

Arrowhead Improvements Association, Inc. (AIA) 2016 Budget					
	2013	2014	2015	2016	
	Actual	Actual	Actual	Budget	Comments
Income					
410 · Membership Lot Assessments	395,750	398,662	407,156	396,000	
413 · Property Transfer Fees	1,500	1,700	1,850	1,000	
415 · Interest - Lot Dues	1,883	3,383	3,971	3,000	
420 · Interest - Investments	2,397	2,017	812	840	
430 · Design Review Fees	3,350	2,000	1,900	2,000	
435 · Lien Fees, NSF & Other Income	4,188	6,231	6,378	3,000	
439 · Waste Disposal Fees	10,441	9,710	10,320	10,000	
442 · Smoke Signal Ads	2,880	1,900	2,195	2,498	
445 · Reserved Parking Permit	3,845	3,076	3,483	3,000	
447 · Misc. Income (Expense Reimb)	3,840	4,007	4,844	2,500	Account used for income received that wasn't budgeted like WC dividend, insurance proceeds from claims. 2016 includes \$2K from ASC
450 · Office Rent Income	2,400	2,400	2,400	2,400	Water Company use of the AIA office.
451 - Lease Income - Fire Station	1,000	1,000	1,000	1,000	From Arrowhead Fire Protection District
499 · Sale of Assets	14,466	2,275	0	0	
Total	447,939	438,361	446,309	427,238	
Expenses					
Administrative					
510 · Website	2,187	1,900	1,519	2,123	
515 · Review of Agreed Upon Procedures	1,700	1,700	1,700	1,800	Cost for an outside CPA firm to review our accounting records.
520 · Bank Charges	60	45	60	100	
525 · Office Supplies	2,456	2,324	2,317	2,497	
530 · Office Equipment (Assets)	1,311	0	0	1,561	
540 · Office Rent	3,415	3,420	3,465	3,804	
545 · Office Equipment Repair	469	327	235	1,000	
550 · Legal	16,530	33,800	26,862	22,000	CCIOA compliance, owner issues, past due accounts, advice
552 · Board Expenses	2,635	7,966	4,652	5,527	Examples: Board elections, board member office supplies, service awards
555 · Smoke Signals Postage/Supplies	4,485	276	271	350	
560 · Postage	3,135	3,133	3,284	3,465	
569 · Managers Wages	61,636	58,688	62,832	61,832	
571 · Temporary Office Help	347	384	540	612	
572 · Employee Benefits	19,663	19,663	19,663	22,318	Health insurance and retirement for full time employees
573 · Office Education	1,199	1,180	1,484	1,200	Tax and payroll update, software training
575 · Mileage Expense	285	332	336	350	
580 · Telephone	1,324	1,463	1,533	1,588	Phone and fax lines plus Internet in office
593 · Design Review Supplies/Expense	0	0	0	100	
595 · Arrowhead Awareness Committee	1,511		0	2,500	Marketing Arrowhead
599 · Software Maintenance	1,228	1,303	1,329	1,544	
Total	125,574	137,902	132,082	136,271	
Utilities					
601 · Electric (Equipment Building)	4,827	3,868	3,749	6,175	
604 · Propane (Equip Building)	2,832	1,786	1,815	3,150	
609 · Water - Equipment Building	720	720	720	749	
Total	8,378	6,374	6,284	10,074	

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Operations					
610 · Heavy Equipment -Payroll	44,913	41,985	41,649	49,548	
612 · Heavy Equipment - Fuel	22,685	17,091	11,728	23,566	
615 · Heavy Equip - Licenses/Permits	1,598	1,597	1,597	1,665	
616 · Heavy Equipment Telephone	668	569	512	661	Cell phone
618 · Heavy Equip - Repairs & Maint	2,783	3,514	21,319	10,000	
630 · Arrowhead Patrol (AP) Payroll	30,958	31,744	31,823	32,543	
635 · AP Supplies & Equipment	1,361	1,136	25	1,576	
640 · AP Training	0	0	0	1,200	First aid training for group
643 · AP Telephone	1,151	1,095	1,030	731	Cell phone and phone at firehouse
645 · AP Uniforms	0	228	1,150	416	
649 · AP Licenses/Permits	304	326	296	437	
655 · AP Vehicle Repairs/Maint	3,526	4,894	6,189	4,961	
660 · AP Snowmobile	500	12,199	0	0	
670 · Corral Lease	1,300	1,300	1,300	1,300	Corrals a requirement of the covenants
672 · Waste Disposal	7,921	5,966	6,883	5,100	Not doing roll offs anymore due to bear issue
680 · Fire Dept - Repair & Maintenance	4,416	0	0	1,000	
681 · Firehouse Utilities	2,487	1,864	1,788	2,200	AIA pays half the cost of electric and water
695 · Forest Health	6,667	1,238	5,104	6,900	MCH packs for common land, tree removals, tools, supplies
699 · Grooming Expense	4,406	2,233	3,114	7,905	
Total	137,643	128,978	135,506	151,709	
Maintenance					
701 · Weed Spraying	797	1,718	1,309	2,000	
702 · Equipment Building Maintenance	337	1,532	471	1,122	For repairs like bathroom, doors, electrical and pumping septic.
705 · Fish	1,655	1,600	3,067	1,564	2016-One fish stocking (730 fish)
716 · Road Materials	13,404	13,918	13,786	18,974	Dirt, gravel
720 · Maintenance	3,275	527	2,126	4,000	Examples: replacement of snow stakes, life rings, post for signs, corral area.
725 · Hazel Lake Repair	1,213	911	355	343	Elec and maintenance for aerators. Turn off aerators starting 2015
735 · Forest Refuse Site	5,271	5,000	5,279	5,300	Lease payment and land use payment
Total	25,953	25,206	26,392	33,303	
Financial					
800 · Association Insurance	35,636	33,303	33,935	37,485	Workers Comp, Directors & Officers, vehicle fleet, property, liability, livery, etc.
830 · Taxes - Payroll	13,103	13,661	12,763	15,500	
835 · Taxes - Property	1,052	793	896	896	AIA owns two commercial lots.
841 · Capital Equipment					
843 · AP Vehicle					
836 · Cost on foreclosed lots			5,708	0	Tax certificates
Total	49,791	47,758	53,301	53,881	
Total Expenses					
	347,339	346,218	353,565	385,238	
Member's Contribution Reserve	100,600	92,143	92,744	42,000	This is money AIA needs to set aside to support future capital expenditures per the reserve study.