

SAWYER LAKE VILLAGE DISTRICT
ANNUAL MEETING
Saturday, April 2, 2022

The Annual Meeting of the Sawyer Lake Village District was held on Saturday, April 2, 2022, at 10:00 AM at the Gilmanton Town Hall, Gilmanton, County of Belknap, State of New Hampshire.

The Moderator, Mark Sisti, called the meeting to order at 10:00 AM. The Moderator read the 2022 Annual Meeting Warrants, attached here to.

Mr. Sisti asked all the officers to rise and introduce themselves. He also asked anyone who wanted to speak, that they state their name and address.

Rich Adams, Commissioner, welcomed and thanked all those for attending the meeting. He then thanked all the officers for all the work that they do to keep the district running smoothly. He also thanked Mark Sisti for helping out as the district was without a Moderator. He also thanked Bob Dow and Steve Chmielecki for the great job they did on the roads this winter. He mentioned the new swim rafts and ropes that were purchased last summer and how they improved the look of the beaches. Rich also spoke of the major drain repair that was done on Beach 2. This year there is money in the budget to do a major drain repair down off of Brook Avenue near Beach 1. He thanked Steve for his work in getting the town to hot top Hemlock Drive.

Rich also talked about the work that Tom LeMien, Frank Tkacik, and Dave Leboeuf did on the dam. They chipped the ice out, cleaned out the place to be worked on, made forms, and cement repaired the dam. He also thanked Frank for helping Bob with a lot of the road work.

Tom LeMien went over what's been worked on at the beaches. He explained that the rafts and ropes will be put out Memorial Day Weekend. He asked for volunteers to help put them out and take them in in the fall. He would like to clean up Beach 3 this year. Last year Beach 5 was done. Tom would like all the boats that haven't been moved in years to be removed. Dave brought up that nothing would be

Sawyer Lake Village Annual Meeting

Saturday April 2, 2022

Page 2

Beaches Continued: done until the end of the season. If they look like they haven't been used and have weeds growing around them, the commissioners will move them. He mentioned Beach 2 has a lot of boats that have been left there and aren't used. Maegan Maloney has been working with the town about allowing ORHV's to use the town roads. Right now it is an insurance issue. No more has been heard.

Dave brought up the problem with the Canada Geese. Dave contacted Fish and Game in the spring about the issue. They gave him a banger gun, which makes a loud noise and makes the geese feel uncomfortable. We have to do this before they nest or they will not leave. Dave wants everyone to note that they will be hearing this banger gun going off.

Rich spoke about the dam. He spoke about the work that has to be done and the booklet that was scanned and posted on the District web site that explains all the work that needs to be done to bring the dam up from a hazardous dam category. Dave and Rich went to the County Commissioners with a quote Rich got from the engineering firm we are working with about what needs to be done on the dam. The quote was for \$110,000. We are hoping to get some help from the money available from the American Recovery Act. This was done last July. Rich was calling each month hoping for some information and was told if the district is going to be getting any money, they will let him know. He has not heard anything.

Dave wanted to thank Rick and Milliken for keeping the Mail Box area clear of snow this winter. He also wanted to thank Gail Milliken for the flowers around on the Sawyer Lake Sign.

The Moderator explained how the meeting was going to be done. He would read off the Budget and the Warrant Articles. After he reads off the Budget and the Articles he will need a second.

Article II: The Moderator read Article II. To see if the District will vote to raise and appropriate the sum of \$108,921.00, for General District Operations.

Sawyer Lake Village Annual Meeting

Saturday, April 2, 2022

Page 3

The Moderator made a motion to accept the sum of \$108,921.00. The motion was seconded. The budget of \$108,921.00 was passed.

Article III: The Moderator read Article III. To see if the District will vote to authorize the District Commissioners to incur debts for temporary loans in anticipation of taxes.

Motion made, duly seconded, to authorize the District Commissioners to incur debt for temporary loans in anticipation of taxes. Motion was carried unanimously to incur debt for temporary loans in anticipation of taxes.

Article IV: To see if the Village District will vote to establish a Contingency Fund for the current year for unanticipated expenses that may arise, and appropriate the sum of \$15,000, with said funds to come from unassigned fund balance. Any appropriation left in the Contingency Fund at the end of the year will lapse to the General Fund.

Motion made and duly seconded, to establish a Contingency Fund for the current year for unanticipated expenses that may arise, for the sum of \$15,000. Motion was carried unanimously to establish a Contingency Fund for the current year for unanticipated expenses.

Article V: To see if the Village District will vote to establish a Sawyer Lake Village District Dam Capital Reserve Fund under the provisions of RSA 35:1 for the maintenance, repair, and required upgrades and to raise and appropriate the sum of \$15,000 to be placed in this fund, with said funds to come from Unassigned Fund Balance. Further, to name the Commissioners as agents to expend from said fund. Commissioners' Recommend. (Majority Vote Required)

Sawyer Lake Village Annual Meeting

Saturday, April 2, 2022

Page 4

Motion made, duly seconded, to authorize the District Commissioners to establish a Sawyer Lake Village District Capital Reserve Fund under RSA 35:1 for the maintenance, repair, and required upgrades and to raise and appropriate the sum of \$15,000 to be placed in this fund, with said funds to come from Unassigned Fund Balance. Further to name the Commissioners as agents to expend from said fund.

There were several questions asked for clarification on some of the work to be done. These were answered satisfactorily by Mr. Adams.

Motion made and duly seconded. Motion was carried unanimously to establish a Sawyer Lake Village District Capital Reserve Fund and appropriate the sum of \$15,000 to be placed in this fund, with said funds to come from Unassigned Fund Balance.

Article VI: Shall the Village District accept the provisions of RSA 31:95b providing that any village district at an annual meeting may adopt an article authorizing indefinitely, until specific rescission of such authority, the commissioners to apply for, accept and expend, without further action by the village district meeting, unanticipated money from a state, federal, or other governmental unit or a private source which becomes available during the fiscal year? (Majority required)

There was one question asking for clarification of the article. Mr. Adams explained that without this RSA 31:95b, the District could not accept any money. This was satisfactorily answered.

Motion made and duly seconded. Motion was carried unanimously to accept the provisions of RSA 31:95b.

Sawyer Lake Village Annual Meeting

Saturday, April 2, 2022

Page 5

Article VII: To see if the Village District will vote to authorize the commissioners to accept gifts of personal property, other than cash, to the village district for any public purposes. This authorization, in accordance with RSA 31:95e, shall remain in effect until rescinded by a vote of the Village District Meeting. (Majority vote required)

Motion made and duly seconded, to authorize the District to accept gifts of personal property, other than cash, to the Village District for any public purposes in accordance with RSA 31:95e. This was passed unanimously.

The Moderator moved to the voting of officers. Claudia Ferber, Treasurer, explained the financial packet that was offered when coming into the meeting. Claudia explained as this was her first year as Treasurer, she had a record of all the 2021 transactions. She explained that she transitioned over from an Excel Program to a Quicken Program. The first page is the report on the 2021 budget and the 2022 proposed budget. On the second page is our cash on hand and how the expenditures were spent. There is a copy of the Certification of the Governing body, which is required by the State Department of Revenue. There is also the Town Budget Committee Certification. The town revues and recommend. Claudia explained that all this information is on the Sawyer Lake Web site. You can sign up for email notification and any time a document is posted by us, you will be notified that something has been posted. Claudia then went over the rest of the packet and explained what each page represented. She also noted that there is an email address for her and the commissioners if you have any questions.

Bob Dow, Road Agent, went over what's been done on the roads in the past year. He has been doing some patching, but most of the roads are still too muddy to grade. He feels by the middle of the month they should be dry enough to be put back into shape.

Sawyer Lake Village Annual Meeting

Saturday, April 2, 2022

Page 6

The Moderator went over how the voting for officers would be done.

Article I: To choose all necessary District Officers for the ensuing year.

The Moderator declared nominations open for the office of Commissioner. Richard Adams was nominated and duly seconded for a Three-year term. Motion carried. There being no other nominations for Commissioner, the Moderator declared the nominations for the office closed.

Richard Adams was unanimously elected for a Three-year term as a Commissioner.

The Moderator declared nominations open for the Office of Clerk for a one-year term. Motion made and duly seconded to nominate Paula Adams for Clerk for a one-year term. Motion carried. There being no other nominations for Clerk, the Moderator declared the nominations for the office of Clerk closed.

Paula Adams was unanimously elected for a one-year term as Clerk.

The Moderator declared the nominations open for the office of Treasurer for a one-year term. Motion made and duly seconded to nominate Claudia Ferber for Treasurer for a one-year term. A motion made and duly seconded to nominate Janice Tkacik for Treasurer for a one-year term.

Janice Tkacik spoke about her qualifications and that she has been a seasonal resident since childhood. Her husband and her sold their house in South Boston, Massachusetts, and now are full time residents at the lake. She is retired from the Boston Public Schools as an Administrative Assistant. She handled the budget and payroll and also ordering supplies. She has been attending all the Commissioners monthly meetings and feels she would be good at the job.

Claudia Ferber explained her qualifications. She has lived at the lake for three years and has always been involved in any community she has lived in. She has been a Director of a Community Mental Health Center Children's Department for about ten years. Previously to that she worked in Mental Health for about 15 Years. Her responsibilities included Budget monitoring, staffing, and looking at policy and procedures. She always focused on making sure everything is in compliance. She was director of child and family programs. She was also part of getting huge federal grants to improve the children's behavioral health system. She was involved in securing two and half million grants that came to the state of New Hampshire. She feels she has tried real hard to make sure the district is in compliance with the IRS and with the Department of Revenue Administration.

Ballots were handed out to eligible voters for a ballot vote. The Moderator and Richard Adams counted the votes. Janice Tkacik: 22 and Claudia Ferber: 13. The Moderator declared Janice Tkacik the new Treasurer.

The Moderator took nominations for Auditor. Motion made and duly seconded to nominate Michael Griffin for Auditor for a one-year term. There being no other nominations for Auditor, the Moderator declared the nominations for the office closed.

The Moderator declared nominations open for Budget Representative. Motion made and duly seconded to nominate Richard Adams for Budget Representative for a one-year term. There being no other nominations for Budget Representative, the Moderator declared the nominations for the office closed.

The Moderator declared nominations open for the office of Road Agent for a one-year term. Motion made and duly seconded to nominate Bob Dow as Road Agent for a one-year term. There being no other nominations for Road Agent, the Moderator declared the nominations for office closed.

Sawyer Lake Village Annual Meeting

Saturday, April 2, 2022

Page 8

The Moderator declared that the Officers elected for the District for the ensuing year are as follows:

Commissioner for a Three-year term.....	Richard Adams
Treasurer for a One-year term.....	Janice Tkacik
Clerk for a One-year term.....	Paula Adams
Auditor for a One-year term.....	Michael Griffin
Budget Representative to the town.....	Richard Adams
Road Agent.....	Robert Dow

Open Forum: A question was asked about the state of the mailboxes. There are several doors missing. Because they are very old, parts are not available any more. There are a few locks available, but nothing else. There will be time a time when we will probably have to ask for new boxes.

Meeting was adjourned at 10:52 AM. This was approved and seconded.



Paula Adams
Clerk

Sawyer Lake Village District's 2021 Treasurer's Update
April 2, 2022

Sawyer Lake Village District (SLVD) is a specialized form of municipal government, and SLVD reports to the NH Department of Revenue Administration (DRA). SLVD is responsible to maintain the private roads, the six beaches and the Dam. SLVD has a page on the Town of Gilmanton website through which residents can access announcements, meeting agendas and minutes. Residents can sign up on the Town website to receive e-notifications when there are new postings to the SLVD page. SLVD Commissioners can be reached directly, and the email address is slvdcommish@gmail.com. The Treasurer's email address is slvdTreasurer@gmail.com.

SLVD transitioned to a newly elected Treasurer in April 2021. At that time, the outgoing Treasurer, Mr. Bakos, provided the incoming treasurer with hard copies of financial documents from his terms in office: invoices, bank statements, Excel financial sheets, miscellaneous documents, a checkbook from a closed checking account, a printer, and hardware. He stated that SLVD previously owned a laptop that died, and he opted to use his personal computer for SLVD business. He said there were no SLVD electronic records available to transfer or that remained on his personal computer.

SLVD's cash available as of 12/31/21 was \$ 1,393.57 in the Operations Account (day to day business) and was \$208,598.98 in the General Fund Account (unassigned funds). SLVD has a NH Municipal Bond, which is a long-term debt, incurred to address the historical issues with the Dam. This debt will be paid in full in August 2027. The 2021 Precinct Tax check was received from the Town of Gilmanton in December 2021. It was my understanding the Precinct Tax would be the 2021 Appropriations amount. The check was a bit more than expected, so before depositing it I tried to ensure that it was correct. Due to circumstances beyond my control, (extended illness in December, a serious accident in early January and the impact of Covid on DRA staff), I was not able to verify that the check was correct until early January 2022. Once I verified that it was correct, I deposited it.

It appears over the next 5-10 years, SLVD will incur a sizeable expenditure to address structural deficiencies in the Dam. There may be county, state or federal government grants available for this purpose. However, the SLVD commissioners are not authorized to accept grants, private funds, donations, or gifts. To remedy this problem, 2021 Warrant Article Nos. VI and VII are on the ballot. Warrant Article No. V establishes a capital reserve fund that would allow for funds to be put aside to address expenditures. Each year, a warrant article will be submitted for a vote to authorize transfer of a specific amount of unassigned funds to the Capital Reserve Account. This would not have any impact the precinct tax rate.

The following is a list of significant developments over the past year:

I. Purchases-In 2021, the SLVD purchased the following: a laptop with the appropriate programs to be used only for SLVD municipal business; a printer (the previous printer was not working and purchasing a new one was less expensive than fixing the old one); the printer was disposed of at Town Transfer Station and was documented, and a locking file cabinet.

II. Insurance-The Commissioners met via Zoom with Primex, our insurance carrier, to ensure SLVD has adequate coverage.

III. Updates to Record Keeping & Procedures -In 2021, SLVD financial record keeping was transitioned from an Excel method to Quicken, a simple checking account program which also generates financial reports. I needed to learn how to complete and file the documents required by the NH Department of Revenue Administration and was assisted by their staff.

I reviewed the SLVD Independent Audit, conducted by The Mercer Group, in December 2006. The Audit identified a need to establish and document financial policies and procedures, as well as the following:

Sawyer Lake Village District's 2021 Treasurer's Update
April 2, 2022

- Use of a simple inexpensive checkbook program to track transactions and provide commissioners with a report of budget activities
- Reconcile bank accounts monthly
- Consider the need to obtain W-9 forms and issue 1099 forms to contractors
- Retain an organized fashion all supporting documentation for financial transactions.

As a result of the review of the Audit and previous practices, the Commissioners agreed the following steps and/or procedures will be followed:

- Purchased the Quicken checkbook program that tracks transactions and allows the Treasurer to provide the Commissioners with budget reports.
- Bank statements would be reconciled monthly. The Commissioners review each bank statement and reconciliation report and sign off on them.
- Compliance with IRS Rules by having W-9 forms completed by contractors and maintained on file. 1099 NEC (previously 1099 Misc.) forms will be provided to contractors who were paid more than \$600.00 in the calendar year and filed with the IRS.
- Current SLVD records are maintained in a locked file cabinet located with the Treasurer. Filing has been organized by category. Permanent records such as legal documents are maintained in an accessible and safe place. Initial steps have begun to sort through the file cabinet located in the clubhouse where historical records are maintained in no specific order.
- A Fiscal Policies and Procedures Manual which included reasonable efforts to proper use of the Village District's resources: documentation, publication, and implementation of standing operating procedures, formalizing authorization of use of resources and monitoring and separation of tasks was adopted.
- Commissioners previously authorized payment of invoices. This will continue and they will assign the category to be charged. When the invoice is processed for payment, the date of payment and either the check number or online confirmation number will be recorded on the invoice.
- Vendors have been asked to email invoices directly to the treasurer to ensure timely payment. This allows the commissioners to authorize payment between meetings.
- Mid-year Budget Comparison reports will be prepared and given to the commissioners to review to ensure SLVD is operating within the current fiscal year budget and begin to shape next year's budget.

IV. Compliance with Budget Requirements - On June 23, 2021, the DRA Municipal and Property Division sent a letter to the Commissioners and Town of Gilmanton Budget Committee stating that SLVD has been out of compliance with NH RSA 32:16, which is the Certification of the Proposed Budget. If the requirements of the statute are not met, the District's appropriations will not be allowed, and a procedural defect meeting will be required to cure the defect. To address this a public budget hearing was scheduled on March 19, 2021. The proposed budget form, MS 737, was completed with the Commissioners' recommendations and submitted to the Town Budget Committee for review and certification. The warrants, the detailed proposed budget and Form MS 737 were posted as required by law.

Recommendations to be discussed at upcoming monthly meeting for upcoming year:

1. Stipends be paid to elected officials (\$30.00/month) quarterly which will be more efficient.
2. Vendors will be requested to submit billing for the current fiscal year on or before the 10th of January of the new year.
3. Consider having an CPA Audit soon so SLVD will be positioned to apply for grants/loans to address Dam expenditures

Respectfully submitted,



**SAWYER LAKE VILLAGE DISTRICT
PROPOSED BUDGET 2022**

updated 3/13/22

ACCOUNT	CATEGORY	WARRANT ARTICLES	2021 BUDGET	2021 ACTUAL Expenditure	Under/Over Budget	WARRANT ARTICLES	2022 PROPOSED BUDGET	2022 VOTED BUDGET
4130-4139	EXECUTIVE		2,160.00	3,252.96	1,092.96		2,220.00	
4150-4151	FINANCIAL ADMIN		400.00	452.99	52.99		1,150.00	
4153	LEGAL		1.00		1.00		1.00	
4194	GOV. BLDG		1,500.00	241.16	1,258.84		2,500.00	
4196	INSURANCE		1,200.00	1,200.00	0.00		1,200.00	
4312	ROADS		65,000.00	52,817.74	12,182.26		70,000.00	
4319	DAM		15,000.00	15,639.25	639.25		15,000.00	
4520-4529	BEACHES		4,000.00	6,514.00	2,514.00		5,000.00	
4711	LT BOND PRINCIPAL		15,000.00	15,000.00			10,000.00	
4721	LT BOND INTEREST		2,563.00	2,562.50	.50		1,850.00	
TOTAL	OPERATING BUDGET		\$106,824.00	\$ 97,680.60	\$ 9,143.40		\$108,921.00	
	WARRANT ARTICLES	4199 Contingency *#5 AND #6 RAFT/ ROPES	15,000.00	15,000.00		4199 Contingency	15,000.00	
TOTAL	WARRANTS		\$37,000.00	\$ 36,350.96	\$ 649.04		\$15,000.00	
TOTAL	APPROPRIATIONS		\$143,824.00	\$ 134,031.56	\$ 9,792.44		\$123,921.00	
	VALUATION		\$54,476.755				*\$4,476.755	
	TAX RATE		\$2.36				*\$2.27	

2021 Total Actual Operating Expenses \$119,031.56 = Operating Budget \$97,680.60 plus Warrant Articles #5 and #6 of \$21,350.96

2021 Total Actual Appropriations \$134,031.56 = Operating Budget \$97,680.60 plus Warrant Articles \$36,350.96

2021 Precinct Tax collected was \$128,565.00.

* 2022 Tax Rate of \$2.27 is an estimated rate based on 2021 Valuation of \$54,476.755. Warrant Article impacts tax rate increase .28 cents.
 **NH Municipal Bond is a 20 yr. debt at interest rate of 4.54%. SLVD is in year 15 of the Bond. LT Bond Principal payment of \$10,000.00 due 8/15/22
 leaving remaining debt of \$50,000.00 + interest.