

<b>Arrowhead Improvements Association, Inc. (AIA) 2018 Budget Draft</b>					
AIA 2018 Budget Draft.xlsx					
	2015	2016	2017	2018	
	Actual	Actual	Budget	Budget	Comments
<b>Income</b>					
410 · Membership Lot Assessments	407,156	388,068	396,000	394,000	
413 · Property Transfer Fees	1,850	2,500	2,000	2,500	
415 · Interest - Lot Dues	3,971	1,094	4,500	400	
420 · Interest - Investments	812	663	650	660	
430 · Design Review Fees	1,900	2,200	2,000	2,000	
435 · Lien Fees, NSF & Other Income	6,378	4,542	8,000	4,020	
439 · Waste Disposal Fees	10,320	9,450	10,000	9,000	
442 · Smoke Signal Ads	2,195	2,065	2,000	2,000	
445 · Reserved Parking Permit	3,483	4,692	3,000	4,700	
447 · Misc. Income (Expense Reimb)	4,844	2,428	500	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	
Xfr in Reserve Funds	0	0	0	22,000	Reserve study funds for groomer repairs
<b>Total</b>	<b>446,309</b>	<b>421,002</b>	<b>430,650</b>	<b>442,280</b>	
<b>Expenses</b>					
<b>Administrative</b>					
510 · Website	1,519	1,013	2,100	2,000	
515 · Review of Agreed Upon Procedures	1,700	1,700	1,700	1,700	Cost for an outside CPA firm to review our accounting records.
520 · Bank Charges	60	115	100	120	
525 · Office Supplies	2,317	1,215	2,300	1,200	
530 · Office Equipment (Assets)	0	0	0	0	Office closed in 5/2016
540 · Office Rent	3,465	1,234	0	0	Office closed in 5/2016
545 · Office Equipment Repair	235	0	0	0	Office closed in 5/2016
550 · Legal	26,862	33,671	30,000	26,000	CCIOA compliance, owner issues, past due accounts, foreclosures, advice
552 · Board Expenses	4,652	6,514	6,000	6,000	Examples: Board elections, board member office supplies, service awards
555 · Smoke Signals Postage/Supplies	271	405	350	400	
560 · Postage	3,284	2,892	3,500	2,100	
568 · Management Fees	0	26,400	46,000	39,600	
569 · Managers Wages	62,832	35,123	17,100	27,000	
571 · Temporary Office Help	540	306	0	0	No longer needed for 2017
572 · Employee Benefits	19,663	9,601	4,000	4,680	Health insurance and retirement
573 · Office Education	1,484	328	0	0	Office closed in 5/2016
575 · Mileage Expense	336	39	50	0	
580 · Telephone	1,533	520	0	0	Office closed in 5/2016
593 · Design Review Supplies/Expense	0	66	100	600	
595 · Arrowhead Awareness Committee	0	0	2,500	0	Marketing Arrowhead
599 · Software Maintenance	1,329	656	0	0	Office closed in 5/2016
<b>Total</b>	<b>132,082</b>	<b>121,798</b>	<b>115,800</b>	<b>111,400</b>	
<b>Utilities</b>					
601 · Electric (Equipment Building)	3,749	3,403	5,500	4,500	
604 · Propane (Equip Building)	1,815	1,988	2,750	2,000	
609 · Water - Equipment Building	720	900	720	720	
<b>Total</b>	<b>6,284</b>	<b>6,291</b>	<b>8,970</b>	<b>7,220</b>	
<b>Operations</b>					
610 · Heavy Equipment -Payroll	41,649	43,602	57,104	50,400	
612 · Heavy Equipment - Fuel	11,728	5,914	14,000	16,000	
615 · Heavy Equip - Licenses/Permits	1,597	1,597	1,665	1,665	
616 · Heavy Equipment Telephone	512	525	600	667	Cell phone
618 · Heavy Equip - Repairs & Maint	21,319	20,830	10,000	20,000	Scheduled Maintenance and repairs.

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630 · Arrowhead Patrol (AP) Payroll	31,823	30,998	32,467	35,000	
635 · AP Supplies & Equipment	25	343	1,000	1,020	
640 · AP Training	0	0	1,200	1,200	First aid training for group
643 · AP Telephone	1,030	684	550	660	Cell phone
645 · AP Uniforms	1,150	40	1,200	1,020	
649 · AP Licenses/Permits	296	151	437	450	
655 · AP Vehicle Repairs/Maint	6,189	1,311	7,000	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	6,075	6,120	
680 - Fire Dept - Repair & Maintenance	0	0	1,000	1,000	
681 - Firehouse Utilities	1,788	1,402	2,200	2,200	AIA pays half the cost of electric and water
695 - Forest Health	5,104	7,993	10,000	10,000	MCH packs for common land, tree removals, tools, supplies
699 · Grooming Expense	3,114	4,634	6,000	7,500	Groomer Operator Payroll
621 · Groomer Repairs			0	13,000	Track Guides plus labor
<b>Total</b>	<b>135,507</b>	<b>128,099</b>	<b>152,498</b>	<b>172,102</b>	
<b>Maintenance</b>					
701 · Weed Spraying	1,309	2,772	2,500	3,950	
702 · Equipment Building Maintenance	471	0	3,500	3,500	For repairs like bathroom, doors, electrical and pumping septic.
705 · Fish	3,067	1,675	3,350	3,500	2 fish stockings; Only 1 in 2015
Alpine Road Materials			0	25,000	Dirt, gravel for road base
716 · Filing Road Materials	13,786	17,036	20,000	20,400	Dirt, gravel for road base
720 · Maintenance	2,126	8,013	4,000	4,700	Examples: replacement of snow stakes, life rings, post for signs, corral area.
725 · Hazel Lake Repair	355	307	332	348	Electric
Horse Corrals			0	1,500	New corrals setup on AIA land in 2017
735 · Forest Refuse Site	5,279	5,142	5,300	5,450	Lease payment and land use payment
<b>Total</b>	<b>26,393</b>	<b>34,945</b>	<b>38,982</b>	<b>68,348</b>	
<b>Financial</b>					
800 · Association Insurance	33,935	33,956	39,359	34,500	Workers Comp, Directors & Officers, vehicle fleet, property, liability, livery, etc.
830 · Taxes - Payroll	12,763	10,598	9,792	11,200	
835 · Taxes - Property	896	711	800	820	Property tax on AIA owned property
836 - Cost on foreclosed lots	5,708	631	2,119	2,300	Tax Certificates - Property Taxes foreclosed lots
AWC Due Diligence	0	0	0	20,000	Due diligence for possible purchase of Arrowhead Water Company.
<b>Total</b>	<b>53,302</b>	<b>45,896</b>	<b>52,070</b>	<b>68,820</b>	
<b>Total Expenses</b>	<b>353,568</b>	<b>337,029</b>	<b>368,320</b>	<b>427,890</b>	
<b>Member's Contribution Reserve</b>	<b>92,741</b>	<b>38,017</b>	<b>42,000</b>	<b>14,390</b>	This is money AIA sets aside to support future large expenditures per the reserve study.
<b>Net Income</b>	<b>0</b>	<b>45,956</b>	<b>20,330</b>	<b>0</b>	
<b>Capital Expenditures</b>					
Patrol Building				13,000	2018 Expenditures funded with surplus reserve study funds Patrol shed at winter parking lot
Winter Parking Lot Expansion				40,000	Level expanded area, gravel; Build berms and plant trees for screening
851 · Alpine Road Materials	0	0	25,000	0	Material to rebuild foundation of Alpine Road
Previous years Capital Expenditures	0	45,956			2016 Diversion ditch pipe + Patrol vehicle
<b>Total Capital Expenditures</b>	<b>0</b>	<b>45,956</b>	<b>25,000</b>	<b>53,000</b>	
<b>Net Income after capital expenditures</b>	<b>0</b>	<b>0</b>	<b>(4,670)</b>	<b>(53,000)</b>	