Lake Lemon Conservancy District Board of Directors Meeting Minutes Benton Township Senior Citizen Building March 21, 2012

The March 21, 2012 meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Citizen Building and was called to order by Chairman John Schell at 6:25 p.m.

BOARD MEMBERS PRESENT: John Schell, Tina Thrasher, Tim Specht, Kristin Spickelmier and Bruce Cassal. ALSO PRESENT: Bob Madden, Manager; Adam Casey, Board Recorder; and LLCD Freeholders (see attached sign-in sheet). ABSENT: Pam Dugan; Dennis Friesel; Rachel Atz, CBU Representative

# I. OPENING COMMENTS (Schell)

- Schell thanked freeholders for attending the meeting.
- Schell introduced Sub-Area III Director, Kristin Spickelmier.
- Schell summarized a board training session conducted on March 3, 2012 by Alan Hux, an attorney with the Indiana Association of Conservancy Districts.

# II. APPROVAL OF MEETING MINUTES (Schell)

- Approval of January 18, 2012 Board Meeting Minutes
- Tentative Approval of February 1, 2012 Annual Board Meeting Minutes

# CASSAL MOTIONED TO APPROVE THE JANUARY 18, 2012 MINUTES AND TO TENTATIVELY APPROVE THE FEBRUARY 1, 2012 ANNUAL BOARD MEETING MINUTES. SPICKELMIER SECONDED THE MOTION. ALL "AYES." MOTION CARRIED.

# III. TREASURER'S REPORT (Thrasher)

- A. Thrasher presented the budget as of February, 2012 (see attached)
- B. Report of Claims

# THRASHER MOTIONED TO APPROVE ALLOWANCE OF VOUCHERS FOR THE MONTHS OF JANUARY AND FEBRUARY, 2012. SPECHT SECONDED THE MOTION. ALL "AYES." MOTION CARRIED.

## IV. MANAGER'S REPORT (MADDEN)

a) Professional Services Agreement: Lee Keen, Integritech Equipment Repair

## CASSAL MOTIONED TO ACCEPT THE PROFESSIONAL SERVICE AGREEMENT WITH LEE KEEN, AS WRITTEN. THRASHER SECONDED THE MOTION. ALL "AYES". MOTION CARRIED

- b) Discussion: 2012 Fireworks Date
  - The 2012 fireworks display will take place on Friday, July 6<sup>th</sup>, with a rain date of Saturday, July 7<sup>th</sup>.
- c) Discussion: Surplus Checking Account Expenditures
  - The Board discussed potential expenditures for surplus checking funds.
  - Freeholder Jill Leiter said we should think about using the funds for office and equipment maintenance.
  - Directors Cassal and Spickelmier suggested the discussion of potential expenditures be postponed for a month until the absent board members could join the discussion.
- d) Proposed LLCD Dredging Priorities for 2012
  - Madden provided a list of potential dredging priorities for the 2012 dredging season (See attached, including final prioritization).
  - Madden described the areas and estimated time frames associated with completing each.
  - Board members discussed and prioritized the areas; Two priority lists were made based on east and west end to allow flexibility associated with disposal site availability.
  - Shoreline stabilization and debris removal will be left to the manager's discretion.

## SCHELL MOTIONED TO APPROVE THE DREDGING PRIORITIES AS PRIORTIZED BY THE LLCD BOARD MEMBERS (SEE ATTACHED SHEET). SPECHT SECONDED THE MOTION. ALL "AYES". MOTION CARRIED.

- e) Discussion: Annual Board Conflict of Interest Policy and Signatures
  - All present board members and manager signed the Conflict of Interest statement for 2012.
  - Absent Board Members may sign at the April meeting.

- f) Operations Update:
  - Riddle Point Park Boat Ramp opened Saturday, March 17<sup>th</sup>.
  - The barge staff is currently in the process of re-working the Possum Trot disposal site for the season.

# V. PUBLIC COMMENT

• Suggestion to record a percentage of budget spent on monthly treasurer's report.

# VI. NEW BUSINESS

• The next LLCD board meeting is scheduled for Wednesday, April 18<sup>th</sup>.

# VII. ADJOURNMENT

# SPECHT MOTIONED TO ADJOURN THE MEETING. THRASHER SECONDED THE MOTION. ALL "AYES.". MOTION CARRIED. MEETING ADJOURNED AT 8:25 P.M.

# Lake Lemon Conservancy District

# MONTHLY MEETING Benton Township Senior Citizens Building 6:00 PM

# Date: 3-21-12

Name	Lake Address	District
Rex Taylor	7785-LAMPLENS Kolge	6
Gisan Salmin	FOITE Southan	2
MIKE BLACKWEI	4071 SALMOS /HARROR	7
ITTOCFITORT	WAT CON	
QUB CASERO	D hallon	-4
p.H.C.BB	The LAWN	
CAROL GENTRY	4059 SALMON HARBOR	1
Lindy Morprop	8949 South Share Dr	NIL 22
Mike Stinson	8890 E. Southshore	tortrole . J
Sheri Stinson	8890E Southshore	
Joe Hillenburg	E. Sailaway Lane	.(
Tom ANDS	8025 Lake VIEW DR & E Salthan	6 344
Maily Harauel Bu	lew 1667 Jun Houng Rd	<u> </u>
Spencer Will Leit	- 1331 Spillway for	
Dave Hobson		7
		·

7599 North Tunnel Road, Unionville, IN 47468 Phone 812/334-0233 • Fax 812/335-0038

### Lake Lemon Conservancy District Information Sheet **BOARD OF DIRECTORS** February 2, 2012

**Conservancy District Address and Phone Number:** 

7599 N. Tunnel Rd. Unionville, IN 47468 Phone: (812) 334-0233 Fax: (812) 335-0038 Website: www.lakelemon.org Email: llcdoffice@aol.com

John Schell (Lora) Chairman: (Sub-Area IV) 9554 E. North Shore Drive

Unionville, IN 47468 Home: (812) 988-9400 john@lakelemonmarina.com Term Expires: 2013

Vice-Chair: Bruce Cassal (Sub-Area I) 7721 N. Tunnel Rd. Unionville, IN 47468 Home: (812) 336-9160 bcassal@comcast.net Term Expires: 2013

**Treasurer:** Tina Thrasher (Sub-Area VII) 8349 E. State Rd. 45 Unionville, IN 47468 Home: (812)-332-4565 santina8181@comcast.net Term Expires: 2015

Dennis Friesel (Donna) Director: 8819 E. South Shore Drive (Sub-Area V) Unionville, IN 47468 Home: (812) 332-1746 dfriesel@comcast.net Term Expires: 2016

Manager: Bob Madden 7599 N. Tunnel Road Unionville, IN 47468 Office: (812) 334-0233 Cell: (812) 320-2841 llcdmadden@aol.com

Director: Tim Specht (Sue) 5706 Washington Blvd. (Sub-Area II) Indianapolis, IN 46220 Home: (317) 259-0919 Lake: (812) 988-0337 tim@tgsarchs.com Term Expires: 2014

Kristin Spickelmier (Matt) Director: (Sub-Area III) 7580 Sargent Rd. Indianapolis, IN 46256 Home: (317) 595-0529 lakelemon1@sbcglobal.net Term Expires: 2016

Pam Dugan (Tom) Director: (Sub-Area VI) 637 Round Hill Rd. Indianapolis, IN 46260 Home: (317) 726-1592 Lake: (812) 988-7446 Pddugan3@aol.com Term Expires: 2014

**Ex-Officio** Rachel Atz

Member: CBU City of Bloomington Utilities P.O. Box 1216 Bloomington, IN 47402 Office: (812) 349-3655 Fax: (812) 349-3683 atzr@bloomington.in.gov



Date: January 31, 2012

#### ALLOWANCE OF VOUCHERS

Dennis Friesel Treasurer

### (Report of Claims)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of <u>6 pages</u>, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of  $\frac{$39,613,60}{}$ 

Dated this 21<sup>st</sup> day of March, 2012

### Signature of Governing Board

JOHN-SCHELL, CHAIRMAN BRUCE CASSAL VICE-CHAIR

ALA SHER, TREASURER TIN

Area I IN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V

PAM DUGAN, Sub-Area VI

7599 North Tunnel Road, Unionville, IN 47468 Phone 812/334-0233 • Fax 812/335-0038

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Type       Num       Date       Name       Item       Account         Check       14472       1/19/2012       INDIANA DEPT OF       100 · Peoples Sta         TOTAL       14479       1/19/2012       WATKINS ACCOU       602 · Stale Unem         TOTAL       14479       1/19/2012       WATKINS ACCOU       600 · Peoples Sta         TOTAL       14479       1/19/2012       WATKINS ACCOU       600 · Peoples Sta         TOTAL       14480       1/19/2012       BROWN CO DEM       600 · Peoples Sta         TOTAL       14480       1/19/2012       BROWN CO DEM       6430 · Accounting         TOTAL       14481       1/19/2012       NAPA AUTO PARTS       6430 · Ads         TOTAL       14481       1/19/2012       NAPA AUTO PARTS       6250 · Boat/Weed         Check       1448       1/19/2012       THE HERALD TIMES       1000 · Peoples Sta	LAKE LEMON CONSERVANCY Danuary 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       600 · Peoples Sta       6020 · Stale Unem       6020 · Stale Unem       6020 · Stale Unem       6020 · Stale Unem       6030 · Accounting       6030 · Accounting       6030 · Accounting       6030 · Accounting       6430 · Acto	-14.56		6430 · Ads						
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Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       1/18/2012       INDIANA DEPT OF       6020 · State Unem         Check       14479       1/18/2012       WATKINS ACCOU       6020 · State Unem         TOTAL       1/18/2012       WATKINS ACCOU       6300 · Accounting         TOTAL       1/18/2012       BROWN CO DEM       6300 · Accounting         TOTAL       1/18/2012       BROWN CO DEM       6430 · Ads         TOTAL       1/18/2012       NAPA AUTO PARTS       1000 · Peoples Sta         6250 · Boat/Weed       6250 · Boat/Weed       6250 · Boat/Weed	IMM       Date       Name       Item       Account         Type       Num       Item       Account       Account       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 - Peoples Sta       6020 - State Unem       6020 - State Unem         TOTAL       14479       1/18/2012       WATKINS ACCOU       1000 - Peoples Sta       6300 - Accounting         TOTAL       14480       1/18/2012       BROWN CO DEM       6430 - Ads       6430 - Ads         TOTAL       14481       1/18/2012       NAPA AUTO PARTS       1000 - Peoples Sta       6250 - Boat/Weed	ķ							TOTAL	
Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       14479       1/18/2012       WATKINS ACCOU       6020 · State Unem         TOTAL       14479       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta         Check       14479       1/18/2012       WATKINS ACCOU       6020 · State Unem         TOTAL       14480       1/18/2012       BROWN CO DEM       6300 · Accounting         TOTAL       14480       1/18/2012       BROWN CO DEM       6430 · Ads         TOTAL       14481       1/18/2012       NAPA AUTO PARTS       1000 · Peoples Sta	LAKE LEMON CONSE         Type       Num       Date       Name       Imanuary 2012         Check       14472       1/13/2012       INDIANA DEPT OF       Imanuary 2012         Check       14472       1/18/2012       INDIANA DEPT OF       Imanuary 2012         TOTAL       Imanuary 2012       INDIANA DEPT OF       Imanuary 2012       Imanuary 2012         Check       14479       1/18/2012       Imanuary 2012       Imanuary 2012         TOTAL       Imanuary 2012       Imanuary 2012       Imanuary 2012         Check       14480       1/18/2012       Imanuary 2012         Check       14481       1/18/2012       Imanuary 2012	-85.93		6250 Boat/Weed				,		
Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       600 · Peoples Sta         TOTAL       14479       1/18/2012       WATKINS ACCOU       600 · Peoples Sta         TOTAL       14479       1/18/2012       WATKINS ACCOU       6300 · Accounting         TOTAL       118/2012       BROWN CO DEM       6300 · Accounting         TOTAL       14480       1/18/2012       BROWN CO DEM       6430 · Ads	INUM       Date       Name       Item       Account         Type       Num       Date       Name       Item       Account       000 · Peoples Sta       602 · Stale Unem       602 · Stale Unem       602 · Stale Unem       602 · Stale Unem       602 · Accounting       600 · Peoples Sta       640 · Ads			1000 · Peoples Sta	(i)	NAPA AUTO PART	1/18/2012	14481	Check	
Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       14479       1/18/2012       WATKINS ACCOU       6020 · State Unem         TOTAL       14479       1/18/2012       WATKINS ACCOU       6030 · Accounting         TOTAL       14479       1/18/2012       BROWN CO DEM       6300 · Accounting         Check       14480       1/18/2012       BROWN CO DEM       6430 · Ads	INUM       Date       Nume       Item       Account         Type       Num       Date       Name       Item       Account       Good - Peoples Sta         Check       14472       1/13/2012       INDIANA DEPT OF       1000 - Peoples Sta       Good - Peoples Sta         Check       14479       1/18/2012       WATKINS ACCOU       1000 - Peoples Sta       Good - Accountling         TOTAL       1/18/2012       BROWN CO DEM       1000 - Peoples Sta       Good - Accountling         Gheck       14480       1/18/2012       BROWN CO DEM       1000 - Peoples Sta	-21.84							TOTAL	
Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta       6020 · State Unem         TOTAL       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta       6020 · State Unem         TOTAL       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta       6300 · Accounting         Check       14480       1/18/2012       BROWN CO DEM       1000 · Peoples Sta	INUM       Date       Name       Item       Account         Type       Num       Date       Name       Item       Account       1000 · Peoples Sta         Check       14472       1/13/2012       INDIANA DEPT OF       6020 · State Unem       6020 · State Unem         TOTAL       118/2012       WATKINS ACCOU       1000 · Peoples Sta       6300 · Accounting         Check       14479       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta         Check       14480       1/18/2012       BROWN CO DEM       1000 · Peoples Sta	-21.84		6430 · Ads						
Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       1       1/18/2012       WATKINS ACCOU       6020 · Stale Unem         TOTAL       14479       1/18/2012       WATKINS ACCOU       6000 · Peoples Sta         TOTAL       1000 · Peoples Sta       6300 · Accounting	LAKE LEMON CONSERVANCY Check Detail January 2012         Type       Num       Item       Account         Check       14172       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       11/18/2012       WATKINS ACCOU       1000 · Peoples Sta         TOTAL       11/18/2012       WATKINS ACCOU       1000 · Peoples Sta         TOTAL       500 · Accounting			1000 · Peoples Sta		BROWN CO DEM	1/18/2012	14480	Check	
Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       TOTAL       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta         Gason · Accounting       5300 · Accounting	LAKE LEMON CONSERVANCY Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       600 · Peoples Sta         TOTAL       118/2012       WATKINS ACCOU       1000 · Peoples Sta         Check       14479       1/18/2012       WATKINS ACCOU         6300 · Accounting       6300 · Accounting	-450.00							TOTAL	
Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       TOTAL       1/18/2012       WATKINS ACCOU       1000 · Peoples Sta	LAKE LEMON CONSERVANCY Check Detail January 2012       Type     Num     Date     Name     Item     Account       Check     14472     1/13/2012     INDIANA DEPT OF     1000 · Peoples Sta       TOTAL     118/2012     1/18/2012     1000 · Peoples Sta	-450.00		6300 · Accounting						
Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       1001 · Peoples Sta       6020 · State Unem	LAKE LEMON CONSERVANCY Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         TOTAL       TOTAL       1000 · State Unem			1000 · Peoples Sta		WATKINS ACCOU.	1/18/2012	14479	Check	
Check Detail         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         6020 · State Unem       5020 · State Unem       5020 · State Unem	LAKE LEMON CONSERVANCY Check Detail January 2012         Type       Num       Date       Name       Item       Account         Check       14472       1/13/2012       INDIANA DEPT OF       1000 · Peoples Sta         6020 · State Unem       5020 · State Unem	-5,11					-		TOTAL	
Type     Num     Date     Name     Item     Account       Check     14472     1/13/2012     INDIANA DEPT OF     1000 · Peoples Sta	LAKE LEMON CONSERVANCY Check Detail January 2012       Type     Num     Date     Name     Item     Account       Check     1472     1/13/2012     INDIANA DEPT OF     1000 · Peoples Sta	-5,11		6020 State Unem						
Check Detail January 2012 Type Num Date Name Item Account	LAKE LEMON CONSERVANCY         Check Detail         January 2012         Type       Num       Date       Name       Item       Account			1000 · Peoples Sta	1	INDIANA DEPT OF	1/13/2012	14472	Check	
		mour	Paid A	Account	Item	Name	Date	Num	Туре	
				ail 2	heck Det January 201:	C				02/17/12

Page 2

3:26 PM 02/17/12 TOTAL. Check TOTAL Check Type 14487 14493 14492 14491 14490 14489 14488 14486 Num 1/23/2012 1/23/2012 1/23/2012 1/18/2012 1/23/2012 1/23/2012 1/23/2012 1/23/2012 Date AT & T VOID ₹ PUBLIC EMP. RET... **TEK PRINT** SCI REMC VERIZON WIRELE ... INDIANA UNIVERS... LAKE LEMON CONSERVANCY Check Detail January 2012 Name ltem 6130 · Daily Permits 1000 · Peoples Sta... 6370 · Phone, LDT,... 6560 · Water Testing 6460 · Electric 6370 · Phone, LDT,... 1000 · Peoples Sta... 1000 · Peoples Sta... 6030 · Retirement 1000 · Peoples Sta... Account Paid Amount -1,818.88 -1,818.88 -1,816.00 -1,816.00 -199.82 -152.45 -152.45 -412.25 -412.25 -199.82 -34.88 -34.88 0.00 0.00 **Original Amount** -1,816.00 -1,818.88 1,816.00 1,818.88 1,818.88 1,816.00 -199.82 -152.45 412.25 -412.25 152.45 199.82 199.82 412.25 152.45 34.88 34.88 -34.88 0.00 0.00 0.00 0.00

Page 3

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		TOTAL	Check	TOTAL	Check	TOTAL	Check	TOTAL	Check	Туре	
			14497		14496		14495		14494	Num	
			1/30/2012		1/30/2012		1/23/2012		1/23/2012	Date	
			TEK PRINT		FIRST INSURANC		PEOPLES STATE		VOID	Name	LAKE LEMON CONSERVANCY Check Detail <sup>January 2012</sup>
Nue -										ltem	EMON CONSER Check Detail January 2012
		6190 · General Busi	1000 · Peoples Sta	6450 · Insurance	1000 · Peoples Sta	6670 · Debt Service 2500 · CREDIT LIN	1000 · Peoples Sta		1000 · Peoples Sta	Account	SERVANCY ail 2
	Total:	-200.67 -200.67		-11,406.00 -11,406.00		-1,677.29 -9,822.71 -11,500.00		0.00		Paid Amount	
	34,707.26	200.67 200.67	-200.67	11,406.00 11,406.00	-11,406.00	1,677.29 9,822.71 11,500.00	-11,500.00	0.00	0.00	<b>Original Amount</b>	
Page 4											

<b>••</b>	Net Pay Employer Taxes and Contributions Federal Unemployment Medicare Company Social Security Company IN - Unemployment Company IN - Unemployment Company Total Employer Taxes and Contributions	Taxes Withheld Federal Withholding Medicare Employee Social Security Employee IN - Withholding Monroe Co. Total Taxes Withheld	Total Gross Pay Adjusted Gross Pay	Employee Wages, Taxes and Adjustments Gross Pay Salary Hour Pay -6110 HOURLY PAY-6110 Reg.Pay-6112		11:07 AM 02/16/12
	88		88	88	Hours	
				16.00 12.50	ADAM, CASEY Rate	F
	1,162.93 8.45 20.42 87.30 7.96 124.13	-103.00 -20.42 -59.14 -47.87 -14.64 -245.07	1,408.00 1,408.00	1,408.00 0.00 0.00	Jan 12	LAKE LEMON CONSERVANCY Payroll Summary January 2012
					ROBE	LEMON CONSERV/ Payroll Summary January 2012
					ROBERT, MADDEN E	ISERVA Imary 12
	<b>3,529.43</b> 26.96 65.15 278.55 25.38 <b>396.04</b>	-510.00 -65.15 -188.70 -152.76 -46.72 -963.33	4,492.76 4,492.76	4,492.76 0.00 0.00 0.00	Jan 12	NCY
	7		7	7	WA	
				34.00	WARTHAN, LEVI R Rate J	
	<b>213.98</b> 1.43 3.45 14.76 1.34 <b>20.98</b>	0.00 -3.45 -8.09 -2.48 -2.48	238.00 238.00	0.00 0.00 238.00	/I R Jan 12	
Page 1	95.00		95.00	88.00	TOTAL Hours Rate	

Employee Wages, Taxes and Adjustments Gross Pay Salary Hour Pay-6110 HOURLY PAY-6110 Reg.Pay-6112 Total Gross Pay Taxes Withheld Federal Withholding Medicare Employee No. Withholding Monroe Co. Total Taxes Withheld Net Pay Employer Taxes and Contributions Federal Unemployment Medicare Company Social Security Company IN - Unemployment Company IN - Unemployment Company	11:07 AM 02/16/12
TOTAL       Jan 12       4,492.76       1,408.00       6,138.76       6,138.76       -613.00       -89.02       -257.84       -1,232.42       4,906.34       36.84       -380.61       34.68	
	LAKE LEM Payr
	LAKE LEMON CONSERVANCY Payroll Summary January 2012
	NCY

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LAKE LEMON CONSERVANCY

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**Financial Statements** 

For the Period Ending

January 1, 2012 thru January 31, 2012

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# (UNAUDITED)

Watkins Accounting 113 E. 19<sup>th</sup> Street Bloomington, IN 47408

### LAKE LEMON CONSERVANCY

I have compiled the accompanying balance sheet for LAKE LEMON CONSERVANCY as of January 31, 2012 and the related statements of income for the period then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statements of retained earnings and cash flows required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Shirley Watkins, CPA February 8, 2012

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02/27/12 Accrual Basis

# LAKE LEMON CONSERVANCY Balance Sheet As of January 31, 2012

	Jan 31, 12
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	124,846.33
1010 · Petty Cash 1020 · Change Fund	100.00
1020 · Change Fund 1030 · CD's General Fund	200.00
1040 · CD's Cumulative Maint Fund	181,008.85
	66,745.36
Total Checking/Savings	372,900.54
Total Current Assets	372,900.54
Fixed Assets	
1510 · Trucks	110,251.25
1520 · Other Asset	35,350.00
1550 · Boats	209,750.00
1680 · Other Fixed Assets	99,501.66
Total Fixed Assets	454,852.91
TOTAL ASSETS	827,753.45
LIABILITIES & EQUITY Liabilities Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	1,429.49
2020 · State & Co. Withholding Payable	272.56
2500 · CREDIT LINE -PEOPLES STATE BANK	-9,822.71
Total Other Current Liabilities	-8,120.66
Total Current Liabilities	-8,120.66
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	150,476.66
Total Long Term Liabilities	150,476.66
Total Liabilities	142,356.00
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	569,950.09
3050 · Encumbered Fund 3060 · Cumulative Maintenance Fund	55.00
Net Income	38,441.47
·····	-24,422.77
Total Equity	685,397.45
TOTAL LIABILITIES & EQUITY	827,753.45

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02/08/12 Accrual Basis

### LAKE LEMON CONSERVANCY Profit & Loss January 2012

	Jan 12
Income	
4030 · Sublease & Access Fees	6,375.00
4060 · Interest	222.87
4080 · Fishing Tournament	575.00
Total Income	7,172.87
Expense	
6000 · Manager	4,492.76
6010 - FICA	469.63
6020 · State Unemployment Tax	5.11
6030 · Retirement	1,818.88
6040 · Health Insurance	1,215.14
6050 · Life Insurance	1,263.00
6110 · Lake Biologist	1,408.00
6112 · Dredger (Other)	238.00
6130 · Daily Permits	199.82
6150 · Checks	102.70
6170 · Miscellaneous-Other	23.45
6180 · Postage	114.40
6190 · General Business Supplies	263.08
6200 · Regular Gas	751.50
6210 · Diesel	2,619.60
6240 · Building & Grounds	6.99
6250 · Boat/Weed Harvester/Truck	85.93
6300 · Accounting Services	450.00
6320 · Attorney	245.79
6350 · Other Prof/Secretarial Service	150.00
6370 · Phone, LDT, Pager, E-Mail	187.33
6430 · Ads	36.40
6440 · Other	98.80
6450 · Insurance	11,406.00
6460 · Electric	412.25
6470 · Water	37.79
6560 · Water Testing	1,816.00
6670 · Debt Service (Dreding Equip.)	1,677.29
Total Expense	31,595.64
	94 499 77

Net Income

-24,422.77

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# LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended January 31, 2012

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	LAKE LEMON CONSER	RVANCY DISTRICT		
	INCOME OVER EXPEND	NTURES SUMMARY	,	
	GENERAL			
	For the One Month Ende	ed January 31, 2012	2	
				Positive (Negative)
	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Budget Variance
REVENUES 4000 Watercraft Permits		-	\$ 100,000.00	\$ (100.000.00
4010 Launch Fees		•	15,000.00	\$ (15,000.00
4020 Marina & Club Fees	•	-	8,000.00	\$ (8,000.00
4030 Sublease & Lake Access Fees	6,375.00	6,375.00	26,000.00	\$ (19,625.00
4040 Property Tax - Brown Co.	•	-	60,000.00	\$ (60,000.00
4050 Property Tax - Monroe Co.	•	-	190,000.00	\$ (190,000.00
4060 Interest 4070 Grants & Donations	222,87	222.87	2,000.00	\$ (1,777.13
4080 Fishing Tournament	575.00	575.00	6,000.00	\$ (6,000.00
4090 Park Reservations	3/3.00	575.00	700.00 4,500.00	\$ (125.00 \$ (4,500.00
4100 Park Admission Fees	-	-	24,000.00	\$ (24,000.00
4110 Concessions	-	-	-	\$ -
4120 Other	•	•	-	\$ -
4130 Dredging/Rip-Rap Income		•	10,000.00	\$ (10,000.00
4140 Dredging Equipment Loan Proceeds		-	-	\$ -
TOTAL REVENUES	7,172.87	7,172.87	446,200.00	(439,027.13
EXPENDITURES				
WAGES & BENEFITS				
SALARIES & BENEFITS				
6000 Manager	4,492.76	4,492.76	53,913.00	49,420.24
6010 FICA	469.63	469.63	10,753.00	10,283.37
6020 State Unemployment Tax	5.11	5.11	360.00	354.89
6030 Retirement	1,818.88	1,818.88	8,200.00	6,381.12
6040 Health Insurance 6050 Life Insurance	1,215.14	1,215.14	16,200.00	14,984.86
TOTAL SALARIES & BENEFITS	1,263.00	1,263.00 9,264.52	1,265.00	2.00
		0,204.02	30,051.00	01,420,40
HOURLY WAGES				
6070 Gate Keeper `80 Seasonal Labor		-	15,000.00	15,000.00
90 Park Maintenance Technician		-		
6100 Lake Patrol		-	5,600.00 4,800.00	5,600.00
6110 Lake Biologist	1,408.00	1,408.00	24,000,00	4,800.00 22,592.00
6111 Dredger	•	-	20,400.00	20,400.00
6112 Dredger(Other)	238.00	238.00	5,100.00	4,862.00
6113 Assistant Dredger		-	10,200.00	10,200.00
6114 Assistant Dredger(Other)		•	2,550.00	2,550.00
TOTAL HOURLY WAGES	1,646.00	1,646.00	87,650.00	86,004.00
GRAND TOTAL WAGES & BENEFITS	10,910.52	10,910.52	178,341.00	167,430.41
SUPPLIES				
OFFICE SUPPLIES				
6120 Season & Launch Permits		-	1,000.00	1,000.00
6130 Daily Permits	199.82	199.82	200.00	0.18
6140 Receipt/Ticket Books			400.00	400.00
6150 Checks	102.70	102.70	300.00	197.30
6160 Printer, Copier & Computer Sup		-	500.00	500.00
6170 Miscellaneous/Other 6180 Postage	23.45	23.45	800.00	776.55
6180 Postage 6190 General Business Supplies	114.40	114.40	1,300.00	1,185.60
TOTAL OFFICE SUPPLIES	263.08 703.45	263.08 703.45	500.00	236.92
			5,000.00	4,296.55
OPERATING SUPPLIES 6200 Regular Gas	751.50	751.50	1 000 00	
6210 Diesel, Oil, Grease	2,619.60	2,619.60	4,000.00 10,000.00	3,248.50 7,380.40
6220 Janitorial Supplies	2,010.00	2,613,60	10,000.00	7,380.40
6230 Medical Supplies		-	-	-
TOTAL OPERATING SUPPLIES	3,371.10	3,371.10	14,000.00	10,628.90
REPAIR & MAINTENANCE SUPPLIES				
6240 Building & Grounds	6.99	6.99	3,000.00	2,993.0
6250 Boats, Trucks	85.93	85.93	2,000.00	1,914.07
251 Dredging Supplies		-	4,000.00	
<ul> <li>251 Dredging Supplies</li> <li>52 Rip Rap/Erosion Control</li> <li>TOTAL REPAIR &amp; MAINT SUPPLIES</li> </ul>	92.92	92.92	4,000.00 10,000.00 19,000.00	4,000.00 10,000.00 18,907.08

#### LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended January 31, 2012

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	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Positive (Negative) Budget Varlance
OTHER SUPPLIES				
6260 Uniforms				
6270 Boat Equipment			200.00	
6280 Radio Equipment		-	-	•
6290 Signs & Nautical Markers	_	-	1,000.00 2,000.00	1,000.00
TOTAL OTHER SUPPLIES	· · · · ·		3,200.00	2,000.00
GRAND TOTAL SUPPLIES	4,167.47	4.167.47	41,200.00	37,032,53
SERVICES & OTHER CHARGES			41/200.00	57,032.33
PROFESSIONAL SERVICES				
6300 Accounting Services	450.00			
6310 Grass	450.00	450.00	5,400.00	4,950.00
6320 Attorney	245.79	-	10,875.00	10,875.00
6325 Fish Management Survey	243.79	245.79	6,000.00	5,754.21
6330 Consulting Engineers			•	
6350 Other Services	150.00	- 150.00	4,000.00	4,000.00
TOTAL PROFESSIONAL SERVICES	845.79	845.79	26,775.00	350.00
		040.75	26,775.00	25,929.21
COMMUNICATION & TRANSPORTATION				
6370 Phone, LDT, Pager, Voice Mail	187.33	187.33	3,400.00	3,212,67
6380 Travel		-	0,400.00	3,212.67
6390 Hotel		-		-
6400 Meals		-	_	-
6410 Subscriptions/Memberships			300.00	-
TOTAL COMMUNICATION			000.00	300.00
& TRANSPORTATION	187.33	187.33	3,700.00	3,512.67
PRINTING & ADVERTISING				
6420 Newsletter				
6430 Ads(Legal Notices)	36.40	36.40	800.00	800.00
6440 Ballots & Other Printing	98.80	98.80	300.00	263.60
TOTAL PRINTING & ADVERTISING	135.20	135.20	1,500.00	1,401.20
INSURANCE				2,404.00
6450 Liab. Bldg. Equip, Work Comp	11,406,00	44,400,00		
TOTAL INSURANCE	11,406.00	11,406.00	43,000.00	31,594.00
	11,408.00	11,406.00	43,000.00	31,594.00

# LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended January 31, 2012

6470 Water         37.79         37.79         600.00         1           6400 Trans         -         2.200.00         2.           6500 Pump Hord-Cless         450.04         9.400.00         2.           6500 Pump Hord-Cless         450.04         9.400.00         4.           707AL UTILITY SERVICES         450.04         9.400.00         4.           6510 Building & Giounds         -         4.000.00         4.           6520 Traits         -         1.000.00         4.           6530 Traits         -         4.000.00         4.           6530 Traits         -         4.000.00         4.           6530 Traits         -         1.000.00         1.           6541 Dredging Equipment         -         7.000.00         7.           6550 Obstaft Traiting         1.816.00         1.816.00         1.816.00         1.816.00           70TAL REPAIR & MANTENANCE         -         -         -         -         -           6560 Water Testing         1.816.00         1.816.00         1.816.00         1.816.00         1.800.00         1.           6570 Controgency Fund 10%         -         -         -         -         -         -         -	ν.	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Positive (Negative) Budget Variance
6400 Electric         412.25         412.25         5.000.00         4.0           6470 Water         37.79         37.79         600.00         1.0           6480 Prot-Clats         -         2.200.03         2.2           6500 Pump Holding Tank         -         600.00         4.0           70 TAL UTURY SERVICES         450.04         450.04         9.400.00         4.0           6510 Eurofice Case Inspection         -         4.000.00         4.0         4.0           6510 Eurofice Case Inspection         -         4.000.00         4.0         4.0         4.0         4.0           6530 Eards Harvester         -         1.000.00         1.0         4.0         0.0         5.0	UTILITY SERVICES				
8470 Weier         37.79         37.79         30.00         1           8480 Traish         -         2.200.00         2.           8480 Traish         -         2.200.00         2.           850 Pump Holing Tank         -         2.200.00         2.           850 Truish Guoda         450.04         450.04         9.400.00         4.           850 Pump Holing Tank         -         4.000.00         4.         6.           850 Building Schutz         -         4.000.00         4.         6.		412.25	412 25	5 000 00	4,587.7
6400 Trach         -         1,000.00         1,           6400 Pert-Class         -         200.00         2,           6500 Pump Holding Tank         -         600.00         -           6510 Exit Process         450.04         9,400.00         8,           6510 Exit Revester         -         1,000.00         1,           6520 Exit Revester         -         -         -         -           707L LUEL         -         -         -         -         -           6550 Operating Lean         -					562.2
9409 Port-O-Leis         -         2200.00         2           9500 Pump Holding Tank         - <td></td> <td>57,75</td> <td>01.10</td> <td></td> <td></td>		57,75	01.10		
6500 Pump Holding Tank         -         500.00         8           TOTAL UTUTY SERVICES         450.04         450.04         9.400.00         8           REPAR & MAINTENANCE         -         4.000.00         1         - <t< td=""><td></td><td></td><td>-</td><td></td><td>1,000.0</td></t<>			-		1,000.0
TOTAL UTILITY SERVICES         450.04         450.04         9,400.00         8;           REPAR & MAINTENANCE         -         4,000.00         4,         620         650.004         -         4,000.00         4,           6510 Building & Grounds         -         1,000.00         1,         50.00         1,           6530 Tuck         -         1,000.00         1,         50.00         2,           6541 Dredging Equipment         -         7,000.00         7,         542         Equipment Rental         -         3,000.00         19,           DEBT SERVICE         -			•		2,200.0
6510       Building & Grounds       -       4,000.00       4,000.00         6520       Bark Havester       -       1,000.00       1,000.00         6530       Fired Havester       -       1,000.00       1,000.00         6540       State Cate Inspection       -       2,000.00       2,000.00         6541       Fired Markan       -       0,000.00       1,0         707AL REPAR & MAINTENANCE       -       19,160.00       16,0         0F815       SERVICE       -       -       -         07HER SERVICES       -       -       -       -         07HER SERVICES & CHARCES       -       -       -       -       -         05500       Deristing Funds       -       5,000.00       5,       - </td <td></td> <td>450.04</td> <td>450.04</td> <td></td> <td>600.0 8,949.9</td>		450.04	450.04		600.0 8,949.9
6510       Building & Grounds       -       4,000.00       4,000.00         6520       Bark Haveslers       -       1,000.00       1,000.00         6530       First Anveslers       -       1,000.00       1,000.00         6540       State Cale Inspection       -       2,000.00       2,000.00         6541       First Anveslers       -       1,000.00       1,000.00         707AL REPAR & MAINTENANCE       -       19,160.00       16,000       16,000         0F87       Services       -       -       -       -         0F87       Services & Characes       -       -       -       -         0F87       Services & Characes       -					
6520 Dat & Harvester         -         1,000,00         1,           6530 Tuck         -         1,560,00         1,           6540 Edite Cale Inspection         -         2,000,00         2,000,00         3,           70TAL REPARE MAINTENANCE         -         -         19,100,00         19,           0DEBT SERVICE         -         -         -         19,100,00         19,           0THAL REPARE MAINTENANCE         -         -         -         19,100,00         19,           0THER SERVICE         -         <			-	4.000.00	4,000.0
6330 Truck         -         1500 00         2           6440 Stide Schippedion         -         7000.00         2           6441 Dredging Equipment         -         7000.00         2           6452 Equipment Rental         -         3000.00         3           707AL REPAIR & MAINTENANCE         -         19.100.00         16           0DERT SERVICE         -         -         -           0THER SERVICE         -         -         -           0THER SERVICE         -         -         -           0THER SERVICES & CHARGES         -         -         -           5500 Contingency Funds 10%         -         5.000.00         5.000.00           6580 Contingency Funds 10%         -         5.000.00         5.000.00           6580 Contingency Funds 10%         -         5.000.00         4.000.00           6580 Contingency Funds 10%         -         -         -           6580 Contingency Funds 10%         -         -         -           6580 Contingency Funds 10%         -         -         -         -           6580 Contingency Funds 10%         -         -         -         -         -           6580 Envice Prediging Loan 10.1	6520 Boat & Harvester				1,000.0
640 Elidic Cate Inspection         -         2,000,00         2,000,00         7,           642 Equipment Rental         -         3,000,00         3,         7,           70TAL REPAIR & MAINTENANCE         -         19,100,00         10,         7,           6550 Operating Loan         -         -         -         -         -           0THAL REPAIR & MAINTENANCE         -			_		1,500.0
6541 Dredging Equipment         -         7 000,00         7,           6542 Equipment Rental         -         3.000,00         3.           TOTAL REPAIR & MAINTENANCE         -         19,100,00         19,           DERT SERVICE         -         -         -         -           6500 Operating Loan         -         -         -         -           TOTAL DEBT SERVICE         -         -         -         -           0THER SERVICES & CHARGES         -         -         -         -           5500 Variar Testing         1,816.00         1,816.00         3,800,00         1,           6500 Contingency Funds 10%         -         5,000,00         5,           6500 Contingency Funds 10%         -         5,000,00         4,           6500 Contingency Funds 10%         -         4,000,00         4,           6520 DamiSpikway inspection         -         -         -         -           6520 DamiSpikway inspection         -         -         -         -         -           6530 Dreding Engineering         -         -         -         -         -         -         -         -         -         -         -         -         -					
6542 Equipment Renial       -       -       19,100.00       19,         DEBT SERVICE       -       -       19,100.00       19,         6550 Operating Loan       - <td></td> <td></td> <td></td> <td></td> <td>2,600.0 7,000.0</td>					2,600.0 7,000.0
TOTAL REPAIR & MAINTEINANCE         19,100.00         19,           DERT SERVICE         19,100.00         19,           6500 Operating Laan         -         -         -           TOTAL DEBT SERVICE         -         -         -           0THER SERVICES & CHARGES         -         -         -           6500 Operating Valet Testing         1,816.00         1,816.00         3,800.00         1,           6570 Lake Wed Treatment         -         50,000.00         5,         -         50,000.00         5,           6580 Contingency Funds 10%         -         5,000.00         2,         -					3,000.0
6550 Operating Loan TOTAL DEBT SERVICE         -         -           0THER SERVICES & CHARGES         -         -           6560 Water Testing 6570 Lake Weed Treatment         50,000,00         50, -           6560 Contingency Funds 10%         -         50,000,00         50, -           6560 Other Statement         -         -         2,000,00         50, -           6560 Other Statement         -         2,000,00         5,           6560 Other Statemence Fund         -         -         4,000,00         4,           6520 Dam/Spilway Inspection         -         4,000,00         4,           6540 Other Stating IDEM         -         -         -         -           6560 Other Stroke Deredging Loan-Int.)         9,822.71         9,822.71         4,000,00         36,           6560 Other Stroke Deredging Loan-Int.)         1,677.29         -         (1,         -           6560 Other Strokes and Charges         -         2,000,00         2,         -           6580 Other Strokes And Charges         -         2,000,00         2,         -           650 Other Strokes And Charges         -         6,500,00         121,         -           707L OTHER SERVICE & CHARGES         2,340,36         233,175.00<			-		19,100.0
6550 Operating Loan TOTAL DEBT SERVICE         -         -           0THER SERVICES & CHARGES         -         -           6560 Water Testing 6570 Lake Weed Treatment         50,000,00         50, -           6560 Contingency Funds 10%         -         50,000,00         50, -           6560 Other Statement         -         -         2,000,00         50, -           6560 Other Statement         -         2,000,00         5,           6560 Other Statemence Fund         -         -         4,000,00         4,           6520 Dam/Spilway Inspection         -         4,000,00         4,           6540 Other Stating IDEM         -         -         -         -           6560 Other Stroke Deredging Loan-Int.)         9,822.71         9,822.71         4,000,00         36,           6560 Other Stroke Deredging Loan-Int.)         1,677.29         -         (1,         -           6560 Other Strokes and Charges         -         2,000,00         2,         -           6580 Other Strokes And Charges         -         2,000,00         2,         -           650 Other Strokes And Charges         -         6,500,00         121,         -           707L OTHER SERVICE & CHARGES         2,340,36         233,175.00<					· · · · · · · · · · · · · · · · · · ·
OTHER SERVICES & CHARGES           6560 Water Testing         1,816.00         1,816.00         3,800.00         1,           6570 Lake Weed Treatment         50,000.00         50,         50,000.00         50,           6580 Contingency Funds 10%         -         5,000.00         5,           6600 6% Marina Permit Sales         -         2,000.00         2,           6610 Cumulative Maintenance Fund         -         -         4,000.00         4,           6820 58/Wsy Repairs (Cum Maint Fund)         -         15,000.00         15,         -           6820 58/Wsy Repairs (Cum Maint Fund)         -         15,000.00         36,         -			-	-	-
6560         Water Testing         1,816.00         1,816.00         3,800.00         1,           6570         Lake Weed Treatment         -         5,000.00         50,           6570         Lake Weed Treatment         -         5,000.00         50,           6580         Erosion Control/Matching Funds         -         -         -           6580         Contingency Funds 10%         -         2,300.00         2,           6580         Control/Matching Funds         -         -         4,000.00         4,           6500         Spillway Repairs (Cum Maint Fund)         -         15,000.00         15,           6500         Dredging Engineering         -         -         -         -           6610         Disposal Site Preparation         -         -         -         -           670         Debt Service - Dredging Loan         9,822.71         9,822.71         9,820.00         2,           6800         There Services and Charges         -         2,000.00         2,         -           6800         Debt Service or Dredging Loan         1,816.00         13,316.00         13,316.00         121,           GRAND TOTAL SERVICES & CHARGES         26,340.36         239,175.00	TOTAL DEBT SERVICE		•	-	
6560         Water Testing         1,816.00         1,816.00         3,800.00         1,           6570         Lake Weed Treatment         -         5,000.00         50,           6570         Lake Weed Treatment         -         5,000.00         50,           6580         Erosion Control/Matching Funds         -         -         -           6580         Contingency Funds 10%         -         2,300.00         2,           6580         Control/Matching Funds         -         -         4,000.00         4,           6500         Spillway Repairs (Cum Maint Fund)         -         15,000.00         15,           6500         Dredging Engineering         -         -         -           6610         Disposal Site Preparation         -         -         -           670         Debt Service - Dredging Loan         9,822.71         9,822.71         4,600.00         36,           670         Debt Service sond Charges         -         2,000.00         2,         -           670         Debt Service Sand Charges         -         2,000.00         2,         -           6701         Dest Service Sand Charges         -         0,00         -         -         -	OTHER SERVICES & CHARGES				
6570       Lake Weed Treatment       -       50,000,00       50,         6580       Contingency Funds 10%       -       5,000,00       5,         6500       Contingency Funds 10%       -       5,000,00       2,         6500       Demission Control/Matching Funds       -       -       -         6500       Demission Control/Matching Funds       -       -       -         6500       Demission Repairs (Cum Maint Fund)       -       15,000,00       4,         6500       Dendsjing Engineering       -       -       -         6600       Dredging Engineering       -       -       -         6610       Disposal Site Preparation       -       -       -       -         6610       Debt Service (Dredging Loan - Int.)       1,677.29       -       (1,       -	6560 Water Testing	1,816.00	1,816.00	3,800.00	1,984.0
6580       Crossion Control/Matching Funds       -       5,000.00       5,         6580       Contingency Funds 10%       -       5,000.00       2,         6610       Cumulative Maintenance Fund       -       -       -         6620       Dam/Spikwy Inspection       -       4,000.00       4,         6630       Derdging Engineering       -       -       -         6640       Soil Testing IDEM       -       -       -         6661       Disposal Site Preparation       -       -       -       -         6610       Derdging Engineering       -	6570 Lake Weed Treatment		-		50,000.0
6590       Contingency Funds 10%       -       5,000.00       5,         6600       6% Marina Permit Sales       -       2,300.00       2,         6610       Cumulative Maintenance Fund       -       -       4,000.00       4,         6620       6% Marina Permit Sales       -       4,000.00       4,         6630       Spillway Repairs (Cum Maint Fund)       -       15,000.00       15,         6640       Dredging Logn       9,822.71       9,822.71       46,000.00       36,         6651       Disposal Site Preparation       -       -       -       660         6650       Deth Service Cherdging Loan-Int.)       1,677.29       1,677.29       -       (1,         6860       Disposal Site Preparation       -       -       6,500.00       2,         687       Deth Service Sand Charges       -       2,000.00       2,       121,         6880       Dither Services & CHARGES       26,340.36       239,175.00       122,       123,160.00       1221,         GRAND TOTAL SERVICE & CHARGES       26,340.36       239,175.00       272,       142,         OTHER CAPITAL OUTLAYS       -       0.00       6702       133,16.00       121,	6580 Erosion Control/Matching Funds		-		
6600         6% Marina Permit Sales         2,300.00         2,           6610         Cumulative Maintenance Fund         -         -         -           6620         Dam/Spilway Inspection         -         4,000.00         4,           6630         Spilway Repairs (Cum Maint Fund)         -         15,000.00         15,           6640         Soil Tosting IDEM         -         -         -           6661         Disposal Site Preparation         -         -         -           6670         Debt Service Oredging Loan-Int.)         1,677.29         1,677.29         -			-	5 000 00	5,000.0
6610       Cumulative Maintenance Fund       10000       4,000.00 <td></td> <td></td> <td></td> <td></td> <td>2,300.0</td>					2,300.0
6620       Dam/Spillway Repairs (Curr Maint Fund)       -       4,000.00       4,         6630       Spillway Repairs (Curr Maint Fund)       -       15,000.00       15,         6640       Soil Testing IDEM       -       -       -         6660       Dredging Engineering       -       -       -       -         6610       Disposal Site Preparation       -				2,000.00	2,000.0
6500       Splitway Repairs (Curn Maint Fund)       15,000.00       15,000.00         6640       Soil Testing IDEM       -       -         6660       Dredging Engineering       -       -         6610       Dredging Loan       9,822.71       9,822.71       46,000.00       36,         670       Debt Service - Dredging Loan       9,822.71       9,822.71       46,000.00       36,         670       Debt Service - Oredging Loan-Int.)       1,677.29       -       (1,         680       Other Services and Charges       -       2,000.00       2,         6880       There Services and Charges       -       -       6,         6880       There Services a CHARGES       -       -       6,         70TAL OTHER SERVICE & CHGS       13,316.00       13,316.00       121,         GRAND TOTAL SERVICE & CHARGES       26,340.36       239,175.00       212,         OTHER CAPITAL OUTLAYS       -       0.00       670       20,00       2,         MACHINERY & EQUIPMENT       -       0.00       670       20,00       2,       272,         OTHER CAPITAL OUTLAYS       -       0.00       670       20,00       2,       20,00       2,       2,				4 000 00	4.000.0
6640       Soll Testing IDEM       -       -         6660       Dredging Engineering       -       -         661       Disposal Site Preparation       -       -         62       Debt Service Oredging Loan       9,822.71       9,822.71       46,000.00       36,         .43       Sitt Container, Barge Assembly etc       -<					
6660         Dredging Engineering         -			-	10,000.00	15,000.0
6661 Disposal Site Preparation       9,822.71       9,822.71       46,000.00       36,         63 Sitt Container, Barge Assembly etc       -       2,000.00       2,         6670 Debt Service (Oredging Loan Int.)       1,677.29       1,677.29       .       (1,         6680 Cher Services and Charges       -       2,000.00       2,         6681 Fireworks       -       6,500.00       6,         6682 Ramp Repairs       -       6,500.00       121,         TOTAL OTHER SERVICE & CHGS       13,316.00       134,600.00       121, <i>GRAND TOTAL SERVICE &amp; CHARGES</i> 26,340.36       239,175.00       212,         OTHER CAPITAL OUTLAYS       -       0.00       6       6690 Office Equipment       -       0.00         6700 Computer Equip,       -       0.00       -       0.00       6702 Push Boat       -       0.00         6702 Push Boat       -       0.00       -       0.00       6705 Uilky Truck       -       0.00         6710 Boat Dock       -       -       0.00       -       -       0.00       6710 Boat Dock       -       0.00         6710 Boat Dock       -       -       -       -       -       -       -       -	6660 Dredaina Engineering		•	-	•
52 Debt Service - Dredging Loan       9,822.71       9,822.71       46,000.00       36,         .63 Sitt Container, Barge Assembly etc       -       -       -       -         6570 Debt Service (Dredging Loan-Int.)       1,677.29       1,677.29       -       (1,         6680 Other Services and Charges       -       2,000.00       2,       6681       Fireworks       -       6,500.00       6,         6682 Ramp Repairs       -       -       -       -       -       2,000.00       2,         GRAND TOTAL SERVICE & CHGS       13,316.00       133,316.00       134,600.00       121,         GRAND TOTAL SERVICE & CHARGES       26,340.36       239,175.00       212,         OTHER CAPITAL OUTLAYS       -       0.00       6700       Computer Equip.       -       0.00         6710 Debt Barge       -       0.00       -       0.00       6702       Push Boat       -       0.00         6704 Office Equipment       -       0.00       -       0.00       6704       6703       6703       0.00       6704       6703       6704       6704       0.00       6705       6704       6704       0.00       6704       6730       6730       6730       6730			-	-	-
.63 Silt Container, Barge Assembly etc		0 922 71	0 000 74	-	-
6670         Debt Service (Dredging Loan-Int.)         1,677.29         1,677.29         (1, 6680           6681         Fireworks         -         2,000.00         2, 6,500.00         6, 6682           6681         Fireworks         -         6,500.00         6, 6,500.00         6, 6,500.00         121, 13,316.00         134,600.00         121, 707AL OTHER SERVICE & CHGS         13,316.00         134,600.00         121, 707AL OTHER SERVICE & CHARGES         26,340.36         239,175.00         212, 712           OTHER CAPITAL OUTLAYS         -         0.00         6,00         6,00         6,00         6,00         6,00         6,00         6,00         712, 712         714         714,00         7		9,022.71	9,022.71	46,000.00	36,177.2
6680         Other Services and Charges         2,000.00         2,           6681         Fireworks         -         6,500.00         6,           6682         Ramp Repairs         -         -         6,500.00         121,           GRAND TOTAL SERVICE & CHGS         13,316.00         134,600.00         121,           GRAND TOTAL SERVICE & CHARGES         26,340.36         239,175.00         272,           OTHER CAPITAL OUTLAYS         -         0.00         6700         Computer Equip.         -         0.00         6701         6700         6700         Computer Equip.         -         0.00         6702         134,600.00         272,           OTHER CAPITAL OUTLAYS         -         0.00         -         0.00         6701         Computer Equip.         -         0.00         6702         134,600.00         2712,         0.00         6703         Executor & & & 0.00         6703         Executor & & & & 0.00         6704 Othera Truck         -         0.00         6706         5040000         6720         0.00         6720 Utilk Vehicle         -         0.00         6720 Utilk Vehicle         -         0.00         6730         Patro Boat/Trailer         -         0.00         6730         6730         Patro Boat/Trail				-	-
6681         Fireworks         -         6,500.00         6,           6682         Ramp Repairs         13,316.00         13,316.00         121,           GRAND TOTAL SERVICE & CHGS         13,316.00         134,600.00         121,           GRAND TOTAL SERVICE & CHGS         26,340.36         239,175.00         212,           OTHER CAPITAL OUTLAYS         -         0.00         6,           MACHINERY & EQUIPMENT         -         0.00         6700           6700         Computer Equip.         -         0.00           6701         Barge         -         0.00           6702         Cravator & Buckts         -         0.00           6703         Exavator & Buckts         -         0.00           6704         Grad Truck         -         0.00           6705         Exavator & Buckts         -         0.00           6704         Office Baulpose         -         0.00           6705         Exavator & Buckts         -         0.00           6710         Barge         -         0.00           6704         Office Baulpose         -         0.00           6710         Boat         -         -         -		1,677.29	1,677.29	-	(1,677.2
6682 Ramp Repairs         0,000,00         12,000,00         121			-		2,000.0
TOTAL OTHER SERVICE & CHGS         13,316.00         134,600.00         121.           GRAND TOTAL SERVICE & CHARGES         26,340.36         239,175.00         212.           OTHER CAPITAL OUTLAYS         Address         26,340.36         239,175.00         212.           OTHER CAPITAL OUTLAYS         MACHINERY & EQUIPMENT         0.00         6700         Computer Equip.         0.00         6700         Computer Equip.         0.00         67010         Computer Equip.         0.00         6702         Push Boat         0.00         6702         Push Boat         0.00         6703         Exacavator & Buckets         0.00         6705         Utility Truck         0.00         6705         Utility Truck         0.00         6706         Buldozer         0.00         6706         Buldozer         0.00         6703         Exacavator & Buckets         0.00         6710         Distribution         6720         Distribution         0.00         6710         Distribution         0.00         6710 <td></td> <td></td> <td>-</td> <td>6,500.00</td> <td>6,500.0</td>			-	6,500.00	6,500.0
GRAND TOTAL SERVICES & CHARGES         26,340.36         28,340.36         239,175.00         212,           OTHER CAPITAL OUTLAYS          0.00         6702         272,           MACHINERY & EQUIPMENT          0.00         6702         272,           6690 Office Equipment         -         0.00         6701         272,           6700 Computer Equip.         -         0.00         6702         272,           6701 Barge         -         0.00         6704         0.00         6704         0.00         6704         0.00         6704         0.00         6704         0.00         6705         5706         5000         6705         5000         6700		13.316.00	13 316 00	134 600 00	121,284.0
OTHER CAPITAL OUTLAYS           MACHINERY & EQUIPMENT           6690 Office Equipment         -         0.00           6700 Computer Equip.         -         0.00           6701 Barge         -         0.00           6702 Push Boat         -         0.00           6703 Excavator & Buckets         -         0.00           6704 Off Road Truck         -         0.00           6705 Utility Truck         -         0.00           6706 Buildozer         -         0.00           6710 Boat Dock         -         -           6720 Utility Vehicle         -         -           6730 Patrol Boat         -         -           TOTAL MACHINERY & EQUIPMENT         -         -           OTHER CAPITAL OUTLAYS         -         -           6730 Patrol Boat         -         -           6740 Weed Harvester         -         -           6750 Truck Payments 12 mos.         -         -           6760 Other Capital Outlays         -         -           07AL O					
MACHINERY & EQUIPMENT         6690       Office Equipment       0.00         6700       Computer Equip.       0.00         6701       Barge       0.00         6701       Barge       0.00         6702       Push Boat       0.00         6703       Excavator & Buckets       0.00         6704       Off Read Truck       0.00         6705       Utility Truck       0.00         6706       Bulidozer       0.00         6706       Bulidozer       0.00         6706       Bulidozer       0.00         6710       Boat       0.00         6720       Utility Vehicle       0.00         6730       Patrol Boat       0.00         6730       Patrol Boat       0.00         6730       Patrol Boat       0.00         6730       Patrol Boat/Trailer       0.00         6730       Patrol Boat/Trailer       0.00         6730       Patrol Boat/Trailer       0.00         6730       Patrol Boat/Trailer       0.00         6740       Weed Harvester       0.00         6750       Other CAPITAL OUTLAYS       0.00         6760       Oth	GRAND TOTAL SERVICES & CHARGES	26,340.36	26,340.36	239,175.00	212,834.6
6690       Office Equipment       -       0.00         6700       Computer Equip.       -       0.00         6701       Barge       -       0.00         6702       Push Boat       -       0.00         6702       Push Boat       -       0.00         6703       Excavator & Buckets       -       0.00         6704       Off Read Truck       -       0.00         6705       Utility Truck       -       0.00         6705       Utility Truck       -       0.00         6706       Buldozer       -       0.00         6710       Boat Dock       -       -         6720       Utility Vehicle       -       -         6730       Patrol Boat       -       -         TOTAL MACHINERY & EQUIPMENT       -       -       -         0THER CAPITAL OUTLAYS       -       -       -         6730       Patrol Boat/Trailer       -       -         6740       Weed Harvester       -       -         6750       Other Capital Outlays       -       -         107AL OTHER CAPITAL OUTLAYS       -       -       -         6750 <t< td=""><td>OTHER CAPITAL OUTLAYS</td><td></td><td></td><td></td><td></td></t<>	OTHER CAPITAL OUTLAYS				
6690       Office Equipment       -       0.00         6700       Computer Equip.       -       0.00         6701       Barge       -       0.00         6702       Push Boat       -       0.00         6702       Push Boat       -       0.00         6703       Excavator & Buckets       -       0.00         6704       Off Read Truck       -       0.00         6705       Utility Truck       -       0.00         6705       Utility Truck       -       0.00         6706       Buldozer       -       0.00         6710       Boat Dock       -       -         6720       Utility Vehicle       -       -         6730       Patrol Boat       -       -         TOTAL MACHINERY & EQUIPMENT       -       -       -         0THER CAPITAL OUTLAYS       -       -       -         6730       Patrol Boat/Trailer       -       -         6740       Weed Harvester       -       -         6750       Other Capital Outlays       -       -         107AL OTHER CAPITAL OUTLAYS       -       -       -         6750 <t< td=""><td>MACHINERY &amp; EQUIPMENT</td><td></td><td></td><td></td><td></td></t<>	MACHINERY & EQUIPMENT				
6700 Computer Equip.       -       0.00         6701 Barge       -       0.00         6702 Push Boat       -       0.00         6703 Excavator & Buckets       -       0.00         6704 Off Road Truck       -       0.00         6705 Uility Truck       -       0.00         6706 Buildozer       -       0.00         6706 Buildozer       -       0.00         6706 Uility Venicle       -       -         6720 Uility Venicle       -       -         6730 Patrol Boat       -       -         6730 Patrol Boat       -       -         0THER CAPITAL OUTLAYS       -       -         6730 Patrol Boat/Trailer       -       -         6740 Weed Harvester       -       -         6750 Truck Payments 12 mos.       -       -         6760 Other Capitral Outlays       -       -         07AL OTHER CAPITAL CUTLAYS       -       -         6760 Other Capitral Outlays       -       -         07AL OTHER CAPITAL CUTLAYS       -       -         6780 Other Capitral Outlays       -       -         07AL OTHER CAPITAL CUTLAYS       -       -         6750 Truck Payments 1			_	0.00	
6701 Barge       -       0.00         6702 Push Boat       -       0.00         6703 Excavator & Buckets       -       0.00         6704 Off Road Truck       -       0.00         6705 Utility Truck       -       0.00         6706 Buildozer       -       0.00         6710 Deat Dock       -       0.00         6710 Deat Dock       -       -         6720 Utility Vehicle       -       -         6730 Patrol Boat       -       -         TOTAL MACHINERY & EQUIPMENT       -       -         OTHER CAPITAL OUTLAYS       -       -         6730 Patrol Boat       -       -         OTHER CAPITAL OUTLAYS       -       -         6730 Patrol Boat/Trailer       -       -         6730 Patrol Boat/Trailer       -       -         6740 Weed Harvester       -       -         6750 Ortuck Payments 12 mos.       -       -         6760 Other Capital Outlays       -       -         TOTAL CAPITAL OUTLAYS       -       -         GRAND TOTAL CAPITAL OUTLAYS       -       -			-		-
6702       Push Boat       0.00         6703       Excavator & Buckets       0.00         6704       Off Road Truck       0.00         6705       Excavator & Buckets       0.00         6706       Grad Truck       0.00         6705       Excavator & Buckets       0.00         6706       Grad Truck       0.00         6706       Buildozer       0.00         6706       Grad Truck       0.00         6706       Grad Truck       0.00         6706       Grad Truck       0.00         6707       Dest Dock       0.00         6720       Utility Vehicle       0.00         6730       Patro Boat       0.00         730       Patro Boat/Trailer       0.00         6730       Other Capital OutLAYS       0.00         6740       Weed Harvester       0.00         6750       Other Capital OutLays       0.00         6760       Other Capital OutLays       0.00         6760       Other Capital OutLays       0.00         107AL       OTHER CAPITAL EXPENDITURES       0.00         600       OTHER CAPITAL EXPENDITURES       0.00			•		-
6703       Excavator & Buckets       0.00         6704       Off Road Truck       0.00         6705       Uffky Truck       0.00         6706       Buldozer       0.00         6706       Grad Truck       0.00         6706       Buldozer       0.00         6706       Grad Truck       0.00         6706       Grad Truck       0.00         6706       Grad Truck       0.00         6710       Boat Dock       0.00         6720       Uffky Vehicle       0.00         6730       Patrol Boat       0.00         TOTAL MACHINERY & EQUIPMENT       -       -         OTHER CAPITAL OUTLAYS       -       -         6730       Patrol Boat/Trailer       -         6740       Weed Harvester       -       -         6750       Truck Payments 12 mos.       -       -         6760       Other Capital Outlays       -       -         07AL OTHER CAPITAL OUTLAYS       -       -       -         GRAND TOTAL CAPITAL EXPENDITURES       -       -       -	6702 Push Boat		-		-
6704 Off Road Truck       0.00         6705 Utility Truck       0.00         6706 Buildozer       0.00         6710 Boat Dock       -         6720 Utility Vehicle       -         6730 Patrol Boat       -         TOTAL MACHINERY & EQUIPMENT       -         OTHER CAPITAL OUTLAYS       -         6730 Patrol Boat/Trailer       -         6740 Weed Harvester       -         6750 Other Capital Outlays       -         6750 Other Capital Outlays       -         GTAND TOTAL CAPITAL OUTLAYS       -         6750 Other Capital Outlays       -         GRAND TOTAL CAPITAL CUTLAYS       -			-		-
6705 Utility Truck       -       0.00         6706 Buildozer       -       0.00         6710 Boat Dock       -       -         6720 Utility Vehicle       -       -         6730 Patrol Boat       -       -         TOTAL MACHINERY & EQUIPMENT       -       -         OTHER CAPITAL OUTLAYS       -       -         6730 Patrol Boat/Trailer       -       -         6730 Patrol Boat/Trailer       -       -         6730 Patrol Boat/Trailer       -       -         6730 Other Capital OutLays       -       -         6740 Weed Harvester       -       -         6750 Other Capital OutLays       -       -         6760 Other Capital OutLays       -       -         GRAND TOTAL CAPITAL EXPENDITURES       -       -			-		-
6706 Bulldozer       0.00         6710 Boat Dock       -         6720 Uffly Vehicle       -         6730 Patrol Boat       -         6730 Patrol Boat       -         TOTAL MACHINERY & EQUIPMENT       -         6730 Patrol Boat/Trailer       -         6730 Patrol Boat/Trailer       -         6730 Patrol Boat/Trailer       -         6730 Patrol Boat/Trailer       -         6740 Weed Harvester       -         6750 Other Capital Outlays       -         6760 Other Capital Outlays       -         07AL OTHER CAPITAL OUTLAYS       -         GRAND TOTAL CAPITAL EXPENDITURES       -			-		-
6710 Boat Dock     -       6720 Utility Vehicle     -       6730 Patrol Boat     -       TOTAL MACHINERY & EQUIPMENT     -       OTHER CAPITAL OUTLAYS     -       6730 Patrol Boat/Trailer     -       6740 Weed Harvester     -       6750 Truck Payments 12 mos.     -       6750 Other Capital Outlays     -       TOTAL OTHER CAPITAL OUTLAYS     -       6760 Other Capital Outlays     -       TOTAL OTHER CAPITAL OUTLAYS     -       GRAND TOTAL CAPITAL EXPENDITURES     -			-		-
6720 Utility Vehicle 6730 Patrol Boat TOTAL MACHINERY & EQUIPMENT OTHER CAPITAL OUTLAYS 6730 Patrol Boat/Trailer 6740 Weed Harvester 6750 Truck Payments 12 mos. 6760 Other Capital Outlays TOTAL OTHER CAPITAL OUTLAYS GRAND TOTAL CAPITAL EXPENDITURES GRAND TOTAL CAPITAL EXPENDITURES			-	0.00	-
6730 Patrol Boat TOTAL MACHINERY & EQUIPMENT			-		-
TOTAL MACHINERY & EQUIPMENT			-		-
OTHER CAPITAL OUTLAYS 6730 Patrol Boat/Trailer 6740 Weed Harvester 6750 Truck Payments 12 mos. 6760 Other Capital Outlays TOTAL OTHER CAPITAL OUTLAYS GRAND TOTAL CAPITAL EXPENDITURES		_	-		-
6730 Patrol Boal/Trailer			-	-	
6740 Weed Harvester					-
6750 Truck Payments 12 mos. 6760 Other Capital Outlays 107AL OTHER CAPITAL OUTLAYS GRAND TOTAL CAPITAL EXPENDITURES 			-		-
6760 Other Capital Outlays     TOTAL OTHER CAPITAL OUTLAYS     GRAND TOTAL CAPITAL EXPENDITURES     GRAND TOTAL CAPITAL EXPENDITURES			-		-
TOTAL OTHER CAPITAL OUTLAYS	5750 Other Payments 12 mos.		-		-
GRAND TOTAL CAPITAL EXPENDITURES		_	-	_	-
		-	-	-	-
TAL EXPENDITURES BUDGET         41,418.35         41,418.35         458,716.00         417,	GRAND TOTAL CAPITAL EXPENDITURES	-	-	-	-
_	TAL EXPENDITURES BUDGET	41,418.35	41,418.35	458,716.00	417,297.6
	_				
Excess Expenditures over Revenue \$ (34,245.48) \$ (34,245.48) \$ (12,516.00) \$ (21	Excess Expenditures aver Devenue	<b>E</b> (64.040 - 10)			\$ (21,729.4



Date: February 29, 2012

### ALLOWANCE OF VOUCHERS

Tina Thrasher Treasurer

### (Report of Claims)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of <u>5 pages</u>, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of <u>\$12,388.79</u>

Dated this 21st day of March, 2012 -

### Signature of Governing Board

JOHN SCHELL, CHAIRMAN Ĥ BRUCE CHAIR

RASHER, TREASURER

TIM SPECHT, Sub-Area II

KRISTEN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V

PAM DUGAN, Sub-Area VI

7599 North Tunnel Road, Unionville, IN 47468 Phone 812/334-0233 • Fax 812/335-0038

																·						11:58 AM 03/15/12
TOTAL		Check	TOTAL		Check	TOTAL		Check	TOTAL		Check	TOTAL		Check	TOTAL		Check	TOTAL		Check	Туре	
		2043			2042			2041			2040			2039			2038			2037	Num	
		2/12/2012			2/8/2012			2/8/2012			2/8/2012			2/7/2012			2/7/2012			2/7/2012	Date	
		FIRST INSURANC			HOOSIER TIMES, I			BLOOMINGTON H			STAPLES CREDIT			COMCAST CABLE			BROWN CO DEM			B & B WATER CORP	Name	LAKE LEMON CONSERVANCY Check Detail February 2012
																					ltern	EMON CONSEF Check Detail February 2012
	6450 · Insurance	1000 · Peoples Sta		6430 · Ads	1000 · Peoples Sta		6240 · Building & G	1000 · Peoples Sta		6190 · General Busi 6440 · Other	1000 · Peoples Sta		6370 · Phone, LDT,	1000 · Peoples Sta		6430 · Ads	1000 · Peoples Sta		6470 · Water	1000 · Peoples Sta	Account	ERVANCY
-1,224.00	-1,224.00		-10.47	-10,47		-45.18	-45.18		-52.71	-17.79 -34.92		-259.38	-259.38		-10.45	-10.45		-42.14	-42.14		Paid Amount	
1,224.00	1,224.00	-1,224.00	10.47	10,47	-10.47	45.18	45.18	-45.18	52.71	17.79 34.92	-52.71	259.38	259.38	-259.38	10.45	10,45	-10.45	42.14	42.14	42.14	<b>Original Amount</b>	

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11:58 AM 03/15/12 Check Check Check Check Check TOTAL Check TOTAL TOTAL Check TOTAL TOTAL TOTAL TOTAL Type 2053 2052 2051 2050 2049 2048 2044 Num 2/14/2012 2/14/2012 2/14/2012 2/14/2012 2/12/2012 2/14/2012 2/18/2012 Date AT & T ANTHEM BLUE CR ... VISA COMCAST CABLE VERIZON WIRELE ... WATKINS ACCOU... JENNINGS PRINTI ... LAKE LEMON CONSERVANCY Check Detail Name February 2012 ltem 6180 · Postage 6170 · Miscellaneou... 6120 · Season & La... 6040 · Health Insur... 6370 · Phone, LDT,... 6370 · Phone, LDT,... 6300 · Accounting ... 1000 · Peoples Sta... 6370 · Phone, LDT,... 1000 · Peoples Sta... Account Paid Amount -1,215.14 -1,215.14 -199.76 -144.96 -199.76 -906.86 -144.96 -450.00 -450.00 -906.86 -31.70 -18.64 -13.06 -34.88 **Original Amount** -1,215.14 1,215.14 1,215.14 -144.96 -199.76 -450.00 -906.86 144.96 199.76 450.00 906.86 906.86 18.64 13.06 31.70 144.96 199.76 450.00 -31.70 34.88 34.88 -34.88

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								11:58 AM 03/15/12
TOTAL DISPURSEMENTS	TOTAL		Check	TOTAL		Check	Туре	
URSEMENTS			2055			2054	Num	
			2/23/2012			2/21/2012	Date	
			SCI REMC			US POST MASTER	Name	LAKE LEMON CONSERVANCY Check Detail February 2012
							item	EMON CONSER Check Detail February 2012
		6460 · Electric	1000 · Peoples Sta		6180 · Postage	1000 · Peoples Sta	Account	ail 2
-5088.58	-415.95	-415.95		-45.00	-45.00		Paid Amount	
	415.95	415.95	-415,95	45.00	45.00	-45.00	<b>Original Amount</b>	

	<ul> <li>93/15/12</li> <li>Carross Pay</li> <li>Salary</li> <li>Hour Pay-6110</li> <li>Reg Pay-6090</li> <li>Reg.Pay-6112</li> <li>Reg.Pay-6114</li> <li>Reg.Pay-614</li> <li>Reg.Pay-61</li></ul>
	Hours 113.5 113.5
	ADAM, CASEY Rate 12.50
	AXE LEW Pay 1,816.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
_ *	EV         Hours         Rate         February 2012           Feb 12         Hours         Rate         Feb           0.00         0.00         0.00         0.00           0.00         0.00         41         17.00         69           1,816.00         41         16.00         69           -1,816.00         41         69         -26.33           -162.00         -26.33         -27.62.7         -27.62.7           -26.33         -41         69         -27.62.7           -18.89         -345.23         -39.0         -11.25           10.26         41         69         -39.0           112.59         41         69         -39.0           112.59         -12.6         -39.0         -12.2           -12.6         -39.0         -12.2         -39.0           112.59         -10.2         -39.0         -10.2           10.26         -39.0         -10.3         -10.3           10.26         -39.0         -10.3         -10.3
	Immary 2012 HAVS, LARRY D 16.00
	<b>Feb 12</b> <b>Feb 12</b> 0.00 0.00 0.00 0.00 0.00 0.00 0.00 697.00 697.00 697.00 697.00 697.00 697.00 -20.00 -7.2.5 -90.33 606.67 -29.27 -2.2.70 -7.2.5 60.6.67 -2.1.11 -3.94 61.41
	a o o o s
	Mann, Hunter C
	C Feb 12 0.00 84.00 0.00 0.00 0.00 0.00 0.00 0.0
	Hours Hours
Page 1	Hours Rate

Federal Unemployment Medicare Company Social Security Company IN - Unemployment Company Total Employer Taxes and Contributions	Total Taxes Withheld Net Pay	Taxes Withheld Federal Withholding Medicare Employee Social Security Employee IN - Withholding Monroe Co.	Adjusted Gross Pay	Deductions from Gross Pay Insurance Total Deductions from Gross Pay	Total Gross Pay	Employee Wages, Taxes and Adjustments Gross Pay Salary Hour Pay -6110 HOURLY PAY-6110 Reg.Pay-6112 Reg.Pay-6114 Reg.Pay 6113		11:01 AM 03/15/12
15.04 65.14 278.55 25.39 <b>384.12</b>	-963.31 <b>3,529.45</b>	-510.00 -65.14 -188.69 -152.76 -46.72	4,492.76	0.00	4,492.76	4,492.76 0.00 0.00 0.00 0.00 0.00	Feb 12	
	53		63		63	с. 8	Hours	
						34.00	WARTHAN, LEVTR Rate	LAKE L Pa
12.85 31.06 132.80 12.11 <b>188.82</b>	-524.19 1,617.81	-308.00 -31.06 -89.96 -72.83 -22.34	2,142.00	0.00	2,142.00	0.00 0.00 2,142.00 0.00 0.00	Feb 12	LAKE LEMON CONSERVANCY Payroll Summary February 2012
	223.50		223.50		223.50	113.50 6.00 63.00 41.00	Hours	ONSERV ummary y 2012
							Rate	ANCY
43.46 133.86 572.36 52.17 801.85	-1,931.55 <b>7,300</b> .21	-1,000.00 -133.86 -387.72 -313.89 -96.08	9,231.76	0.00	9 231 76	4,492.76 1,816.00 84.00 2,142.00 697.00 0.00	Feb 12	

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LAKE LEMON CONSERVANCY

**Financial Statements** 

For the Period Ending

January 1, 2012 thru February 29, 2012

## (UNAUDITED)

Watkins Accounting 113 E. 19<sup>th</sup> Street Bloomington, IN 47408

### LAKE LEMON CONSERVANCY

I have compiled the accompanying balance sheet for LAKE LEMON CONSERVANCY as of February 29, 2012 and the related statements of income for the period then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statements of retained earnings and cash flows required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Shirley Watkins, CPA March 8, 2012

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8:59 PM 03/06/12 Accrual Basis

### LAKE LEMON CONSERVANCY Balance Sheet As of February 29, 2012

Feb 29, 12 ASSETS Current Assets Checking/Savings 1000 · Peoples State Bank 1010 · Petty Cash 123,733.05 100.00 200.00 1020 - Change Fund 1030 - CD's General Fund 1040 - CD's Cumulative Maint Fund 181,008.85 66,745.36 **Total Checking/Savings** 371,787.26 **Total Current Assets** 371,787.26 Fixed Assets 1510 • Trucks 1520 • Other Asset 110,251.25 35,350.00 209,750.00 1550 · Boats 1680 · Other Fixed Assets 99,501.66 Total Fixed Assets 454,852.91 TOTAL ASSETS 826,640.17 LIABILITIES & EQUITY Liabilities abilities Current Liabilities Other Current Liabilities 2010 - FICA & Federal Taxes Payable 2020 - State & Co. Withholding Payable 2500 - CREDIT LINE -PEOPLES STATE BANK 2,227.80 682.53 -9,822.71 Total Other Current Liabilities -6,912.38 **Total Current Liabilities** -6,912.38 Long Term Liabilities 2800 · Long Term Notes-Net of Current 150,476.66 **Total Long Term Liabilities** 150,476.66 Total Liabilities 143,564.28 Equity 3000 - Opening Balance Equity 3040 - General Fund 3050 - Encumbered Fund 101,373.66 569,950.09 55.00 38,441.47 -26,744.33 3060 · Cumulative Maintenance Fund Net Income **Total Equity** 683,075.89 TOTAL LIABILITIES & EQUITY 826,640.17

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03/06/12 Accrual Basis

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# LAKE LEMON CONSERVANCY Profit & Loss YTD Comparison February 2012

	Feb 12	Jan - Feb 12
Income		
4030 · Sublease & Access Fees	9,525.00	15,900.00
4060 · Interest	0.00	222.87
4070 · Grants & Donations	5.00	5.00
4080 · Fishing Tournament	50.00	625.00
4090 · Park Reservations	3,125.00	3,125.00
Total Income	12,705.00	19,877.87
Expense		
6000 · Manager	4,492.76	8,985,52
6010 - FICA	706.22	1,175.85
6020 · State Unemployment Tax	0.00	5.11
6030 · Retirement	0.00	1.818.88
6040 · Health Insurance	1,215,14	2.430.28
6050 - Life insurance	0.00	1,263.00
6090 · Park Maintenance Technician	84.00	84.00
6110 · Lake Biologist	1,816.00	3,224.00
6112 - Dredger (Other)	2,142.00	2,380.00
6114 - Assistant Dredger (Other)	697.00	697.00
6120 · Season & Launch Permits	906.86	906.86
6130 - Daily Permits	0.00	199,82
6150 · Checks	0.00	102.70
6170 · Miscellaneous-Other	13.06	36.51
6180 - Postage	63.64	178.04
6190 · General Business Supplies	17.79	280.87
6200 · Regular Gas	0.00	751.50
6210 · Diesel	0.00	2,619.60
6240 · Building & Grounds	45.18	52.17
6250 · Boat/Weed Harvester/Truck	0.00	85.93
6300 · Accounting Services	450.00	900.00
6320 · Attorney	0.00	245.79
6350 · Other Prof/Secretarial Service	0.00	150.00
6370 · Phone, LDT, Pager, E-Mail	638.98	826.31
6430 · Ads	20.92	57.32
6440 · Other	34.92	133.72
6450 · Insurance	1,224.00	12,630.00
6460 · Electric	415.95	828.20
6470 · Water	42.14	79.93
6560 · Water Testing	0.00	1,816.00
6670 - Debt Service (Dreding Equip.)	0.00	1,677.29
Total Expense	15,026.56	46,622.20
st income	-2,321.56	-26,744.33

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#### LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended February 29, 2012

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	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Positive (Negative) Budget Variance
REVENUES				
4000 Watercraft Permits		-	\$ 100,000.00	\$ (100,000.00
4010 Launch Fees			15,000.00	
4020 Marina & Club Fees	-	-	8.000.00	+ (10,000.01
4030 Sublease & Lake Access Fees	9,525.00	15,900.00		• (0,000.0
4040 Property Tax - Brown Co.	41020.00	10,000.00	26,000.00	\$ (10,100.0 \$ (60,000.0
4050 Property Tax - Monroe Co.		-	60,000.00	• (00,000.0
4060 Interest			190,000.00	\$ (190,000,0
4070 Grants & Donations	5.00	222.87	2,000.00	\$ (1,777.1
4080 Fishing Tournament		5.00	6,000.00	\$ (5,995.0
4090 Park Reservations	50.00	625.00	700.00	\$ (75.0
4100 Park Admission Fees	3,125.00	3,125.00	4,500.00	\$ (1,375.0
	-	-	24,000.00	\$ (24,000.0
4110 Concessions	•	-		\$ -
4120 Other	-	-		s .
4130 Dredging/Rip-Rap Income		-	10,000.00	\$ (10,000.0
4140 Dredging Equipment Loan Proceeds		-	-	5 -
TOTAL REVENUES	12,705.00	19,877.87	446,200.00	(426,322.1
EXPENDITURES				
WAGES & BENEFITS				
SALARIES & BENEFITS				
6000 Manager	4,492.76	8,985.52	53,913,00	44,927,4
6010 FICA	706.22	1,175.85	10,753.00	9,577,1
6020 State Unemployment Tax		5.11	360.00	9,577.1
6030 Retirement		1,818.88	8,200,00	
6040 Health Insurance	1,215,14	2,430.28		6,381.1
6050 Life Insurance	1,210,14		16,200.00	13,769.7
TOTAL SALARIES & BENEFITS	6,414.12	1,263.00	1,265.00	2.0
	0,414.12	15,678.64	90,691.00	75,012.3
HOURLY WAGES				
6070 Gate Keeper			15,000,00	15,000,0
6080 Seasonal Labor				10,000.0
6090 Park Maintenance Technician	84.00	84.00	5,600,00	
6100 Lake Patrol				5,518.0
6110 Lake Biologist	1,816.00	3,224.00	4,800.00	4,800.0
6111 Dredger	1,010.00	3,424.00	24,000.00	20,776.0
6112 Dredger(Other)	0.4.40.00		20,400.00	20,400.0
6113 Assistant Dredger	2,142.00	2,380.00	5,100.00	2,720.0
6114 Assistant Dredger(Other)			10.200.00	10,200.0
TOTAL HOURLY WAGES	697.00	697.00	2,550.00	1,853.0
,	4,733.00	6,385.00	87,650,00	81,265.0
GRAND TOTAL WAGES & BENEFITS	11,153.12	22,063.64	178,341.00	158,277.3
SUPPLIES				
DFFICE SUPPLIES 6120 Season & Launch Permits				
6130 Daily Permits	906.86	906.86	1,000.00	93.1
	•	199.82	200.00	0.11
6140 Receipt/Ticket Books 6150 Checks		-	400.00	400.00
	•	102.70	300.00	197.30
6160 Printer, Copier & Computer Sup		-	500.00	500.00
6170 Miscellaneous/Other	13.06	36.51	800.00	763.49
6180 Postage	63.64	178.04	1,300.00	1,121.96
6190 General Business Supplies	17.79	280,87	500.00	219.13
TOTAL OFFICE SUPPLIES	1,001.35	1,704.80	5,000.00	3,295.20
PERATING SUPPLIES				0,200.20
6200 Regular Gas	_	724 50		
6210 Diesel, Oil, Grease	· -	751.50	4,000.00	3,248.50
6220 Janitorial Supplies		2,619,60	10,000,00	7,380.40
6230 Medical Supplies		-	-	-
TOTAL OPERATING SUPPLIES		3 371 40		
		3,371.10	14,000.00	10,628.90
FPAIR & MAINTENANCE PURCH				
EPAIR & MAINTENANCE SUPPLIES 6240 Building & Grounds	15.10			
6240 Building & Grounds	45.18	52.17	3,000.00	
6240 Building & Grounds 6250 Boats, Trucks	45.18	85.93	2,000.00	
6240 Building & Grounds 6250 Boats, Trucks 6251 Dredging Supplies	45.18 -		2,000.00 4,000.00	1,914.07
6240 Building & Grounds 6250 Boats, Trucks	45.18	85.93	2,000.00	2,947,83 1,914.07 4,000.00 10,000.00

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# LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended February 29, 2012

	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Positive (Negative) Budget Variance
OTHER SUPPLIES				
6260 Uniforms			200.00	
6270 Boat Equipment	-		200.00	
6280 Radio Equipment	_		1.000.00	4 000 00
6290 Signs & Nautical Markers	_	-		1,000.00
TOTAL OTHER SUPPLIES			2,000.00	2,000.00
			3,200.00	3,200.00
GRAND TOTAL SUPPLIES	1,046.53	5,214.00	41,200.00	35,986.00
SERVICES & OTHER CHARGES				
PROFESSIONAL SERVICES				
6300 Accounting Services	450.00	900.00	5,400,00	4.500.00
6310 Grass		-	10.875.00	10,875,00
6320 Attorney	-	245.79	6,000.00	5,754.2
6325 Fish Management Survey			•	-,
6330 Consulting Engineers		-	4,000,00	4.000.04
6350 Other Services		150.00	500.00	350.0
TOTAL PROFESSIONAL SERVICES	450.00	1,295.79	26,775.00	25,479.2
COMMUNICATION & TRANSPORTATION				
6370 Phone, LDT, Pager, Voice Mail	638.98	826.31	3,400.00	2.573.6
6380 Travel			0,400.00	2,573.0
6390 Hotel		_		-
6400 Meals		-		•
6410 Subscriptions/Memberships			300.00	. 300.0
TOTAL COMMUNICATION			500.00	500.0
& TRANSPORTATION	638.98	826.31	3,700.00	2,873.6
PRINTING & ADVERTISING				
6420 Newsletter		-	800.00	800.0
6430 Ads(Legal Notices)	20.92	57.32	300.00	242.6
6440 Ballots & Other Printing	34.92	133.72	1,500.00	
TOTAL PRINTING & ADVERTISING	55.84	191.04	2,600.00	1,366.2
INSURANCE				
6450 Liab, Bldg, Equip, Work Comp	1,224.00	12,630,00	43,000.00	30,370,0
TOTAL INSURANCE	1,224.00	12,630,00	43,000.00	30,370.0
		.2,000,00		30,370.0

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#### LAKE LEMON CONSERVANCY DISTRICT INCOME OVER EXPENDITURES SUMMARY GENERAL FUND For the One Month Ended February 29, 2012

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	CURRENT MONTH	2012 ACTUAL	2012 BUDGET	Positive (Negative Budget Variance
JTILITY SERVICES				
6460 Electric	415.95	828.20	5,000.00	4,171,
6470 Water	42.14	79.93	600.00	520.
6480 Trash		-	1,000,00	1,000.4
6490 Port-O-Lets		-	2,200,00	2,200.
6500 Pump Holding Tank		-	600,00	600.
TOTAL UTILITY SERVICES	458.09	908.13	9,400.00	8,491.
RÉPAIR & MAINTENANCE				
6510 Building & Grounds		-	4,000.00	4,000.
6520 Boat & Harvester		-	1,000.00	1,000.
6530 Truck		-	1,500.00	1,500.
6540 Sluice Gate Inspection			2,600.00	2.600
6541 Dredging Equipment		-	7,000.00	7.000.
6542 Equipment Rental TOTAL REPAIR & MAINTENANCE		·····	3,000.00	3,000.
TO TAC REPAIR & MAINTENANCE			19,100.00	19,100.
DEBT SERVICE				
6550 Operating Loan TOTAL DEBT SERVICE		<u> </u>		
			<u> </u>	
OTHER SERVICES & CHARGES				
6580 Water Testing		1,816.00	3,800.00	1,984.
6570 Lake Weed Treatment			50,000.00	50,000.
6580 Erosion Control/Matching Funds		-	-	
6590 Contingency Funds 10%		-	5,000.00	- 5,000.
6600 6% Marina Permit Sales		-	2,300.00	2,300.
6610 Cumulative Maintenance Fund		-	-	-
6620 Dam/Spillway Inspection		-	4,000.00	4,000.
6630 Spillway Repairs (Cum Maint Fund)		-	15,000.00	15,000.
6640 Soil Testing IDEM		•	-	-
6660 Dredging Engineering		•	-	-
6661 Disposal Site Preparation		-	•	-
6662 Debt Service - Dredging Loan 6663 Silt Container, Barge Assembly etc	•	9,822.71	46,000.00	36,177.
6670 Debt Service (Dredging Loan-Int.)		-	-	-
6680 Other Services and Charges	-	1,677.29	-	(1,677.
6681 Fireworks		-	2,000.00	2,000.
6682 Ramp Repairs		•	6,500.00	6,500.
TOTAL OTHER SERVICE & CHGS		13,316.00	134,600.00	121,284
GRAND TOTAL SERVICES & CHARGES	2,826.91	29,167.27	239,175.00	210,007.
OTHER CAPITAL OUTLAYS				210,007.
MACHINERY & EQUIPMENT 6690 Office Equipment				
6700 Computer Equip.		-	0.00	-
6701 Barge		-	0.00	-
6702 Push Boat		-	0.00	
6703 Excavator & Buckets		-	0.00	-
6704 Off Road Truck		-	0.00	-
6705 Utility Truck		-	0.00	-
6706 Buildozer		· -	0.00	-
6710 Boat Dock		-	0.00	-
6720 Utility Vehicle		-		-
6730 Patrol Boat		-		-
TOTAL MACHINERY & EQUIPMENT	-	-	-	
OTHER CAPITAL OUTLAYS				-
6730 Patroi Boat/Trailer				-
6740 Weed Harvester		-		-
6750 Truck Payments 12 mos.				-
6760 Other Capital Outlays				•
TOTAL OTHER CAPITAL OUTLAYS	-	-	-	
GRAND TOTAL CAPITAL EXPENDITURES	-			-
TOTAL EXPENDITURES BUDGET			-	
TO THE EXPERIMENTALS BUDGET	15,026.56	56,444.91	458,716.00	402,271

# LAKE LEMON CONSERVANCY

### Financial Highlights

### February 2012

### March 21, 2012

### Tina Thrasher. District VII Treasurer

# **INCOME:**

# 12,705.00

٠	Sublease & Access Fees	9,525.00
•	Park Reservations	3,125.00
٠	Fishing Tournament	50.00
٠	Donation	5.00

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## **EXPENSES:**

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# 15,027.00

•	Wages and Benefits	11,153.00
•	Supplies	1,047.00
	Season and Launch permits	
•	Services and Charges	2,827.00

Checking Account Balance:	123,733.00
General Fund Certificate of Deposits:	181,009.00
Cumulative Maintenance Fund:	66,745.00



# Discussion Items: Surplus Checking Account Expenditures

Current Estimated Surplus Amount: \$60,000 to \$70,000

- 1. Articulated Off-Road Truck Maintenance: Bed cylinders- \$10,000.00
- 2. Conservancy Truck: New/Used- \$20,000.00
- 3. Mini Playground, Riddle Point Park- \$30,000.00
- 4. Docks (2) Riddle Point Ramp- \$13,000.00 Each (\$26,000.00)
- 5. Pay Down Equipment Loan- Current Balance : \$140,142.06 Daily Interest Rate: .0116%
- 6. Office Computer- \$1,000.00
- 7. Grills For Riddle Point Park- \$2,000.00
- 8. Additional Dredging
- 9. Additional Items

7599 North Tunnel Road, Unionville, IN 47468 Phone 812/334-0233 • Fax 812/335-0038

# Barge Operations for 2012

# Approved March 21, 2012 by LLCD Board of Directors

Location	Priority	Task
	1	Service Zone 103, just west of Bloomington Yacht Club. 1 <sup>st</sup> Priority in Sub-Area V
	2	Service Zone 112, Cove area south of John Young Rd. termination at lake. 8 <sup>th</sup> priority in Sub-Area I
West End Dredging	3	Service Zone 114, just east of spillway. 1 <sup>st</sup> Priority in Sub-Area II
	4	Continue Dredging of Service Zone 208, Boating Safety Area. 1 <sup>st</sup> Priority in Sub-Area I. (Will mark off with shallow area buoys when necessary)
	1	Service Zone 139, east side of Salmon Point. 3 <sup>rd</sup> Priority in Sub-Area VII
East End Dredging	2	Service Zone 130, east side of Reed Point. 6 <sup>th</sup> priority in Sub-Area VI
	3	Service Zones: 131, 132, 133, 134, 304: Channel Maintenance
Shoreline Stabilization	N/A	City of Bloomington Property, Riddle Point Park Shoreline Erosion Control. Service Zone 108
Debris Removal	N/A	If and When Necessary

### LAKE LEMON CONSERVANCY DISTRICT

### **CONFLICT OF INTEREST POLICY**

### **SECTION 1. PURPOSE:**

The Lake Lemon Conservancy District ("LLCD") is a statutorily enabled special taxing district. Therefore, Lake Lemon Conservancy District operates with the public trust and is subject to scrutiny by and accountable to government authorities (including, but not limited to, the State Board of Accounts and the Monroe Circuit Court), as well as its freeholders and the public.

The board, officers, and management employees have the responsibility of administering the affairs of LLCD honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of LLCD. Those persons shall exercise the utmost good faith in all transactions involved in their duties, they shall not use their positions with LLCD or knowledge gained therefrom for their personal benefit, and they shall at all times comply with the conflict of interest requirements set forth in Indiana Code § 35-44-1-3 (as may be amended from time to time). The interests of LLCD must be the first priority in all decisions and actions.

### SECTION 2. PERSONS CONCERNED:

This statement is directed to directors and officers and all employees who can influence the actions of LLCD, and any other "public servant," as defined by Ind. Code § 35-41-1-24 & § 35-44-1-3.

### SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

- 1. Persons and firms supplying goods and services to LLCD.
- 2. Persons and firms from whom LLCD leases property and equipment.
- 3. Persons and firms with whom LLCD is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
- 4. Donors and others supporting LLCD.

- 5. Agencies, organizations, and associations which affect the operations of LLCD.
- 6. Family members, friends, and other employees.
- 7. Any other person or circumstance, as defined by Ind. Code § 35-44-1-3.

### SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

- 1. Owning stock or holding debt or other proprietary interests in any third party dealing with LLCD.
- 2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with LLCD.
- 3. Receiving remuneration for services with respect to individual transactions involving LLCD.
- 4. Using LLCD's time, personnel, equipment, supplies, or good will for other than LLCD-approved activities, programs, and purposes.
- 5. Receiving personal gifts or loans from third parties dealing or competing with LLCD. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.
- 6. Other circumstances, as provided by Ind. Code § 35-44-1-3.

### SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is expected that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of LLCD.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures. The directors, officers, management, employees, and/or "public servants" of LLCD shall at all times comply

with the terms of Indiana Code § 35-44-1-3 (as may be amended from time to time) and prepare and submit required disclosure forms, pursuant to law.

### SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if <u>all</u> of the following are observed:

- 1. The conflicting interest is fully disclosed;
- 2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
- 3. A competitive bid or comparable valuation exists;
- 4. The board has determined that the transaction is in the best interest of LLCD; and
- 5. The transaction is approved in accordance with the requirements of Ind. Code § 35-44-1-3.

The undersigned shall bring any conflict or concern regarding a conflict to the attention of the Board by its chair or the District Manager, as fitting considering all of the circumstances and in accordance with law, particularly Ind. Code § 35-44-1-3.

The board shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to LLCD. The decision of the board on these matters will rest in their sole discretion, and their concern must be the welfare of LLCD and the advancement of its purpose.

In addition to disclosing conflicts of interest under this Conflict of Interest Policy, any "public servant" (as defined by Ind. Code § 35-41-1-24 & § 35-44-1-3, attached hereto for reference) who is subject to a conflict of interest must also complete the State Board of Accounts' Uniform Conflict of Interest Disclosure Statement (SBA Form 236, attached hereto for reference). The "public servant" must submit the completed Form 236 to the LLCD Board of Directors *prior to* final action on any contract or purchase involving said public servant. The Board shall then determine whether to accept the Form—in accordance with Ind. Code § 35-44-1-3— prior to final action on the contract or purchase. Form 236, once accepted by the LLCD Board of Directors, shall be filed with the State Board of Accounts and the Monroe County Clerk within fifteen (15) days after final action on the contract or purchase. Furthermore, the public servant and the LLCD Board shall take any other steps necessary to ensure compliance with Indiana Code § 35-44-1-3 (as may be amended from time to time).

The undersigned herein discloses his or her association with the following entities or organizations which may or does have business with LLCD:

Entity/ Organization	<b>Association</b>	<u>Board</u>
Director/Management		

Lake Lemon Conservancy District Board Directors

Management Official

JOHN SCHELL, CHAIRMAN

BOB MADDEN, MANAGER

BRUCE CASSAL, VICE-CHAIR

March 21, 2012

DATE

TINA THRASHER, TREASURER

TIM SPECHT, Sub-Area II

KRISTEN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V

PAM DUGAN, Sub-Area VI

343034 / 11820-42

### IC 35-41-1-3.2

"Agency"

Sec. 3.2. (a) "Agency" means any authority, board, bureau, commission, committee, department, division, hospital, military body, or other instrumentality of:

(1) the state, a county, a township, a city, a town, a separate municipal corporation, a special taxing district, or a public corporation; or

(2) a state-assisted college or state-assisted university.

(b) The term does not include any part of the legislative department or the judicial department of state government.

As added by P.L.13-1987, SEC.13.

### IC 35-41-1-12

### "Governmental entity" defined

Sec. 12. "Governmental entity" means:

(1) the United States or any state, county, township, city, town, separate municipal corporation, special taxing district, or public school corporation;

(2) any authority, board, bureau, commission, committee, department, division,

hospital, military body, or other instrumentality of any of those entities; or

(3) a state-assisted college or state-assisted university.

As added by P.L.311-1983, SEC.13.

## IC 35-41-1-24

### "Public servant"

Sec. 24. "Public servant" means a person who:

(1) is authorized to perform an official function on behalf of, and is paid by, a governmental entity;

(2) is elected or appointed to office to discharge a public duty for a governmental entity; or

(3) with or without compensation, is appointed in writing by a public official to act

in an advisory capacity to a governmental entity concerning a contract or purchase to be made by the entity.

The term does not include a person appointed by the governor to an honorary advisory or honorary military position.

As added by P.L.311-1983, SEC.25. Amended by P.L.13-1987, SEC.15.

### IC 35-44-1-3

### **Conflict of interest**

Sec. 3. (a) The following definitions apply throughout this section:

(1) "Dependent" means any of the following:

(A) The spouse of a public servant.

(B) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant

who is:

(i) unemancipated; and

(ii) less than eighteen (18) years of age.

(C) An individual more than one-half (1/2) of whose support is provided during a year by the public servant.

(2) "Governmental entity served by the public servant" means the immediate governmental entity being served by a public servant.

(3) "Pecuniary interest" means an interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of:

(A) the public servant; or

(B) a dependent of the public servant who:

(i) is under the direct or indirect administrative control of the public servant; or

(ii) receives a contract or purchase order that is reviewed, approved, or directly

or indirectly administered by the public servant.

(b) A public servant who knowingly or intentionally:

(1) has a pecuniary interest in; or

(2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony.

(c) It is not an offense under this section if:

(1) The public servant or the public servant's dependent receives compensation through salary or an employment contract for:

(A) services provided as a public servant; or

(B) expenses incurred by the public servant as provided by law.

(2) The public servant's interest in the contract or purchase and

all other contracts and purchases made by the governmental entity during the twelve (12) months before the date of the contract or purchase was two hundred fifty dollars (\$250) or less.

(3) The contract or purchase involves utility services from a utility whose rate structure is regulated by the state or federal government.

(4) The public servant:

and

(A) acts in only an advisory capacity for a state supported college or university;

(B) does not have authority to act on behalf of the college or university in a matter involving a contract or purchase.

(5) A public servant under the jurisdiction of the state ethics commission (as provided in IC 4-2-6-2.5) obtains from the state ethics commission, following full and truthful disclosure, written approval that the public servant will not or does not have a conflict of interest in connection with the contract or purchase under IC 4-2-6 and this section. The approval required under this subdivision must be:

(A) granted to the public servant before action is taken in connection with the contract or purchase by the governmental entity served; or

(B) sought by the public servant as soon after the contract or purchase as the public servant becomes aware of the facts that give rise to a question of conflict of interest.

(6) A public servant who makes a disclosure that meets the requirements of subsection (d) or (e) and is:

(A) not a member or on the staff of the governing body empowered to contract or purchase on behalf of the governmental entity, and functions and performs duties for the governmental entity unrelated to the contract or purchase;

(B) appointed by an elected public servant;

(C) employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent;

(D) elected; or

(E) a member of, or a person appointed by, the board of trustees of a state supported college or university.

(7) The public servant is a member of the governing board of a hospital organized or operated under IC 16-22-1 through IC 16-22-5 or IC 16-23-1.

(d) A disclosure must:

(1) be in writing;

(2) describe the contract or purchase to be made by the governmental entity;

(3) describe the pecuniary interest that the public servant has in the contract or purchase;

(4) be affirmed under penalty of perjury;

(5) be submitted to the governmental entity and be accepted by

the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;

(6) be filed within fifteen (15) days after final action on the contract or purchase with:

(A) the state board of accounts; and

(B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; and

(7) contain, if the public servant is appointed, the written approval of the elected public servant (if any) or the board of trustees of a state supported college or university

(if any) that appointed the public servant.

(e) This subsection applies only to a person who is a member of, or a person appointed by, the board of trustees of a state supported college or university. A person to whom this subsection applies complies with the disclosure requirements of this chapter with respect to the person's pecuniary interest in a particular type of contract or purchase which is made on a regular basis from a particular vendor if the individual files with the state board of accounts and the board of trustees a statement of pecuniary interest in that particular type of contract or purchase made with that particular vendor. The statement required by this subsection must be made on an annual basis.

As added by Acts 1978, P.L.144, SEC.7. Amended by Acts 1981, P.L.304, SEC.1; P.L.329-1983, SEC.1; P.L.66-1987, SEC.28; P.L.13-1987, SEC.16; P.L.183-1988, SEC.1; P.L.109-1988, SEC.3; P.L.197-1989, SEC.3; P.L.2-1993, SEC.185; P.L.22-1995, SEC.3; P.L.1-1997, SEC.149; P.L.110-2011, SEC.1.