

# *Lake Lemon Conservancy District*

## **LAKE LEMON CONSERVANCY DISTRICT**

Board of Directors Meeting  
Benton Township Senior Citizens Building  
September 16, 2015  
6:00p.m.

### **AGENDA**

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of August 22, 2015 Board Meeting Minutes (PD)
- III. Treasurer's Report (LE)
  - A. Financial Highlights: August 2015
  - B. Report of Claims: August 2015
  - C. Public Hearing: 2016 Proposed Budget
- IV. IDEM 319 Grant Program: Guest Speaker (AC)
  - A. Joshua Brosmer, Watershed Specialist, IDEM Office of Water Quality
- V. Manager's Report (AC)
  - A. Small Barge Equipment Purchase Agreement: JS McCullough
    - 1. Termination of Contract
  - B. Barge Operations: Update
  - C. Boys & Girls Club: The ROMP
    - 1. Waving of Fees
  - D. Conflict of Interest Form: Andy Hoffman
  - E. 2015 Vegetation Treatment: Final Update (JVT)
- VI. Initial Winter Drawdown: Discussion (PD)
- VII. Public Comment (PD)
- VIII. New Business / Correspondence for Future Agenda (PD)  
Next Meeting: October 21, 2015; 6:00 p.m.; Benton Township Seniors Building.
- IX. Adjournment (PD)

**Lake Lemon Conservancy District  
Board of Directors Meeting Minutes**  
Benton Township Senior Citizens Building  
September 16, 2015

**The September 16<sup>th</sup>, 2015 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Benton Township Senior Citizens Building and was called to order by Chairman Pam Dugan at 6:00 PM.**

**BOARD MEMBERS PRESENT: Pam Dugan, Sue Miller, Lance Eberle, Marty Mann, John Schell, Andy Hoffman, and Mike Blackwell. ALSO PRESENT: Adam Casey, Manager; James Van Tassel, Lake Biologist; John Langley, CBU Deputy Director; and LLCDC Freeholders (see attached sign-in sheet).**

**I. Opening Comments (Dugan)**

**II. Approval of July August 22, 2015 Board Meeting Minutes (Dugan)**

- a. Eberle made a correction on his statement regarding the Bob's Cove Plaque.
- b. Dugan made a deletion of an opinion stated on page 2 item 2.

**III. Treasurer's Report (Eberle)**

- a. Financial Highlights: August 2015 (See Attached)
- b. Notable expenses: Bath house repairs, weed treatments, and gas/diesel.

**MILLER MOTIONED TO APPROVE THE TREASURER'S REPORT. BLACKWELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.**

- c. Report of Claims: August 2015

**DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR AUGUST 2015. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.**

- d. Public Hearing: 2016 Proposed Budget
  - i. Eberle reviewed the 2016 Proposed Budget and highlighted significant changes from the 2015 budget.

**IV. IDEM 319 Grant Program: Guest Speaker**

- a. Joshua Brosmer, Watershed Specialist, IDEM Office of Water Quality
- b. Brosmer reviewed 319 grants and the LLCDC's applicability. Staff will review the LLCDC's options and work with Brosmer in future grant processes.

**V. Manager's Report (Casey)**

- a. Small Barge Equipment Purchase Agreement: JS McCullough
  - i. Termination of Contract

**EBERLE MOTIONED TO APPROVE THE TERMINATION ADDENDUM OF EQUIPMENT PURCHASE: JS MCCULLOUGH. SCHELL SECONDED THE MOITON. ALL “AYE’S”. THE MOTION CARRIED.**

- b. Barge Operations: Update
  - i. Casey has been in contact with Industrial Environmental whom is willing to assist in a barge design. In order to alleviate bidding issues, Casey wishes to ask Angela Parker, LLCD Attorney, about a less formal bidding process to purchase the excavator.
  - ii. Hoffman requested the small barge areas be put on the next meeting agenda for discussion.
- c. Boys & Girls Club: The ROMP
  - i. Board has historically waived the \$375.00 in fees for the shelter house rental and the special use agreement.

**DUGAN MOTIONED TO WAIVE THE \$375 IN FEES FOR THE ROMP. SCHELL SECONDED THE MOTION. SIX “AYE’S”. EBERLE ABSTAINED. THE MOTION CARRIED.**

- d. Conflict of Interest Form: Andy Hoffman
- e. 2015 Vegetation Treatment: Final Update
  - i. A final update will be provided at the October Board Meeting. The maintenance line for Lotus was adjusted and has raised some concern. Casey will speak with any concerned Freeholders.

**VI. Initial Winter Drawdown: Discussion (Dugan)**

- a. Final decision on the drawdown to be made at October 21<sup>st</sup>, 2015 Board Meeting.
- b. The Eppley survey stated most Freeholders were in favor of a 3-4’ drawdown.

**VII. Public Comment**

- a. Gary Lewis, Freeholder VII, mentioned large plumes of sediment can be seen entering the lake at shuffle creek after large rains.

- b. Blackwell commented there are 13 culverts around the lake that could be addressed for sediment traps/weirs.
- c. Barbara Ritter, Freeholder II, asked if the whole years dredging budget would be spent in the Chitwood Addition.
  - i. Casey replied that is a board decision, however the barge will likely dig in multiple areas.
- d. Ron Thrasher, Freeholder VII, commented the walker lane channel to be dug 20' wide would be only 3,200 Y3 of sediment and asked Langley if the CBU would subsidize the dredging project.
- e. Langley stated the city does not have funds to help the LLCDC in dredging operations at this time.
  - i. Barbara Ritter, Freeholder II, commented on how instrumental and helpful the CBU was during the formation of the LLCDC.
- f. Mann commented the LLCDC needs to think creatively and implement revenue generating processes.
- g. Spencer Lieter, Freeholder II, commented about the resuspension of sediment when the barge leaves the disposal site and also asked about the Asian Mystery Snails in the lake. In addition Lieter commented about the reckless activity on Spillway road.
  - i. Casey spoke with a state biologist about the Asian Mystery Snails, and he replied the die off was likely due to water temperature, disease, and/or over population but these snails are invasive and with no fish kills, not to worry.
  - ii. Eberle commented the neighbors in the Spillway Road area should be vigilant and keep a close watch on others homes. Call the authorities with any suspicious activity.

**VIII. New Business / Correspondence for Future Agenda (Dugan)**

- a. Mann asked staff to look into a safety rail by the Anne Reese memorial bench.
- b. Next meeting: October 21, 2015; 6:00 PM; Benton Township Seniors Building.

**IX. Adjournment (Dugan)**

**SCHELL MOTIONED TO ADJOURN THE SEPTEMBER 16, 2015 BOARD OF DIRECTORS MEETING. BLACKWELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED AT 7:46 PM**

**RESPECTFULLY SUBMITTED BY:  
JAMES VAN TASSEL  
BOARD RECORDER / LAKE BIOLOGIST**

Lake Lemon Conservancy District  
Budget Summary Report

16-Sep-15

Profit and Loss Summary	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	YTD Actuals	Notes
Revenue	\$790	\$13,225	\$16,484	\$21,796	\$54,961	\$183,133	\$53,677	\$23,162	\$367,228	
<b>Income Breakdown</b>										
Watercraft Permits	0		\$3,787	\$14,779	\$41,420	\$22,133	\$17,733	\$6,516	\$106,368	
Launch Fees	0		\$1,354	\$4,770	\$6,136	\$2,952	\$2,858	\$2,835	\$20,905	
Marina & Club Fees	\$0	\$2,500	\$1,500	\$0	\$0	\$0	\$375	\$7,191	\$11,566	
Sublease & Access Fees	\$0	\$10,725	\$9,755	\$910	\$4,005	\$530	\$570	\$0	\$26,495	
Property Tax - Brown County					\$0	\$36,422	\$0	\$0	\$36,422	
Property Tax - Monroe County					\$0	\$109,393	\$0	\$0	\$109,393	
Interest	\$190	\$0	\$88	\$312	\$0	\$0	\$343	\$0	\$903	
Grants & Donations	\$0	\$0		\$15	\$40	\$915	\$5,395	\$155	\$6,520	
Fish Tournaments	\$600	\$0		\$885	\$50	\$25	\$0	\$0	\$1,560	
Park/Lake Reservations	\$0	\$0		\$125	\$250	\$500	\$1,025	\$250	\$2,150	
Park Admission Fees		\$0			\$3,060	\$8,765	\$8,065	\$8,275	\$27,125	
Dredging/Rip-Rap Income		\$0				\$1,499	\$16,177	\$0	\$17,676	
Other Income							\$145	\$0	\$145	
<b>Expenses &amp; Margin:</b>										
SG&A expenses	\$28,892	\$15,250	\$24,786	\$18,478	\$32,903	\$74,400	\$40,500	\$57,296	\$292,506	
Salaries & Benefits	\$10,068	\$12,507	\$11,464	\$15,480	\$15,286	\$23,627	\$21,385	\$22,634	\$132,451	
Supplies	\$271	\$409	\$3,126	\$1,208	\$4,177	\$19,021	\$7,123	\$5,486	\$40,821	Gas/Diesel
Professional Services	\$727	\$720	\$630	\$858	\$2,585	\$3,083	\$2,263	\$3,621	\$14,595	
Communication/Travel	\$242	\$382	\$399	\$242	\$242	\$242	\$242	\$209	\$2,198	
Printing/Advertising	\$30	\$475	\$101	\$49	\$222	\$67	\$431	\$12	\$1,386	
Insurance	\$17,117	\$0	\$8,237	\$0	\$0	\$8,237	\$0	\$0	\$33,591	
Utility Services	\$438	\$569	\$654	\$542	\$305	\$627	\$1,295	\$1,145	\$5,867	Port-O-Lets
Repair & Maintenance	\$0	\$189	\$175	\$0	\$9,400	\$6,262	\$0	\$5,580	\$21,606	Shower House
Other Services	\$0	\$0	\$0	\$0	\$220	\$13,035	\$7,762	\$18,610	\$39,626	Weed Treatment
Machinery & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Capital Outlays	\$0	\$0	\$0	\$0	\$366	\$0	\$0	\$0	\$366	
Pretax operating profit (loss)	(\$28,102)	(\$2,025)	(\$8,302)	\$3,318	\$22,058	\$108,733	\$13,177	(\$34,135)	\$74,722	
Operating margin	-3558.2%	-15.3%	-50.4%	15.2%	40.1%	59.4%	24.5%	-147.4%	20.3%	

# Lake Lemon Conservancy District

## MONTHLY MEETING

Benton Township Senior Citizens Building

6:00 PM

Date: September 16, 2015

Name	Lake Address	District
Ann Wroblewska	6486 Southshore Dr	7
Vina Britt	6486 Southshore Dr	7
Jorja Widegren	7530 Lakewood Dr	4
RON SKOPELTA	6458 SOUTHSORE DR.	7
CINDY SKOPELTA	" "	7
Susan Sander Salmon	7017 E. Spillway Rd	2
B. Ritter	7750 Willwood Dr.	2
BARRY WESNIDGE	4186 Channel Rd.	7
SCOTT ADAMSON	4184 WALKER LAKE	7
GREG (JULIE) GURNIK	9322 OAK LANE	4
Ron Thrasher	4196 Channel Rd	"LAKE PERSON"
SARA GAILTALA	8920 Southshore	5
BOB MADDEN	U11	
Spencer + Jill Leiter		
GARY ZEHNER	8760 E SOUTHSORE DR.	
Jane Deaton	4161 Chitwood	7
Jeff Wimmer	4385 Watson Rd.	7
RANDY MARANEL PREDEN	7667 N. John Young Rd	1





**LAKE LEMON CONSERVANCY**

**Financial Statements**

**For the Period Ending**

**January 1, 2015 thru August 31, 2015**

**(UNAUDITED)**

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

LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of August 31, 2015 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 3, 2015

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09/03/15  
Accrual Basis

**LAKE LEMON CONSERVANCY**  
**Balance Sheet**  
**As of August 31, 2015**

	<u>Aug 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · Peoples State Bank	332,234.06
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	116,008.85
1040 · CD's Cumulative Maint Fund	76,796.67
1050 · Savings Account	1,810.64
<b>Total Checking/Savings</b>	<u>527,150.22</u>
<b>Total Current Assets</b>	527,150.22
<b>Fixed Assets</b>	
1510 · Trucks	132,761.25
1520 · Other Asset	3,993.11
1550 · Boats	209,750.00
1680 · Other Fixed Assets	146,993.48
<b>Total Fixed Assets</b>	<u>493,497.84</u>
<b>TOTAL ASSETS</b>	<u><u>1,020,648.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2010 · FICA & Federal Taxes Payable	5,771.58
2020 · State & Co. Withholding Payable	881.37
<b>Total Other Current Liabilities</b>	<u>6,652.95</u>
<b>Total Current Liabilities</b>	<u>6,652.95</u>
<b>Total Liabilities</b>	6,652.95
<b>Equity</b>	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	563,035.83
3060 · Cumulative Maintenance Fund	38,496.47
3200 · Retained Earnings	233,483.16
Net Income	77,605.99
<b>Total Equity</b>	<u>1,013,995.11</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,020,648.06</u></u>

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 Accrual Basis

**LAKE LEMON CONSERVANCY**  
**Profit & Loss YTD Comparison**  
 August 2015

	Aug 15	Jan - Aug 15
<b>Income</b>		
4000 · Watercraft Permits	6,516.00	106,368.00
4010 · Launch Fees	2,835.00	20,905.00
4020 · Marina & Club Fees	7,190.50	11,565.50
4030 · Sublease & Access Fees	0.00	27,255.00
4040 · Property Tax - Brown Co.	0.00	36,421.95
4050 · Property Tax -Monroe Co.	0.00	109,392.83
4060 · Interest	0.00	903.19
4070 · Grants & Donations	155.00	6,520.36
4080 · Fishing Tournament	0.00	675.00
4090 · Park Reservations	250.00	2,275.00
4100 · Park Admisioin Fees	6,215.00	27,125.00
4120 · Other Income	0.00	145.00
4130 · Dredging/Rip-Rap Income	0.00	17,675.82
<b>Total Income</b>	<b>23,161.50</b>	<b>367,227.65</b>
<b>Expense</b>		
6000 · Manager	4,000.00	35,165.16
6010 · FICA	1,546.29	8,570.61
6020 · State Unemployment Tax	0.00	371.47
6030 · Retirement	568.00	4,649.44
6040 · Health Insurance	306.51	3,941.30
6070 · Gate Attendant	4,116.00	15,104.30
6100 · Lake Patrol	996.00	3,882.00
6110 · Lake Biologist	3,043.00	21,853.50
6111 · Dredger	5,456.75	5,456.75
6112 · Dredger (Other)	0.00	20,978.38
6113 · Assistant Dredger	2,601.00	2,601.00
6114 · Assistant Dredger (Other)	0.00	6,993.00
6120 · Season & Launch Permits	0.00	1,791.88
6130 · Daily Permits	0.00	208.50
6140 · Receipt/Tickets Books	0.00	375.37
6150 · Checks	0.00	220.41
6160 · Printer, Copier & Computer Supp	0.00	424.85
6170 · Miscellaneous-Other	0.00	1,041.69
6180 · Postage	75.25	571.88
6190 · General Business Supplies	23.57	466.00
6200 · Regular Gas	852.40	1,885.39
6210 · Diesel	2,209.05	3,956.95
6240 · Building & Grounds	521.29	3,843.77
6250 · Boat/Weed Harvester/Truck	0.00	220.57
6261 · Dredging Supplies	519.00	8,028.56
6252 · Rip Rap/Erosion Control	0.00	15,719.99
6290 · Signs & Nautical Markers	1,285.00	2,065.00
6300 · Accounting Services	450.00	3,600.00
6310 · Grass	1,812.50	7,250.00
6320 · Attorney	752.50	2,801.69
6330 · Consulting Engineer	0.00	262.50
6350 · Other Prof/Secretarial Service	606.34	681.34
6370 · Phone, LDT, Pager, E-Mail	208.82	1,900.35
6380 · Travel	0.00	140.00
6390 · Hotel	0.00	157.50
6410 · Subscriptions	0.00	205.70
6430 · Ads	0.00	349.52
6440 · Other	12.11	831.06
6450 · Insurance	0.00	33,590.00
6460 · Electric	470.95	3,351.60
6470 · Water	46.66	341.64
6480 · Trash	223.74	601.40
6490 · Port-O-Lets	304.00	1,272.00
6500 · Pump Holding Tank	100.00	300.00
6510 · Building & Grounds Expense	5,580.00	20,509.27
6520 · Boat	0.00	455.00
6542 · Equipment Rental	579.00	1,440.25
6560 · Water Testing	20.00	80.00
6570 · Lake Weed Treatment	17,494.10	29,429.60

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09/03/15  
Accrual Basis

**LAKE LEMON CONSERVANCY**  
**Profit & Loss YTD Comparison**  
**August 2015**

	<u>Aug 15</u>	<u>Jan - Aug 15</u>
6600 · 6% Marina Permit Sales	0.00	2,166.72
6680 · Other Services and Charges	517.00	1,017.00
6681 · Fireworks	0.00	6,500.00
6700 · Computer Equipment	0.00	0.00
<b>Total Expense</b>	<b>57,296.83</b>	<b>289,621.66</b>
<b>Net Income</b>	<b>-34,135.33</b>	<b>77,605.99</b>

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Accrual Basis

## LAKE LEMON CONSERVANCY Profit & Loss Budget vs. Actual January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Watercraft Permits	106,368.00	105,000.00	1,368.00	101.3%
4010 · Launch Fees	20,905.00	18,000.00	2,905.00	116.1%
4020 · Marina & Club Fees	11,565.50	8,000.00	3,565.50	144.6%
4030 · Sublease & Access Fees	27,255.00	26,000.00	1,255.00	104.8%
4040 · Property Tax - Brown Co.	36,421.95	65,000.00	-28,578.05	56.0%
4050 · Property Tax - Monroe Co.	109,392.83	185,000.00	-75,607.17	59.1%
4060 · Interest	903.19	1,500.00	-596.81	60.2%
4070 · Grants & Donations	6,520.36	5,000.00	1,520.36	130.4%
4080 · Fishing Tournament	675.00	700.00	-25.00	96.4%
4090 · Park Reservations	2,275.00	4,000.00	-1,725.00	56.9%
4100 · Park Admission Fees	27,125.00	27,000.00	125.00	100.5%
4110 · Concessions	0.00	0.00	0.00	0.0%
4120 · Other Income	145.00	0.00	145.00	100.0%
4130 · Dredging/Rip-Rap Income	17,675.82	10,000.00	7,675.82	176.8%
4140 · Dredging Equipment Loan Proceed	0.00	200,000.00	-200,000.00	0.0%
<b>Total Income</b>	<b>367,227.65</b>	<b>655,200.00</b>	<b>-287,972.35</b>	<b>56.0%</b>
<b>Expense</b>				
6000 · Manager	35,165.16	55,000.00	-19,834.84	63.9%
6010 · FICA	8,570.61	12,641.00	-4,070.39	67.8%
6020 · State Unemployment Tax	371.47	789.00	-417.53	47.1%
6030 · Retirement	4,649.44	7,810.00	-3,160.56	59.5%
6040 · Health Insurance	3,941.30	12,000.00	-8,058.70	32.8%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6060 · Dental Insurance	0.00	0.00	0.00	0.0%
6070 · Gate Attendant	15,104.30	21,000.00	-5,895.70	71.9%
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	3,882.00	4,800.00	-918.00	80.9%
6110 · Lake Biologist	21,853.50	27,200.00	-5,346.50	80.3%
6111 · Dredger	5,456.75	21,900.00	-16,443.25	24.9%
6112 · Dredger (Other)	20,978.38	13,688.00	7,290.38	153.3%
6113 · Assistant Dredger	2,601.00	10,800.00	-8,199.00	24.1%
6114 · Assistant Dredger (Other)	6,993.00	5,400.00	1,593.00	129.5%
6115 · Dredger (Private)	0.00	3,650.00	-3,650.00	0.0%
6116 · Assistant Dredger (Private)	0.00	1,800.00	-1,800.00	0.0%
6120 · Season & Launch Permits	1,791.88	1,200.00	591.88	149.3%
6130 · Daily Permits	208.50	300.00	-91.50	69.5%
6140 · Receipt/Tickets Books	375.37	400.00	-24.63	93.8%
6150 · Checks	220.41	200.00	20.41	110.2%
6160 · Printer, Copier & Computer Supp	424.85	800.00	-375.15	53.1%
6170 · Miscellaneous-Other	1,041.69	1,300.00	-258.31	80.1%
6180 · Postage	571.68	1,000.00	-428.32	57.2%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	466.00	500.00	-34.00	93.2%
6200 · Regular Gas	1,885.39	7,000.00	-5,114.61	26.9%

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09/03/15

Accrual Basis

**LAKE LEMON CONSERVANCY**  
**Profit & Loss Budget vs. Actual**  
 January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
6210 · Diesel	3,956.95	12,000.00	-8,043.05	33.0%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	3,843.77	8,500.00	-4,656.23	45.2%
6250 · Boat/Weed Harvester/Truck	220.57	1,500.00	-1,279.43	14.7%
6251 · Dredging Supplies	8,028.56	19,000.00	-10,971.44	42.3%
6252 · Rip Rap/Erosion Control	15,719.99	8,000.00	7,719.99	196.5%
6260 · Uniforms	0.00	0.00	0.00	0.0%
6270 · Boat Equipment	0.00	0.00	0.00	0.0%
6280 · Radio/Communication Equipment	0.00	0.00	0.00	0.0%
6290 · Signs & Nautical Markers	2,065.00	2,000.00	65.00	103.3%
6300 · Accounting Services	3,600.00	5,400.00	-1,800.00	66.7%
6310 · Grass	7,250.00	10,875.00	-3,625.00	66.7%
6320 · Attorney	2,801.69	4,000.00	-1,198.31	70.0%
6325 · Fish Management Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	262.50	10,000.00	-9,737.50	2.6%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 · Other Prof/Secretarial Service	681.34	500.00	181.34	136.3%
6370 · Phone, LDT, Pager, E-Mail	1,900.35	2,900.00	-999.65	65.5%
6380 · Travel	140.00	0.00	140.00	100.0%
6390 · Hotel	157.50	0.00	157.50	100.0%
6400 · Meals	0.00	0.00	0.00	0.0%
6410 · Subscriptions	205.70	300.00	-94.30	68.6%
6420 · Newsletter	0.00	0.00	0.00	0.0%
6430 · Ads	349.52	300.00	49.52	116.5%
6440 · Other	831.06	1,000.00	-168.94	83.1%
6450 · Insurance	33,590.00	43,000.00	-9,410.00	78.1%
6460 · Electric	3,351.60	4,500.00	-1,148.40	74.5%
6470 · Water	341.64	600.00	-258.36	56.9%
6480 · Trash	601.40	1,500.00	-898.60	40.1%
6490 · Port-O-Lets	1,272.00	2,000.00	-728.00	63.6%
6500 · Pump Holding Tank	300.00	400.00	-100.00	75.0%
6510 · Building & Grounds Expense	20,509.27	4,000.00	16,509.27	512.7%
6520 · Boat	455.00	1,500.00	-1,045.00	30.3%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 · Equipment Rental	1,440.25	1,500.00	-59.75	96.0%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	80.00	4,500.00	-4,420.00	1.8%
6570 · Lake Weed Treatment	29,429.60	50,000.00	-20,570.40	58.9%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	2,166.72	2,300.00	-133.28	94.2%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6620 · Dam/Spillway Inspection	0.00	0.00	0.00	0.0%
6630 · Spillway Repairs	0.00	0.00	0.00	0.0%

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 Accrual Basis

**LAKE LEMON CONSERVANCY**  
**Profit & Loss Budget vs. Actual**  
 January through August 2015

	Jan - Aug 15	Budget	\$ Over Budget	% of Budget
6640 · Soil Testing IDEM	0.00	0.00	0.00	0.0%
6650 · Dredge Matching Fund	0.00	0.00	0.00	0.0%
6660 · Dredging/Engineering	0.00	0.00	0.00	0.0%
6661 · Disposal Site Preparation	0.00	5,000.00	-5,000.00	0.0%
6662 · Debt Service-Dredging Loan	0.00	46,000.00	-46,000.00	0.0%
6663 · Barge Assembly	0.00	0.00	0.00	0.0%
6670 · Debt Service (Dredging Equip.)	0.00	0.00	0.00	0.0%
6680 · Other Services and Charges	1,017.00	2,000.00	-983.00	50.9%
6681 · Fireworks	6,500.00	7,000.00	-500.00	92.9%
6682 · Ramp Repairs	0.00	0.00	0.00	0.0%
6685 · Dredging Engineering	0.00	0.00	0.00	0.0%
6690 · Office Equipment	0.00	0.00	0.00	0.0%
6700 · Computer Equipment	726.49	500.00	226.49	145.3%
6701 · Barge	0.00	70,000.00	-70,000.00	0.0%
6702 · Push Boat/Motors	0.00	40,000.00	-40,000.00	0.0%
6703 · Excavator	0.00	90,000.00	-90,000.00	0.0%
<b>Total Expense</b>	<b>290,348.15</b>	<b>691,753.00</b>	<b>-401,404.85</b>	<b>42.0%</b>
<b>Net Income</b>	<b>76,879.50</b>	<b>-36,553.00</b>	<b>113,432.50</b>	<b>-210.3%</b>





# Lake Lemon Conservancy District

Date: August 31, 2015

## ALLOWANCE OF VOUCHERS

Lance Eberle  
Treasurer

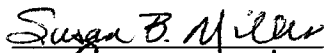
### (Report of Claims)

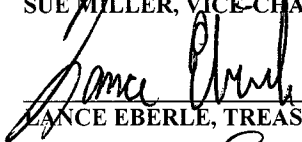
(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 7 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$49,955.88

Dated this 16<sup>th</sup> Day of September 2015


### Signature of Governing Board

  
PAM DUGAN, CHAIRMAN

  
SUE MILLER, VICE-CHAIR

  
LANCE EBERLE, TREASURER

  
MARTY MANN, Sub-Area III

  
JOHN SCHELL, Sub-Area IV

  
ANDREW HOFFMAN, Sub-Area V

  
MIKE BLACKWELL, Sub-Area VII

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09/03/15

**LAKE LEMON CONSERVANCY**  
**Check Detail**  
**August 2015**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3553	8/10/2015	WHITE RIVER CO-...		1000 · Peoples Sta...		-1,756.85
					6200 · Regular Gas	-666.40	666.40
					6210 · Diesel	-1,090.45	1,090.45
TOTAL						-1,756.85	1,756.85
Check	3554	8/10/2015	PAUL YOUNG PLU...		1000 · Peoples Sta...		-5,580.00
					6510 · Building & G...	-5,580.00	5,580.00
TOTAL						-5,580.00	5,580.00
Check	3555	8/10/2015	ROLYAN BUOYS		1000 · Peoples Sta...		-1,285.00
					6290 · Signs & Nau...	-1,285.00	1,285.00
TOTAL						-1,285.00	1,285.00
Check	3556	8/10/2015	B & B WATER CORP		1000 · Peoples Sta...		-46.66
					6470 · Water	-46.66	46.66
TOTAL						-46.66	46.66
Check	3557	8/10/2015	KENNETH MULLIS		1000 · Peoples Sta...		-500.00
					6680 · Other Servic...	-500.00	500.00
TOTAL						-500.00	500.00
Check	3558	8/10/2015	LOWE'S COMPANI...		1000 · Peoples Sta...		-104.82
					6240 · Building & G...	-104.82	104.82
TOTAL						-104.82	104.82
Check	3559	8/10/2015	STAPLES CREDIT ...		1000 · Peoples Sta...		-94.91
					6190 · General Busi...	-23.57	23.57
					6240 · Building & G...	-42.23	42.23
					6440 · Other	-12.11	12.11
					6580 · Other Servic...	-17.00	17.00
TOTAL						-94.91	94.91
Check	3560	8/10/2015	N. ANDERSON EX...		1000 · Peoples Sta...		-1,812.50

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**LAKE LEMON CONSERVANCY**  
**Check Detail**  
**August 2015**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6310 · Grass	-1,812.50	1,812.50
TOTAL						-1,812.50	1,812.50
Check	3561	8/10/2015	BLOOMINGTON H...		1000 · Peoples Sta...		-104.89
					6240 · Building & G...	-104.89	104.89
TOTAL						-104.89	104.89
Check	3571	8/14/2015	REPUBLIC SERVI...		1000 · Peoples Sta...		-223.74
					6480 · Trash	-223.74	223.74
TOTAL						-223.74	223.74
Check	3572	8/14/2015	CITY OF BLOOMIN...		1000 · Peoples Sta...		-20.00
					6560 · Water Testing	-20.00	20.00
TOTAL						-20.00	20.00
Check	3573	8/14/2015	FLEX PAC, INC.		1000 · Peoples Sta...		-177.54
					6240 · Building & G...	-177.54	177.54
TOTAL						-177.54	177.54
Check	3574	8/14/2015	AQUATIC CONTR...		1000 · Peoples Sta...		-17,494.10
					6570 · Lake Weed ...	-17,494.10	17,494.10
TOTAL						-17,494.10	17,494.10
Check	3575	8/14/2015	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	3576	8/20/2015	ADAM CASEY		1000 · Peoples Sta...		-306.51
					6040 · Health Insur...	-306.51	306.51
TOTAL						-306.51	306.51
Check	3577	8/20/2015	SCI REMC		1000 · Peoples Sta...		-470.95

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**LAKE LEMON CONSERVANCY**  
**Check Detail**  
**August 2015**

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6460 · Electric	-470.95	470.95
TOTAL						-470.95	470.95
Check	3578	8/20/2015	CARMIN PARKER ...		1000 · Peoples Sta...		-752.50
					6320 · Attorney	-752.50	752.50
TOTAL						-752.50	752.50
Check	3579	8/20/2015	MONROE TUFF-JON		1000 · Peoples Sta...		-304.00
					6490 · Port-O-Lets	-304.00	304.00
TOTAL						-304.00	304.00
Check	3580	8/20/2015	COMCAST CABLE		1000 · Peoples Sta...		-208.82
					6370 · Phone, LDT,...	-208.82	208.82
TOTAL						-208.82	208.82
Check	3581	8/20/2015	EPPLEY INSTITUT...		1000 · Peoples Sta...		-606.34
					6350 · Other Prof/S...	-606.34	606.34
TOTAL						-606.34	606.34
Check	3582	8/20/2015	VISA		1000 · Peoples Sta...		-746.06
					6180 · Postage	-75.25	75.25
					6240 · Building & G...	-91.81	91.81
					6542 · Equipment R...	-579.00	579.00
TOTAL						-746.06	746.06
Check	3592	8/31/2015	TODD'S SEPTIC S...		1000 · Peoples Sta...		-100.00
					6500 · Pump Holdin...	-100.00	100.00
TOTAL						-100.00	100.00
Check	3593	8/31/2015	WHITE RIVER CO-...		1000 · Peoples Sta...		-1,823.60
					6200 · Regular Gas	-186.00	186.00
					6210 · Diesel	-1,118.60	1,118.60
					6251 · Dredging Su...	-519.00	519.00

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LAKE LEMON CONSERVANCY  
Check Detail  
August 2015

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-1,823.60	1,823.60

*Total August*

34,969.79

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## LAKE LEMON CONSERVANCY Payroll Summary August 2015

	Casey, Adam W			Hopkins, Joseph S			Jones, Mason B			Nguyen, Christopher X			Powers, Cody E		
	H	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate	Aug 15
<b>Employee Wages, Taxes and Adjustments</b>															
<b>Gross Pay</b>															
Salary		4,000.00			0.00			0.00		0.00		0.00		0.00	
6110-OVERTIME		0.00			0.00			0.00		0.00		0.00		0.00	
Reg. Pay-6070		0.00	186.5	10.50	1,958.25			0.00	153.5	10.50	1,611.75			0.00	
Reg. Pay-6100		0.00			0.00	38.5	12.00	462.00			0.00	44.5	12.00	534.00	
Reg. Pay-6110		0.00			0.00			0.00			0.00			0.00	
Reg. Pay-6111		0.00			0.00			0.00			0.00			0.00	
Reg. Pay-6112		0.00			0.00			0.00			0.00			0.00	
Reg. Pay-6113		0.00			0.00			0.00			0.00			0.00	
Reg. Pay-6114		0.00			0.00			0.00			0.00			0.00	
Reg. Pay-6115		0.00			0.00			0.00			0.00			0.00	
<b>Total Gross Pay</b>		<b>4,000.00</b>	<b>186.5</b>		<b>1,958.25</b>	<b>38.5</b>		<b>462.00</b>	<b>153.5</b>		<b>1,611.75</b>	<b>44.5</b>		<b>534.00</b>	
<b>Deductions from Gross Pay</b>															
Insurance		0.00			0.00			0.00			0.00			0.00	
Retirement		-120.00			0.00			0.00			0.00			0.00	
<b>Total Deductions from Gross Pay</b>		<b>-120.00</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>	
<b>Adjusted Gross Pay</b>		<b>3,880.00</b>	<b>186.5</b>		<b>1,958.25</b>	<b>38.5</b>		<b>462.00</b>	<b>153.5</b>		<b>1,611.75</b>	<b>44.5</b>		<b>534.00</b>	
<b>Taxes Withheld</b>															
Federal Withholding		-602.00			-177.00			-27.00			-175.00			-4.00	
Medicare Employee		-58.00			-28.40			-6.70			-23.37			-7.74	
Social Security Employee		-248.00			-121.41			-28.64			-99.93			-33.11	
IN - Withholding		-128.04			-64.63			-15.24			-53.19			-17.62	
Elkhart Co		0.00			0.00			0.00			0.00			-10.68	
Hamilton Co		0.00			0.00			0.00			0.00			0.00	
Monroe Co.		-42.48			-21.45			-5.06			-16.81			0.00	
<b>Total Taxes Withheld</b>		<b>-1,078.52</b>			<b>-412.89</b>			<b>-82.64</b>			<b>-368.30</b>			<b>-73.15</b>	
<b>Net Pay</b>		<b>2,801.48</b>	<b>186.5</b>		<b>1,545.36</b>	<b>38.5</b>		<b>379.36</b>	<b>153.5</b>		<b>1,243.45</b>	<b>44.5</b>		<b>460.85</b>	
<b>Employer Taxes and Contributions</b>															
Federal Unemployment		0.00			11.75			2.77			9.67			3.20	
Medicare Company		58.00			28.40			6.70			23.37			7.74	
Social Security Company		248.00			121.41			28.64			99.93			33.11	
IN - Unemployment Company		0.00			13.99			3.30			11.51			3.81	
<b>Total Employer Taxes and Contributions</b>		<b>306.00</b>			<b>175.55</b>			<b>41.41</b>			<b>144.48</b>			<b>47.86</b>	

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**LAKE LEMON CONSERVANCY**  
**Payroll Summary**  
**August 2015**

	Snooks, Franklin A			VanTassel, James P			Walls, Isaac N			WARTHAN, LEVI R			TOTAL	
	Hours	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate	Aug 15	Hours	Rate
<b>Employee Wages, Taxes and Adjustments</b>														
<b>Gross Pay</b>														
Salary			0.00			0.00			0.00			0.00		
6110-OVERTIME			0.00	25.50		0.00			0.00			0.00		
Reg. Pay-6070	52	10.50	546.00			0.00			0.00			0.00	392.00	
Reg. Pay-6100			0.00			0.00			0.00			0.00	83.00	
Reg. Pay-6110			0.00	179	17.00	3,043.00			0.00			0.00	179.00	
Reg. Pay-6111			0.00			0.00			0.00	149.5	36.50	5,456.75	149.50	
Reg. Pay-6112			0.00			0.00			0.00		36.50	0.00		
Reg. Pay-6113			0.00		17.00	0.00	144.5	18.00	2,601.00			0.00	144.50	
Reg. Pay-6114			0.00			0.00		18.00	0.00			0.00		
Reg. Pay-6115			0.00			0.00			0.00		36.50	0.00		
<b>Total Gross Pay</b>	<b>52</b>		<b>546.00</b>	<b>179</b>		<b>3,043.00</b>	<b>144.5</b>		<b>2,601.00</b>	<b>149.5</b>		<b>5,456.75</b>	<b>948.00</b>	
<b>Deductions from Gross Pay</b>														
Insurance			0.00			0.00			0.00			0.00		
Retirement			0.00			0.00			0.00			0.00		
<b>Total Deductions from Gross Pay</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>		
<b>Adjusted Gross Pay</b>	<b>52</b>		<b>546.00</b>	<b>179</b>		<b>3,043.00</b>	<b>144.5</b>		<b>2,601.00</b>	<b>149.5</b>		<b>5,456.75</b>	<b>948.00</b>	
<b>Taxes Withheld</b>														
Federal Withholding			-36.00			-395.00			-305.00			-958.00		
Medicare Employee			-7.92			-44.13			-37.71			-79.12		
Social Security Employee			-33.86			-188.67			-161.26			-338.32		
IN - Withholding			-18.02			-100.42			-85.84			-180.07		
Elkhart Co			0.00			0.00			0.00			0.00		
Hamilton Co			0.00			-30.44			0.00			0.00		
Monroe Co.			-5.98			0.00			-28.49			-56.91		
<b>Total Taxes Withheld</b>			<b>-101.78</b>			<b>-758.66</b>			<b>-618.30</b>			<b>-1,612.42</b>		
<b>Net Pay</b>	<b>52</b>		<b>444.22</b>	<b>179</b>		<b>2,284.34</b>	<b>144.5</b>		<b>1,982.70</b>	<b>149.5</b>		<b>3,844.33</b>	<b>948.00</b>	
<b>Employer Taxes and Contributions</b>														
Federal Unemployment			3.27			0.00			15.60			0.00		
Medicare Company			7.92			44.13			37.71			79.12		
Social Security Company			33.86			188.67			161.26			338.32		
IN - Unemployment Company			3.89			0.00			18.57			0.00		
<b>Total Employer Taxes and Contributions</b>			<b>48.94</b>			<b>232.80</b>			<b>233.14</b>			<b>417.44</b>		

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**LAKE LEMON CONSERVANCY**  
**Payroll Summary**  
August 2015

	<u>TOTAL</u>
	<u>Aug 15</u>
<b>Employee Wages, Taxes and Adjustments</b>	
<b>Gross Pay</b>	
Salary	4,000.00
6110-OVERTIME	0.00
Reg. Pay-6070	4,116.00
Reg. Pay-6100	996.00
Reg. Pay-6110	3,043.00
Reg. Pay-6111	5,456.75
Reg. Pay-6112	0.00
Reg. Pay-6113	2,601.00
Reg. Pay-6114	0.00
Reg. Pay-6115	0.00
<b>Total Gross Pay</b>	<u>20,212.75</u>
<b>Deductions from Gross Pay</b>	
Insurance	0.00
Retirement	-120.00
<b>Total Deductions from Gross Pay</b>	<u>-120.00</u>
<b>Adjusted Gross Pay</b>	20,092.75
<b>Taxes Withheld</b>	
Federal Withholding	-2,679.00
Medicare Employee	-293.09
Social Security Employee	-1,253.20
IN - Withholding	-663.07
Elkhart Co	-10.68
Hamilton Co	-30.44
Monroe Co.	-177.18
<b>Total Taxes Withheld</b>	<u>-5,106.66</u>
<b>Net Pay</b>	<u><u>14,986.09</u></u>
<b>Employer Taxes and Contributions</b>	
Federal Unemployment	46.26
Medicare Company	293.09
Social Security Company	1,253.20
IN - Unemployment Company	55.07
<b>Total Employer Taxes and Contributions</b>	<u><u>1,647.62</u></u>



**2016 Proposed Budget**

**REVENUES**

Account #	Description	2016 Budget	2015 Budget	2014 Budgeted	2014 Actual	Budgeted 2013	Actual 2013
4000	Watercraft Permits	110,000.00	105,000.00	102,000.00	113,769.00	102,000.00	115,133.00
4010	Launch Fees	20,000.00	18,000.00	16,000.00	22,472.00	16,000.00	21,259.00
4020	Marina & Club Fees	8,000.00	8,000.00	8,000.00	9,275.00	8,000.00	9,725.00
4030	Sublease Fees	26,000.00	26,000.00	26,000.00	27,190.00	26,000.00	26,650.00
4040	Property Tax - BC	65,000.00	65,000.00	65,000.00	62,682.80	60,000.00	65,586.25
4050	Property Tax - MC	185,000.00	185,000.00	185,000.00	185,200.73	190,000.00	191,702.24
4060	Interest	1,250.00	1,500.00	2,500.00	1,586.98	2,500.00	1,553.15
4070	Grants & Donations	7,000.00	5,000.00	6,000.00	12,297.69	6,000.00	7,322.28
4080	Fish Tournaments Application Fees	1,400.00	700.00	800.00	725.00	800.00	725.00
4090	Park/Lake Reservations	4,000.00	4,000.00	4,500.00	4,025.00	4,500.00	5,775.00
4100	Park Admission Fees	37,000.00	27,000.00	27,000.00	27,340.00	27,500.00	26,655.00
4110	Concessions	0.00	0.00	0.00	0.00	0.00	0.00
4120	Other	0.00	0.00	0.00	813.75	0.00	5,640.09
4130	Dredging/Rip-Rap Income	12,500.00	10,000.00	20,000.00	17,577.92	10,000.00	8,215.05
4140	Dredging Equipment Loan Proceeds	200,000.00	200,000.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>677,150.00</b>	<b>655,200.00</b>	<b>462,800.00</b>	<b>484,955.87</b>	<b>453,300.00</b>	<b>485,941.06</b>

**2016 Proposed Budget**

**WAGES**

Account #		2016 Budget	2015 Budget	2014 Budgeted	2014 Actual	Budgeted 2013	Actual 2013
<b>Salaries &amp; Benefits</b>							
6000	District Manager	50,450.00	55,000.00	54,991.00	54,991.00	54,991.00	54,991.00
6001	Operations Supervisor	40,000.00					
6010	FICA (7.65%--all staff)	13,400.00	12,641.00	11,681.00	10,789.11	10,564.00	10,870.23
6020	SUTA (1.236% to 9.5K--all staff)	800.00	789.00	314.00	722.05	332.00	764.49
6030	PERF (14.2%)	12,800.00	7,810.00	7,809.00	8,106.51	7,149.00	8,940.13
6040	Health Insurance	8,000.00	12,000.00	21,000.00	24,385.82	18,700.00	19,715.26
6050	Life Insurance	0.00	0.00	1,263.00	1,263.00	1,263.00	1,263.00
	<b>TOTAL</b>	<b>125,450.00</b>	<b>88,240.00</b>	<b>97,058.00</b>	<b>100,257.49</b>	<b>92,999.00</b>	<b>96,544.11</b>
<b>Hourly &amp; Seasonal</b>							
6070	Gate / Park Attendants (2000 hrs @ \$11.00/hr)	21,000.00	21,000.00	15,000.00	15,026.52	14,250.00	15,680.40
6100	Lake Patrol (400 hrs @ \$12.00/hr)	4,800.00	4,800.00	4,800.00	4,191.00	4,800.00	3,558.00
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	0.00	27,200.00	21,700.00	25,935.39	14,000.00	20,874.00
6111	Dredger (LLCD Dredging) (600 hrs @ \$37.50/hr)	22,500.00	21,900.00	21,600.00	13,518.00	21,000.00	20,720.00
6112	Dredger (Other) (375 hrs @ \$37.50/hr)	14,062.50	13,688.00	13,500.00	13,635.00	10,500.00	14,017.50
6113	Assistant Dredger (LLCD Dredging) (600 hrs @ \$18.00/hr)	10,800.00	10,800.00	10,500.00	6,072.50	10,500.00	8,408.75
6114	Assistant Dredger (Other) (300 hrs @ \$18.00/hr)	5,400.00	5,400.00	5,250.00	4,738.13	5,250.00	3,845.63
6115	Dredger (Private) (100 hrs @ \$37.50/hr)	3,750.00	3,650.00	3,600.00	1,998.00	n/a	n/a
6116	Assistant Dredger (Private) (100 hrs @ \$18.00/hr)	1,800.00	1,800.00	1,750.00	927.50	n/a	n/a
	<b>TOTAL</b>	<b>84,112.50</b>	<b>110,238.00</b>	<b>97,700.00</b>	<b>86,042.04</b>	<b>80,300.00</b>	<b>87,104.28</b>
	<b>GRAND TOTAL WAGES</b>	<b>209,562.50</b>	<b>198,478.00</b>	<b>194,758.00</b>	<b>186,299.53</b>	<b>173,299.00</b>	<b>183,648.39</b>

**2016 Proposed Budget**

**SUPPLIES**

Account #	Description	2016 Budget	2015 Budget	2014 Budgeted	2014 Actual	Budgeted 2013	Actual 2013
<b>Office Supplies</b>							
6120	Season & Launch Permits	1,500.00	1,200.00	1,200.00	1,289.56	1,000.00	1,486.05
6130	Daily Permits	400.00	300.00	300.00	97.08	250.00	397.52
6140	Receipt/Ticket Books	400.00	400.00	400.00	636.99	400.00	289.26
6150	Checks	200.00	200.00	200.00	218.34	200.00	
6160	Printer, Copier, Computer	800.00	800.00	500.00	731.19	500.00	540.13
6170	Miscellaneous/Other	1,300.00	1,300.00	1,300.00	1,256.32	1,350.00	1,223.87
6180	Postage	800.00	1,000.00	1,300.00	575.69	1,300.00	867.56
6190	General Business Supplies	500.00	500.00	500.00	428.27	500.00	440.82
	<b>TOTAL</b>	<b>5,900.00</b>	<b>5,700.00</b>	<b>5,700.00</b>	<b>5,233.44</b>	<b>5,500.00</b>	<b>5,245.21</b>
<b>Operating Supplies</b>							
6200	Regular Gas	8,000.00	7,000.00	5,000.00	3,551.78	4,000.00	3,374.25
6210	Diesel, Oil, Grease	11,000.00	12,000.00	14,000.00	10,063.80	12,500.00	12,357.25
6220	Janitorial	0.00	0.00	0.00	0.00	0.00	0.00
6230	Medical	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>13,615.58</b>	<b>16,500.00</b>	<b>15,731.50</b>
<b>Repair &amp; Maintenance Supplies</b>							
6240	Building & Grounds	10,000.00	8,500.00	3,500.00	5,332.64	3,500.00	3,983.22
6250	Boats, Trucks	1,500.00	1,500.00	2,000.00	1,272.42	2,000.00	1,537.77
6251	Dredging Supplies	15,000.00	19,000.00	9,000.00	16,855.13	8,000.00	6,373.86
6252	Rip Rap/ Erosion Control	10,000.00	8,000.00	8,000.00	9,459.06	10,000.00	7,494.87
	<b>TOTAL</b>	<b>36,500.00</b>	<b>37,000.00</b>	<b>22,500.00</b>	<b>32,919.25</b>	<b>23,500.00</b>	<b>19,389.72</b>
<b>Other Supplies</b>							
6260	Uniforms	200.00	0.00	0.00	0.00	0.00	0.00
6270	Boat Equipment	0.00	0.00	300.00	0.00	0.00	0.00
6280	Radios	0.00	0.00	0.00	0.00	0.00	0.00
6290	Signs/Nautical Markers	3,500.00	2,000.00	2,500.00	3,216.00	2,000.00	2,796.00
	<b>TOTAL</b>	<b>3,700.00</b>	<b>2,000.00</b>	<b>2,800.00</b>	<b>3,216.00</b>	<b>2,000.00</b>	<b>2,796.00</b>
	<b>GRAND TOTAL SUPPLIES</b>	<b>65,100.00</b>	<b>63,700.00</b>	<b>50,000.00</b>	<b>54,984.27</b>	<b>47,500.00</b>	<b>43,162.43</b>

**2016 Proposed Budget**

**SERVICES & CHARGES**

Account #	Description	2016 Budget	2015 Budget	2014 Budgeted	2014 Actual	Budgeted 2013	Actual 2013
<b>Professional Services</b>							
6300	Accounting Services	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	5,476.49
6310	Grass Mowing	15,000.00	10,875.00	10,875.00	10,880.00	10,875.00	10,875.00
6320	Attorney	4,000.00	4,000.00	6,000.00	4,834.52	6,000.00	3,156.11
6325	Fish Management Survey	0.00	0.00	0.00	0.00	0.00	0.00
6330	Consulting Engineers	4,000.00	10,000.00	15,000.00	30,541.68	4,000.00	0.00
6350	Other Professional/Secretarial Services	500.00	500.00	500.00	837.99	500.00	344.50
	<b>TOTAL</b>	<b>28,900.00</b>	<b>30,775.00</b>	<b>37,775.00</b>	<b>52,494.19</b>	<b>26,775.00</b>	<b>19,852.10</b>
<b>Communication/Transportation</b>							
6370	Phone, LDT, Email, etc.	2,900.00	2,900.00	2,900.00	2,838.90	3,400.00	2,802.30
6380	Travel	300.00	0.00	0.00	122.10	0.00	0.00
6390	Hotel	0.00	0.00	0.00	0.00	0.00	0.00
6400	Meals	0.00	0.00	0.00	0.00	0.00	0.00
6410	Subscriptions/Memberships	300.00	300.00	300.00	345.55	300.00	334.40
	<b>TOTAL</b>	<b>3,500.00</b>	<b>3,200.00</b>	<b>3,200.00</b>	<b>3,306.55</b>	<b>3,700.00</b>	<b>3,136.70</b>
<b>Printing/Advertising</b>							
6420	Newsletter	0.00	0.00	0.00	0.00	800.00	0.00
6430	Ads(legal notices)	500.00	300.00	300.00	1,430.75	300.00	306.67
6440	Other Printing	1,000.00	1,000.00	1,300.00	1,051.92	1,500.00	761.29
	<b>TOTAL</b>	<b>1,500.00</b>	<b>1,300.00</b>	<b>1,600.00</b>	<b>2,482.67</b>	<b>2,600.00</b>	<b>1,067.96</b>
<b>Insurance</b>							
6450	Insurance	43,000.00	43,000.00	48,000.00	40,262.75	45,000.00	38,370.00
	<b>TOTAL</b>	<b>43,000.00</b>	<b>43,000.00</b>	<b>48,000.00</b>	<b>40,262.75</b>	<b>45,000.00</b>	<b>38,370.00</b>
<b>Utility Services</b>							
6460	Electric	4,500.00	4,500.00	4,500.00	4,932.40	5,000.00	4,562.40
6470	Water	600.00	600.00	600.00	587.05	600.00	572.15
6480	Trash	1,500.00	1,500.00	1,100.00	1,326.30	1,000.00	1,484.52
6490	Port-o-lets	2,000.00	2,000.00	2,200.00	2,948.00	2,200.00	1,348.00
6500	Pump Holding Tank	800.00	400.00	500.00	400.00	600.00	361.00
	<b>TOTAL</b>	<b>9,400.00</b>	<b>9,000.00</b>	<b>8,900.00</b>	<b>10,193.75</b>	<b>9,400.00</b>	<b>8,328.07</b>

**2016 Proposed Budget**

**SERVICES & CHARGES (Continued)**

Account #	Description	2016 Budget	2015 Budget	2014 Budget	2014 Actual	Budgeted 2013	Actual 2013
<b>Repair &amp; Maintenance</b>							
6510	Building & Grounds	3,000.00	4,000.00	4,000.00	2,650.00	4,000.00	3,416.90
6520	Boats	2,000.00	1,500.00	1,500.00	2,580.75	1,500.00	1,759.25
6530	Trucks	500.00	1,000.00	1,000.00	363.50	1,000.00	713.91
6540	Sluice Gate Inspection	3,000.00	0.00	0.00	0.00	0.00	0.00
6541	Dredging Equipment Repairs	7,000.00	7,000.00	7,000.00	4,557.24	7,000.00	1,922.58
6542	Equipment Rental	1,000.00	1,500.00	2,000.00	1,812.88	3,000.00	599.00
	<b>TOTAL</b>	<b>16,500.00</b>	<b>15,000.00</b>	<b>15,500.00</b>	<b>11,964.37</b>	<b>16,500.00</b>	<b>8,411.64</b>
<b>Other Services &amp; Charges</b>							
6560	Water Testing	4,500.00	4,500.00	4,300.00	2,389.00	4,000.00	6,441.00
6570	Lake Weed Treatment	50,000.00	50,000.00	50,000.00	38,311.50	50,000.00	59,156.41
6580	Erosion Control	0.00	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	5,000.00	0.00
6600	6% Commission-Marina Sales	2,300.00	2,300.00	2,300.00	2,240.94	2,300.00	2,401.08
6610	Cumulative Maintenance Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
6620	Dam/Spillway Inspection	5,000.00	0.00	4,650.00	4,489.82	0.00	0.00
6630	Dam/Spillway Repairs	10,000.00	0.00	10,000.00	0.00	10,000.00	0.00
6640	Soil Testing (IDEM)	0.00	0.00	0.00	0.00	0.00	0.00
6660	Dredging	0.00	0.00	0.00	0.00	0.00	0.00
6661	Disposal Site Preparation	0.00	5,000.00	5,000.00	0.00	5,000.00	2,673.34
6662	Debt Service- Dredging Loan	46,000.00	46,000.00	46,000.00	67,702.88	46,000.00	41,727.39
6663	Silt Container, Barge Assembly, Barge Mobilization	0.00	0.00	0.00	0.00	0.00	0.00
6670	Interest Expense (Line of Credit)	0.00	0.00	0.00	1,438.12	0.00	4,272.63
6680	Other Services and Charges (Debris Removal)	500.00	2,000.00	3,000.00	12.00	2,000.00	3,012.00
6681	Fireworks	7,000.00	7,000.00	7,000.00	6,500.00	7,000.00	6,500.00
6682	Ramp Repairs	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>135,300.00</b>	<b>126,800.00</b>	<b>142,250.00</b>	<b>128,084.26</b>	<b>136,300.00</b>	<b>131,183.85</b>
	<b>GRAND TOTAL SERVICES AND CHARGES</b>	<b>238,100.00</b>	<b>229,075.00</b>	<b>257,225.00</b>	<b>248,788.54</b>	<b>240,275.00</b>	<b>210,350.32</b>

**2016 Proposed Budget**

**CAPITAL**

Account #	Description	2016 Budget	2015 Budget	2014 Budgeted	2014 Actual	Budgeted 2013	Actual 2013
<b>Machinery and Equipment</b>							
6690	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
6700	Computer Equipment	0.00	500.00	0.00	499.99	0.00	0.00
6701	Barge	70,000.00	70,000.00	0.00	0.00	0.00	0.00
6702	Push Boat / Motors	40,000.00	40,000.00	0.00	0.00	0.00	0.00
6703	Excavator & Buckets	90,000.00	90,000.00	0.00	0.00	0.00	0.00
6704	Off Road Truck	0.00	0.00	0.00	0.00	0.00	0.00
6705	Utility Truck	0.00	0.00	0.00	0.00	0.00	0.00
6706	Bulldozer	0.00	0.00	0.00	0.00	0.00	0.00
6710	Boat Dock (2)	0.00	0.00	0.00	0.00	23,000.00	18,792.00
6720	Utility Vehicle	0.00	0.00	0.00	3,993.11	0.00	0.00
6730	Patrol Boat	0.00	0.00	0.00	0.00	0.00	0.00
6740	Work Boat (Pontoon)	8,000.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL</b>	<b>208,000.00</b>	<b>200,500.00</b>	<b>0.00</b>	<b>4,493.10</b>	<b>23,000.00</b>	<b>18,792.00</b>
<b>Other Capital Outlays</b>							
6730	Patrol Boat/Trailer	0.00	0.00	0.00	0.00	0.00	0.00
6770	LLCD Pick-up Truck	0.00	0.00	0.00	0.00	20,000.00	22,510.00
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>22,510.00</b>
<b>GRAND TOTAL CAPITAL EXPENDITURES</b>		<b>208,000.00</b>	<b>200,500.00</b>	<b>0.00</b>	<b>4,493.10</b>	<b>43,000.00</b>	<b>41,302.00</b>
<b>TOTAL EXPENDITURES BUDGET</b>		<b>720,762.50</b>	<b>691,753.00</b>	<b>501,983.00</b>	<b>494,565.44</b>	<b>506,874.00</b>	<b>478,463.14</b>

**Excess Expenditures over Revenue**

**SUMMARY-2016 Budget**

	2016 Budgeted	2015 Budgeted	2014 Budgeted	2014 Actual	2013 Budgeted	2013 Actual
Revenues	677,150.00	655,200.00	462,800.00	484,955.87	453,300.00	485,941.06
Expenses	720,762.50	691,753.00	501,983.00	494,565.44	506,874.00	478,463.14
Net	-43,612.50	-36,553.00	-39,183.00	-9,609.57	-53,574.00	7,477.92

**TERMINATION OF  
EQUIPMENT PURCHASE AGREEMENT**

**THIS TERMINATION OF EQUIPMENT PURCHASE AGREEMENT** is entered into by and between J.S. McCullough Excavating, LLC (“McCullough” or “Seller”) and Lake Lemon Conservancy District (“LLCD” or “Buyer”).

**Recitals**

WHEREAS, the Lake Lemon Conservancy District is a duly authorized and existing entity by virtue of I.C. 14-33 *et seq.* LLCD manages and operates property owned by the City of Bloomington known as Lake Lemon located in Monroe County and Brown County, Indiana.

WHEREAS, on or about July \_\_\_\_, 2015, McCullough (as Seller) and LLCD (as Buyer) entered into an “Equipment Purchase Agreement” under which McCullough had planned to construct and LLCD had planned to purchase from McCullough a Mechanical Barge System for use on Lake Lemon.

WHEREAS, after careful consideration, LLCD and McCullough now desire to terminate said “Equipment Purchase Agreement” and mutually release each other from any obligation, duty, responsibility, and/or liability arising therefrom.

NOW, THEREFORE, in consideration of the promises and mutual covenants herein, and consideration which the parties agree is sufficient, LLCD and McCullough hereby agree:

1. Termination of Equipment Purchase Agreement: The parties agree that the Equipment Purchase Agreement is terminated and is of no further legal effect.
2. Mutual Release: Each party does hereby remise, release, and forever discharge each other, including their respective heirs, successors, personal representatives, agents, assigns, attorneys, executors, administrators, and/or insurers, and all other persons who might be claimed to be liable, none of whom admit any liability to the other, but who all expressly deny any liability from all actions, causes of action, claims and demands whatsoever, whether or not well founded in fact or law, that the parties may have against each other by reason of the “Equipment Purchase Agreement,” any and all Requests for Proposals and/or Invitations to Bid issued by LLCD prior to the execution of the “Equipment Purchase Agreement,” any matter related to the bidding process and/or award, any matter related to the Mechanical Barge System which McCullough had planned to construct and LLCD had planned to purchase, and/or from any relationship or action between the parties that precedes the date of this release up to and including the day of the date of this release.

It is the parties’ express and specific intent and purpose that this instrument releases and forever discharges any and all claims and causes of action of any kind or nature whatsoever which each may assert against the other. To effect that purpose, this agreement is intended to release all parties from any claims or causes of action which the

undersigned may assert and arising from known or unknown claims, as well as consequences of any injury whether known or unknown, and whether any such claims and causes of action are specifically mentioned or not in this instrument, which may exist or might be claimed to exist at or prior to the date of this instrument.

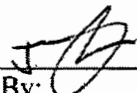
3. Governing Law, Jurisdiction, and Venue: This document shall be governed by and construed in accordance with the laws of the State of Indiana and any dispute shall be heard in the Monroe Circuit Courts in Bloomington, Indiana.
4. Voluntary Agreement. In making this agreement, each party has carefully read this Termination document and understands the contents, and has relied entirely on its own judgment, belief, and knowledge.
5. Counterparts: This Agreement may be executed in multiple counterparts, each of which shall be treated as an original.

IN WITNESS WHEREOF, the parties have executed this Termination of Equipment Purchase Agreement as of the date next to their signature.

SELLER:

J.S. McCullough Excavating, LLC

Date: 9/15/15

  
By: \_\_\_\_\_  
Title: President

BUYER:

Lake Lemon Conservancy District

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Title: \_\_\_\_\_

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