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2007


Town of Sullivan New Hampshire

# *Annual Report*

For the Fiscal Year Ended  
December 31, 2007



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# Officers, Boards, Commissions, and Committees

OFFICIAL/BOARD	ADDRESS	TERM	TERM EXPIRES	APPT. AUTH.
<b>Elected Officials</b>				
<b>BOARD OF SELECTMEN</b>				
Richard Hotchkiss, <i>Chair</i>	24 White Brook Drive	3 Yrs	3/08	Elected
Richard Labadie	258 Valley Road	3 Yrs	3/09	Elected
Cheryl Labadie	163 South Road	3 Yrs	3/10	Elected
<b>LIBRARY TRUSTEES</b>				
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	3/10	Elected
<b>MODERATOR</b>				
C. Christopher Pratt	183 Valley Road	2 Yrs	3/08	Elected
<b>OVERSEER OF THE POOR</b>				
Gladys Cote	295 Gilsum Road	1 Yr	3/08	Elected
<b>ROAD AGENT</b>				
Randall Smith	169 Ferry Brook Road	2 Yrs	3/09	Elected
<b>SUPERVISORS OF THE CHECKLIST</b>				
Becky Cummings	780 Centre Street	6 Yrs	3/12	Elected
Robert Switzer	279 Centre Street	Interim	3/08	Elected
Margery Moore	479 Centre Street	Interim	3/08	Elected
<b>TOWN CLERK</b>				
Mary M. Hull	39 Gilsum Road	1 Yr	3/08	Elected
<b>TAX COLLECTOR</b>				
Lois G. Woodbury	522 South Road	1 Yr	3/08	Elected
<b>TOWN TREASURER</b>				
Dawn Martin	447 Gilsum Road	1 Yr	3/08	Elected
<b>TRUSTEES OF THE TRUST FUNDS</b>				
Edward McCann	35 South Road	3 Yrs	3/08	Elected
Scott Lake	382 Gilsum Road	3 Yrs	3/10	Elected
Jeffrey Brooks	358 South Road	3 Yrs	3/09	Elected
<b>TRUSTEES OF THE CEMETERIES</b>				
Mary M. Hull	39 Gilsum Road	3 Yrs	3/09	Elected
Kevin Wheeler	52 Boynton Road	3 Yrs	3/10	Elected
Ronald Hull	39 Gilsum Road	3 Yrs	3/08	Elected
<b>BUDGET COMMITTEE</b>				
Al Merrifield, <i>Chairman</i>	10 Jenkins Lane	3 Yrs	3/08	Elected
Barbara Atwood	17 Martin Court	Interim	3/08	Elected
Keith Martin	7 Martin Court	Interim	3/08	Elected
Cheryl Labadie, <i>Sel. Rep.</i>	163 South Road	3 Yrs	3/10	Selectmen

OFFICIAL/BOARD	ADDRESS	TERM	TERM EXPIRES	APPT. AUTH.
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## *Boards, Commissions, Committees, and Departments*

### EMERGENCY MANAGEMENT

Neil "Al" Henry Jr.	11 Henry Drive			Selectmen
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### FIRE & RESCUE DEPARTMENT

Neil "Al" Henry Jr., <i>Fire Chief</i>	11 Henry Drive	2 Yrs	1/10	Selectmen
Scott Lake, <i>Deputy Chief</i>	382 Gilsum Road	2 Yrs	1/10	Selectmen
Michael Blanchard, <i>Captain</i>	69 South Road	2 Yrs	1/10	Selectmen
Mya Trudelle, <i>Secretary</i>	78 Old Towne Road, Nelson	2 Yrs	1/10	Selectmen
Michelle Degree, <i>Treasurer</i>	57 South Road	3 Yrs	1/10	Selectmen

### HIGHWAY DEPARTMENT

Randall Smith, <i>Road Agent</i>	169 Ferry Brook Road	2 Yrs	3/09	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	1/09	Selectmen
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### FOREST FIRE SERVICE

Neil "Al" Henry Jr., <i>Warden</i>	11 Henry Drive	3 Yrs	6/10	State of NH
Scott Lake, <i>Deputy Warden</i>	382 Gilsum Road	3 Yrs	6/10	State of NH
Michael Blanchard, <i>Deputy Warden</i>	69 South Road	3 Yrs	6/10	State of NH
Robert Guyette, <i>Deputy Warden</i>	198 Church Street, Keene	3 Yrs	6/10	State of NH
William Kingsbury, <i>Deputy Warden</i>	617 Centre Street	3 Yrs	6/10	State of NH
Cheryl Labadie, <i>Deputy Warden</i>	163 South Road	3 Yrs	6/10	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	3/10	Selectmen
Hillaire Wilder	243 Valley Road	3 Yrs	3/09	Selectmen
John "Chip" Woodbury	468 South Road	3 Yrs	3/09	Selectmen
Becky Cummings, <i>Secretary</i>	780 Centre Street	3 Yrs	3/10	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
Eric White	118 Old Concord Road	3 Yrs	3/10	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	240 Centre Street	3 Yrs	3/10	Selectmen
David Jakway	416 South Road	3 Yrs	3/10	Selectmen
Keith Martin, <i>Alt.</i>	7 Martin Court	3 Yrs	3/09	Selectmen

### RECREATION COMMITTEE

Marion Monroe	301 Gilsum Road			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, Cheryl Labadie, Richard Labadie and I, believe that 2007 has been a good year for the Town of Sullivan. As you may know, Richard (Dick) Labadie withdrew from the Board of Selectmen in October but made himself available for financial actions when needed. Dick will not be a member of the Board in 2008 and you will elect a selectman for a one-year term to take his place. We appreciate all of the help and sage advice that we have received from Dick in the past years and his presence on the board will be missed.

Our roads have been improved, our police have kept us secure, our library has been improved, our emergency management department has taken on new tasks, and our fire & rescue department continues to improve. For a small town, we have a number of departments providing our citizens with outstanding services, possibly the best in the State. All of our other boards, commissions, and committees have supported and protected our community. Our "ad hoc" Zoning Board of Adjustment (ZBA) was kept busy during 2007 and 2008 looks as though it will be another busy year. We thank them for their time in performing this, sometimes painful, community service. Sullivan enjoyed all of this service with only a minimal increase of around fifteen cents per thousand (less than a 3% increase) in our town tax rate over the 2006 rate.

This year the Selectmen are proposing that an exemption be extended to disabled persons (similar to the elderly exemption). This small portion of our citizenry should not have to struggle due to the property tax burden.

Fiscally, the Town of Sullivan remains in good shape. Our entire town and all of its departments operate on budgets which absorb only a small percentage of your tax dollar. Of course, I am pleased to again report that the town departments have done a great job at controlling their budgets. 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. Energy and road materials costs are areas over which we have little control. Sharp increases in these costs and this winter's weather have not given us much relief. We anticipate these costs to remain high and these increases are reflected in the 2008 budget. The 2008 Budget and Warrant Articles also reflect a need to provide emergency electrical power at the town buildings and the future need of our highway department to replace the aging 1989 Chevrolet C70 "heavy plow truck".

From the flooding in 2005, we have completed all of the remaining repairs, the most significant being the replacement of the Price Road Bridge. The box culverts installed to replace the bridge have also improved that section of Price Road and are suitable to handle larger flows of water from future storms.

A number of years ago, the citizens of Sullivan responsibly recognized that departments would occasionally have very large needs and, to lessen the impact, 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. This 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 tax rate. This year we are anticipating the replacement of the town's police car. In the near future, the highway department will need to replace the heavy plow truck. Please continue to support these beneficial capital reserve funds.

We urge the citizens of Sullivan to carefully review the Regional School District Warrant and, with their votes, continue to restrain the School District spending because it represents the greatest portion of your tax dollar and is the largest contributor to your tax bill and its increases. Last year's school budget was of minimal impact because there was a large surplus from the previous year. This year there will be little or no surplus so even the default budget will have a sizeable effect on the tax rate.

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. In 2007, 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 2008

*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 11<sup>th</sup> day of March, next at 11:00 A.M. of the clock to act upon the following by written ballot: The polls not to close before 7:00 P.M.**

## **Article 1**

To choose all necessary town officers for the ensuing year.

## **Article 2**

SHALL THE TOWN ADOPT A TAX EXEMPTION FOR THE DISABLED, UNDER THE PROVISIONS OF RSA 72:37-B?

The exemption, based on assessed value, for qualified taxpayers shall be \$60,000. To qualify, the person must have been a New Hampshire resident for at least 5 years and own and occupy the real estate individually or jointly as a principle residence, or if the real estate is owned by a spouse, they must have been married at least 5 years. In addition, the taxpayer must have a net income of not more than \$20,000 or, if married, a combined net income of not more than \$30,000; and own net assets not in excess of \$50,000 or, if married, combined net assets not in excess of \$75,000 excluding the value of the person's residence.

## **Article 3**

ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. 1 TO THE SULLIVAN COMMUNITY PLANNING ORDINANCE AS PROPOSED BY THE PLANNING BOARD AND GENERALLY DESCRIBED AS FOLLOWS:

Amend Article III.A.3 to change the permitted use "animal husbandry" to "small-scale animal husbandry."

## **Article 4**

ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. 2 TO THE SULLIVAN COMMUNITY PLANNING ORDINANCE AS PROPOSED BY THE PLANNING BOARD AND GENERALLY DESCRIBED AS FOLLOWS:

Amend Article IV.L (Septic and Water Systems) to include a reference to the Wetlands Ordinance requirement for septic systems and to establish a process for evaluation and approval of certain waste disposal systems.

## **Article 5**

ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. 3 TO THE SULLIVAN COMMUNITY PLANNING ORDINANCE AS PROPOSED BY THE PLANNING BOARD AND GENERALLY DESCRIBED AS FOLLOWS:

Amend Article V.B.5 to include the requirement that the location of wetlands be identified on building permit applications.

## **Article 6**

ARE YOU IN FAVOR OF THE ADOPTION OF AMENDMENT NO. 4 TO THE SULLIVAN COMMUNITY PLANNING ORDINANCE AS PROPOSED BY THE PLANNING BOARD AND GENERALLY DESCRIBED AS FOLLOWS:

Amend Article XI (Definitions) to add a definition of "Forestry."

**You are hereby notified to meet at the Town Hall in said town, Wednesday, the 12<sup>th</sup> day of March, next at 7:00 P.M. of the clock to act upon the following subjects:**

## **Article 7**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$173,731 to defray Town charges for the ensuing year. The selectmen recommend \$175,481. *(Majority vote required)*

## **Article 8**

To see if the Town will vote to raise and appropriate the budget committee recommended sum \$221,775 for the maintenance of town highways and bridges for the ensuing year. The selectmen recommend \$225,075. *(Majority vote required)*

## **Article 9**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$65,000 for the reconstruction and resurfacing of bituminous-surfaced roads. The selectmen recommend \$70,000. *(Majority vote required)*

**Article 10**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$43,900 for the operation of the Police Department. The selectmen recommend \$47,750. *(Majority vote required)*

**Article 11**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$39,425 for the operation of the Fire and Rescue Department. The selectmen recommend \$39,775. *(Majority vote required)*

**Article 12**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$21,815 to provide and maintain Public Library services, and authorize the Library Trustees to receive and use supplemental funds, as provided. The selectmen recommend \$22,315. *(Majority vote required)*

**Article 13**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$9,000 for the purchase and installation of Emergency Back-up Generators and Equipment for town buildings and for Emergency Power Connections for the town emergency shelter located to the United Congregational Church of Sullivan. This is a non-lapsing article and will not lapse until the funds are expended or 2011. The selectmen recommend \$19,000. *(Majority vote required)*

**Article 14**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$15,000 for deposit into the Capital Reserve Fund for Reconstruction and Resurfacing of Bituminous-Surfaced Roads. The selectmen recommend \$18,000. *(Majority vote required)*

**Article 15**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$14,000 for deposit into the Capital Reserve Fund for Major Highway Equipment. The selectmen recommend \$14,760. *(Majority vote required)*

**Article 16**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$10,000 for the purchase of new Personal Protective Clothing for the Fire Department. *(Majority vote required)*

**Article 17**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$9,000 for deposit into the Capital Reserve Fund for Major Repairs to Town Buildings. The selectmen recommend \$9,166. *(Majority vote required)*

**Article 18**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$6,300 for the care and maintenance of Town Cemeteries. *(Majority vote required)*

**Article 19**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$5,350 for deposit into the Capital Reserve Fund for Fire Department Vehicles. *(Majority vote required)*

**Article 20**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$5,000 for deposit into the Capital Reserve Fund for Police Cruiser. *(Majority vote required)*

**Article 21**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$5,000 for deposit into the Capital Reserve Fund for Installation and/or Repair of Dry Hydrants. *(Majority vote required)*

**Article 22**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$3,500 for deposit into the Capital Reserve Fund for Breathing Apparatus. *(Majority vote required)*

**Article 23**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$2,000 for deposit into the Forest Fire Equipment/Liability Trust Fund and authorize the Selectmen as agents to expend the fund. *(Majority vote required)*

**Article 24**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$1,625 for the operation of the Planning Board. The selectmen recommend \$1,700. *(Majority vote required)*



**Article 25**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$1,500 for the operation of the Conservation Commission. *(Majority vote required)*

**Article 26**

To see if the Town will vote to raise and appropriate the budget committee recommended sum of \$1,000 for the operation of the Recreation Committee. The selectmen recommend \$1,500. *(Majority vote required)*

**Article 27**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$1,000 for deposit into the Capital Reserve Fund for Cemetery Expansion. *(Majority vote required)*

**Article 28**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$1,000 for deposit into the Capital Reserve Fund for Land Conservation. *(Majority vote required)*

**Article 29**

To see if the Town will vote to raise and appropriate the budget committee and selectmen recommended sum of \$900 for the operation of the Sullivan Office of Emergency Management. *(Majority vote required)*

**Article 30**

To see if the Town will vote to reconsider the vote on Article 7 of the 2007 Town Meeting Warrant. *(Submitted by petition)*

**Article 31**

To see if the Town will vote to rescind the vote on Article 7 of the 2007 Town Meeting Warrant. *(Submitted by petition)*

**Article 32**

To see if the Town will vote to reconsider Article 8 of the 2007 Town Meeting Warrant. *(Submitted by petition)*

**Article 33**

To see if the Town will vote to rescind the vote on Article 8 of the 2007 Town Meeting Warrant. *(Submitted by petition)*

**Article 34**

To see if the Town will vote to discontinue the legal proceeding commenced by the Sullivan Selectmen in the

Superior Court, Cheshire County, No. 07-E-0207, entitled "TOWN OF SULLIVAN, *Petitioner*, vs. MONADNOCK REGIONAL SCHOOL DISTRICT, *Respondent*." *(Submitted by petition)*

**Article 35**

To see if the Town will vote to withdraw the Request made by the Sullivan Selectmen by letter from Attorney Beth Fernald, dated October 22, 2007, to the New Hampshire Department of Revenue Administration that it conduct investigations of the Monadnock Regional School District regarding certain therein specified matters relating teachers' pensions and two other alleged improprieties. *(Submitted by petition)*

**Article 36**

To see if the Town will vote to approve the following resolution to be forwarded to our State Representatives, our State Senator and our Governor:

Resolved: We the Citizens of Sullivan, New Hampshire believe in a New Hampshire that is just and fair. The property tax has become unjust and unfair. State leaders who take a pledge for no new taxes perpetuate higher and higher property taxes. We call on our State Representatives, our State Senator and our Governor to reject the "Pledge", have an open discussion covering all options, and adopt a revenue system that lowers property taxes. *(Submitted by petition)*

**Article 37**

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

**Article 38**

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 25<sup>th</sup> day of February in the year of our Lord Two Thousand Eight.

Selectmen of Sullivan:  
A true copy of the Warrant Attest  
*Richard M. Hotchkiss*  
*Cheryl Labadie*

# Budget Summary 2008

<b>Purpose of Appropriations</b>	<b>APPROPRIATIONS AS APPROVED FOR 2007</b>	<b>SELECTMEN RECOMMENDED 2008 APPROPRIATIONS</b>	<b>BUDGET CMTE RECOMMENDED 2008 APPROPRIATIONS</b>
<b>GENERAL GOVERNMENT</b>			
Executive	35,125	52,450	52,450
Election, Reg. & Vital Statistics	800	2,500	2,300
Financial Administration	16,800	17,425	16,975
Revaluation of Property	6,166	6,351	6,351
Legal Expense	12,000	18,700	18,700
Personnel Administration	7,000	6,400	6,400
Planning & Zoning	1,485	1,700	1,625
General Government Buildings	14,800	16,580	16,480
Cemeteries	6,300	6,300	6,300
Insurance	15,000	15,000	14,000
<b>PUBLIC SAFETY</b>			
Police	45,250	47,450	43,600
Ambulance	7,856	9,575	9,575
Fire	34,525	39,775	39,425
Emergency Management	400	900	900
<b>HIGHWAYS &amp; STREETS</b>			
Highways & Streets	197,725	225,075	221,775
<b>HEALTH/WELFARE</b>			
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
<b>CULTURE &amp; RECREATION</b>			
Parks & Recreation	1,500	1,500	1,000
Library	19,000	22,315	21,815
<b>CONSERVATION</b>			
Conservation Comm	1,500	1,500	1,500
<b>DEBT SERVICE</b>			
Principal	21,908	17,000	17,000
Interest	6,719	6,000	6,000
<b>OPERATING TRANSFERS OUT</b>			
To Capital Reserve Funds	49,149	62,776	58,850
To Exp. Trust Funds	2,000	2,000	2,000
<b>SPECIAL &amp; INDIVIDUAL WARRANT ARTICLES</b>			
Reconstruct/Resurface Roads	62,000	70,000	65,000
School Options Investigation	25,000	-	-
Emergency Generators	-	19,000	9,000
Fire Dept. Personal Protective Clothing	-	10,000	10,000
<b>TOTAL RECOMMENDED APPROPRIATIONS</b>	<b>597,808</b>	<b>686,072</b>	<b>656,821</b>

<b>Source of Revenue</b>	<b>2007 ESTIMATED REVENUES</b>	<b>2007 ACTUAL REVENUES</b>	<b>2008 ESTIMATED REVENUES</b>
<b>TAXES</b>			
Land Use Change Taxes	4,000	4,000	4,000
Timber Taxes	5,000	12,641	7,500
Interest & Penalties on Delinquent Taxes	9,000	8,425	8,000
Inventory Penalties	1,500	1,278	1,500
<b>LICENSES, PERMITS &amp; FEES</b>			
Business Permits	50	25	50
Motor Vehicle Permits	108,000	111,802	108,000
Building Permits	50	100	50
Other Licenses, Permits & Fees	1,500	1,590	1,500
<b>FROM FEDERAL GOVERNMENT (FEMA)</b>	-	150	-
<b>FROM STATE</b>			
Shared Revenues	9,200	9,831	9,500
Meals & Rooms Tax Distribution	30,000	33,091	30,000
Highway Block Grant	39,863	52,380	54,319
Forest Land Reimbursement	-	-	-
Other	-	-	-
<b>CHARGES FOR SERVICES</b>			
Income from Departments	4,500	7,791	6,500
<b>MISCELLANEOUS REVENUES</b>			
Interest on Investments	7,000	13,755	9,000
Other	500	1,137	700
<b>FROM CAPITAL RESERVE FUNDS</b>	-	-	-
<b>OTHER FINANCING SOURCES</b>			
Proc. From Long Term Bonds & Notes	-	-	-
Amounts Voted from Fund Balance	25,000	-	-
<b>TOTAL ESTIMATED REVENUES &amp; CREDITS</b>	<b>245,163</b>	<b>257,996</b>	<b>240,619</b>

### BUDGET SUMMARY

	<b>2007 ADOPTED BUDGET</b>	<b>SELECTMEN RECOMMENDED BUDGET</b>	<b>BUDGET CMTE RECOMMENDED BUDGET</b>
Total Appropriations Recommended	597,808	686,072	656,821
Less Estimated Revenues & Credits	245,163	240,619	240,619
<b>Estimated Amount of Taxes to be Raised</b>	<b>352,645</b>	<b>445,453</b>	<b>416,202</b>

# 2007 Annual Meeting Minutes

The Moderator, C. Christopher Pratt, opened the polls at 11:00 a.m., Tuesday, March 13<sup>th</sup> at the Town Hall, to bring in the ballots for town officers and school district officials for the ensuing year. The checklist was duly posted and used. It contained 464 names. Polls closed at 7:00 p.m. with 206 ballots cast.

Selectman for three years	Cheryl Labadie
Town Clerk for one year	Mary M. Hull
Town Treasurer for one year	Dawn Martin
Tax Collector for one year	Lois Woodbury
Trustee of Trust Funds for three years	Scott Lake
Library Trustee for three years	B.J. Wahl
Road Agent for two years	Randall Smith
Cemetery Trustee for three years	Kevin Wheeler
Overseer of Public Welfare for one year	Gladys Cote
Budget Committee Member for three years	to be appointed
Budget Committee Member for one year	to be appointed

On March 14<sup>th</sup>, the Moderator called the 219<sup>th</sup> annual meeting to order at the Town Hall at 7:00 p.m. to act upon the warrant articles.

Article 2: Voted, by voice vote, to raise and appropriate the sum of \$151,674 to defray town charges for the ensuing year.

Article 3: Voted, by voice vote, to raise and appropriate the sum of \$197,725 for the maintenance of town highways and bridges for the ensuing year.

Article 4: Voted, by voice vote, to raise and appropriate the sum of \$62,000 for the reconstruction and resurfacing of bituminous-surfaced roads.

Article 5: Voted, by voice vote, to raise and appropriate the sum of \$45,550 for the operation of the police department for the ensuing year.

Article 6: Voted, by voice vote, to raise and appropriate the sum of \$34,525 for the operation of the fire and rescue department for the ensuing year.

Article 7: Voted, by a shoe of hands, to raise and appropriate the sum of \$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.

Article 8: Voted, by voice vote, to appoint a committee to represent the Town of Sullivan in furthering warrant article #7.

Article 9: Voted, by voice vote, to raise and appropriate the sum of \$19,000 to provide and maintain public library services, and authorize the Library Trustees to receive and use supplemental funds as provided.

Article 10: Voted, by voice vote, to raise and appropriate the sum of \$15,000 for deposit into the Capital Reserve for Reconstruction and Resurfacing of Bituminous Surfaced Roads.

Article 11: Motion to table the Town to raise and appropriate the sum of \$10,000 from the fun 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.

Article 12: Voted, by voice vote, to raise and appropriate the sum of \$9,133 for deposit into the Capital Reserve for Major Highway Equipment.

Article 13: Voted, by voice vote, to raise and appropriate the sum of \$6,300 for the care and maintenance of town cemeteries for the ensuing year.

Article 14: Voted, by voice vote, to raise and appropriate the sum of \$5,350 for deposit into the Capital Reserve for Fire Department Vehicles.

Article 15: Voted, by voice vote, to raise and appropriate the sum of \$5,000 for deposit into the Capital Reserve for a Police Cruiser.

Article 16: Voted, by voice vote, to raise and appropriate the sum of \$4,666 for deposit into the Capital Reserve for Revaluation.

Article 17: Voted, by voice vote, to raise and appropriate the sum of \$4,500 for deposit into the Capital Reserve for Major Repairs to Town Buildings.

Article 18: Voted, by voice vote, to raise and appropriate the sum of \$3,500 for deposit into the Capital Reserve for Breathing Apparatus.

Article 19: Voted, by voice vote, to raise and appropriate the sum of \$2,000 for deposit into the Forest Fire Equipment/Liability Trust Fund and authorize the Selectmen, as agents, to expend the fund.

Article 20: Voted, by voice vote, to raise and appropriate the sum of \$1,500 for the operation of the Conservation Commission for the ensuing year.

Article 21: Voted, by voice vote, to raise and appropriate the sum of \$1,500 for the operation of the Recreation Committee for the ensuing year.

Article 22: Voted, by voice vote, to raise and appropriate the sum of \$1,485 for the operation of the Planning Board for the ensuing year.

Article 23: Voted, by voice vote, to raise and appropriate the sum of \$1,000 for deposit into the Capital Reserve for Cemetery Expansion.

Article 24: Voted, by voice vote, to raise and appropriate the sum of \$1,000 for deposit into the Capital Reserve for Land Conservation.

Article 25: Voted, by voice vote, to raise and appropriate the sum of \$400 for the operation of the Sullivan Office of Emergency Management for the ensuing year.

Article 26: Voted, by voice 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: Voted, by voice vote, that 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, by means other than nuclear power, 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 on 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 of those offices.

Article 28: Voted, by voice vote, to accept the reports of the agents and committees as printed within the annual town report.

Fire Chief Neil Henry expressed his gratitude to the Selectmen and all town departments for their help and cooperation over the past year. Thanks were given to Scott and Susan Lake, owners of Northeast Emergency Apparatus, for their efforts and generosity in delivering the new tanker ahead of schedule and under budget. Representing the department membership, Chief Henry read the following dedication for the record:

Sullivan Fire and Rescue

March 14, 2007

In recognition of his Outstanding Service, Devotion to Duty and Dedication to the Town of Sullivan, it is with the utmost respect and appreciation the, we the members of the Sullivan Fire and Rescue Department, on this, the 14<sup>th</sup> day of March 2007, do hereby dedicate 32 Tanker 1 to Deputy Chief Scott Lake.

Selectman Richard Labadie thanked Lois Woodbury for her 41 years of service to the town as town clerk.

Lois Woodbury read the following into the record: I would like to thank the voters of Sullivan, especially the ones that have been in town for years, for the privilege of serving you for the last 41 years. I was given the job in March of 1965; the voters of Sullivan gave me the job previously held by John McMahon. Now, in 2007, the voters gave Mary Hull the opportunity to have the job of Town Clerk. I feel Mary will do a good job for the townspeople. I also hope she will enjoy meeting the residents as much as I have. Thank you.

Voted, by voice vote, to adjourn at 8:40 p.m.

*Lois Woodbury*

Town Clerk

# Culture and Recreation

## Public Library

Denise M. McFarland, *Librarian*

### Library Funds - Balance Sheet - December 31, 2007

#### Assets

Cash on hand Jan. 1, 2007	2,892.82
Town Appropriation	19,195.00
Friends of the Library support	370.00
Wheeler Memorial Book Fund	2,300.00
Miscellaneous gifts	500.00
Savings account	500.00
Miscellaneous income	4.00
Interest income	3.42
Total Assets	25,765.24

#### Liabilities

Librarian's salary	11,310.00
Electricity	872.47
Fuel oil	3,310.53
Telephone	2,039.51
Building maintenance	-
Books	710.16
Reference book fund	-
Video tapes	-
Subscriptions	451.47
Supplies	601.30
Summer program	34.80
Membership dues	92.00
Librarian education	-
Returned to town	-
Special projects	50.00
Transferred to Wheeler Fund	2,800.00
Transferred to savings	3.42
Carried forward to 1/1/2008	3,489.58
Total Liabilities	25,765.24

In January the library computer had its memory upgraded to its full capacity. The operating system was larger than the computer's ability to support it. There have been problems on and off throughout the year that have affected cataloging and frequently used documents and lists. The computer was purchased in September 2001 and will need to be upgraded in the future. Sullivan is not eligible for a grant through the Gates Foundation.

After a lightning strike in June, the fire alarm panel stopped working. Because of its age, parts were not available for repairs and it was replaced.

The library staff and trustees met with the safety committee in order to be brought into compliance with the NH Labor Board safety requirements. The goals that were set for the library were met by the end of November. The front door will need to be replaced with one that opens outward and some work will be required regarding the steps so one does not fall leaving the building.

The summer reading theme this year was Reading Road Trip USA. Libraries from across the country sent library cards for a display made by Lois Kelley. The range of colors and types of cards used were interesting to see. Fifteen youth registered for the program, approximately 230 books from Sullivan Public Library were read and 50,250 minutes were spent reading this summer. Summer trivia and Monday crafts were popular activities. The Friends of the Library sponsored a closing party for the reading program.

We also had our annual town-wide reading contest with Gilsum. Sullivan won by less than four pounds of books, and the Coveted Ice Cream Cup is back on display in the library. Sullivan held the ice cream social this year and it was well attended. Thank you to the Friends of the Library for sponsoring this event.

The board of trustees adopted a Gifts and Exchange policy, and the Internet policy was amended to allow e-mail access for patrons using their own accounts. The trustees also voted to allow the librarian vacation time. The board continued to work on items that must be in compliance with NH labor regulations.

In November the librarian, board chair and board treasurer attended emergency management training with other town personnel.

The Third Thursday Book Group remains active and is open to the public. The library borrows books for the group so there is no out of pocket expense for the public to enjoy the books or discussions. If audio formats are available for the selected title, the library also tries to have one or two of those available as well.

The library continues to be a member of the Nubanusit coop. The video collection shared by members is still well received by our community members.

The Board of Trustees meets on the second Thursday of the month at the library and the Friends of the Library meet on the first Thursday of the month.

Home Health Care and Community Services continues to provide quarterly health clinics at the library.

<i>2007 Library Statistics</i>	
<b>Patrons</b>	
<i>New patrons</i>	14
<i>Total patrons</i>	419
<i>Total patron use</i>	1,517
<b>Circulation</b>	
<i>Adult materials</i>	1,565
<i>Young adult materials</i>	99
<i>Juvenile materials</i>	2,451
<b>Collection Holdings</b>	
<i>Books</i>	11,720
<i>Audio titles</i>	107
<i>Videocassettes</i>	515
<i>DVDs</i>	69
<b>Interlibrary loan</b>	
<i>Items requested of SPL</i>	90
<i>Requests filled</i>	89
<i>Items requested by SPL</i>	1,106
<i>Requests filled</i>	1,066



# Conservation Commission

Roger Sweet, *Chairman*

## **Town Forest**

To control the erosion on the upper portion of Old Stoddard Road, Road Agent Randy Smith installed a culvert. He plans to put another culvert in place at the lower end of the Old Stoddard Road to channel Meetinghouse Brook. Plans are being made with the Trustees of Trust Funds to re-grade and install water bars on Old Stoddard Road. One day in August, volunteers cut brush on the portion of Jewett Park near Church Street, and Road Agent Randy Smith filled some deep holes and smoothed the area in preparation for seeding, facilitating maintenance of this part of the park.

## **Historical walks**

On May 5, historian Chris Pratt, Jeff Brooks, and Butch Brooks led more than 20 townspeople to the stone chamber (old function unknown), Table Rock, past two old cellar holes and on to Houghton Ledge, where sweeps of Spring Beauty covered the rocky ground.

On June 30, historian Chris Pratt and Paul Bolduc, along with Eric Aldrich of The Nature Conservancy, led more than 20 hikers up Wilder Hill (past the Wilder cellar Hole) and on to Bolster Pond. From there they backtracked to Kendall Lane. After enjoying loon watching from the eastern shore of Bolster Pond, they ambled on to Rugg Rock and the Kendall cellar hole, learning about former families in this part of Sullivan.

On October 20, a few Sullivan residents braved the fog to learn about the earliest settlements in Sullivan, beginning with the Winch cellar hole (1768) on Winch Hill. At the site of the first meetinghouse (1791), everyone admired the monument to the congregation that once gathered there. From there the group ventured east to the remains of the Locke farm and then west to the Frost cellar hole and on to the monument recording the names of the accomplished Nims family.

## **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 10 elms planted in earlier years along the entrance drives to the cemetery. On April 28, about 45 volunteers brought to the public works department 110 bags of trash gleaned from the roadsides during the morning. On September 22, almost 40 volunteers picked up 660 pounds of trash (not

including aluminum cans separated from the rest) from Sullivan roadsides, somewhat dismayed by the amount of trash tossed by careless drivers over the summer. On both cleanup occasions, such dismay was somewhat diminished by the good fellowship at the lunch sponsored by the conservation commission and several of the volunteers.

## **New Hampshire Climate Change Resolution**

At Town Meeting in March, a resolution to support effective actions by the President and Congress to address the issue of climate change passed almost unanimously. School programs in conservation  
The commission continues to contribute to the cost of the time of a naturalist from the Harris Center for Conservation Education to 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.

## **Wetlands issues**

The commission, as mandated by State law, reviewed the application for culvert replacement on White Brook Road. The commission also reviews all Intents to Cut, looking for potential wetlands problems loggers might encounter.

## **Invasive species**

Having observed patches of Japanese knotweed and other invasive species on roadsides, the commission plans to conduct a windshield survey of the town to map outbreaks of unwelcome plants. The commission hopes then to work with town and state road crews to try to eliminate these outbreaks before they become overwhelming in extent. An educational walk will be conducted in the spring through the town center where the following invasive species currently flourish: Japanese knotweed, barberry, bittersweet, autumn olive, glossy buckthorn, and winged euonymus. Eradication of some species (notably Japanese knotweed) will require expert help.

## **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 2007 Annual Report

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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 NH 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 seventh season. Ten sites were sampled along the River's 64-mile length, from Washington to Hinsdale. 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 E.coli. 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 and phosphorus 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, with levels exceeding standards in September during a rainy period. The 7 years of data are available online at <http://www.des.state.nh.us/wmb/VRAP/>. A second water quality concern is the elevated phosphorus readings, again mostly south of Keene. A reading of .05mg/L is considered a level of concern. At the Thompson Covered Bridge the readings were 0.5mg/L in July, 0.6mg/L in August, and 0.23mg/L in September. Due to the persistence of phosphorus in the river south of Keene, ARLAC has advocated for the establishment of phosphorus limits in National Pollutant Discharge Elimination Permits (NPDES). The Environmental Protection Agency did add a phosphorus monitoring requirement to the Hinsdale wastewater treatment plant's NPDES permit this year. Keene and Swanzey plants had phosphorus limits added to their 2006 permits. Members also participated in and supported a new initiative on Beaver Brook by the City of Keene to assess water quality and restore fish habitat in that stream.

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, Winchester, and Hinsdale. These included 2 site-specific applications, and 6 wetlands applications.

ARLAC also requested the NH Department of Transportation (NHDOT) to review its policy in the clearing of brush and trees along roads that are adjacent to the River. NHDOT agreed to work with ARLAC to evaluate practices that might impact River water quality. We also advocated for keeping the rail-trail bridge over Route 101 scheduled for 2010 in their 10-year Transportation Improvement Plan. ARLAC continued to follow the legislation and rulemaking regarding sludge and septage, continuing to advocate maintaining River corridor protection. ARLAC sponsored the showing of the film "Sludge Diet" to local legislators and the public, and offered comments to the Joint Legislative Committee on Administrative Rules regarding proposed DES changes to the sludge rules. Other legislative activity included support of a bill to keep landfills outside of the 1500-foot river corridor. We also 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 thanks to the receipt of the Federal Highway Historic Bridge grant by the Town of Swanzey, and it is expected the dam may be removed in 2008.

ARLAC worked this year to get our updated River Management Plan accepted by the towns and city along the river, adding Marlow, Gilsum, and Winchester as towns approving the plan. Members also worked with towns to obtain signage proclaiming the protected status of the River. We can expect to see signs appearing in Marlow, Hinsdale, and Swanzey soon.

ARLAC activities on the River included a canoe trip in July from Coombs Covered Bridge to the Ashuelot Covered Bridge Winchester. It was noted that the area of the Motorcross track was very loud during times of racing, and many footpaths to the river had been opened along the banks showing signs of active use of the River in that location. ARLAC also co-sponsored a River clean up from Rte 101 to the Cresson Covered Bridge and a portion of West Swanzey as part of the Source to the Sea cleanup. A total of approximately 150 volunteers picked up 2200 lbs of garbage 81 tires and 980 lbs of scrap metal plus a large number of shopping carts.

ARLAC continues to educate itself regarding issues on the River, learning about the threat of and keeping a watchful eye for the invasive algae didymo. We also heard a presentation by Keene State College students regarding their study of polyaromatic hydrocarbon-degrading microbes in the River sediments contaminated by the waste of the former manufactured gas plant located in Keene at Mill Creek. ARLAC will keep updated on their work and the progress of the clean-up efforts there.

We continue to collaborate and support other regional efforts in the Ashuelot Watershed, participating in a planning forum sponsored this spring by the Ashuelot Valley Environmental Observatory, and a Friends of Keene Open Space forum on Greenways.

We would like to thank W.S. Badger Co. for its donation supporting ARLAC's work. 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,  
Jim Holley, Secretary

**2007 Membership:**

Linda Fuerderer - Marlow; Pablo Fleischmann - Gilsum; Gary Pelton - US Army Corps of Engineers; Patrick Eggleston, Jim Holley, Jo Beth Mullens -- Keene; Barbara Skuly, Stephen Stepenuck - Swanzey; Jim Ammann, John Stetser - Winchester; Barbara Fostyck, Terri Mitchell - Hinsdale.

# General Government

## Cemetery Trustees

Mary Hull, Ron Hull and Kevin Wheeler

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This year marked our second season caring for the East Sullivan Cemetery. We continue to maintain, to the best of our ability, the old stones that have been damaged over time.

We have come a long way since the expansion of the Sullivan Centre Cemetery began. It is now close to complete. This year a road running from the new section

around through the old section was finished. Thanks to the efforts of Roger Sweet and the Conservation Commission, the Town received another donation of Elm trees which were planted along the front of the Sullivan Centre Cemetery. Future work at the Sullivan Centre Cemetery includes the installation of lot markers and the purchase and installation of a fence (as mandated by the State).

## Planning Board

Stephen Hamilton, *Chairman*

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### Subdivisions approved

Peter and Abby Gottsche on Valley Road divided into two new lots and the remaining homestead property, Dale and Joyce Paquette on Boulder Road divided into 3 lots, Mark Paquette and Ed Plaisted on Gilsum Road divided into 3 lots, and Kevin Wheeler and Mark Smith on Boynton Road divided into 2 lots.

### Site Plan approved

Cruiser Parts on Route 9 (Landcruiser Drive) received site plan approval.

### Proposed changes to the Community Planning Ordinance

Some clarifying language will be recommended to the town on the March ballot, including explanation of the procedures for waste disposal system approval.

### Membership and meetings

The Planning Board seeks additional members. Meetings are held on the first Wednesday of every month at 7 p.m. in the town hall.

**Tax Collector**  
Lois Woodbury

<i>January 1, 2007 through December 31, 2007</i>		
	2007	2006
Uncollected Taxes as of 01/01/07		
Property Tax		110,013.17
Land Use Change Tax		-
Yield Taxes		5,145.49
Court Docket		-
Taxes Committed to Collector		-
Property Taxes	1,060,022.00	
Yield Taxes	10,304.54	
Land Use Change Taxes	4,000.00	
Interest Collected	561.82	3,181.04
<b>TOTAL DEBITS</b>	<b>1,074,888.36</b>	<b>118,339.70</b>
<i>Remitted to Treasurer</i>		
Property Taxes	995,086.14	57,450.30
Yield Taxes	7,495.41	5,145.49
Land Use Change Taxes	4,000.00	-
Interest Collected	561.82	3,181.04
Conversion to Lien	-	52,562.87
Abatements Made During Year		
Property Taxes	-	-
Deeded to Town During Year	-	-
Uncollected as of 12/31/07		
Property Taxes	64,935.86	-
Yield Taxes	2,809.13	-
<b>TOTAL CREDITS</b>	<b>1,074,888.36</b>	<b>118,339.70</b>

<i>January 1, 2007 through December 31, 2007</i>				
	2006	2005	2004	2003
Balance of Unredeemed Liens as of 01/01/07	-	18,223.22	10,781.20	66.50
Tax Liens Executed During Year	52,562.87	-	-	-
Interest & Costs After Lien	1,359.11	1,160.18	3,074.31	-
<b>TOTAL DEBITS</b>	<b>53,921.98</b>	<b>19,383.40</b>	<b>13,855.51</b>	<b>66.50</b>
<i>Remitted to Treasurer</i>				
Tax Lien Redemptions	27,033.33	5,827.05	7,447.94	-
Interest & Costs After Lien	1,359.11	1,160.18	3,077.31	-
Abatements Made During Year	-	-	-	-
Liens Deeded to Town	-	-	-	-
Unredeemed Liens as of 12/31/07	25,529.54	12,396.17	3,330.26	66.50
<b>TOTAL CREDITS</b>	<b>53,921.98</b>	<b>19,383.40</b>	<b>13,855.51</b>	<b>66.50</b>

## Town Clerk Mary Hull

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This has been a very exciting year for me. The training process has been challenging and enjoyable. Many options are now available to Sullivan residents. As everyone should now know, the Town Clerk's office is on-line with the New Hampshire Department of Motor Vehicles and things are running smooth. We are able to complete both the town and state portions of vehicle registration right here at the Town Hall. Renewing a registration by mail is also available, for your convenience.

The New Hampshire Division of Vital Records installed a computer and internet access in the town clerk's office. Marriage and civil union licenses can now be completed in town, copies of marriage, death, and birth certificates

can be purchased, and voter registration can now be completed at the Town Clerk's office.

New software was purchased and installed to allow for easy record keeping. Dog license information is now computerized which allows for better tracking of rabies vaccination information.

Most recently, I attended training held by New Hampshire Fish and Game Department. Hunting and fishing licenses can now be purchased at the Town Clerk's office.

I have greatly enjoyed seeing and meeting Sullivan residents. I look forward to serving you in the future.

## Public Safety

### Emergency Management Neil "Al" Henry Jr., Director

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2007 was a very challenging and busy year for this office. Along with the Town's Health Director Michelle Degree and Fire Department Secretary Maya Trudelle, work continued on the All Hazard Health Plan (AHHP) that was started in 2006. I have completely rewritten Emergency Operations Plan (EOP) and continue to update our E-911 address list. As the result of an inspection by the NH Department of Labor I have reestablished the town's Joint Loss Management Committee (JLMC) as well spending many months correcting safety violations found during the inspection. Since March of 2007 I have spent an average of twenty five to thirty hours per week working on planning, correcting DOL violations or at the Fire Department. I must say, 2007 seemed like a very long year.

#### THE ALL HAZARD HEALTH PLAN

As reported in last year's town report, the AHHP is a plan which will be used by the Town of Sullivan, Nelson and Stoddard in the event the mass distribution of medications is required. Sullivan is partnered with the Towns of Nelson and Stoddard to form a three town Point

of Distribution or POD as part of the Greater Keene All Hazard Health Region. Michelle, Maya and I attend monthly meetings of the Regional Coordinating Committee for our region where I serve as Sullivan's representative. This past year work on the AHHP plan as well as POD plans continued and we are near to having all plans in place.

#### THE EMERGENCY OPERATIONS PLAN

The Town's original Emergency Operation Plan was written back in 1994. Since that time, minor updates were made on a yearly basis but the plan was very general in nature. After the attacks on 9-11-01 and the creation of the Department of Homeland Security, the format for all Federal, State and Local emergency plans changed. This format, known as the Emergency Support Function format or ESF, provides for a more consistent format which details specific support functions. These support functions, sixteen in all, cover the following areas. Transportation, communications & alerting, highway, fire fighting, planning, mass care & shelter, resource support, health and medical services, search and rescue, hazardous materials,

food and water, energy, law enforcement, public information, volunteers and animal health. Sullivan's plan has been rewritten into the new format and is currently in the approval process. I will have several meetings with Town Departments Heads and with the NH office of Homeland Security / Emergency Management to review the plan and make adjustments as necessary. Also included in this plan will be annexes for terrorism, the AHHP, our POD plans and the Sullivan Hazard Mitigation Plan.

#### NH DEPARTMENT OF LABOR INSPECTION

In July of 2007 I met with NH DOL safety inspector Eve Napoli to review the results of a safety inspection and audit she had made of all town buildings and the Town's safety and health programs on May 2nd. The results of that inspection and audit brought to light many deficiencies. The Town was cited for forty safety violations, twenty-six corrective actions were needed and seven recommendations were made by the inspector to correct these deficiencies. The town also received \$300.00 in civil penalties resulting for not responding to two requests for the required biannual safety summary report due the first of the year, one for 2005 and one for 2007, and for not having an active Joint Loss Management Committee (JLMC). Also there were some questions concerning the Town's written safety policies. These were not readily available for the inspector's review as the master copy had been misplaced over the years.

Many years ago a JLMC had been established but over the years the activity of the committee ceased as the positions of Selectmen and the Administrative Assistant changed. Prior to the meeting with inspector Napoli I had prepared the safety summary for 2007, rewrote the Town's Safety Policies, and had reestablished the JLMC so that the Town was back in compliance with the rules of the State's Joint Loss Management program. By completing these projects, our fine was reduced to \$100.00.

From that point I worked with the Town's Department Heads to abate all violations and recommendations. While too numerous to report here the violations ranged from safety programs deficiencies to trip hazards, from unsafe chairs to bare light bulbs and from incomplete first aid kits to lack of material safety data sheets. The major violations, the ones being most costly or time consuming, included the lack of or faulty emergency lighting and exit signs in all of the Town's buildings; inadequate lighting in the Fire Department; the lack of Material Safety Data Sheets for all Town Departments; inadequate storage and

housekeeping issues in the Library and Fire Department; and the number of "unsafe" chairs located throughout the town buildings. To correct all of the violations, approximately \$8,000.00 was spent on lighting, exit signs, chairs, shelving and other miscellaneous repair items or equipment. The largest expense was for the installation of emergency lighting, lighted exit signs and new lighting fixtures in the Fire Department.

The work in the Fire Department was contracted out and took four days to complete. To save some of the expense, I installed or repaired the emergency lights and exit signs in the Highway Garage, Town Hall and Library. I found a number of these lights and signs in these buildings to be wired incorrectly, therefore only needing to be fixed not replaced. I also replaced the exterior lighting at the Town Hall by the Police Department and ground fault circuit breakers or receptacles where needed.

The Highway and Fire Departments are also required to keep an inspection log for our chains, ropes and hooks. State law required that these inspections and logs be maintained on a daily basis, something not very practical for these Departments. I contacted the State and proposed an alternate inspection program which was accepted. This frequency of the chain inspections is now "prior to use" by the Highway Department and "after each use" by the Fire Department rather than daily.

Required by Federal law under a section of SARA Title III, the "Workers Right to Know" rules, every employer must have on hand a Material Safety Data Sheet (MSDS) for every chemical or hazardous substance in the workplace. These MSDS must be maintained in a binder, readily available to each employee. We did have a few of the MSDS on hand but we were far from having one for every item. An inventory of all chemicals was completed in each department and I then secured the necessary sheets. I placed a copy of each MSDS in a master binder to be kept in the Emergency Management Office and then made up a binder for each department. This project alone took nearly 5 weeks to complete. I hope to someday be able to store these MSDS electronically as we must keep them on file for a period of thirty years from the time they are no longer used.

In the Library there are two storage rooms where boxes of books and other items were stacked on top of each other in addition to unsecured ladders and fluorescent light bulbs. I secured the ladder and lights with safety chains

and placed an order for industrial shelving units for these rooms. The Library folks then cleaned out the storage rooms, sorted the many boxes of items, and installed the shelves.

One additional project was to create a log of reportable "workers compensation" injuries. In creating this log we found that, despite the safety violations above, the Town has had only three reportable injuries over the past forty some years. This is an excellent safety record given the

types of activities our Highway, Police and Fire Departments are involved in.

I am pleased to report that all safety violations and recommendations have been abated, all corrective actions have been completed and my final response to the State was mailed on November 26.

I would like to thank everyone who helped with the above planning and projects. Your assistance helped lighten quite a load this past year.

## Fire and Rescue Department/Forest Fire Service

Neil "Al" Henry Jr., *Fire Chief*

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2007 was another exciting and very busy year for the Sullivan Fire & Rescue Department (SFR). Increases in the number of emergency calls, training classes, station improvements, parades, fundraisers and the new brush replacement project kept the members hopping all year long. Most noteworthy was the certification of three members at the EMT - Basic level, two First Responders were recertified, one member completed an Ice Rescue Technician course, all members received Blood Borne Pathogen training and seven members participated in a commercial drivers training course and received their Commercial Driver Licenses (CDL), which are now required by SFR to drive the apparatus.

Again in 2007 the Department membership increased to 36 members. We had a few members move onto other departments out of the area and also saw new members join. At this time we have 20 members who are trained to Fire Fighter Level I or higher and 8 EMT & First Responders. By the end of 2008 we hope to certify another two members to Fire Fighter Level I.



Looking ahead to 2008 our goal is to continue to provide the best service possible to the Town of Sullivan through training, certifications and drills. Behind the scenes, this Department is very active with weekly training and meetings, weekly equipment checks to maintain our equipment in a constant state of readiness and various events to further support our community. We invite you to stop by on Wednesday nights for a visit.



### THE CALLS

As compared to 86 in 2006, in 2007 the Department responded to 101 Emergency Calls for Medical, Fire and non-emergency Service calls. This is again a new record for the department and per capita, this number of calls rivals many of the larger surrounding communities. Of these calls, 34 were for Emergency Medical Services (EMS) for trauma and non-trauma incidents. 9 Mutual Aid Calls to other communities and 58 Fire-Rescue calls which accounted for the majority of responses. On the Forestry side, Sullivan's crew responded to two brush fires in town and two Mutual Aid calls for brush fires in Stoddard and Chesterfield.

Not reported in the call log are the numerous requests for other services such. Six wood stove installation inspections at the request of homeowners or their insurance companies, four home and one school fire safety inspections, two fire safety inspections requested by assisted living agencies and four oil burner permit inspections. The Forest fire Wardens also issued over 75 fire permits, 22 of these were for seasonal campfires.

The department continues to maintain an average response time of 6.5 minutes. The response time is the elapsed time from the moment we are paged to the time we arrive on scene. Calls average in length from 1 hour on an EMS call up to 10 hours on fire related calls.

IN-TOWN CALLS			
EMS/Rescue	34	Fire - tire	1
Fire - car fires	1	Fire - wood stove problem	1
Fire - child's wagon & toys	1	Fire - pellet stove problem	1
Fire - chimney	1	Fire/Rescue - MVA	21
Fire - chimney/partition	1	Fire/Rescue - trees/wires	9
Fire - house	1	Forestry - brush fire	2
Fire - rekindle	1	Forestry - illegal campfire	3
Fire - check hot spots	2	Forestry - smoke investigation	3
Fire - oil tank fire	1	Forestry - unattended burn	2
Fire - PSNH transformer	1	Service Call - road hazards	1
Fire - possible house fire	2	Service Call - flooded basement	2

MUTUAL AID CALL LOG	
Mutual Aid to Stoddard - automatic response	1
Mutual Aid to Stoddard - brush fire	1
Mutual Aid to Chesterfield - brush fire	1
Mutual Aid to Marlborough - cover truck	1
Mutual Aid to Keene - house fire	1
Mutual Aid to Keene - MVA	2
Mutual Aid to Keene - search & rescue	1
Mutual Aid to Keene - shed fire	1

As you can see from the logs above, SFR handles a wide variety of calls throughout the year. From just a decade

ago this department has grown in not only the numbers of members but also our capabilities. At the Keene Fire Prevention Parade we received a many compliments from area Fire Chiefs and Fire Fighters. One that I would like to share was from a Keene Fire Officer who stated "In the past few years, Sullivan has become one of the most progressive Departments in the area". I cannot begin to convey how good this made me feel and how proud I am of this Department. I attribute this compliment directly to the hard work and dedication of the membership, and, to the support we have received from our community. It is with humble gratitude that I thank all of you for allowing me to be a part of that day.

### THE HOURS

In 2007 the members donated over 6363 man-hours to the Town in response to emergencies, training and the operation of the Department. These include:

Fire & Rescue Calls	928hrs
Fire Training	1010 hrs
EMS Training	675 hrs
Dept. Operations	2500 hrs
Facility Maintenance	850 hrs
Brush Truck Project	400 hrs

### THE TRAINING

I would like to acknowledge the following members for completing the following training. Matt Moore, Meghan Langevin and Gene Hall completed the EMT-Basic course, Mike Blanchard and I completed our First Responder Re-Certification, Mike Alther has started Fire Fighter I training, Adam Frink completed the Ice Rescue Technician Course and also attended classes at the National Fire Academy. All members completed the required annual Blood Borne Pathogen training. The membership participated in joint training exercises with the Stoddard Fire Department. This training included a one-day SCBA Cascade training held in Sullivan and a three-day Auto Extrication training held in Stoddard. Seven members completed a CDL class sponsored by the Surry Fire Dept. and went on to get their CDL drivers licenses. SFR now requires all personnel to have a CDL to operate our apparatus. These members are Matt Moore, Henry Scott, Dave Eccles, Shane Gladding, Gene Hall, Jim Long, and Justin Putzel.

The members also participated in regional training, spring and fall sessions at Meadowood Fire School, in house training and drills, annual Forestry Training. Our in

house training included additional live fire and smoke house training, Auto Extrication drills, SCBA training, pump training and EMS training.

#### **THE DEPARTMENT**

Again this year many hours were devoted to training and department operations. 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. 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. In 2007 we were placed on the run cards for Keene to supply equipment and personnel on a first alarm assignment in the "Tanker Districts" of the City or as a cover assignment on other calls. For Stoddard we were placed on their run cards for an automatic response on calls in the southern part of town and on first alarms anywhere in their town. For Harrisville we have been placed on their run cards for a cover assignment on first alarms. For Roxbury, we also provide additional fire & forestry coverage.

Many hours were spent at the station on facility upgrades. One of the major projects was installing flooring tiles in the meeting room, office, kitchen and bathroom. Through the efforts of member Cindy Royce, the Home Depot in Keene donated all of the flooring.

In addition, the Sullivan Fire Company (a non-profit organization of SFR) also had a number of fund raising activities last year. These included the Pumpkin Festival and our annual yard sale. From these funds, the Company decided to set aside \$2000.00 towards the completion of our new Brush Truck. The Company also purchased uniforms and participated in the Keene, Claremont and Bellows Falls fire prevention parades, bringing home a number of trophies for best marching unit and apparatus.

#### **EQUIPMENT UPGRADES**

In 2007 we added numerous items to our inventory. On the "fire" side, we added a supply line holder for use with our portable tanks, a "Water Thief" a valve system which allows us to break one large supply line into multiple attack lines, two hydrant valves, a cellar nozzle and a pressure relief "Steamer Valve" for the new Tanker. We also purchased another two SCBA demo units, well below the cost of new units. On the Forestry side, we

purchased additional personal protective equipment, adapters, nozzles and valves.

2007 can be called the year of the vehicle repair bill. A good chunk of the operating budget was spent on vehicle repair and preventative maintenance. In order to maintain our apparatus in top condition we instituted a preventative maintenance program with new vendors and had the trucks gone through from bumper to bumper. We learned that there were many service items that had been neglected. We found numerous items in need of replacement or repair and filters that had not been changed in years, all of which were corrected this past year. With our new vendors we have established a preventative maintenance schedule that will address all required filter and oil changes, pump lubrication, and pump testing as well as state inspections.

In our continuing efforts to upgrade our apparatus, early in the year the membership felt it was time to put together a plan to replace our 1963 brush truck. After much discussion it was decided to replace the truck by building one in house (as much as possible) from an older model truck rather than purchasing a new one. As with our Tanker project, our goal was to replace this truck without affecting our tax bill and see just how much truck we could build utilizing donations and funds available from the vehicle reserve. Through the efforts of Rick Plankey, meetings with Keene officials and the Keene City Council, the City of Keene donated a 1996 Ford DPW truck (that had been rotated out of service) to the Town of Sullivan. Admittedly, this truck was in rough shape body wise but all other components of the truck we found to be in very good condition and would provide a good base truck to start with. Member Jim Long then took up the gauntlet and proceeded to start the donations rolling in. His first stop was at Dave's Automotive in Marlborough where he found a replacement bumper that was purchased by the Fire Company and a replacement grill that was donated by Dave's Automotive Enterprises. In the mean time Matt Moore talked with his employer David Ford and they generously donated two new replacement fenders. Jim then went to J&L Auto Body. Soon after we learned that they would donate a new paint job, bodywork and install the new fenders. The next step was to remove the old body. This work was donated by Brooks Construction of Surry through the help of our member Josh Brooks. Once the truck returned from Surry, the members spent a few weekends working on removing rust from the frame. The Company then purchased a rust treatment and spent an additional weekend under the direction of member Al

Jones coating the frame and replacing brake lines. As that work was nearing completion, we learned that John Bolles (John Bolles Construction) was donating two replacement doors and various interior parts; these were then installed by the members. We would also like to thank John for allowing us to use his garage for our repairs. Now back to Jim. We had planned to purchase six new tires until he made a visit to Tire Warehouse. Needless to say we now had the tires donated. At this point we also had the emergency lights (a light bar, grill lights and headlight flashers) donated and it was time to send the truck off for the new body, skid tank and pump. As I write this report in the first week of January, the truck is now at Northeast Emergency Apparatus (NEA) in Maine (Deputy Scott Lake & Susan Lake's company) where the aluminum body and compartments are being built. The skid tank has been purchased and will also be installed at NEA. Scott located a diesel pump and has mounted it on the skid tank unit with the necessary plumbing. To date we estimate the value of all the donations at \$18,000.00 and the cost of the body and skid tank (from the vehicle reserve) to be in the area of \$20,000.00. We expect to take delivery by the end of February. Once delivered, we will have replaced our old brush truck for about \$20,000.00 as compared to purchasing a new equivalent truck that would be in the neighborhood of \$80,000.00 to \$100,000.00. We would again like to thank the City of Keene and all the businesses that have made donations to this project.

#### LOOKING AHEAD TO 2008

Each year we strive to make improvements to our facility, apparatus and more importantly, training and services. In 2008 we will certify another two members to the Fire Fighter I level and two members will be attending an EMT-Basic class.

A station makeover is underway and will continue in 2008. We will be dressing up the sheetrock, painting the walls and ceilings in the bays, finishing the woodwork around the radio room, and finally striping the floors in

the truck bays. These are in addition to the upgrades already made as the result of the State of NH, Department of Labor safety inspection. Please see the Sullivan Emergency Management report for more details.

As reported the last several years, 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. We will continue to apply for Federal Grants to upgrade the entire department with gear and equipment, but unfortunately the grant process is very selective and to date our applications have not ended with SFR receiving the grant. So, we will apply again this year. In the meantime we do need to replace five sets of outdated gear and have submitted a warrant article specifically for this purchase. For the 2007 budget we had anticipated purchasing two or three sets but these funds were used up on vehicle repairs. For the protection of our fire fighters, we hope you will approve this article.

You will also see a warrant article to place funds in the Dry Hydrant Reserve. These funds will be used to replace the dry hydrant located at the Route 9 / Centre Street Bridge. This past summer we found that this hydrant had finally rusted through and we were sucking up large quantities of sand as we filled the trucks. This sand almost lead to major pump repairs but was noticed before any significant damage occurred. This hydrant is a critical source of water for the town during the winter months and we urge your approval of this article.

In closing I would again like to thank the membership for their continued dedication to the Town and this Department. I would also thank the member's families, the Selectmen, the Police and Highway Departments for their support.

Finally, my thanks to you, our residents, as this department would not be where we are today without your continuing support.

## **Police Department**

**Karl W. Wheeler, Jr., *Police Chief***

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For the Sullivan Police Department, 2007 was a busy year. Unfortunately we lost Officer Jason Yarosz to the Swanzey Police Department which put more of a strain on me. We are attempting to hire a new part-time officer but it is a difficult task; there are many requirements and qualified applicants are hard to find.

More calls were handled this year than last but the number of accidents was down. There were only eleven that were handled by the Sullivan Police Department. Of course there were other accidents (most on Route 9) but those were handled by the State Police.

There were fewer complaints made about dogs, although some nuisance dogs still roam. Calls for service increased this year but those related to domestic incidents were down. Since Jason was only employed for six months, the number of automobile violations decreased as I personally can only handle the more critical calls. I do respond to every call that I receive but am not able to patrol the roads as often as I would like as the State restricts the number of hours I am able to work.

I have had several phone calls from people who make complaints but ask that no action is taken. This may be due to a fear of retaliation. If this is the case for anyone in town, you can call me at home (847-9728) and give me the information anonymously. I can make an arrest or summons the perpetrator(s) without mentioning where the call came from.

I want to thank the townspeople for their help during the year. If you are in need of assistance from the Police Department call 911 for an emergency, 847-3100 for the Police Station, 847-9728 for my home or 355-2000 for Cheshire County Dispatch for non-emergencies and they will contact me.

# Highways and Streets

**Highway Department**  
**Randall Smith, Road Agent**

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2007 began with the all too familiar mild winter weather, freezing rain and extreme thaws. Gravel roads were completely thawed out the second week of January. Crushed stone was purchased and applied to keep the roads passable. With a lot of running water, snow cover gone, and the return of seasonable temperatures, ice flows began to appear along the roadsides.

Winter did return for most of February. One of the largest snowstorms (15") fell on February 14th. On February 20th temperatures climbed above freezing and allowed us to take the steam cleaner out to thaw frozen culverts. Also in February, after much discussion with the Selectmen and an inspection by a John Deere technician, a used John Deere grader was purchased from the State of New Hampshire surplus program located in Concord. Tim Aho was contracted to construct sand traps for the highway garage floor drains and install a generator transfer switch in the electrical panel.

March was an extremely tough month for us at the highway garage. Both trucks experienced major and minor repairs, which plagued us the duration of the month. This made for long days; when a truck is out of commission, the town seems much larger. The first week of March was below 0°. The second week the temperatures were in the 60's and the gravel roads were muddy once again. The weight restrictions for town roads were posted March 12th. On March 15th, with a weather forecast predicting a freeze, Paul Yawarski and I started raking gravel roads at 6:30 p.m. We raked the rutted roads through the night, some twice, as the temperatures dropped back into the teens. We finished at 2:45 a.m. on the 16th and the gravel roads froze smooth. It snowed 10" of heavy wet snow on the 17th (what a contrast in weather in just three days). On March 22nd temperatures rose above freezing which allowed us to thaw out the remainder of the frozen culverts. C.A.B. Environmental Services was contracted to test and clean the primary and secondary floor drain tanks (the floor drain system was installed in 1996 when the highway garage was moved from its previous location behind the church). The

secondary tank is cleaned every year, but this was the first time the primary (oil separating) tank had been cleaned and tested. The analysis results were good and verified that the system is working properly.

The month of April was more of the same...snow, rain, mud and back to snow again, along with the occasional nuisance of vehicle breakdowns. Special thanks to several residents who helped diagnose some of the vehicle problems: Scott Alexander, Bruce Geddes, and Jason Yarosz. The first grading of gravel roads began on April 23rd. The sanders were washed, serviced, and put away on April 27th and we were glad winter was over!

The weight restrictions on town roads were lifted on May 4th. A surprise visit to the highway garage from the State of New Hampshire safety inspector went well; only a few minor items were in need of improvement. As far as a safe work environment and cleanliness of the work area, we ranked second only to one other highway department in the State. On May 7th we put the finishing touches on the new salt shed, a coat of stain, loam around the sides and some grass seed. Work resumed on Cross Road and Valley Road to prepare for paving along with the continued grading and raking of gravel roads.

On June 8th, portions of Cross, Valley, Boulder and Ellis Roads were paved using 797.72 tons of asphalt. We used 100.59 tons of hard pack on pavement shoulders and paved along the front of the Ellis Road mailboxes. The final grading, raking, and application of chloride was performed on gravel roads with the addition of gravel in some locations. We had almost completed the final grading when the rain came and scoured the ditch lines. Our work then turned to repairing the most affected areas and concluded on Gilsom Road July 5th, even though we had not finished the final grading of all roads. We experienced more rain and more repairs on the days that followed.

On July 11th we started constructing a footbridge around the Price Road Bridge in preparation for the bridge

replacement. Much planning and discussion went into the project; the last repair needed due to the October, 2005 flooding. On the evening of July 17th the Sullivan Fire Department set up command on the far side of Price Road Bridge. While the bridge was being removed, all eight homes were not accessible to emergency services. Early in the morning July 18th, the Sullivan Fire Department, Ed Csege and Son Construction, Sullivan Highway Department, and some Price Road residents witnessed the removal on the old stone abutment bridge. Michie Corporation of Henniker along with Gould Crane Service delivered the new 18'x12'x6' three-piece concrete box culvert and had it set in place by 2:00 p.m. Traffic was able to pass over the bridge at 7:00 p.m. Price Road residents, the Police Department, Selectmen's office, and the Fire Department all worked together to make this effort a success. Thank you to all!

Nearly all of August was spent digging out banks on Boulder Road. One narrow gully near the Sullivan-Stoddard town line had been on our to-do list for several years. We removed over 1,000 yards of material to widen the travel lane and make room for a ditch and snow storage. Fifteen culverts were replaced around town during late August and early-September. Winter road sand was delivered, mixed and covered. The woodshed was

filled with approximately 10 cord of wood (used to heat the garage during the winter months).

The month of October was spent patching paved roads. South Road, Hubbard Road, and Gilsum Road are all very "rough" roads. A used concrete culvert was installed on Old Stoddard Road (located in the Winch Town Forest). Sanders were readied for the approaching winter season. Several more days of work digging banks at Dunn's Hill on Boulder Road to finish on side of the roadway. Trucks and snowplows were readied for winter. Sanders were mounted in the trucks on November 12th. Several sections of gravel roads were regarded. I attended a seminar about erosion control presented by the University of New Hampshire Technology Transfer Center. With the attendance at this seminar, I have completed the third out of the four levels in this program. The first plow-able snow (2") fell on November 20th.

This past December was the snowiest December on record in Concord. It was a busy month! It was nice not to have a lot of adverse weather during the summer and fall; it allowed us to have a productive year!

# Resources and Vital Statistics

## Births During 2007

CHILD'S NAME	DATE OF BIRTH	PLACE OF BIRTH	PARENT'S NAMES
Olivia Rhyan Strickland	June 23	Keene, NH	Scott Strickland & Kayla Whippie
Isobel Mae Koger	September 27	Keene, NH	Brandon & Jill Koger

## Deaths During 2007

DECEDENT'S NAME	DATE OF DEATH	PLACE OF DEATH	FATHER'S NAME	MOTHER'S MAIDEN NAME
Regina Blood	January 4	Keene	Hubert Rogers	Irene Farnham
Paul Atwood	February 2	Sullivan	Ora Atwood	Elsie Norcross
Philip Atwood	March 29	Keene	George Atwood	Janet McLaughlin
Lucien Bergeron Sr.	November 9	Westmoreland		Anna Martin
Doris Ball	November 21	Keene	Willie Guillow	Zaidee Bridge

## Marriages During 2007

GROOM'S NAME	GROOM'S RESIDENCE	BRIDE'S NAME	BRIDE'S RESIDENCE	PLACE OF MARRIAGE	DATE OF MARRIAGE
William J. Broussard	Sullivan, NH	Erin E. Dallas	Marlow, NH	Sullivan, NH	January 23
Alfred F. Morse	Sullivan, NH	Danielle E. Walters	Sullivan, NH	Keene, NH	June 9
Andrew A. Darling	Sullivan, NH	Michelle D. Wilson-Clark	Sullivan, NH	Keene, NH	July 7
Gary P. Wood	Sullivan, NH	Susan G. Dwyer	Sullivan, NH	North Conway, NH	July 28
Daniel H. Smith	Sullivan, NH	Carrie A. Weishaupt	Sullivan, NH	Rindge, NH	August 4

## Resource Information For 2007

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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

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### Emergency Numbers

Fire/Police/Rescue Emergency     9-1-1

### Municipal Offices

#### Town Hall, 452 Centre Street

Fawn Woudenberg     Admin. Assistant     847-3316     [sullivannah@earthlink.net](mailto:sullivannah@earthlink.net)  
*Hours: 9:30AM-1:00pm, Mon-Thurs*

Mary Hull     Town Clerk     847-3316     [townofsullivan@nhcwb.com](mailto:townofsullivan@nhcwb.com)  
*Hours: 10:00AM-2:00PM, Tues-Thurs; 6:00PM-8:00PM, Thurs*

#### 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

#### Tax Collector, 522 South Road

Lois G. Woodbury     Tax Collector     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](mailto: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](mailto: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](mailto:jshea@nh.gov)

**Sullivan's Representatives 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](mailto: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](mailto: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](mailto: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](mailto:bob.odell@leg.state.nh.us)

# Budget & Finance

## Trustees of Trust Funds

Name of Trust Fund	Purpose	Principal Balance 1/1/2007	Change in Funds	Principal Balance 12/31/2007	Income Balance 1/1/2007	Change in Funds	Income Balance 12/31/2007	Combined Fund Balance 12/31/2007
Combined Cemetery Trusts	Cemetery Care	13,468.00	-	13,468.00	18,035.04	1,603.58	19,638.62	33,106.62
Esther Winch	Welfare Support	1,450.00	-	1,450.00	14,961.50	835.24	15,796.74	17,246.74
John Woodburn	Road Repair	175.00	-	175.00	81.33	13.98	95.31	270.31
Stanley Dvoracheck	Jewett Park Maint.	500.00	-	500.00	275.35	40.11	315.46	815.46
Town History	Town History	2,853.00	324.50	3,177.50	290.12	160.19	450.31	3,627.81
Carolyn Wheeler	Library	2,000.00	2,800.00	4,800.00	3.51	104.44	107.95	4,907.95
<b>Total of Trust Funds</b>		<b>20,446.00</b>	<b>3,124.50</b>	<b>23,570.50</b>	<b>33,646.85</b>	<b>2,757.54</b>	<b>36,404.39</b>	<b>59,974.89</b>

Name of Capital Reserve	Principal Balance 1/1/2007	New Funds Created	Withdrawn	Principal Balance 12/31/2007	Income Balance 1/1/2007	Change in Funds	Expended During Year	Income Balance 12/31/2007	Combined Fund Balance 12/31/2007	
Revaluation	23,762.03	4,666.00		28,428.03	2,626.85	1,351.96		3,978.81	32,406.84	
Highway - Major Equip.	16,425.26	9,133.00		25,558.26	973.63	902.64		1,876.27	27,434.53	
Forest Fire Equip./Liability Insurance	14,885.00	2,000.00	(2,224.30)	14,660.70	884.87	805.23		1,690.10	16,350.80	
Town Bldgs. - Major Repairs	6,596.92	-		6,596.92	580.62	365.18		945.80	7,542.72	
Cemetery Expansion	10,745.04	4,500.00	(7,378.64)	7,866.40	426.62	572.98		999.60	8,866.00	
Police Cruiser	5,603.75	1,000.00	(6,577.66)	26.09	290.31	298.20	(290.31)	298.20	324.29	
Dry Hydrant	25,230.40	5,000.00	(450.00)	29,780.40	1,535.69	1,371.46		2,907.15	32,687.55	
Breathing Apparatus	61.89	-		61.89	8.42	3.65		12.07	73.96	
Town Wide Radio	2,770.54	3,500.00	(5,800.00)	470.54	141.75	151.51		293.26	763.80	
Fire Dept. Vehicle	48.17	-		48.17	3.88	3.65		7.53	55.70	
First Response Fee	30,396.44	5,350.00	(17,677.90)	18,068.54	2,015.07	1,650.20		3,665.27	21,733.81	
Reconstruction/Resurfacing Roads	1,233.10	-		1,233.10	108.43	68.47		176.90	1,410.00	
Land Conservation	29,904.40	15,000.00		44,904.40	974.11	1,599.68		2,573.79	47,478.19	
	2,500.00	1,000.00		3,500.00	88.33	133.67		222.00	3,722.00	
<b>Total of Capital Reserve</b>		<b>170,162.94</b>	<b>51,149.00</b>	<b>(40,108.50)</b>	<b>181,203.44</b>	<b>10,658.58</b>	<b>9,278.48</b>	<b>(290.31)</b>	<b>19,646.75</b>	<b>200,850.19</b>

## Valuation, Tax History & Inventory

### Valuation Figures

2003-2007		
YEAR	PERCENT OF VALUATION	TAXABLE VALUATION
2007	83.8%	49,271,116
2006	85.3%	48,190,118
2005	102.2%	47,989,480
2004	102.9%	47,560,773
2003	64.4%	24,639,780

### MS-1 Summary 2007

Total Taxable Land	15,479,216
Total Taxable Buildings	32,868,000
Total Taxable Public Utilities	1,338,900
Valuation Before Exemptions	49,686,116
Total Dollar Amount of Exemptions	415,000
Net Valuation on which local tax rate is computed	49,271,116
Tax Credits: Total Veterans. Exemptions	5,100

### Sullivan Property Tax Rate 2003-2007

YEAR	TOWN	LOCAL SCHOOL DISTRICT	STATE SCHOOL	COUNTY	TOTAL
2007	6.09	11.31	2.09	2.15	21.64
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

### 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
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
			<b>1,308,500</b>

# Town Property Listing

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
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	45,208	112,700	157,908
Aho, Timothy & Susan	6-002-000	Valley Road	5.380	Y	31,300	659		659
Alcalay, Ammiel & Klara	3-083-000	443 Centre Street	17.500	Y	69,400	42,900	197,400	240,300
Alexander, Patricia	3-039-000	666 Centre Street	10.000	N	50,900	50,900	(2,700)	48,200
Alexander, Scott & Amy	3-025-000	188 Gilsun Road	1.910	N	40,900	40,900	71,900	112,800
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	Bowlder Road	118.000	Y	126,300	6,470		6,470
Antis , Bruce M.	3-029-001	Off Gilsun 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	110,300	139,700
Arlen, Darrell & Cheryl	3-055-000	14 Arlen Drive	1.840	N	46,000	46,000	147,500	193,500
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, Paul - Estate	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	1,839		1,839
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	47,737	191,200	238,937
Barden, Jeffrey A.	1-011-000	Off Corey Mine Road	43.000	Y	36,700	4,525		4,525
Barrett, David & Holly	3-103-000	189 Centre Street	6.100	N	56,400	56,400	397,900	454,300
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	47,153	155,900	203,053
Berdinka, Rodney	4-021-004	Valley Road	28.000	Y	55,400	2,746		2,746
Bergeron, Lucien & Nancy	3-066-001	44 Gilsun 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	44,485	96,500	140,985
Bingham Hill Forest, LLC	1-025-000	Off Gilsun Road	100.200	Y	56,800	7,635		7,635
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	4,371		4,371
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 Gilsun Road	16.000	N	17,700	17,700		17,700
Blackstock Houghton Co., Inc.	1-002-000	Off Gilsun 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	Gilsun Road	40.000	Y	86,100	8,638		8,638
Blanchard Sr., Richard & Linda	3-026-000	162 Gilsun Road	13.000	Y	73,700	55,726	171,400	227,126
Blanchard, Dale & Susan	3-008-000	197 Gilsun Road	93.200	Y	108,400	47,240	213,900	261,140
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
Boettcher, Amanda & Troy Webster	6-040-002	34 Connor Drive	3.070	N	38,300	38,300	121,100	159,400
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	45,571	186,500	232,071

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	51,730	18,700	70,430
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	41,775	95,300	137,075
Bourassa, Norma	3-088-002	102 Hubbard Road	12.200	Y	57,000	46,442	101,300	147,742
Bourassa, Norma	3-109-002	319 Centre Street	3.760	N	2,600	2,600	6,500	9,100
Brault, Peter & Rose-Ann Clerciell	4-019-000	78 Valley Road	28.170	Y	69,100	48,309	108,400	156,709
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	51,837	95,500	147,337
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	1,677		1,677
Brooks Jr., Henry C.	5-026-000	302 South Road	35.000	Y	116,900	70,369	131,800	202,169
Brooks Jr., Henry C.	5-027-000	South Road	100.000	Y	95,400	12,260		12,260
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	70,847	216,700	287,547
Brooks, Jeffrey & Cynthia	5-045-000	South Road	13.000	Y	41,600	5,570		5,570
Brooks, Jeffrey & Cynthia	5-048-001	7 Tyler Lane	91.300	Y	131,700	54,581	30,800	85,381
Brooks, Jeffrey & Cynthia	5-052-000	South Road	11.210	Y	13,100	147		147
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	153,700	201,800
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	1,324		1,324
Brown, Michael & Jane	4-008-000	1 Valley Road	21.100	Y	93,000	48,433	98,700	147,133
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	71,500	124,900
Buoro, Elizabeth & 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	43,671	59,100	102,771
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	3,310		3,310
Campbell, Leo & Patricia	6-009-001	Valley Road	25.000	Y	58,100	31,842		31,842
Campbell, Wallace	3-042-001	16 Jenkins Lane	154.500	Y	117,300	63,797	124,100	187,897
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
Carroll, Hugh & Marlene Meinelt	6-021-001	142 Centre Street	13.300	Y	60,600	45,445	201,600	247,045
Cheshire County Fish & Game Club	5-009-000	Ferry Brook Road	7.250	Y	50,900	36,615	8,100	44,715
Cheshire County Fish & Game Club	5-009-001	268 Ferry Brook Road	9.000	Y	48,500	883		883
Cheshire County Fish & Game Club	5-010-000	Ferry Brook Road	78.000	Y	114,400	7,650		7,650
Chevere, Ruben	6-022-001	Centre Street	2.440	N	33,400	33,400		33,400
Chickering, Elizabeth	6-010-001	Off Route 9	2.000	N	2,600	2,600		2,600
Cinq-Mars, Eli & Toni Ellsworth	6-074-000	192 Apple Hill Road	14.100	Y	69,800	47,749	208,500	256,249
Claridge, Ann	4-010-000	65 Ellis Road	53.000	Y	82,000	45,275	17,700	62,975
Clark, Maureen & Kristin DuBois	5-060-000	13 Hubbard Road	7.500	N	51,900	51,900	164,300	216,200
Coffin Jr., David	3-017-000	Off Boynton Road	1.030	Y	1,500	135		135
Coffin Jr., David	3-018-000	Off Boynton Road	39.000	Y	33,700	2,777		2,777
Coffin Jr., David	3-019-000	Off Boynton Road	20.000	Y	19,600	1,908		1,908

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Corindia, Elizabeth	3-042-000	24 Jenkins Lane	35.000	Y	74,300	49,146	108,000	157,146
Corindia, Elizabeth	3-131-000	Centre Street	0.170	N	9,700	9,700		9,700
Cote, Peter & Gladys	3-007-000	295 Gilsum Road	2.000	N	41,000	41,000	68,200	109,200
Crotto, Phillip & 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
Cummings, Edward & Amanda Hall	3-009-000	267 Gilsum Road	2.000	N	41,000	41,000	27,400	68,400
Dean, Kevin & Janice	3-014-000	95 Boynton Road	48.370	Y	88,600	42,211	172,300	214,511
DeAngelis, Edson & Virginia	6-075-000	Apple Hill Road	64.000	Y	120,900	11,096		11,096
DeAngelis, Edson & Virginia	6-076-000	Apple Hill Road	4.000	Y	53,200	1,490		1,490
DeAngelis, Edson & Virginia	6-079-000	Apple Hill Road	62.000	Y	80,800	8,301		8,301
Degree, Michelle	3-117-000	240 Centre Street	2.800	N	44,100	44,100	70,000	114,100
Deitz, Nancy	6-040-003	Connor Drive	3.770	N	26,900	26,900		26,900
Demers, David & Marcia	2-002-000	Bowlder Road	65.000	Y	44,400	5,723		5,723
Dempster, Clifford	5-051-001	159 Hubbard Road	5.800	N	53,900	53,900	299,800	353,700
Deutsche Bank National Trust	6-061-000	21 Heights Lane	1.250	N	40,400	40,400	90,700	131,100
Devine III, James	3-047-001	697 Centre Street	6.640	N	53,300	53,300	151,100	204,400
Devoid, James & Dawn	6-022-000	176 Centre Street	2.240	N	41,300	41,300	109,400	150,700
Dexheimer, Lawrence & Jeanne	6-026-000	426 Valley Road	1.000	N	40,100	40,100	114,700	154,800
Deziel, Jeffrey & Deborah Morehouse	1-003-000	Off Gilsum Road	3.000	N	3,900	3,900		3,900
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
Donnelly, Robert & Linda Watkins	6-048-000	Valley Road	7.900	N	51,700	51,700		51,700
Dunham, Michael & Peggy	6-017-0001	348 Valley Road	10.950	N	63,900	63,900	129,700	193,600
Dunn, Phillip & 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
Dwyer, Susan & Gary Wood	5-059-000	23 Hubbard Road	7.000	N	51,300	51,300	121,700	173,000
Edson, Ruth	3-112-002	270 Centre Street	23.920	Y	65,200	43,307	105,800	149,107
Eggert, Richard & Susan	3-043-005	874 Centre Street	5.140	N	44,900	44,900	142,900	187,800
Eilers, Bettina	6-011-004	Route 9	10.000	Y	12,400	1,181		1,181
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	55,100	99,300
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	1,579		1,579
Fitzpatrick, Joseph & Jean	6-020-000	64 Centre Street	155.500	Y	122,300	60,648	191,100	251,748
Fitzpatrick, Joseph & Jean	6-024-000	Centre Street	3.500	N	30,700	30,700		30,700
Fogel, Eric	3-010-000	259 Gilsum 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	50,300	91,300
Forrest, James	3-108-000	267 Centre Street	4.700	N	65,000	65,000	92,100	157,100
Frazier, Timothy & Karen	4-029-000	214 Valley Road	22.300	Y	88,100	47,091	112,300	159,391
Frazier, Timothy & Karen	4-030-000	Valley Road	1.800	Y	11,200	177		177
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	9,700	49,800
Gasbarre, Anthony - Estate	6-023-000	Centre Street	124.100	Y	104,000	15,215		15,215
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

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
<i>Gladu Jr., Philip &amp; Patricia</i>	3-066-000	53 Church Street	1.650	N	40,700	40,700	137,000	177,700
<i>Glazier, Albert &amp; Mildred</i>	5-013-000	169 Ferry Brook Road	76.000	Y	123,000	52,057	38,500	90,557
<i>Glazier, Albert &amp; Mildred</i>	5-015-000	Ferry Brook Road	7.000	Y	51,900	2,087		2,087
<i>Goodine, John E.</i>	6-065-000	Old Concord Road	13.800	Y	39,100	25,669	3,800	29,469
<i>Goodman, Joan</i>	5-058-000	Centre Street	33.200	Y	52,500	4,070		4,070
<i>Goodnow, Leslie &amp; Alma</i>	6-025-000	432 Valley Road	13.000	Y	58,000	46,817	159,400	206,217
<i>Goodnow, Leslie &amp; Alma</i>	6-036-000	Valley Road	0.300	N	6,000	6,000		6,000
<i>Goodnow, Leslie &amp; John</i>	6-041-000	Route 9	30.000	Y	54,600	3,141		3,141
<i>Goodnow, Philip</i>	3-044-001	778 Centre Street	21.500	N	78,600	78,600	88,800	167,400
<i>Gottsche, Peter &amp; Abbie Schoon</i>	4-022-000	23 Holt Road	68.000	Y	106,000	52,094	60,000	112,094
<i>Grant, Gerald &amp; Judith</i>	5-019-000	79 Ferry Brook Road	20.000	Y	68,000	50,784	187,700	238,484
<i>Grant, Gerald &amp; Judith</i>	5-022-000	Ferry Brook Road	3.500	Y	33,600	429		429
<i>Grass, Barry &amp; Gail</i>	6-040-000	12 Connor Drive	3.490	N	38,800	38,800	116,800	155,600
<i>Gray, Kermit &amp; Ann</i>	6-015-000	321 Valley Road	4.260	N	48,000	48,000	70,900	118,900
<i>Gray, Robert &amp; Lorrie</i>	6-033-000	33 Centre Street	0.460	N	36,600	36,600	100,700	137,300
<i>Griffin, Marc D. &amp; Cheryl R. Seifert</i>	6-032-000	30 Centre Street	1.340	N	44,500	44,500	259,500	304,000
<i>Griffin, Trevor &amp; Michelle</i>	6-026-001	47 Centre Street	3.400	N	46,900	46,900	95,000	141,900
<i>Guetti, Thomas</i>	4-034-000	48 Cross Road	0.930	N	44,100	44,100	89,000	133,100
<i>Haberman, Simon</i>	3-030-000	68 Gilsun Road	67.000	Y	122,700	55,965	166,800	222,765
<i>Hall, David &amp; Helen</i>	5-012-000	Ferry Brook Road	0.230	N	5,100	5,100		5,100
<i>Hall, David &amp; Helen</i>	5-014-000	Ferry Brook Road	148.230	Y	124,000	36,355	4,900	41,255
<i>Hall, George</i>	3-112-001	302 Centre Street	9.500	N	54,100	54,100	89,800	143,900
<i>Hamilton, Stephen &amp; Nancy</i>	3-032-000	Gilsun Road	37.260	Y	92,300	77,423	36,200	113,623
<i>Hamilton, Stephen &amp; Nancy</i>	3-032-000U8	11 Woodland Drive	0.000	N			61,800	61,800
<i>Hammond, Andrew &amp; Rene Paquette-Plaisted</i>	1-021-001	Off Gilsun Road	16.670	Y	18,400	2,044		2,044
<i>Hammond, Andrew &amp; Rene Paquette-Plaisted</i>	1-021-003	509 Gilsun Road	17.260	Y	69,200	43,963	147,700	191,663
<i>Handy, Lyle &amp; Donna</i>	3-122-000	154 South Road	5.000	N	44,900	44,900	106,700	151,600
<i>Hanson, Leslie &amp; Richard Major</i>	5-033-001	436 South Road	17.000	Y	60,800	42,552	134,000	176,552
<i>Hanson, Leslie &amp; Richard Major</i>	5-034-000	Off South Road	7.350	N	9,100	9,100		9,100
<i>Hartwell, Patricia</i>	4-021-000	172 Valley Road	5.000	N	46,700	46,700	82,400	129,100
<i>Harwood, Donna</i>	5-058-001	161 Centre Street	5.100	N	45,000	45,000	179,500	224,500
<i>Haynes, Michael &amp; Kimberly</i>	6-053-003	59 Apple Hill Road	4.040	Y	47,800	47,800	193,500	241,300
<i>Heemsoth, Thomas F. &amp; Cathleen M. Vidone, Trustees</i>	3-119-000	192 Centre Street	5.000	N	47,000	47,000	77,700	124,700
<i>Henault, Stephen &amp; Cindy</i>	3-037-000	634 Centre Street	7.000	N	49,000	49,000	129,700	178,700
<i>Henninger, Robert</i>	5-058-002	Centre Street	6.900	N	34,800	34,800		34,800
<i>Henry, Neil &amp; Donna</i>	5-028-000	11 Henry Drive	10.930	N	55,500	55,500	186,200	241,700
<i>Herrick, Sean</i>	3-032-000U5	12 Woodland Drive	0.000	N			25,400	25,400
<i>Hoffman, John &amp; Jean</i>	2-005-001	439 Bowlder Road	50.100	Y	117,600	85,873	316,400	402,273
<i>Hoffman, John &amp; Jean</i>	2-009-000	385 Bowlder Road	9.600	N	68,000	68,000	13,600	81,600
<i>Hoffman, John &amp; Jean</i>	2-011-000	279 Bowlder Road	36.890	Y	121,000	60,286	608,100	668,386
<i>Hoffman, John &amp; Jean</i>	2-011-001	369 Bowlder Road	12.410	Y	79,900	68,783	151,800	220,583
<i>Hoffman, John &amp; Jean</i>	2-011-003	Bowlder Road	620.550	Y	399,800	48,657		48,657
<i>Hotchkiss, Richard</i>	3-077-000	24 White Brook Drive	115.500	Y	112,000	63,423	454,200	517,623
<i>Hotchkiss, Richard</i>	3-077-001	White Brook Drive	8.700	Y	44,000	336		336
<i>Hotchkiss, Richard</i>	3-077-002	23 White Brook Drive	53.600	Y	85,400	49,610	149,000	198,610
<i>Hotchkiss, Richard</i>	3-077-003	Cross Road	1.900	Y	36,000	59		59
<i>Hotchkiss, Richard</i>	3-077-004	Cross Road	13.100	Y	44,600	505		505

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Hotchkiss, Therese	4-007-000	32 Cross Road	96.000	Y	136,200	49,259	156,200	205,459
Hotchkiss, Therese	4-016-000	Cross Road	30.800	Y	100,700	6,812	14,700	21,512
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	37,468	42,400	79,868
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	69,751	205,500	275,251
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, Gail	3-031-002	Gilsum Road	16.100	Y	49,000	33,713		33,713
Hummel, Robert	3-031-005	103 Gilsum Road	11.300	Y	78,600	68,840	215,600	284,440
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	145,700	195,300
J & A Realty Trust	3-040-000	Gilsum Road	21.400	Y	57,600	1,315		1,315
J & A Realty Trust	3-134-000	Centre Street	85.800	Y	58,200	12,033	1,400	13,433
Jackson, Joanne	1-019-002	Gilsum Road	14.000	Y	45,200	1,323		1,323
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
Jacob, Lisa	3-055-001	20 Arlen Drive	0.400	N	28,700	28,700	105,400	134,100
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	2,473		2,473
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	87,600	127,700
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	38,860	44,200	83,060
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	45,831	125,400	171,231
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
Koger, Brandon & Jill	1-024-002	435 Gilsum Road	2.010	N	41,000	41,000	105,400	146,400
Kordt, Eleanor	3-029-000	Off Gilsum Road	60.000	Y	45,000	6,314		6,314
Kozaczek, Jennifer	5-044-000	419 South Road	1.700	N	44,800	44,800	78,400	123,200
Kuhn Jr., Charles & Blanca	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	2,504		2,504
Labadie, Barbara	3-003-000	New Road	8.000	N	14,600	14,600		14,600



PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
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	41,565	82,300	123,865
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	42,197	45,400	87,597
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	113,300	158,200
Lakeville Shores, Inc.	5-054-000	Hubbard Road	282.000	Y	185,200	19,971		19,971
Lamiroy, Marc & Laura	3-076-000	148 Cross Road	16.220	Y	81,400	47,142	32,300	79,442
Lavanture, Elsie	1-017-000	125 Corey Mine Road	80.000	Y	147,400	53,786	116,100	169,886
Lavanture, Elsie	1-017-001	Corey Mine Road	75.000	Y	106,000	9,213		9,213
Lavanture, Elsie	1-017-002	Corey Mine Road	50.000	Y	94,500	3,933		3,933
Lazzaro, Keith	5-055-000	73 Hubbard Road	11.300	Y	58,400	47,926	147,200	195,126
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	45,481	155,300	200,781
Lee III, Walter	3-114-001	Centre Street	5.080	Y	36,600	534		534
Lester, Dorothy	6-067-001	233 Apple Hill Road	11.600	Y	56,400	45,926	152,600	198,526
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	144,600	184,700
Lindamood, William & Lorraine	6-042-000	122 Route 9	1.500	N	30,400	30,400	122,500	152,900
Little, Carol	6-070-000	211 Apple Hill Road	53.000	Y	99,500	55,808	102,100	157,908
Little, Carol	6-071-000	Apple Hill Road	2.000	Y	36,100	745		745
Lyons, Raymond	3-031-006	New Road	72.000	Y	54,800	7,577		7,577
Malaguti, Paul & Lynn	3-038-001	Centre Street	5.000	Y	32,600	613		613
Malaguti, Paul & Lynn	3-048-000	641 Centre Street	18.000	Y	66,400	42,336	173,000	215,336
Marquis, Michael & Nancy	3-129-000	South Road	36.400	Y	57,800	3,308		3,308
Martin, Eric & Dawn	1-024-001	447 Gilsum Road	5.020	N	44,700	44,700	119,400	164,100
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	148		148
McCann, Edward & Eleene	3-084-000	35 South Road	35.250	Y	90,700	45,324	205,000	250,324
McHugh Sr., Gerald & Barbara	3-032-000U2	33 Gilsum Road	0.000	N			18,500	18,500
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	52,252	265,700	317,952
Merrifield, Alfred & Laura	3-133-000	Jenkins Lane	4.000	Y	38,700	490		490
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
Milotte, Priscilla	3-089-000	187 South Road	15.300	Y	68,300	43,110	152,200	195,310
Monroe, William & Marion	3-006-000	301 Gilsum Road	1.990	N	41,000	41,000	44,200	85,200
Mooney, Michael	3-054-000	555 Centre Street	0.250	N	20,100	20,100	33,100	53,200
Mooney, Michael	3-130-001	557 Centre Street	25.000	Y	54,900	31,023		31,023
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	194,500	247,200
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	49,035	179,000	228,035
Motter, Andrew & Signe	4-011-001	143 Ellis Road	25.000	Y	67,000	43,579	136,200	179,779
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	27,000	83,500
Nadeau, Holli	3-065-000	32 Gilsum Road	2.000	N	41,000	41,000	132,300	173,300

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Nature Conservancy, The	2-010-000	Bowlder Road	189.300	Y	106,900	10,552		10,552
Nature Conservancy, The	2-010-001	Bowlder Road	74.100	Y	62,400	3,191		3,191
Nature Conservancy, The	4-006-000	Bowlder Road	318.800	Y	152,000	17,060		17,060
Nature Conservancy, The	4-006-001	Ellis Reservoir	11.000	Y	12,900	621		621
Nature Conservancy, The	4-023-000	Ellis Road	6.880	Y	900	72		72
Nature Conservancy, The	4-024-000	Ellis Reservoir	27.700	Y	25,400	1,564		1,564
Nature Conservancy, The	4-027-000	Valley Road	46.300	Y	68,500	2,368		2,368
Nature Conservancy, The	4-031-000	Valley Road	62.600	Y	76,500	7,675		7,675
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	95,900	136,900
Nichols, Christopher & Jessica	3-051-000	595 Centre Street	0.560	N	39,800	39,800	49,400	89,200
Nims Jr., Frank L.	2-004-000	Bowlder Road	57.000	Y	73,500	38,083		38,083
Nims, David	5-035-000	South Road	20.000	Y	51,500	2,452		2,452
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	44,413	111,400	155,813
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	49,123	73,500	122,623
O'Brien, Dennis & Sandra	5-046-000	Off Route 9	172.000	Y	78,600	7,053		7,053
O'Brien, Dennis & Sandra	5-046-001	Off Route 9	25.820	N	23,900	23,900		23,900
Opaki Jr., John & Barbara	1-021-002	461 Gilsun Road	55.880	Y	93,300	45,093	91,900	136,993
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	53,401	211,800	265,201
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
Paquette, Mark & Edward Plaisted	3-004-000	Gilsun Road	11.250	Y	54,500	1,884		1,884
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	48,827	100,800	149,627
Parker, Brenda	6-046-000	Valley Road	1.000	Y	35,300	373		373
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	98,500	50,200	158,400	208,600
Patterson, Christa	5-004-000	131 Price Road	19.700	Y	62,600	49,298	75,300	124,598
Perkins, Sharon	6-063-001	145 Old Concord Road	5.170	N	45,100	45,100	88,300	133,400
Perne, Esther	6-011-002	Route 9	6.210	N	46,200	46,200	19,500	65,700
Perra, Scott	1-018-000	552 Gilsun Road	40.700	Y	94,900	43,073	160,900	203,973
Perrin, Pamela	1-015-000	Off Gilsun 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	Gilsun Road	2.500	Y	29,400	306		306
Phinney, Robert & Jane	1-006-000	Gilsun Road	15.000	Y	18,600	6,543	16,500	23,043
Pitrat, Charles	6-053-001	Apple Hill Road	2.020	N	29,300	29,300		29,300
Pledged Property II, LLC	3-095-000	110 Hubbard Road	1.600	N	44,700	44,700	111,800	156,500
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	150,200	202,000

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
<i>Pregent, Kim</i>	6-008-000	306 Valley Road	5.900	N	45,800	45,800	20,100	65,900
<i>Price, James</i>	6-054-000	Old Concord Road	18.620	Y	47,100	2,283		2,283
<i>Price, James</i>	6-055-000	19 Apple Hill Road	1.200	N	44,300	44,300	202,000	246,300
<i>Rachanow, Antonina</i>	3-043-007	Centre Street	79.000	Y	79,200	9,686		9,686
<i>Rachanow, Antonina</i>	3-043-008	Centre Street	5.127	Y	36,600	628		628
<i>Regan, John T.</i>	1-016-000	Off Gilsun Road	30.600	Y	73,100	50,962	269,700	320,662
<i>Riesenberg, Jerome</i>	6-069-000	Off Apple Hill Road	33.800	Y	30,200	3,993		3,993
<i>Rigsby, Timothy</i>	3-032-000U3	8 Woodland Drive	0.000	N			25,200	25,200
<i>Rivera, Ricardo Garcia</i>	5-050-001	South Road	47.580	Y	88,200	57,008		57,008
<i>Roberts, Dayle &amp; Sally</i>	3-099-000	44 Hubbard Road	1.300	N	49,000	49,000	3,700	52,700
<i>Roberts, Joyce</i>	6-027-001	14 Rugg Road	0.500	N	35,700	35,700	43,000	78,700
<i>Robinson Jr., Earl</i>	3-090-000	211 South Road	2.500	N	41,700	41,700	23,100	64,800
<i>Robinson Jr., Richard &amp; Marilyn</i>	3-126-000	90 South Road	2.000	N	41,000	41,000	59,900	100,900
<i>Robinson Jr., William &amp; Lila</i>	3-125-000	108 South Road	2.000	N	41,000	41,000	64,000	105,000
<i>Robinson Jr., William &amp; Lila</i>	3-127-000	88 South Road	8.000	N	40,200	40,200	17,000	57,200
<i>Robinson, Mildred</i>	6-043-000	Off Route 9	0.400	N	1,600	1,600		1,600
<i>Robinson, Mildred</i>	6-044-000	Valley Road	0.720	N	2,000	2,000		2,000
<i>Robinson, Mildred</i>	6-050-000	140 Route 9	0.880	N	60,000	60,000	114,800	174,800
<i>Robinson, William A.</i>	5-057-000	55 Hubbard Road	8.600	N	66,400	66,400	119,700	186,100
<i>Rodolitz, Anne</i>	3-068-000	492 Centre Street	10.000	N	55,400	55,400	244,200	299,600
<i>Rokes, Keith &amp; Crystal</i>	5-020-000	96 Ferry Brook Road	1.000	N	44,100	44,100	157,400	201,500
<i>Rowe, Richard &amp; Kathleen</i>	6-035-000	19 Centre Street	0.800	N	40,000	40,000	139,700	179,700
<i>Sakowicz, James &amp; Joyce</i>	3-034-000	534 Centre Street	7.000	Y	47,200	41,613	82,900	124,513
<i>Sakowicz, James &amp; Joyce</i>	3-035-000	Centre Street	5.000	Y	36,400	412		412
<i>Scully, James &amp; Grace</i>	3-121-000	166 South Road	0.500	N	39,700	39,700	62,400	102,100
<i>Sims, Brian</i>	6-004-000	264 Valley Road	5.400	N	49,500	49,500	100,400	149,900
<i>Smith, Charles &amp; Diane</i>	4-014-000	76 Ellis Road	4.000	N	46,100	46,100	114,400	160,500
<i>Smith, Daniel H.</i>	3-008-001	201 Gilsun Road	2.950	N	42,200	42,200	108,800	151,000
<i>Smith, Mark</i>	3-012-000	245 Gilsun Road	2.000	N	41,000	41,000	40,000	81,000
<i>Smith, Randall &amp; Sheila</i>	3-130-000	Off Centre Street	17.530	Y	19,400	1,657		1,657
<i>Smith, Randall &amp; Sheila</i>	5-013-000A	Ferry Brook Road	0.000	N			18,500	18,500
<i>Smith, Richard &amp; Ana</i>	2-015-000	Bowlder Road	326.500	Y	175,100	28,395		28,395
<i>Smith, Richard &amp; Ana</i>	3-016-002	Chapman Pond	59.000	Y	88,600	4,141		4,141
<i>Smith, Walter &amp; Virginia</i>	3-032-000U7	7 Woodland Drive	0.000	N			23,600	23,600
<i>Snyder, James E.</i>	5-028-001	246 South Road	2.010	N	45,100	45,100	103,200	148,300
<i>Spicher, Rudolph &amp; Elizabeth</i>	1-007-000	Off Gilsun Road	50.000	Y	41,600	9,717		9,717
<i>SPNHF</i>	1-014-000	Boynton Road	753.000	Y	340,100	27,107		27,107
<i>SPNHF</i>	1-029-000	Gilsun Road	172.000	Y	267,600	10,257		10,257
<i>SPNHF</i>	1-030-000	Boynton Road	2.900	Y	27,000	173		173
<i>SPNHF</i>	3-013-000	Gilsun Road	24.400	Y	79,800	1,455		1,455
<i>Sprague Jr., Michael &amp; Erica Hutchins</i>	3-005-000	309 Gilsun Road	2.000	N	41,000	41,000	76,200	117,200
<i>Sprague Sr., Wilber &amp; Judy</i>	3-105-000	219 Centre Street	2.000	N	41,000	41,000	45,200	86,200
<i>Sprague, Kenneth E.</i>	3-008-002	269 Gilsun Road	6.400	N	45,600		101,500	147,100
<i>Sprague, Tammy</i>	3-111-000	312 Centre Street	2.000	N	41,000	41,000	22,700	63,700
<i>Stevens Jr., Thomas &amp; Linda</i>	5-058-003	143 Centre Street	4.300	N	43,700	43,700	125,900	169,600
<i>Stevens Jr., Thomas &amp; Linda</i>	6-034-000	27 Centre Street	2.430	N	41,600	41,600	90,400	132,000
<i>Stewart, Colleen H.</i>	6-077-004	167 Apple Hill Road	2.610	N	43,600	43,600	142,200	185,800
<i>Stockwell, Craig &amp; Sarah Mustin</i>	1-026-001	Gilsun Road	291.500	Y	173,500	35,757		35,757

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Stone-Bills, Patricia & Renee Stone	6-062-000	15 Heights Lane	5.500	N	45,600	45,600	48,200	93,800
Straeter, Eckhard & Ursula	1-010-000	Corey Mine Road	16.000	Y	18,700	1,962		1,962
Supry, Michael & Cindy Guyer	3-087-000	105 South Road	4.000	N	43,600	43,600	76,200	119,800
Swazey, Esther	3-021-000	200 Gilsum Road	44.900	Y	85,100	48,404	14,400	62,804
Sweet, Roger & Ann	3-079-000	Cross Road	25.000	Y	62,800	2,278		2,278
Sweet, Roger & Ann	3-080-000	358 Centre Street	40.000	Y	159,900	48,358	252,400	300,758
Sweet, Roger & Ann	3-081-000	Centre Street	20.000	Y	73,900	2,599		2,599
Sweet, Roger & Ann	3-083-001	Centre Street	86.000	Y	86,000	3,537		3,537
Swett, David	1-019-000	Gilsum Road	110.000	Y	60,400	6,560		6,560
Swett, David	2-001-000	Off Boulder Road	23.000	Y	25,400	2,174		2,174
Swett, David	2-003-000	Off Boulder Road	120.000	Y	63,900	6,777		6,777
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	2,954		2,954
Swett, David	3-088-004	Hubbard Road	42.200	Y	36,400	2,383		2,383
Swett, David	4-001-000	Boulder Road	25.000	Y	72,900	1,491		1,491
Swett, David	5-003-000	Price Road	8.000	Y	43,100	981		981
Swett, David	5-007-000	Off Ferry Brook Road	18.000	Y	19,900	1,073		1,073
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	48,817	106,800	155,617
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	2,055		2,055
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	Boulder Road	40.000	Y	34,500	4,725		4,725
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	1,537		1,537
Thompson, Paul Barker	6-012-000	Route 9	4.810	Y	6,300	568		568
Thompson, Richard	6-011-001	Route 9	8.590	Y	10,600	1,015		1,015
Thompson, Richard	6-012-001	Route 9	1.500	Y	2,000	177		177
Thompson, Ward	6-011-003	Route 9	12.400	Y	14,500	1,465		1,465
Thompson, Ward & Diana	4-026-000	Ellis Road	30.750	Y	27,800	3,633		3,633
Toutant, Charles	5-050-000	247 South Road	12.070	Y	77,500	68,760	188,700	257,460
Turner, James & Andrea Hudson	6-039-000	439 Valley Road	0.250	N	20,100	20,100	67,600	87,700
Turner, Virginia - Estate	2-011-002	Boulder Road	30.800	Y	82,500	3,794		3,794
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	64,494	153,300	217,794
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	55,900	97,000
Varney, Terry	3-032-000U6	14 Woodland Drive	0.000	N			21,900	21,900
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	48,128	153,300	201,428
Walter, Priscilla	4-032-000	Old Warren Hill Road	63.000	Y	46,700	5,954		5,954
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	66,902	177,800	244,702
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

PROPERTY OWNER(S)	MAP/LOT	LOCATION	ACRES	CU	LAND VALUE	LAND ASSESSED	BUILDING ASSESSED	TOTAL ASSESSMENT
Weber, Allan & Sharon	4-017-000	125 Cross Road	49.900	Y	106,800	48,157	203,600	251,757
Weber, Allan & Sharon	4-018-000	Cross Road	18.500	Y	54,000	33,193		33,193
Weber, Allan & Sharon	3-078-000	Cross Road	25.140	Y	54,400	843		843
Wheeler Jr., Karl & Carlene	3-031-004	97 Gilsun Road	10.000	N	50,900	50,900	59,900	110,800
Wheeler Kevin & Mark Smith	3-016-000	Boynton Road	43.960	Y	100,000	3,371		3,371
Wheeler Kevin & Mark Smith	3-016-001	Boynton Road	3.000	Y	10,500	437		437
Wheeler, Jesse & Margaret	3-046-000	801 Centre Street	23.000	Y	79,200	43,210	109,700	152,910
Wheeler, Jesse & Margaret	3-132-000	733 Centre Street	6.700	Y	57,600	40,860	44,100	84,960
Wheeler, Kevin	3-011-000	251 Gilsun Road	2.000	N	41,000	41,000	82,800	123,800
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	157,000	194,000
Whipple, 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	90,300	44,779	173,200	217,979
Whitney, James & Pamela	3-047-000	Centre Street	280.360	Y	151,300	69,552		69,552
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	45,685	22,800	68,485
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	15,732		15,732
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	185,700	243,500
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	12,168		12,168
Woodbury, Richard	5-023-000	Ferry Brook Road	14.000	Y	49,700	1,842		1,842
Woodbury, Richard & Lois	3-001-000	Off New Road	60.000	Y	45,000	7,411		7,411
Woodbury, Richard & Lois	3-022-000	Gilsun Road	22.000	Y	77,300	2,158		2,158
Woodbury, Richard & Lois	3-098-000	Hubbard Road	5.000	Y	39,600	613		613
Woodbury, Richard & Lois	3-098-001	Hubbard Road	5.000	Y	47,200	613		613
Woodbury, Richard & Lois	3-100-000	Hubbard Road	9.000	N	10,000	10,000		10,000
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	47,677	147,800	195,477
Woodbury, Richard & Lois	5-040-000	South Road	14.000	Y	66,200	37,225	13,900	51,125
Woodbury, Richard & Lois	6-013-000	Route 9	56.000	Y	88,500	5,810		5,810
Yarosz, Jason	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	52,571	82,700	135,271



# PLODZIK & SANDERSON

*Professional Association/Accountants & Auditors*

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## **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, 2006, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1-B 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, 2006, 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, 2006, 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 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.

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.

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 schedules 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.

*Plodzik & Sanderson  
Professional Association*

February 8, 2007

*EXHIBIT A*  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*Statement of Net Assets*  
*December 31, 2006*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 491,135
Investments	507,017
Receivable, net of allowance for uncollectible	137,760
Capital assets, net of accumulated depreciation:	
Buildings	285,873
Vehicles	240,459
Equipment	22,118
Total assets	<u>1,684,362</u>
<b>LIABILITIES</b>	
Accounts payable	10,894
Accrued salaries and benefits	3,262
Intergovernmental payable	448,675
Accrued interest payable	6,640
Unearned revenue	28,508
Noncurrent obligations:	
Due within one year:	
Note	4,548
Capital lease	14,147
Due in more than one year:	
Capital lease	163,626
Total liabilities	<u>680,300</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	366,129
Restricted for perpetual care	52,413
Unrestricted	585,520
Total net assets	<u>\$ 1,004,062</u>

**EXHIBIT B**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*Statement of Activities*  
For the Fiscal Year Ended December 31, 2006

	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets
Governmental activities:				
Functions:				
General government	\$ 101,503	\$ 1,047	\$ -	\$ (100,456)
Public safety	139,107	440	-	(138,667)
Highways and streets	293,919	3,388	108,853	(181,678)
Health	3,967	-	-	(3,967)
Culture and recreation	19,699	-	-	(19,699)
Conservation	1,291	-	-	(1,291)
Interest on long-term debt	9,504	-	-	(9,504)
Total governmental activities	<u>\$ 568,990</u>	<u>\$ 4,875</u>	<u>\$ 108,853</u>	<u>(455,262)</u>
General revenues:				
Taxes:				
Property				265,911
Other				18,275
Motor vehicle permit fees				111,383
Licenses and other fees				1,117
Grants and contributions not restricted to specific programs				39,629
Unrestricted investment earnings				24,910
Gain on refinancing of capital lease				32,118
Miscellaneous				9,538
Total general revenues				<u>502,881</u>
Change in net assets				47,619
Net assets, beginning				956,443
Net assets, ending				<u>\$ 1,004,062</u>



**EXHIBIT C-1**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2006**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 486,566	\$ -	\$ 4,569	\$ 491,135
Investments	234,959	182,833	89,225	507,017
Taxes receivable, net of allowance for uncollectible	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>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 10,894	\$ -	\$ -	\$ 10,894
Accrued salaries and 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>
<b>Fund balances:</b>				
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 and fund balances	<u>\$ 864,124</u>	<u>\$ 182,833</u>	<u>\$ 94,118</u>	<u>\$ 1,141,075</u>

**EXHIBIT C-2**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*Reconciliation of Total Governmental Fund Balances to the Statement of Net Assets*  
**December 31, 2006**

Total fund balances of governmental funds (Exhibit C-1)	\$	644,573
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	\$	619,532
Less accumulated depreciation		<u>(71,082)</u>
		548,450
Interfund receivables and payables between governmental funds are eliminated on the statement of net assets.		
Receivables	\$	(5,163)
Payables		<u>5,163</u>
		-
Interest on long-term debt is not accrued in governmental funds.		
Accrued interest payable		(6,640)
Long-term liabilities are not due and payable in the current period, and therefore, are not reported in the funds:		
Note	\$	4,548
Capital lease		<u>177,773</u>
		<u>(182,321)</u>
Total net assets of governmental activities (Exhibit A)	\$	<u><u>1,004,062</u></u>

**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, 2006**

	General	Expendable Trust	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Taxes	\$ 284,186	\$ -	\$ -	\$ 284,186
Licenses and permits	112,500	-	-	112,500
Intergovernmental	148,482	-	-	148,482
Charges for services	4,875	-	-	4,875
Miscellaneous	20,726	6,242	7,480	34,448
Total revenues	<u>570,769</u>	<u>6,242</u>	<u>7,480</u>	<u>584,491</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	111,865	-	-	111,865
Public safety	247,722	-	-	247,722
Highways and streets	227,258	-	-	227,258
Health	3,967	-	-	3,967
Culture and recreation	1,535	-	18,164	19,699
Conservation	1,291	-	-	1,291
<b>Debt service:</b>				
Principal	22,190	-	-	22,190
Interest	6,714	-	-	6,714
Capital outlay	61,661	-	-	61,661
Total expenditures	<u>684,203</u>	<u>-</u>	<u>18,164</u>	<u>702,367</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(113,434)</u>	<u>6,242</u>	<u>(10,684)</u>	<u>(117,876)</u>
<b>Other financing sources (uses):</b>				
Transfers in	4,287	47,016	17,910	69,213
Transfers out	(62,926)	(3,787)	(2,500)	(69,213)
Inception of capital lease	116,238	-	-	116,238
Total other financing sources and uses	<u>57,599</u>	<u>43,229</u>	<u>15,410</u>	<u>116,238</u>
Net change in fund balances	(55,835)	49,471	4,726	(1,638)
Fund balances, beginning	428,522	128,523	89,166	646,211
Fund balances, ending	<u>\$ 372,687</u>	<u>\$ 177,994</u>	<u>\$ 93,892</u>	<u>\$ 644,573</u>

**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, 2006*

Net change in fund balances of governmental funds (Exhibit C-3)	\$	(1,638)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. 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 capitalized capital outlay exceeded depreciation expense in the current period.		
Capitalized capital outlay	\$ 116,238	
Depreciation expense	<u>(13,831)</u>	102,407
Transfers in and out between governmental funds are eliminated on the operating statement.		
Transfers in	\$ (69,213)	
Transfers out	<u>69,213</u>	
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the long-term debt consumes the current financial resources of governmental funds. Neither transaction however, has any effect on net assets.		
Proceeds of capital lease	\$ (200,773)	
Repayment of note principal	10,760	
Repayment of capital lease principal	<u>139,653</u>	(50,360)
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.		
Increase in accrued interest expense		(2,790)
Change in net assets of governmental activities (Exhibit B)	<u>\$</u>	<u>47,619</u>

*EXHIBIT D*  
*TOWN OF SULLIVAN, NEW HAMPSHIRE*  
*Fiduciary Fund*  
*Statement of Fiduciary Net Assets*  
*December 31, 2006*

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	<u>Agency</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,812
<b>LIABILITIES</b>	
Due to developers	<u>2,812</u>
<b>NET ASSETS</b>	<u><u>\$ -</u></u>

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

<b>Summary of Significant Accounting Policies</b> .....	1
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**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

**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 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, 2006**

**Fund Accounting** - The Town uses two categories of funds; governmental and fiduciary, 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 primary 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 three nonmajor governmental funds as well.

**Fiduciary Fund** - Fiduciary fund reporting focuses on net assets. The Town's fiduciary fund consists of an agency fund. The agency fund is custodial in nature (assets equal liabilities), and does not involve the measurement of results of operations.

#### **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, with the exception of some of the capital assets as described in note 1-E-4. 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.

The fiduciary funds use an economic resources measurement focus. These funds report all assets and liabilities on the statement of fiduciary net assets.

#### **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.

**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



**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

imposed eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions also must be available (i.e., collected within 60 days) before it can be recognized, with the exception of property taxes which are recognized if expected to be collected in time to meet the liability to the school district which is due over the next six months.

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

**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) 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.

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

**1-E-2 Receivables**

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

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

**1-E-3 Interfund Balances**

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

**1-E-4 Capital Assets**

Capital assets are those assets of a capital nature which the Town owns. These assets are reported in the government-wide financial statements. However, only those assets acquired with currently outstanding debt or that could be easily identified over the last couple of years have been reported. The Town has not included the rest of its capital assets.

All 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 lives:

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

**1-E-5 Compensated Absences**

Employees are entitled to certain compensated absences based of their length of employment. Compensated absences accumulate and are recorded as expenditures when they are paid.

**1-E-6 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-7 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."

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

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

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

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

**1-E-8 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-9 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 - Repurchase Agreement**

Included in the Town's cash equivalents at December 31, 2006, is a short-term investment in a repurchase agreement issued by a local banking institution. Under this agreement, the Town will be repaid principal plus interest on a specified date which is subsequent to year-end. The agreement is guaranteed/collateralized with securities held by the banking institution which exceed the amount of the agreement. To the extent that the banking institution may default on its commitment to this obligation, the Town is at risk of economic loss. Management considers this exposure to be minimal. At December 31, 2006, the Town held an investment in the following repurchase agreement:

Amount	Interest Rate %	Maturity Date	Collateral Pledged	
			Underlying Securities	Market Value
\$436,038	1.98	January 2, 2007	Pool of Government Agencies or U.S. Treasury Notes held at the Federal Reserve Bank of Boston	\$58,543,521

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

**2-B Taxes Receivable**

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year. The net assessed valuation as of April 1, 2006, upon which the 2006 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, 2006, were as follows:

	<u>Per \$1,000 of Assessed Valuation</u>	<u>Property Taxes Assessed</u>
Municipal portion	\$5.94	\$ 286,060
School portion:		
State of New Hampshire	\$2.35	110,199
Local	\$14.70	708,528
County portion	\$1.77	85,254
Total		<u>\$ 1,190,041</u>

During the current fiscal year, the tax collector executed a lien on March 7 for all uncollected 2005 property taxes.

Taxes receivable at December 31, 2006, are as follows:

Property:	
Levy of 2006	\$ 110,566
Unredeemed (under tax lien):	
Levy of 2005	18,223
Levy of 2004	10,788
Levy of 2003	67
Yield	5,116
Less: allowance for estimated uncollectible taxes	(7,000)
Net taxes receivable	<u>\$ 137,760</u>

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

**2-C Capital Assets**

Capital asset activity for the year ended December 31, 2006 was as follows:

	Balance, Beginning	Changes	Balance, ending
Governmental activities:			
At cost:			
Being depreciated:			
Buildings	\$ 304,969	\$ -	\$ 304,969
Vehicles	172,804	116,238	289,042
Equipment	25,521	-	25,521
Total all capital assets	503,294	116,238	619,532
Less accumulated depreciation:			
Buildings	(17,063)	(2,033)	(19,096)
Vehicles	(38,487)	(10,096)	(48,583)
Equipment	(1,701)	(1,702)	(3,403)
Total accumulated depreciation	(57,251)	(13,831)	(71,082)
Net book value, all capital assets	\$ 446,043	\$ 102,407	\$ 548,450

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

General government	\$ 1,208
Public safety	7,623
Highways and streets	5,000
Total	\$ 13,831

**2-D Interfund Balances and Transfers**

Interfund balances at December 31, 2006 consist of budgetary transfers.

The composition of interfund balances as of December 31, 2006 is as follows:

Receivable Fund	Payable Fund	Amount
General	Expendable trust	\$ 4,839
Nonmajor	General	324
		\$ 5,163

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

Interfund transfers for the year were comprised of the following:

	Transfer In:			Total
	General Fund	Expendable Trust Fund	Nonmajor Funds	
Transfers out:				
General fund	\$ -	\$ 45,016	\$ 17,910	\$ 62,926
Expendable trust fund	3,787	-	-	3,787
Nonmajor funds	500	2,000	-	2,500
Total	<u>\$ 4,287</u>	<u>\$ 47,016</u>	<u>\$ 17,910</u>	<u>\$ 69,213</u>

**2-E Intergovernmental Payable**

Amounts due to other governments at December 31, 2006 consists of:

Balance of 2006-2007 district assessment due to the Monadnock Regional School District	\$ 447,840
Solid waste collection performed by the City of Keene	506
Fees due the Town of Swanzey	329
Total	<u>\$ 448,675</u>

**2-F Deferred/Unearned Revenue**

Deferred/unearned revenue of \$28,508 at December 31, 2006 consists of a receipt from FEMA for expenditures related to the 2005 flood disaster which have not yet been made.

**2-G Long-Term Liabilities**

Changes in the Town's long-term obligations during the year ended December 31, 2006, consisted of the following:

	General Obligation Note Payable	Capital Lease Payable	Total
Balance, beginning	\$ 15,308	\$ 116,653	\$ 131,961
Additions	-	200,773	200,773
Reductions	(10,760)	(139,653)	(150,413)
Balance, ending	<u>\$ 4,548</u>	<u>\$ 177,773</u>	<u>\$ 182,321</u>

Long-term liabilities payable are comprised of the following:

	Original Amount	Issue Date	Maturity Date	Interest Rate %	Outstanding at December 31, 2006	Current Portion
General obligation note payable:						
Loader backhoe	\$ 50,000	2002	2007	4.74	\$ 4,548	\$ -
Capital lease payable:						
Fire pumper truck/reconditioned pumper truck	\$ 200,773	2006	2016	4.35	177,773	14,147
Total					<u>\$ 182,321</u>	<u>\$ 14,147</u>

**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

The final payment on the note payable is due in 2007 and consists of \$4,548 principal and \$53 interest, for a total of \$4,601.

The annual requirements to amortize the capital lease outstanding as of December 31, 2006, including interest payments, are as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2007	\$ 14,147	\$ 8,853	\$ 23,000
2008	14,851	8,149	23,000
2009	15,591	7,409	23,000
2010	16,367	6,633	23,000
2011	17,183	5,817	23,000
2012-2016	99,634	15,367	115,001
Totals	<u>\$ 177,773</u>	<u>\$ 52,228</u>	<u>\$ 230,001</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 2006, the Town was a member of the 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 maintains a self insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability and public officials' liability subject to a \$1,000 deductible.

Contributions paid in 2006 for fiscal year 2007 ending June 30, 2007, to be recorded as an insurance expenditure totaled \$13,677. There were no unpaid contributions for the year ending June 30, 2007 and due in 2006. The trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. At this time, the Trust foresees no likelihood of any additional assessments for past years.

The New Hampshire Public Risk Management Exchange (Primex) Workers' Compensation Program is a pooled risk management program under RSAs 5-B and 281-A. The workers' compensation policy provides statutory coverage for workers' compensation. Primex retained \$500,000 of each loss. The membership and coverage run from January 1 through December 31. The estimated net contribution from the Town of Sullivan billed and paid for the year ended December 31, 2006 was \$5,043. 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.

**EXHIBIT E**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*Schedule of Revenues, Expenditures and Changes in Fund Balances*  
*Budget and Actual (Non GAAP Budgetary Basis)*  
**General Fund**  
*For the Fiscal Year Ended December 31, 2006*

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Taxes	\$ 289,422	\$ 289,422	\$ 284,186	\$ (5,236)
Licenses and permits	106,575	106,575	112,500	5,925
Intergovernmental	111,169	111,169	148,482	37,313
Charges for services	9,700	9,700	4,875	(4,825)
Miscellaneous	17,230	17,230	20,726	3,496
Total revenues	<u>534,096</u>	<u>534,096</u>	<u>570,769</u>	<u>36,673</u>
Expenditures:				
Current:				
General government	107,120	109,287	111,865	(2,578)
Public safety	136,490	138,110	131,484	6,626
Highways and streets	251,569	251,569	250,812	757
Health	4,300	4,300	3,967	333
Welfare	3,500	3,500	-	3,500
Culture and recreation	1,350	1,350	1,535	(185)
Conservation	1,500	1,500	1,291	209
Debt service:				
Principal	22,191	22,191	22,190	1
Interest	6,719	6,719	6,714	5
Capital outlay	87,000	87,000	86,661	339
Total expenditures	<u>621,739</u>	<u>625,526</u>	<u>616,519</u>	<u>9,007</u>
Deficiency of revenues under expenditures	<u>(87,643)</u>	<u>(91,430)</u>	<u>(45,750)</u>	<u>45,680</u>
Other financing sources (uses):				
Transfers in:	-	3,787	4,287	500
Transfers out:	(62,926)	(62,926)	(62,926)	-
Total other financing sources and uses	<u>(62,926)</u>	<u>(59,139)</u>	<u>(58,639)</u>	<u>500</u>
Net change in fund balances	<u>\$ (150,569)</u>	<u>\$ (150,569)</u>	<u>(104,389)</u>	<u>\$ 46,180</u>
Unreserved fund balance, beginning			428,522	
Unreserved fund balance, ending			<u>\$ 324,133</u>	



**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

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**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**AS OF AND FOR THE FISCAL YEAR ENDED DECEMBER 31, 2006**

**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. Except as reconciled below, the budget was adopted 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.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unreserved fund balance to achieve that end. In the fiscal year 2006, \$150,569 of the beginning general fund fund balance was applied for this purpose.

**2. Budgetary Reconciliation**

The following reconciles the general fund budgetary basis to the GAAP basis.

Revenues and other financing sources:	
Per Exhibit E (budgetary basis)	\$ 575,056
Adjustment:	
Basis difference:	
Increase in capital lease	116,238
Per Exhibit C-3 (GAAP Basis)	<u>\$ 691,294</u>
Expenditures and other financing uses:	
Per Exhibit E (budgetary basis)	\$ 679,445
Adjustments:	
Basis difference:	
Encumbrances, ending	(48,554)
Increase in capital lease	116,238
Per Exhibit C-3 (GAAP Basis)	<u>\$ 747,129</u>

**SCHEDULE 1**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**Major General Fund**  
**Statement of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)**  
**For the Fiscal Year Ended December 31, 2006**

	Estimated	Actual	Variance Positive (Negative)
Taxes:			
Property	\$ 275,147	\$ 265,911	\$ (9,236)
Land use change	4,000	-	(4,000)
Timber	4,175	9,289	5,114
Interest and penalties on taxes	6,100	8,986	2,886
Total taxes	<u>289,422</u>	<u>284,186</u>	<u>(5,236)</u>
Licenses, permits and fees:			
Business, licenses, permits and fees	75	75	-
Motor vehicle permit fees	105,000	111,383	6,383
Building permits	100	125	25
Other	1,400	917	(483)
Total licenses, permits and fees	<u>106,575</u>	<u>112,500</u>	<u>5,925</u>
Intergovernmental:			
State:			
Shared revenue block grant	9,247	9,247	-
Meals and rooms distribution	30,382	30,382	-
Highway block grant	45,748	45,748	-
Other	25,792	26,090	298
Federal:			
FEMA	-	37,015	37,015
Total intergovernmental	<u>111,169</u>	<u>148,482</u>	<u>37,313</u>
Charges for services:			
Income from departments	9,700	4,875	(4,825)
Miscellaneous:			
Sale of municipal property	-	600	600
Interest on investments	16,500	16,597	97
Cable franchise fees	-	2,711	2,711
Contributions and donations	-	30	30
Other	730	788	58
Total miscellaneous	<u>17,230</u>	<u>20,726</u>	<u>3,496</u>
Other financing sources:			
Transfers in:			
Expendable trust fund	3,787	3,787	-
Nonmajor fund:	-	500	500
Total other financing sources	<u>3,787</u>	<u>4,287</u>	<u>500</u>
Total revenues and other financing sources	537,883	\$ 575,056	\$ 37,173
Unreserved fund balance used to reduce tax rate	150,569		
Total revenues, other financing sources and use of fund balance	<u>\$ 688,452</u>		

**SCHEDULE 2**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**General Fund**

*Statement of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
*For the Fiscal Year Ended December 31, 2006*

	Appropriations	Expenditures	Encumbered To Subsequent Year	Variance Positive (Negative)
Current:				
General government:				
Executive	\$ 33,825	\$ 32,471	\$ -	\$ 1,354
Election and registration	1,550	663	-	887
Financial administration	17,050	25,112	-	(8,062)
Revaluation of property	5,812	5,139	-	673
Legal	11,500	4,000	-	7,500
Personnel administration	6,800	6,584	-	216
Planning and zoning	1,685	1,177	-	508
General government buildings	12,397	15,799	-	(3,402)
Cemeteries	5,668	7,243	-	(1,575)
Insurance, not otherwise allocated	13,000	13,677	-	(677)
Total general government	<u>109,287</u>	<u>111,865</u>	<u>-</u>	<u>(2,578)</u>
Public safety:				
Police	45,250	42,676	-	2,574
Ambulance	7,023	7,023	-	-
Fire	84,330	80,066	-	4,264
Emergency management	400	314	-	86
Forestry	1,107	1,405	-	(298)
Total public safety	<u>138,110</u>	<u>131,484</u>	<u>-</u>	<u>6,626</u>
Highways and streets:				
Highways and streets	191,000	190,243	-	757
FEMA storm damage	60,569	37,015	23,554	-
Total highways and streets	<u>251,569</u>	<u>227,258</u>	<u>23,554</u>	<u>757</u>
Health:				
Pest control	300	84	-	216
Health agencies and hospitals	4,000	3,883	-	117
Total health	<u>4,300</u>	<u>3,967</u>	<u>-</u>	<u>333</u>
Welfare:				
Direct assistance	2,800	-	-	2,800
Vendor payments	700	-	-	700
Total welfare	<u>3,500</u>	<u>-</u>	<u>-</u>	<u>3,500</u>
Culture and recreation:				
Parks and recreation	1,350	1,535	-	(185)
Conservation:				
Administration	1,500	1,291	-	209

(Continued)

*SCHEDULE 2 (Continued)*  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*General Fund*

*Statement of Appropriations, Expenditures and Encumbrances (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended December 31, 2006**

	Appropriations	Expenditures	Encumbered To Subsequent Year	Variance Positive (Negative)
Debt service:				
Principal of long-term debt	22,191	22,190	-	1
Interest on long-term debt	6,719	6,714	-	5
Total debt service	<u>28,910</u>	<u>28,904</u>	<u>-</u>	<u>6</u>
Capital outlay:				
Highway grader	25,000	-	25,000	-
Road reconstruction/resurfacing	62,000	61,661	-	339
Total capital outlay	<u>87,000</u>	<u>61,661</u>	<u>25,000</u>	<u>339</u>
Other financing uses:				
Transfers out:				
Expendable trust fund	45,016	45,016	-	-
Nonmajor fund	17,910	17,910	-	-
Total other financing uses	<u>62,926</u>	<u>62,926</u>	<u>-</u>	<u>-</u>
Total appropriations, expenditures, other financing uses and encumbrances	<u>\$ 688,452</u>	<u>\$ 630,891</u>	<u>\$ 48,554</u>	<u>\$ 9,007</u>

**SCHEDULE 3**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**General Fund**  
*Statement of Changes in Unreserved - Undesignated Fund Balance (Non-GAAP Budgetary Basis)*  
**For the Fiscal Year Ended December 31, 2006**

Unreserved, undesignated fund balance, beginning		\$ 428,522
Changes:		
Unreserved fund balance used to reduce 2006 tax rate		(150,569)
2006 Budget summary:		
Revenue surplus (Schedule 1)	\$ 37,173	
Unexpended balance of appropriations (Schedule 2)	<u>9,007</u>	
2006 Budget surplus		<u>46,180</u>
Unreserved, undesignated fund balance, ending		<u><u>\$ 324,133</u></u>

**SCHEDULE 4**  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
**Nonmajor Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2006**

	Special Revenue Funds				Total
	Sewer Department	Public Library	Conservation Commission	Permanent Fund	
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 4,569	\$ -	\$ -	\$ 4,569
Investments	-	-	37,136	52,089	89,225
Interfund receivable	-	-	-	324	324
Total assets	<u>\$ -</u>	<u>\$ 4,569</u>	<u>\$ 37,136</u>	<u>\$ 52,413</u>	<u>\$ 94,118</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accrued salaries and benefits	\$ -	\$ 226	\$ -	\$ -	\$ 226
Fund balances:					
Reserved for endowments	-	-	-	52,413	52,413
Unreserved, undesignated	-	4,343	37,136	-	41,479
Total fund balances	<u>-</u>	<u>4,343</u>	<u>37,136</u>	<u>52,413</u>	<u>93,892</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ 4,569</u>	<u>\$ 37,136</u>	<u>\$ 52,413</u>	<u>\$ 94,118</u>

*SCHEDULE 5*  
**TOWN OF SULLIVAN, NEW HAMPSHIRE**  
*Nonmajor Governmental Funds*  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
*For the Fiscal Year Ended December 31, 2006*

	Special Revenue Funds			Permanent Fund	Total
	Public Library	Conservation Commission			
Revenues:					
Miscellaneous	\$ 3,434	\$ 1,687	\$ 2,359	\$ 7,480	
Expenditures:					
Current:					
Culture and recreation	18,164	-	-	18,164	
Excess (deficiency) of revenues over (under) expenditures	(14,730)	1,687	2,359	(10,684)	
Other financing sources (uses):					
Transfers in	17,910	-	-	17,910	
Transfers out	(2,000)	(500)	-	(2,500)	
Total other financing sources and uses	15,910	(500)	-	15,410	
Net change in fund balances	1,180	1,187	2,359	4,726	
Fund balances, beginning	3,163	35,949	50,054	89,166	
Fund balances, ending	\$ 4,343	\$ 37,136	\$ 52,413	\$ 93,892	





## PLODZIK & SANDERSON

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### **INDEPENDENT AUDITOR'S COMMUNICATION OF CONTROL DEFICIENCIES 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 financial statements of the Town of Sullivan for the year ended December 31, 2006, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Sullivan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Sullivan's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town of Sullivan's ability to initiate, authorize, record, process or report financial data reliably in accordance with the generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town of Sullivan's financial statements that is more than inconsequential will not be prevented or detected by the Town of Sullivan's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town of Sullivan's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

We do however, want to discuss the status of the findings reported last year that we do not consider to be significant deficiencies.

#### ***Investment Policy (repeat comment)***

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 again 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.

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 again 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.

**Town of Sullivan**  
**Independent Auditor's Communication of Control Deficiencies and Other Matters**

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 again 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.

**Town Treasurer (repeat comment)**

We noted that the Town treasurer was still not maintaining a cashbook.

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 to the administrative assistant's and town clerk/tax collector's records on a monthly basis.

**Tax Collector (repeat comment)**

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 noted that this law was not followed in 2006, 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 had previously 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 2006, 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 communication is intended solely for the information and use of management, the board of selectmen, others within the organization, and state and federal agencies, and is not intended to be and should not be used by anyone other than these specified parties.

February 8, 2007

*Plodzik & Sanderson*  
*Professional Association*



