



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Benton Township Senior Citizens Building
March 20, 2013
6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (JS)
 - A. Introduction: Lance Eberle, Sub-Area I Director
 - B. Board of Directors: Updated Information Sheet
- II. Tentative Approval of February 6, 2013 Annual Board Meeting Minutes (JS)
- III. Treasurer's Report (LE)
 - A. Financial Updates: January and February 2013
 - B. Report of Claims: January and February 2013
 - C. Additional Appropriation Discussion
- IV. Dredging Study Group: Update (TT)
- V. Manager's Report (BM)
 - A. Professional Services Agreement: Lee Keen, Integritech Equipment Repair
 - B. Professional Services Agreement: Skymagic Pyrotechnics: Independence Day Fireworks Display 2013-2014.
 - C. Contractual Services Agreement: Gary Barrow Excavating, Inc. – Lake Debris Removal
 - D. Stone Hauling Agreement: Naylor Trucking
 - E. LLCD Barge Priorities for 2013: Discussion
 - F. Annual Board Conflict of Interest Policy and Signatures
 - 1. Director Lance Eberle's Disclosure Form 236
 - G. Operations Update:
 - 1. Riddle Point Boat Ramp opened Saturday, March 16th
 - 2. Utility Line: Possum Trot Disposal Site: Update
 - 3. DNR LARE Vegetation Control Grant: Udate
- VI. Public Comment (JS)
- VII. New Business / Correspondence for Future Agenda (JS)
Next Board Meeting: April 17, 2013
- IX. Adjournment (JS)

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



Lake Lemon Conservancy District

MONTHLY MEETING Benton Township Senior Citizens Building 6:00 PM

Date: March 20 2013

Name	Lake Address	District
Susan Snider Selman	7017 E Spillway Rd	II
Spencer Leiter	7331 Spillway	II
Ira Schull	maine	4
BOB CASROD	4169 WATSON	7
Ron Thrasher	4602 Channel Rd	7
SCOTT ADAMSON	4184 WALKER LANE	7
Sandy Lee	4204 Channel Rd	7
MARY CAROL GENTRY	4059 SALMON HARBOR	7
VINCENT BATT	6486 SOUTH SHORE	7
ART HALDEMAN	6790 E SPILLWAY RD	2
Dave Hobson	4008 Selman Harbor Rd	7

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Benton Township Senior Citizens Building
March 20th, 2013**

The March 20th, 2013 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Citizens Building and was called to order by Chairman John Schell at 6:00 P.M.

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

I. Opening Comments (Schell)

- a. Kristin Spickelmier will be resigning from her Directorship of Sub-Area III due to medical reasons.
 - i. Madden will prepare a proposed protocol for Director replacement for the April Board Meeting.
- b. Lance Eberle, New Sub-Area I Director
 - i. Schell welcomed Eberle to the board. Lance's grandfather, Earl, was a Founding Board Member of the LLCD. We are happy to have Lance on the Board.
 - ii. Lance replied he has a great fondness for Lake Lemon and looks forward to the opportunity to serve.

II. Tentative Approval of Board Meeting Minutes (Schell)

- a. Tentative Approval of February 6, 2013 Annual Board Meeting Minutes

DUGAN MOTIONED TO TENTATIVELY APPROVE THE FEBRUARY 6, 2013 ANNUAL BOARD MEETING MINUTES. THRASHER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Treasurer's Report (Eberle)

- a. Financial Updates: January and February 2013
 - i. It is typical for this time of year for expenses to exceed revenue.
 - ii. Revenue YTD is \$16,688.00 due mostly in part from Sublease & Access Fees. Also included are fishing tournament fees and Riddle Point Park Reservations.

- iii. Expenses include mostly salaries and benefits. Also included are printing of dock/boat permits, insurance payment of \$12,979.00, and dredging debt service payment of \$11,500.00.
- iv. The LLCD's only debt is for the dredging equipment totaling \$100,222.00.

b. Report of Claims: January and February 2013.

EBERLE MOTIONED TO APPROVE THE JANUARY AND FEBRUARY 2013 ALLOWANCE OF VOUCHERS. DUGAN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

c. Additional Appropriation Discussion

- i. Eberle recommended to hold off on the additional appropriation for a few months. The LLCD will delay the purchasing of a new truck to pay for private dredging in the interim. Aquatic vegetation treatments may exceed what is currently budgeted. An additional appropriation should be done once we know how private dredging and weed treatments will play out.

IV. Dredging Study Group: Update (Thrasher)

- a. Freeholder study group members are to include: Norm Holy (I), Jeff Hartman (III), and Greg McAtee (IV).
- b. A brainstorming session took place February 23, 2013 with Directors Specht, Dugan, Thrasher plus LLCD staff.
- c. April DSG Minutes will be posted on website.
- d. Any Freeholder who wants privately dug should contact the LLCD at llcdoffice@aol.com to be put on the list.

V. Manager's Report (Madden)

- a. Professional Services Agreement: Lee Keen, Integritech Equipment Repair.
 - i. Eberle asked if Lee Keen's liability insurance includes the LLCD as an additional insurer. Madden will check out. Current contract does not require a certificate of insurance.
- b. Professional Services Agreement: Skymagic Pyrotechnics: Independence Day Fireworks.
 - i. Firework show will be on Friday July 5th 2013 with a rain date of Saturday July 6th 2013.

c. Contractual Services Agreement: Gary Barrow Excavating, Inc. – Lake Debris Removal.

i. Barrow is contracted to help remove debris on the east end of the long causeway.

1. Freeholder Dave Hobson (VII) commented the debris is similar to last year if not more.

2. Freeholder Ron Thrasher (VII) commented excess willow debris is coming down Bean Blossom Creek from beaver activity.

d. Stone Hauling Agreement: Naylor Trucking

i. The majority of stone used is gabion for erosion control.

SPECHT MOTIONED TO APPROVE LEE KEEN (INTEGRITECH): PROFFESIONAL SERVICES AGREEMENT; SKYMAGIC PYROTECHNICS: PROFESSIONAL SERVICES AGREEMENT; GARY BARROW EXCAVATING, INC.: CONTRACTUAL SERVICES AGREEMENT; AND NAYLOR TRUCKING: STONE HAULING AGREEMENT. EBERLE SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

e. LLCB Barge Priorities for 2013: Discussion

i. Madden commented the barge should be on the water in early April. First the barge will remove several hazardous stumps marked during the drawdown. Debris removal will be the next priority. Primarily this will be done at the east end of the long causeway.

ii. Four Service Zones

1. 114 – East of Spillway (I)

2. 130 – East Side of Reed Point (VI)

3. 139 – East Side of Salmon Point/Harbor (VII)

4. 304 – Little Africa to Chitwood Addition (VII)

iii. By consensus of the Board, the barge will first finish digging Salmon Harbor, service zone 139. Once completed the channel from Little Africa to the Chitwood Addition will be done, service zone 304. Budget permitting the barge will then move to the east side of Reed Point, service zone 130, followed by an area just east of the spillway, service zone 114.

1. These priorities are subject to change based on logistics and disposal site conditions.

SCHELL MOTIONED TO APPROVE THE LLCD BARGE PRIORITIES AS DETAILED ABOVE. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

f. Annual Board Conflict of Interest Policy and Signatures

i. Director Lance Eberle's Disclosure Form 236

1. Lance Eberle is the LLCD Insurance Provider.

THRASHER MOTIONED TO ACCEPT EBERLE'S DISCLOSURE FORM 236. SPECHT SECONDED THE MOTION. FOUR "AYE'S". EBERLE ABSTAINED. THE MOTION CARRIED.

g. Operations Update

- i. Riddle Point Boat Ramp opened March 16th and the LLCD office is currently selling annual/daily boat passes.

ii. Utility Line: Possum Trot Disposal Site: Update

1. Madden met with CBU Assistant Director, John Langley; LLCD attorney, Angela Parker, and CBU attorney, Vickie Renfrow.
2. Renfrow is drafting a letter to AT&T to move the line at Possum Trot Disposal Site. If no response, legal action may be required.

iii. DNR LARE Vegetation Control Grant: Update

1. LARE awarded Lake Lemon \$5,000.00 for milfoil treatment in the East Bay.
2. Madden commented LARE has been generous to Lake Lemon over the years, and publicly thanked the LARE Program.

SPECHT MOTIONED TO ACCEPT THE DNR LARE VEGETATION CONTROL GRANT. EBERLE SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

VI. Public Comment (Schell)

- a. Ron Thrasher (VII) thanked the board for putting the Chitwood Addition on the dredging priority list. Has the LLCD thought about re-opening camping for Riddle Point as a possible revenue maker? Are there other options to increase revenues?

- i. Camping was permitted at Riddle Point Park until the late 1980's.

- ii. Current issues would involve: Infrastructure, bath house renovations, power supply, pollution, insurance, and 24hr security.
 - iii. Camping may also negatively affect daily park pass sales.
 - iv. Dugan stated the Dredging Study Group is looking into establishing a Lake Lemon Endowment.
- b. Spencer Lieter (II) asked if there was a way to increase firework donations to help cover costs.
 - i. The LLCD sends out a letter asking for firework donations prior to the fireworks show. A collection bucket is at the park gatehouse for donations the day of the show.

VII. New Business / Correspondence for Future Agenda (Schell)

- a. Freeholder Susan Salmon's Handouts
 - i. The first hand out discusses the board by-laws.
 - 1. Tabled. To be discussed at April Board Meeting.
 - ii. The second handout discusses Susan's thoughts and opinions on how we can improve Lake Lemon in the future.
- b. Shallow Areas in the East Bay
 - i. Specht questioned our liability regarding shallow water and safety in the East Bay.
 - ii. Eberle replied if you have knowledge, and don't act, the LLCD might be liable.
 - iii. The LLCD Office will draw up a few options for buoying off the East Bay or part of the East Bay.
 - iv. Dugan mentioned we need to give early notice to the Freeholders.
- c. Meet your Sub-Area Director
 - i. The board will be providing donuts and drinks thirty minutes prior to the July and August Board Meetings. Each sub-area director will be available to speak with their Freeholders.
 - ii. This will give Freeholders an opportunity to give input and feedback on current lake topics.
- d. Spencer Lieter (II) mentioned the club rowing boats are difficult to see on the lake and is potentially dangerous.

- i. Eberle, a member of Riddle Point Rowing Club on Lake Lemon, said he will mention this at the club's next meeting.
- e. Next Board Meeting: April 17, 2013 at 6:00 PM at the Benton Township Senior Citizens Building.

VIII. Adjournment (Schell)

DUGAN MOTIONED TO ADJOURN THE MARCH 20, 2013 BOARD OF DIRECTORS MEETING. EBERLE SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED AT 7:43 PM.

RESPECTFULLY SUBMITTED,

JAMES VAN TASSEL

BOARD RECORDER

Lake Lemon Conservancy District Information Sheet

BOARD OF DIRECTORS

February 27, 2013

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

Chairman: John Schell (Lora)
(Sub-Area IV) 9554 E. North Shore Drive
Unionville, IN 47468
Home: (812) 988-9400
j.schell@comcast.net
Term Expires: 2017

Director: Kristin Spickelmier (Matt)
(Sub-Area III) 8047 Lakeview Dr.
Unionville, IN 47468
Home: (812) 337-8319
lakelemonhead@gmail.com
Term Expires: 2016

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

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

Treasurer: Lance Eberle (Stephanie)
(Sub-Area I) 7675 N. Tunnel Rd.
Unionville, IN 47468
Home: (812) 336-1288
Lancee@figprotects.com
Term Expires: 2017

Director: Tina Thrasher
(Sub-Area VII) 3647 E. Ridgecrest Cove.
Martinsville, IN 46151
Home: (812)-650-2979
Tthrasher6264@gmail.com
Term Expires: 2015

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

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

Lake Lemon Conservancy District
Budget Summary Report

20-Mar-13

Profit and Loss Summary	January Actuals	February Actuals	YTD Actuals	Notes
Revenue	\$7,254	\$9,434	\$16,688	
Income Breakdown				
Marina & Club Fees	\$500	\$500	\$1,000	
Sublease & Access Fees	\$6,000	\$5,575	\$11,575	
Interest	\$179	\$84	\$263	
Grants & Donations	\$0	\$0	\$0	
Fish Tournaments	\$575	\$25	\$600	
Park/Lake Reservations	\$0	\$3,250	\$3,250	IU Rowing Reservations
Expenses & Margin				
SG&A expenses	\$38,985	\$14,697	\$53,683	
Salaries & Benefits	\$12,108	\$10,037	\$22,145	
Supplies	\$342	\$2,326	\$2,668	Printing of Boat & Dock Permits
Professional Services	\$705	\$586	\$1,291	
Communication/Travel	\$232	\$282	\$513	
Printing/Advertising	\$11	\$282	\$293	
Insurance	\$12,979	\$0	\$12,979	
Utility Services	\$400	\$483	\$883	
Repair & Maintenance	\$709	\$600	\$1,309	
Other Services	\$11,500	\$0	\$11,500	Dredger Debt Service
Machinery & Equipment	\$0	\$102	\$102	
Other Capital Outlays	\$0	\$0	\$0	
Pretax operating profit (loss)	(\$31,732)	(\$5,263)	(\$36,995)	
Operating margin	-437.4%	-55.8%	-221.7%	

Balance Sheet Summary	January	February Actuals	Notes
Checking/Savings	\$122,926	\$118,433	
General Fund CDs	\$216,009	\$216,009	
Cumulative Maintenance Fund CDs	\$66,797	\$66,797	
Other Balance Sheet Items			
Fixed Assets	\$454,853	\$454,853	
Accounts payable	\$1,714	\$2,484	
Long-term liabilities	\$100,222	\$100,222	
Equity	\$758,649	\$753,386	

Certificate Summary	Value	Rate	Maturity	Notes
24 Mth	\$12,978	0.65%	7-Jul-14	
24 Mth	\$10,765	0.60%	13-Sep-14	
24 Mth	\$100,000	0.60%	13-Sep-14	
24 Mth	\$6,063	0.65%	30-Dec-14	
24 Mth	\$31,990	0.60%	3-Feb-15	
24 Mth	\$5,000	0.70%	20-Dec-13	
12 Mth	\$36,000	0.55%	20-Apr-13	
182 Day	\$81,009	0.40%	7-Apr-13	

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2013 thru January 31, 2013

(UNAUDITED)

**Watkins Accounting
113 E. 19th Street
Bloomington, IN 47408**

LAKE LEMON CONSERVANCY

I have prepared the financial statements for Lake Lemon Conservancy as of January 31, 2013 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

The following are the company's significant accounting policies under this basis:

Income Tax. No provision or liability for income taxes has been included in the financial statements.

Provision for Doubtful Accounts. No provision for doubtful accounts is made. The company follows the practice of charging off all accounts deemed uncollectible directly to expense.

Property and Equipment. Property and equipment, as well as liabilities pertaining thereto, are recorded at cost as determined for income tax purposes.

Shirley Watkins, CPA
February 11, 2013

LAKE LEMON CONSERVANCY**Balance Sheet****As of January 31, 2013**

	<u>Jan 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	121,950.30
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	216,008.85
1040 · CD's Cumulative Maint Fund	66,796.67
1050 · Savings Account	675.78
Total Checking/Savings	<u>405,731.60</u>
Total Current Assets	405,731.60
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	<u>454,852.91</u>
TOTAL ASSETS	<u>860,584.51</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	1,416.06
2020 · State & Co. Withholding Payable	297.64
Total Other Current Liabilities	<u>1,713.70</u>
Total Current Liabilities	1,713.70
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	100,222.13
Total Long Term Liabilities	<u>100,222.13</u>
Total Liabilities	101,935.83
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	569,873.33
3050 · Encumbered Fund	55.00
3060 · Cumulative Maintenance Fund	38,441.47
32000 · Retained Earnings	70,389.44
Net Income	-21,484.22
Total Equity	<u>758,648.68</u>
TOTAL LIABILITIES & EQUITY	<u>860,584.51</u>

3:55 PM
02/11/13
Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss
January 2013

	<u>Jan 13</u>
Income	
4020 · Marina & Club Fees	500.00
4030 · Sublease & Access Fees	6,000.00
4060 · Interest	178.82
4080 · Fishing Tournament	575.00
	<hr/>
Total Income	7,253.82
Expense	
6000 · Manager	4,582.58
6010 · FICA	278.15
6020 · State Unemployment Tax	11.74
6030 · Retirement	2,386.99
6040 · Health Insurance	1,450.08
6050 · Life Insurance	1,263.00
6110 · Lake Biologist	1,592.50
6112 · Dredger (Other)	542.50
6180 · Postage	91.10
6200 · Regular Gas	75.00
6240 · Building & Grounds	76.84
6250 · Boat/Weed Harvester/Truck	98.70
6300 · Accounting Services	450.00
6320 · Attorney	255.00
6370 · Phone, LDT, Pager, E-Mail	231.67
6430 · Ads	11.47
6450 · Insurance	12,979.00
6460 · Electric	357.95
6470 · Water	42.14
6510 · Building & Grounds Expense	245.00
6530 · Truck	463.91
6670 · Debt Service (Dredging Equip.)	1,252.72
	<hr/>
Total Expense	28,738.04
	<hr/>
Net Income	<u><u>-21,484.22</u></u>

1:02 PM

02/15/13

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	0.00	102,000.00	-102,000.00	0.0%
4010 · Launch Fees	0.00	16,000.00	-16,000.00	0.0%
4020 · Marina & Club Fees	500.00	8,000.00	-7,500.00	6.3%
4030 · Sublease & Access Fees	6,000.00	26,000.00	-20,000.00	23.1%
4040 · Property Tax - Brown Co.	0.00	54,000.00	-54,000.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	196,000.00	-196,000.00	0.0%
4060 · Interest	178.82	2,500.00	-2,321.18	7.2%
4070 · Grants & Donations	0.00	6,000.00	-6,000.00	0.0%
4080 · Fishing Tournament	575.00	800.00	-225.00	71.9%
4090 · Park Reservations	0.00	4,500.00	-4,500.00	0.0%
4100 · Park Admisioin Fees	0.00	27,500.00	-27,500.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	10,000.00	-10,000.00	0.0%
Total Income	7,253.82	453,300.00	-446,046.18	1.6%
Expense				
6000 · Manager	4,582.58	54,991.00	-50,408.42	8.3%
6010 · FICA	278.15	10,564.00	-10,285.85	2.6%
6020 · State Unemployment Tax	11.74	332.00	-320.26	3.5%
6030 · Retirement	2,386.99	7,149.00	-4,762.01	33.4%
6040 · Health Insurance	1,450.08	18,700.00	-17,249.92	7.8%
6050 · Life Insurance	1,263.00	1,263.00	0.00	100.0%
6070 · Gate Attendant	0.00	14,250.00	-14,250.00	0.0%
6090 · Park Maintenance Technician	0.00	2,800.00	-2,800.00	0.0%
6100 · Lake Patrol	0.00	4,800.00	-4,800.00	0.0%
6110 · Lake Biologist	1,592.50	14,000.00	-12,407.50	11.4%
6111 · Dredger	0.00	21,000.00	-21,000.00	0.0%
6112 · Dredger (Other)	542.50	10,500.00	-9,957.50	5.2%
6113 · Assistant Dredger	0.00	10,500.00	-10,500.00	0.0%
6114 · Assistant Dredger (Other)	0.00	5,250.00	-5,250.00	0.0%
6120 · Season & Launch Permits	0.00	1,000.00	-1,000.00	0.0%
6130 · Daily Permits	0.00	250.00	-250.00	0.0%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	0.00	500.00	-500.00	0.0%
6170 · Miscellaneous-Other	0.00	1,350.00	-1,350.00	0.0%
6180 · Postage	91.10	1,300.00	-1,208.90	7.0%
6190 · General Business Supplies	0.00	500.00	-500.00	0.0%
6200 · Regular Gas	155.00	4,000.00	-3,845.00	3.9%
6210 · Diesel	0.00	12,500.00	-12,500.00	0.0%
6240 · Building & Grounds	76.84	3,500.00	-3,423.16	2.2%
6250 · Boat/Weed Harvester/Truck	98.70	2,000.00	-1,901.30	4.9%
6251 · Dredging Supplies	0.00	8,000.00	-8,000.00	0.0%
6252 · Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6290 · Signs & Nautical Markers	0.00	2,000.00	-2,000.00	0.0%
6300 · Accounting Services	450.00	5,400.00	-4,950.00	8.3%
6310 · Grass	0.00	10,875.00	-10,875.00	0.0%
6320 · Attorney	255.00	6,000.00	-5,745.00	4.3%
6330 · Consulting Engineer	0.00	4,000.00	-4,000.00	0.0%
6350 · Other Prof/Secretarial Service	0.00	500.00	-500.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	231.67	3,400.00	-3,168.33	6.8%
6410 · Subscriptions	0.00	300.00	-300.00	0.0%
6420 · Newsletter	0.00	800.00	-800.00	0.0%
6430 · Ads	11.47	300.00	-288.53	3.8%
6440 · Other	0.00	1,500.00	-1,500.00	0.0%
6450 · Insurance	12,979.00	45,000.00	-32,021.00	28.8%
6460 · Electric	357.95	5,000.00	-4,642.05	7.2%
6470 · Water	42.14	600.00	-557.86	7.0%
6480 · Trash	80.21	1,000.00	-919.79	8.0%
6490 · Port-O-Lets	0.00	2,200.00	-2,200.00	0.0%
6500 · Pump Holding Tank	0.00	600.00	-600.00	0.0%
6510 · Building & Grounds Expense	245.00	4,000.00	-3,755.00	6.1%
6520 · Boat	0.00	1,500.00	-1,500.00	0.0%
6530 · Truck	463.91	1,000.00	-536.09	46.4%
6541 · Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 · Equipment Rental	0.00	3,000.00	-3,000.00	0.0%

1:02 PM

02/15/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2013

	Jan 13	Budget	\$ Over Budget	% of Budget
6560 · Water Testing	0.00	4,000.00	-4,000.00	0.0%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% MarinaPermit Sales	0.00	2,300.00	-2,300.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6630 · Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
6661 · Disposal Site Preparation	0.00	5,000.00	-5,000.00	0.0%
6662 · Debt Service-Dredging Loan	10,247.28	46,000.00	-35,752.72	22.3%
6670 · Debt Service (Dredging Equip.)	1,252.72			
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	0.00	7,000.00	-7,000.00	0.0%
6710 · Boat Dock	0.00	23,000.00	-23,000.00	0.0%
6770 · LLCD Pick-up Truck	0.00	20,000.00	-20,000.00	0.0%
Total Expense	39,145.53	506,874.00	-467,728.47	7.7%
Net Income	-31,891.71	-53,574.00	21,682.29	59.5%

LAKE LEMON CONSERVANCY
Financial Statements

For the Period Ending

January 1, 2013 thru February 28, 2013

(UNAUDITED)

Watkins Accounting
113 E. 19th Street
Bloomington, IN 47408

LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of February 28, 2013 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

The following are the company's significant accounting policies under this basis:

Income Tax. No provision or liability for income taxes has been included in the financial statements.

Provision for Doubtful Accounts. No provision for doubtful accounts is made. The company follows the practice of charging off all accounts deemed uncollectible directly to expense.

Property and Equipment. Property and equipment, as well as liabilities pertaining thereto, are recorded at cost as determined for income tax purposes.

Shirley Watkins, CPA
March 12, 2013

LAKE LEMON CONSERVANCY
Balance Sheet
As of February 28, 2013

	Feb 28, 13
ASSETS	
Current Assets	
Checking/Savings	
1000 - Peoples State Bank	117,373.67
1010 - Petty Cash	100.00
1020 - Change Fund	200.00
1030 - CD's General Fund	216,008.85
1040 - CD's Cumulative Maint Fund	66,796.67
1050 - Savings Account	759.75
Total Checking/Savings	401,238.94
Total Current Assets	401,238.94
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	<u>856,091.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 - FICA & Federal Taxes Payable	1,854.53
2020 - State & Co. Withholding Payable	629.36
Total Other Current Liabilities	2,483.89
Total Current Liabilities	2,483.89
Long Term Liabilities	
2800 - Long Term Notes-Net of Current	100,222.13
Total Long Term Liabilities	100,222.13
Total Liabilities	102,706.02
Equity	
3000 - Opening Balance Equity	101,373.66
3040 - General Fund	569,873.33
3050 - Encumbered Fund	55.00
3060 - Cumulative Maintenance Fund	38,441.47
32000 - Retained Earnings	70,389.44
Net Income	-26,747.07
Total Equity	753,385.83
TOTAL LIABILITIES & EQUITY	<u>856,091.85</u>

2:22 PM
03/12/13
Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss
February 2013

	Feb 13
Income	
4020 · Marina & Club Fees	500.00
4030 · Sublease & Access Fees	5,575.00
4060 · Interest	83.97
4080 · Fishing Tournament	25.00
4090 · Park Reservations	3,250.00
Total Income	9,433.97
Expense	
6000 · Manager	4,582.58
6010 · FICA	808.04
6030 · Retirement	297.87
6040 · Health Insurance	1,450.08
6110 · Lake Biologist	1,200.50
6112 · Dredger (Other)	1,697.50
6120 · Season & Launch Permits	1,486.05
6130 · Daily Permits	199.82
6170 · Miscellaneous-Other	88.37
6190 · General Business Supplies	106.95
6200 · Regular Gas	80.00
6240 · Building & Grounds	55.63
6250 · Boat/Weed Harvester/Truck	193.27
6251 · Dredging Supplies	116.00
6300 · Accounting Services	450.00
6350 · Other Prof/Secretarial Service	136.00
6370 · Phone, LDT, Pager, E-Mail	231.67
6410 · Subscriptions	50.00
6430 · Ads	10.37
6440 · Other	271.14
6460 · Electric	360.95
6470 · Water	42.14
6480 · Trash	80.21
6510 · Building & Grounds Expense	600.00
6662 · Debt Service-Dredging Loan	-10,247.28
6700 · Computer Equipment	101.68
Total Expense	4,449.54
Net Income	4,984.43

3:49 PM

03/12/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through February 2013

	Jan - Feb 13	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	0.00	102,000.00	-102,000.00	0.0%
4010 · Launch Fees	0.00	16,000.00	-16,000.00	0.0%
4020 · Marina & Club Fees	1,000.00	8,000.00	-7,000.00	12.5%
4030 · Sublease & Access Fees	11,575.00	26,000.00	-14,425.00	44.5%
4040 · Property Tax - Brown Co.	0.00	54,000.00	-54,000.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	196,000.00	-196,000.00	0.0%
4060 · Interest	262.79	2,500.00	-2,237.21	10.5%
4070 · Grants & Donations	0.00	6,000.00	-6,000.00	0.0%
4080 · Fishing Tournament	600.00	800.00	-200.00	75.0%
4090 · Park Reservations	3,250.00	4,500.00	-1,250.00	72.2%
4100 · Park Admisioin Fees	0.00	27,500.00	-27,500.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	10,000.00	-10,000.00	0.0%
Total Income	16,687.79	453,300.00	-436,612.21	3.7%
Expense				
6000 · Manager	9,165.16	54,991.00	-45,825.84	16.7%
6010 · FICA	1,086.19	10,564.00	-9,477.81	10.3%
6020 · State Unemployment Tax	11.74	332.00	-320.26	3.5%
6030 · Retirement	2,684.86	7,149.00	-4,464.14	37.6%
6040 · Health Insurance	2,900.16	18,700.00	-15,799.84	15.5%
6050 · Life Insurance	1,263.00	1,263.00	0.00	100.0%
6070 · Gate Attendant	0.00	14,250.00	-14,250.00	0.0%
6090 · Park Maintenance Technician	0.00	2,800.00	-2,800.00	0.0%
6100 · Lake Patrol	0.00	4,800.00	-4,800.00	0.0%
6110 · Lake Biologist	2,793.00	14,000.00	-11,207.00	20.0%
6111 · Dredger	0.00	21,000.00	-21,000.00	0.0%
6112 · Dredger (Other)	2,240.00	10,500.00	-8,260.00	21.3%
6113 · Assistant Dredger	0.00	10,500.00	-10,500.00	0.0%
6114 · Assistant Dredger (Other)	0.00	5,250.00	-5,250.00	0.0%
6120 · Season & Launch Permits	1,486.05	1,000.00	486.05	148.6%
6130 · Daily Permits	199.82	250.00	-50.18	79.9%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	0.00	500.00	-500.00	0.0%
6170 · Miscellaneous-Other	88.37	1,350.00	-1,261.63	6.5%
6180 · Postage	91.10	1,300.00	-1,208.90	7.0%
6190 · General Business Supplies	106.95	500.00	-393.05	21.4%
6200 · Regular Gas	155.00	4,000.00	-3,845.00	3.9%
6210 · Diesel	0.00	12,500.00	-12,500.00	0.0%
6240 · Building & Grounds	132.47	3,500.00	-3,367.53	3.8%
6250 · Boat/Weed Harvester/Truck	291.97	2,000.00	-1,708.03	14.6%
6251 · Dredging Supplies	116.00	8,000.00	-7,884.00	1.5%
6252 · Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6290 · Signs & Nautical Markers	0.00	2,000.00	-2,000.00	0.0%
6300 · Accounting Services	900.00	5,400.00	-4,500.00	16.7%
6310 · Grass	0.00	10,875.00	-10,875.00	0.0%

3:49 PM

03/12/13

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through February 2013

	Jan - Feb 13	Budget	\$ Over Budget	% of Budget
6320 · Attorney	255.00	6,000.00	-5,745.00	4.3%
6330 · Consulting Engineer	0.00	4,000.00	-4,000.00	0.0%
6350 · Other Prof/Secretarial Service	136.00	500.00	-364.00	27.2%
6370 · Phone, LDT, Pager, E-Mail	463.34	3,400.00	-2,936.66	13.6%
6410 · Subscriptions	50.00	300.00	-250.00	16.7%
6420 · Newsletter	0.00	800.00	-800.00	0.0%
6430 · Ads	21.84	300.00	-278.16	7.3%
6440 · Other	271.14	1,500.00	-1,228.86	18.1%
6450 · Insurance	12,979.00	45,000.00	-32,021.00	28.8%
6460 · Electric	718.90	5,000.00	-4,281.10	14.4%
6470 · Water	84.28	600.00	-515.72	14.0%
6480 · Trash	80.21	1,000.00	-919.79	8.0%
6490 · Port-O-Lets	0.00	2,200.00	-2,200.00	0.0%
6500 · Pump Holding Tank	0.00	600.00	-600.00	0.0%
6510 · Building & Grounds Expense	845.00	4,000.00	-3,155.00	21.1%
6520 · Boat	0.00	1,500.00	-1,500.00	0.0%
6530 · Truck	463.91	1,000.00	-536.09	46.4%
6541 · Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 · Equipment Rental	0.00	3,000.00	-3,000.00	0.0%
6560 · Water Testing	0.00	4,000.00	-4,000.00	0.0%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	0.00	2,300.00	-2,300.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6630 · Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
6661 · Disposal Site Preparation	0.00	5,000.00	-5,000.00	0.0%
6662 · Debt Service-Dredging Loan	10,247.28	46,000.00	-35,752.72	22.3%
6670 · Debt Service (Dredging Equip.)	1,252.72			
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	0.00	7,000.00	-7,000.00	0.0%
6700 · Computer Equipment	101.68			
6710 · Boat Dock	0.00	23,000.00	-23,000.00	0.0%
6770 · LLCD Pick-up Truck	0.00	20,000.00	-20,000.00	0.0%
Total Expense	53,682.14	506,874.00	-453,191.86	10.6%
Net Income	-36,994.35	-53,574.00	16,579.65	69.1%



Lake Lemon Conservancy District

Date: February 28, 2013

ALLOWANCE OF VOUCHERS

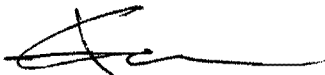
Lance Eberle
Treasurer

(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 4 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$11,946.94

Dated this 20th day of March 2013

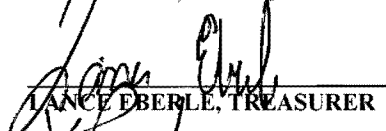
Signature of Governing Board



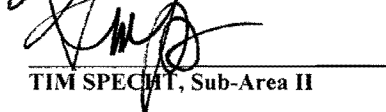
JOHN SCHELL, CHAIRMAN



PAM DUGAN, VICE-CHAIR



LANCE EBERLE, TREASURER



TIM SPECHT, Sub-Area II

KRISTIN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V



TINA THRASHER, Sub-Area VII

2:30 PM
03/12/13

LAKE LEMON CONSERVANCY
Check Detail
February 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2282	2/21/2013	MONROE CO REC...		1000 - Peoples Sta...		-61.00
					6350 - Other Profi/S...	-61.00	61.00
TOTAL						-61.00	61.00
Check	2283	2/26/2013	MONROE CO HEA...		1000 - Peoples Sta...		-75.00
					6350 - Other Profi/S...	-75.00	75.00
TOTAL						-75.00	75.00
Check	2284	2/28/2013	INDIANA LAKES M...		1000 - Peoples Sta...		-50.00
					6410 - Subscriptions	-50.00	50.00
TOTAL						-50.00	50.00
Check	2486	2/7/2013	B & B WATER CORP		1000 - Peoples Sta...		-42.14
					6470 - Water	-42.14	42.14
TOTAL						-42.14	42.14
Check	2487	2/7/2013	BLOOMINGTON H...		1000 - Peoples Sta...		-17.46
					6240 - Building & G...	-17.46	17.46
TOTAL						-17.46	17.46
Check	2488	2/7/2013	NAPA AUTO PARTS		1000 - Peoples Sta...		-193.27
					6250 - Boat/Weed ...	-193.27	193.27
TOTAL						-193.27	193.27
Check	2489	2/7/2013	STAPLES CREDIT ...		1000 - Peoples Sta...		-599.54
					6170 - Miscellaneou...	-88.37	88.37
					6190 - General Busi...	-106.95	106.95
					6240 - Building & G...	-31.40	31.40
					6440 - Other	-271.14	271.14
					6700 - Computer E...	-101.68	101.68
TOTAL						-599.54	599.54

2:30 PM
03/12/13

LAKE LEMON CONSERVANCY
Check Detail
February 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2490	2/8/2013	THE HERALD TIMES		1000 · Peoples Sta...		-10.37
					6430 · Ads	-10.37	10.37
TOTAL						-10.37	10.37
Check	2491	2/1/2013	REPUBLIC SERVI...		1000 · Peoples Sta...		-80.21
					6480 · Trash	-80.21	80.21
TOTAL						-80.21	80.21
Check	2492	2/1/2013	VISA		1000 · Peoples Sta...		-80.00
					6200 · Regular Gas	-80.00	80.00
TOTAL						-80.00	80.00
Check	2496	2/21/2013	DCG		1000 · Peoples Sta...		-1,420.93
					6120 · Season & La...	-1,420.93	1,420.93
TOTAL						-1,420.93	1,420.93
Check	2497	2/21/2013	SCI REMC		1000 · Peoples Sta...		-360.95
					6480 · Electric	-360.95	360.95
TOTAL						-360.95	360.95
Check	2498	2/25/2013	KENNETH MULLIS		1000 · Peoples Sta...		-600.00
					6510 · Building & G...	-600.00	600.00
TOTAL						-600.00	600.00
Check	2499	2/25/2013	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	2500	2/23/2013	COMCAST CABLE		1000 · Peoples Sta...		-198.94
					6370 · Phone, LDT,...	-198.94	198.94
TOTAL						-198.94	198.94

2:30 PM
03/12/13

LAKE LEMON CONSERVANCY
Check Detail
February 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2501	2/25/2013	TEK PRINT		1000 · Peoples Sta...		-264.94
					6130 · Daily Permits	-199.82	199.82
					6120 · Season & La...	-65.12	65.12
TOTAL						-264.94	264.94
Check	2502	2/25/2013	VERIZON WIRELE...		1000 · Peoples Sta...		-32.73
					6370 · Phone, LDT,...	-32.73	32.73
TOTAL						-32.73	32.73
Check	2503	2/25/2013	ANTHEM BLUE CR...		1000 · Peoples Sta...		-1,450.08
					6040 · Health Insur...	-1,450.08	1,450.08
TOTAL						-1,450.08	1,450.08
Check	2504	2/27/2013	INDIANA OXYGEN		1000 · Peoples Sta...		-68.48
					6251 · Dredging Su...	-68.48	68.48
TOTAL						-68.48	68.48
Check	2508	2/28/2013	KLEINDORFER HA...		1000 · Peoples Sta...		-54.29
					6251 · Dredging Su...	-47.52	47.52
					6240 · Building & G...	-6.77	6.77
TOTAL						-54.29	54.29

Total

\$ 6,110.33

10:44 AM

03/12/13

LAKE LEMON CONSERVANCY

Payroll Summary

February 2013

	MADDEN, ROBERT E			VanTassel, James P			WARTHAN, LEVI R			TOTAL		
	Hours	Rate	Feb 13	Hours	Rate	Feb 13	Hours	Rate	Feb 13	Hours	Rate	Feb 13
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary			4,582.58			0.00			0.00			4,582.58
HOURLY PAY-6110			0.00	85.75	14.00	1,200.50			0.00	85.75		1,200.50
Reg.Pay-6111			0.00			0.00		34.00	0.00			0.00
Reg.Pay-6112			0.00			0.00	48.5	35.00	1,697.50	48.50		1,697.50
Reg.Pay 6113			0.00		17.00	0.00			0.00			0.00
Total Gross Pay			4,582.58	85.75		1,200.50	48.5		1,697.50	134.25		7,480.58
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00			0.00			0.00
Adjusted Gross Pay			4,582.58	85.75		1,200.50	48.5		1,697.50	134.25		7,480.58
Taxes Withheld												
Federal Withholding			-516.00			-37.00			-157.00			-710.00
Medicare Employee			-66.44			-17.41			-24.61			-108.46
Social Security Employee			-284.12			-74.43			-105.24			-463.79
IN - Withholding			-155.80			-40.82			-57.72			-254.34
Hamilton Co			0.00			-12.01			0.00			-12.01
Monroe Co.			-47.66			0.00			-17.71			-65.37
Total Taxes Withheld			-1,070.02			-181.67			-362.28			-1,613.97
Net Pay			3,512.56	85.75		1,018.83	48.5		1,335.22	134.25		5,866.61
Employer Taxes and Contributions												
Federal Unemployment			14.50			7.20			10.18			31.88
Medicare Company			66.44			17.41			24.61			108.46
Social Security Company			284.12			74.43			105.24			463.79
IN - Unemployment Company			24.74			6.48			9.17			40.39
Total Employer Taxes and Contributions			389.80			105.52			149.20			644.52



Lake Lemon Conservancy District

Date: January 31, 2013

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 5 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$34,884.63

Dated this 20th day of March 2013

Signature of Governing Board



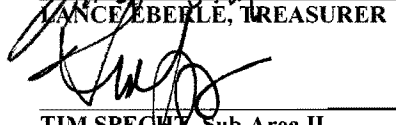
JOHN SCHELL, CHAIRMAN



PAM DUGAN, VICE-CHAIR



LANCE EBERLE, TREASURER



TIM SPECHT, Sub-Area II

KRISTIN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V



TINA THRASHER, Sub-Area VII

4:12 PM
02/11/13

LAKE LEMON CONSERVANCY
Check Detail
January 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2463	1/7/2013	CINCINNATI LIFE I...		1000 · Peoples Sta...		-1,263.00
					6050 · Life Insurance	-1,263.00	1,263.00
TOTAL						-1,263.00	1,263.00
Check	2464	1/7/2013	ISON'S DOCK AN...		1000 · Peoples Sta...		-135.00
					6510 · Building & G...	-135.00	135.00
TOTAL						-135.00	135.00
Check	2465	1/7/2013	B & B WATER CORP		1000 · Peoples Sta...		-42.14
					6470 · Water	-42.14	42.14
TOTAL						-42.14	42.14
Check	2466	1/7/2013	YOUNG TRUCKING		1000 · Peoples Sta...		-110.00
					6510 · Building & G...	-110.00	110.00
TOTAL						-110.00	110.00
Check	2470	1/16/2013	COMCAST CABLE		1000 · Peoples Sta...		-198.94
					6370 · Phone, LDT,...	-198.94	198.94
TOTAL						-198.94	198.94
Check	2471	1/16/2013	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	2472	1/16/2013	FIRST INSURANC...		1000 · Peoples Sta...		-12,979.00
					6450 · Insurance	-12,979.00	12,979.00
TOTAL						-12,979.00	12,979.00
Check	2473	1/16/2013	ANDREWS, HARR...		1000 · Peoples Sta...		-255.00
					6320 · Attorney	-255.00	255.00
TOTAL						-255.00	255.00

4:12 PM
02/11/13

LAKE LEMON CONSERVANCY
Check Detail
January 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2474	1/16/2013	VISA		1000 - Peoples Sta...		-166.10
					6200 - Regular Gas	-75.00	75.00
					6180 - Postage	-91.10	91.10
TOTAL						-166.10	166.10
Check	2475	1/16/2013	VERIZON WIRELE...		1000 - Peoples Sta...		-32.73
					6370 - Phone, LDT,...	-32.73	32.73
TOTAL						-32.73	32.73
Check	2476	1/16/2013	INDIANA DEPT OF...		1000 - Peoples Sta...		-11.74
					6020 - State Unem...	-11.74	11.74
TOTAL						-11.74	11.74
Check	2477	1/18/2013	BROWN CO DEM...		1000 - Peoples Sta...		-11.47
					6430 - Ads	-11.47	11.47
TOTAL						-11.47	11.47
Check	2478	1/23/2013	ANTHEM BLUE CR...		1000 - Peoples Sta...		-1,450.08
					6040 - Health Insur...	-1,450.08	1,450.08
TOTAL						-1,450.08	1,450.08
Check	2479	1/23/2013	PEOPLES STATE ...		1000 - Peoples Sta...		-11,500.00
					2800 - Long Term N...	-10,247.28	10,247.28
					6670 - Debt Service...	-1,252.72	1,252.72
TOTAL						-11,500.00	11,500.00
Check	2480	1/23/2013	SCI REMC		1000 - Peoples Sta...		-357.95
					6460 - Electric	-357.95	357.95
TOTAL						-357.95	357.95

4:12 PM
02/11/13

LAKE LEMON CONSERVANCY
Check Detail
January 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2481	1/23/2013	SMITH'S IMPLEME...		1000 · Peoples Sta...		-562.61
				6530 · Truck		-463.91	463.91
				6250 · Boat/Weed ...		-98.70	98.70
TOTAL						-562.61	562.61
Check	2485	1/31/2013	KLEINDORFER HA...		1000 · Peoples Sta...		-76.84
				6240 · Building & G...		-76.84	76.84
TOTAL						-76.84	76.84

Total CKS \$29,602.60

6:36 PM

02/12/13

LAKE LEMON CONSERVANCY
Payroll Summary
 January 2013

	MADDEN, ROBERT E			VanTassel, James P			WARTHAN, LEVI R			TOTAL	
	Hours	Rate	Jan 13	Hours	Rate	Jan 13	Hours	Rate	Jan 13	Hours	Rate
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary			4,582.58			0.00			0.00		
HOURLY PAY-6110			0.00	113.75	14.00	1,592.50			0.00	113.75	
Reg.Pay-6111			0.00			0.00		34.00	0.00		
Reg.Pay-6112			0.00			0.00	15.5	35.00	542.50	15.50	
Reg.Pay 6113			0.00		17.00	0.00			0.00		
Total Gross Pay			4,582.58	113.75		1,592.50	15.5		542.50	129.25	
Deductions from Gross Pay											
Insurance			0.00			0.00			0.00		
Total Deductions from Gross Pay			0.00			0.00			0.00		
Adjusted Gross Pay			4,582.58	113.75		1,592.50	15.5		542.50	129.25	
Taxes Withheld											
Federal Withholding			-524.00			-82.00			-18.00		
Medicare Employee			-66.45			-23.09			-7.87		
Social Security Employee			-284.12			-98.74			-33.64		
IN - Withholding			-155.80			-54.14			-18.45		
Hamilton Co			0.00			-15.93			0.00		
Monroe Co.			-47.66			0.00			-5.66		
Total Taxes Withheld			-1,078.03			-273.90			-83.62		
Net Pay			3,504.55	113.75		1,318.60	15.5		458.88	129.25	
Employer Taxes and Contributions											
Federal Unemployment			27.50			9.56			3.26		
Medicare Company			66.45			23.09			7.87		
Social Security Company			284.12			98.74			33.64		
IN - Unemployment Company			24.75			8.60			2.93		
Total Employer Taxes and Contributions			402.82			139.99			47.70		

6:36 PM

02/12/13

LAKE LEMON CONSERVANCY
Payroll Summary
January 2013

	<u>TOTAL</u>
	<u>Jan 13</u>
Employee Wages, Taxes and Adjustments	
Gross Pay	
Salary	4,582.58
HOURLY PAY-6110	1,592.50
Reg.Pay-6111	0.00
Reg.Pay-6112	542.50
Reg.Pay 6113	0.00
Total Gross Pay	6,717.58
Deductions from Gross Pay	
Insurance	0.00
Total Deductions from Gross Pay	0.00
Adjusted Gross Pay	6,717.58
Taxes Withheld	
Federal Withholding	-624.00
Medicare Employee	-97.41
Social Security Employee	-416.50
IN - Withholding	-228.39
Hamilton Co	-15.93
Monroe Co.	-53.32
Total Taxes Withheld	-1,435.55
Net Pay	<u>5,282.03</u>
Employer Taxes and Contributions	
Federal Unemployment	40.32
Medicare Company	97.41
Social Security Company	416.50
IN - Unemployment Company	36.28
Total Employer Taxes and Contributions	<u>590.51</u>



Lake Lemon Conservancy District

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT is entered into this 20th day of March, 2013, by and between the Lake Lemon Conservancy District ("LLCD") and Lee R. Keen d/b/a Integritech Equipment Repair ("Integritech").

WHEREAS the LLCD has acquired equipment in conjunction with a Lake Enhancement initiative to improve and maintain the lake;

WHEREAS, the LLCD desires to retain a company that has particular expertise and knowledge in the repair of the equipment acquired;

WHEREAS, Lee R. Keen, doing business as Integritech Equipment Repair has specific knowledge and expertise in the repair of heavy construction equipment and has agreed to provide such services to the LLCD upon request;

NOW THEREFORE, in consideration of the covenants and promises herein provided, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree:

1. Description of Services. Integritech shall provide repair services on the construction equipment owned by the LLCD upon request of LLCD. The LLCD hereby retains Integritech and Integritech agrees to provide the services, specifically repairing equipment relating to the LLCD Lake Enhancement initiative, upon LLCD request.

2. Term. The Term shall be from April 1st, 2013 and shall continue for a period of one (1) year. It may be extended by mutual, written agreement of the parties and upon approval by the LLCD.

3. Termination and Notice. Either party may terminate this Agreement by giving a three (3) day notice to the other party. Notice for purposes of this Agreement shall be sent to:

Lee R. Keen d/b/a Integritech at: 8162 S. Old State Rd. 37, Bloomington, IN 47403

LLCD at: 7599 N. Tunnel Road, Unionville, IN 47468

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

4. Payment for Professional Services. For services rendered, LLCDC shall pay Integritech Seventy Dollars (\$70.00) per hour, portal to portal, and will reimburse Integritech at the rate of \$1.50 per mile in transportation costs. The total amount of this Agreement shall not exceed Seven Thousand Dollars and no cents (\$7,000.00). Integritech shall provide detailed invoice(s) to LLCDC, setting forth the duties completed in furtherance of this Agreement and the time devoted to those duties. Upon approval by the LLCDC of the invoice(s), the same will be processed by LLCDC for payment within 15 days.

5. Materials. LLCDC shall provide its Certificate of Sales Tax Exemption for the purchase of materials, if any purchases are to be made by Integritech, with prior approval of LLCDC.

6. Relationship of the Parties. Integritech is an independent contractor in the performance of each and every part of this Agreement and solely and personally liable for the costs of all labor, equipment, tools, and expenses in connection therewith and for any and all damages that may occur because of Integritech's performance under this Agreement, whether for personal injuries or damages of any other kind. Nothing in this Agreement shall be construed in any way to constitute Integritech as the agent or representative of the LLCDC. Nothing in this Agreement shall prohibit Integritech from engaging in work for anyone other than the LLCDC.

7. Liability. The LLCDC and Integritech acknowledge and agree that the services to be performed by Integritech under this Agreement are to be performed by him at his own risk and that he assumes all responsibility for any damages or injuries that may result from Integritech's performance of services under this Agreement. Integritech agrees to indemnify and hold harmless the LLCDC from any and all liability for any injuries (including death), damages, loss or claims based upon, arising out of, or in any manner connected with Integritech's services provided under this Agreement, which includes but is not limited to claims for workers' compensation coverage. It is further agreed that Integritech shall bear all costs of obtaining and maintaining for the term of this Agreement all required licensing, permits, liability insurance and Workers' Compensation insurance.

8. Tax Liability. Integritech shall exonerate, indemnify, and hold harmless the LLCDC from and against, and shall assume full responsibility for, payment of self-employment taxes, all federal, state and local taxes, or contributions imposed or required under unemployment insurance, workmen's compensation, social security, and income tax laws with respect to Integritech's services under this Agreement. The LLCDC shall issue an IRS Form 1099 to Integritech for sums paid under this Agreement.

9. Remedies. A party shall be entitled to seek and obtain all relief, whether in law or in equity, for breach of the Agreement by the other party, including damages and reasonable attorney fees arising from the breach.

10. No Assignment. The Integritech's obligations under this Agreement are personal and may not be assigned or transferred without the prior written consent of the LLCDC.

11. Venue and Applicable Law. This Agreement shall be governed by and construed under the laws of the State of Indiana, and the Monroe Circuit Court, Bloomington, Indiana, 47404, shall have exclusive jurisdiction over disputes arising hereunder.

12. Entire Agreement. This Agreement constitutes the entire contract between the parties. There is no statement, promise, agreement or obligation in existence which may conflict with the terms of this Agreement, or may modify, enlarge, or invalidate this Agreement or any provisions of it. This Agreement may not be amended, supplemented, or modified except by a written document signed by the LLCD and Integritech.

13. Non-Waiver. The failure of any party to insist upon performance of any of the provisions of this Agreement or to pursue its rights hereunder shall not be construed as a waiver of any such provisions or the relinquishment of any such rights.

The foregoing Agreement is hereby executed on the terms stated above.

Lake Lemon Conservancy District:

By: _____
Its: Chairman

Lee R. Keen d/b/a Integritech Equipment
Repair

312693/11820-055



Lake Lemon Conservancy District

PROFESSIONAL SERVICES AGREEMENT

This Agreement is entered into this 20th day of March, 2013, by and between the Lake Lemon Conservancy District (hereinafter "District") and **Sky Magic Pyrotechnics Inc.** (hereinafter "Contractor") as follows:

1. District agrees to contract with the Contractor for the following services:

Conduct the Lake Lemon Conservancy District's 2013 and 2014 Independence Day Fireworks Celebration. See Contractor Proposal (Attachment "A").
2. District agrees to Contract with the Contractor for the following period of time:

July 5, 2013 (Show Date) 2014- To Be Determined
July 6, 2013 (Rain Date)
3. Contractor is deemed an Independent Contractor and is not considered to be an employee of the District. As such, Contractor acknowledges that **no withholding** for the Federal, State or Local Income Taxes **will be made** and **he/she is responsible** for all tax liabilities. Contractor also acknowledges that the District **does not provide insurance** for Independent Contractors, and **that Contractors must furnish and provide proof, if requested, of its own liability, automobile, worker's compensation and other applicable insurance.**
4. Contractor shall provide **all necessary** licenses, permits and evidence of certification or ability to perform the above duties as shall be reasonably required by the District.
5. District agrees to pay Contractor the Total Sum of \$6,500.00 for 2013 and \$6,500.00 for 2014. For each year, the District shall pay to Contractor \$2,000.00 of the contract amount upon acceptance of agreement and receipt of invoice, and remainder of contract amount within 10 days of completion of event and receipt of invoice.

Professional Services Agreement – Continued

Page 2

6. No portion of this Agreement shall be assigned by Contractor except with the written consent of the District.
7. Contractor agrees to **indemnify and hold harmless** the District, and its respective officials, employees, agents and independent Contractors from and against any and all losses, costs (including reasonable attorney fees) and liabilities which arise out of Contractor's acts or omission while Contractor is performing the services contracted for herein.
8. Contractor shall maintain appropriate commercial general liability insurance in a minimum amount of five million dollars (\$5,000,000.00) per occurrence. The District and City of Bloomington Utilities Department shall be included as **additional named – insureds** on the policy and contractor shall provide proof of insurance.
9. Contractor agrees not to discriminate against any person in the performance of this Agreement because of race, religion, color, sex, handicap, national origin or ancestry, age, residency, Disabled Veteran Status or Vietnam Era Veteran Status.
10. In all cases where Contractor is required to notify District for any purpose, Contractor shall notify Bob Madden, LLCD Manager, at 812-334-0233.
11. This Agreement represents the entire Contract between the parties.
12. Special provisions: See Attached Contractor's Proposal

Lake Lemon Conservancy District
"District"

"Contractor"

Signed _____

Signed _____

Print _____

Print _____

Title _____

Date _____

Date _____

Address _____

Phone _____

Attachment "A"



Western Indiana
Home Office
2749 E CR 1200 N
Brazil, IN 47834
800-245-7976

Central Indiana
6131 Linda Lane
Indianapolis, IN 46241
317-731-2097
Fax: 866-407-3338

Northern Indiana
733 Pellston Court
Ft. Wayne, IN 46825
260-255-6079
info@skymagicpyro.com

Proposal for Lake Lemon Conservancy District 13-14, Unionville, IN \$6,500

Pre Show Shells

8 - 3" Titanium Salutes Extra Bright: Loud concussion and bright silver flash.

Grand Opening and Mixed Within Display

81'S Red Chrys w/ Coco Pistil, Whistle, **Titanium Salute**

Brocade & Bouquet 100 shot Gold Brocade Mines to Willows w/ Large Beautiful Very Full Willow Breaks

Beautiful Time 88 shot Red, Green & Purple Pearls to Palm

Silver Chrys w/ Palm Pistil 49 shot Red Tail to Red palm with Crackling; Green Tail to Green Palm and Golden Rain & Blue Tail to Silver palm w/ Crackling

Silver Chrys w/ Palm Pistil 49 shot Red Tail to Red palm with Crackling; Green Tail to Green Palm and Golden Rain & Blue Tail to Silver palm w/ Crackling

Three Inch

12 - 3" Titanium Salutes Extra Bright: Loud concussion and bright silver flash.

6 - 3" High Quality Fancy Canister Style Shells to Include: Red Peony w/Whistling or 7 Salutes, Color Peony w/Whistling or Silver Spinner, Blue Peony w/Silver Spinner or 5 Salutes, European Pink Peony w/7 Salutes, Sea Blue Peony w/7 Salutes, Sea Green to Gold

6 - 3" High Quality Multiple Break Fancy Imported Style Shells to Include: Red & Silver Peanut, Red & Red Peanut, Purple & Yellow Peanut

34 - 3" High Quality Fancy Imported Style Shells to Include: Brocade Crown, Golden Kamuro, Dragons Eggs, Glittering Silver, Green Coconut Tree, Golden Willow, White Flashing, Silver Wave to Red, Strobes w/Green Dahlia, Silver Crown, ect.

12 - 3" Multicolored Peony and Chrysanthemum

25 - 3" American Made High Quality Fairy Flower Effects and or Comets: White Flashing with Silver Spinners, Golden Kamuro with Blue Fish, Glittering Silver and Green Bees, Electric Green with Coconut Break, Golden Willow and Purple, Silver Wave to Red to Blue, Strobes w/Green Dahlia, Silver Crown, Dragons Eggs and Green and Bright Red and more...(shot from 3"mortar)

Four Inch

12 - 4" Floral Mines of Vivid Colors to Include: Silver, Blue, Red, Green, Glittering Crossette

5 - 4" American Made Specialty Shells to Include: Silver Flash to Snowball, Fish and Whistles, Artillery, Gold Crossette, Silver Crossette, Dragons Breath, Whistle Battle, Serpents and Stars, Whistles and Stars

8 - 4" High Quality Pattern Style Shells to Include: Assorted Color Rings, Double Rings, Crossette Rings, Assorted Heart and Star Shapes

20 - 4" High Quality Fancy Imported Style Shells to Include: Brocade Crown, Orange & Silver Serpents, Golden Kamuro, Silver Bees, Glittering Blue, Red Fish w/Silver Ring, Purple to Time Rain, Golden Crossette, Yellow Golden Willow, Purple Bees,

18 - 4" High Quality Single Color Shells to Include: Red, Blue, Green, Yellow, Purple, Silver, Gold

25 - 4" American Made High Quality Fairy Flower Effects and or Comets: White Flashing with Silver Spinners, Golden Kamuro with Blue Fish, Glittering Silver and Green Bees, Electric Green with Coconut Break, Golden Willow and Purple, Silver Wave to Red to Blue, Strobes w/Green Dahlia, Silver Crown, Dragons Eggs and Green and Bright Red and more...(shot from 4"mortar)

Five Inch

5 - 5" High Quality Color Rings Pattern Barrage

5 - 5" High Quality Falling Leaves Shell in Red, Blue, Green: An effect that falls through the sky. Looks like leaves falling in the sky.

5 - 5" High Quality Waterfall Barrage, A Very Long Lasting Beautiful effect!

5 - 5" High Quality Fancy Canister Style Shells to Include: Assorted Color Peony Shells w/ Salutes

15 - 5" High Quality Fancy Imported Style Shells to Include: Brocade Diadem, Strobing Dahlia, Blue Scattering, Giant Silver Crossette, Blue Wave, Red Bees, Green & Whistling Birds, Dancing Butterfly, Green Scattering, Silver Whirl Flower, Silver Spike

4 - 5" Japanese Style Imported Shells from the Following: Spangles, Glittering Chrysanthemums, Fancy Peonies, Kamuros, and Dahlias

20 - 5" American Made High Quality Fairy Flower Effects and or Comets: White Flashing with Silver Spinners, Golden Kamuro with Blue Fish, Glittering Silver and Green Bees, Electric Green with

Six Inch

2 - 6" American Made Specialty Shell: Six Inch Specialty Series

3 - 6" High Quality Waterfall In Sky Shells, A Beautiful waterfall suspended in the sky with parachutes.

10 - 6" High Quality Fancy Imported Style Shells to Include: Brocade Crown, Golden Kamuro, Whistle to Salute, Silver Crown, Chinese Rain Storm, Five Times Flowers, Silver Scatter to Thousands of Silver Crackling, Red Bees w/Multi Salute, ect.

2 - 6" High Quality Pattern Style Shells to Include: Smile Face, Assorted Rings, Assorted Star, Heart, Bowtie, and Cross Patterns

15 - 6" Japanese Style Shells to Include: Spangles, Glittering Diadems, Color Changing Peonies, and Chrysanthemums.

Barrage Displays

Air Combat 64 shot

Green and Red Rising Pearls to Big Red and Green Peony; Breaks; Last 10 shots break all at once w/ **very loud salutes**

Silver Chrys w/ Palm Pistil 49 shot Red Tail to Red palm with Crackling; Green Tail to Green Palm and Golden Rain & Blue Tail to Silver palm w/ Crackling

Silver Chrys w/ Palm Pistil 49 shot Red Tail to Red palm with Crackling; Green Tail to Green Palm and Golden Rain & Blue Tail to Silver palm w/ Crackling

Grand Finale

120 - 3" High Quality Silver Comets

40 - 3" Barrage Shells in Multi Colors and effects

Flower Exhibition 225 shot Everything you can imagine in one cake - Peony Breaks/Salutes, Spinner, Whistle, w/ Quick Finale - **Very Nice**

Grand Finale Conclusion **A Salute to America!**

20 - 3" High Quality Chain Shells of Bright **Red**

20 - 3" High Quality Chain Shells of Bright **White**

20 - 3" High Quality Chain Shells of Bright **Blue**

20 - 3" Arial Bomb Shells Chains of Bright Silver **Artillery**

Display Duration

The length of this display can vary

depending on how quickly the shells are fired into the sky.

If the shells are fired faster a display doesn't last as long, however some customers prefer a faster paced display with several effects in the sky at a time. The recommended duration of this display is

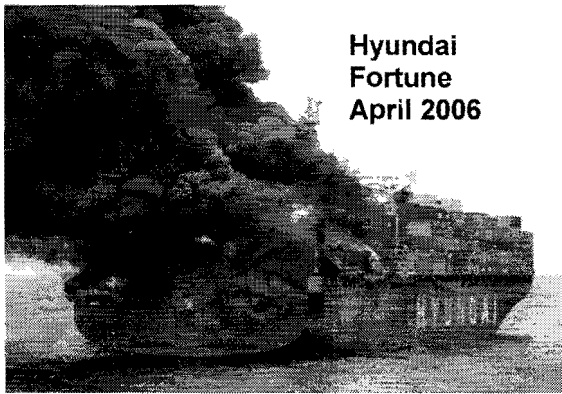
18-22 minutes with one or more shells fired

(or in the air) every **2-3 or 3-4 seconds**. The mid-level and or low level effects would be fired throughout the display at different highlighting points.

We do our best to fire each display the way you prefer. Simply let us know if you would like a slower or a faster paced display.

Benefits of the Extended Year Commitment

- **Increased Insurance Coverage:** All of our extended year commitments come with increased fireworks display insurance coverage from \$1,000,000 to \$5,000,000 free of charge.
- **Prices locked in at 2013 Rates for Each Additional Year:** As with any industry, there may be changes that can affect price. By signing for an extended year commitment we lock in prices at current year prices for the term.
- **Peace of Mind:** Overseas suppliers make fireworks affordable for US customers. The issue is the critical connection between us and them. In recent years our company has been contacted numerous times by various US companies desperate to buy any of our surplus inventories. The reason? Overseas container transporting embargos and worldwide moratoriums that plague unprepared companies. We avoid this by ordering our customers' fireworks far in advance based upon our agreements with them. For further information go to <http://www.cnbc.com/id/25456958>



Hyundai
Fortune
April 2006

"As a result of this incident, Hyundai Marine has placed a worldwide moratorium on all fireworks shipments. Containers of fireworks are piling up in China at the peak of the shipping season for the summer festivals in Europe and North America. Other carriers' schedules and capacity limit options - especially for 1.3G fireworks - so this may have a negative impact not only on the fireworks trade, but the many events that rely on fireworks to attract patrons."

-Courtesy of www.hazcheck.com

Note: Fireworks were originally blamed with the 300 million in losses from the Hyundai explosion and resulting fire. Almost two years later, it was determined that fireworks were not to blame for the incident. However, policy changes and general apprehension among international shipping ports and freight companies have made the shipping of 1.3g fireworks materials extremely fragile. Currently, the vast majority of shipping ports and freight companies are unwilling to handle 1.3g fireworks materials. Other incidents such as arson and the resulting explosion of several containers at a Chinese Port in 2008 have only compounded the problem.

Coupon

Lake Lemon Conservancy District Unionville, IN

For a \$2,000 down payment by March 30th 2013, Sky Magic will donate a free 100 shot barrage box into your 2013 display.

PLEASE REMIT COUPON WITH YOUR PAYMENT TO:
SKY MAGIC PYROTECHNICS
6131 LINDA LANE
INDIANAPOLIS, IN 46241

Cut here

Sky Magic Pyrotechnics
FIREWORKS PRODUCTIONS TWO YEAR AGREEMENT

This contract entered into this day 2-25-13 by and between **Sky Magic Pyrotechnics, Brazil Indiana** hereinafter referred to as Seller, and: **Lake Lemon Conservancy District, Unionville** Herein after referred to as Buyer, State; Indiana

Witness: Seller agrees to provide and Buyer agrees to purchase two Fireworks Displays in accordance with the program agreed upon. Buyer will pay Seller a sum of **\$6,500**, for each of the two Displays. Upon acceptance of this agreement Buyer will pay Seller a sum of Waived as an Earnest Money Deposit with the Balance due and payable night of each display date agreed upon. A late charge of 1 ½% per month will be assessed on accounts not paid within thirty days of display date. Both Seller and Buyer mutually agree to the following terms, conditions, and stipulations:

1. Seller will present the first of the two Fireworks Displays on the evening of the **FILL IN**, it being understood that should there be inclement weather the day of the display the Seller has sole discretion to cancel display. An alternate display date will be given within six months of the original display date agreeable to both the Seller and Buyer. Second Display will be in June or July 2014, buyer will state to seller of chosen date no later than April 1st 2014.
2. The Fee for cancellation for any reason of the Fireworks Displays is 38% of the agreement price if Buyer chooses to not select another display date within six months of the original display date.
3. Buyer will provide a sufficient area for the Displays, including a minimum spectator set back of 420 feet at all points from the discharge area. Buyer will provide protection of the displays by roping-off or other suitable means. Buyer will provide adequate police protection to prevent spectators from entering display area. Buyer agrees to search the fallout area at first light following a night display.
4. Seller reserves the right to terminate the Displays in the event that persons enter the secured Danger Zone and Security is unable to secure the Danger Zone.
5. Seller agrees to provide Qualified Technicians to take charge of and present said Displays.
6. Seller agrees to provide Liability Insurance in the amount of \$5,000,000.00 for the benefit of both the Buyer and Seller.
7. Seller retains the right to substitute product of equal or greater value in the event of product shortage or unavailability of any particular item on the proposal.

Both Seller and Buyer hereto do mutually and severally guarantee terms, conditions, and payments of this contract, these articles to be binding upon the parties, themselves, their heirs, executors, administrators, successors and assigns.

SKY MAGIC PYROTECHNICS by: Nathan Kaiser Nathan Kaiser Director of Operations Date: 2-25-13

BUYER

By: _____ Date: _____
(Its duly authorized agent, who represents that he/she has full authority to Bind the Buyer.)

Print Name and Title: _____

Address: _____

Phone: _____



Lake Lemon Conservancy District

CONTRACTUAL SERVICES AGREEMENT

THIS AGREEMENT is entered into this 20th day of March, 2013, by and between the Lake Lemon Conservancy District ("LLCD") and Gary Barrow Excavating ("Contractor").

In consideration of the covenants and promises herein provided, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree:

1. Description of Services. The LLCD has initiated a program to remove debris from parts of Lake Lemon property and improve the conditions of Lake Lemon. (hereinafter "Project"). The LLCD hereby retains Contractor and Contractor agrees to provide services, as more particularly outlined in Exhibit "A," attached hereto and by reference incorporated herein.

2. Term. The Term shall be from March 20th, 2013 and shall continue until July 1st, 2013. It may be extended by mutual, written agreement of the parties and upon approval of additional hours by the LLCD.

3. Termination. Either party may terminate this Agreement by giving a three (3) day notice to the other party. Notice to Contractor shall be to: 3850 N. Upper Birdie Gaylan Road, Bloomington, IN 47408 and to the LLCD at: 7599 N. Tunnel Road, Unionville, IN 47468.

4. Payment for Services. The LLCD shall pay Contractor based on the Fee Schedule depicted in the "Price Breakdown" description on Exhibit "A". Contractor shall provide a detailed invoice to LLCD, setting forth the duties completed in furtherance of this Agreement. Upon approval by the LLCD of the invoice(s), the same will be processed for payment in accordance with the LLCD policies, then in effect.

5. Materials. Materials utilized in connection with the Project shall be purchased directly by LLCD. LLCD shall provide its Certificate of Tax Exemption for the purchase of materials, if any purchases are to be made by Contractor, with prior approval of LLCD.

6. Relationship of the Parties. Contractor is an independent contractor in the performance of each and every part of this Agreement and solely and personally liable for the costs of all labor, equipment, tools, and expenses in connection therewith and for any and all damages that may occur because of Contractor's performance under this Agreement, whether for personal injuries or damages of any other kind. Nothing in this Agreement shall be construed in any way to constitute Contractor as the agent or representative of the LLCD. Nothing in this Agreement shall prohibit Contractor from engaging in work for anyone other than the LLCD.

7. Insurance. Contractor shall maintain appropriate commercial general liability insurance in a minimum amount of One Million Dollars (\$1,000,000.00) per occurrence. The LLC and CBU shall be included as additional named-insureds on the policy and Contractor shall provide proof of insurance.

8. Liability. The LLC and Contractor acknowledge and agree that the services to be performed by Contractor under this Agreement are to be performed by him at his own risk and that he assumes all responsibility for any damages or injuries that may result from Contractor's performance of services under this Agreement. Contractor agrees to indemnify and hold harmless the LLC from any and all liability for any injuries (including death), damages, loss or claims based upon, arising out of, or in any manner connected with Contractor's services provided under this Agreement, which includes but is not limited to claims for workers' compensation coverage. It is further agreed that Contractor shall bear all costs of obtaining and maintaining for the term of this Agreement all required licensing, permits, liability insurance and Workers' Compensation insurance.

9. Tax Liability. Contractor shall exonerate, indemnify, and hold harmless the LLC from and against, and shall assume full responsibility for, payment of self-employment taxes, all federal, state and local taxes, or contributions imposed or required under unemployment insurance, workmen's compensation, social security, and income tax laws with respect to Contractor's services under this Agreement. The LLC shall issue an IRS Form 1099 to Contractor for sums paid under this Agreement.

10. Remedies. A party shall be entitled to seek and obtain all relief, whether in law or in equity, for breach of the Agreement by the other party, including damages and reasonable attorney fees arising from the breach.

11. No Assignment. The Contractor's obligations under this Agreement are personal and may not be assigned or transferred without the prior written consent of the LLC.

12. Venue and Applicable Law. This Agreement shall be governed by and construed under the laws of the State of Indiana, and the Monroe Circuit Court, Bloomington, Indiana, 47404, shall have exclusive jurisdiction over disputes arising hereunder.

13. Entire Agreement. This Agreement constitutes the entire contract between the parties. There is no statement, promise, agreement or obligation in existence which may conflict with the terms of this Agreement, or may modify, enlarge, or invalidate this Agreement or any provisions of it. This Agreement may not be amended, supplemented, or modified except by a written document signed by the LLC and Contractor.

14. Non-Waiver. The failure of any party to insist upon performance of any of the provisions of this Agreement or to pursue its rights hereunder shall not be construed as a waiver of any such provisions or the relinquishment of any such rights.

The foregoing Agreement is hereby executed on the terms stated above.

Lake Lemon Conservancy District:

Contractor:

By: _____
Its: Chairman
313567/11820

Gary Barrow, Owner

Exhibit A

Gary Barrow Excavating Inc.

3850 N. Upper Birdie Galyan Rd.
Bloomington, IN 47408

Estimate

DATE	ESTIMATE NO.
3/8/2013	94

NAME / ADDRESS
Lake Lemon Conservancy -I
Fax # 812-335-0038

PROJECT

DESCRIPTION	QTY	RATE	TOTAL
Clean up and haul off debris. Price includes ; equipment, labor, trucking and dump fee. Price is \$750.00 per load, minimum of two loads.			
Estimate is good for 30 days plus any misc.			TOTAL \$0.00



Lake Lemon Conservancy District

STONE HAULING AGREEMENT

THIS AGREEMENT dated the 20th day of March, 2013 is made by and between the Lake Lemon Conservancy District ("LLCD") and John Naylor Trucking, LLC. ("Contractor").

WHEREAS, in the course of its operation, LLCD has need of certain supplies and materials for lake maintenance, and improvements, including various sizes of stone ("Material");

WHEREAS, Contractor can provide Material to LLCD and agrees to do so upon LLCD request and at the cost herein determined.

NOW, THEREFORE, in consideration of the covenants and promises herein provided, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the parties agree:

1. Services. Upon request by the LLCD and at its discretion, Contractor shall provide tonnage of material, which includes delivery to the location specifically designated by LLCD within its geographic boundaries.
2. Cost. Contractor shall provide and transport the Material to LLCD for the quoted price listed on Attachment A, which amount is inclusive of all costs, including loading, delivery, and unloading at the site designated by the LLCD.
3. Term. March 20, 2013 to December 31, 2013.
4. Notice. Notice for purposes of this Agreement shall be:

John Naylor Trucking, LLC at
4925 North Kinser Pike
Bloomington, IN 47404
812-339-4958

LLCD at
7599 N. Tunnel Road,
Unionville, IN 47468
812-334-0233

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

5. Payment for Services. Contractor shall provide detailed invoice(s) to LLCD, setting forth the specific tonnage delivered. Upon approval by the LLCD of the invoice(s), the same will be processed for payment in accordance with the LLCD policies, then in effect.

6. Relationship of the Parties. John Naylor Trucking, LLC. is an independent contractor in the performance of each and every part of this Agreement and solely liable for the costs of all labor, equipment, tools, and expenses in connection therewith and for any and all damages that may occur because of Contractor's performance under this Agreement, whether for personal injuries or damages of any other kind. Nothing in this Agreement shall be construed in any way to constitute John Naylor Trucking, LLC. as an agent or representative of the LLCD.

7. Liability. Contractor assumes all responsibility for any damages or injuries that may result from Contractor's performance of services under this Agreement. Contractor agrees to indemnify and hold harmless the LLCD from any and all liability for any injuries (including death), damages, loss or claims based upon, arising out of, or in any manner connected with Contractor's services provided under this Agreement, which includes but is not limited to claims for workers' compensation coverage. It is further agreed that Contractor shall bear all costs of obtaining and maintaining for the term of this Agreement all required licensing, permits, liability insurance and Workers' Compensation insurance.

8. Tax Liability. Contractor shall exonerate, indemnify, and hold harmless the LLCD from and against, and shall assume full responsibility for, payment of self-employment taxes, all federal, state and local taxes, or contributions imposed or required under unemployment insurance, workmen's compensation, social security, and income tax laws with respect to Contractor's services under this Agreement.

9. Remedies. A party shall be entitled to seek and obtain all relief, whether in law or in equity, for breach of the Agreement by the other party, including damages and reasonable attorney fees arising from the breach.

10. No Assignment. Contractor's obligations under this Agreement may not be assigned or transferred without the prior written consent of the LLCD.

11. Venue and Applicable Law. This Agreement shall be governed by and construed under the laws of the State of Indiana, and the Monroe Circuit Court, Bloomington, Indiana, shall have exclusive jurisdiction over disputes arising hereunder.

13. Non-Waiver. The failure of any party to insist upon performance of any of the provisions of this Agreement or to pursue its rights hereunder shall not be construed as a waiver of any such provisions or the relinquishment of any such rights.

The foregoing Agreement is hereby executed on the terms stated above.

Lake Lemon Conservancy District:

By: _____

John Schell

Its: Chairman

312744

John Naylor Trucking, LLC.

By: _____

John Naylor

Its: Owner

Attachment "A"



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN. is soliciting stone quotes for calendar year 2013.

It is anticipated, in 2013, the District will spend approximately \$10,000.00 for stone.

Quotes should be returned to the District Office at the address below by **Friday, January 4, 2013.**

Quoted price to be valid through December 31, 2013.

Gabion rip-rap and graded rip-rap to be quoted from Bloomington Crushed Stone.

All other stone sizes may be quoted from any provider.

District's point of contact is Bob Madden, Manager (812-334-0233).

Quote Sheet

Material Type: Gabion Rip-Rap Crusher: <i>Blytn Crushed Stone (Rogers)</i>	Material Type: Graded Rip-Rap Crusher: <i>Blytn Crushed Stone (Rogers)</i>
Haul & Material Cost Per Ton: \$ <i>15.50</i>	Haul & Material Cost Per Ton: \$ <i>15.30</i>
Material Type: #2's Crusher: <i>Bens, L. Park, Independent</i>	Material Type: 53's Crusher: <i>Bon, L. Park, Independent</i>
Haul & Material Cost Per Ton: \$ <i>12.10</i>	Haul & Material Cost Per Ton: \$ <i>11.50</i>
Material Type: Shot Rock Crusher: <i>Bon's, L. Park</i>	
Haul & Material Cost Per Ton: \$ <i>11.50</i>	

Vendor Name: *John Naylor*
Vendor Signature: *[Signature]*
Vendor Telephone: *812-339-4956*
Date: *1/03/2013*



Lake Lemon Conservancy District

Stone Hauling Quotes Comparison Sheet

	Young Trucking	John Naylor	A+ Performance
Gabion Rip-Rap	\$15.80 (BCS)	\$15.50 (BCS)	-
Graded Rip-Rap	\$15.65 (S&G)	\$15.30 (BCS)	-
#2's	\$12.50 (BCS)	\$12.10 (Ben, LP, or IQ)	-
53's	\$11.50 (S&G)	\$11.50 (Ben, LP, or IQ)	-
24" Shot Rock	\$200.00/Load (YTI)	\$11.50 (Ben or LP)	-
	BCS – Blgtn Crushed Stone S&G – S&G Excavating YTI – Young Trucking	BCS – Blgtn Crushed Stone Ben- Ben Quarry L.P.- Lincoln Park Stone I.Q.- Independent Quarry	No quote received back from A + Performance



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN. is soliciting stone quotes for calendar year 2013.

It is anticipated, in 2013, the District will spend approximately \$10,000.00 for stone.

Quotes should be returned to the District Office at the address below by **Friday, January 4, 2013.**

Quoted price to be valid through December 31, 2013.

Gabion rip-rap and graded rip-rap to be quoted from Bloomington Crushed Stone.

All other stone sizes may be quoted from any provider.

District's point of contact is Bob Madden, Manager (812-334-0233).

Quote Sheet

Material Type: Gabion Rip-Rap Crusher: Blytn Crushed Stone (Rogers)	Material Type: Graded Rip-Rap Crusher: Blytn Crushed Stone (Rogers)
Haul & Material Cost Per Ton: \$ 15.50	Haul & Material Cost Per Ton: \$ 15.30
Material Type: # 2's Crusher: Bens, L. Park, Independent	Material Type: 53's Crusher: Bens, L. Park, Independent
Haul & Material Cost Per Ton: \$ 12.10	Haul & Material Cost Per Ton: \$ 11.50
Material Type: Shot Rock Crusher: Bens, L. Park	
Haul & Material Cost Per Ton: \$ 11.50	

Vendor Name: John Naylor
 Vendor Signature: [Signature]
 Vendor Telephone: 812-339-4958
 Date: 1/03/2013



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN. is soliciting stone quotes for calendar year 2013.

It is anticipated, in 2013, the District will spend approximately \$10,000.00 for stone.

Quotes should be returned to the District Office at the address below by **Friday, January 4, 2013.**

Quoted price to be valid through December 31, 2013.

Gabion rip-rap and graded rip-rap to be quoted from Bloomington Crushed Stone.

All other stone sizes may be quoted from any provider.

District's point of contact is Bob Madden, Manager (812-334-0233).

Quote Sheet

Material Type: Gabion Rip-Rap Crusher: BCS	Material Type: Graded Rip-Rap Crusher: SLC
Haul & Material Cost Per Ton: \$ 15.80	Haul & Material Cost Per Ton: \$ 15.65
Material Type: # 2's Crusher: BCS	Material Type: 53's Crusher: SLC
Haul & Material Cost Per Ton: \$ 12.50	Haul & Material Cost Per Ton: \$ 11.50
Material Type: 24" Shot Rock Crusher: YTI Site	
Haul & Material Cost Per Ton: \$ 200.00	

Vendor Name: Young Trucking Inc.
 Vendor Signature: [Signature]
 Vendor Telephone: 812-332-4238
 Date: 11/28/12

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



Lake Lemon Conservancy District

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 all 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
Director/Management

Association

Board

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Lake Lemon Conservancy District
Board Directors

Management Official

JOHN SCHELL, CHAIRMAN

BOB MADDEN, MANAGER

PAM DUGAN, VICE-CHAIR

March 20, 2013
DATE

LANCE EBERLE, TREASURER

TIM SPECHT, Sub-Area II

KRISTEN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V

TINA THRASHER, Sub-Area VII

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:

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

(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.



UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT

State Form 54266 (R / 6-12) / Form 236
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or 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. A public servant has a pecuniary 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 the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age; and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. **Name and Address of Public Servant Submitting Statement:** Lance Eberle
7675 N. Tunnel Rd., Unionville, IN 47468
2. **Title or Position With Governmental Entity:** Treasurer, Board of Director
3. a. **Governmental Entity:** Lake Lemon Conservancy District
b. **County:** Monroe; Brown
4. **This statement is submitted (check one):**
a. ☐ as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor; or
b. ☒ as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.
5. **Name(s) of Contractor(s) or Vendor(s):** First Insurance Group, Inc.
6. **Description(s) of Contract(s) or Purchase(s)** *(Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):*
Property and Casualty Insurance; Commercial Auto Insurance - January 1, 2013 to January 1, 2014
Workers Comp Insurance - January 1, 2013 to January 1, 2014
Directors & Officers Insurance - January 1, 2013 to January 1, 2014

7. **Description of My Financial Interest** *(Describe in what manner the public servant or "dependent" expects to derive a profit or financial benefit from, or otherwise has a pecuniary interest in, the above contract(s) or purchase(s); if reasonably determinable, state the approximate dollar value of such profit or benefit.):*

Receive Commissions based on insurance premiums. For 2013/2014 the estimated commissions paid to First Insurance Group are \$4,378.68.

(Attach extra pages if additional space is needed.)

8. **Approval of Appointing Officer or Body** *(To be completed if the public servant was appointed by an elected public servant or the board of trustees of a state-supported college or university.):*

I (We) being the _____ of
(Title of Officer or Name of Governing Body)

_____ and having the power to appoint
(Name of Governmental Entity)

the above named public servant to the public position to which he or she holds, hereby approve the participation to the appointed disclosing public servant in the above described contract(s) or purchase(s) in which said public servant has a conflict of interest as defined in Indiana Code 35-44.1-1-4; however, this approval does not waive any objection to any conflict prohibited by statute, rule, or regulation and is not to be construed as a consent to any illegal act.

Elected Official

Office

9. **Effective Dates** *(Conflict of interest statements must be submitted to the governmental entity prior to final action on the contract or purchase.):*

March 20, 2013

Date Submitted (month, day, year)

December 19, 2012

Date of Action on Contract or Purchase (month, day, year)

10. **Affirmation of Public Servant:** This disclosure was submitted to the governmental entity and accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase. I affirm, under penalty of perjury, the truth and completeness of the statements made above, and that I am the above named public servant.

Signed: _____
(Signature of Public Servant)

Date: March 20, 2013
(month, day, year)

Within fifteen (15) days after final action on the contract or purchase, copies of this statement must be filed with the State Board of Accounts, Indiana Government Center South, 302 West Washington Street, Room E418, Indianapolis, Indiana, 46204-2765 and the Clerk of the Circuit Court of the county where the governmental entity took final action on the contract or purchase.



Lake Lemon Conservancy District

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 all 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:

Board


First Insurance Group	Insurance Agent	Treasurer
SCHERL MARION	PARTNER	CHAIR

Lake Lemon Conservancy District Board Directors


JOHN SCHELL, CHAIRMAN


PAM DUGAN, VICE-CHAIR

LANCE EBERLE, TREASURER


TIM SPECHT, Sub-Area II

KRISTEN SPICKELMIER, Sub-Area III

DENNIS FRIESEL, Sub-Area V

Tina Thrasher
TINA THRASHER, Sub-Area VII

Management Official

Bob Madden
BOB MADDEN, MANAGER

March 20, 2013

DATE _____

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:

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

(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.