

Arrowhead Improvements Association, Inc. (AIA) 2017 Budget					
AIA 2017 Budget Final.xlsx					
	2014	2015	2016	2017	
	Actual	Actual	Actual	Budget	Comments
Income					
410 · Membership Lot Assessments	398,662	407,156	388,068	396,000	
413 · Property Transfer Fees	1,700	1,850	2,500	2,000	
415 · Interest - Lot Dues	3,383	3,971	1,094	4,500	
420 · Interest - Investments	2,017	812	663	650	
430 · Design Review Fees	2,000	1,900	2,200	2,000	
435 · Lien Fees, NSF & Other Income	6,231	6,378	4,542	8,000	
439 · Waste Disposal Fees	9,710	10,320	9,450	10,000	
442 · Smoke Signal Ads	1,900	2,195	2,065	2,000	
445 · Reserved Parking Permit	3,076	3,483	4,692	3,000	
447 · Misc. Income (Expense Reimb)	4,007	4,844	2,428	500	Account used for income received that wasn't budgeted like WC dividend, insurance proceeds from claims.
450 · Office Rent Income	2,400	2,400	800	0	Water Company use of the AIA office.
451 - Lease Income - Fire Station	1,000	1,000	1,500	2,000	From Arrowhead Fire Protection District
499 · Sale of Assets	2,275	0	1,000		
Total	438,361	446,309	421,003	430,650	
Expenses					
Administrative					
510 · Website	1,900	1,519	1,013	2,100	
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	45	60	115	100	
525 · Office Supplies	2,324	2,317	1,215	2,300	
530 · Office Equipment (Assets)	0	0	0	0	
540 · Office Rent	3,420	3,465	1,234	0	Office closed in 5/2016
545 · Office Equipment Repair	327	235	0	0	
550 · Legal	33,800	26,862	33,671	30,000	CCIOA compliance, owner issues, past due accounts, foreclosures, advice
552 · Board Expenses	7,966	4,652	6,514	6,000	Examples: Board elections, board member office supplies, service awards
555 · Smoke Signals Postage/Supplies	276	271	405	350	
560 · Postage	3,133	3,284	2,892	3,500	
568 - Management Fees			26,400	46,000	
569 · Managers Wages	58,688	62,832	35,123	17,100	
571 · Temporary Office Help	384	540	306	0	No longer needed for 2017
572 · Employee Benefits	19,663	19,663	9,601	4,000	Health insurance and retirement
573 · Office Education	1,180	1,484	328	0	Tax and payroll update, software training
575 · Mileage Expense	332	336	39	50	
580 · Telephone	1,463	1,533	520	0	Office closed in 5/2016
593 · Design Review Supplies/Expense	0	0	66	100	
595 · Arrowhead Awareness Committee		0	0	2,500	Marketing Arrowhead
599 · Software Maintenance	1,303	1,329	656	0	Office closed in 5/2016
Total	137,902	132,082	121,795	115,800	
Utilities					
601 · Electric (Equipment Building)	3,868	3,749	3,403	5,500	
604 · Propane (Equip Building)	1,786	1,815	1,988	2,750	
609 · Water - Equipment Building	720	720	900	720	
Total	6,374	6,284	6,291	8,970	
Operations					
610 · Heavy Equipment - Payroll	41,985	41,649	43,602	57,104	
612 · Heavy Equipment - Fuel	17,091	11,728	5,914	14,000	
615 · Heavy Equip - Licenses/Permits	1,597	1,597	1,597	1,665	
616 · Heavy Equipment Telephone	569	512	525	600	Cell phone
618 · Heavy Equip - Repairs & Maint	3,514	21,319	20,830	10,000	

	2014	2015	2016	2017	
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630 · Arrowhead Patrol (AP) Payroll	31,744	31,823	30,998	32,467	
635 · AP Supplies & Equipment	1,136	25	343	1,000	
640 · AP Training	0	0	0	1,200	First aid training for group
643 · AP Telephone	1,095	1,030	684	550	Cell phone
645 · AP Uniforms	228	1,150	40	1,200	
649 · AP Licenses/Permits	326	296	151	437	
655 · AP Vehicle Repairs/Maint	4,894	6,189	1,311	7,000	2 vehicles plus snowmobile
660 · AP Snowmobile	12,199	0	0	0	
670 · Corral Lease	1,300	1,300	2,000	0	Corrals being moved to near HE building
672 · Waste Disposal	5,966	6,883	6,075	6,075	
680 · Fire Dept - Repair & Maintenance	0	0	0	1,000	
681 · Firehouse Utilities	1,864	1,788	1,402	2,200	AIA pays half the cost of electric and water
695 · Forest Health	1,238	5,104	7,993	10,000	MCH packs for common land, tree removals, tools, supplies
699 · Grooming Expense	2,233	3,114	4,634	6,000	
Total	128,978	135,506	128,101	152,497	
Maintenance					
701 · Weed Spraying	1,718	1,309	2,772	2,500	
702 · Equipment Building Maintenance	1,532	471	0	3,500	For repairs like bathroom, doors, electrical and pumping septic. 2016 actual includes camera upgrades. 2017 roof repair
705 · Fish	1,600	3,067	1,675	3,350	2016-One fish stocking (730 fish), 2017 two stockings
716 · Road Materials	13,918	13,786	17,036	20,000	Dirt, gravel
720 · Maintenance	527	2,126	8,013	4,000	Examples: replacement of snow stakes, life rings, post for signs, corral area.
725 · Hazel Lake Repair	911	355	307	332	Electric
735 · Forest Refuse Site	5,000	5,279	5,142	5,300	Lease payment and land use payment
Total	25,206	26,392	34,945	38,982	
Financial					
800 · Association Insurance	33,303	33,935	33,956	39,359	Workers Comp, Directors & Officers, vehicle fleet, property, liability, livery, etc.
830 · Taxes - Payroll	13,661	12,763	10,598	9,792	
835 · Taxes - Property	793	896	711	800	
836 · Cost on foreclosed lots		5,708	631	2,119	Tax certificates
Total	47,758	53,301	45,896	52,071	
Total Expenses					
	346,218	353,565	337,028	368,320	
Member's Contribution Reserve	36,143	92,744		57,330	This is money AIA needs to set aside to support future capital expenditures per the reserve study.
Net Income					
	56,000	0	83,975	5,000	
Capital Expenditures					
844 · Hazel Lake Project			27,370		Pipe for diversion ditch
Corral Panels				5,000	Corral lease ending, having to construct new corrals on AIA land for 2017
Groomer	56,000				
Patrol vehicle			18,556		
Total Capital Expenditures	56,000	0	45,926	5,000	
Net Income after capital expenditures					
	0	0	38,049	0	