

Arrowhead Improvements Association, Inc. (AIA) 2018 Budget					
AIA 2018 Budget Final.xlsx					
	2015	2016	2017	2018	
	Actual	Actual	Actual	Budget	
					Comments
Income					
410 · Membership Lot Assessments	407,156	388,068	393,416	394,000	
413 · Property Transfer Fees	1,850	2,500	3,000	2,500	
415 · Interest - Lot Dues	3,971	1,094	299	400	
420 · Interest - Investments	812	663	584	660	
430 · Design Review Fees	1,900	2,200	1,950	2,000	
435 · Lien Fees, NSF & Other Income	6,378	4,542	1,979	2,000	
439 · Waste Disposal Fees	10,320	9,450	8,780	9,000	
442 · Smoke Signal Ads	2,195	2,065	2,140	2,000	
445 · Reserved Parking Permit	3,483	4,692	3,995	4,000	
447 · Misc. Income (Expense Reimb)	4,844	2,428	10,546	0	budgeted like WC dividend, insurance proceeds from claims.
450 · Office Rent Income	2,400	800	0	0	Water company use of the AIA office.
451 · Lease Income - Fire Station	1,000	1,500	2,000	1,000	From Arrowhead Fire Protection District
499 · Sale of Assets	0	1,000	0	0	
Total	446,309	421,002	428,689	417,560	
Expenses					
Administrative					
510 · Website	1,519	1,013	2,303	5,100	Includes funds to update our website
515 · Review of Agreed Upon Procedures	1,700	1,700	1,700	1,750	Outside CPA review of our accounting records.
520 · Bank Charges	60	115	45	120	
525 · Office Supplies	2,317	1,215	1,225	1,200	For office in Firehouse
530 · Office Equipment (Assets)	0	0	0	0	Office closed in 5/2016
545 · Professional CPA	235	0	537	600	Tax Return and other CPA tasks
550 · Legal	26,862	33,671	27,149	22,000	CCIOA compliance, owner issues, past due accounts, foreclosures, advice
ARWC Purchase Legal				8,000	ARWC purchase legal expenses
552 · Board Expenses	4,652	6,514	163	6,000	Examples: Board elections, board member office supplies, service awards
Board Contingency fund				2,000	
560 · Postage	3,284	2,892	1,574	2,000	
568 · Management Fees	0	26,400	36,300	39,600	
569 · Managers Wages	62,832	35,123	25,144	28,500	
571 · Temporary Office Help	540	306	0	0	No longer needed for 2017
572 · Employee Benefits	19,663	9,601	4,728	5,000	Health insurance and retirement
573 · Office Education	1,484	328	0	0	Office closed in 5/2016
575 · Mileage Expense	336	39	0	50	
580 · Telephone	1,533	520	0	0	Office closed in 5/2016
593 · Design Review Supplies/Expense	0	66	639	600	Digitized Design Review records
595 · Arrowhead Awareness Committee	0	0	0	0	Marketing Arrowhead
599 · Software Maintenance	1,329	656	0	0	Office closed in 5/2016
Total	128,346	120,159	102,126	122,520	
Utilities					
601 · Electric (Equipment Building)	3,749	3,403	3,908	4,200	
604 · Propane (Equip Building)	1,815	1,988	1,684	2,000	
609 · Water - Equipment Building	720	900	540	720	
Total	6,284	6,291	6,133	6,920	

Operations					
610 · Heavy Equipment -Payroll	41,649	43,602	48,171	50,400	
612 · Heavy Equipment - Fuel	11,728	5,914	15,843	16,000	
615 · Heavy Equip - Licenses/Permits	1,597	1,597	2,394	2,400	
616 · Heavy Equipment Telephone	512	525	561	667	Cell phone
618 · Heavy Equip - Repairs & Maint	21,319	20,830	11,417	40,000	Scheduled maintenance and repairs.
630 · Arrowhead Patrol (AP) Payroll	31,823	30,998	32,998	35,000	
635 · AP Supplies & Equipment	25	343	444	1,020	
640 · AP Training	0	0	150	1,200	First aid training for group
643 · AP Telephone	1,030	684	794	900	Cell phone
645 · AP Uniforms	1,150	40	227	1,020	
649 · AP Licenses/Permits	296	151	178	450	
655 · AP Vehicle Repairs/Maint	6,189	1,311	1,617	4,200	2 vehicles plus snowmobile
670 · Corral Lease	1,300	2,000	0	0	Corrals moved to near HE building
672 · Waste Disposal	6,883	6,075	5,500	6,120	
680 · Fire Dept - Repair & Maintenance	0	0	1,000	1,000	
681 · Firehouse Utilities	1,788	1,402	1,698	2,200	AIA pays half the cost of electric and water
695 · Forest Health	5,104	7,993	13,918	14,000	MCH packs for common land, tree removals, tools, supplies
699 · Grooming Expense	3,114	4,634	6,067	6,000	Groomer Operator Payroll
Total	135,507	128,099	142,978	182,577	
Maintenance					
701 · Weed Spraying	1,309	2,772	2,642	4,000	Control of noxious weeds like Canada thistle
702 · Equipment Building Maintenance	471	0	0	2,500	For repairs like bathroom, doors, electrical and pumping septic and roof repair
705 · Fish	3,067	1,675	3,502	3,500	Two fish stockings
Alpine Road Materials				0	Dirt, gravel
716 · Filing Road Materials	13,786	17,036	21,094	20,000	Dirt, gravel
720 · Maintenance	2,126	8,013	3,137	4,700	Examples: replacement of snow stakes, life rings, signs, corral area.
725 · Hazel Lake Repair	355	307	311	348	Electric
Horse Corrals			650	0	New Corrals on AIA land in 2017
735 · Forest Refuse Site	5,279	5,142	5,000	5,000	Lease not renewed; Restore site
Total	26,393	34,945	35,686	40,048	
Financial					
800 · Association Insurance	33,935	33,956	34,422	35,000	Workers Comp, Directors & Officers, vehicle fleet, property, liability, livery, etc.
830 · Taxes - Payroll	12,763	10,598	11,626	12,600	
835 · Taxes - Property	896	711	713	820	Property tax on Arrowhead owned property
836 · Cost on foreclosed lots	5,708	631	2,141	2,000	Tax Certificates - Property Taxes on foreclosed lots
AWC Due Diligence				15,000	Due Diligence for possible ARWC purchase
Total	53,302	45,896	50,070	65,420	
Total Expenses	349,832	335,390	336,992	417,485	
Member's Contribution Reserve					
	92,741	38,017	42,000	75	This is money AIA sets aside for future expenditures per the reserve study.
Net Income					
	3,736	47,595	49,697	0	
Capital & Reserve Fund Expenditures					
Forest Refuse site				15,000	Relocate Forest refuse site to AIA common land
Water Truck			24,388	50,000	Replace our old water truck
851 · Alpine Road Materials			24,117		Material to rebuild foundation of Alpine Road
Previous years Capital Expenditures	0	45,956			2014 Groomer; 2016 Diversion ditch pipe + Patrol vehicle; 2017 Corral Panels
Total Capital and Reserve Expenditures	0	45,956	48,505	65,000	