



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Nineteenth Annual Meeting
Benton Township Senior Citizens Building
Unionville, Indiana
February 19, 2014
6:00 P.M.

REVISED AGENDA

- I. Call Meeting To Order/Chairman's Remarks (JS)
- II. Approval of Board Meeting Minutes (JS)
 - A. Approval of Eighteenth Annual Board Meeting Minutes
 - B. Approval of January 15, 2014 Board Meeting Minutes
- III. Treasurer's Report (LE)
 - A. January Financial Highlights
 - B. January Report of Claims
 - C. Revised December 2013 Financials
 - D. 2013 Annual Financial Report
- IV. Manager's 2013 Annual Report (BM)
- V. Award Recognition (TT)
- VI. Drawing (JVT)
- VII. Public Comment (JS)
- VIII. Board Appointment: Sub Area III Director (JS)
- IX. Board Election Results – Sub Areas II & VI (JS)
- X. Oath of Office: Sub Areas II, III, & VI (JS)
- XI. Next Meeting: Wednesday, March 19, 2014, 6:00 p.m. at the Benton Township Senior Citizens Building (JS)
- XII. Adjournment (JS)

Note: Immediately following the annual meeting the Directors shall meet to elect Board Officers for 2014.



Lake Lemon Conservancy District

MONTHLY MEETING
Benton Township Senior Citizens Building
6:00 PM

Date: Feb 19, 2014

Name	Lake Address	District
Todd Fisher		V1
JAY W IDEGRA	7530 Lakewood Dr	4
JORDAN W IDEGRA	7530 Lakewood Dr	4
RANDY PRUDEN	7667 N. John Young Rd	1
MARANEL PRUDEN	" " " " " "	1
Steve Miller	1334 Lavender Lane Greenwood	11
BARRY WESNIDGE	4186 Channel Rd.	7
Jill Leiter	Spillway	
Spencer Leiter	Spillway	
Ron Thrasher	4202 Channel Rd	7
Eusan Snider	Salmon 7017 E. Spillway Rd	11
VINCENT BRITT	SOUTHSHORE	7
JOANNA SWITON	9409 E SOUTH SHORE DR	
Sandy Lee	4204 Channel Rd.	7
MIKE BLACKWELL	4071 SALMON HARBOUR RD	7
David Shinkle	5930 S Shore Dr	7
TOM NICH	4162 Channel Rd	7
SCOTT ADAMSON	4154 WALKER LANE	7
Singel/Beckman	Sandaway Lane	
David Kohne	8040 Lakeview Dr	
MARK THOMAS	7797 N. JOHN YOUNG RD	1

**Lake Lemon Conservancy District
Board of Directors Nineteenth Annual Meeting Minutes
Benton Township Senior Citizen's Building
February 19, 2014**

The 19th Annual Meeting of the Lake Lemon Conservancy District was held on February 19, 2014 at the Benton Township Senior Citizen's Building and was called to order by Chairman John Schell at 6:00 p.m.

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

I. Opening Comments (Schell)

- a. Freeholder Kim Mayer was appointed in 2013 to serve as Sub-Area III Director until the 2014 Annual Meeting. Mayer has expressed interest in being appointed to the Board for 2014.
- b. Schell welcomed the new Sub-Area II Director, Sue Miller, who will take the Oath of Office later in the meeting.

II. Approval of Board Meeting Minutes (Schell)

- a. Approval of Eighteenth Annual Board Meeting Minutes
- b. Approval of January 15, 2014 Board Meeting Minutes

THRASHER MOTIONED TO APPROVE THE EIGHTEENTH ANNUAL BOARD MEETING MINUTES. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

EBERLE MOTIONED TO APPROVE THE JANUARY 15, 2014 BOARD MEETING MINUTES. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Treasurer's Report (Eberle)

- a. January Financial Highlights
 - i. Notable Revenue: Sublease Fees

ii. Notable Expense: Payroll and Insurance Fees

b. January Report of Claims

SPECHT MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR JANUARY 2014. THRASHER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

c. Revised December 2013 Financials

- i. Money was transferred from line number 6113 Assistant Dredger to 6114 Assistant Dredger (Other) in order to correct an accounting entry

THRASHER MOTIONED TO APPROVE THE TRANSFER OF MONEY FROM LINE NUMBER 6113 TO 6114. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

d. 2013 Annual Financial Report

i. See Attached.

ii. Notable Capital Expenditures:

1. Riddle Point Public Ramp Docking System
2. LLCDC GMC Work Truck

IV. Manager's 2013 Annual Report (Madden)

a. See Attached.

b. Gate House Operations

- i. Opened March 16th, closed December 1st.
- ii. Hosted 29 fishing tournaments.

c. Boating Safety/Enforcement

- i. No reported boating accidents in 2013.

- ii. Thirty (30) citations and forty one (41) warning tickets issued by DNR Law Enforcement.
- d. Wildlife Control
 - i. 175 Canada Goose eggs on Cemetery Island were treated.
 - ii. Treatments will continue in the 2014 season.
- e. Riddle Point Park
 - i. Park Admission was \$5/day and \$60/season.
 - ii. Twelve (12) Shelter Reservations.
- f. Lake Enhancement Program
 - i. 2013 Lake Debris/Stump Removal
 - ii. 2013 Shore-Line Stabilization (Rip-Rap)
 - iii. 2013 Sediment Removal
 - iv. 2013 Possom Trot Disposal Site Preparation

V. Award Recognition (Thrasher)

- a. Thrasher presented an award to Mike Blackwell, Freeholder Sub-Area VII, for his dedication and efforts in the sustainability and betterment of Lake Lemon as a natural resource.
- b. Blackwell thanked the Board for the award. Blackwell stated it was a team effort and accepts the award on behalf of all the Freeholders in Salmon Harbor.

VI. Drawing (Schell)

- a. The raffle for an annual resident motor boat or row/sail boat pass was won by Jill Leiter (Sub-Area II) and David Kehoe (Sub-Area III).

VII. Public Comment (Schell)

- a. Susan Salmon (II) – Thanked the Board for their work and dedication.
Salmon also thanked Tim Specht for his four year tenure on the Board.
- b. Ron Thrasher (VII) asked when the next Dredging Study Group Meeting is scheduled.
 - i. There is a tentative date of Saturday, April 5, 2014

VIII. Board Appointment: Sub-Area III Director (Schell)

- a. In order to fill a Board vacancy, Freeholder Kim Mayer, was appointed by the Board in 2013 to serve until the 2014 Annual Board Meeting. No nominations were received from Sub-Area III Freeholders by the deadline for directorship. Mayer has expressed interest in serving another year.

EBERLE MOTIONED TO APPOINT KIM MAYER AS THE SUB-AREA III DIRECTOR UNTIL THE FEBRUARY 4, 2015 ANNUAL BOARD MEETING. SPECHT SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

IX. Board Election Results – Sub Areas II & VI (Schell)

- a. Pam Dugan, Sub-Area VI, ran unopposed and was re-elected for another four year term.
- b. Sue Miller, Sub-Area II, ran unopposed and was elected to her first four year term.

X. Oath of Office: Sub Areas II, III, VI

- a. Miller (II) and Mayer (III) took the Oath of Office administered by John Schell, Chairman.

b. Dugan will take the Oath of Office at the March 19, 2014 Board of Directors Meeting.

XI. Next Meeting: Wednesday, March 19, 2014, 6:00 P.M., Benton Township Senior Citizens Building.

XII. Adjournment

EBERLE MOTIONED TO ADJORN THE NINETEENTH ANNUAL BOARD OF DIRECTORS MEETING. SPECHT SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED AT 6:55 P.M.

AT THE CONCLUSION OF THE ANNUAL MEETING THE BOARD UNANIMOUSLY ELECTED OFFICERS FOR 2014.

THEY ARE:

**JOHN SCHELL – CHAIRMAN
PAM DUGAN – VICE-CHAIR
LANCE EBERLE – TREASURER**

RESPECTFULLY SUBMITTED,

**JAMES VAN TASSEL
BOARD RECORDER**

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2014 thru January 31, 2014

(UNAUDITED)

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

LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of January 31, 2014 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

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

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

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

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

Shirley Watkins, CPA
February 3, 2014

LAKE LEMON CONSERVANCY
Balance Sheet
 As of January 31, 2014

	Jan 31, 14
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	126,943.02
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	216,008.85
1040 · CD's Cumulative Maint Fund	71,796.67
1050 · Savings Account	1,090.68
1070 · Cumulative Maint. Savings	21.42
Total Checking/Savings	416,160.64
Total Current Assets	416,160.64
Fixed Assets	
1510 · Trucks	132,761.25
1520 · Other Asset	35,350.00
1550 · Boats	209,750.00
1680 · Other Fixed Assets	117,082.00
Total Fixed Assets	494,943.25
TOTAL ASSETS	<u>911,103.89</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	1,624.44
2020 · State & Co. Withholding Payable	296.69
Total Other Current Liabilities	1,921.13
Total Current Liabilities	1,921.13
Long Term Liabilities	
2800 · Long Term Notes-Net of Current	58,023.29
Total Long Term Liabilities	58,023.29
Total Liabilities	59,944.42
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	165,896.75
Net Income	-23,269.08
Total Equity	851,159.47
TOTAL LIABILITIES & EQUITY	<u>911,103.89</u>

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
January 2014

	Jan 14	Jan 14
Income		
4030 · Sublease & Access Fees	5,550.00	5,550.00
4060 · Interest	168.83	168.83
4080 · Fishing Tournament	500.00	500.00
Total Income	6,218.83	6,218.83
Expense		
6000 · Manager	4,582.58	4,582.58
6010 · FICA	512.30	512.30
6020 · State Unemployment Tax	17.57	17.57
6030 · Retirement	623.23	623.23
6040 · Health Insurance	1,681.51	1,681.51
6050 · Life Insurance	1,263.00	1,263.00
6110 · Lake Biologist	1,519.00	1,519.00
6112 · Dredger (Other)	594.00	594.00
6140 · Receipt/Tickets Books	347.05	347.05
6160 · Printer, Copier & Computer Supp	26.99	26.99
6180 · Postage	105.20	105.20
6190 · General Business Supplies	95.96	95.96
6210 · Diesel	207.80	207.80
6240 · Building & Grounds	83.06	83.06
6250 · Boat/Weed Harvester/Truck	26.90	26.90
6251 · Dredging Supplies	82.58	82.58
6300 · Accounting Services	450.00	450.00
6320 · Attorney	255.00	255.00
6350 · Other Prof/Secretarial Service	148.00	148.00
6370 · Phone, LDT, Pager, E-Mail	235.59	235.59
6440 · Other	245.00	245.00
6450 · Insurance	14,914.25	14,914.25
6460 · Electric	407.95	407.95
6470 · Water	42.14	42.14
6520 · Boat	240.00	240.00
6670 · Debt Service (Dredging Equip.)	781.25	781.25
Total Expense	29,487.91	29,487.91
Net Income	<u>-23,269.08</u>	<u>-23,269.08</u>

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 Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January 2014

	Jan 14	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	0.00	102,000.00	-102,000.00	0.0%
4010 · Launch Fees	0.00	16,000.00	-16,000.00	0.0%
4020 · Marina & Club Fees	0.00	8,000.00	-8,000.00	0.0%
4030 · Sublease & Access Fees	5,550.00	26,000.00	-20,450.00	21.3%
4040 · Property Tax - Brown Co.	0.00	65,000.00	-65,000.00	0.0%
4050 · Property Tax - Monroe Co.	0.00	185,000.00	-185,000.00	0.0%
4060 · Interest	168.83	2,500.00	-2,331.17	6.8%
4070 · Grants & Donations	0.00	6,000.00	-6,000.00	0.0%
4080 · Fishing Tournament	500.00	800.00	-300.00	62.5%
4090 · Park Reservations	0.00	4,500.00	-4,500.00	0.0%
4100 · Park Admission Fees	0.00	27,000.00	-27,000.00	0.0%
4110 · Concessions	0.00	0.00	0.00	0.0%
4120 · Other Income	0.00	0.00	0.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	20,000.00	-20,000.00	0.0%
Total Income	6,218.83	462,800.00	-456,581.17	1.3%
Expense				
6000 · Manager	4,582.58	54,991.00	-50,408.42	8.3%
6010 · FICA	512.30	11,681.00	-11,168.70	4.4%
6020 · State Unemployment Tax	17.57	314.00	-296.43	5.6%
6030 · Retirement	623.23	7,809.00	-7,185.77	8.0%
6040 · Health Insurance	1,681.51	21,000.00	-19,318.49	8.0%
6050 · Life Insurance	1,263.00	1,263.00	0.00	100.0%
6070 · Gate Attendant	0.00	15,000.00	-15,000.00	0.0%
6080 · Seasonal Labor	0.00	0.00	0.00	0.0%
6090 · Park Maintenance Technician	0.00	0.00	0.00	0.0%
6100 · Lake Patrol	0.00	4,800.00	-4,800.00	0.0%
6110 · Lake Biologist	1,519.00	21,700.00	-20,181.00	7.0%
6111 · Dredger	0.00	21,600.00	-21,600.00	0.0%
6112 · Dredger (Other)	594.00	13,500.00	-12,906.00	4.4%
6113 · Assistant Dredger	0.00	10,500.00	-10,500.00	0.0%
6114 · Assistant Dredger (Other)	0.00	5,250.00	-5,250.00	0.0%
6115 · Dredger (Private)	0.00	3,600.00	-3,600.00	0.0%
6116 · Assistant Dredger (Private)	0.00	1,750.00	-1,750.00	0.0%
6120 · Season & Launch Permits	0.00	1,200.00	-1,200.00	0.0%
6130 · Daily Permits	0.00	300.00	-300.00	0.0%
6140 · Receipt/Tickets Books	347.05	400.00	-52.95	86.8%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	26.99	500.00	-473.01	5.4%
6170 · Miscellaneous-Other	0.00	1,300.00	-1,300.00	0.0%
6180 · Postage	105.20	1,300.00	-1,194.80	8.1%
6190 · General Business Supplies	95.96	500.00	-404.04	19.2%
6200 · Regular Gas	0.00	5,000.00	-5,000.00	0.0%
6210 · Diesel	207.80	14,000.00	-13,792.20	1.5%
6240 · Building & Grounds	83.06	3,500.00	-3,416.94	2.4%
6250 · Boat/Weed Harvester/Truck	26.90	2,000.00	-1,973.10	1.3%

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 Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January 2014

	Jan 14	Budget	\$ Over Budget	% of Budget
6251 · Dredging Supplies	82.58	9,000.00	-8,917.42	0.9%
6252 · Rip Rap/Erosion Control	0.00	8,000.00	-8,000.00	0.0%
6270 · Boat Equipment	0.00	300.00	-300.00	0.0%
6290 · Signs & Nautical Markers	0.00	2,500.00	-2,500.00	0.0%
6300 · Accounting Services	450.00	5,400.00	-4,950.00	8.3%
6310 · Grass	0.00	10,875.00	-10,875.00	0.0%
6320 · Attorney	255.00	6,000.00	-5,745.00	4.3%
6330 · Consulting Engineer	0.00	15,000.00	-15,000.00	0.0%
6350 · Other Prof/Secretarial Service	148.00	500.00	-352.00	29.6%
6370 · Phone, LDT, Pager, E-Mail	235.59	2,900.00	-2,664.41	8.1%
6410 · Subscriptions	0.00	300.00	-300.00	0.0%
6430 · Ads	0.00	300.00	-300.00	0.0%
6440 · Other	245.00	1,300.00	-1,055.00	18.8%
6450 · Insurance	14,914.25	48,000.00	-33,085.75	31.1%
6460 · Electric	407.95	4,500.00	-4,092.05	9.1%
6470 · Water	42.14	600.00	-557.86	7.0%
6480 · Trash	0.00	1,100.00	-1,100.00	0.0%
6490 · Port-O-Lets	0.00	2,200.00	-2,200.00	0.0%
6500 · Pump Holding Tank	0.00	500.00	-500.00	0.0%
6510 · Building & Grounds Expense	0.00	4,000.00	-4,000.00	0.0%
6520 · Boat	240.00	1,500.00	-1,260.00	16.0%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6541 · Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 · Equipment Rental	0.00	2,000.00	-2,000.00	0.0%
6560 · Water Testing	0.00	4,300.00	-4,300.00	0.0%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	0.00	2,300.00	-2,300.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6620 · Dam/Spillway Inspection	0.00	4,650.00	-4,650.00	0.0%
6630 · Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
6661 · Disposal Site Preparation	0.00	5,000.00	-5,000.00	0.0%
6662 · Debt Service-Dredging Loan	10,718.75	46,000.00	-35,281.25	23.3%
6670 · Debt Service (Dredging Equip.)	781.25			
6680 · Other Services and Charges	0.00	3,000.00	-3,000.00	0.0%
6681 · Fireworks	0.00	7,000.00	-7,000.00	0.0%
Total Expense	40,206.66	501,983.00	-461,776.34	8.0%
Net Income	-33,987.83	-39,183.00	5,195.17	86.7%



Lake Lemon Conservancy District

Date: January 31, 2014

ALLOWANCE OF VOUCHERS

Lance Eberle
Treasurer

(Report of Claims)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 4 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$37,662.22

Dated this 19th day of February 2014

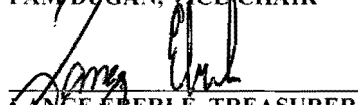
Signature of Governing Board



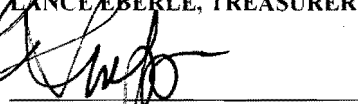
JOHN SCHELL, CHAIRMAN



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

LAKE LEMON CONSERVANCY
Check Detail
January 2014

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2296	1/2/2014	MONROE CO HEA...		1000 · Peoples Sta...		-75.00
					6350 · Other Prof/S...	-75.00	75.00
TOTAL						-75.00	75.00
Check	2297	1/10/2014	INDIANA BUREAU ...		1000 · Peoples Sta...		-15.00
					6350 · Other Prof/S...	-15.00	15.00
TOTAL						-15.00	15.00
Check	2298	1/21/2014	MONROE CO REC...		1000 · Peoples Sta...		-58.00
					6350 · Other Prof/S...	-58.00	58.00
TOTAL						-58.00	58.00
Check	2889	1/2/2014	B & B WATER CORP		1000 · Peoples Sta...		-42.14
					6470 · Water	-42.14	42.14
TOTAL						-42.14	42.14
Check	2890	1/2/2014	CINCINNATI LIFE I...		1000 · Peoples Sta...		-1,263.00
					6050 · Life Insurance	-1,263.00	1,263.00
TOTAL						-1,263.00	1,263.00
Check	2891	1/2/2014	FIRST INSURANC...		1000 · Peoples Sta...		-14,914.25
					6450 · Insurance	-14,914.25	14,914.25
TOTAL						-14,914.25	14,914.25
Check	2892	1/8/2014	WHITE RIVER CO-...		1000 · Peoples Sta...		-207.80
					6210 · Diesel	-207.80	207.80
TOTAL						-207.80	207.80

LAKE LEMON CONSERVANCY
Check Detail
 January 2014

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2893	1/8/2014	ALL ABOUT BOATS		1000 · Peoples Sta...		-266.90
				6250 · Boat/Weed ...		-26.90	26.90
				6520 · Boat		-240.00	240.00
TOTAL						-266.90	266.90
Check	2894	1/8/2014	STAPLES CREDIT ...		1000 · Peoples Sta...		-376.94
				6160 · Printer, Copi...		-26.99	26.99
				6190 · General Busi...		-95.96	95.96
				6240 · Building & G...		-8.99	8.99
				6440 · Other		-245.00	245.00
TOTAL						-376.94	376.94
Check	2895	1/8/2014	BLOOMINGTON H...		1000 · Peoples Sta...		-74.07
				6240 · Building & G...		-74.07	74.07
TOTAL						-74.07	74.07
Check	2896	1/10/2014	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
				6300 · Accounting ...		-450.00	450.00
TOTAL						-450.00	450.00
Check	2897	1/10/2014	ANDREWS, HARR...		1000 · Peoples Sta...		-255.00
				6320 · Attorney		-255.00	255.00
TOTAL						-255.00	255.00
Check	2901	1/15/2014	INDIANA DEPT OF...		1000 · Peoples Sta...		-17.57
				6020 · State Unem...		-17.57	17.57
TOTAL						-17.57	17.57
Check	2902	1/17/2014	PEOPLES STATE ...		1000 · Peoples Sta...		-11,500.00
				2800 · Long Term N...		-10,718.75	10,718.75
				6670 · Debt Service...		-781.25	781.25
TOTAL						-11,500.00	11,500.00

LAKE LEMON CONSERVANCY

Check Detail

January 2014

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	2903	1/17/2014	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	2904	1/17/2014	VISA		1000 · Peoples Sta...		-187.78
					6180 · Postage	-105.20	105.20
					6251 · Dredging Su...	-82.58	82.58
TOTAL						-187.78	187.78
Check	2905	1/17/2014	COMCAST CABLE		1000 · Peoples Sta...		-202.75
					6370 · Phone, LDT,...	-202.75	202.75
TOTAL						-202.75	202.75
Check	2906	1/17/2014	BOYCE FORMS S...		1000 · Peoples Sta...		-347.05
					6140 · Receipt/Tick...	-347.05	347.05
TOTAL						-347.05	347.05
Check	2907	1/17/2014	VERIZON WIRELE...		1000 · Peoples Sta...		-32.84
					6370 · Phone, LDT,...	-32.84	32.84
TOTAL						-32.84	32.84
Check	2908	1/22/2014	SCI REMC		1000 · Peoples Sta...		-407.95
					6460 · Electric	-407.95	407.95
TOTAL						-407.95	407.95

\$32,375.55

LAKE LEMON CONSERVANCY
Payroll Summary
January 2014

	MADDEN, ROBERT E			VanTassel, James P			WARTHAN, LEVI R			TOTAL		
	Hours	Rate	Jan 14	Hours	Rate	Jan 14	Hours	Rate	Jan 14	Hours	Rate	Jan 14
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary			4,582.58			0.00			0.00			4,582.58
HOURLY PAY-6110			0.00	98	15.50	1,519.00			0.00	98.00		1,519.00
Reg.Pay-6111			0.00			0.00		35.00	0.00			0.00
Reg.Pay-6112			0.00			0.00	16.5	36.00	594.00	16.50		594.00
Reg.Pay 6113			0.00		17.00	0.00			0.00			0.00
Total Gross Pay			4,582.58	98		1,519.00	16.5		594.00	114.50		6,695.58
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00			0.00			0.00
Adjusted Gross Pay			4,582.58	98		1,519.00	16.5		594.00	114.50		6,695.58
Taxes Withheld												
Federal Withholding			-506.00			-69.00			-25.00			-600.00
Medicare Employee			-66.45			-22.03			-8.61			-97.09
Social Security Employee			-284.12			-94.18			-36.83			-415.13
IN - Withholding			-155.80			-51.64			-20.20			-227.64
Hamilton Co			0.00			-15.19			0.00			-15.19
Monroe Co.			-47.66			0.00			-6.20			-53.86
Total Taxes Withheld			-1,060.03			-252.04			-96.84			-1,408.91
Net Pay			3,522.55	98		1,266.96	16.5		497.16	114.50		5,286.67
Employer Taxes and Contributions												
Federal Unemployment			27.50			9.11			3.56			40.17
Medicare Company			66.45			22.03			8.61			97.09
Social Security Company			284.12			94.18			36.83			415.13
IN - Unemployment Company			56.64			18.77			7.34			82.75
Total Employer Taxes and Contributions			434.71			144.09			56.34			635.14

Lake Lemon Conservancy District

Year End Summary 2013

- **Income**

1. Income totaled \$485,941 year ending 2013 compared to budget of \$453,300 for a positive variance of \$32,641
 - a. Watercraft permits totaled \$115,133 compared to budget of \$102,000
 - b. Launch fees totaled \$21,259 compared to budget of \$16,000
 - c. Property taxes overall were up approximately \$7,200
 1. Brown County up over \$11,586
 2. Monroe County down \$4,297 as compared to budget

- **Expense**

1. Expenses totaled \$478,463 year ending 2013 compared to budget of \$506,874
 - a. Wages and salaries totaled \$183,648 compared to budget of \$176,099 for a variance of \$7,549
 1. Benefits exceeded budget by \$2,806
 2. Dredging payroll was within budget at \$33,543
 3. Biologist payroll totaled \$20,874 compared to budget of \$14,000
 - a. Partially offset by lake technician as one was not hired
 2. Office and operating supplies within budget
 3. Maintenance supplies totaled \$19,389 as compared to a budget of \$23,500
 - a. Rip rap approximately \$2,500 under budget
 - b. Dredging supplies approximately \$1,600 under budget
 4. Professional services was under budget by \$6,923
 - a. Did pay consulting fees of \$4,000 during year
 - b. Attorney's fees approximately \$3,000 under budget
 5. Communication and advertising within budget
 6. Insurance was under budget totaling \$38,370 as compared to a budget of \$45,000
 7. Utilities \$1,072 under budget totaling \$8,328
 - a. Port-O-Lets
 8. Equipment Maintenance was approximately \$8,000 under budget
 - a. Fewer repairs to dredging equipment
 9. Capital expenditures
 - a. Spent \$41,302 compared to budget of \$43k
 1. Purchased new dock and truck during the year

- **Excess Expenditures over Revenue**

1. Revenue exceeded expenses by \$7,478



Lake Lemon Conservancy District

To: Lake Lemon Conservancy District Board of Directors and Freeholders
From: Bob Madden, District Manager
Subject: 2013 Annual Report
Date: February 19, 2014

This report is a summary of the most significant operational objectives the LLCD addressed in 2013.

1. BOARD OF DIRECTORS:

Two (2) LLCD Board positions were filled in 2013. Lance Eberle ran unopposed and was elected to a four (4) year term in Sub Area I. Term will expire in 2017. John Schell ran unopposed and was re-elected for another four (4) year term in Sub Area IV. Term will expire in 2017. Board officers for 2013 were John Schell, Chairman; Pam Dugan, Vice-Chairman; and Lance Eberle, Treasurer. Director Kristin Spickelmier (Deceased) resigned her Director's position in 2013 due to health concerns. The LLCD Board of Directors appointed Kim Mayer to fill the vacancy until the 2014 annual meeting.

2. PERSONNEL:

Key staff for 2013 included Joe Hopkins, Chris Nguyen, and Connor Creek, Gate Attendants; James Van Tassel, Lake Biologist; Levi Warthan, Barge Operator;

3. GATE HOUSE OPERATIONS:

The 2013 boating season started on Saturday, March 16th, and ended on Sunday, December 1st. Boat permits and launch fees collected in 2013 totaled \$136,392.00. The District hosted 29 fishing tournaments in 2013.

4. 2013 BOATING SAFETY/ENFORCEMENT:

- A. There were no boating accidents reported to LLCD or IDNR Law Enforcement in 2013. However, there was an ambulance run to Riddle Point Beach for a woman who had become unconscious. She awoke, refused additional treatment and vacated the park.
- B. IDNR Law Enforcement had a visible presence on the reservoir in 2013. Thirty (30) citations and forty one (41) warning tickets were issued.

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

5. 2013 AQUATIC PLANT MANAGEMENT:

Vegetation started growing later in the season compared to 2012. The spring of 2013 had more rain and milder 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 mainly 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 LLCDC applied for a vegetation control grant from DNR – Lake and River Enhancement Program. The LLCDC received \$5,000.00 for control of milfoil in the lake proper. The LLCDC 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 east bay.

The reservoir was treated five times between June and September 2013. Overall the treatments were 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 LLCDC spent a total of \$59,118.96 in vegetation treatments including the \$5,000.00 received from DNR-LARE resulting in a net expenditure of \$54,118.96 (\$50,000.00 Budgeted).

6. 2012/2013 WINTER DRAWDOWN:

The sluice gate was opened on November 26th, 2012 to commence the draw down. The lake was 8 inches below normal pool at the start of the draw down. An early dry and mild December achieved a 78 inch draw down, and the sluice gate was closed on December 17th. Between December 25th and December 29th the lake experienced a 13 inch snow fall. By January 11, 2013 the lake was 51 inches down and the gate was re-opened. On January 14th the lake received a 3 inch rain melting the remaining snow and bringing the lake back to normal pool. The gate was kept open until February 14th. The lake was 36 inches below normal pool when the gate was closed for the drawdown.

The drawdown provides an opportunity to freeze and destroy the root structure of nuisance vegetation while parts of the lake bed are exposed. The lake reached a successful draw down level, but the snow cover insulated the ground before the cold temperatures could destroy the root structures. Once the rain and melting snow filled the lake to normal pool, there was little to no exposed lake bed the remainder of the season

7. 2013 WILDLIFE CONTROL:

The LLCDC received permission from the IDNR, Fish and Wildlife Division to treat resident Canada Goose nests and eggs. IDNR only requires registration and a final report on how many nests were treated. In the spring, James Van Tassel, the LLCDC Lake Biologist, treated 22 nests totaling 175 eggs on Cemetery Island in Monroe County. No other accessible nesting areas were treated around the lake. It appears the treatment was effective as little to no goslings were seen around Cemetery Island. The LLCDC will continue its efforts in treating resident Canada Geese in 2014.

8. 2013 WATER TESTING:

- A.** Indiana University's School of Public and Environmental Affairs (SPEA) conducted the tests. The tests included a review of such parameters as clarity, nutrients, algae, dissolved oxygen, and fecal coliform bacteria. The 2013 results are expected in May 2014 from SPEA. All previous reports may be found on our website.
- B.** The LLCDC Biologist monitored E. coli concentrations at Riddle Point Park beach once a week starting in May and ending in September. All tests were well below the risk threshold established by the State of Indiana.

9. RIDDLE POINT PARK:

- A.** The park opened on Saturday, May 25th. Park admissions were charged daily thru Monday, September 2nd. The season vehicle pass was \$60.00; daily park admission was \$5.00 per vehicle. Total park admissions collected was \$26,655.00.
- B.** The Riddle Point Park shelter was rented 12 times. The shelter rental fee was \$125.00/day. Total shelter rental fees collected were \$1,500.00.
- C.** Events hosted by the IU Women's Varsity Rowing Team, and the Lake Lemon Triathlon, hosted by Phi Kappa Psi fraternity from IU, generated an additional \$4,275.00 in revenues.
- D.** The LLCDC Board hosted the Independence Day Fireworks Show at Riddle Point Park on July 5th. Sky Magic Pyrotechnics, Inc, Brazil, IN, conducted the show at a cost of \$6,500.00. Donations and contributions collected for the event totaled \$6,942.28.

10. SHORELINE PROJECT PERMITS:

- A.** Thirteen (13) permits were issued to lake freeholders in 2013. These projects dealt primarily with shoreline erosion control, sea wall construction, and minor shore-line improvements. Since 1996, 334 shoreline permits have been issued to Conservancy freeholders.

11. 2013 LLCDC LAKE ENHANCEMENT PROGRAM:

The Lake Enhancement Program consists of four primary maintenance functions: lake debris and stump removal; shore-line erosion control stabilization (rip-rap stone); lake dredging (sediment removal); and sediment/debris disposal site(s) development and maintenance.

These functions are accomplished through LLCDC's self managed barge operation. Operation consists of two (2) seasonal employees and the following pieces of equipment: A. 66 foot long x 36 foot wide steel barge; B. Excavator; C. Push boat; D. Bulldozer; E. Articulated off road truck; and F. Maintenance Utility Truck.

A Summary of 2013 Maintenance Functions are as follows:

- I. ATTACHMENT A- 2013 LAKE DEBRIS/STUMP REMOVAL: FINAL FINANCIAL SUMMARY**
- II. ATTACHMENT B- FINAL FINANCIAL 2013 SHORE-LINE STABILIZATION (RIP-RAP) SUMMARY**
- III. ATTACHMENT C- 2013 FINAL FINANCIAL SUMMARY OF LLCDC DREDGING (SEDIMENT REMOVAL)**
- IV. ATTACHMENT D- 2013 FINAL POSSOM TROT DISPOSAL SITE PREPARATION EXPENSES**

12. INSURANCE SERVICES:

Provided by First Insurance Group, Bloomington, IN. (Lance Eberle).

13. ACCOUNTING SERVICES:

Provided by Watkins Accounting, Bloomington, IN. (Shirley Watkins).

14. LEGAL SERVICES:

Provided by Andrews, Harrell, Mann, Carmin, & Parker, Attorneys at Law, Bloomington, IN. (Angela Parker).

15. LLCDC'S FINANCIAL INSTITUTION:

The Peoples State Bank, Ellettsville, IN. (Johnny Lindsey)

Attachment "A"

2013 Lake Debris

Financial Summary

EXPENSES	
Staff Costs: Dredger 72.5 hours @ \$35/hr	\$2,537.50
Assistant Dredger 68 hours @ \$17.50/hr	\$1,190.00
Fuel (Estimated)	7 Gallons/hour @ \$3.38/gallon x 60 hours= \$1,419.60
Contractual Services	\$3,000.00
Grand Total	\$8,147.10

Attachment "B"

2013 Shore-Line Stabilization (Rip-Rap)

Financial Summary

Service Zone (District)	Total Tons (Rip-Rap) Stone	Total Linear Feet
107 (I)* (Boys & Girls Club)	366.44*	80'
108 (I)* (Riddle Point Cove)		345'

*: CBU Shore-line

Total Cost of Rip-Rap Stone: \$5,679.82
Total Staff Costs: \$1,080.63 (21 Hours @ \$35/hour),
(19.75 Hours @ \$17.50/hour)
Total Fuel (estimated): \$473.20
(7 Gallons/hour @ \$3.38/gallon x 20 hours)

Total Cost: \$7,233.65

Note: One (1) private rip rap job was performed in service zone 111, totaling 117.10 tons of rip rap stone totaling 55 lineal feet.

Attachment “C”

2013 Sediment Removal

Financial Summary

Personnel Costs	Actual 2013	Budgeted 2013
Dredger 592 Hours @ \$35/Hr.	\$20,720.00	\$21,000.00
Assistant Dredger 480.5 Hours @ \$17.50/Hr.	\$8,408.75	\$10,500.00
Total Personnel	\$29,128.75	\$31,500.00

Supply Costs	Actual 2013	Budgeted 2013
Diesel Fuel	\$7,199.77	\$12,500.00
Dredging Supplies	\$6,373.86	\$8,000.00
Total Supply Cost	\$13,573.63	\$20,500.00

Services & Charges	Actual 2013	Budgeted 2013
Insurance	\$8,556.00	\$8,556.00
Repair/Maintenance	\$1,992.58	\$7,000.00
Loan Service	\$46,000.02	\$46,000.00
Total Services & Charges	\$56,548.60	\$61,556.00

Grand Total	Actual 2013	Budgeted 2013
	\$99,250.98	\$113,556.00

Note: Lake Biologist worked 120 hours as Assistant Dredger totaling \$1,680.00
(120 hours @ \$14/hour)

2013 Sediment Removal Program Summary				
Priority	Service Area	Y3 Removed	Description	% Completed
1	139	4,800	Salmon Harbor (VII)	100%
2	304	8,400	Little Africa - Chitwood Entrance (VII)	100%
3	130	0	East Side of Reed Point (VI)	0%
4	114	0	East of Spillway (II)	0%
n/a	139 (Private)	100	Freeholder Shoreline (VII)	100%
n/a	139 (Private)	200	Freeholder Shoreline (VII)	100%
n/a	139 (Private)	300	Freeholder Shoreline (VII)	100%

Cubic Yard Cost

Cost per Cubic Yard based on 2013 Sediment Removal Financial Summary

$(\$99,250.98 \div 13,200 \text{ Y3}) = \mathbf{\$7.52}$ per Cubic Yard

Cost per Cubic Yard based on 2013 Sediment Removal Financial Summary plus Disposal Site Preparation

$[(\$99,250.98 + \$18,305.47) \div 13,200 \text{ Y3}] = \mathbf{\$8.91}$ per Cubic Yard

Attachment "D"

2013 Possom Trot Disposal Site Preparation

Financial Summary

Category	Cost
2013 Expenses	
Staff Dredger	\$9,975.00 (285 Hours @ \$35.00/hr)
Assistant Dredger	\$2,266.25 (129.5 Hours @ \$17.50/hr)
Total Staff Costs	\$12,241.25
Supplies Stone	\$2,673.34
Diesel (estimated) (7 gal/hr @ \$3.38/gal x 118 hrs)	\$2,791.88
Contractual Equipment Rental	\$599.00
Total Supply/Contractual Costs	\$6,064.22
2013 Grand Total	\$18,305.47

Subj: **Fwd: district position**
Date: 1/31/2014 5:40:55 P.M. Eastern Standard Time
From: Llcdoffice@aol.com
To: LLCDoffice@aol.com

From: kmayer@homefinder.org
To: llcdoffice@aol.com
Sent: 1/15/2014 5:32:29 P.M. Eastern Standard Time
Subj: Fwd: district position

I would again like to fill the director position that is open for a one year period through the end of 2014.
Thank you!

Kimberly Mayer
Certified Residential Appraiser
Kim Mayer Appraisals
812-325-1637
kmayer@homefinder.org

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