

Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Riddle Point Park Shelter House
July 20, 2013
10:00 a.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (JS)
- II. Approval of June 22, 2013 Board Meeting Minutes (JS)
- III. Treasurer's Report (LE)
 - A. June Budget Highlights
 - B. June Report of Claims: Approval of Vouchers
 - C. Discussion: 2014 Proposed LLCD Budget
- IV. Manager's Report (BM)
 - A. Barge Operations: Update
 - B. 2013 Vegetation Control: Update (JVT)
 - C. Fireworks Show: Financial Update
 - D. Disposition of LLCD Docks
- V. Public Comment (JS)
- VI. New Business / Correspondence for Future Agenda (JS)

Next Board Meeting: Saturday, August 24, 2013; 10:00 AM at Riddle Point Park Shelter House.
- VII. Adjournment (JS)

Lake Lemon Conservancy District



MONTHLY MEETING
Benton Township Senior Citizens Building
6:00 PM

Date: July 20, 2013

Name	Lake Address	District
Ann Wroblewski	4385 Watson Rd.	7
Vince Britt	6846 Southshore Dr.	7
Ron Thrasher	4202 Channel Rd.	7
Randy & Marlene Bruden	7667 N. John Young Rd.	1
David & Margaret Lemke	8770 E. Pointe Lake Dr.	5
Kex Taylor	6179 N Shore Dr.	6
Les Wadzinski	9173 E. Southshore	5
JK Winkelbach	7793 John Young Rd.	1
Donna Ryan	4238 Watson	7
Rebecca Ball	4521 Suvig Harbour Ln	7
Kex & Janice	3973 Salmon Harbor Rd	7
Mark & Carol Gentry	4059 Salmon Harbor	7
BILL TURNER	8146 LAKEWOOD	
MIKE & KAREN BACKWELL	4071 SALMON HARBOR RD	7
TIM WILLY	7760 WILDWOOD DR	2

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Benton Township Senior Citizens Building
June 22nd, 2013**

The June 22nd, 2013 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Riddle Point Park Shelter House and was called to order by Chairman John Schell at 10:00 A.M.

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

- I. Opening Comments (Schell)
 - a. Schell welcomed and thanked the Freeholders for coming.
 - b. Directly following the meeting will be the LLCD annual picnic.
- II. Approval of May 15, 2013 Board Meeting Minutes (Schell)
 - a. Dugan changed her comment from "There are people who want and don't want private dredging" to "Dugan commented there are people who think we shouldn't be in the business of private dredging and others who think we should."

DUGAN MOTIONED TO APPROVE THE MAY 15, 2013 MEETING MINUTES PER CORRECTIONS. THRASHER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- III. Treasurer's Report (Eberle)
 - a. May Financial Highlights
 - i. See Attached
 - b. Report of Claims Approval for May 2013

EBERLE MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR MAY 2013. THRASHER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- c. Review Public Discussion Dates for 2014 Budget
 - i. The budget committee will have a rough draft of 2014 Proposed Budget for the July Meeting.

- ii. The 2014 Proposed Budget will be posted on the website for review.
 - iii. Eberle commented if any Freeholder has questions, please feel free to ask.
- IV. Boys & Girls Club of Bloomington Special Event Proposal (Schell)
 - a. Schell introduce Sarah Heimer of the Boys & Girls Club.
 - i. The ROMP
 - 1. The Boys & Girls Club would like to put on an event at Riddle Point Park called The ROMP. It would consist of several obstacle courses covering approximately three miles. Obstacles would include a slip and slide, rock wall, hay bale jumping, tire run, etc. There will be 15 heats for different age groups.
 - 2. The ROMP is a fundraising event for the B&G Club and will include a \$70.00 fee per participant.
 - 3. The B&G Club asked the LLCD Board of Directors to waive the special event fee.

SCHELL MOTIONED TO WAIVE THE SPECIAL EVENT FEE FOR THE BOYS AND GIRLS CLUB FUNDRAISING EVENT, THE ROMP, ON OCTOBER 19, 2013. DUGAN SECONDED THE MOTION. FIVE "AYE'S". EBERLE ABSTAINED. THE MOTION CARRIED.

- V. Dredging Study Group: Update (Thrasher)
 - a. Private dredging cost is \$1,000.00/Barge Load (100 Y³)
 - b. DSG looking into new approaches for sediment removal.
 - i. Hydraulic dredging
 - ii. Smaller mechanical barge
 - c. Freeholder asked what the cost of private dredging will be next year.
 - i. Eberle commented the board wanted to set a price that would likely not need adjusted year to year. Accounting for unforeseen expenses a slight increase was added to the barge load cost, resulting in the fee of \$1,000.00/barge load (100³).
 - d. Friesel asked if the Board will decide where private dredging is to occur or if it will be a managerial decision. Friesel recommended the Board decide when/where to privately dig.

- i. Madden commented all private dredging jobs could possibly be accomplished over the next two years.
- ii. Jeff Hartman (I), Freeholder, commented that private jobs should be where LLCD digging is occurring.
- iii. Vince Britt (VII), Freeholder, mentioned private dredging would be done after the LLCD dredging is finished in a particular location.

FRIESEL MOTIONED TO HAVE THE BOARD APPROVE PRIVATE DREDGING JOBS AROUND THE LAKE. NO SECOND.

VI. Manager's Report

a. Barge Operations: Update

i. Barge Capacity

- 1. Schell, Madden, and Van Tassel met with Warthan (dredger) at the barge to discuss and measure the barge capacity. Schell and Van Tassel took their own measurements. Schell came up with a cubic yardage of 105 Y³ and Van Tassel came up with 102 Y³. Van Tassel's diagram was available for handout.

ii. Shoreline Erosion Control (rip-rap)

- 1. 345 Feet at Riddle Point Cove
- 2. 80 Feet at the Boys & Girls Club
- 3. 425 Total Linear Feet of rip-rap has been laid.

iii. LLCD Dredging

- 1. The barge has made its way into Salmon Harbor. The East shoreline of Salmon Point is completed.
- 2. REMC has been contacted to put up resistors on the power lines leading into Salmon Harbor to assure safety to the barge operators.
 - a. In the interim the barge has started dredging in the channel from Little Africa to the entrance of the Chitwood Addition.
 - b. Once the resistors are up, the barge will return to Salmon Harbor.

- c. Year to date 3,400 Y³ of sediment have been removed.

iv. Private Dredging: Update

- 1. Three private jobs have been scheduled for the East side of Salmon Point.
 - a. One job has been successfully completed.
 - 2. Private dredging will be available to the Freeholders in Salmon Harbor once the LLCD dredging has finished the Salmon Harbor Channel.
- b. Vince Britt (VII), Freeholder, asked about any progress on the AT&T Lines at the Possom Trot Disposal Site.
- i. Madden replied it's currently in legal hands. No update at this time.

c. Aquatic Vegetation: Update (Van Tassel)

- i. Our first treatment was on June 6, 2013. Two chemicals were used to treat different areas based on the aquatic vegetation present. Renovate, a systemic herbicide, is used to treat areas with just Eurasian Watermilfoil present. This chemical is very effective in the treatment of milfoil and provides up to a two year kill. Aquathol, a contact herbicide, is used to treat areas with multiple aquatic species. It is also effective in the treatment of milfoil. The treatment of Spatterdock is a two step process and requires application twice. Treatment costs totaled \$39,363.76 with \$5,000.00 being reimbursed by DNR LARE Grant.
- ii. Overall the treatment was very successful. All areas treated had a successful kill and only 1.5 acres of re-treatment are needed. The second treatment of spatterdock is scheduled for July 2nd, 2013. This treatment will include the re-treat areas and a few new areas that were not ready for treatment on June 6, 2013.
- iii. A "channel" was treated in the bay East of Reed Point hoping to allow the Pt. Idalawn Freeholders easier access to the rest of the reservoir. Twenty acres were treated in the lake proper. This area coupled with the near by shorelines being treated gave a great residual effect, and successfully eradicated the milfoil in most of the bay.
- iv. The Lotus will likely be treated mid to late July. Lotus has to reach a certain stage in maturity for the treatment to take effect.

- v. The next weed treatment will be July 2nd, 2013. Treatment maps and restrictions will be sent out via e-mail.
- d. Fireworks Show: Friday, July 5th; 10:00 PM
 - i. The LLCD Fireworks are scheduled for Friday, July 5th with a rain date of Saturday July 6th. The fireworks will be set off from Riddle Point Park Beach at dark.
 - ii. Year to date \$4,980.00 have been received from the Freeholders. Cost of the show is \$6,500.00.
 - iii. The Board thanked the Freeholders for their donations.

VII. Appointment of Sub Area III District Director (Schell)

- a. Schell introduced Kim Mayer, Sub Area III, as the new District Director. Schell thanked her for volunteering her time.
- b. Mayer introduced herself and looks forward to serving on the board.
- c. Oath of Office administered by Chairman Schell.

VIII. Awards/Recognition (Madden)

- a. The LLCD recognized two directors, Bruce Cassal and Kristin Spickelmier, with a framed photo of Lake Lemon taken by founding board member, Gene McClarney.
 - i. Madden explained Spickelmier was unavailable to attend the meeting. Madden thanked her for her service, and will have the award delivered next week. Spickelmier received a sunset photo of Lake Lemon.
 - ii. Madden recognized Cassal for his eight years of service on the LLCD Board. He continues to give back to the lake. Currently he is repairing a bridge and several picnic tables at Riddle Point Park. Madden thanked him for his service, advice, and friendship over the years. Cassal received a photo of Ernie, the Lake Lemon Bald Eagle.
 - 1. Cassal thanked Madden and the Board for the award. He enjoyed his time on Board and will continue to be involved with Lake Lemon. Cassal mentioned that Freeholder participation is key at the LLCD, and people need to stay involved.

IX. Public Comment (Schell)

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

a. Next LLC Board Meeting: July 20, 2013; 10:00 AM; Riddle Point Park Shelter

XI. Adjournment (Schell)

SCHELL MOTIONED TO ADJOURN THE JUNE 22, 2013 BOARD MEETING. DUGAN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED AT 11:01 AM.

RESPECTFULLY SUBMITTED,

JAMES VAN TASSEL

BOARD RECORDER

Lake Lemon Conservancy District
Budget Summary Report

20-Jul-13

Profit and Loss Summary	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Actuals	YTD Actuals	Notes
Revenue	\$7,254	\$9,434	\$11,600	\$23,730	\$44,542	\$199,664	\$296,224	
Income Breakdown								
Watercraft Permits			0	\$15,692	\$34,594	\$32,009	\$82,295	
Launch Fees				\$5,265	\$4,032	\$3,096	\$12,393	
Marina & Club Fees	\$500	\$500	\$1,000	\$0		\$0	\$2,000	
Sublease & Access Fees	\$6,000	\$5,575	\$10,310	\$1,970	\$1,510	\$880	\$26,045	
Property Tax - Brown County						\$36,553	\$36,553	
Property Tax - Monroe County						\$108,872	\$108,872	
Interest	\$179	\$84	\$155	\$146	\$51	\$177	\$794	
Grants & Donations	\$0	\$0	\$10	\$355	\$2,160	\$3,702	\$6,227	
Fish Tournaments	\$575	\$25	\$0	\$50	\$0	\$0	\$650	
Park/Lake Reservations	\$0	\$3,250	\$125	\$250	\$2,195	\$8,575	\$14,395	
Dredging/Rip-Rap Income	0					\$6,000	\$6,000	
Expenses & Margin:								
SG&A expenses	\$38,985	\$14,697	\$25,918	\$33,270	\$29,796	\$75,274	\$217,941	
Salaries & Benefits	\$12,108	\$10,037	\$12,826	\$15,745	\$17,532	\$23,636	\$91,884	Gate/Dredging
Supplies	\$342	\$2,326	\$3,273	\$8,596	\$2,278	\$5,481	\$22,296	Gas
Professional Services	\$705	\$586	\$705	\$2,719	\$704	\$2,908	\$8,326	Mowing, Legal
Communication/Travel	\$232	\$282	\$232	\$232	\$314	\$232	\$1,523	
Printing/Advertising	\$11	\$282		\$8	\$0	\$117	\$418	
Insurance	\$12,979	\$0	\$8,272	\$568	\$0	\$8,272	\$30,081	Quarterly Payment
Utility Services	\$400	\$483	\$385	\$874	\$813	\$655	\$3,610	
Repair & Maintenance	\$709	\$500	\$225	\$1,439	\$345	\$467	\$3,785	
Other Services	\$11,500	\$0		\$3,100	\$842	\$1,122	\$16,564	6% Marina
Machinery & Equipment	\$0	\$102					\$102	
Other Capital Outlays	\$0	\$0			\$6,968	\$32,384	\$39,352	Weeds
Pretax operating profit (loss)	(\$31,732)	(\$5,263)	(\$14,318)	(\$9,540)	\$14,746	\$124,390	\$78,283	
Operating margin	-437.4%	-55.8%	-123.4%	-40.2%		62.3%	26.4%	

Balance Sheet Summary	January	February Actuals	March Actuals	April Actuals	May Actuals	June		
Checking/Savings	\$122,926	\$118,433	\$106,219	\$87,023	\$93,674	\$220,714		
General Fund CDs	\$216,009	\$216,009	\$216,009	\$216,009	\$216,009	\$216,009		
Cumulative Maintenance Fund CDs	\$66,797	\$66,797	\$66,797	\$66,797	\$66,797	\$66,797		
Other Balance Sheet Items:								
Fixed Assets	\$454,853	\$454,853	\$454,853	\$454,853	\$464,249	\$464,249		
Accounts payable	\$1,714	\$2,484	\$13,248	\$3,827	\$4,340	\$6,990		
Long-term liabilities	\$100,222	\$100,222	\$100,222	\$89,822	\$89,822	\$89,822		Dredging Equipment Loan
Equity	\$758,649	\$753,386	\$731,175	\$731,819	\$746,565	\$870,956		

Certificate Summary	Value	Rate					Maturity
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	\$35,000	0.55%					
182 Day	\$81,009	0.40%					

LAKE LEMON CONSERVANCY
Financial Statements

For the Period Ending

January 1, 2013 thru June 30, 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 June 30, 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
July 10, 2013

LAKE LEMON CONSERVANCY

Balance Sheet

As of June 30, 2013

	<u>Jun 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	219,550.29
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	863.64
Total Checking/Savings	<u>503,519.45</u>
Total Current Assets	503,519.45
Fixed Assets	
1510 · Trucks	110,251.25
1520 · Other Asset	35,350.00
1550 · Boats	209,750.00
1680 · Other Fixed Assets	108,897.66
Total Fixed Assets	<u>464,248.91</u>
TOTAL ASSETS	<u><u>967,768.36</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	5,449.68
2020 · State & Co. Withholding Payable	1,540.64
Total Other Current Liabilities	<u>6,990.32</u>
Total Current Liabilities	6,990.32
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	89,822.44
Total Long Term Liabilities	<u>89,822.44</u>
Total Liabilities	96,812.76
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
3200 · Retained Earnings	70,389.44
Net Income	90,822.70
Total Equity	<u>870,955.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>967,768.36</u></u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

June 2013

	Jun 13	Jan - Jun 13
Income		
4000 · Watercraft Permits	32,008.00	84,091.00
4010 · Launch Fees	3,096.00	12,950.00
4020 · Marina & Club Fees	0.00	2,000.00
4030 · Sublease & Access Fees	680.00	26,045.00
4040 · Property Tax - Brown Co.	36,553.41	36,553.41
4050 · Property Tax -Monroe Co.	108,872.07	108,872.07
4060 · Interest	176.57	793.52
4070 · Grants & Donations	3,702.28	6,227.28
4080 · Fishing Tournament	0.00	650.00
4090 · Park Reservations	250.00	4,500.00
4100 · Park Admission Fees	8,325.00	9,895.00
4130 · Dredging/Rip-Rap Income	6,000.00	6,000.00
Total Income	199,663.33	298,577.28
Expense		
6000 · Manager	4,582.58	27,495.48
6010 · FICA	1,517.80	5,355.99
6020 · State Unemployment Tax	0.00	258.20
6030 · Retirement	595.74	5,365.69
6040 · Health Insurance	1,681.51	9,626.20
6050 · Life Insurance	0.00	1,263.00
6070 · Gate Attendant	3,256.75	5,170.88
6100 · Lake Patrol	993.00	1,098.00
6110 · Lake Biologist	2,180.50	10,524.50
6111 · Dredger	5,932.50	7,297.50
6112 · Dredger (Other)	367.50	11,935.00
6113 · Assistant Dredger	2,345.00	3,027.50
6114 · Assistant Dredger (Other)	183.75	3,465.00
6120 · Season & Launch Permits	0.00	1,486.05
6130 · Daily Permits	0.00	199.82
6140 · Receipt/Tickets Books	0.00	289.26
6160 · Printer, Copier & Computer Supp	83.99	240.66
6170 · Miscellaneous-Other	250.00	468.52
6180 · Postage	0.00	439.92
6190 · General Business Supplies	58.18	245.97
6200 · Regular Gas	532.90	987.90
6210 · Diesel	3,619.60	3,619.60
6240 · Building & Grounds	555.04	1,746.58
6250 · Boat/Weed Harvester/Truck	4.49	522.40
6251 · Dredging Supplies	246.93	4,259.92
6252 · Rip Rap/Erosion Control	0.00	5,679.82
6290 · Signs & Nautical Markers	130.00	2,212.00
6300 · Accounting Services	450.00	2,700.00
6310 · Grass	1,812.50	3,625.00
6320 · Attorney	645.00	1,776.11
6350 · Other Prof/Secretarial Service	0.00	224.50
6370 · Phone, LDT, Pager, E-Mail	231.56	1,389.69
6410 · Subscriptions	44.85	94.85
6430 · Ads	52.00	135.25
6440 · Other	19.94	382.93
6450 · Insurance	8,272.00	30,081.00
6460 · Electric	372.95	2,152.70
6470 · Water	42.14	252.84
6480 · Trash	88.27	649.94
6490 · Port-O-Lets	152.00	456.00
6500 · Pump Holding Tank	0.00	100.00
6510 · Building & Grounds Expense	366.90	2,021.90
6520 · Boat	0.00	838.75
6530 · Truck	100.00	563.91
6541 · Dredging Equipment Maintenance	0.00	460.00
6560 · Water Testing	20.00	4,214.00
6570 · Lake Weed Treatment	29,363.80	29,363.80
6600 · 6% Marina Permit Sales	1,121.52	1,963.68
6661 · Disposal Site Preparation	0.00	2,673.34
6662 · Debt Service-Dredging Loan	0.00	0.00

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
June 2013

	<u>Jun 13</u>	<u>Jan - Jun 13</u>
6670 · Debt Service (Dredging Equip.)	0.00	2,353.03
6680 · Other Services and Charges	3,000.00	3,000.00
6681 · Fireworks	0.00	2,000.00
6710 · Boat Dock	0.00	0.00
Total Expense	<u>75,273.19</u>	<u>207,754.58</u>
Net Income	<u><u>124,390.14</u></u>	<u><u>90,822.70</u></u>

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Accrual Basis

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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	84,091.00	102,000.00	-17,909.00	82.4%
4010 · Launch Fees	12,950.00	16,000.00	-3,050.00	80.9%
4020 · Marina & Club Fees	2,000.00	8,000.00	-6,000.00	25.0%
4030 · Sublease & Access Fees	26,045.00	26,000.00	45.00	100.2%
4040 · Property Tax - Brown Co.	36,553.41	54,000.00	-17,446.59	67.7%
4050 · Property Tax -Monroe Co.	108,872.07	196,000.00	-87,127.93	55.5%
4060 · Interest	793.52	2,500.00	-1,706.48	31.7%
4070 · Grants & Donations	6,227.28	6,000.00	227.28	103.8%
4080 · Fishing Tournament	650.00	800.00	-150.00	81.3%
4090 · Park Reservations	4,500.00	4,500.00	0.00	100.0%
4100 · Park Admission Fees	9,895.00	27,500.00	-17,605.00	36.0%
4130 · Dredging/Rip-Rap Income	6,000.00	10,000.00	-4,000.00	60.0%
Total Income	298,577.28	453,300.00	-154,722.72	65.9%
Expense				
6000 · Manager	27,495.48	54,991.00	-27,495.52	50.0%
6010 · FICA	5,355.99	10,564.00	-5,208.01	50.7%
6020 · State Unemployment Tax	258.20	332.00	-73.80	77.8%
6030 · Retirement	5,365.69	7,149.00	-1,783.31	75.1%
6040 · Health Insurance	9,626.20	18,700.00	-9,073.80	51.5%
6050 · Life Insurance	1,263.00	1,263.00	0.00	100.0%
6070 · Gate Attendant	5,170.88	14,250.00	-9,079.12	36.3%
6090 · Park Maintenance Technician	0.00	2,800.00	-2,800.00	0.0%
6100 · Lake Patrol	1,098.00	4,800.00	-3,702.00	22.9%
6110 · Lake Biologist	10,524.50	14,000.00	-3,475.50	75.2%
6111 · Dredger	7,297.50	21,000.00	-13,702.50	34.8%
6112 · Dredger (Other)	11,935.00	10,500.00	1,435.00	113.7%
6113 · Assistant Dredger	3,027.50	10,500.00	-7,472.50	28.8%
6114 · Assistant Dredger (Other)	3,465.00	5,250.00	-1,785.00	66.0%
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	289.26	400.00	-110.74	72.3%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	240.66	500.00	-259.34	48.1%
6170 · Miscellaneous-Other	468.52	1,350.00	-881.48	34.7%
6180 · Postage	439.92	1,300.00	-860.08	33.8%
6190 · General Business Supplies	245.97	500.00	-254.03	49.2%
6200 · Regular Gas	987.90	4,000.00	-3,012.10	24.7%
6210 · Diesel	3,619.60	12,500.00	-8,880.40	29.0%
6240 · Building & Grounds	1,746.58	3,500.00	-1,753.42	49.9%
6250 · Boat/Weed Harvester/Truck	522.40	2,000.00	-1,477.60	26.1%
6251 · Dredging Supplies	4,259.92	8,000.00	-3,740.08	53.2%
6252 · Rip Rap/Erosion Control	5,679.82	10,000.00	-4,320.18	56.8%
6290 · Signs & Nautical Markers	2,212.00	2,000.00	212.00	110.6%
6300 · Accounting Services	2,700.00	5,400.00	-2,700.00	50.0%
6310 · Grass	3,625.00	10,875.00	-7,250.00	33.3%

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Accrual Basis

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

	Jan - Jun 13	Budget	\$ Over Budget	% of Budget
6320 · Attorney	1,776.11	6,000.00	-4,223.89	29.6%
6330 · Consulting Engineer	0.00	4,000.00	-4,000.00	0.0%
6350 · Other Prof/Secretarial Service	224.50	500.00	-275.50	44.9%
6370 · Phone, LDT, Pager, E-Mail	1,389.69	3,400.00	-2,010.31	40.9%
6410 · Subscriptions	94.85	300.00	-205.15	31.6%
6420 · Newsletter	0.00	800.00	-800.00	0.0%
6430 · Ads	135.25	300.00	-164.75	45.1%
6440 · Other	382.93	1,500.00	-1,117.07	25.5%
6450 · Insurance	30,081.00	45,000.00	-14,919.00	66.8%
6460 · Electric	2,152.70	5,000.00	-2,847.30	43.1%
6470 · Water	252.84	600.00	-347.16	42.1%
6480 · Trash	649.94	1,000.00	-350.06	65.0%
6490 · Port-O-Lets	456.00	2,200.00	-1,744.00	20.7%
6500 · Pump Holding Tank	100.00	600.00	-500.00	16.7%
6510 · Building & Grounds Expense	2,021.90	4,000.00	-1,978.10	50.5%
6520 · Boat	838.75	1,500.00	-661.25	55.9%
6530 · Truck	563.91	1,000.00	-436.09	56.4%
6541 · Dredging Equipment Maintenance	460.00	7,000.00	-6,540.00	6.6%
6542 · Equipment Rental	0.00	3,000.00	-3,000.00	0.0%
6560 · Water Testing	4,214.00	4,000.00	214.00	105.4%
6570 · Lake Weed Treatment	29,363.80	50,000.00	-20,636.20	58.7%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	1,963.68	2,300.00	-336.32	85.4%
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	2,673.34	5,000.00	-2,326.66	53.5%
6662 · Debt Service-Dredging Loan	20,646.97	46,000.00	-25,353.03	44.9%
6670 · Debt Service (Dredging Equip.)	2,353.03			
6680 · Other Services and Charges	3,000.00	2,000.00	1,000.00	150.0%
6681 · Fireworks	2,000.00	7,000.00	-5,000.00	28.6%
6710 · Boat Dock	9,396.00	23,000.00	-13,604.00	40.9%
6770 · LLC Pick-up Truck	0.00	20,000.00	-20,000.00	0.0%
Total Expense	237,797.55	506,874.00	-269,076.45	46.9%
Net Income	60,779.73	-53,574.00	114,353.73	-113.5%



Lake Lemon Conservancy District

Date: June 30, 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 8 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$68,329.40

Dated this 20th day of July 2013

Signature of Governing Board



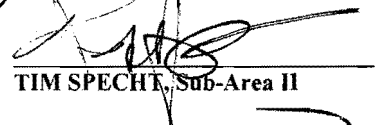
JOHN SCHELL, CHAIRMAN



PAM DUGAN, VICE-CHAIR



LANCE EBERLE, TREASURER



TIM SPECHT, Sub-Area II



KIM MAYER, Sub-Area III



DENNIS FRIESEL, Sub-Area V



TINA THRASHER, Sub-Area VII

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LAKE LEMON CONSERVANCY
Check Detail
 June 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2291	6/17/2013	JIM ISON		1000 · Peoples Sta...		-100.00
				6530 · Truck		-100.00	100.00
TOTAL						-100.00	100.00
Check	2621	6/4/2013	B & B WATER CORP		1000 · Peoples Sta...		-42.14
				6470 · Water		-42.14	42.14
TOTAL						-42.14	42.14
Check	2622	6/4/2013	YOUNG TRUCKING		1000 · Peoples Sta...		-466.75
				6240 · Building & G...		-193.60	193.60
				6510 · Building & G...		-273.15	273.15
TOTAL						-466.75	466.75
Check	2623	6/4/2013	N. ANDERSON EX...		1000 · Peoples Sta...		-1,812.50
				6310 · Grass		-1,812.50	1,812.50
TOTAL						-1,812.50	1,812.50
Check	2624	6/7/2013	STAPLES CREDIT ...		1000 · Peoples Sta...		-321.06
				6160 · Printer, Copi...		-83.99	83.99
				6190 · General Busi...		-58.18	58.18
				6240 · Building & G...		-158.95	158.95
				6440 · Other		-19.94	19.94
TOTAL						-321.06	321.06
Check	2625	6/7/2013	NAPA AUTO PARTS		1000 · Peoples Sta...		-139.40
				6250 · Boat/Weed ...		-4.49	4.49
				6251 · Dredging Su...		-134.91	134.91
TOTAL						-139.40	139.40
Check	2626	6/7/2013	BLOOMINGTON H...		1000 · Peoples Sta...		-164.87
				6240 · Building & G...		-138.89	138.89
				6251 · Dredging Su...		-25.98	25.98
TOTAL						-164.87	164.87

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LAKE LEMON CONSERVANCY
Check Detail
June 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2627	6/7/2013	THE HERALD TIMES		1000 · Peoples Sta...		-44.85
				6410 · Subscriptions		-44.85	44.85
TOTAL						-44.85	44.85
Check	2628	6/7/2013	BROWN CO DEM...		1000 · Peoples Sta...		-52.00
				6430 · Ads		-52.00	52.00
TOTAL						-52.00	52.00
Check	2629	6/11/2013	JOHN NAYLOR TR...		1000 · Peoples Sta...		-157.35
				6240 · Building & G...		-63.60	63.60
				6510 · Building & G...		-93.75	93.75
TOTAL						-157.35	157.35
Check	2630	6/11/2013	GENE MCCLARNEY		1000 · Peoples Sta...		0.00
TOTAL						0.00	0.00
Check	2631	6/11/2013	CITY OF BLOOMIN...		1000 · Peoples Sta...		-20.00
				6560 · Water Testing		-20.00	20.00
TOTAL						-20.00	20.00
Check	2632	6/11/2013	WHITE RIVER CO-...		1000 · Peoples Sta...		-4,077.50
				6200 · Regular Gas		-457.90	457.90
				6210 · Diesel		-3,619.60	3,619.60
TOTAL						-4,077.50	4,077.50
Check	2633	6/11/2013	SCHELL MARINA, ...		1000 · Peoples Sta...		-612.00
				6600 · 6% MarinaP...		-612.00	612.00
TOTAL						-612.00	612.00

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LAKE LEMON CONSERVANCY
Check Detail
June 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2634	6/11/2013	REPUBLIC SERVI...		1000 · Peoples Sta...		-88.27
				6480 · Trash		-88.27	88.27
TOTAL						-88.27	88.27
Check	2635	6/11/2013	GENE MCCLARNEY		1000 · Peoples Sta...		-250.00
				6170 · Miscellaneou...		-250.00	250.00
TOTAL						-250.00	250.00
Check	2646	6/17/2013	VISA		1000 · Peoples Sta...		-142.85
				6200 · Regular Gas		-75.00	75.00
				6251 · Dredging Su...		-67.85	67.85
TOTAL						-142.85	142.85
Check	2647	6/17/2013	VERIZON WIRELE...		1000 · Peoples Sta...		-32.68
				6370 · Phone, LDT,...		-32.68	32.68
TOTAL						-32.68	32.68
Check	2648	6/17/2013	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
				6300 · Accounting ...		-450.00	450.00
TOTAL						-450.00	450.00
Check	2649	6/17/2013	ANDREWS, HARR...		1000 · Peoples Sta...		-645.00
				6320 · Attorney		-645.00	645.00
TOTAL						-645.00	645.00
Check	2650	6/18/2013	ANTHEM BLUE CR...		1000 · Peoples Sta...		-1,681.51
				6040 · Health Insur...		-1,681.51	1,681.51
TOTAL						-1,681.51	1,681.51

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LAKE LEMON CONSERVANCY
Check Detail
June 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2651	6/18/2013	COMCAST CABLE		1000 · Peoples Sta...		-198.88
					6370 · Phone, LDT,...	-198.88	198.88
TOTAL						-198.88	198.88
Check	2652	6/18/2013	SCI REMC		1000 · Peoples Sta...		-372.95
					6460 · Electric	-372.95	372.95
TOTAL						-372.95	372.95
Check	2653	6/18/2013	MONROE TUFF-JON		1000 · Peoples Sta...		-152.00
					6490 · Port-O-Lets	-152.00	152.00
TOTAL						-152.00	152.00
Check	2654	6/25/2013	GARY BARROW E...		1000 · Peoples Sta...		-3,000.00
					6680 · Other Servic...	-3,000.00	3,000.00
TOTAL						-3,000.00	3,000.00
Check	2655	6/25/2013	FIRST INSURANC...		1000 · Peoples Sta...		-8,272.00
					6450 · Insurance	-8,272.00	8,272.00
TOTAL						-8,272.00	8,272.00
Check	2656	6/25/2013	AQUATIC CONTR...		1000 · Peoples Sta...		-29,363.80
					6570 · Lake Weed ...	-29,363.80	29,363.80
TOTAL						-29,363.80	29,363.80
Check	2657	6/25/2013	EVERYWHERE SI...		1000 · Peoples Sta...		-130.00
					6290 · Signs & Nau...	-130.00	130.00
TOTAL						-130.00	130.00
Check	2673	6/29/2013	SCHELL MARINA, ...		1000 · Peoples Sta...		-509.52
					6600 · 6% MarinaP...	-509.52	509.52
TOTAL						-509.52	509.52

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LAKE LEMON CONSERVANCY

Check Detail

June 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2674	6/29/2013	KLEINDORFER HA...		1000 · Peoples Sta...		-18.19
					6251 · Dredging Su...	-18.19	18.19
TOTAL						-18.19	18.19

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LAKE LEMON CONSERVANCY

Payroll Summary

June 2013

	Allender, Clinton L			Creek, Conner A			Duke, Dane H			Gehlhausen, Brandon T			Good...
	Hours	Rate	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13	Hours
Employee Wages, Taxes and Adjustments													
Gross Pay													
Salary			0.00			0.00			0.00			0.00	
HOURLY PAY-6110			0.00			0.00			0.00			0.00	
Reg. Pay-6070			0.00	60.5	9.00	544.50			0.00			0.00	
Reg. Pay-6100			0.00			0.00	27.25	12.00	327.00	19.75	12.00	237.00	28
Reg. Pay-6111			0.00			0.00			0.00			0.00	
Reg. Pay-6112			0.00			0.00			0.00			0.00	
Reg. Pay-6114	10.5	17.50	183.75			0.00			0.00			0.00	
Reg. Pay 6113	134	17.50	2,345.00			0.00			0.00			0.00	
Total Gross Pay	144.5		2,528.75	60.5		544.50	27.25		327.00	19.75		237.00	28
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	144.5		2,528.75	60.5		544.50	27.25		327.00	19.75		237.00	28
Taxes Withheld													
Federal Withholding			-314.00			-37.00			-15.00			-5.00	
Medicare Employee			-36.67			-7.90			-4.74			-3.44	
Social Security Employee			-156.78			-33.76			-20.28			-14.69	
IN - Withholding			-85.98			-18.52			-11.12			-8.06	
Hamilton Co			0.00			0.00			0.00			-2.37	
Law. Co.			-44.26			0.00			0.00			0.00	
Monroe Co.			0.00			-5.72			-3.44			0.00	
Total Taxes Withheld			-637.69			-102.90			-54.58			-33.56	
Net Pay	144.5		1,891.06	60.5		441.60	27.25		272.42	19.75		203.44	28
Employer Taxes and Contributions													
Federal Unemployment			15.17			3.27			1.96			1.42	
Medicare Company			36.67			7.90			4.74			3.44	
Social Security Company			156.78			33.76			20.28			14.69	
IN - Unemployment Company			32.47			6.99			4.20			3.04	
Total Employer Taxes and Contributions			241.09			51.92			31.18			22.59	

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LAKE LEMON CONSERVANCY

Payroll Summary

June 2013

	Goode III, John M		Hopkins, Joseph S		Lewis, Matthew H		MADDEN, ROBERT E			Nguyen, Christ...	
	Rate	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary		0.00			0.00			0.00			4,582.58
HOURLY PAY-6110		0.00			0.00			0.00			0.00
Reg. Pay-6070		0.00	147	9.50	1,396.50			0.00		138.5	9.50
Reg. Pay-6100	12.00	336.00			0.00	7.75	12.00	93.00			0.00
Reg. Pay-6111		0.00			0.00			0.00			0.00
Reg. Pay-6112		0.00			0.00			0.00			0.00
Reg. Pay-6114		0.00			0.00			0.00			0.00
Reg. Pay 6113		0.00			0.00			0.00			0.00
Total Gross Pay		336.00	147		1,396.50	7.75		93.00			4,582.58
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		336.00	147		1,396.50	7.75		93.00			4,582.58
Taxes Withheld											
Federal Withholding		-16.00			-96.00			0.00			-516.00
Medicare Employee		-4.88			-20.24			-1.35			-66.44
Social Security Employee		-20.83			-86.58			-5.77			-284.12
IN - Withholding		-11.42			-47.48			-3.16			-155.80
Hamilton Co		0.00			0.00			0.00			0.00
Law. Co.		0.00			0.00			0.00			0.00
Monroe Co.		-3.52			-14.57			-0.98			-47.66
Total Taxes Withheld		-56.65			-264.87			-11.26			-1,070.02
Net Pay		279.35	147		1,131.63	7.75		81.74			3,512.56
Employer Taxes and Contributions											
Federal Unemployment		2.01			8.38			0.56			0.00
Medicare Company		4.88			20.24			1.35			66.44
Social Security Company		20.83			86.58			5.77			284.12
IN - Unemployment Company		4.31			17.93			1.19			0.00
Total Employer Taxes and Contributions		32.03			133.13			8.87			350.56

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LAKE LEMON CONSERVANCY
Payroll Summary
June 2013

	Nguye...			VanTassel, James P			WARTHAN, LEVI R			TOTAL	
	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13	Hours	Rate	Jun 13	
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary	0.00			0.00			0.00				4,582.58
HOURLY PAY-6110	0.00	155.75	14.00	2,180.50			0.00	155.75			2,180.50
Reg. Pay-6070	1,315.75			0.00			0.00	346.00			3,256.75
Reg. Pay-6100	0.00			0.00			0.00	82.75			993.00
Reg. Pay-6111	0.00			0.00	169.5	35.00	5,932.50	169.50			5,932.50
Reg. Pay-6112	0.00			0.00	10.5	35.00	367.50	10.50			367.50
Reg. Pay-6114	0.00			0.00			0.00	10.50			183.75
Reg. Pay 6113	0.00		17.00	0.00			0.00	134.00			2,345.00
Total Gross Pay	1,315.75	155.75		2,180.50	180		6,300.00	909.00			19,841.58
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	1,315.75	155.75		2,180.50	180		6,300.00	909.00			19,841.58
Taxes Withheld											
Federal Withholding	-133.00			-165.00			-1,117.00				-2,414.00
Medicare Employee	-19.08			-31.62			-91.35				-287.71
Social Security Employee	-81.57			-135.19			-390.60				-1,230.17
IN - Withholding	-44.73			-74.14			-214.20				-674.61
Hamilton Co	0.00			-21.81			0.00				-24.18
Law. Co.	0.00			0.00			0.00				-44.26
Monroe Co.	-13.72			0.00			-65.71				-155.32
Total Taxes Withheld	-292.10			-427.76			-1,878.86				-4,830.25
Net Pay	1,023.65	155.75		1,752.74	180		4,421.14	909.00			15,011.33
Employer Taxes and Contributions											
Federal Unemployment	7.90			0.00			0.00				40.67
Medicare Company	19.08			31.62			91.35				287.71
Social Security Company	81.57			135.19			390.60				1,230.17
IN - Unemployment Company	16.90			14.84			0.00				101.87
Total Employer Taxes and Contributions	125.45			181.65			481.95				1,660.42

2014 Proposed Budget

REVENUES

Account #	Description	2014 Budget	2013 Budgeted	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
4000	Watercraft Permits	102,000.00	102,000.00	100,000.00	110,977.00	98,000.00	100,873.00
4010	Launch Fees	16,000.00	16,000.00	15,000.00	20,294.00	14,500.00	17,869.00
4020	Marina & Club Fees	8,000.00	8,000.00	8,000.00	10,506.50	8,000.00	9,012.50
4030	Sublease Fees	26,000.00	26,000.00	26,000.00	26,565.00	25,000.00	26,885.00
4040	Property Tax - BC	65,000.00	60,000.00	60,000.00	68,880.98	50,000.00	74,157.09
4050	Property Tax - MC	185,000.00	190,000.00	190,000.00	200,489.27	200,000.00	196,687.04
4060	Interest	2,500.00	2,500.00	2,000.00	2,492.65	500.00	2,994.61
4070	Grants & Donations	6,000.00	6,000.00	6,000.00	5,896.63	5,800.00	6,391.90
4080	Fish Tournaments Application Fees	800.00	800.00	700.00	1,025.00	700.00	850.00
4090	Park/Lake Reservations	4,500.00	4,500.00	4,500.00	5,400.00	2,500.00	3,900.00
4100	Park Admission Fees	27,000.00	27,500.00	24,000.00	29,315.00	22,000.00	30,521.00
4110	Concessions	0.00	0.00	0.00	0.00	0.00	0.00
4120	Other	0.00	0.00	0.00	16.15	0.00	117.21
4130	Dredging/Rip-Rap Income	15,000.00	10,000.00	10,000.00	0.00	10,000.00	6,585.45
4140	Dredging Equipment Loan Proceeds	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	457,800.00	453,300.00	446,200.00	481,858.18	437,000.00	476,843.80

2014 Proposed Budget

WAGES

Account #		2014 Budget	2013 Budgeted	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
Salaries & Benefits							
6000	Manager	54,991.00	54,991.00	53,913.00	53,913.00	52,913.00	52,913.00
6010	FICA (7.65%--all staff)	11,311.00	10,564.00	10,753.00	10,814.73	9,150.00	10,498.40
6020	SUTA (0.542% to 9.5K--all staff)	314.00	332.00	360.00	349.05	588.00	310.69
6030	PERF (14.2%)	7,809.00	7,149.00	8,200.00	8,086.30	7,098.00	7,231.14
6040	Health Insurance	21,000.00	18,700.00	16,200.00	16,931.08	14,000.00	14,273.20
6050	Life Insurance	1,263.00	1,263.00	1,265.00	1,263.00	1,265.00	1,263.00
	TOTAL	96,688.00	92,999.00	90,691.00	91,357.16	85,014.00	86,489.43
Hourly & Seasonal							
6070	Gate / Park Attendants (1500 hrs @ \$10.00/hr)	15,000.00	14,250.00	15,000.00	14,101.75	15,000.00	14,237.64
6080	Seasonal Labor (300 hrs @ \$8.00/hr)	0.00	0.00	0.00	0.00	0.00	0.00
6090	Park Maintenance Technician (200 hrs @ \$14.00/hr)	0.00	2,800.00	5,600.00	3,083.50	5,600.00	2,775.50
6100	Lake Patrol (400 hrs @ \$12.00/hr)	4,800.00	4,800.00	4,800.00	2,652.00	4,800.00	4,359.00
6110	Lake Biologist (1400 hrs @ \$15.50/hr)	21,700.00	14,000.00	24,000.00	20,647.50	12,500.00	18,188.50
6111	Dredger (LLCD Dredging) (600 hrs @ \$36.00/hr)	21,600.00	21,000.00	20,400.00	20,349.00	16,000.00	17,792.00
6112	Dredger (Other) (300 hrs @ \$36.00/hr)	10,800.00	10,500.00	5,100.00	13,319.50	3,200.00	13,376.00
6113	AssistantDredger (LLCD Dredging) (600 hrs @ \$17.50/hr)	10,500.00	10,500.00	10,200.00	8,848.50	8,000.00	7,840.00
6114	AssistantDredger (Other) (300 hrs @ \$17.50/hr)	5,250.00	5,250.00	2,550.00	4,454.00	1,600.00	5,752.00
6115	Dredger (Private) (60 hrs @ \$36.00/hr)	2,160.00	n/a	n/a	n/a	n/a	n/a
6116	AssistantDredger (Private) (60 hrs @ \$17.50/hr)	1,050.00	n/a	n/a	n/a	n/a	n/a
	TOTAL	92,860.00	83,100.00	87,650.00	87,455.75	66,700.00	84,320.64
	GRAND TOTAL WAGES	189,548.00	176,099.00	178,341.00	178,812.91	151,714.00	170,810.07

2014 Proposed Budget

SUPPLIES

Account #	Description	2014 Budget	2013 Budgeted	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
Office Supplies							
6120	Season & Launch Permits	1,200.00	1,000.00	1,000.00	971.98	1,000.00	1,148.33
6130	Daily Permits	300.00	250.00	200.00	199.82	200.00	294.24
6140	Receipt/Ticket Books	400.00	400.00	400.00	548.82	300.00	344.89
6150	Checks	200.00	200.00	300.00	261.04	200.00	0.00
6160	Printer, Copier, Computer	500.00	500.00	500.00	332.09	500.00	1,127.09
6170	Miscellaneous/Other	1,300.00	1,350.00	800.00	1390.60	800.00	1,411.95
6180	Postage	1,300.00	1,300.00	1,300.00	1,166.24	1,500.00	1,251.61
6190	General Business Supplies	500.00	500.00	500.00	928.04	500.00	503.62
	TOTAL	5,700.00	5,500.00	5,000.00	5,798.63	5,000.00	6,081.73
Operating Supplies							
6200	Regular Gas	5,000.00	4,000.00	4,000.00	5,006.24	3,500.00	4,923.91
6210	Diesel, Oil, Grease	14,000.00	12,500.00	10,000.00	17,420.59	10,000.00	12,171.88
6220	Janitorial		0.00	0.00	0.00	0.00	0.00
6230	Medical		0.00	0.00	0.00	0.00	0.00
	TOTAL	19,000.00	16,500.00	14,000.00	22,426.83	13,500.00	17,095.79
Repair & Maintenance Supplies							
6240	Building & Grounds	3,500.00	3,500.00	3,000.00	3,996.17	3,000.00	3,152.41
6250	Boats, Trucks	2,000.00	2,000.00	2,000.00	1,774.07	2,000.00	838.65
6251	Dredging Supplies	9,000.00	8,000.00	4,000.00	9,233.88	4,000.00	7,384.26
6252	Rip Rap/ Erosion Control	8,000.00	10,000.00	10,000.00	2,005.39	10,000.00	14,922.69
	TOTAL	22,500.00	23,500.00	19,000.00	17,009.51	19,000.00	26,298.01
Other Supplies							
6260	Uniforms		0.00	200.00	0.00	0.00	0.00
6270	Boat Equipment	300.00	0.00	0.00	0.00	300.00	0.00
6280	Radios		0.00	1,000.00	557.50	500.00	590.00
6290	Signs/Nautical Markers	2,500.00	2,000.00	2,000.00	2,216.00	1,800.00	2,020.87
	TOTAL	2,800.00	2,000.00	3,200.00	2,773.50	2,600.00	2,610.87
	GRAND TOTAL SUPPLIES	50,000.00	47,500.00	41,200.00	48,008.47	40,100.00	52,086.40

2014 Proposed Budget

SERVICES & CHARGES

Account #	Description	2014 Budget	2013 Budgeted	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
Professional Services							
6300	Accounting Services	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
6310	Grass Mowing	10,875.00	10,875.00	10,875.00	10,875.00	18,000.00	10,875.00
6320	Attorney	6,000.00	6,000.00	6,000.00	2,465.24	7,000.00	7,194.03
6325	Fish Management Survey		0.00	0.00	0.00	0.00	0.00
6330	Consulting Engineers	15,000.00	4,000.00	4,000.00	560.00	14,000.00	100.00
6350	Other Professional/Secretarial Services	500.00	500.00	500.00	1,045.00	500.00	446.60
	TOTAL	37,775.00	26,775.00	26,775.00	20,345.24	44,900.00	24,015.63
Communication/Transportation							
6370	Phone, LDT, Email, etc.	2,900.00	3,400.00	3,400.00	3,167.71	3,400.00	3,648.06
6380	Travel		0.00	0.00	140.00	200.00	0.00
6390	Hotel		0.00	0.00	0.00	200.00	0.00
6400	Meals		0.00	0.00	0.00	100.00	0.00
6410	Subscriptions/Memberships	300.00	300.00	300.00	419.25	300.00	320.40
	TOTAL	3,200.00	3,700.00	3,700.00	3,726.96	4,200.00	3,968.46
Printing/Advertising							
6420	Newsletter		800.00	800.00	611.02	800.00	772.14
6430	Ads(legal notices)	300.00	300.00	300.00	308.21	300.00	295.92
6440	Other Printing	1,300.00	1,500.00	1,500.00	1,151.64	1,500.00	1,357.25
	TOTAL	1,600.00	2,600.00	2,600.00	2,070.87	2,600.00	2,425.31
Insurance							
6450	Insurance	48,000.00	45,000.00	43,000.00	38,721.00	35,000.00	42,796.00
	TOTAL	48,000.00	45,000.00	43,000.00	38,721.00	35,000.00	42,796.00
Utility Services							
6460	Electric	4,500.00	5,000.00	5,000.00	4,697.32	5,000.00	5,900.40
6470	Water	600.00	600.00	600.00	592.45	600.00	581.93
6480	Trash	1,100.00	1,000.00	1,000.00	1,082.19	1,000.00	1,050.82
6490	Port-o-lets	2,200.00	2,200.00	2,200.00	2,100.00	2,400.00	2,052.00
6500	Pump Holding Tank	500.00	600.00	600.00	200.00	800.00	175.00
	TOTAL	8,900.00	9,400.00	9,400.00	8,671.96	9,800.00	9,760.15

2014 Proposed Budget

SERVICES & CHARGES (Continued)

Account #	Description	2014 Budget	2013 Budget	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
Repair & Maintenance							
6510	Building & Grounds	4,000.00	4,000.00	4,000.00	4,391.47	4,500.00	5,984.96
6520	Boats	1,500.00	1,500.00	1,000.00	1,482.50	1,000.00	2,348.55
6530	Trucks	1,000.00	1,000.00	1,500.00	0.00	1,500.00	0.00
6540	Sluice Gate Inspection		0.00	2,600.00	0.00	0.00	0.00
6541	Dredging Equipment Repairs	7,000.00	7,000.00	7,000.00	6,592.49	7,000.00	3,931.60
6542	Equipment Rental	2,000.00	3,000.00	3,000.00	1,599.00	3,500.00	1,659.50
	TOTAL	15,500.00	16,500.00	19,100.00	14,065.46	17,500.00	13,924.61
Other Services & Charges							
6560	Water Testing	4,300.00	4,000.00	3,800.00	3,922.89	3,800.00	3,791.00
6570	Lake Weed Treatment	50,000.00	50,000.00	50,000.00	53,264.60	60,000.00	15,185.00
6580	Erosion Control		0.00	0.00	0.00	0.00	0.00
6590	Contingency Fund 10%	5,000.00	5,000.00	5,000.00	0.00	10,000.00	100.00
6600	6% Commission-Marina Sales	2,300.00	2,300.00	2,300.00	2,339.16	2,300.00	2,146.26
6610	Cumulative Maintenance Fund	5,000.00	5,000.00	0.00	0.00	5,000.00	5,000.00
6620	Dam/Spillway Inspection	4,650.00	0.00	4,000.00	4,000.00	0.00	222.50
6630	Dam/Spillway Repairs	10,000.00	10,000.00	15,000.00	13,969.21	1,500.00	0.00
6640	Soil Testing (IDEM)		0.00	0.00	0.00	0.00	0.00
6660	Dredging		0.00	0.00	0.00	0.00	0.00
6661	Disposal Site Preparation	5,000.00	5,000.00	0.00	5,845.26	30,000.00	10,991.68
6662	Debt Service- Dredging Loan	46,000.00	46,000.00	46,000.00	40,007.25	46,000.00	38,240.07
6663	Silt Container, Barge Assembly, Barge Mobilization		0.00	0.00	0.00	0.00	0.00
6670	Interest Expense (Line of Credit)		0.00	0.00	5,992.75	0.00	7,759.93
6680	Other Services and Charges (Debris Removal)	3,000.00	2,000.00	2,000.00	1,212.00	3,000.00	1,512.14
6681	Fireworks	7,000.00	7,000.00	6,500.00	6,500.00	7,000.00	6,500.00
6682	Ramp Repairs		0.00	0.00	0.00	6,000.00	5,575.00
	TOTAL	142,250.00	136,300.00	134,600.00	137,053.12	174,600.00	97,023.58
	GRAND TOTAL SERVICES AND CHARGES	257,225.00	240,275.00	239,175.00	224,654.61	288,600.00	193,913.74

2014 Proposed Budget

CAPITAL

Account #	Description	2014 Budget	2013 Budgeted	Budgeted 2012	Actual 2012	Budgeted 2011	Actual 2011
Machinery and Equipment							
6690	Office Equipment		0.00	0.00	0.00	0.00	0.00
6700	Computer Equipment		0.00	0.00	0.00	0.00	0.00
6701	Barge		0.00	0.00	0.00	0.00	0.00
6702	Push Boat		0.00	0.00	0.00	0.00	0.00
6703	Excavator & Buckets		0.00	0.00	0.00	0.00	7,350.00
6704	Off Road Truck		0.00	0.00	0.00	0.00	0.00
6705	Utility Truck		0.00	0.00	0.00	0.00	0.00
6706	Bulldozer		0.00	0.00	0.00	0.00	28,000.00
6710	Boat Dock (2)		23,000.00	0.00	0.00	0.00	0.00
6720	Utility Vehicle		0.00	0.00	0.00	0.00	0.00
6730	Patrol Boat		0.00	0.00	0.00	0.00	1,900.00
	TOTAL		23,000.00	0.00	0.00	0.00	37,250.00
Other Capital Outlays							
6730	Patrol Boat/Trailer		0.00	0.00	0.00	0.00	0.00
6770	LLCD Pick-up Truck		20,000.00	0.00	0.00	0.00	0.00
	TOTAL		20,000.00	0.00	0.00	0.00	0.00
GRAND TOTAL CAPITAL EXPENDITURES			43,000.00	0.00	0.00	0.00	37,250.00
TOTAL EXPENDITURES BUDGET			506,874.00	458,716.00	451,475.99	480,414.00	454,060.21

Excess Expenditures over Revenue

SUMMARY-2014 Proposed Budget

	2014	2013
Revenues	457,800.00	453,300.00
Expenses	496,773.00	506,874.00
Net	(-) 38,973.00	(-) 53,574.00



Lake Lemon Conservancy District

2013 Fireworks Financial Summary as of 7/20/13

Income :

Income Source	Amount (\$)
Freeholder Donations	\$ 6,110.00
Gate Bucket (Day of Event)	\$ 692.28
Total*	\$ 6,802.28

*Note: 2012 Donations were: \$5,384.63

Expenses :

Expenses	Amount (\$)
Cost of Show	\$ 6,500.00
Security Staff	\$ 96.00
Port-o-Let	\$ 60.00
Solicitation Mailing (Includes Postage)	\$ 450.31
Informational Flyer	\$ 8.75
Total	\$ 7,115.06
NET (Revenue – Expense)*	\$ -312.78

*Note: 2012 expenses were \$ 7,234.13

2013 LLCD Fireworks Budgeted at \$ 6,500.00



Docks | Boat Lifts | Canopies | Accessories | Swim Rafts | Staircases

7/10/13

My opinion as to the
value of the replaced LCD
dock units is not much
more than the scrap value of
the rusted metal framework.
The fiberglass surfaces are
severely worn (& dangerous
when wet) and someone
would have to do a
considerable amount of
welding to make the
framework safe.
I value the lot @ \$463.40

DJ Henry
Local Hewitt Dealer

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Email: info@hewitt-roll-a-dock.com