



Financial Report of the Budget

Eidelweiss Village

For the period ending December 31, 2018

PREPARER'S EFILE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Tamar M. J. M. Roberts

GOVERNING BODY CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Adam Leiser	Commissioner	Adam Leiser
Kathy Koziell	Commissioner	Kathy Koziell
Jay Buckley	Commissioner	Jay Buckley

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
 NH DRA Municipal and Property Division
 (603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
General Government			
4130-4139	Executive	\$12,200	\$10,781
4140-4149	Election, Registration, and Vital Statistics	\$0	\$0
4150-4151	Financial Administration	\$53,127	\$52,529
4152	Revaluation of Property	\$0	\$0
4153	Legal Expense	\$3,400	\$3,036
4155-4159	Personnel Administration	\$82,291	\$82,332
4191-4193	Planning and Zoning	\$0	\$0
4194	General Government Buildings	\$13,813	\$16,475
4195	Cemeteries	\$0	\$0
4196	Insurance	\$36,700	\$35,278
4197	Advertising and Regional Association	\$935	\$1,080
4199	Other General Government	\$935	\$942
General Government Subtotal		\$203,401	\$202,453
Public Safety			
4210-4214	Police	\$0	\$0
4215-4219	Ambulance	\$0	\$0
4220-4229	Fire	\$0	\$0
4240-4249	Building Inspection	\$0	\$0
4290-4298	Emergency Management	\$0	\$0
4299	Other (Including Communications)	\$0	\$0
Public Safety Subtotal		\$0	\$0
Airport/Aviation Center			
4301-4309	Airport Operations	\$0	\$0
Airport/Aviation Center Subtotal		\$0	\$0
Highways and Streets			
4311	Administration	\$0	\$0
4312	Highways and Streets	\$229,660	\$193,498
4313	Bridges	\$0	\$0
4316	Street Lighting	\$1,500	\$1,544
4319	Other	\$0	\$0
Highways and Streets Subtotal		\$231,160	\$195,042
Sanitation			
4321	Administration	\$0	\$0
4323	Solid Waste Collection	\$0	\$0
4324	Solid Waste Disposal	\$0	\$0
4325	Solid Waste Cleanup	\$0	\$0
4326-4328	Sewage Collection and Disposal	\$0	\$0
4329	Other Sanitation	\$0	\$0
Sanitation Subtotal		\$0	\$0



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Water Distribution and Treatment			
4331	Administration	\$0	\$0
4332	Water Services	\$148,090	\$138,483
<i>Explanation: Budget includes debt principal payment being funded by water fees</i>			
4335	Water Treatment	\$5,000	\$2,758
4338-4339	Water Conservation and Other	\$0	\$0
Water Distribution and Treatment Subtotal		\$153,090	\$141,241
Electric			
4351-4352	Administration and Generation	\$0	\$0
4353	Purchase Costs	\$0	\$0
4354	Electric Equipment Maintenance	\$0	\$0
4359	Other Electric Costs	\$0	\$0
Electric Subtotal		\$0	\$0
Health			
4411	Administration	\$0	\$0
4414	Pest Control	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	\$0	\$0
Health Subtotal		\$0	\$0
Welfare			
4441-4442	Administration and Direct Assistance	\$0	\$0
4444	Intergovernmental Welfare Payments	\$0	\$0
4445-4449	Vendor Payments and Other	\$0	\$0
Welfare Subtotal		\$0	\$0
Culture and Recreation			
4520-4529	Parks and Recreation	\$9,000	\$10,426
<i>Explanation: BOC agents</i>			
4550-4559	Library	\$0	\$0
4583	Patriotic Purposes	\$0	\$0
4589	Other Culture and Recreation	\$0	\$0
Culture and Recreation Subtotal		\$9,000	\$10,426
Conservation and Development			
4611-4612	Administration and Purchasing of Natural Resources	\$0	\$0
4619	Other Conservation	\$0	\$0
4631-4632	Redevelopment and Housing	\$0	\$0
4651-4659	Economic Development	\$0	\$0
Conservation and Development Subtotal		\$0	\$0



Expenditures

Account	Purpose	Voted Appropriations	Actual Expenditures
Debt Service			
4711	Long Term Bonds and Notes - Principal	\$80,812	\$90,369
	<i>Explanation: \$7,404 of debt principal payment budgeted under water</i>		
4721	Long Term Bonds and Notes - Interest	\$21,473	\$11,994
4723	Tax Anticipation Notes - Interest	\$595	\$3,453
4790-4799	Other Debt Service	\$0	\$0
	Debt Service Subtotal	\$102,880	\$105,816
Capital Outlay			
4901	Land	\$0	\$2,900
	<i>Explanation: Prior encumbrance, BOC agents</i>		
4902	Machinery, Vehicles, and Equipment	\$0	\$20,039
	<i>Explanation: BOC agents</i>		
4903	Buildings	\$12,500	\$14,847
4909	Improvements Other than Buildings	\$281,458	\$140,939
	Capital Outlay Subtotal	\$293,958	\$178,725
Operating Transfers Out			
4912	To Special Revenue Fund	\$0	\$0
4913	To Capital Projects Fund	\$0	\$0
4914A	To Proprietary Fund - Airport	\$0	\$0
4914E	To Proprietary Fund - Electric	\$0	\$0
4914O	To Proprietary Fund - Other	\$0	\$0
4914S	To Proprietary Fund - Sewer	\$0	\$0
4914W	To Proprietary Fund - Water	\$0	\$0
4915	To Capital Reserve Fund	\$65,000	\$65,000
4916	To Expendable Trusts/Fiduciary Funds	\$0	\$0
4917	To Health Maintenance Trust Funds	\$0	\$0
4918	To Non-Expendable Trust Funds	\$0	\$0
4919	To Fiduciary Funds	\$0	\$0
	Operating Transfers Out Subtotal	\$65,000	\$65,000
	Total Before Payments to Other Governments	\$1,058,489	\$898,703
	Plus Payments to Other Governments		
	Plus Commitments to Other Governments from Tax Rate	\$0	
	Less Proprietary/Special Funds	\$50,000	\$14,757
	Total General Fund Expenditures	\$1,008,489	\$883,946



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Taxes			
3110	Property Taxes	\$0	\$570,377
3120	Land Use Change Tax - General Fund	\$0	\$0
3121	Land Use Change Taxes (Conservation)	\$0	\$0
3180	Resident Tax	\$0	\$0
3185	Yield Tax	\$0	\$0
3186	Payment in Lieu of Taxes	\$0	\$0
3187	Excavation Tax	\$0	\$0
3189	Other Taxes	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	\$0	\$0
9991	Inventory Penalties	\$0	\$0
Taxes Subtotal		\$0	\$570,377
Licenses, Permits, and Fees			
3210	Business Licenses and Permits	\$0	\$0
3220	Motor Vehicle Permit Fees	\$0	\$0
3230	Building Permits	\$0	\$0
3290	Other Licenses, Permits, and Fees	\$750	\$1,125
3311-3319	From Federal Government	\$0	\$0
Licenses, Permits, and Fees Subtotal		\$750	\$1,125
State Sources			
3351	Shared Revenues	\$0	\$0
3352	Meals and Rooms Tax Distribution	\$0	\$0
3353	Highway Block Grant	\$0	\$0
3354	Water Pollution Grant	\$0	\$0
3355	Housing and Community Development	\$0	\$0
3356	State and Federal Forest Land Reimbursement	\$0	\$0
3357	Flood Control Reimbursement	\$0	\$0
3359	Other (Including Railroad Tax)	\$0	\$0
3379	From Other Governments	\$0	\$0
State Sources Subtotal		\$0	\$0
Charges for Services			
3401-3406	Income from Departments	\$217,541	\$257,480
3409	Other Charges	\$0	\$0
Charges for Services Subtotal		\$217,541	\$257,480
Miscellaneous Revenues			
3501	Sale of Municipal Property	\$448	\$448
3502	Interest on Investments	\$8	\$21
3503-3509	Other	\$7,500	\$10,774
Miscellaneous Revenues Subtotal		\$7,956	\$11,243



Revenues

Account	Source of Revenues	Estimated Revenues	Actual Revenues
Interfund Operating Transfers In			
3912	From Special Revenue Funds	\$0	\$6,932
3913	From Capital Projects Funds	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)	\$0	\$0
3915	From Capital Reserve Funds	\$57,800	\$54,731
<i>Explanation: \$50,000 misclassified in budget; BOC agents to expend</i>			
3916	From Trust and Fiduciary Funds	\$0	\$0
3917	From Conservation Funds	\$0	\$0
Interfund Operating Transfers In Subtotal		\$57,800	\$61,663
Other Financing Sources			
3934	Proceeds from Long Term Bonds and Notes	\$204,932	\$64,796
<i>Explanation: project terminated</i>			
Other Financing Sources Subtotal		\$204,932	\$64,796
Less Proprietary/Special Funds		\$50,000	\$24,003
Plus Property Tax Commitment from Tax Rate		\$0	
Total General Fund Revenues		\$438,979	\$942,681



Balance Sheet

Account	Description	Starting Balance	Ending Balance
Current Assets			
1010	Cash and Equivalents	\$64,487	\$259,575
1030	Investments	\$0	\$0
1080	Tax Receivable	\$293,127	\$0
1081	Municipal Assessments Receivable	\$0	\$0
1110	Tax Liens Receivable	\$0	\$0
1150	Accounts Receivable	\$8,193	\$13,408
1260	Due from Other Governments	\$0	\$0
1310	Due from Other Funds	\$84,795	\$10,000
1410	Other Current Assets	\$0	\$0
1430	Prepaid Items	\$20,907	\$20,596
1999	Restricted Assets	\$0	\$0
Current Assets Subtotal		\$471,509	\$303,579
Current Liabilities			
2020	Warrants and Accounts Payable	\$52,905	\$12,500
2030	Compensated Absences Payable	\$0	\$0
2050	Contracts Payable	\$0	\$0
2070	Due to Other Governments	\$0	\$0
2080	Due to Other Funds	\$0	\$0
2230	Notes Payable - Current	\$190,000	\$0
2270	Other Payable	\$15,937	\$19,677
Current Liabilities Subtotal		\$258,842	\$32,177
Fund Equity			
2440	Non-spendable Fund Balance	\$20,907	\$20,596
2450	Restricted Fund Balance	\$0	\$0
2460	Committed Fund Balance	\$25,018	\$37,771
2490	Assigned Fund Balance	\$0	\$0
2530	Unassigned Fund Balance	\$166,742	\$213,035
Fund Equity Subtotal		\$212,667	\$271,402



Tax Commitment

Source	County	Village	Local Education	State Education	Other	Property Tax
MS-535	\$0	\$0	\$0	\$0	\$0	\$570,377
Commitment	\$0	\$0	\$0	\$0		
Difference	\$0	\$0	\$0	\$0		\$570,377

General Fund Balance Sheet Reconciliation

Total Revenues	\$942,681
Total Expenditures	\$883,946
Change	\$58,735
Ending Fund Equity	\$271,402
Beginning Fund Equity	\$212,667
Change	\$58,735



Long Term Debt

Description (Purpose)	Original Obligation	Annual Installment	Rate	Final Payment	Start of Year	Issued	Retired	End of Year
Grader (G)	\$256,890	\$25,223	2.99	2023	\$158,376	\$0	\$24,490	\$133,886
Jungfrau (W)	\$133,000	\$15,377	3.802	2020	\$38,094	\$0	\$14,808	\$23,286
Oak Ridge (G)	\$213,750	\$29,977	2.720	2023	\$170,761	\$0	\$29,167	\$141,594
Truck (G)	\$109,590	\$22,643	3.349	2020	\$67,952	\$0	\$21,904	\$46,048
Water Tanks Maintenance (W)	\$64,796	\$0			\$0	\$64,796	\$0	\$64,796
	\$778,026				\$435,183	\$64,796	\$90,369	\$409,610