



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Benton Township Senior Citizens Building
September 18, 2013
6:00p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (JS)
- II. Approval of August 24, 2013 Board Meeting Minutes (JS)
- III. Treasurer's Report (LE)
 - A. Financial Highlights: August 2013
 - B. Report of Claims: August 2013
 - C. Public Hearing: 2014 Proposed Budget
- IV. Dredging Study Group: Update (TT)
 - A. Recommendations
- V. Manager's Report (BM)
 - A. Barge Operations: Update
 - B. 2013 Vegetation Treatment: Final Update (JVT)
 - C. Discussion: New Dock and Lift Business on Lake
- VI. Public Comment (JS)
- VII. New Business / Correspondence for Future Agenda (JS)
Next Meeting: October 16, 2013; 6:00 p.m.; Benton Township Seniors Building.
- VIII. Adjournment (JS)



Date: Sept. 18th 2013

II

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Benton Township Senior Center Building
September 18, 2013**

The September 18th, 2013 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Center 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, Kim Mayer, Dennis Friesel, Tina Thrasher. ALSO PRESENT: Bob Madden, Manager; James Van Tassel, Board Recorder; and LLCD Freeholders (see attached sign-in sheet).

I. Opening Comments (Schell)

- a. The September 18th, 2013 Meeting includes the regularly scheduled Board of Directors Meeting and the Public Hearing on the 2014 Proposed Budget.

II. Approval of August 24, 2013 Board Meeting Minutes

DUGAN MOTIONED TO APPROVE THE AUGUST 24, 2013 BOARD OF DIRECTORS MEETING MINUTES. EBERLE SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Treasurer's Report (Eberle)

- a. Financial Highlights: August 2013 (See Attached)
- b. Report of Claims: August 2013

SCHELL MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR AUGUST 2013. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- c. Checking Account Options
 - i. Eberle looked into interest bearing savings/checking accounts for the funds currently in the LLCD checking account.
 - ii. Not many options. Peoples State Bank offered 0.02% yielding ~\$178.00 annually. Comparably a CD offers 0.4% in returns.
- d. Public Hearing: 2014 Proposed Budget
 - i. Eberle opened the Hearing to public comment.

ii. Ron Thrasher, Freeholder VII, asked about the duties of Lake Patrol and the \$4,800.00 allotted to the Lake Patrol Line Number. Is Lake Patrol necessary with increased DNR presence?

1. Lake Patrol consists of Indiana University Police Department Officers. They spend half their time patrolling Riddle Point Park and the other half on the Patrol Boat patrolling the lake.
2. The Lake Biologist or Manager patrols during early events in the year such as IU rowing matches.
3. Friesel commented Lake Patrol provides safety and piece of mind.
4. Schell commented Lake Patrol frequently assists marina patrons.
5. Mayer mentioned Lake Patrol acts as a deterrent to bad behavior.

iii. Susan Salmon, Freeholder II

1. Should there be an increase in line number 6430 – Ads? Fees have risen this year.
 - a. The LLCD does minimal publications and the budgeted amount has been very close years past.
2. A decrease in line number 6460 – Electric is due to combining the meters last year?
 - a. Correct
3. There has been nothing budgeted in line number 6700 – Computer Equipment. Is this on purpose?
 - a. The LLCD computers are functioning fine and are backed up every week. The LLCD could find the funds for a new computer if need be.
4. It appears there is nothing budgeted for professional development, informative conferences, etc.
 - a. The LLCD does not have anything directly budgeted but could find the funds to attend any conferences if need be.

iv. The adoption of 2014 Budget will be at the October 16, 2013 Board of Directors Meeting.

IV. Dredging Study Group: Update (Thrasher)

a. Recommendations

i. Bathymetric Map

1. The DSG discussed bidding out the bathymetric map/study. The DSG unanimously agreed that the best option is to use a local GIS Company, Image Matters, LLC. The DSG recommends to the Board to contract with Dr. Jeff Ehman of Image Matters, LLC for the bathymetric study and subsequent map

ii. Barge Operation

1. The DSG determined the most fiscally efficient method for sediment removal is an in-house operation rather than outside contractors. Some areas around the reservoir are in need of the sediment removal service that our current operation can not access.
 - a. In House Cost: \$8.98/Y³ (based on report by Shirley Watkins, LLC Accountant).
 - b. Outside Contractor
 - i. Dick Payne's average cost: \$18.86/Y³
 - ii. Sediment Removal Services: \$15.40/Y³
 1. This includes using our disposal site and does not include mobilization/demobilization cost.
2. A smaller barge (~ 36'x18') powered by two outboards and a smaller excavator would be capable of dredging the areas not accessible by the big barge. The current dredging loan can be paid off in early 2015.
3. The current barge operation has many advantages besides sediment removal. The big barge is instrumental in debris removal and is ideal for shoreline erosion control (rip/rap). The equipment can be paid off in early 2015.
4. If and when the Board decides to sell the big barge, it is anticipated that a sale could occur fairly quickly based on Dick Payne's success in selling his barges.
5. The DSG recommends to the Board to consider budgeting for a smaller barge in the 2015 Budget and working on plans to build a smaller barge.
6. The DSG recommends keeping the big barge for a year or two along with the smaller barge.

iii. Lake Lemon Investment Account

1. The LLCDC looked into establishing an investment study group under the late Tom Kelly, Director Sub-Area IV.

The DSG recommends to the Board to form a study group to look into re-establishing a Fundraising Entity for the LLCDC.

b. Barge Operation Comments

- i. Friesel commented keeping both barges is a good thing. The basic principle of a smaller barge is sound, needs more details before voting.
- ii. Dugan mentioned we are still working on solving the big picture, remediation of the sediment entering the lake, but feels a smaller barge is a good current option.
- iii. Madden mentioned the LLCDC Staff will be making critical measurements of channels prior to proposing a final barge design.
- iv. Mayer agreed that it makes sense to have a smaller barge.
- v. Eberle replied the LLCDC should proceed forward.
- vi. Specht replied he is on board with building a smaller barge.

c. Lake Lemon Investment Account Comments

- i. Mayer thought an investment account is a great idea.
- ii. Susan Salmon, Freeholder II, commented she would be happy to work on a fundraising group.
- iii. Eberle, Mayer, and Salmon (Freeholder II) will work on establishing an investment account for the LLCDC.

V. Manager's Report (Madden)

a. Barge Operations: Update

- i. Salmon Harbor – 4,800 Y³ removed YTD
- ii. Little Africa to Entrance of Chitwood – 7,500 Y³ removed YTD
- iii. Once LLCDC dredging is completed some private rip rap jobs and shoreline work will be done.

b. 2013 Vegetation Treatment: Final Update (See Attached)

c. Discussion: New Dock and Lift Business on Lake

- i. Ison Dock and Lift will no longer be servicing residents on the lake.
- ii. Two new companies will be providing dock and lift services on the lake.

1. Roger Edwards, Freeholder II.
 - a. For 2013 Edwards will trailer his boat in and out.
 - b. For 2014 Edwards will be required to purchase a commercial sublease agreement.
2. Levi Warthan
 - a. Warthan will be trailering the boat in and out.
3. Angela Parker, LLCD Attorney
 - a. Recommends Edwards agree to a commercial sublease.
 - b. Finds no conflict of interest for Warthan being employed by the LLCD.
- d. Specth replied Lake Lemon needs more dock and lift companies.
- e. Susan Salmon, Freeholder II, commented the LLCD needs to create an equitable system. The marinas fee is \$1,000.00 annually for running a business on the water. If Edwards is running a business on the lake, the fees should be compatible. Current commercial sublease fees are \$500.00 annually.
 - i. Since Edwards is trailering his boat in and out for 2013 no commercial sublease is needed. The fees and charges for 2014 will be discussed at the October Board of Directors Meeting.
 - ii. Barbara Ritter, Freeholder II, commented the Marina fee was established separately for certain reasons. One being the wear and tear on the lake from extra boaters.

VI. Public Comment (Schell)

- a. Ron Thrasher, Freeholder VII, commented it seems logical to increase the allotted amount for line number - 6662, Debt Service – Dredging Loan so the dredging equipment loan is paid off in 2014. This saves the LLCD in interest payments.
 - i. The Board decided to increase line number 6662, Debt Service – Dredging Loan from \$46,000.00 to \$71,000.00.

FRIESEL MOTIONED TO INCREASE LINE NUMBER-6662, DEBT SERVICE – DREDGING LOAN FROM \$46,000.00 TO \$71,000.00 IN ORDER TO PAY OFF THE DREDGING EQUIPMENT LOAN BY THE END OF 2014. SPECHT SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

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

- a. Next Meeting: October 16, 2013; 6:00 P.M.; Benton Township Senior Center Building.
- b. The October 16, 2013 Meeting will include the regularly scheduled Board Meeting and the Adoption of the 2014 Budget.

VIII. Adjournment (Schell)

DUGAN MOTION TO ADJOURN THE SEPTEMBER 18, 2013 BOARD OF DIRECTORS MEETING AND PUBLIC HEARING ON THE 2014 PROPOSED BUDGET. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. THE MEETING ADJOURNED AT 7:47 P.M.

RESPECTFULLY SUBMITTED,

JAMES VAN TASSEL

BOARD RECORDER

Lake Lemon Conservancy District
Budget Summary Report

18-Sep-13

Profit and Loss Summary	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	YTD Actuals	Notes
Revenue	\$7,254	\$9,434	\$11,600	\$23,730	\$44,542	\$199,664	\$29,892	\$19,645	\$345,761	
Income Breakdown										
Watercraft Permits			0	\$15,692	\$34,594	\$32,009	\$10,707	\$10,819	\$103,821	
Launch Fees				\$5,265	\$4,032	\$3,096	\$2,904	\$1,899	\$17,196	
Marina & Club Fees	\$500	\$500	\$1,000	\$0		\$0	\$300	\$0	\$2,300	
Sublease & Access Fees	\$6,000	\$5,575	\$10,310	\$1,970	\$1,510	\$680	\$40	\$150	\$26,235	
Property Tax - Brown County						\$36,653	\$0	\$0	\$36,653	
Property Tax - Monroe County						\$108,872	\$0	\$0	\$108,872	
Interest	\$179	\$84	\$155	\$148	\$51	\$177	\$112	\$52	\$958	
Grants & Donations	\$0	\$0	\$10	\$355	\$2,180	\$3,702	\$835	\$150	\$7,212	
Fish Tournaments	\$575	\$25	\$0	\$50	\$0	\$0	\$0	\$50	\$700	
Park/Lake Reservations	\$0	\$3,250	\$125	\$250	\$2,195	\$8,575	\$9,940	\$5,995	\$30,320	
Dredging/Rip-Rap Income	0					\$6,000	\$0	\$0	\$6,000	
Other Income							\$5,054	\$340	\$5,594	
Expenses & Margin										
SG&A expenses	\$38,985	\$14,697	\$25,918	\$33,270	\$29,796	\$75,274	\$52,714	\$38,398	\$309,052	
Salaries & Benefits	\$12,108	\$10,037	\$12,826	\$15,745	\$17,532	\$23,636	\$21,224	\$23,516	\$136,624	Gate/Dredging
Supplies	\$342	\$2,326	\$3,273	\$8,596	\$2,278	\$5,431	\$8,768	\$2,429	\$31,493	No Gas
Professional Services	\$705	\$586	\$705	\$2,719	\$704	\$2,908	\$2,654	\$4,255	\$15,235	Double Mowing
Communication/Travel	\$232	\$282	\$232	\$232	\$314	\$232	\$232	\$231	\$1,986	
Printing/Advertising	\$11	\$282		\$8	\$0	\$117	\$327	\$12	\$757	
Insurance	\$12,979	\$0	\$8,272	\$558	\$0	\$8,272	\$0	\$0	\$30,081	
Utility Services	\$400	\$483	\$385	\$874	\$813	\$655	\$777	\$792	\$5,179	
Repair & Maintenance	\$709	\$600	\$225	\$1,439	\$345	\$487	\$885	\$443	\$5,112	
Other Services	\$11,500	\$0		\$3,100	\$642	\$1,122		\$377	\$16,564	6% Marina
Machinery & Equipment	\$0	\$102							\$102	
Other Capital Outlays	\$0	\$0			\$2,968	\$32,384	\$19,347	\$8,344	\$65,543	Weeds, Fireworks
Pretax operating profit (loss)	(\$31,732)	(\$5,263)	(\$14,318)	(\$9,540)	\$14,746	\$124,390	(\$22,822)	(\$18,752)	\$36,709	
Operating margin	-437.4%	-55.8%	-123.4%	-40.2%		62.3%	-76.3%	-95.5%	10.6%	

Balance Sheet Summary	January	February Actuals	March Actuals	April Actuals	May Actuals	June	July	August		
Checking/Savings	\$122,926	\$118,433	\$106,219	\$87,023	\$93,674	\$220,714	\$174,378	\$157,470		
General Fund CDs	\$216,009	\$216,009	\$216,009	\$216,009	\$216,009	\$216,009	\$216,009	\$216,008		
Cumulative Maintenance Fund CDs	\$66,797	\$66,797	\$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	\$473,645	\$472,433		
Accounts payable	\$1,714	\$2,484	\$13,248	\$3,827	\$4,340	\$6,990	\$5,266	\$6,217		
Long-term liabilities	\$100,222	\$100,222	\$100,222	\$89,822	\$89,822	\$89,822	\$79,338	\$79,338		Dredging Equipment Loan
Equity	\$758,649	\$753,386	\$731,175	\$731,819	\$746,565	\$870,956	\$847,119	\$827,155		

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 August 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 August 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
September 10, 2013

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Accrual Basis

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

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	156,223.23
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	947.08
Total Checking/Savings	<u>440,275.83</u>
Total Current Assets	440,275.83
Fixed Assets	
1510 · Trucks	110,251.25
1520 · Other Asset	35,350.00
1550 · Boats	209,750.00
1680 · Other Fixed Assets	117,082.00
Total Fixed Assets	<u>472,433.25</u>
TOTAL ASSETS	<u><u>912,709.08</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	5,353.16
2020 · State & Co. Withholding Payable	863.46
Total Other Current Liabilities	<u>6,216.62</u>
Total Current Liabilities	6,216.62
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	79,337.91
Total Long Term Liabilities	<u>79,337.91</u>
Total Liabilities	85,554.53
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	568,661.67
3050 · Encumbered Fund	55.00
3060 · Cumulative Maintenance Fund	38,441.47
3200 · Retained Earnings	70,389.44
Net Income	48,233.31
Total Equity	<u>827,154.55</u>
TOTAL LIABILITIES & EQUITY	<u><u>912,709.08</u></u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

August 2013

	Aug 13	Jan - Aug 13
Income		
4000 · Watercraft Permits	10,819.00	105,617.00
4010 · Launch Fees	1,899.00	17,753.00
4020 · Marina & Club Fees	0.00	2,300.00
4030 · Sublease & Access Fees	150.00	26,235.00
4040 · Property Tax - Brown Co.	0.00	36,553.41
4050 · Property Tax -Monroe Co.	0.00	108,872.07
4060 · Interest	52.45	957.79
4070 · Grants & Donations	150.00	7,212.28
4080 · Fishing Tournament	50.00	700.00
4090 · Park Reservations	1,025.00	5,650.00
4100 · Park Admisioin Fees	4,960.00	24,670.00
4120 · Other Income	540.00	5,594.36
4130 · Dredging/Rip-Rap Income	0.00	6,000.00
Total Income	19,645.45	348,114.91
Expense		
6000 · Manager	4,582.58	36,660.64
6010 · FICA	1,488.12	8,170.39
6020 · State Unemployment Tax	0.00	541.53
6030 · Retirement	893.61	6,855.04
6040 · Health Insurance	1,681.51	12,989.22
6050 · Life Insurance	0.00	1,263.00
6070 · Gate Attendant	3,040.88	12,295.51
6100 · Lake Patrol	855.00	2,892.00
6110 · Lake Biologist	1,970.50	15,274.00
6111 · Dredger	5,827.50	17,150.00
6112 · Dredger (Other)	297.50	12,372.50
6113 · Assistant Dredger	0.00	3,745.00
6114 · Assistant Dredger (Other)	2,878.75	6,413.75
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	23.76	264.42
6170 · Miscellaneous-Other	70.32	856.64
6180 · Postage	0.00	701.31
6190 · General Business Supplies	102.11	407.31
6200 · Regular Gas	0.00	1,965.75
6210 · Diesel	0.00	6,185.80
6240 · Building & Grounds	792.36	3,680.42
6250 · Boat/Weed Harvester/Truck	239.07	922.55
6251 · Dredging Supplies	1,201.00	6,160.15
6252 · Rip Rap/Erosion Control	0.00	5,679.82
6290 · Signs & Nautical Markers	0.00	2,796.00
6300 · Accounting Services	450.00	3,676.49
6310 · Grass	3,625.00	9,062.50
6320 · Attorney	180.00	2,271.11
6350 · Other Prof/Secretarial Service	0.00	224.50
6370 · Phone, LDT, Pager, E-Mail	231.64	1,853.00
6410 · Subscriptions	0.00	94.85
6430 · Ads	0.00	135.25
6440 · Other	11.86	721.71
6450 · Insurance	0.00	30,081.00
6460 · Electric	437.95	3,007.60
6470 · Water	85.96	399.45
6480 · Trash	167.89	964.94
6490 · Port-O-Lets	0.00	608.00
6500 · Pump Holding Tank	100.00	200.00
6510 · Building & Grounds Expense	250.00	3,006.90
6520 · Boat	192.50	1,031.25
6530 · Truck	0.00	713.91
6541 · Dredging Equipment Maintenance	0.00	460.00
6560 · Water Testing	50.00	4,304.00
6570 · Lake Weed Treatment	6,294.00	50,964.46
6600 · 6% MarinaPermit Sales	365.28	2,328.96
6661 · Disposal Site Preparation	0.00	2,673.34

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
August 2013

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Accrual Basis

	Aug 13	Jan - Aug 13
6662 · Debt Service-Dredging Loan	0.00	0.00
6670 · Debt Service (Dredging Equip.)	0.00	3,368.50
6680 · Other Services and Charges	12.00	3,012.00
6681 · Fireworks	0.00	6,500.00
Total Expense	38,398.65	299,881.60
Net Income	-18,753.20	48,233.31

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through August 2013

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	105,617.00	102,000.00	3,617.00	103.5%
4010 · Launch Fees	17,753.00	16,000.00	1,753.00	111.0%
4020 · Marina & Club Fees	2,300.00	8,000.00	-5,700.00	28.8%
4030 · Sublease & Access Fees	26,235.00	26,000.00	235.00	100.9%
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	957.79	2,500.00	-1,542.21	38.3%
4070 · Grants & Donations	7,212.28	6,000.00	1,212.28	120.2%
4080 · Fishing Tournament	700.00	800.00	-100.00	87.5%
4090 · Park Reservations	5,650.00	4,500.00	1,150.00	125.6%
4100 · Park Admission Fees	24,670.00	27,500.00	-2,830.00	89.7%
4120 · Other Income	5,594.36			
4130 · Dredging/Rip-Rap Income	6,000.00	10,000.00	-4,000.00	60.0%
Total Income	348,114.91	453,300.00	-105,185.09	76.8%
Expense				
6000 · Manager	36,660.64	54,991.00	-18,330.36	66.7%
6010 · FICA	8,170.39	10,564.00	-2,393.61	77.3%
6020 · State Unemployment Tax	541.53	332.00	209.53	163.1%
6030 · Retirement	6,855.04	7,149.00	-293.96	95.9%
6040 · Health Insurance	12,989.22	18,700.00	-5,710.78	69.5%
6050 · Life Insurance	1,263.00	1,263.00	0.00	100.0%
6070 · Gate Attendant	12,295.51	14,250.00	-1,954.49	86.3%
6090 · Park Maintenance Technician	0.00	2,800.00	-2,800.00	0.0%
6100 · Lake Patrol	2,892.00	4,800.00	-1,908.00	60.3%
6110 · Lake Biologist	15,274.00	14,000.00	1,274.00	109.1%
6111 · Dredger	17,150.00	21,000.00	-3,850.00	81.7%
6112 · Dredger (Other)	12,372.50	10,500.00	1,872.50	117.8%
6113 · Assistant Dredger	3,745.00	10,500.00	-6,755.00	35.7%
6114 · Assistant Dredger (Other)	6,413.75	5,250.00	1,163.75	122.2%
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	264.42	500.00	-235.58	52.9%
6170 · Miscellaneous-Other	856.64	1,350.00	-493.36	63.5%
6180 · Postage	701.31	1,300.00	-598.69	53.9%
6190 · General Business Supplies	407.31	500.00	-92.69	81.5%
6200 · Regular Gas	1,965.75	4,000.00	-2,034.25	49.1%
6210 · Diesel	6,185.80	12,500.00	-6,314.20	49.5%
6240 · Building & Grounds	3,680.42	3,500.00	180.42	105.2%
6250 · Boat/Weed Harvester/Truck	922.55	2,000.00	-1,077.45	46.1%
6251 · Dredging Supplies	6,160.15	8,000.00	-1,839.85	77.0%
6252 · Rip Rap/Erosion Control	5,679.82	10,000.00	-4,320.18	56.8%
6290 · Signs & Nautical Markers	2,796.00	2,000.00	796.00	139.8%
6300 · Accounting Services	3,676.49	5,400.00	-1,723.51	68.1%
6310 · Grass	9,062.50	10,875.00	-1,812.50	83.3%
6320 · Attorney	2,271.11	6,000.00	-3,728.89	37.9%
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	1,853.00	3,400.00	-1,547.00	54.5%
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	721.71	1,500.00	-778.29	48.1%
6450 · Insurance	30,081.00	45,000.00	-14,919.00	66.8%
6460 · Electric	3,007.60	5,000.00	-1,992.40	60.2%
6470 · Water	399.45	600.00	-200.55	66.6%
6480 · Trash	964.94	1,000.00	-35.06	96.5%
6490 · Port-O-Lets	608.00	2,200.00	-1,592.00	27.6%
6500 · Pump Holding Tank	200.00	600.00	-400.00	33.3%
6510 · Building & Grounds Expense	3,006.90	4,000.00	-993.10	75.2%
6520 · Boat	1,031.25	1,500.00	-468.75	68.8%
6530 · Truck	713.91	1,000.00	-286.09	71.4%
6541 · Dredging Equipment Maintenance	460.00	7,000.00	-6,540.00	6.6%


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Accrual Basis

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

	Jan - Aug 13	Budget	\$ Over Budget	% of Budget
6542 · Equipment Rental	0.00	3,000.00	-3,000.00	0.0%
6560 · Water Testing	4,304.00	4,000.00	304.00	107.6%
6570 · Lake Weed Treatment	50,964.46	50,000.00	964.46	101.9%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	2,328.96	2,300.00	28.96	101.3%
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	31,131.50	46,000.00	-14,868.50	67.7%
6670 · Debt Service (Dredging Equip.)	3,368.50			
6680 · Other Services and Charges	3,012.00	2,000.00	1,012.00	150.6%
6681 · Fireworks	6,500.00	7,000.00	-500.00	92.9%
6710 · Boat Dock	18,792.00	23,000.00	-4,208.00	81.7%
6770 · LLCD Pick-up Truck	0.00	20,000.00	-20,000.00	0.0%
Total Expense	349,805.10	506,874.00	-157,068.90	69.0%
Net Income	-1,690.19	-53,574.00	51,883.81	3.2%



Lake Lemon Conservancy District

Date: August 31, 2013

ALLOWANCE OF VOUCHERS

Lance Eberle
Treasurer

(Report of Claims)

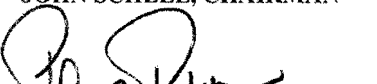
(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 7 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$31,288.34

Dated this 18th day of September 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
August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2293	8/12/2013	BOB MADDEN		1000 · Peoples Sta...		-82.50
				6170 · Miscellaneou...		-70.32	70.32
				6240 · Building & G...		-11.18	11.18
				6251 · Dredging Su...		-1.00	1.00
TOTAL						-82.50	82.50
Check	2724	8/7/2013	B & B WATER CORP		1000 · Peoples Sta...		-85.96
				6470 · Water		-85.96	85.96
TOTAL						-85.96	85.96
Check	2725	8/7/2013	AQUATIC CONTR...		1000 · Peoples Sta...		-6,294.00
				6570 · Lake Weed ...		-6,294.00	6,294.00
TOTAL						-6,294.00	6,294.00
Check	2726	8/7/2013	BLOOMINGTON H...		1000 · Peoples Sta...		-20.24
				6240 · Building & G...		-15.85	15.85
				6250 · Boat/Weed ...		-4.39	4.39
TOTAL						-20.24	20.24
Check	2727	8/7/2013	NAPA AUTO PARTS		1000 · Peoples Sta...		-141.77
				6250 · Boat/Weed ...		-141.77	141.77
TOTAL						-141.77	141.77
Check	2728	8/7/2013	STAPLES CREDIT ...		1000 · Peoples Sta...		-133.42
				6160 · Printer, Copi...		-23.76	23.76
				6190 · General Busi...		-14.00	14.00
				6240 · Building & G...		-83.80	83.80
				6440 · Other		-11.86	11.86
TOTAL						-133.42	133.42
Check	2729	8/7/2013	N. ANDERSON EX...		1000 · Peoples Sta...		-1,812.50
				6310 · Grass		-1,812.50	1,812.50
TOTAL						-1,812.50	1,812.50

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LAKE LEMON CONSERVANCY
Check Detail
 August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2730	8/12/2013	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	2731	8/12/2013	KNIGHT TRASH R...		1000 · Peoples Sta...		-21.00
					6480 · Trash	-21.00	21.00
TOTAL						-21.00	21.00
Check	2732	8/12/2013	ANDREWS, HARR...		1000 · Peoples Sta...		-180.00
					6320 · Attorney	-180.00	180.00
TOTAL						-180.00	180.00
Check	2733	8/12/2013	BOYCE FORMS S...		1000 · Peoples Sta...		-88.11
					6190 · General Busi...	-88.11	88.11
TOTAL						-88.11	88.11
Check	2734	8/12/2013	CITY OF BLOOMIN...		1000 · Peoples Sta...		-50.00
					6560 · Water Testing	-50.00	50.00
TOTAL						-50.00	50.00
Check	2735	8/14/2013	REPUBLIC SERVI...		1000 · Peoples Sta...		-146.89
					6480 · Trash	-146.89	146.89
TOTAL						-146.89	146.89
Check	2747	8/15/2013	COMCAST CABLE		1000 · Peoples Sta...		-198.90
					6370 · Phone, LDT,...	-198.90	198.90
TOTAL						-198.90	198.90
Check	2748	8/21/2013	SCHELL MARINA, ...		1000 · Peoples Sta...		-365.28
					6600 · 6% MarinaP...	-365.28	365.28
TOTAL						-365.28	365.28

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LAKE LEMON CONSERVANCY
Check Detail
August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2749	8/21/2013	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
Check	2750	8/21/2013	VISA		1000 · Peoples Sta...		-1,264.96
					6250 · Boat/Weed ...	-52.96	52.96
					6251 · Dredging Su...	-1,200.00	1,200.00
					6680 · Other Servic...	-12.00	12.00
TOTAL						-1,264.96	1,264.96
Check	2751	8/21/2013	VERIZON WIRELE...		1000 · Peoples Sta...		-32.74
					6370 · Phone, LDT...	-32.74	32.74
TOTAL						-32.74	32.74
Check	2752	8/26/2013	TODD'S SEPTIC S...		1000 · Peoples Sta...		-100.00
					6500 · Pump Holdin...	-100.00	100.00
TOTAL						-100.00	100.00
Check	2753	8/26/2013	SCI REMC		1000 · Peoples Sta...		-437.95
					6480 · Electric	-437.95	437.95
TOTAL						-437.95	437.95
Check	2754	8/26/2013	ALL ABOUT BOATS		1000 · Peoples Sta...		-232.45
					6520 · Boat	-192.50	192.50
					6250 · Boat/Weed ...	-39.95	39.95
TOTAL						-232.45	232.45
Check	2764	8/30/2013	DEATON'S WATE...		1000 · Peoples Sta...		-340.00
					6240 · Building & G...	-90.00	90.00
					6510 · Building & G...	-250.00	250.00
TOTAL						-340.00	340.00

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LAKE LEMON CONSERVANCY
Check Detail
August 2013

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2766	8/30/2013	DEATON'S WATE...		1000 - Peoples Sta...		-515.00
					6240 - Building & G...	-515.00	515.00
TOTAL						-515.00	515.00
Check	2766	8/30/2013	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	2767	8/30/2013	AQUATIC CONTR...		1000 - Peoples Sta...		-76.53
					6240 - Building & G...	-76.53	76.53
TOTAL						-76.53	76.53

Total

16,564.²¹

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LAKE LEMON CONSERVANCY
Payroll Summary
 August 2013

	Creek, Conner A			DeVito, Tony N			Duke, Dane H			Gehlhausen, Brandon T			Good...
	Hours	Rate	Aug 13	Hours	Rate	Aug 13	Hours	Rate	Aug 13	Hours	Rate	Aug 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	31.5	9.00	283.50			0.00			0.00			0.00	
Reg. Pay-6100			0.00			0.00	27	12.00	324.00	19.5	12.00	234.00	18
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		17.50	0.00			0.00			0.00	
Reg. Pay 6113			0.00	164.5	17.50	2,878.75			0.00			0.00	
Total Gross Pay	31.5		283.50	164.5		2,878.75	27		324.00	19.5		234.00	18
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	31.5		283.50	164.5		2,878.75	27		324.00	19.5		234.00	18
Taxes Withheld													
Federal Withholding			-19.00			-381.00			-15.00			-6.00	
Medicare Employee			-4.11			-41.74			-4.69			-3.39	
Social Security Employee			-17.58			-178.48			-20.09			-14.51	
IN - Withholding			-9.64			-97.88			-11.01			-7.95	
Hamilton Co			0.00			0.00			0.00			-2.34	
Monroe Co.			-2.98			-30.22			-3.40			0.00	
Total Taxes Withheld			-53.31			-729.32			-54.19			-34.19	
Net Pay	31.6		230.19	164.5		2,149.43	27		269.81	19.5		199.81	18
Employer Taxes and Contributions													
Federal Unemployment			1.70			17.27			1.94			1.41	
Medicare Company			4.11			41.74			4.69			3.39	
Social Security Company			17.58			178.48			20.09			14.51	
IN - Unemployment Company			3.64			36.96			4.16			3.01	
Total Employer Taxes and Contributions			27.03			274.46			30.88			22.32	

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LAKE LEMON CONSERVANCY

Payroll Summary

August 2013

	Goode III, John...		Hopkins, Joseph S		Lewis, Matthew H		MADDEN, ROBERT E		Nguyen, Christ...	
	Rate	Aug 13	Hours	Rate	Aug 13	Hours	Rate	Aug 13	Hours	Rate
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	151.75	9.50	1,441.63			0.00	138.5	9.50
Reg. Pay-6100	12.00	216.00			0.00	6.75	12.00	81.00		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		216.00	151.75		1,441.63	6.75		81.00	138.5	
Deductions from Gross Pay										
Insurance		0.00			0.00			0.00		0.00
Total Deductions from Gross Pay		0.00			0.00			0.00		
Adjusted Gross Pay		216.00	151.75		1,441.63	6.75		81.00	138.5	
Taxes Withheld										
Federal Withholding		-6.00			-103.00			0.00		-516.00
Medicare Employee		-3.13			-20.90			-1.18		-66.45
Social Security Employee		-13.40			-89.38			-5.02		-284.12
IN - Withholding		-7.35			-49.02			-2.75		-155.80
Hamilton Co		0.00			0.00			0.00		0.00
Monroe Co.		-2.26			-15.03			-0.85		-47.66
Total Taxes Withheld		-32.14			-277.33			-9.80		-1,070.03
Net Pay		183.86	151.75		1,164.30	6.75		71.20	138.5	
Employer Taxes and Contributions										
Federal Unemployment		1.30			8.65			0.48		0.00
Medicare Company		3.13			20.90			1.18		66.45
Social Security Company		13.40			89.38			5.02		284.12
IN - Unemployment Company		2.77			18.51			1.04		0.00
Total Employer Taxes and Contributions		20.60			137.44			7.72		350.57

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LAKE LEMON CONSERVANCY

Payroll Summary

August 2013

	Nguye...	VanTassel, James P			WARTHAN, LEVI R			TOTAL		
	Aug 13	Hours	Rate	Aug 13	Hours	Rate	Aug 13	Hours	Rate	Aug 13
Employee Wages, Taxes and Adjustments										
Gross Pay										
Salary	0.00			0.00			0.00			4,582.58
HOURLY PAY-6110	0.00	140.75	14.00	1,970.50			0.00	140.75		1,970.50
Reg. Pay-6070	1,315.75			0.00			0.00	321.75		3,040.88
Reg. Pay-6100	0.00			0.00			0.00	71.25		855.00
Reg. Pay-6111	0.00			0.00	166.5	35.00	5,827.50	166.50		5,827.50
Reg. Pay-6112	0.00			0.00	8.5	35.00	297.50	8.50		297.50
Reg. Pay-6114	0.00			0.00			0.00			0.00
Reg. Pay 6113	0.00		17.00	0.00			0.00	164.50		2,878.75
Total Gross Pay	1,315.75	140.75		1,970.50	175		6,125.00	873.25		19,452.71
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	140.75		1,970.50	175		6,125.00	873.25		19,452.71
Taxes Withheld										
Federal Withholding	-133.00			-133.00			-1,065.00			-2,377.00
Medicare Employee	-19.07			-28.57			-88.82			-282.05
Social Security Employee	-81.57			-122.17			-379.75			-1,206.07
IN - Withholding	-44.74			-67.00			-208.25			-661.39
Hamilton Co	0.00			-19.71			0.00			-22.05
Monroe Co.	-13.73			0.00			-63.89			-180.02
Total Taxes Withheld	-292.11			-370.45			-1,805.71			-4,728.58
Net Pay	1,023.64	140.75		1,600.05	175		4,319.29	873.25		14,724.13
Employer Taxes and Contributions										
Federal Unemployment	7.89			0.00			0.00			40.64
Medicare Company	19.07			28.57			88.82			282.05
Social Security Company	81.57			122.17			379.75			1,206.07
IN - Unemployment Company	16.89			0.00			0.00			86.98
Total Employer Taxes and Contributions	125.42			150.74			468.57			1,615.74

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2014 Proposed Budget
Revised by Management 7/22/13

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	20,000.00	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	462,800.00	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)	11,681.00	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	97,058.00	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) (375 hrs @ \$36.00/hr)	13,500.00	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) (100 hrs @ \$36.00/hr)	3,600.00	n/a	n/a	n/a	n/a	n/a
6116	AssistantDredger (Private) (100 hrs @ \$17.50/hr)	1,750.00	n/a	n/a	n/a	n/a	n/a
	TOTAL	97,700.00	83,100.00	87,650.00	87,455.75	66,700.00	84,320.64
	GRAND TOTAL WAGES	194,758.00	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 Servies 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	0.00	20,000.00	0.00	0.00	0.00	0.00
GRAND TOTAL CAPITAL EXPENDITURES		0.00	43,000.00	0.00	0.00	0.00	37,250.00
TOTAL EXPENDITURES BUDGET							
		501,983.00	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	462,800.00	453,300.00
Expenses	501,983.00	506,874.00
Net	(-) 39,183.00	(-) 53,574.00



Lake Lemon Conservancy District

To: LLCB Board of Directors
From: Tina Thrasher, Chairperson: Dredging Study Group
Director: Sub Area VII
Subject: Recommendations
Date: August 24, 2013

The Dredging Study Group (DSG) met on Saturday, August 24th at the LLCB Office, and at the conclusion of this meeting, made the below recommendations for consideration by the LLCB Board of Directors at its upcoming meeting on September 18, 2013.

- I. Bathymetric Map
 - i. The DSG discussed bidding out the bathymetric map/study. The DSG unanimously agreed that the best option is to use a local GIS Company, Image Matters, LLC. The DSG recommends to the Board to contract with Dr. Jeff Ehman of Image Matters, LLC for the bathymetric study and subsequent map.
- II. Barge Operation
 - i. The DSG determined the most fiscally efficient method for sediment removal is an in-house operation rather than outside contractors. Some areas around the reservoir are in need of the sediment removal service that our current operation can not access.
 1. In House Cost: \$8.98/Y³ (based on report by Shirley Watkins, LLCB Accountant).
 2. Outside Contractor
 - a. Dick Payne's average cost: \$18.86/Y³
 - b. Sediment Removal Services: \$15.40/Y³
 - i. This includes using our disposal site and does not include mobilization/demobilization cost.
 - ii. A smaller barge (~ 36'x18') powered by two outboards and a smaller excavator would be capable of dredging the areas not accessible by the big barge. The current dredging loan can be paid off in early 2015.

- iii. The current barge operation has many advantages besides sediment removal. The big barge is instrumental in debris removal and is ideal for shoreline erosion control (rip/rap). The equipment can be paid off in early 2015.
- iv. If and when the Board decides to sell the big barge, it is anticipated that a sale could occur fairly quickly based on Dick Payne's success in selling his barges.
- v. The DSG recommends to the Board to consider budgeting for a smaller barge in the 2015 Budget and working on plans to build a smaller barge.
- vi. The DSG recommends keeping the big barge for a year or two along with the smaller barge.

III. Lake Lemon Foundation

- i. The LLCD looked into establishing an investment study group under the late Tom Kelly, Director Sub-Area IV. The DSG recommends to the Board to form a study group to look into re-establishing a Fundraising Entity for the LLCD.

2013
Aquatic Vegetation Control Final Summary

Aquatic Vegetation	Acreage	Cost
Submersed*	82.5	\$40,080.00
Spatterdock	9.4	\$3,243.00
Lotus	16.8	\$5,796.00
East Bay Milfoil	20.04	\$9,999.96
		\$59,118.96**

*: Eurasian Watermilfoil, Pondweed, Coontail, Naiad, etc.

** : Total cost reduced by \$5,000.00 IDNR LARE Grant (\$54,118.96)

The LLCD during the winter of 2012/2013 drew the lake down six feet to try and effectively eradicate weeds in shallow areas. A successful drawdown and deepfreeze destroys the root structure of most submersed vegetation (milfoil, naiad, coontail, pondweed). A successful drawdown was achieved, however a large snow insulated the exposed lake bed from the extreme cold. Thus there was little to no vegetation control from the drawdown.

Vegetation started growing later in the season compared to 2012. The spring of 2013 had more rain and average temperatures compared to the high heat and drought in 2012. Eurasian watermilfoil's growing season begins earlier than most species. Our first treatment in early June focused mostly on milfoil with a few areas of other submersed vegetation. A systemic herbicide, Renovate, was used for treatment of the milfoil which is a very effective chemical and provides up to a two year kill. In 2012, milfoil covered a significant amount of the bay East of Reed Point. Expecting this to be an issue in 2013, the LLCD applied for a vegetation control grant from DNR – Lake and River Enhancement Program. The LLCD received \$5,000.00 for control of milfoil in the lake proper. The LLCD matched the \$5,000.00 and treated 20.04 acres of milfoil in the east bay totaling \$9,999.96. A “channel” was treated in the bay east of Reed Point to help allow the residents of Pt. Idalwan to gain easier access to the rest of the lake. This “channel” along with treatments on the shorelines of Reed Point and Pt. Idalawn resulted in significant residual control and effectively eradicated all the milfoil in the bay.

The reservoir was treated five times between June and September 2013. Overall the treatments have been very successful. Little to no re-treatments were done except for some spatterdock that may have been treated too early and three acres of submersed vegetation. Lotus is an emergent species that must reach a certain maturity before it can successfully be treated. In late July, 16.8 acres of lotus were treated including the maintenance lines on the East end of the reservoir. The LLCD spent \$59,118.96 in vegetation treatments along with the \$5,000.00 received from DNR-LARE gives a net expenditure for the LLCD of \$54,118.96 (\$50,000.00 Budgeted).