests for other services such as wood stove installation inspections at the request of homeowners or their insurance companies, home fire safety inspections, and oil burner permit inspections. The Forest fire Wardens also issued over 60 fire permits, 25 of these were for seasonal campfires. During severe weather the department also monitors residents with special needs, and when phone

THE DEPARTMENT

Again this year the majority of hours were devoted to training and department operations.

After the March Town Meeting many hours were devoted to the new Tanker project. We continue to meet weekly for training, drills and work details spending a majority of this time on various training evolutions to meet your

expectations for service and the required certifications at the State and National levels. Over the past five years, the department has grown to include 34 active members with a majority of these members now certified as Fire Fighters, EMTs and First Responders. As we have continued to expand our training and improve our equipment, we are now being called upon more and more to assist other Towns in our Mutual Aid System. Most notably, in February of 2007 we were placed on the run cards for Keene to supply equipment and personnel on a first alarm assignment in the northern part of the City or as a cover assignment on other calls. What a milestone achievement for Sullivan Fire & Rescue. This new page in the department's history is directly attributed to the hard work and dedication by the membership, and to the Residents of Sullivan for giving us your support.

This year the department installed Knox Boxes on all town buildings. This project was headed by Captain Mike Blanchard. Knox Boxes provide a means for the department to rapidly access keys to the building there for eliminate having to damage a door to gain access to the building. Knox Boxes are also available for residential buildings by contacting the Knox Company on-line or you may contact Captain Blanchard for ordering information or order forms.

As part of a grant, we have a number of smoke detectors available free of charge for those residents who may need them. You may contact me for more information.

Our Fire Explorer Post and Fire Brigade continued to be active with 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. From the cordwood raffle this year, the department donated an additional three cords of wood to town residents. Without revealing confidential details, I would like to personally thank the members for their efforts on a special Holiday project.

LAST CALL

It is with regret that I report the passing of two of our lifetime members in 2006, Bernice Cannon and Ted Parker.

Bernice was active for many years as a member of the Rescue Squad and Fire Police. Ted was a founding member of the department with 60 years of service as a Fire Fighter and Deputy Forest Fire Warden. Our thoughts and prayers are with the families of Bernice and Ted,

EQUIPMENT UPGRADES

In 2006 we added numerous items to our inventory. On the fire side we added two additional "Bubble Cup" nozzles to Engine 1 to complete the number required for our foam system. We replaced our AIM 4 gas meter with one from MSA as the cost of calibration and sensors for the old unit is far greater than the MSA unit. An additional three pagers were purchased as well as various hand tools and adapters. On the Forestry side, we purchased additional hose bags, backpack pumps, adapters, nozzles and valves.

Repairs were completed on the Rescue and Brush Truck. On the Rescue we had the rusted body supports replaced, a new storage compartment was fabricated, and an Automatic Transmission was installed. On the Brush truck we spent a good 10 hours installing much needed tune up parts. Our thanks to Jason Yarosz for his help (he had no idea what he was in for).



The big news however was the delivery of our new Tanker. Starting after the March Town Meeting the department started the process of acquiring two trucks that would eventually be combined to create the new 32 Tanker 1. Deputy Chief Scott Lake headed the project and spent hundreds of hours seeing the project to completion. For this project we went looking for two major pieces, a 2500 to 3000 gallon poly tank and a truck that was able to handle the weight and meet our requirements for a Pumper/Tanker. In March, four members made an overnight (driving) trip to

Ohio to view a truck that might fit the bill. Upon closer inspection it was found that the truck needed major repairs to the motor and body so this unit was put on the back burner. In April, with the assistance of Valley Fire Equipment, we located the first piece of the project, a 1978 GMC pumper/tanker located in Derry NH. The truck was too old to qualify under our loan agreements to be placed directly into service but the 3000-gallon poly tank was just what we were looking for. After viewing the Derry truck it was decided to purchase the unit for the tank and have Valley Fire Equipment build the new tanker. The Derry truck was taken to Valley Fire Equipment to await a truck to put it on. Many hours were then spent trying to locate a late model truck that fit our needs and the search became frustrating as many of the trucks we inquired about either were out of our price range or sold before we had a chance to get our bids to the vendor. Then in June, Deputy Lake learned of a 1990 Pierce Snorkel in Point Pleasant Beach New Jersey that sounded like the perfect combination of size, power and pump for our application. He immediately called the truck vendor and finally we were first on the list as a possible buyer. Deputy Lake and I traveled to NJ to view the truck two days later and found that this truck was all that we needed and much more. The truck had been maintained in immaculate condition, had less than 10,000 miles and the pump had hardly been used. We returned to Sullivan and requested the Selectmen to cut a check. In the mean time, one of the town officials in Point Pleasant Beach had also made a deal to sell the truck to a fire department down south. Upon hearing of this Deputy Lake made many calls to the truck vendor and the officials of Point Pleasant Beach to maintain our "first dibs" status. It finally came down to a matter of hours, but thanks to Deputy Lake, Sullivan prevailed. Five days later (as the other fire department tried to cancel their airline tickets) six members of SFR delivered a check to Point Pleasant Beach for the truck and made the 10-hour trip home. After showing off (or should I say playing with) the new Snorkel truck, we delivered it to Valley Fire Equipment where the Snorkel body was removed and the truck fitted with the Derry tank. In order to mount the Derry tank, Valley Fire Equipment had to relocate the rear axels to fit the tank body, repaint and install the body, then the tank, and finally, installed new tires. The new tanker was then taken to Northeast Emergency Apparatus in Maine

for the final fitting of additional compartments and port-a-tank bracket, installation of the generator and the final lettering. We took delivery, conducted intensive training on a weekly basis and put it in service this December. The tanker project was completed almost \$1,0000 under budget thanks in part to the outstanding efforts and generosity of Scott & Susan Lake, co-owners of Northeast Emergency Apparatus.

LOOKING AHEAD TO 2007

Each year we strive to make improvements to our facility, apparatus and more importantly, training and services. In 2007 we will certify another two members to the Fire Fighter II level and already have three members attending an EMT-Basic class. Their training will be completed in June. As always, it is our goal to provide the best possible care and emergency response possible for our Residents.

As reported last year, 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 applied for Federal Grants to upgrade the entire department with gear and equipment, but unfortunately we were not selected to receive a grant for this purpose. So, we will apply again this year, and in the meantime, purchase a few more sets to replace the worst of the old gear.

In closing I would like to thank the membership for their continued dedication to the Town and this department. My words cannot express the pride I have in this department and I consider it an honor to be a part of it and serve you as Chief.

I would also thank the member's families, the Selectmen, the Police and Highway Departments for their support. A special thank you goes to our Auxiliary, Bonnie Blanchard, Cindy Royce and Susan Lake for their support operations during emergencies, training and on special projects. Finally, my thanks to you, our residents, as this department could not have achieved these milestones without your support.

During 2006, the Sullivan Police Department made more arrests, received more e-mail correspondence and answered more calls for assistance than we did during 2005 even though there were fewer accidents and dog related calls. The increase in the number of arrests seems to be a trend that is occurring throughout all the towns within Cheshire County and, I suppose, in other towns also. This year I am going to share information from some of the calls we have answered and hopefully offer my explanation as to why we receive such calls.

In one instance, Jason Yarosz and I responded to a domestic complaint call. The husband has assaulted his father, wife and children. I believe one reason the incident occurred because the subject sought refuge from his anger through the consumption of alcohol. Another reason for the incident may be that his father exhibited similar aggressive behaviors with his wife and children.

In another instance, I responded to yet another domestic complaint call. When I arrived at the house the door was ajar and I knocked on it. A young girl (about 18 or 19) answered the door. Upon entering the house I noticed the table was tipped upside down, the chairs were knocked over, and the sugar bowl and saltshakers had spilled all over the floor. When I inquired as to what had happened. She replied "Nothing." I stated "this is not normal with the table and chairs being knocked over like this". Her response, "It's normal for me." I discovered that her boyfriend had been drinking when he pulled the phone line out of the wall so she would not be able to call anyone, but because she had been talking on the phone with a friend when the incident occurred, the friend contacted me. Again, I believe the reason for such a call was due to anger and alcohol consumption.

In a third instance officer Jason Yarosz made a motor vehicle stop. Officer Yarosz approached the vehicle, identified himself and asked the subject if he knew why he had been stopped. The subject said, "Yeah, I guess I was going too fast." Officer Yarosz informed the subject that he was traveling 70mph in a 45mph zone and asked for his license and registration. The subject handed Officer Yarosz his registration and then stated he left his license at home. A record check confirmed that the subject's license had been suspended for refusing to take a BAC test (blood alcohol test). The subject had also been drinking on this occasion but to the extent that Officer Yarosz believed he was impaired. Upon being arrested, the subject explained that he was divorced, lived in Durham, and his ex-wife had moved to Keene with their child. The subject had been at home, began thinking about his son and decided to go to Keene to see his son. It would appear that alcohol and anger was also a factor in this case.

As police officers, we respond to calls for assistance in a calm demeanor while ensuring the situation is under control. We try to treat everyone with the respect they deserve while effectively serving the public. Today, it seems as though many people are angry; they are struggling to make ends meet, maybe working two jobs, and they continue to see their expenses increase (food, gasoline, electric, taxes, etc.) while their wages are not able to keep up with inflation. The anger and frustration, in turn, can lead to addictions and or irrational behavior.

It does a lot of good to make somebody smile. So, I would like to leave you with a little bit of humor: It seems that a young man in a new Corvette was traveling 90 miles per hour down Route 9 when he noticed a State Trooper's blue lights approaching behind him. He pulled over to the side of the road and the State Trooper approached him and said, "It's ten minutes to three and I go off duty at 3:00. If you can give me a reason for speeding that I have not heard already, I will let you go." The young man said to him, "My wife ran off with a State Trooper two years ago and I thought you were bringing her back." The Trooper said, "Have a nice day."

We thank the townspeople for their help during the year. We can be reached by calling 911 (for an emergency), 847-3100 (Police Department), 847-9728 (Karl - home), or 847-9552 (Jason - home).

During 2006, the Sullivan Police Department made more arrests, received more e-mail correspondence and answered more calls for assistance than we did during 2005 even though there were fewer accidents and dog related calls. The increase in the number of arrests seems to be a trend that is occurring throughout all the towns within Cheshire County and, I suppose, in other towns also. This year I am going to share information from some of the calls we have answered and hopefully offer my explanation as to why we receive such calls.

In one instance, Jason Yarosz and I responded to a domestic complaint call. The husband has assaulted his father, wife and children. I believe one reason the incident occurred because the subject sought refuge from his anger through the consumption of alcohol. Another reason for the incident may be that his father exhibited similar aggressive behaviors with his wife and children.

In another instance, I responded to yet another domestic complaint call. When I arrived at the house the door was ajar and I knocked on it. A young girl (about 18 or 19) answered the door. Upon entering the house I noticed the table was tipped upside down, the chairs were knocked over, and the sugar bowl and saltshakers had spilled all over the floor. When I inquired as to what had happened. She replied "Nothing." I stated "this is not normal with the table and chairs being knocked over like this". Her response, "It's normal for me." I discovered that her boyfriend had been drinking when he pulled the phone line out of the wall so she would not be able to call anyone, but because she had been talking on the phone with a friend when the incident occurred, the friend contacted me. Again, I believe the

It does a lot of good to make somebody smile. So, I would like to leave you with a little bit of humor:

It seems that a young man in a new Corvette was traveling 90 miles per hour down Route 9 when he noticed a State Trooper's blue lights approaching behind him. He pulled over to the side of the road and the State Trooper approached him and said, "It's ten minutes to three and I go off duty at 3:00. If you can give me a reason for speeding that I have not heard already, I will let you go." The young man said to him, "My wife ran off with a State Trooper two

reason for such a call was due to anger and alcohol consumption.

In a third instance officer Jason Yarosz made a motor vehicle stop. Officer Yarosz approached the vehicle, identified himself and asked the subject if he knew why he had been stopped. The subject said, "Yeah, I guess I was going too fast." Officer Yarosz informed the subject that he was traveling 70mph in a 45mph zone and asked for his license and registration. The subject handed Officer Yarosz his registration and then stated he left his license at home. A record check confirmed that the subject's license had been suspended for refusing to take a BAC test (blood alcohol test). The subject had also been drinking on this occasion but to the extent that Officer Yarosz believed he was impaired. Upon being arrested, the subject explained that he was divorced, lived in Durham, and his ex-wife had moved to Keene with their child. The subject had been at home, began thinking about his son and decided to go to Keene to see his son. It would appear that alcohol and anger was also a factor in this case.

As police officers, we respond to calls for assistance in a calm demeanor while ensuring the situation is under control. We try to treat everyone with the respect they deserve while effectively serving the public. Today, it seems as though many people are angry; they are struggling to make ends meet, maybe working two jobs, and they continue to see their expenses increase (food, gasoline, electric, taxes, etc.) while their wages are not able to keep up with inflation. The anger and frustration, in turn, can lead to addictions and or irrational behavior.

years ago and I thought you were bringing her back." The Trooper said, "Have a nice day."

We thank the townspeople for their help during the year. We can be reached by calling 911 (for an emergency), 847-3100 (Police Department), 847-9728 (Karl - home), or 847-9552 (Jason - home).

Highways and Streets

Highway Department Randall Smith, Road Agent

The year began with several small storms mixed with, what now is all too common, periods of warm temperatures which caused ruts in the gravel roads during the middle of winter. On January 14th the temperature was 50 degrees and two inches of rain fell. January 15th delivered seven inches of snow. On January 16th the temperature was 0 degrees only to climb to 50 degrees again on January 18th with 30mph winds and rain.

The abrupt changes in the weather are hard on the roads and equipment. The 1957 Austin-Western grader received a complete overhaul of its brakes. Both trucks had minor repairs made to them throughout the winter season. The power angle plow (which had been used on the old Clark loader) was retrofitted to work with the John Deere backhoe.

On February 17th the winds gusted 60mph which blew down some trees, limbs and took shingles off the Town Hall. Plow equipment was removed from the trucks on March 6th and weight restrictions were posted for town roads on March 9th. Beginning March 13th, 1 ½-inch stone was applied to and gravel roads were raked. The grading of gravel roads began March 15th.

Potholes on paved roads were filled during the beginning of April. The ditches were cleaned and grading was finished on all gravel roads by the end of April (the gravel roads were very dry). Highway Department employees along with Selectman Rick Hotchkiss rebuilt the grader front end with new bearings and seals. The posted weight restrictions on town roads were lifted on April 28th.

Work on Valley Road resumed during May in preparation for paving the third section of reconstructed road along with a section that had washed out during the October, 2005 flooding. FW Whitcomb paved 850 feet of flood damaged road and 2,050 feet of reconstructed area on May 17th and 18th. Hard pack was added for shoulders. On Cross Road, banks were sloped back on a narrow portion of the road where there has been difficulty during previous winters.

The month of June delivered heavy rains. Gilsum Road required additional gravel and re-grading. South Road

required ditch-line repair and trap rock was added at Woodbury's hill. We started the final FEMA repairs to the roads from the October, 2005 flooding. On June 29th, 0.8 inches of rain fell within 30 minutes which caused waterways to fill with gravel and debris throughout town.

Several culverts were replaced and two new drainage systems were constructed for Valley Road and Cross Road. The new systems will provide needed relief to water-prone areas.

Throughout the summer many discussions, site visits, and cost investigations occurred on the matter of replacing the Price Road Bridge which was also damaged during the October, 2005 flooding.

In August, a boom mower was rented. Mowing and cutting along roadsides began August 11th and was complete August 31st. Gravel was applied to Tyler Lane and Bolster Pond Road. Portions of Gilsum Road and Old Concord Road were asphalt-shimmed.

Four hundred yards of winter sand was purchased and the pile was covered with new plastic (we had approximately 1,000 yards of sand left over from the last season). Some of the gravel roads received grading once again during the fall. Hard pack was applied to a section of Valley Road and Cross Road which will hopefully be paved during 2007. Large boulders were placed on some of the shoulders on Valley Road to help stabilize banks.

Trees were removed, PSNH moved utility lines and poles and site work was performed at the Price Road Bridge to allow for the large equipment needed to replace the bridge.

Construction of a new salt shed began in October. The weather brought heavy rains and wind several times during the month and, in turn, we repaired waterways, re-graded roads and picked up trees.

The first snowflakes fell November 2nd. Gravel was added to Boulder Road and it was graded. Highway department vehicles, sander and plow equipment was readied for winter.

Strong winds took down many trees in town on December 2nd which resulted in days of clean-up work. The first plow-able snow (two inches) arrived on December 8th. The salt shed construction was finished December 21st.

The gravel roads have frozen and thawed several times during this winter season. The raking and grading of gravel roads was still being performed on December 27th. The frequent freezing and thawing causes a lot of damage to the roads. The immediate effects can be seen on the gravel roads; the surface gravel mixes with subsurface clay which results in rutting. The paved roads experience the same effects under the thin layer of asphalt; although the

resulting rutting cannot be seen, the roughness in the pavement surface can be felt.

Many work hours were spent responding to the adverse weather conditions (heavy rains and wind); repairing the same ditch lines, re-grading roads and removing fallen trees and limbs. Unfortunately, these circumstances do not leave much time for proactive repairs and improvements. I am hopeful that the unusual weather pattern will change.

As always, sand is available at the Highway Garage to Sullivan residents for walkways and driveways.

Resources and Vital Statistics

Births

During 2006

CHILD'S NAME	DATE OF BIRTH	PLACE OF BIRTH	PARENT'S NAMES
Troia Jun Milotte	June 16	Peterborough	Cory & Stephanie Milotte
Kristopher Maddox Mitchum	June 24	Keene	John Mitchum & Rachell Stevens
Josie Hannah Burt	June 25	Sullivan	Adam & Emily Burt
Vanessa Lynn Annis	November 16	Keene	Nathan Annis & Jessica Babcock

Deaths

During 2006

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Bernice E. Cannon	January 5	Sullivan	Rufus Heath	Elizabeth Davis
Jesse Phillips	March 16	Sullivan	George Phillips	Juanita Williams
John Morressy	March 22	Keene	John Morressy Sr.	Jeanette Geraghty
Frederick Moore	May 18	Keene	Frank Moore	Eldora Davis
James Scully	June 13	Sullivan	James Scully	Louise Colburn
Shirley Taylor	November 13	Sullivan	unknown	Taylor Bosse Couturier
Theodore E. Parker	November 14	Keene	Harold Parker	Bessie Erwin

Marriages

During 2006

GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
Maurice G. Tweedie	Concord, NH	Sharon M. Perkins	Sullivan, NH	Concord, NH	January 12
Sean D. Foster	Sullivan, NH	Rachel E. Cataland	Sandwich, NH	Sandwich, NH	January 18
John M. Mitchum	Sullivan, NH	Rachell N. Stevens	Sullivan, NH	Sullivan, NH	May 27
Dale Robert Lih	Windsor, VT	Sharon Phillips Dunn	Weathersfield, VT	Sullivan, NH	June 11
Seth J. Denoncour	Epping, NH	Tara L. Paquette	Sullivan, NH	Keene, NH	September 9
James A. Forrest	Sullivan, NH	Karen L. Haynes	Sullivan, NH	Keene, NH	December 2

Brought to Town for Burial

During 2006

DECEDENT'S NAME	DATE	RESIDENCE	BURIAL
Doris C. DeVaux	April 17	Westmoreland, NH	Sullivan Centre Cemetery
Howard L. Kiscock	October 30	New Bedford, MA	Sullivan Centre Cemetery
Ronald F. Robinson	November 30	Keene, NH	Sullivan Centre Cemetery

Resource Information For 2006

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 2

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: 9:15AM-1:00PM, Mon-Thurs*
 Fawn Woudenberg Admin. Assistant 847-3316 sullivannh@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

Monadnock Regional School District

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

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

U.S. Senators

Senator John Sununu
111 Russell Senate Office Building
Washington, DC 20510
Office: 202-224-2841
District: 603-647-7500
mailbox@sununu.senate.gov

Senator Judd Gregg
393 Russell Senate Office Building
Washington, DC 20510
Office: 202-224-3324
District: 603-225-7115
mailbox@gregg.senate.gov

U.S. Congressman

Representative Paul Hodes
506 Cannon House Office Building
Washington, DC 20515
Office: 202-225-5206
District: 603-223-9814

Executive Council

John D. Shea
8 McIntire Road
Nelson, NH 03457
Office: 271-3632 Home: 847-9008
jshea@nh.gov

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

Rep. Tara A. Sad
PO Box 909, Walpole, NH 03608-0909
Office: 271-3403 Home: 756-4861
tara.sad@leg.state.nh.us

Rep. Lucy McV. Weber
217 Old Keene Road, Walpole, NH 03608-4845
Office: 271-3184 Home: 756-4338
lucy.weber@leg.state.nh.us

Sullivan's State Representative - District 8

Senator Bob Odell
PO Box 23, Lempster, NH 03605-0023
Office: 271-6733 Home: 863-9797
bob.odell@leg.state.nh.us

Budget & Finance

General Fund Revenue Report for the Period Ended 12/31/2006

Taxes		Federal Revenue	
Property Taxes	267,579	FEMA Grant Revenue	37,015
Overlay	(1,668)		
Timber Tax	9,289	Charges for Services	
Land Use Change Tax	-	Highway Department Income	3,388
Interest & Penalties	8,986	Police Department Income	440
		Selectmen's Office	1,047
Licenses, Permits and Fees		Miscellaneous	
Business Licenses/Permits	75	Sale of Cemetery Lots	600
Motor Vehicle Permits	111,383	Interest on Investments	16,597
Building Permits	125	Miscellaneous Income	788
Other Licenses/Permits/Fees	917	Cable Franchise Fee	2,711
		Donations	30
State Revenue		Other Financing Sources	
Shared Revenue	9,247	Transfer from Capital Reserves	3,787
Meals & Room Tax Distribution	30,382	Transfer from Conservation Commission	500
Highway Block Grant	45,748		
State Forestry Reimbursement	298		
FEMA Reimbursement - State Aid	25,792		
		Total 2006 Revenue	575,056

General Fund Expenditure Report for the Period Ended 12/31/2006

General Government		Health	
Executive	32,471	Animal Control	84
Election Registration	663	Health Agencies	3,883
Financial Administration	17,612	Welfare	-
Revaluation of Property	5,139	Library	17,910
Legal Expense	4,000	Parks & Recreation	1,535
Audit	7,500	Conservation	1,291
Personnel Administration	6,584	Debt Service - Principal	22,190
Planning and Zoning	1,177	Debt Service - Interest	6,714
General Government Buildings	15,799	Capital Outlay	
Cemetery	7,243	Reconstruction/Resurfacing Roads	61,661
Insurance	13,677	Capital Reserves/Trust Funds	
Public Safety		Major Highway Equipment CRF	3,500
Police	42,676	Revaluation CRF	4,666
Ambulance	7,023	Fire Dept Vehicle CRF	5,350
Fire	80,066	Cemetery Expansion CRF	1,500
Forestry & Personal Equipment	1,405	Reconstruction/Resurfacing Roads CRF	15,000
Emergency Management	314	Major Repairs Town Buildings CRF	4,500
Highways and Streets		Forest Fire Equip Trust Fund	2,000
Highway	190,243	Police Cruiser CRF	5,000
FEMA Storm Damage	37,015	Land Conservation CRF	1,000
		Breathing Apparatus CRF	2,500
		Total 2006 Expenditures	626,924

Governmental Funds - Balance Sheet - December 31, 2006

	<u>General</u>	<u>Expendable Trust</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	486,566	-	4,569	491,135
Investments	234,959	182,833	89,225	507,017
Receivable, net allowance for uncollectible:				
Taxes	137,760	-	-	137,760
Interfund receivable	4,839	-	324	5,163
Total Assets	<u>864,124</u>	<u>182,833</u>	<u>94,118</u>	<u>1,141,075</u>
Liabilities & Fund Balances				
<i>Liabilities</i>				
Accounts Payable	10,894	-	-	10,894
Accrued Payroll & Benefits	3,036	-	226	3,262
Intergovernmental Payable	448,675	-	-	448,675
Interfund Payable	324	4,839	-	5,163
Deferred Revenue	28,508	-	-	28,508
Total Liabilities	<u>491,437</u>	<u>4,839</u>	<u>226</u>	<u>496,502</u>
<i>Fund balances</i>				
Reserved for encumbrances	48,554	-	-	48,554
Reserved for endowments	-	-	52,413	52,413
Reserved for special purposes	-	177,994	-	177,994
Unreserved:				
Undesignated, reported in:				
General fund	324,133	-	-	324,133
Special revenue funds	-	-	41,479	41,479
Total fund balances	<u>372,687</u>	<u>177,994</u>	<u>93,892</u>	<u>644,573</u>
Total liabilities & fund balances	<u>864,124</u>	<u>182,833</u>	<u>94,118</u>	<u>1,141,075</u>

Trustees of Trust Funds

Name of Trust Fund	Purpose	Principal	Change in	Principal	Income	Change in	Income	Combined
		Balance		Balance	Balance		Balance	
		1/1/2006	Funds	12/31/2006	1/1/2006	Funds	12/31/2006	12/31/2006
<i>Combined Cemetery Trusts</i>	<i>Cemetery Care</i>	13,468.00	-	13,468.00	16,607.89	1,427.15	18,035.04	31,503.04
<i>Esther Winch</i>	<i>Welfare Support</i>	1,450.00	-	1,450.00	14,217.91	743.59	14,961.50	16,411.50
<i>John Woodburn</i>	<i>Road Repair</i>	175.00	-	175.00	69.74	11.59	81.33	256.33
<i>Stanley Dvoracheck</i>	<i>Jewett Park Maint.</i>	500.00	-	500.00	240.21	35.14	275.35	775.35
<i>Town History</i>	<i>Town History</i>	2,853.00	-	2,853.00	147.71	142.41	290.12	3,143.12
<i>Carolyn Wheeler</i>	<i>Library</i>	-	2,000.00	2,000.00	-	3.51	3.51	2,003.51
Total of Trust Funds		18,446.00	2,000.00	20,446.00	31,283.46	2,363.39	33,646.85	54,092.85

Name of Capital Reserve	Principal	Change in	Principal	Income	Change in	Income	Combined
	Balance		Balance	Balance		Balance	
	1/1/2006	Funds	12/31/2006	1/1/2006	Funds	12/31/2006	12/31/2006
<i>Revaluation</i>	19,096.03	4,666.00	23,762.03	1,634.88	991.97	2,626.85	26,388.88
<i>Highway - Major Equip.</i>	12,925.26	3,500.00	16,425.26	338.02	635.61	973.63	17,398.89
<i>Forest Fire Equip./Liability</i>	12,885.00	2,000.00	14,885.00	257.69	627.18	884.87	15,769.87
<i>Insurance</i>	6,596.92	-	6,596.92	255.48	325.14	580.62	7,177.54
<i>Town Bldgs. - Major Repairs</i>	6,245.04	4,500.00	10,745.04	116.93	309.69	426.62	11,171.66
<i>Cemetery Expansion</i>	4,103.75	1,500.00	5,603.75	88.55	201.76	290.31	5,894.06
<i>Police Cruiser</i>	20,230.40	5,000.00	25,230.40	541.23	994.46	1,535.69	26,766.09
<i>Dry Hydrant</i>	61.89	-	61.89	4.77	3.65	8.42	70.31
<i>Breathing Apparatus</i>	270.54	2,500.00	2,770.54	118.93	22.82	141.75	2,912.29
<i>Town Wide Radio</i>	48.17	-	48.17	0.23	3.65	3.88	52.05
<i>Fire Dept. Vehicle</i>	25,046.44	5,350.00	30,396.44	780.05	1,235.02	2,015.07	32,411.51
<i>First Response Fee</i>	1,233.10	-	1,233.10	47.52	60.91	108.43	1,341.53
<i>Reconstruction/Resurfacing Roads</i>	14,904.40	15,000.00	29,904.40	229.41	744.70	974.11	30,878.51
<i>Land Conservation</i>	1,500.00	1,000.00	2,500.00	14.73	73.60	88.33	2,588.33
Total of Capital Reserve	125,146.94	45,016.00	170,162.94	4,428.42	6,230.16	10,658.58	180,821.52

Valuation, Tax History & Inventory

Valuation Figures

2002-2006

YEAR	PERCENT OF VALUATION	TAXABLE VALUATION
2006	85.3%	48,190,118
2005	102.2%	47,989,480
2004	102.9%	47,560,773
2003	64.4%	24,639,780
2002	81.0%	24,206,958

MS-1 Summary 2006

Total Taxable Land	15,571,118
Total Taxable Buildings	31,744,200
Total Taxable Public Utilities	1,338,900
Valuation Before Exemptions	48,654,218
Total Dollar Amount of Exemptions	464,100
Net Valuation on which local tax rate is computed	48,190,118
Tax Credits: Total Veterans. Exemptions	6,100

Tax Rate in Sullivan 2002 - 2006

YEAR	TOWN	LOCAL SCHOOL DISTRICT	STATE SCHOOL	COUNTY	TOTAL
2006	5.94	14.70	2.35	1.77	24.76
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

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	379,200
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
			1,712,800

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	45,308	112,700	158,008
Aho, Timothy & Susan	6-002-000	Valley Road	5.380	Y	31,300		769	769
Alcalay, Ammiel & Klara	3-083-000	443 Centre Street	17.500	Y	69,400	43,215	197,400	240,615
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	253,600	295,300
Andorra Forest	2-007-000	Boulder Road	118.000	Y	126,300	7,541		7,541
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 & Bobbijo	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	132,200	175,000
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
Baird, Robert & Kathleen	3-118-000	Centre Street	15.000	Y	51,400	2,143		2,143
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	48,338	190,800	239,138
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	47,773	155,900	203,673
Berdinka, Rodney	4-021-004	Valley Road	28.000	Y	55,400	3,201		3,201
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	44,880	96,500	141,380
Bingham Hill Forest, LLC	1-025-000	Off Gilsum Road	100.200	Y	56,800	8,898		8,898
Birch, David & Jean Correia	6-063-000	131 Old Concord Road	3.570	N	43,000	43,000	120,300	163,300
Bird, James & Colleen	1-013-000	Corey Mine Road	37.000	Y	32,300	5,094		5,094
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, 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	10,067		10,067
Blanchard Sr., Richard & Linda	3-026-000	162 Gilsum Road	13.000	Y	73,700	55,929	171,400	227,329
Blanchard, Dale & Susan	3-008-000	197 Gilsum Road	93.200	Y	113,100	48,153	213,900	262,053
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	105,600	149,300
Bohannon, Kevin	3-053-000	571 Centre Street	2.470	N	41,600	41,600	44,900	86,500
Bolduc, Paul & Sara	4-012-000	133 Ellis Road	15.400	Y	70,400	45,847	185,000	230,847

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Bolles, John & Wendy	5-041-000	469 South Road	3.800	N	47,400	47,400	159,800	207,200
Bolles, John & Wendy	5-042-000	South Road	54.300	Y	95,600	52,827	18,700	71,527
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	41,903	95,300	137,203
Bourassa, Norma	3-088-002	102 Hubbard Road	12.200	Y	57,000	46,664	97,800	144,464
Bourassa, Norma	3-109-002	319 Centre Street	3.760	N	2,600	2,600	6,500	9,100
Brault, Peter & Rose-Ann Ciercielli	4-019-000	78 Valley Road	28.170	Y	69,100	48,839	109,500	158,339
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	52,951	95,500	148,451
Brooks Jr., Henry C.	3-124-000	136 South Road	4.640	N	36,200	36,200	8,400	44,600
Brooks Jr., Henry C.	5-025-000	South Road	4.500	Y	43,500	1,955		1,955
Brooks Jr., Henry C.	5-026-000	302 South Road	35.000	Y	116,900	71,058	131,800	202,858
Brooks Jr., Henry C.	5-027-000	South Road	100.000	Y	95,400	14,288		14,288
Brooks Jr., Henry C. & Robert Moore	5-024-000	334 South Road	2.320	N	38,700	38,700	4,300	43,000
Brooks, Jeffrey & Cynthia	5-031-000	358 South Road	39.600	Y	125,600	71,714	213,500	285,214
Brooks, Jeffrey & Cynthia	5-045-000	South Road	13.000	Y	41,600	6,275		6,275
Brooks, Jeffrey & Cynthia	5-048-001	7 Tyler Lane	91.300	Y	131,700	56,149	30,800	86,949
Brooks, Jeffrey & Cynthia	5-052-000	South Road	11.210	Y	13,100	172		172
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	N	48,100	48,100	141,400	189,500
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	1,543		1,543
Brown, Michael & Jane	4-008-000	1 Valley Road	21.100	Y	93,000	49,084	116,600	165,684
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 Gilsun Road	5.140	N	48,600	48,600	119,300	167,900
Brown, Robin & Roger E. Price	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	43,915	59,100	103,015
Butler, James & Melanie L'Abbe	3-020-000	44 Boynton Road	6.950	N	43,000	43,000	87,200	130,200
Byrn, Wendy	6-073-000	250 Apple Hill Road	7.500	N	51,900	51,900	115,600	167,500
Calzini, Richard	1-012-000	Off Corey Mine Road	27.000	Y	24,700	3,858		3,858
Campbell, Leo & Patricia	6-009-001	Valley Road	25.000	Y	58,100	31,882		31,882
Campbell, Wallace	3-042-001	16 Jenkins Lane	154.500	Y	117,300	66,889	124,100	190,989
Cannon, Norma Jean & Kenneth Heath	3-023-000	193 Gilsun 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	23,273		23,273
Carroll, Hugh & Marlene Meinelt	6-021-001	142 Centre Street	13.300	Y	60,600	45,816	201,600	247,416
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	36,700	8,100	44,800
Cheshire County Fish & Game Club	5-009-001	268 Ferry Brook Road	9.000	Y	48,500	1,029		1,029
Cheshire County Fish & Game Club	5-010-000	Ferry Brook Road	78.000	Y	114,400	8,916		8,916
Chever, 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	47,972	208,500	256,472
Claridge, Ann	4-010-000	65 Ellis Road	53.000	Y	82,000	45,734	17,700	63,434

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Coffin Jr., David	3-016-000	Boynton Road	43.960	Y	100,000	3,371		3,371
Coffin Jr., David	3-016-001	Boynton Road	3.000	Y	10,500	437		437
Coffin Jr., David	3-017-000	Off Boynton Road	1.030	Y	1,500	158		158
Coffin Jr., David	3-018-000	Off Boynton Road	39.000	Y	33,700	3,237		3,237
Coffin Jr., David	3-019-000	Off Boynton Road	20.000	Y	19,600	2,348		2,348
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	49,815	108,000	157,815
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	75,300	116,300
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	173,000	295,000
Csenge, Edward & Laurel	6-053-002	Apple Hill Road	2.340	N	29,700	29,700		29,700
Cummings, Becky	3-044-000	780 Centre Street	0.880	N	40,000	40,000	108,600	148,600
Dean, Kevin & Janice	3-014-000	95 Boynton Road	48.370	Y	88,600	43,089	172,300	215,389
DeAngelis, Edson & Virginia	6-075-000	Apple Hill Road	64.000	Y	120,900	12,932		12,932
DeAngelis, Edson & Virginia	6-076-000	Apple Hill Road	4.000	Y	53,200	1,738		1,738
DeAngelis, Edson & Virginia	6-079-000	Apple Hill Road	62.000	Y	80,800	9,674		9,674
Deitz, Nancy	6-040-003	Connor Drive	3.770	N	26,900	26,900		26,900
Demers, David & Marcia	2-002-000	Boulder Road	65.000	Y	44,400	6,669		6,669
Dempster, Clifford	5-051-001	159 Hubbard Road	5.800	N	53,900	53,900	299,800	353,700
Desvergnnes, Kathleen	5-058-001	161 Centre Street	5.100	N	45,000	45,000	179,500	224,500
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 Deziel, Jeffrey R. & Deborah L. Morehouse	6-026-000	426 Valley Road	1.000	N	40,100	40,100	114,700	154,800
Dineen, Barbara	3-093-000	134 Hubbard Road	1.600	N	44,700	44,700	122,500	167,200
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
Dunham, Michael & Peggy	6-017-0001	348 Valley Road	10.950	N	63,900	63,900	129,700	193,600
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
Edson, Ruth	3-112-002	270 Centre Street	23.920	Y	65,200	43,688	105,800	149,488
Eggert, Richard & Susan	3-043-005	874 Centre Street	5.140	N	44,900	44,900	134,500	179,400
Eilers, Bettina	6-011-004	Route 9	10.000	Y	12,400	1,377		1,377
Emond, Lionel & Christine	5-021-001	106 Ferry Brook Road	1.180	N	44,300	44,300	16,800	61,100
Farnsworth, Lucinda	6-016-000	331 Valley Road	1.080	N	44,200	44,200	28,300	72,500
Fisher, Jeff & Deborah	5-053-000	133 Hubbard Road	1.200	N	44,300	44,300	82,900	127,200
Fitzpatrick, Joseph & Jean	3-115-000	Off Centre Street	15.000	Y	17,600	2,300		2,300
Fitzpatrick, Joseph & Jean	6-020-000	64 Centre Street	155.500	Y	122,300	68,021	191,100	259,121
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
Forrest, James	3-108-000	267 Centre Street	4.700	N	65,000	65,000	47,000	112,000

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Frazier, Timothy & Karen	4-029-000	214 Valley Road	22.300	Y	88,100	47,420	120,300	167,720
Frazier, Timothy & Karen	4-030-000	Valley Road	1.800	Y	11,200	206		206
Garrapy, Alice	6-064-000	169 Old Concord Road	20.000	N	83,400	83,400	36,900	120,300
Garrapy, Allen & Marie	3-036-000	602 Centre Street	1.000	N	40,100	40,100	21,000	61,100
Gasbarre, Anthony - Estate	6-023-000	Centre Street	124.100	Y	104,000	17,731		17,731
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 Gilsum Road	8.000	N	9,900	9,900		9,900
Geraghty, Michael F.	3-008-002	269 Gilsum Road	6.400	Y	40,000	681		681
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	53,372	38,500	91,872
Glazier, Albert & Mildred	5-015-000	Ferry Brook Road	7.000	Y	51,900	2,432		2,432
Goodine, John E.	6-065-000	Old Concord Road	13.800	Y	43,100	29,929	3,800	33,729
Goodman, Joan	5-058-000	Centre Street	33.200	Y	52,500	4,744		4,744
Goodnow, Leslie & Alma	6-025-000	432 Valley Road	13.000	Y	58,000	47,101	164,800	211,901
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	3,661		3,661
Goodnow, Philip	3-044-001	778 Centre Street	21.500	N	78,600	78,600	88,800	167,400
Gottsche, Peter & Abbie Schoon	4-022-000	23 Holt Road	68.000	Y	106,000	53,927	60,000	113,927
Grant, Gerald & Judith	5-019-000	79 Ferry Brook Road	20.000	Y	68,000	50,979	187,700	238,679
Grant, Gerald & Judith	5-022-000	Ferry Brook Road	3.500	Y	33,600	500		500
Crass, 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	70,900	118,900
Gray, Robert & Lorrie	6-033-000	33 Centre Street	0.460	N	36,600	36,600	78,800	115,400
Griffin, Marc D. & Cheryl R. Seifert	6-032-000	30 Centre Street	1.340	N	60,600	60,600	264,900	325,500
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 Gilsum Road	67.000	Y	122,700	58,324	166,800	225,124
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	37,224	4,900	42,124
Hall, George	3-112-001	302 Centre Street	9.500	N	54,100	54,100	89,800	143,900
Hamilton, Stephen & Nancy	3-032-000	Gilsum Road	37.260	Y	92,300	77,823	36,200	114,023
Hamilton, Stephen & Nancy	3-032-000U8	11 Woodland Drive	0.000	N			61,800	61,800
Hammond, Andrew & Rene Paquette-Plaisted	1-021-001	Off Gilsum Road	16.670	Y	18,400	2,382		2,382
Hammond, Andrew & Rene Paquette-Plaisted	1-021-003	509 Gilsum Road	17.260	Y	69,200	44,436	147,700	192,136
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	42,891	134,000	176,891
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	128,800	177,800
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
Herrick, Sean	3-032-000U5	12 Woodland Drive	0.000	N			25,400	25,400
High Forest Partners LLC	5-046-000	Off Route 9	172.000	Y	78,600	8,220		8,220
Hoffman, John & Jean	2-005-001	439 Bowlder Road	50.100	Y	117,600	87,026	316,400	403,426

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	62,251	608,100	670,351
Hoffman, John & Jean	2-011-001	369 Boulder Road	12.410	Y	79,900	68,962	151,800	220,762
Hoffman, John & Jean	2-011-003	Boulder Road	620.550	Y	399,800	56,704		56,704
Hotchkiss, Richard	3-077-000	24 White Brook Drive	115.500	Y	112,000	64,485	445,400	509,885
Hotchkiss, Richard	3-077-001	White Brook Drive	8.700	Y	44,000	391		391
Hotchkiss, Richard	3-077-002	23 White Brook Drive	53.600	Y	85,400	50,224	149,000	199,224
Hotchkiss, Richard	3-077-003	Cross Road	1.900	Y	36,000	68		68
Hotchkiss, Richard	3-077-004	Cross Road	13.100	Y	44,600	589		589
Hotchkiss, Therese	4-007-000	32 Cross Road	96.000	Y	136,200	49,946	156,200	206,146
Hotchkiss, Therese	4-016-000	Cross Road	30.800	Y	100,700	7,558	14,700	22,258
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	37,859	42,400	80,259
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	72,156	205,500	277,656
Hull, Mary E.	1-009-000	Off Corey Mine Road	8.000	N	9,900	9,900		9,900
Hull, Ronald & Mary	3-032-000U1	39 Gilsum Road	0.000	N			29,600	29,600
Hummel, Robert & Gail	3-031-002	Gilsum Road	16.100	Y	49,000	34,029		34,029
Hummel, Robert & Gail	3-031-005	103 Gilsum Road	11.300	Y	78,600	69,029	215,600	284,629
Huntley, Andrew & Eric Tower	5-016-000	124 Ferry Brook Road	5.000	N	71,100	71,100	243,300	314,400
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	N	49,600	49,600	48,100	97,700
J & A Realty Trust	3-040-000	Gilsum Road	21.400	Y	57,600	1,532		1,532
J & A Realty Trust	3-134-000	Centre Street	85.800	Y	58,200	12,848	1,400	14,248
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	1,542		1,542
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	2,882		2,882
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
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	27,800	63,600
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
Keese, Kristine	6-085-000	Route 9	3.600	N	34,900	34,900		34,900
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	79,500	119,600
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	Y	62,100	39,184	44,200	83,384
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	46,183	125,400	171,583

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Kleine, Kris D. & Stephanie J.	6-077-001	131 Apple Hill Road	4.020	N	53,600	47,700	138,600	186,300
Knox Jr., Everett & Margaret	5-029-000	236 South Road	10.000	N	66,900	66,900	179,400	246,300
Kordt, Eleanor	3-029-000	Off Gilsum Road	60.000	Y	45,000	7,358		7,358
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	34,200	38,700
Labadie, Barbara	1-019-003	Gilsum Road	26.500	Y	66,100	2,918		2,918
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	41,790	82,800	124,590
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	42,394	45,400	87,794
Lackey Jr., Frank & Lisa	5-051-000	233 South Road	5.000	N	53,100	53,100	103,800	156,900
Lake, Scott	1-028-000	382 Gilsum Road	5.000	N	44,900	44,900	112,200	157,100
Lamiroy, Marc & Laura	3-076-000	148 Cross Road	16.220	Y	81,400	47,446	32,300	79,746
Lavature, Elsie	1-017-000	125 Corey Mine Road	205.000	Y	216,900	67,417	116,100	183,517
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	48,129	147,200	195,329
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	115,200	157,100
Leclerc, Paul D.	6-077-002	143 Apple Hill Road	5.860	N	40,900	40,900	1,200	42,100
Lee III, Walter	3-114-000	256 Centre Street	7.740	Y	52,200	45,577	155,300	200,877
Lee III, Walter	3-114-001	Centre Street	5.080	Y	36,600	623		623
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	46,129	152,600	198,729
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
Lindamood, William & Lorraine	6-042-000	122 Route 9	1.500	N	30,400	30,400	85,100	115,500
Little, Carol	6-070-000	211 Apple Hill Road	53.000	Y	99,500	57,644	102,100	159,744
Little, Carol	6-071-000	Apple Hill Road	2.000	Y	36,100	869		869
Lucas, Christopher & Mario Sica	1-011-000	Off Corey Mine Road	43.000	N	36,700	36,700		36,700
Lyons, Raymond	3-031-006	New Road	72.000	Y	54,800	8,830		8,830
Malaguti, Paul & Lynn	3-038-001	Centre Street	5.000	Y	32,600	715		715
Malaguti, Paul & Lynn	3-048-000	641 Centre Street	18.000	Y	66,400	42,706	173,000	215,706
Marquis, Michael & Nancy	3-129-000	South Road	36.400	Y	57,800	3,855		3,855
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	124,400	167,200
McCann, Edward & Eleene	3-062-000	South Road	2.250	Y	29,000	173		173
McCann, Edward & Eleene	3-084-000	35 South Road	35.250	Y	90,700	46,039	205,000	251,039
McHugh Sr., Gerald & Barbara	3-032-000U2	33 Gilsum Road	0.000	N			18,200	18,200
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	53,401	269,300	322,701
Merrifield, Alfred & Laura	3-133-000	Jenkins Lane	4.000	Y	38,700	572		572
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	71,100	112,800
Mihovich, Gaye	6-040-002	34 Connor Drive	3.070	N	38,300	38,300	124,900	163,200

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Milotte, Priscilla	3-089-000	187 South Road	15.300	Y	68,300	43,393	157,700	201,093
Monroe, William & Marion	3-006-000	301 Gilsun 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	31,556		31,556
Moore, Charles & Shelby	3-043-004	886 Centre Street	5.040	N	44,800	44,800	144,400	189,200
Moore, Margery	3-083-003	479 Centre Street	7.800	N	52,700	52,700	131,400	184,100
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	50,066	179,000	229,066
Motter, Andrew & Signe	4-011-001	143 Ellis Road	25.000	Y	67,000	44,006	122,200	166,206
Murrin, Mary	6-038-000	441 Valley Road	1.140	N	40,300	40,300	67,500	107,800
Myers, Harold & Rosalie	3-107-000	243 Centre Street	12.000	N	56,500	56,500	27,900	84,400
Nadeau, Holli	3-065-000	32 Gilsun Road	2.000	N	41,000	41,000	132,300	173,300
Nature Conservancy, The	2-010-000	Bowlder Road	189.300	Y	106,900	12,297		12,297
Nature Conservancy, The	2-010-001	Bowlder Road	74.100	Y	62,400	3,719		3,719
Nature Conservancy, The	4-006-000	Bowlder Road	318.800	Y	152,000	19,881		19,881
Nature Conservancy, The	4-006-001	Ellis Reservoir	11.000	Y	12,900	724		724
Nature Conservancy, The	4-023-000	Ellis Road	6.880	Y	900	84		84
Nature Conservancy, The	4-024-000	Ellis Reservoir	27.700	Y	25,400	1,823		1,823
Nature Conservancy, The	4-027-000	Valley Road	46.300	Y	68,500	2,760		2,760
Nature Conservancy, The	4-031-000	Valley Road	62.600	Y	76,500	8,944		8,944
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	98,300	139,300
Nichols, Christopher & Jessica	3-051-000	595 Centre Street	0.560	N	39,800	39,800	50,500	90,300
Nichols, Stanley	5-059-000	23 Hubbard Road	7.000	N	51,300	51,300	121,700	173,000
Nims Jr., Frank L.	2-004-000	Bowlder Road	57.000	Y	73,500	39,023		39,023
Nims, David	5-035-000	South Road	20.000	Y	51,500	2,858		2,858
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	44,978	111,400	156,378
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	49,772	73,500	123,272
Opaki Jr., John & Barbara	1-021-002	461 Gilsun Road	55.880	Y	93,300	45,655	91,900	137,555
Osborn, Daniel	1-024-000	439 Gilsun 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	54,856	211,800	266,656
Paquette, Dale & Joyce	2-016-000	195 Bowlder Road	6.600	N	50,800	50,800	44,000	94,800
Paquette, Dale & Joyce	5-005-000	16 Paquette Drive	39.290	N	190,500	190,500	550,000	740,500
Paquette, Mark & Donna	3-033-000	19 Gilsun Road	0.990	N	36,100	36,100	85,300	121,400
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	49,444	100,800	150,244
Parker, Brenda	6-046-000	Valley Road	1.000	Y	35,300	434		434
Parker, Theodore & Mary	3-082-000	435 Centre Street	4.280	N	47,800	47,800	158,900	206,700
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	53,344	139,600	192,944
Patterson, Christa	5-004-000	131 Price Road	19.700	Y	62,600	49,992	75,300	125,292

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Perkins, 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 Gilsom Road	40.700	Y	94,900	43,746	159,600	203,346
Perrin, Pamela	1-015-000	Off Gilsom 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
Phinney, Robert & Jane	1-004-000	Gilsom Road	2.500	Y	29,400		357	357
Phinney, Robert & Jane	1-006-000	Gilsom Road	15.000	Y	18,600	6,981	20,200	27,181
Piper, Geoffrey	3-004-000	Gilsom Road	11.250	Y	54,500	2,196		2,196
Pitrat, Charles	6-053-001	Apple Hill Road	2.020	N	29,300	29,300		29,300
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	2,661		2,661
Price, James	6-055-000	19 Apple Hill Road	1.200	N	44,300	44,300	202,000	246,300
Putzel, Justin H.	3-008-001	201 Gilsom Road	2.950	N	42,200	42,200	108,800	151,000
Rachanow, Antonina	3-043-007	Centre Street	79.000	Y	79,200	11,287		11,287
Rachanow, Antonina	3-043-008	Centre Street	5.127	Y	36,600		733	733
Randall, Armand & Jewelee	3-095-000	110 Hubbard Road	1.600	N	44,700	44,700	111,800	156,500
RDH, LLC	6-039-000	439 Valley Road	0.780	N	39,900	39,900	67,600	107,500
Regan, John T.	1-016-000	Off Gilsom Road	30.600	Y	27,700	4,691		4,691
Riesenberg, Jerome	6-069-000	Off Apple Hill Road	33.800	Y	30,200	4,653		4,653
Rigsby, Timothy	3-032-000U3	8 Woodland Drive	0.000	N			25,200	25,200
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	244,200	299,600
Rokes, Keith & Crystal	5-020-000	96 Ferry Brook Road	1.000	N	44,100	44,100	149,100	193,200
Rowe, Richard & Kathleen	6-035-000	19 Centre Street	0.800	N	40,000	40,000	139,700	179,700
Sakowicz, James & Joyce	3-034-000	534 Centre Street	7.000	Y	47,200	41,714	82,900	124,614
Sakowicz, James & Joyce	3-035-000	Centre Street	5.000	Y	36,400		480	480
Scully, James & Grace	3-121-000	166 South Road	0.500	N	39,700	39,700	62,400	102,100
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 Gilsom 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		1,931	1,931
Smith, Randall & Sheila	5-013-000A	Ferry Brook Road	0.000	N			18,500	18,500
Smith, Richard & Ana	2-015-000	Bowlder Road	326.500	Y	175,100	33,090		33,090
Smith, Richard & Ana	3-016-002	Chapman Pond	59.000	Y	88,600	4,826		4,826
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
Snyder, James E.	5-028-001	246 South Road	2.010	N	45,100	45,100	103,200	148,300
Spicher, Rudolph & Elizabeth	1-007-000	Off Gilsom Road	50.000	Y	41,600	10,629		10,629
SPNHF	1-014-000		753.000	Y	340,100	31,588		31,588

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
SPNHF	1-029-000	Gilsum Road	172.000	Y	267,600	11,953		11,953
SPNHF	1-030-000	Boynton Road	2.900	Y	27,000	202		202
SPNHF	3-013-000	Gilsum Road	24.400	Y	79,800	1,696		1,696
Sprague Jr., Michael & Erica Hutchins	3-005-000	309 Gilsum Road	2.000	N	41,000	41,000	78,700	119,700
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	22,700	63,700
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	41,669		41,669
Straeter, Eckhard & Ursula	1-010-000	Corey Mine Road	16.000	Y	18,700	2,286		2,286
Swazey, Esther	3-021-000	200 Gilsum Road	44.900	Y	85,100	49,215	14,400	63,615
Sweet, Roger & Ann	3-079-000	Cross Road	25.000	Y	62,800	2,654		2,654
Sweet, Roger & Ann	3-080-000	358 Centre Street	40.000	Y	159,900	48,862	252,400	301,262
Sweet, Roger & Ann	3-081-000	Centre Street	20.000	Y	73,900	3,029		3,029
Sweet, Roger & Ann	3-083-001	Centre Street	86.000	Y	86,000	4,123		4,123
Swett, David	1-019-000	Gilsum Road	110.000	Y	60,400	7,645		7,645
Swett, David	2-001-000	Off Bowlder Road	23.000	Y	25,400	2,533		2,533
Swett, David	2-003-000	Off Bowlder Road	120.000	Y	63,900	7,898		7,898
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	3,442		3,442
Swett, David	3-088-004	Hubbard Road	42.200	Y	36,400	2,777		2,777
Swett, David	4-001-000	Bowlder Road	25.000	Y	72,900	1,737		1,737
Swett, David	5-003-000	Price Road	8.000	Y	43,100	1,143		1,143
Swett, David	5-007-000	Off Ferry Brook Road	18.000	Y	19,900	1,251		1,251
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	49,729	106,800	156,529
Talbot, Daniel & Janette	6-026-002	35 Centre Street	2.070	N	43,200	43,200	138,800	182,000
Tatham III, Charles & Sandra	4-025-000	Ellis Road	17.400	Y	19,200	2,395		2,395
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	5,507		5,507
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	27,400	71,600
Thompson, Paul Barker	6-011-000	Route 9	13.010	Y	15,200	1,791		1,791
Thompson, Paul Barker	6-012-000	Route 9	4.810	Y	6,300	662		662
Thompson, Richard	6-011-001	Route 9	8.590	Y	10,600	1,183		1,183
Thompson, Richard	6-012-001	Route 9	1.500	Y	2,000	206		206
Thompson, Ward	6-011-003	Route 9	12.400	Y	14,500	4,233		4,233
Thompson, Ward & Diana	4-026-000	Ellis Road	30.750	Y	27,800	1,707		1,707
Toutant, Charles	5-050-000	247 South Road	55.000	Y	130,800	100,940	198,200	299,140
Turner, Virginia - Estate	2-011-002	Bowlder Road	30.800	Y	82,500	4,422		4,422
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	64,757	153,300	218,057
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	41,100	41,100	55,400	96,500
Varney, Terry	3-032-000U6	14 Woodland Drive	0.000	N			24,000	24,000
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	48,778	153,300	202,078

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Walter, Priscilla	4-032-000	Old Warren Hill Road	63.000	Y	46,700	6,938		6,938
Walter, Priscilla	6-084-000	Off Route 9	9.000	N	11,100	11,100		11,100
Walters, Janet & Raymond MacLean	6-079-001	98 Apple Hill Road	12.200	Y	75,000	67,530	177,800	245,330
Walters, John & Thomas	6-080-000	Apple Hill Road	0.330	N	7,300	7,300		7,300
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	48,613	203,600	252,213
Weber, Allan & Sharon	4-018-000	Cross Road	18.500	Y	54,000	33,357		33,357
Weber, Allan & Sharon	3-078-000	Cross Road	25.140	Y	54,400	981		981
Wheeler Jr., Karl & Carlene	3-031-004	97 Gilsun Road	10.000	N	50,900	50,900	58,800	109,700
Wheeler, Jesse & Margaret	3-046-000	801 Centre Street	23.000	Y	79,200	43,575	109,700	153,275
Wheeler, Jesse & Margaret	3-132-000	733 Centre Street	6.700	Y	57,600	40,986	44,200	85,186
Wheeler, Kevin	3-011-000	251 Gilsun 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	160,000	197,000
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	36,049	31,800	67,849
Whitney, James & Pamela	3-047-000	Centre Street	280.360	Y	151,300	73,760		73,760
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	29,300	75,500
Wilder, Hilliare	6-009-000	243 Valley Road	26.000	Y	70,100	45,865	22,600	68,465
Willette, Randall & Rita	3-086-000	115 South Road	4.000	N	47,400	47,400	92,900	140,300
Woodbury III, John	5-021-000	Ferry Brook Road	128.320	Y	100,800	18,334		18,334
Woodbury, John & Kathleen	5-036-000	468 South Road	5.000	N	40,000	40,000		40,000
Woodbury, John & Kathleen	5-038-000	488 South Road	5.500	N	57,800	57,800	183,500	241,300
Woodbury, Leonard	3-104-000	209 Centre Street	2.000	N	41,000	41,000	64,300	105,300
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	14,179		14,179
Woodbury, Richard	5-023-000	Ferry Brook Road	14.000	Y	49,700	2,147		2,147
Woodbury, Richard & Lois	3-001-000	Off New Road	60.000	Y	45,000	8,636		8,636
Woodbury, Richard & Lois	3-022-000	Gilsun Road	22.000	Y	77,300	2,515		2,515
Woodbury, Richard & Lois	3-098-000	Hubbard Road	5.000	Y	39,600	715		715
Woodbury, Richard & Lois	3-098-001	Hubbard Road	5.000	Y	47,200	715		715
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	48,104	142,500	190,604
Woodbury, Richard & Lois	5-040-000	South Road	14.000	Y	66,200	37,609	15,500	53,109
Woodbury, Richard & Lois	6-013-000	Route 9	56.000	Y	88,500	6,769		6,769
Yaros, Jason & Michelle Degreee	3-085-000	57 South Road	4.000	N	43,600	43,600	97,000	140,600
Yawarski, Paul	6-040-001	46 Connor Drive	5.200	N	58,000	58,000	188,000	246,000
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	52,782	82,700	135,482

**TOWN OF SULLIVAN,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2005**

TOWN OF SULLIVAN, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

TABLE OF CONTENTS

	<u>PAGES</u>
<i>INDEPENDENT AUDITOR'S REPORT</i>	1 - 2
 <i>BASIC FINANCIAL STATEMENTS</i> 	
Government-wide Financial Statements:	
A Statement of Net Assets	3
B Statement of Activities	4
Fund Financial Statements:	
Governmental Funds	
C-1 Balance Sheet	5
C-2 Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets	6
C-3 Statement of Revenues, Expenditures and Changes in Fund Balances	7
C-4 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes To The Basic Financial Statements	9 - 18
 <i>REQUIRED SUPPLEMENTARY INFORMATION</i> 	
D Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	19
Note To The Required Supplementary Information	20 - 21
 <i>COMBINING AND INDIVIDUAL FUND STATEMENTS</i> 	
<i>GOVERNMENTAL FUNDS</i>	
Major General Fund	
1 Statement of Estimated and Actual Revenues	22
2 Statement of Appropriations and Expenditures	23 - 24
3 Statement of Changes in Unreserved - Undesignated Fund Balance	25
Nonmajor Governmental Funds	
4 Combining Balance Sheet	26
5 Combining Statement of Revenues, Expenditures and Changes in Fund Balances	27
<i>INDEPENDENT AUDITOR'S COMMUNICATION OF REPORTABLE CONDITIONS AND OTHER MATTERS</i>	28 - 30



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, 2005 which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the 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 Notes 1-B and 1-E-4 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, 2005, 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, 2005, 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.

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.

The budgetary comparison information is not a required part of the basic financial statements, but is 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.

*Town of Sullivan
Independent Auditor's Report*

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 15, 2006

*Plodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF SULLIVAN, NEW HAMPSHIRE
Statement of Net Assets
December 31, 2005

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 472,154
Investments	319,587
Intergovernmental receivable	79,135
Other receivables, net of allowance for uncollectible	197,128
Capital assets, net of accumulated depreciation:	
Buildings	287,906
Equipment	23,820
Vehicles	134,317
Total assets	<u>1,514,047</u>
LIABILITIES	
Accounts payable	13,888
Accrued payroll and benefits	2,902
Accrued interest payable	3,850
Intergovernmental payable	357,083
Unearned revenue	47,920
Noncurrent obligations:	
Due in one year:	
Note	10,760
Capital lease	12,458
Due in more than one year:	
Note	4,548
Capital lease	104,195
Total liabilities	<u>557,604</u>
NET ASSETS	
Invested in capital assets, net of related debt	314,082
Restricted for special purposes	50,054
Unrestricted	592,307
Total net assets	<u>\$ 956,443</u>

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

Appendix

EXHIBIT B
TOWN OF SULLIVAN, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 2005

		Program Revenues		Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Assets
Governmental activities:				
Functions:				
General government	\$ 98,283	\$ 503	\$	\$ (97,780)
Public safety	91,124	730		(90,394)
Highways and streets	280,586	3,405	95,552	(181,629)
Health	2,963			(2,963)
Culture and recreation	17,761			(17,761)
Conservation	1,230			(1,230)
Interest on long-term debt	6,320			(6,320)
Total governmental activities	\$ 498,267	\$ 4,638	\$ 95,552	(398,077)
General revenues:				
Taxes:				
Property				321,246
Other				39,421
Motor vehicle permit fees				112,079
Licenses and other fees				2,588
Grants and contributions not restricted to specific programs				37,557
Interest				13,217
Miscellaneous				3,667
Total general revenues				529,775
Change in net assets				131,698
Net assets, beginning				824,745
Net assets, ending				\$ 956,443

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

Appendix

EXHIBIT C-1
TOWN OF SULLIVAN, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2005

	<u>General</u>	<u>Expendable Trust</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 468,781	\$	\$ 3,373	\$ 472,154
Investments	116,381	129,575	73,631	319,587
Receivable, net of allowance for uncollectible:				
Taxes	197,128			197,128
Intergovernmental	79,135			79,135
Interfund receivable	1,052		12,372	13,424
Total assets	<u>\$ 862,477</u>	<u>\$ 129,575</u>	<u>\$ 89,376</u>	<u>\$ 1,081,428</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 13,888	\$	\$	\$ 13,888
Accrued payroll and benefits	2,692		210	2,902
Intergovernmental payable	357,083			357,083
Interfund payable	12,372	1,052		13,424
Deferred revenue	47,920			47,920
Total liabilities	<u>433,955</u>	<u>1,052</u>	<u>210</u>	<u>435,217</u>
Fund balances:				
Reserved for special purposes			50,054	50,054
Unreserved, undesignated:				
Reported in general fund	428,522			428,522
Reported in special revenue funds		128,523	39,112	167,635
Total fund balances	<u>428,522</u>	<u>128,523</u>	<u>89,166</u>	<u>646,211</u>
Total liabilities and fund balances	<u>\$ 862,477</u>	<u>\$ 129,575</u>	<u>\$ 89,376</u>	<u>\$ 1,081,428</u>

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

Appendix

EXHIBIT C-2
TOWN OF SULLIVAN, NEW HAMPSHIRE
Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets
December 31, 2005

Total fund balances of governmental funds (Exhibit C-1)		\$ 646,211
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>(57,251)</u>	446,043
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets		
Receivables	\$ 13,424	
Payables	<u>(13,424)</u>	-0-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(3,850)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds.		
Note	\$ 15,308	
Capital lease	<u>116,653</u>	<u>(131,961)</u>
Total net assets of governmental activities (Exhibit A)		<u>\$ 956,443</u>

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

Appendix

EXHIBIT C-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, 2005

	<u>General</u>	<u>Expendable Trust</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 348,619	\$	\$12,048	\$ 360,667
Licenses and permits	114,667			114,667
Intergovernmental	133,109			133,109
Charges for services	4,638			4,638
Miscellaneous	<u>10,252</u>	<u>3,290</u>	<u>3,339</u>	<u>16,881</u>
Total revenues	<u>611,285</u>	<u>3,290</u>	<u>15,387</u>	<u>629,962</u>
Expenditures:				
Current:				
General government	97,073			97,073
Public safety	79,387			79,387
Highways and streets	213,538			213,538
Health	2,963			2,963
Culture and recreation	425		17,336	17,761
Conservation	1,230			1,230
Debt service:				
Principal	22,190			22,190
Interest	6,714			6,714
Capital outlay	<u>67,618</u>	<u> </u>	<u> </u>	<u>67,618</u>
Total expenditures	<u>491,138</u>	<u> </u>	<u>17,336</u>	<u>508,474</u>
Excess (deficiency) of revenues over (under) expenditures	<u>120,147</u>	<u>3,290</u>	<u>(1,949)</u>	<u>121,488</u>
Other financing sources (uses):				
Transfers in	5,751	46,845	16,387	68,983
Transfers out	<u>(63,232)</u>	<u>(5,751)</u>	<u> </u>	<u>(68,983)</u>
Total other financing sources and uses	<u>(57,481)</u>	<u>41,094</u>	<u>16,387</u>	<u> </u>
Net change in fund balances	62,666	44,384	14,438	121,488
Fund balances, beginning	<u>365,856</u>	<u>84,139</u>	<u>74,728</u>	<u>524,723</u>
Fund balances, ending	<u>\$ 428,522</u>	<u>\$ 128,523</u>	<u>\$89,166</u>	<u>\$ 646,211</u>

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

Appendix

EXHIBIT C-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 Fiscal Year Ended December 31, 2005

Net change in fund balances of governmental funds (Exhibit C-3) \$ 121,488

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 depreciation expense exceeded capital outlay in the current period.

Capital outlay	\$ -0-	
Depreciation expense	<u>(12,374)</u>	(12,374)

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

Transfers in	\$ 68,983	
Transfers out	<u>(68,983)</u>	-0-

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

Repayments of note principal	\$ 10,262	
Repayments of capital lease principal	<u>11,928</u>	22,190

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		<u>394</u>
--------------------------------------	--	------------

Changes in net assets of governmental activities (Exhibit B) \$ 131,698

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

Summary of Significant Accounting Policies	1
Reporting Entity	1 - A
Basis of Presentation	1 - B
Measurement Focus	1 - C
Basis of Accounting	1 - D
Assets, Liabilities and Net Assets or Fund Equity	1 - E
Cash, Cash Equivalents and Investments	1 - E - 1
Receivables	1 - E - 2
Interfund Balances	1 - E - 3
Capital Assets	1 - E - 4
Accrued Liabilities and Long-Term Obligations	1 - E - 5
Fund Equity	1 - E - 6
Interfund Activity	1 - E - 7
Estimates	1 - E - 8
 Detailed Notes on All Funds and Government-wide Statements	 2
Taxes Receivable	2 - A
Capital Assets	2 - B
Interfund Balances and Transfers	2 - C
Intergovernmental Payable	2 - D
Deferred Revenue	2 - E
Long-Term Debt	2 - F
 Other Matters	 3
Risk Management	3 - A
Contingent Liabilities	3 - B

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

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. The reporting entity is comprised of the primary government, and any component units and other organizations that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board and (1) the Town is able to significantly influence the programs or services performed or provided by the organization; or (2) the Town is legally entitled to or can otherwise access the organization's resources; the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Town is obligated for the debt of the organization. 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; and (2) operating grants and contributions which finance annual operating activities including restricted investment income. 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*.

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.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

Fund Accounting - The Town uses only governmental 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.

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.

Appendix

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

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.

Deferred Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Entitlements received before the eligibility requirements are met (e.g., cash advances) also are recorded as deferred revenue in the governmental funds and as unearned revenue on the government-wide financial statements.

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 Net Assets or 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.

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.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

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, only those assets acquired with currently outstanding debt or that could be readily identified 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 their estimated useful lives. Depreciation is computed using the straight-line method over the following periods:

	<u>Years</u>
Buildings	150
Equipment	15
Vehicles	20

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.

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.

*TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005*

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 - DETAILED NOTES ON ALL FUNDS AND GOVERNMENT-WIDE STATEMENTS

2-A 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, 2005, upon which the 2005 property tax levy was based is:

For the New Hampshire education tax	\$ 46,650,580
For all other taxes	\$ 47,989,480

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 July 1 and December 1 of each year, with interest accruing at a rate of 12% on bills outstanding after the due date. The first 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, 2005, were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$ 5.87	\$ 282,103
School portion:		
State of New Hampshire	\$ 2.27	105,889
Local	\$ 11.71	561,780
County portion	\$ 1.79	<u>85,681</u>
Total property taxes assessed		<u>\$ 1,035,453</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

During the current fiscal year, the tax collector executed a lien on March 1 for all uncollected 2004 property taxes.

Taxes receivable at December 31, 2005, are as follows:

Property:	
Levy of 2005	\$ 179,220
Unredeemed (under tax lien):	
Levy of 2004	15,756
Levy of 2003	7,525
Levy of 2002	1,627
Less: allowance for estimated uncollectible taxes	<u>(7,000)</u>
Net taxes receivable	<u>\$ 197,128</u>

2-B Capital Assets

Capital asset activity for the year ended December 31, 2005 was as follows:

	<u>Balance, Beginning</u>	<u>Changes</u>	<u>Balance, Ending</u>
At cost:			
Buildings	\$ 304,969	\$	\$ 304,969
Equipment	25,521		25,521
Vehicles	<u>172,804</u>		<u>172,804</u>
Total all capital assets	<u>503,294</u>		<u>503,294</u>
Less accumulated depreciation:			
Buildings	(15,030)	(2,033)	(17,063)
Equipment		(1,701)	(1,701)
Vehicles	<u>(29,847)</u>	<u>(8,640)</u>	<u>(38,487)</u>
Total accumulated depreciation	<u>(44,877)</u>	<u>(12,374)</u>	<u>(57,251)</u>
Net book value, all capital assets	<u>\$ 458,417</u>	<u>\$ (12,374)</u>	<u>\$ 446,043</u>

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

General government	\$ 1,207
Public safety	6,169
Highways and streets	4,998
Total depreciation expense	<u>\$ 12,374</u>

2-C Interfund Balances and Transfers

Individual fund interfund receivable and payable balances at December 31, 2005 are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General fund	\$ 1,052	\$ 12,372
Expendable trust fund		1,052
Nonmajor funds:		
Conservation commission	12,049	
Permanent	<u>324</u>	
Totals	<u>\$ 13,424</u>	<u>\$ 13,424</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

Interfund transfers for the year ended December 31, 2005 are as follows:

	Transfers In	Transfers Out
General fund	\$ 5,751	\$ 63,232
Expendable trust fund	46,845	5,751
Nonmajor fund:		
Special revenue:		
Public library	<u>16,387</u>	
Totals	<u>\$ 68,983</u>	<u>\$ 68,983</u>

2-D Intergovernmental Payable

The amount of \$357,083 due to other governments at December 31, 2005 consists of \$355,497 due to the Monadnock Regional School District for the balance of the 2005 - 2006 district assessment, and \$1,586 due to the State of New Hampshire for fees and fuel.

2-E Deferred Revenue

General Fund

Deferred revenue of \$47,920 at December 31, 2005 represents a payment from FEMA for expenditures related to the fall flood disaster which have not yet been made.

2-F Long-Term Debt

Changes in the Town's long-term obligations during the year ended December 31, 2005, consisted of the following:

	Balances, beginning	Reductions	Balances, ending
General obligation note	\$ 25,570	\$ 10,262	\$ 15,308
Capital lease	<u>128,581</u>	<u>11,928</u>	<u>116,653</u>
Total governmental activities	<u>\$ 154,151</u>	<u>\$ 22,190</u>	<u>\$ 131,961</u>

Long-term debt payable at December 31, 2005, is comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2005	Current Portion
General obligation note payable:						
Loader backhoe	\$ 50,000	2002	2007	4.74	\$ 15,308	\$ 10,760
Capital lease payable:						
Fire truck/self contained breathing equipment	\$ 215,000	2003	2013	4.35	<u>116,653</u>	<u>12,458</u>
Total governmental activities					<u>\$ 131,961</u>	<u>\$ 23,218</u>

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

The annual requirements to amortize all general obligation debt outstanding as of December 31, 2005, 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>
2006	\$ 10,760	\$ 494	\$ 11,254
2007	<u>4,548</u>	<u>53</u>	<u>4,601</u>
Totals	<u>\$ 15,308</u>	<u>\$ 547</u>	<u>\$ 15,855</u>

Annual Requirements To Amortize Capital Lease Payable

<u>Fiscal Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	14,829	2,821	17,650
2011-2013	<u>48,564</u>	<u>4,386</u>	<u>52,950</u>
Totals	<u>\$ 116,653</u>	<u>\$ 24,547</u>	<u>\$ 141,200</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

NOTE 3 - OTHER MATTERS

3-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 2005, 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 2005 for fiscal year 2006 ending June 30, 2006, to be recorded as an insurance expenditure totaled \$12,376. There were no unpaid contributions for the year ending June 30, 2006 and due in 2005. 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.

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

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 through December 31. The estimated net contribution from the Town of Sullivan billed and paid for the year ended December 31, 2005 was \$5,083. 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.

3-B Contingent Liabilities

The Town has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the Town believes such disallowances, if any, will be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT D
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, 2005

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues:				
Taxes	\$ 282,226	\$ 282,226	\$ 348,619	\$ 66,393
Licenses and permits	102,500	102,500	114,667	12,167
Intergovernmental	85,188	85,188	133,109	47,921
Charges for services	7,979	7,979	4,638	(3,341)
Miscellaneous	8,945	8,945	10,252	1,307
Total revenues	<u>486,838</u>	<u>486,838</u>	<u>611,285</u>	<u>124,447</u>
Expenditures:				
Current:				
General government	100,722	102,026	97,073	4,953
Public safety	72,500	76,947	79,387	(2,440)
Highways and streets	168,575	168,575	213,538	(44,963)
Health	4,300	4,300	2,963	1,337
Welfare	3,500	3,500		3,500
Culture and recreation	1,350	1,350	1,230	120
Conservation	1,500	1,500	425	1,075
Debt service	28,910	28,910	28,904	6
Capital outlay	<u>67,500</u>	<u>67,500</u>	<u>67,618</u>	<u>(118)</u>
Total expenditures	<u>448,857</u>	<u>454,608</u>	<u>491,138</u>	<u>(36,530)</u>
Excess of revenues over expenditures	<u>37,981</u>	<u>32,230</u>	<u>120,147</u>	<u>87,917</u>
Other financing sources (uses):				
Transfers in		5,751	5,751	
Transfers out	<u>(63,310)</u>	<u>(63,310)</u>	<u>(63,232)</u>	<u>78</u>
Total other financing sources and uses	<u>(63,310)</u>	<u>(57,559)</u>	<u>(57,481)</u>	<u>78</u>
Net change in fund balances	<u>(25,329)</u>	<u>(25,329)</u>	<u>62,666</u>	<u>87,995</u>
Unreserved fund balances, beginning	<u>365,856</u>	<u>365,856</u>	<u>365,856</u>	
Unreserved fund balances, ending	<u>\$ 340,527</u>	<u>\$ 340,527</u>	<u>\$ 428,522</u>	<u>\$ 87,995</u>

The notes to the required supplementary information are an integral part of this statement.

Appendix

TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005

General Budget Policies	1
Excess of Expenditures Over Appropriations	2

*TOWN OF SULLIVAN, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2005*

1. General Budget Policies

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopted a budget for the current year for the general fund, on a basis consistent with U.S. generally accepted accounting principles

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2005, \$25,329 of the beginning general fund fund balance was applied for this purpose.

2. Excess of Expenditures Over Appropriations

The general fund had \$36,452 in overexpenditures for emergency road repair after flash flooding in the fall. The Town has received approval from the Department of Revenue Administration for the overexpenditures.

COMBINING AND INDIVIDUAL FUND STATEMENTS

SCHEDULE 1
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 2005

	<u>Estimated</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Taxes:			
Property	\$ 255,626	\$ 321,246	\$ 65,620
Land use change	7,000	9,313	2,313
Timber	5,000		(5,000)
Interest and penalties on taxes	<u>14,600</u>	<u>18,060</u>	<u>3,460</u>
Total taxes	<u>282,226</u>	<u>348,619</u>	<u>66,393</u>
Licenses, permits and fees:			
Business licenses and permits	75	205	130
Motor vehicle permit fees	100,000	112,079	12,079
Building permits	150	175	25
Other	<u>2,275</u>	<u>2,208</u>	<u>(67)</u>
Total licenses, permits and fees	<u>102,500</u>	<u>114,667</u>	<u>12,167</u>
Intergovernmental:			
State:			
Shared revenue block grant	9,247	9,248	1
Meals and rooms distribution	28,309	28,309	
Highway block grant	47,632	47,632	
Federal:			
FEMA disaster		<u>47,920</u>	<u>47,920</u>
Total intergovernmental	<u>85,188</u>	<u>133,109</u>	<u>47,921</u>
Charges for services:			
Income from departments	<u>7,979</u>	<u>4,638</u>	<u>(3,341)</u>
Miscellaneous:			
Interest on investments	7,000	7,788	788
Insurance dividends and reimbursements		703	703
Other	<u>1,945</u>	<u>1,761</u>	<u>(184)</u>
Total miscellaneous	<u>8,945</u>	<u>10,252</u>	<u>1,307</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	<u>5,751</u>	<u>5,751</u>	
Total revenues and other financing sources	492,589	\$ 617,036	\$ 124,447
Unreserved fund balance used to reduce tax rate	<u>25,329</u>		
Total revenues, other financing sources and use of fund balance	<u>\$ 517,918</u>		

SCHEDULE 2
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Appropriations and Expenditures
For the Fiscal Year Ended December 31, 2005

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Current:			
General government:			
Executive	\$ 33,825	\$ 29,330	\$ 4,495
Election and registration	1,000	1,225	(225)
Financial administration	14,700	26,273	(11,573)
Revaluation of property	7,116	6,438	678
Legal	9,900	1,558	8,342
Personnel administration	5,300	6,122	(822)
Planning and zoning	2,085	1,105	980
General government buildings	11,300	8,887	2,413
Cemeteries	3,800	3,759	41
Insurance, not otherwise allocated	<u>13,000</u>	<u>12,376</u>	<u>624</u>
Total general government	<u>102,026</u>	<u>97,073</u>	<u>4,953</u>
Public safety:			
Police department	40,500	41,481	(981)
Ambulance	2,800	2,718	82
Fire department	32,706	34,247	(1,541)
Emergency management	400	400	
Other	<u>541</u>	<u>541</u>	
Total public safety	<u>76,947</u>	<u>79,387</u>	<u>(2,440)</u>
Highways and streets:			
Highways and streets	168,575	175,255	(6,680)
Storm damage - federally reimbursed		<u>38,283</u>	<u>(38,283)</u>
Total highways and streets	<u>168,575</u>	<u>213,538</u>	<u>(44,963)</u>
Health:			
Animal control	300		300
Health agencies and hospitals	<u>4,000</u>	<u>2,963</u>	<u>1,037</u>
Total health	<u>4,300</u>	<u>2,963</u>	<u>1,337</u>
Welfare:			
Direct assistance	2,800		2,800
Vendor payments	<u>700</u>		<u>700</u>
Total welfare	<u>3,500</u>		<u>3,500</u>
Culture and recreation:			
Parks and recreation	<u>1,350</u>	<u>1,230</u>	<u>120</u>
Conservation	<u>1,500</u>	<u>425</u>	<u>1,075</u>
Debt service:			
Principal of long-term debt	22,191	22,190	1
Interest on long-term debt	<u>6,719</u>	<u>6,714</u>	<u>5</u>
Total debt service	<u>28,910</u>	<u>28,904</u>	<u>6</u>

SCHEDULE 2 (Continued)
TOWN OF SULLIVAN, NEW HAMPSHIRE
Major General Fund
Statement of Appropriations and Expenditures
For the Fiscal Year Ended December 31, 2005

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance Positive (Negative)</u>
Capital outlay:			
Forestry equipment and vehicle	2,000	2,080	(80)
Fire department radio equipment	62,000	62,050	(50)
Highway reconstruction and resurfacing	<u>3,500</u>	<u>3,488</u>	<u>12</u>
Total capital outlay	<u>67,500</u>	<u>67,618</u>	<u>(118)</u>
Other financing uses:			
Transfers out:			
Expendable trust fund	46,845	46,845	
Nonmajor fund:			
Public library	<u>16,465</u>	<u>16,387</u>	<u>78</u>
Total other financing uses	<u>63,310</u>	<u>63,232</u>	<u>78</u>
Total appropriations and expenditures	<u>\$ 517,918</u>	<u>\$ 554,370</u>	<u>\$ (36,452)</u>

SCHEDULE 3
TOWN OF SULLIVAN, NEW HAMPSHIRE
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 2005

Unreserved, undesignated fund balance, beginning		\$ 365,856
Changes:		
Unreserved fund balance used to reduce 2005 tax rate		(25,329)
2005 budget summary:		
Revenue surplus (Schedule 1)	\$124,447	
Overdraft of appropriations (Schedule 2)	<u>(36,452)</u>	
2005 budget surplus		<u>87,995</u>
Unreserved, undesignated fund balance, ending		<u>\$ 428,522</u>

SCHEDULE 4
TOWN OF SULLIVAN, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2005

	<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	\$ 3,373	\$	\$	\$	\$ 3,373
Investments		23,901	30,076	19,654	73,631
Interfund receivable		<u>12,048</u>		<u>324</u>	<u>12,372</u>
Total assets	<u>\$ 3,373</u>	<u>\$ 35,949</u>	<u>\$ 30,076</u>	<u>\$ 19,978</u>	<u>\$ 89,376</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accrued payroll and benefits	\$ 210	\$	\$	\$	\$ 210
Fund balances:					
Reserved for special purposes			30,076	19,978	50,054
Unreserved:					
Reported in special revenue funds	<u>3,163</u>	<u>35,949</u>			<u>39,112</u>
Total liabilities and fund balances	<u>\$ 3,373</u>	<u>\$ 35,949</u>	<u>\$ 30,076</u>	<u>\$ 19,978</u>	<u>\$ 89,376</u>

SCHEDULE 5
TOWN OF SULLIVAN, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2005

	<u>Special Revenue Funds</u>		<u>Permanent Funds</u>		<u>Total</u>
	<u>Public</u>	<u>Conservation</u>	<u>Cemetery</u>		
	<u>Library</u>	<u>Commission</u>	<u>Care</u>	<u>Other</u>	
Revenues:					
Taxes	\$	\$ 12,048	\$	\$	\$ 12,048
Miscellaneous	<u>1,252</u>	<u>664</u>	<u>835</u>	<u>588</u>	<u>3,339</u>
Total revenues	<u>1,252</u>	<u>12,712</u>	<u>835</u>	<u>588</u>	<u>15,387</u>
Expenditures:					
Current:					
Culture and recreation	<u>17,336</u>				<u>17,336</u>
Excess (deficiency) of revenues over (under) expenditures	(16,084)	12,712	835	588	(1,949)
Other financing sources:					
Transfers in	<u>16,387</u>				<u>16,387</u>
Net change in fund balances	303	12,712	835	588	14,438
Fund balances, beginning	<u>2,860</u>	<u>23,237</u>	<u>29,241</u>	<u>19,390</u>	<u>74,728</u>
Fund balances, ending	<u>\$ 3,163</u>	<u>\$ 35,949</u>	<u>\$ 30,076</u>	<u>\$ 19,978</u>	<u>\$ 89,166</u>



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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

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, 2005, 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 misstatements 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.

Investment Policy

In our review of the Town treasurer's and trustees' of trust fund records, it was noted that neither the selectmen nor the trustees have a formally adopted investment policy.

New Hampshire RSA 41:29 for Town treasurers states in part "At least yearly, the selectmen shall review and adopt an investment policy for the investment of public funds in conformance with the provisions of applicable statutes." Likewise, RSA 31:25 for trustees of trust funds states in part "The trustees shall formally adopt an investment policy for all investments made by them or by their agents for any trust funds in their custody. Such investment policy shall be reviewed and confirmed at least annually."

As well, GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires additional disclosures for the various types of risk that may affect a government's investments.

We recommend that the board of selectmen and trustees of trust funds each formally adopt investment policies and review them on an annual basis, and that such investment policies address credit risk, custodial credit risk, concentration of credit risk, interest rate risk and foreign currency risk.

Tax Collector

We noted that the tax collector's summary of tax warrants and summary of unredeemed tax (Form MS-61) was not in balance for the 2004 and 2005 tax levies. This was largely attributed to the fact that the tax collector removed from the uncollected property taxes, payments received and posted in 2006. Since these payments were received and deposited in 2006, they should have been applied in 2006, and not have affected the uncollected lists as of December 31, 2005. In addition, the abatements were not properly recorded or retained. We have not been able to determine if all the abatements for the year have been reported on the Form MS-61 because the abatements are not retained in one place, and are not numbered.

We recommend that the tax collector balance the Form MS-61 on a monthly basis and resolve any discrepancies noted immediately. In addition, we recommend that the tax collector use a year-end cutoff with the treasurer so that the remittances are posted in the correct year and the uncollected and unredeemed listings are accurate. Finally, we recommend that the tax collector obtain properly signed and numbered abatements slips from the board of selectmen, and retain them in a file so that they can be easily reconciled to the Form MS-61.

STATUS OF PRIOR YEAR MANAGEMENT LETTER COMMENTS

Town Treasurer

A new town treasurer took over 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.

During the current year we noted that the Town treasurer was still not maintaining a cashbook, but was retaining copies of the manifests approved by the board of selectmen.

We again recommend that the treasurer record all activity for each of the accounts in her custody in a formal cashbook which is then reconciled to the bank, and with the administrative assistant's and town clerk/tax collector's records on a monthly basis.

Purchase Orders

While the Town has a formal purchase order policy, it had been noted that there were several instances where purchase orders were not used.

In the current year, we noted that purchase orders were being used appropriately.

Tax Collector (repeat comment)

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 executed.

Also, RSA 80:77-a states that the notices sent to mortgagees 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 again noted that these laws were not followed in 2005, and again recommend that the tax collector make sure that all laws are followed in executing the duties of office.

In addition, 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.
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. Consideration should be given to having the tax collector 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.

Gross Budgeting (repeat comment)

We noted that the budget included 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 2005, we again noted that the conservation commission fund is 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.

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 15, 2006

*Plodzik & Sanderson
Professional Association*

