



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Benton Township Senior Citizens Building
March 16, 2016
6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
 - A. Introduction: Mary Jane Brown, SubArea III
 - B. Board of Directors: Updated Information Sheet
- II. Approval of February 3, 2016 Annual Board Meeting Minutes (PD)
- III. Treasurer's Report (LE)
 - A. January & February Financial Highlights
 - B. Report of Claims for January 2016
 - C. Report of Claims for February 2016
- IV. Dredging Study Group: Update (MB)
 - A. Recommendations
 - B. LLCB Barge Priorities for 2016: Discussion
- V. Manager's Report (AC)
 - A. Small Barge Build: Update
 - B. Professional Services Agreement: Ken Mullis – Lake Debris Removal
 - C. Stone Hauling Agreement
 - D. Annual Board Conflict of Interest Policy and Signatures
- VI. Public Comment (PD)
- VII. New Business / Correspondence for Future Agenda (PD)
Next Board Meeting: April 20, 2016
- IX. Adjournment (PD)

Lake Lemon Conservancy District

MONTHLY MEETING

Benton Township Senior Citizens Building

6:00 PM

Date: March 16, 2016

Name	Lake Address	District
Malcolm McClure	4547 Idalawn	
SUSAN SNIDERS	SALMON 7017 E Spillway	11
McNulty's	4688 Pointe Idalawn Dr	6?
Valley Jerry	809 W Main 4610 PA Idalawn	
Marla Cissell	4666 Idalawn Dr	
Jim Cissell	4666 Idalawn Dr	11
Jim Cissell	4738 Point Idalawn	11
RON SKOPELJA	6458 S. SHORE DRIVE	7
Barbara Ritter	7750 Willwood Dr.	2
Tom HERR	4610 P. IDALAWN DR	
David Kalsa	4730 Point Idalawn	
Jim Hyslop	5449 LAKEWOOD DRIVE	4
Sandy Terry, Capt. reg.	4304 Watson Rd	7
Tim Roth	6011 S. Shore RS	7
Paula Trevino	4749 Point Idalawn	6?
James DeBake	4703 Point Idalawn	11 6?
BRANDON HINDS	7885 E. SOUTHSIDE DR	
Randy & Mary Ann Presden	7667 N. Lake View Rd	1

Lake Lemon Conservancy District

MONTHLY MEETING

Benton Township Senior Citizens Building

6:00 PM

Date: March 16, 2016

Name	Lake Address	District
Ann Wroblewski	6486 Southshore Dr.	7
Vince Britt	6486 Southshore Dr	7
SCOTT ADAMSON	4184 WALKER LAKE	LAKE PERSON!
Barry Wesnidge	4186 Channel Rd.	7
Andy Montgomery	4713 Point Idalawn	7 6?
Debbie Montgomery	4713 Point Idalawn	7 6?
Dan Miller	4713 Point Idalawn	7 6?
Peg Miller	4713 Pt Idalawn	7 6?
SURATLA	8920 Southshore	5
Marty Mann	8001 N Lakeview Dr	3
Dave Hobson		7
ALICE SOSEMICH	4716 POINT IDALAWN	7 6?
Mike Ksenek	4727 Pt Idalawn DR	7 6?
Jeff Wimmer	4385 Watson Rd.	7
Tom Duhal	4162 Channel Rd	7
Spencer Felt		

Lake Lemon Conservancy District Information Sheet

BOARD OF DIRECTORS

February 9, 2016

Conservancy District Address and Phone Number:

7599 N. Tunnel Rd.
Unionville, IN 47468
Phone: (812) 334-0233
Fax: (812) 335-0038
Website: www.lakelemon.org
Email: Office@lakelemon.org

Chairman: Pam Dugan (Tom)
(Sub-Area VI) 637 Round Hill Rd.
Indianapolis, IN 46260
Home: (317) 726-1592
Lake: (812) 988-7446
SubAreaVI@lakelemon.org
Pddugan3@aol.com
Term Expires: 2018

Vice-Chair: Sue Miller (Dennis)
(Sub-Area II) 7840 Wildwood Dr.
Unionville, IN 47468
Home: (812) 988-6626
SubAreaII@lakelemon.org
smiler7732@gmail.com
Term Expires: 2018

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

Director: Mary Jane Brown
(Sub-Area III) 8039 N. Lakeview Dr.
Unionville, IN 47468
Cell: (312) 607-5959
SubAreaIII@lakelemon.org
maryjanebrown@icloud.com
Term Expires: 2020

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

Director: Andy Hofman
(Sub-Area V) 4023 North Ridgeview Dr.
Indianapolis, IN 46226
Cell: (812) 327-7652
SubAreaV@lakelemon.org
ahoffman@maxwellelectrical.com
Term Expires: 2017

Director: Mike Blackwell (Karen)
(Sub-Area VII) 4071 Salmon Harbor Rd
Unionville, IN 47468
Cell: (317) 714-2800
SubAreaVII@lakelemon.org
mjblackwell93@comcast.net
Term Expires: 2019

Manager: Adam Casey
7599 N. Tunnel Road
Unionville, IN 47468
Office: (812) 334-0233
manager@lakelemon.org

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes**
Benton Township Senior Citizens Building
March 16, 2016

The March 16th, 2016 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, Mary Jane Brown, John Schell, Andy Hoffman, and Mike Blackwell. ALSO PRESENT: Adam Casey, Manager; James Van Tassel, Operations Supervisor; and LLCD Freeholders (see attached sign-in sheet).

I. Opening Comments (Dugan)

- a. Dugan introduced and welcomed Mary Jane Brown as the new Sub Area III Director.
- b. Board of Directors: Updated Information Sheet

II. Approval of March 16, 2016 Board Meeting Minutes (Dugan)

SCHELL MOTIONED TO APPROVE THE MARCH 16, 2016 BOARD MEETING MINUTES. MILLER SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Treasurer's Report (Eberle)

- a. January and February Financial Highlights (see attached)
- b. Report of Claims for January 2016

DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR JANUARY 2016. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- c. Report of Claims for February 2016

BROWN MOTIONED TO APPROVE THE ALLOWNACE OF VOUCHERS FOR FEBRUARY 2016. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

IV. Dredging Study Group: Update (Blackwell)

- a. Recommendations

- i. The DSG recommends to start dredging early this year on the West side of Idalawn. In an attempt to relocate the sediment depositing from Possom Trot Creek, staff is looking into redirecting the waterflow and sediment into shallow areas to the West of the channel using gabion baskets.
- ii. Once Idalwan is completed and the small barge is mobilized on the lake dredging in the chitwood channels, service zone 137, will commence.
- iii. Ice box cove was recommended as the third priority for 2016
- iv. Paula Trezpacz, Freeholder VI, asked where the gabion baskets would be located near Possom Trot as they have docks in these areas.
 1. Trezpacz asked for a meeting on site with Casey and her Director to discuss gabion basket placement.
- v. Hoffman discussed an email he sent out regarding the property lines in Walker lane. The GIS shows that Walker channel is potentially comprised of private property. In order to prevent ramifications of using public funds on potentially private property, it has been suggest the LLCD seek legal counsel on this matter.
 1. Staff will procure a legal opinion on dredging this area for the next meeting.
- vi. Sura Gail Tala, Freeholder V, commented private dredging done early in the SRP Program was all at the homeowners cost.

b. LLCD Barge Priorities for 2016

BLACKWELL MOTIONED FOR THE 2016 BARGE PRIORITIES TO BE: FIRST PRIORITY SERVICE ZONE 131/132 AND UPON COMPLETION TO MEET WITH NEIGHBORING FREEHOLDERS TO DISCUSS GABION BASKET PLACEMENT. THE SECOND PRIORITY SERVICE ZONE 137 – CHITWOOD CHANNEL PENDING LEGAL REVIEW. THE THIRD PRIORITY SERVICE ZONE 110 – ICE BOX COVE. HOFFMAN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

V. Manager’s Report

- a. Small Barge Build: Update

- i. Build process is underway. Completion & delivery is expected by early May.

- b. Professional Services Agreement: Ken Mullis – Lake Debris Removal

BLACKWELL MOTIONED TO APPROVE THE PROFESSIONAL SERVICES AGREEMENT: KEN MULLIS – LAKE DEBRIS REMOVAL. MILLER SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

- c. STONE HAULING AGREEMENT

BLACKWELL MOTIONED TO APPROVE THE STONE HAULING AGREEMENT WITH NAYLOR TRUCKING LLC. HOFFMAN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

- d. Annual Board Conflict of Interest Policy & Signatures

VI. Public Comment (Dugan)

- a. Jill Leiter, Freeholder II, asked that more rip rap (erosion control) be performed on City of Bloomington eroding shorelines.
- b. Spencer Leiter, Freeholder II, asked about working with the Sycamore Land Trust within the watershed to reduce erosion. Leiter also commented the shallow area buoy line be better marked in boating area 208.
 - i. Casey commented the 319 grant would likely require a partnership with the Sycamore Land Trust.
- c. Susan Snider Salmon, Freeholder II, asked if cemetery island could be utilized as a dump site. Salmon hopes that the 501c3 will be ready to file by the end of March 2016.

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

- a. Hoffman asked that park improvements be added to April Agenda.
- b. Saturday May 7, 2016 will be a Volunteer Day
- c. Next Board Meeting: April 20, 2016

VIII. Adjournment (Dugan)

EBERLE MOTIONED TO ADJOURN THE MEETING. BROWN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED. MEETING ADJOURNED AT 7:20 PM.

RESPECTFULLY SUBMITTED BY: JAMES VAN TASSEL, OPERATIONS SUPERVISOR

Lake Lemon Conservancy District
Budget Summary Report

16-Mar-16

Profit and Loss Summary	January Actuals	February Actuals	YTD Actuals	Notes
Revenue	\$5,115	\$9,125	\$14,240	
Income Breakdown				
Watercraft Permits			\$0	
Launch Fees			\$0	
Marina & Club Fees	\$0	\$0	\$0	
Sublease & Access Fees	\$4,125	\$9,075	\$13,200	
Property Tax - Brown County			\$0	
Property Tax - Monroe County			\$0	
Interest	\$190	\$0	\$190	
Grants & Donations	\$0	\$0	\$0	
Fish Tournaments	\$800	\$50	\$850	
Park/Lake Reservations	\$0	\$0	\$0	
Park Admission Fees	\$0	\$0	\$0	
Dredging/Rip-Rap Income	\$0	\$0	\$0	
Other Income			\$0	
Expenses & Margin:				
SG&A expenses	\$32,986	\$10,817	\$43,803	
Salaries & Benefits	\$10,405	\$8,073	\$18,478	
Supplies	\$1,799	\$427	\$2,226	Fuel
Professional Services	\$1,580	\$256	\$1,836	Attorney
Communication/Travel	\$370	\$250	\$620	
Printing/Advertising	\$30	\$581	\$611	
Insurance	\$15,935	\$0	\$15,935	
Utility Services	\$470	\$830	\$1,300	
Repair & Maintenance	\$263	\$0	\$263	
Other Services	\$2,135	\$400	\$2,535	Water Testing & Disposal Site
Machinery & Equipment	\$0	\$0	\$0	
Other Capital Outlays	\$0	\$0	\$0	
Pretax operating profit (loss)	(\$27,871)	(\$1,692)	(\$29,563)	
Operating margin	-544.9%	-18.6%	-207.6%	

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2016 thru January 31, 2016

(UNAUDITED)

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

Lake Lemon Conservancy

I have prepared the financial statements Lake Lemon Conservancy as of January 31, 2016 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 12, 2016

LAKE LEMON CONSERVANCY
Balance Sheet
As of January 31, 2016

	Jan 31, 16
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	258,549.66
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	116,008.85
1040 · CD's Cumulative Maint Fund	81,796.67
1050 · Savings Account	2,064.68
Total Checking/Savings	458,719.86
Total Current Assets	458,719.86
Fixed Assets	
1510 · Trucks	132,761.25
1520 · Other Asset	3,993.11
1550 · Boats	300,550.00
1680 · Other Fixed Assets	146,411.85
Total Fixed Assets	583,716.21
TOTAL ASSETS	<u>1,042,436.07</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	2,302.12
2020 · State & Co. Withholding Payable	723.24
Total Other Current Liabilities	3,025.36
Total Current Liabilities	3,025.36
Total Liabilities	3,025.36
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	561,661.22
3060 · Cumulative Maintenance Fund	38,496.47
3200 · Retained Earnings	365,749.99
Net Income	-27,870.63
Total Equity	1,039,410.71
TOTAL LIABILITIES & EQUITY	<u>1,042,436.07</u>

12:40 PM

03/09/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
January 2016

	Jan 16	Jan 16
Income		
4030 · Sublease & Access Fees	4,125.00	4,125.00
4060 · Interest	190.22	190.22
4080 · Fishing Tournament	800.00	800.00
Total Income	5,115.22	5,115.22
Expense		
6000 · Manager	4,200.00	4,200.00
6001 · Operations Supervisor	3,125.00	3,125.00
6010 · FICA	618.56	618.56
6020 · State Unemployment Tax	19.55	19.55
6030 · Retirement	644.32	644.32
6040 · Health Insurance	878.72	878.72
6112 · Dredger (Other)	693.75	693.75
6114 · Assistant Dredger (Other)	225.00	225.00
6160 · Printer, Copier & Computer Supp	295.00	295.00
6180 · Postage	106.75	106.75
6190 · General Business Supplies	216.60	216.60
6200 · Regular Gas	460.80	460.80
6210 · Diesel	648.75	648.75
6240 · Building & Grounds	70.97	70.97
6300 · Accounting Services	450.00	450.00
6320 · Attorney	1,130.00	1,130.00
6370 · Phone, LDT, Pager, E-Mail	215.03	215.03
6410 · Subscriptions	155.00	155.00
6430 · Ads	15.43	15.43
6440 · Other	14.30	14.30
6450 · Insurance	15,935.10	15,935.10
6460 · Electric	427.95	427.95
6470 · Water	42.14	42.14
6510 · Building & Grounds Expense	262.50	262.50
6560 · Water Testing	2,022.00	2,022.00
6661 · Disposal Site Preparation	112.63	112.63
Total Expense	32,985.85	32,985.85
Net Income	-27,870.63	-27,870.63

12:43 PM

03/09/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2016

	Jan 16	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	0.00	110,000.00	-110,000.00	0.0%
4010 · Launch Fees	0.00	20,000.00	-20,000.00	0.0%
4020 · Marina & Club Fees	0.00	8,000.00	-8,000.00	0.0%
4030 · Sublease & Access Fees	4,125.00	26,000.00	-21,875.00	15.9%
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	190.22	1,250.00	-1,059.78	15.2%
4070 · Grants & Donations	0.00	7,000.00	-7,000.00	0.0%
4080 · Fishing Tournament	800.00	1,400.00	-600.00	57.1%
4090 · Park Reservations	0.00	4,000.00	-4,000.00	0.0%
4100 · Park Admission Fees	0.00	37,000.00	-37,000.00	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	12,500.00	-12,500.00	0.0%
4140 · Dredging Equipment Loan Proceed	0.00	200,000.00	-200,000.00	0.0%
Total Income	5,115.22	677,150.00	-672,034.78	0.8%
Expense				
6000 · Manager	4,200.00	50,450.00	-46,250.00	8.3%
6001 · Operations Supervisor	3,125.00	40,000.00	-36,875.00	7.8%
6010 · FICA	618.56	13,400.00	-12,781.44	4.6%
6020 · State Unemployment Tax	19.55	800.00	-780.45	2.4%
6030 · Retirement	644.32	12,800.00	-12,155.68	5.0%
6040 · Health Insurance	878.72	8,000.00	-7,121.28	11.0%
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	0.00	21,000.00	-21,000.00	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	0.00	0.00	0.00	0.0%
6111 · Dredger	0.00	22,500.00	-22,500.00	0.0%
6112 · Dredger (Other)	693.75	14,062.50	-13,368.75	4.9%
6113 · Assistant Dredger	0.00	10,800.00	-10,800.00	0.0%
6114 · Assistant Dredger (Other)	225.00	5,400.00	-5,175.00	4.2%
6115 · Dredger (Private)	0.00	3,750.00	-3,750.00	0.0%
6116 · Assistant Dredger (Private)	0.00	1,800.00	-1,800.00	0.0%
6120 · Season & Launch Permits	0.00	1,500.00	-1,500.00	0.0%
6130 · Daily Permits	0.00	400.00	-400.00	0.0%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	295.00	800.00	-505.00	36.9%
6170 · Miscellaneous-Other	0.00	1,300.00	-1,300.00	0.0%
6180 · Postage	106.75	800.00	-693.25	13.3%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	216.60	500.00	-283.40	43.3%

12:43 PM

03/09/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2016

	Jan 16	Budget	\$ Over Budget	% of Budget
6200 · Regular Gas	460.80	8,000.00	-7,539.20	5.8%
6210 · Diesel	648.75	11,000.00	-10,351.25	5.9%
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	70.97	10,000.00	-9,929.03	0.7%
6250 · Boat/Weed Harvester/Truck	0.00	1,500.00	-1,500.00	0.0%
6251 · Dredging Supplies	0.00	15,000.00	-15,000.00	0.0%
6252 · Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6260 · Uniforms	0.00	200.00	-200.00	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	0.00	3,500.00	-3,500.00	0.0%
6300 · Accounting Services	450.00	5,400.00	-4,950.00	8.3%
6310 · Grass	0.00	15,000.00	-15,000.00	0.0%
6320 · Attorney	1,130.00	4,000.00	-2,870.00	28.3%
6325 · Fish Management Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	0.00	4,000.00	-4,000.00	0.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 · Other Prof/Secretarial Service	0.00	500.00	-500.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	215.03	2,900.00	-2,684.97	7.4%
6380 · Travel	0.00	300.00	-300.00	0.0%
6390 · Hotel	0.00	0.00	0.00	0.0%
6400 · Meals	0.00	0.00	0.00	0.0%
6410 · Subscriptions	155.00	300.00	-145.00	51.7%
6420 · Newsletter	0.00	0.00	0.00	0.0%
6430 · Ads	15.43	500.00	-484.57	3.1%
6440 · Other	14.30	1,000.00	-985.70	1.4%
6450 · Insurance	15,935.10	43,000.00	-27,064.90	37.1%
6460 · Electric	427.95	4,500.00	-4,072.05	9.5%
6470 · Water	42.14	600.00	-557.86	7.0%
6480 · Trash	0.00	1,500.00	-1,500.00	0.0%
6490 · Port-O-Lets	0.00	2,000.00	-2,000.00	0.0%
6500 · Pump Holding Tank	0.00	800.00	-800.00	0.0%
6510 · Building & Grounds Expense	262.50	3,000.00	-2,737.50	8.8%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	0.00	500.00	-500.00	0.0%
6540 · Sluice Gate Inspection	0.00	3,000.00	-3,000.00	0.0%
6541 · Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 · Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	2,022.00	4,500.00	-2,478.00	44.9%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
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	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	5,000.00	-5,000.00	0.0%

12:43 PM
03/09/16
Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2016

	Jan 16	Budget	\$ Over Budget	% of Budget
6630 · Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
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	112.63	0.00	112.63	100.0%
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	0.00	500.00	-500.00	0.0%
6681 · Fireworks	0.00	7,000.00	-7,000.00	0.0%
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	0.00	0.00	0.00	0.0%
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%
6710 · Boat Dock	0.00	0.00	0.00	0.0%
6720 · Utility Vehicle	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6740 · Work Boat (Pontoon)	0.00	8,000.00	-8,000.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 · LLCD Pick-up Truck	0.00	0.00	0.00	0.0%
Total Expense	32,985.85	720,762.50	-687,776.65	4.6%
Net Income	-27,870.63	-43,612.50	15,741.87	63.9%



Lake Lemon Conservancy District

Date: January 31, 2016

ALLOWANCE OF VOUCHERS

Lance Eberle
Treasurer

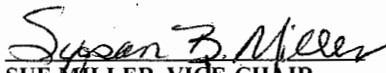
(Report of Claims)

(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 5 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$29,182.11

Dated this 16th Day of March 2016

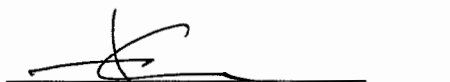
Signature of Governing Board


PAM DUGAN, CHAIRMAN


SUE MILLER, VICE-CHAIR


LANCE EBERLE, TREASURER


MARY JANE BROWN, Sub-Area III


JOHN SCHELL, Sub-Area IV


ANDREW HOFFMAN, Sub-Area V


MIKE BLACKWELL, Sub-Area VII

12:47 PM
03/09/16

LAKE LEMON CONSERVANCY
Check Detail
January 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3715	1/6/2016	B & B WATER CORP		1000 · Peoples Sta...		-42.14
				6470 · Water		-42.14	42.14
TOTAL						-42.14	42.14
Check	3716	1/6/2016	LOWE'S COMPANI...		1000 · Peoples Sta...		-112.63
				6661 · Disposal Sit...		-112.63	112.63
TOTAL						-112.63	112.63
Check	3717	1/7/2016	STAPLES CREDIT ...		1000 · Peoples Sta...		-173.02
				6190 · General Busi...		-158.72	158.72
				6440 · Other		-14.30	14.30
TOTAL						-173.02	173.02
Check	3718	1/7/2016	BLOOMINGTON H...		1000 · Peoples Sta...		-22.97
				6240 · Building & G...		-22.97	22.97
TOTAL						-22.97	22.97
Check	3719	1/7/2016	JAMES VAN TASS...		1000 · Peoples Sta...		-471.20
				6040 · Health Insur...		-471.20	471.20
TOTAL						-471.20	471.20
Check	3720	1/7/2016	INDIANA UNIVERS...		1000 · Peoples Sta...		-2,022.00
				6560 · Water Testing		-2,022.00	2,022.00
TOTAL						-2,022.00	2,022.00
Check	3725	1/25/2016	INDIANA DEPT OF...		1000 · Peoples Sta...		-19.55
				6020 · State Unem...		-19.55	19.55
TOTAL						-19.55	19.55
Check	3726	1/25/2016	VISA		1000 · Peoples Sta...		-319.63
				6180 · Postage		-106.75	106.75
				6190 · General Busi...		-57.88	57.88

12:47 PM
03/09/16

LAKE LEMON CONSERVANCY
Check Detail
January 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6410 · Subscriptions	-155.00	155.00
TOTAL						-319.63	319.63
Check	3727	1/25/2016	CARMIN PARKER ...		1000 · Peoples Sta...		-1,130.00
					6320 · Attorney	-1,130.00	1,130.00
TOTAL						-1,130.00	1,130.00
Check	3728	1/25/2016	HOOSIER TIMES, I...		1000 · Peoples Sta...		-15.43
					6430 · Ads	-15.43	15.43
TOTAL						-15.43	15.43
Check	3729	1/25/2016	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	3730	1/25/2016	PAUL YOUNG PLU...		1000 · Peoples Sta...		-310.50
					6240 · Building & G...	-48.00	48.00
					6510 · Building & G...	-262.50	262.50
TOTAL						-310.50	310.50
Check	3731	1/25/2016	WHITE RIVER CO-...		1000 · Peoples Sta...		-1,109.55
					6200 · Regular Gas	-460.80	460.80
					6210 · Diesel	-648.75	648.75
TOTAL						-1,109.55	1,109.55
Check	3732	1/25/2016	SCI REMC		1000 · Peoples Sta...		-427.95
					6460 · Electric	-427.95	427.95
TOTAL						-427.95	427.95
Check	3733	1/25/2016	FIRST INSURANC...		1000 · Peoples Sta...		-16,093.00
					6450 · Insurance	-16,093.00	16,093.00
TOTAL						-16,093.00	16,093.00

12:47 PM

03/09/16

LAKE LEMON CONSERVANCY
Check Detail
January 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3734	1/25/2016	COMCAST CABLE		1000 · Peoples Sta...		-215.03
					6370 · Phone, LDT,...	-215.03	215.03
TOTAL						-215.03	215.03
Check	3735	1/25/2016	UNITED HEALTH ...		1000 · Peoples Sta...		-407.52
					6040 · Health Insur...	-407.52	407.52
TOTAL						-407.52	407.52

\$23,342.12 TOTAL

12:40 PM

03/09/16

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
January 2016

	Casey, Adam W			VanTassel, James P			Walls, Isaac N			Warthan, Levi R			TOTAL	
	Ho...	Rate	Jan 16	Ho...	Rate	Jan 16	Ho...	Rate	Jan 16	Ho...	Rate	Jan 16	Ho...	Rate
Employee Wages, Taxes and Adjustments														
Gross Pay														
Salary-6000			4,200.00			0.00			0.00			0.00		
Salary-6001			0.00			3,125.00			0.00			0.00		
Reg.Pay-6111			0.00			0.00			0.00		37.50	0.00		
Reg.Pay-6112			0.00			0.00			0.00	18.5	37.50	693.75	18.50	
Reg.Pay-6113			0.00			0.00	18.00		0.00			0.00		
Reg.Pay-6114			0.00			0.00	12.5	18.00	225.00			0.00	12.50	
Reg.Pay-6115			0.00			0.00			0.00		36.50	0.00		
Total Gross Pay			4,200.00			3,125.00	12.5		225.00	18.5		693.75	31.00	
Deductions from Gross Pay														
Insurance			-79.18			-78.72			0.00			0.00		
Retirement			-126.00			-93.76			0.00			0.00		
Total Deductions from Gross Pay			-205.18			-172.48			0.00			0.00		
Adjusted Gross Pay			3,994.82			2,952.52	12.5		225.00	18.5		693.75	31.00	
Taxes Withheld														
Federal Withholding			-630.00			-390.00			0.00			-45.00		
Medicare Employee			-59.75			-44.17			-3.26			-10.06		
Social Security Employee			-255.49			-188.87			-13.95			-43.01		
IN - Withholding			-131.82			-97.44			-7.43			-22.89		
Hamilton Co			0.00			-29.52			0.00			0.00		
Monroe Co.			-43.74			0.00			-2.46			-7.24		
Total Taxes Withheld			-1,120.80			-750.00			-27.10			-128.20		
Net Pay			<u>2,874.02</u>			<u>2,202.52</u>	<u>12.5</u>		<u>197.90</u>	<u>18.5</u>		<u>565.55</u>	<u>31.00</u>	
Employer Taxes and Contributions														
Federal Unemployment			24.72			18.28			1.35			4.16		
Medicare Company			59.75			44.17			3.26			10.06		
Social Security Company			255.49			188.87			13.95			43.01		
IN - Unemployment Company			29.42			21.75			1.61			4.95		
Total Employer Taxes and Contributions			<u>369.38</u>			<u>273.07</u>			<u>20.17</u>			<u>62.18</u>		

12:40 PM

03/09/16

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
January 2016

	<u>TOTAL</u> <u>Jan 16</u>
Employee Wages, Taxes and Adjustments	
Gross Pay	
Salary-6000	4,200.00
Salary-6001	3,125.00
Reg.Pay-6111	0.00
Reg.Pay-6112	693.75
Reg.Pay-6113	0.00
Reg.Pay-6114	225.00
Reg.Pay-6115	0.00
Total Gross Pay	<u>8,243.75</u>
Deductions from Gross Pay	
Insurance	-157.90
Retirement	-219.76
Total Deductions from Gross Pay	<u>-377.66</u>
Adjusted Gross Pay	7,866.09
Taxes Withheld	
Federal Withholding	-1,065.00
Medicare Employee	-117.24
Social Security Employee	-501.32
IN - Withholding	-259.58
Hamilton Co	-29.52
Monroe Co.	-53.44
Total Taxes Withheld	<u>-2,026.10</u>
Net Pay	<u><u>5,839.99</u></u>
Employer Taxes and Contributions	
Federal Unemployment	48.51
Medicare Company	117.24
Social Security Company	501.32
IN - Unemployment Company	57.73
Total Employer Taxes and Contributions	<u><u>724.80</u></u>

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2016 thru February 29, 2016

(UNAUDITED)

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

LAKE LEMON CONSERVANCY

I have prepared the financial statements LAKE LEMON CONSERVANCY as of February 29, 2016 on the basis used in the preparation of its federal income tax returns. The tax returns are prepared on the accrual basis when appropriate.

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

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

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

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

Shirley Watkins, CPA
March 5, 2016

3:14 PM

03/05/16

Accrual Basis

LAKE LEMON CONSERVANCY**Balance Sheet**

As of February 29, 2016

	<u>Feb 29, 16</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 - Peoples State Bank	255,279.14
1010 - Petty Cash	100.00
1020 - Change Fund	200.00
1030 - CD's General Fund	116,008.85
1040 - CD's Cumulative Maint Fund	81,796.67
1050 - Savings Account	2,064.68
Total Checking/Savings	<u>455,449.34</u>
Total Current Assets	455,449.34
Fixed Assets	
1510 - Trucks	132,761.25
1520 - Other Asset	3,993.11
1550 - Boats	300,550.00
1680 - Other Fixed Assets	146,411.85
Total Fixed Assets	<u>583,716.21</u>
TOTAL ASSETS	<u>1,039,165.55</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 - FICA & Federal Taxes Payable	2,164.66
2020 - State & Co. Withholding Payable	651.83
2030 - Retirement Payable	-1,369.80
Total Other Current Liabilities	<u>1,446.69</u>
Total Current Liabilities	<u>1,446.69</u>
Total Liabilities	1,446.69
Equity	
3000 - Opening Balance Equity	101,373.66
3040 - General Fund	561,661.22
3060 - Cumulative Maintenance Fund	38,496.47
3200 - Retained Earnings	365,749.99
Net Income	-29,562.48
Total Equity	<u>1,037,718.86</u>
TOTAL LIABILITIES & EQUITY	<u>1,039,165.55</u>

3:13 PM

03/05/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
February 2016

	Feb 16	Jan - Feb 16
Income		
4030 · Sublease & Access Fees	9,075.00	13,200.00
4060 · Interest	0.00	190.22
4080 · Fishing Tournament	50.00	850.00
Total Income	9,125.00	14,240.22
Expense		
6000 · Manager	4,200.00	8,400.00
6001 · Operations Supervisor	3,125.00	6,250.00
6010 · FICA	560.33	1,178.89
6020 · State Unemployment Tax	0.00	19.55
6030 · Retirement	-219.76	424.56
6040 · Health Insurance	407.06	1,285.78
6112 · Dredger (Other)	0.00	693.75
6114 · Assistant Dredger (Other)	0.00	225.00
6160 · Printer, Copier & Computer Supp	0.00	295.00
6180 · Postage	0.00	106.75
6190 · General Business Supplies	184.36	400.96
6200 · Regular Gas	0.00	460.80
6210 · Diesel	0.00	648.75
6240 · Building & Grounds	48.77	119.74
6251 · Dredging Supplies	193.84	193.84
6300 · Accounting Services	0.00	450.00
6320 · Attorney	180.87	1,310.87
6350 · Other Prof/Secretarial Service	75.00	75.00
6370 · Phone, LDT, Pager, E-Mail	215.03	430.06
6410 · Subscriptions	35.00	190.00
6430 · Ads	55.54	70.97
6440 · Other	525.47	539.77
6450 · Insurance	0.00	15,935.10
6460 · Electric	609.95	1,037.90
6470 · Water	42.14	84.28
6480 · Trash	78.25	78.25
6500 · Pump Holding Tank	100.00	100.00
6510 · Building & Grounds Expense	0.00	262.50
6560 · Water Testing	0.00	2,022.00
6661 · Disposal Site Preparation	400.00	512.63
Total Expense	10,816.85	43,802.70
Net Income	-1,691.85	-29,562.48

3:15 PM
03/05/16
Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through February 2016

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
Income				
4000 - Watercraft Permits	0.00	110,000.00	-110,000.00	0.0%
4010 - Launch Fees	0.00	20,000.00	-20,000.00	0.0%
4020 - Marina & Club Fees	0.00	8,000.00	-8,000.00	0.0%
4030 - Sublease & Access Fees	13,200.00	26,000.00	-12,800.00	50.8%
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	190.22	1,250.00	-1,059.78	15.2%
4070 - Grants & Donations	0.00	7,000.00	-7,000.00	0.0%
4080 - Fishing Tournament	850.00	1,400.00	-550.00	60.7%
4090 - Park Reservations	0.00	4,000.00	-4,000.00	0.0%
4100 - Park Admission Fees	0.00	37,000.00	-37,000.00	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	12,500.00	-12,500.00	0.0%
4140 - Dredging Equipment Loan Proceed	0.00	200,000.00	-200,000.00	0.0%
Total Income	14,240.22	677,150.00	-662,909.78	2.1%
Expense				
6000 - Manager	8,400.00	50,450.00	-42,050.00	16.7%
6001 - Operations Supervisor	6,250.00	40,000.00	-33,750.00	15.6%
6010 - FICA	1,178.89	13,400.00	-12,221.11	8.8%
6020 - State Unemployment Tax	19.55	800.00	-780.45	2.4%
6030 - Retirement	424.56	12,800.00	-12,375.44	3.3%
6040 - Health Insurance	1,285.78	8,000.00	-6,714.22	16.1%
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	0.00	21,000.00	-21,000.00	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	0.00	0.00	0.00	0.0%
6111 - Dredger	0.00	22,500.00	-22,500.00	0.0%
6112 - Dredger (Other)	693.75	14,062.50	-13,368.75	4.9%
6113 - Assistant Dredger	0.00	10,800.00	-10,800.00	0.0%
6114 - Assistant Dredger (Other)	225.00	5,400.00	-5,175.00	4.2%
6115 - Dredger (Private)	0.00	3,750.00	-3,750.00	0.0%
6116 - Assistant Dredger (Private)	0.00	1,800.00	-1,800.00	0.0%
6120 - Season & Launch Permits	0.00	1,500.00	-1,500.00	0.0%
6130 - Daily Permits	0.00	400.00	-400.00	0.0%
6140 - Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 - Checks	0.00	200.00	-200.00	0.0%
6160 - Printer, Copier & Computer Supp	295.00	800.00	-505.00	36.9%
6170 - Miscellaneous-Other	0.00	1,300.00	-1,300.00	0.0%
6180 - Postage	106.75	800.00	-693.25	13.3%
6185 - Receipt Books	0.00	0.00	0.00	0.0%
6190 - General Business Supplies	400.96	500.00	-99.04	80.2%

3:15 PM

03/05/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through February 2016

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
6200 - Regular Gas	460.80	8,000.00	-7,539.20	5.8%
6210 - Diesel	648.75	11,000.00	-10,351.25	5.9%
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	119.74	10,000.00	-9,880.26	1.2%
6250 - Boat/Weed Harvester/Truck	0.00	1,500.00	-1,500.00	0.0%
6251 - Dredging Supplies	193.84	15,000.00	-14,806.16	1.3%
6252 - Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6260 - Uniforms	0.00	200.00	-200.00	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	0.00	3,500.00	-3,500.00	0.0%
6300 - Accounting Services	450.00	5,400.00	-4,950.00	8.3%
6310 - Grass	0.00	15,000.00	-15,000.00	0.0%
6320 - Attorney	1,310.87	4,000.00	-2,689.13	32.8%
6325 - Fish Management Survey	0.00	0.00	0.00	0.0%
6330 - Consulting Engineer	0.00	4,000.00	-4,000.00	0.0%
6340 - State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 - Other Prof/Secretarial Service	75.00	500.00	-425.00	15.0%
6370 - Phone, LDT, Pager, E-Mail	430.06	2,900.00	-2,469.94	14.8%
6380 - Travel	0.00	300.00	-300.00	0.0%
6390 - Hotel	0.00	0.00	0.00	0.0%
6400 - Meals	0.00	0.00	0.00	0.0%
6410 - Subscriptions	190.00	300.00	-110.00	63.3%
6420 - Newsletter	0.00	0.00	0.00	0.0%
6430 - Ads	70.97	500.00	-429.03	14.2%
6440 - Other	539.77	1,000.00	-460.23	54.0%
6450 - Insurance	15,935.10	43,000.00	-27,064.90	37.1%
6460 - Electric	1,037.90	4,500.00	-3,462.10	23.1%
6470 - Water	84.28	600.00	-515.72	14.0%
6480 - Trash	78.25	1,500.00	-1,421.75	5.2%
6490 - Port-O-Lets	0.00	2,000.00	-2,000.00	0.0%
6500 - Pump Holding Tank	100.00	800.00	-700.00	12.5%
6510 - Building & Grounds Expense	262.50	3,000.00	-2,737.50	8.8%
6520 - Boat	0.00	2,000.00	-2,000.00	0.0%
6530 - Truck	0.00	500.00	-500.00	0.0%
6540 - Sluice Gate Inspection	0.00	3,000.00	-3,000.00	0.0%
6541 - Dredging Equipment Maintenance	0.00	7,000.00	-7,000.00	0.0%
6542 - Equipment Rental	0.00	1,000.00	-1,000.00	0.0%
6550 - Operating Loan	0.00	0.00	0.00	0.0%
6560 - Water Testing	2,022.00	4,500.00	-2,478.00	44.9%
6570 - Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
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	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	5,000.00	-5,000.00	0.0%

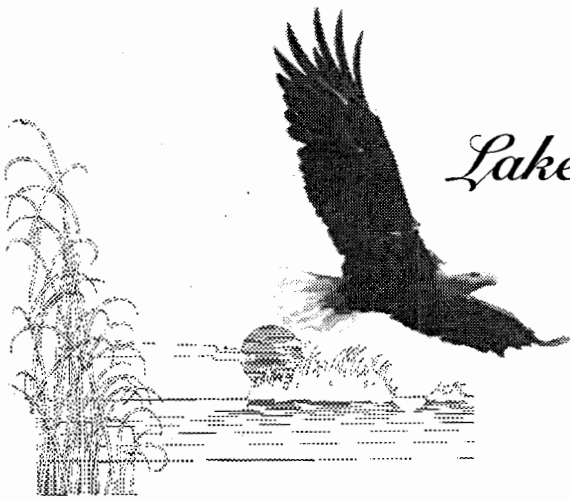
3:15 PM

03/05/16

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through February 2016

	Jan - Feb 16	Budget	\$ Over Budget	% of Budget
6630 • Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
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	512.63	0.00	512.63	100.0%
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	0.00	500.00	-500.00	0.0%
6681 • Fireworks	0.00	7,000.00	-7,000.00	0.0%
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	0.00	0.00	0.00	0.0%
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%
6710 • Boat Dock	0.00	0.00	0.00	0.0%
6720 • Utility Vehicle	0.00	0.00	0.00	0.0%
6730 • Patrol Boat	0.00	0.00	0.00	0.0%
6740 • Work Boat (Pontoon)	0.00	8,000.00	-8,000.00	0.0%
6760 • Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 • LLC Pick-up Truck	0.00	0.00	0.00	0.0%
Total Expense	43,802.70	720,762.50	-676,959.80	6.1%
Net Income	-29,562.48	-43,612.50	14,050.02	67.8%



Lake Lemon Conservancy District

Date: February 29, 2016

ALLOWANCE OF VOUCHERS

Lance Eberle
Treasurer

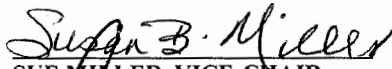
(Report of Claims)

(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 \$8,330.86

Dated this 16th Day of March 2016

Signature of Governing Board


PAM DUGAN, CHAIRMAN



SUE MILLER, VICE-CHAIR


LANCE EBERLE, TREASURER


MARY JANE BROWN, Sub-Area III


JOHN SCHELL, Sub-Area IV


ANDREW HOFFMAN, Sub-Area V


MIKE BLACKWELL, Sub-Area VII

3:21 PM
03/05/16

LAKE LEMON CONSERVANCY
Check Detail
February 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3044	2/12/2016	MONROE CO HEA...		1000 · Peoples Sta...		-75.00
					6350 · Other Prof/S...	-75.00	75.00
TOTAL						-75.00	75.00
Check	3048	2/12/2016	THURMAN TERRE...		1000 · Peoples Sta...		-400.00
					6661 · Disposal Sit...	-400.00	400.00
TOTAL						-400.00	400.00
Check	3738	2/8/2016	NAPA AUTO PARTS		1000 · Peoples Sta...		-193.84
					6251 · Dredging Su...	-193.84	193.84
TOTAL						-193.84	193.84
Check	3739	2/8/2016	BROWN CO DEM...		1000 · Peoples Sta...		-21.03
					6430 · Ads	-21.03	21.03
TOTAL						-21.03	21.03
Check	3740	2/8/2016	BROWN CO DEM...		1000 · Peoples Sta...		-11.86
					6430 · Ads	-11.86	11.86
TOTAL						-11.86	11.86
Check	3741	2/8/2016	B & B WATER CORP		1000 · Peoples Sta...		-42.14
					6470 · Water	-42.14	42.14
TOTAL						-42.14	42.14
Check	3742	2/8/2016	BLOOMINGTON H...		1000 · Peoples Sta...		-48.77
					6240 · Building & G...	-48.77	48.77
TOTAL						-48.77	48.77
Check	3745	2/12/2016	STAPLES CREDIT ...		1000 · Peoples Sta...		-697.79
					6190 · General Busi...	-184.36	184.36
					6440 · Other	-513.43	513.43

3:21 PM
03/05/16

LAKE LEMON CONSERVANCY
Check Detail
February 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-697.79	697.79
Check	3746	2/12/2016	REPUBLIC SERVI...		1000 · Peoples Sta...		-78.25
				6480 · Trash		-78.25	78.25
TOTAL						-78.25	78.25
Check	3747	2/12/2016	CARMIN PARKER ...		1000 · Peoples Sta...		-180.87
				6320 · Attorney		-180.87	180.87
TOTAL						-180.87	180.87
Check	3749	2/19/2016	UNITED HEALTH ...		1000 · Peoples Sta...		-407.52
				6040 · Health Insur...		-407.52	407.52
TOTAL						-407.52	407.52
Check	3750	2/19/2016	VISA		1000 · Peoples Sta...		-35.00
				6410 · Subscriptions		-35.00	35.00
TOTAL						-35.00	35.00
Check	3751	2/19/2016	SCI REMC		1000 · Peoples Sta...		-609.95
				6460 · Electric		-609.95	609.95
TOTAL						-609.95	609.95
Check	3752	2/19/2016	TODD'S SEPTIC S...		1000 · Peoples Sta...		-100.00
				6500 · Pump Holdin...		-100.00	100.00
TOTAL						-100.00	100.00
Check	3753	2/19/2016	COMCAST CABLE		1000 · Peoples Sta...		-215.03
				6370 · Phone, LDT,...		-215.03	215.03
TOTAL						-215.03	215.03
Check	3756	2/27/2016	HOOSIER TIMES, I...		1000 · Peoples Sta...		-22.65
				6430 · Ads		-22.65	22.65

3:21 PM
03/05/16

LAKE LEMON CONSERVANCY
Check Detail
February 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-22.65	22.65

3139.70

\$3,139.70 TOTAL

10:59 AM

03/07/16

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
February 2016

	Casey, Adam W			VanTassel, James P			TOTAL		
	Hours	Rate	Feb 16	Hours	Rate	Feb 16	Hours	Rate	Feb 16
Employee Wages, Taxes and Adjustments									
Gross Pay									
Salary-6000			4,200.00			0.00			4,200.00
Salary-6001			0.00			3,125.00			3,125.00
Total Gross Pay			<u>4,200.00</u>			<u>3,125.00</u>			<u>7,325.00</u>
Deductions from Gross Pay									
Insurance			-79.18			78.72			-0.46
Retirement			-126.00			-93.76			-219.76
Total Deductions from Gross Pay			<u>-205.18</u>			<u>-15.04</u>			<u>-220.22</u>
Adjusted Gross Pay			3,994.82			3,109.96			7,104.78
Taxes Withheld									
Federal Withholding			-630.00			-414.00			-1,044.00
Medicare Employee			-59.75			-46.46			-106.21
Social Security Employee			-255.49			-198.63			-454.12
IN - Withholding			-131.82			-102.63			-234.45
Hamilton Co			0.00			-31.10			-31.10
Monroe Co.			-43.74			0.00			-43.74
Total Taxes Withheld			<u>-1,120.80</u>			<u>-792.82</u>			<u>-1,913.62</u>
Net Pay			<u>2,874.02</u>			<u>2,317.14</u>			<u>5,191.16</u>
Employer Taxes and Contributions									
Federal Unemployment			17.28			19.22			36.50
Medicare Company			59.75			46.46			106.21
Social Security Company			255.49			198.63			454.12
IN - Unemployment Company			29.43			22.88			52.31
Total Employer Taxes and Contributions			<u>361.95</u>			<u>287.19</u>			<u>649.14</u>



Lake Lemon Conservancy District

LLCD Barge Operations for 2016

Priority	Service Zone	Task	Sub Area	Estimate
	131/132	Maintenance on NW. Side of Pt. Idalawn	VI	68%
	137*	Chitwood Channel	VII	37%**
	110	Ice Box Cove	I	27%
	208	Boating Safety Area – W. of Cemetery Island.	I	60%

Lake Enhancement	Task
Shoreline Stabilization	COB Property, by Dam. Service Zone 113
Debris Removal	If and When Necessary

Notes: Tasks are subject to Board final approval.

Estimate is based on a 2003 & 2014 Bathymetric Map and a 10,000 Y³ season. Budget limitations will prevent the total completion of all of these priorities in 2016.

*: Includes main East – West channel and Walker lane

**: Based on a 24 foot wide channel



Lake Lemon Conservancy District

PROFFESIONAL SERVICES AGREEMENT

THIS AGREEMENT is entered into this 16th day of March, 2016, by and between the Lake Lemon Conservancy District ("LLCD") and Kenneth R. Mullis ("Contractor").

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

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

2. Term. The Term shall be from March 16th, 2016 and shall continue until July 31st, 2016. It may be extended by mutual, written agreement of the parties and upon approval of additional hours by the LLCD.

3. Termination. Either party may terminate this Agreement by giving a three (3) day notice to the other party. Notice to Contractor shall be to: 7557 E. State Road 45 Unionville, IN 47468 and to the LLCD at: 7599 N. Tunnel Road, Unionville, IN 47468.

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

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

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

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

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

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

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

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

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

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

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

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

Lake Lemon Conservancy District:

Contractor:

By: _____
Its: Chairman
313567/11820

Kenneth R. Mullis

Exhibit "A"

Kenneth R. Mullis

7557 E. St. Rd. 45
Unionville, Indiana 47468

Phone: 334-2136

Date: 2-23-16

JOB LAKE LEMON CONSERVANCY

All labor and materials

To haul Debris And
DISPOSAL

\$250.00 PER TRUCK LOAD

\$75.00 Additional Insured Insurance Fee

Thank you!



Lake Lemon Conservancy District

STONE HAULING AGREEMENT

THIS AGREEMENT dated the 16th day of March, 2016 is made by and between the Lake Lemon Conservancy District ("LLCD") and John Naylor Trucking. ("Contractor").

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

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

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

1. Services. Upon request by the LLCD and at its discretion, Contractor shall provide tonnage of material, which includes delivery to the location specifically designated by LLCD within its geographic boundaries.
2. Cost. Contractor shall provide and transport the Material to LLCD for the quoted price listed on Attachment A, which amount is inclusive of all costs, including loading, delivery, and unloading at the site designated by the LLCD.
3. Term. March 16, 2016 to December 31, 2016.
4. Notice. Notice for purposes of this Agreement shall be:

John Naylor Trucking
4925 N. Kinser Pike
Bloomington, IN 47404
812-339-4958

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

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

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

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

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

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

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

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

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

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

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

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

Lake Lemon Conservancy District:

By: _____

Pam Dugan

Its: Chairman

312744

John Naylor Trucking

By: _____

Its: _____

Exhibit "A"

*Lake Lemon Conservancy District*

The Lake Lemon Conservancy District (District), Unionville, IN is soliciting stone quotes for calendar year 2016.

It is anticipated, in 2016, the District will spend approximately \$8,000.00 for stone.

Quotes should be returned to the District Office at the address below by Thursday, March 11, 2016.

Quoted price to be valid through December 31, 2016

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

All other stone sizes may be quoted from any provider.

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

Quote Sheet

Material Type: Gabion Rip-Rap - Uniform Crusher: Rogers / Blatin	Material Type: Graded Rip-Rap - Revent Crusher: Rogers / Blatin
Haul & Material Cost Per Ton: \$ 17.75	Haul & Material Cost Per Ton: \$ 17.75
Material Type: # 2's Crusher: Independent	Material Type: 3's Crusher: Independent
Haul & Material Cost Per Ton: \$ 11.25	Haul & Material Cost Per Ton: \$ 10.50
Material Type: 24" Shot Rock Crusher: Independent	
Haul & Material Cost Per Ton: \$ 12.25	

Vendor Name: John Naylor Trucking LLC
 Vendor Signature: [Signature]
 Vendor Telephone: 812-339-4958
 Date: 3/8/16



Lake Lemon Conservancy District

	Young Trucking	A+ Performance	Naylor Trucking
Gabion Rip-Rap	\$18.95/Ton	\$18.30/Ton	\$17.75/ Ton
Graded Rip-Rap	\$18.45	\$17.80	\$17.75
#2's	\$11.45	\$12.75	\$11.25
53's	\$10.70	\$11.75	\$10.50
24" Shot Rock	\$12.00	\$26.05	\$12.75



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN is soliciting stone quotes for calendar year 2016.

It is anticipated, in 2016, the District will spend approximately \$8,000.00 for stone.

Quotes should be returned to the District Office at the address below by Thursday, March 11, 2016.

Quoted price to be valid through December 31, 2016.

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

All other stone sizes may be quoted from any provider.

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

Quote Sheet

Material Type: Gabion Rip-Rap Crusher:	Material Type: Graded Rip-Rap Crusher:
Haul & Material Cost Per Ton: \$ <u>18.95</u>	Haul & Material Cost Per Ton: \$ <u>18.45</u>
Material Type: # 2's Crusher:	Material Type: 53's Crusher:
Haul & Material Cost Per Ton: \$ <u>11.45</u>	Haul & Material Cost Per Ton: \$ <u>10.70</u>
Material Type: 24" Shot Rock Crusher:	
Haul & Material Cost Per Ton: \$ <u>12.00</u>	

Vendor Name: YOUNG TRUCKING INC.

Vendor Signature: [Signature]

Vendor Telephone: 812-332-0403

Date: 2-26-16



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN is soliciting stone quotes for calendar year 2016.

It is anticipated, in 2016, the District will spend approximately \$8,000.00 for stone.

Quotes should be returned to the District Office at the address below by **Thursday, March 11, 2016.**

Quoted price to be valid through December 31, 2016.

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

All other stone sizes may be quoted from any provider.

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

Quote Sheet

Material Type: Gabion Rip-Rap Crusher: <i>BCS</i>	Material Type: Graded Rip-Rap Crusher: <i>BCS</i>
Haul & Material Cost Per Ton: \$ <i>13.30</i>	Haul & Material Cost Per Ton: \$ <i>17.90</i>
Material Type: # 2's Crusher: <i>Independent</i>	Material Type: 53's Crusher: <i>Independent</i>
Haul & Material Cost Per Ton: \$ <i>12.75</i>	Haul & Material Cost Per Ton: \$ <i>11.75</i>
Material Type: 24" Shot Rock Crusher: <i>BCS</i> (<i>Class 2</i>)	
Haul & Material Cost Per Ton: \$ <i>26.05</i>	

Vendor Name: *A+ Performance*

Vendor Signature: *David North*

Vendor Telephone: *330-0453*

Date: *2/23/2016*



Lake Lemon Conservancy District

The Lake Lemon Conservancy District (District), Unionville, IN is soliciting stone quotes for calendar year 2016.

It is anticipated, in 2016, the District will spend approximately \$3,000.00 for stone.

Quotes should be returned to the District Office at the address below by Thursday, March 11, 2016.

Quoted price to be valid through December 31, 2016

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

All other stone sizes may be quoted from any provider.

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

Quote Sheet

Material Type: Gabion Rip-Rap Uniform Crusher: Rogers Blatin	Material Type: Graded Rip-Rap - Reconstituted Crusher: Rogers Blatin
Haul & Material Cost Per Ton: \$ 17.75	Haul & Material Cost Per Ton: \$ 17.75
Material Type: # 2's Crusher: Independent	Material Type: 53's Crusher: Independent
Haul & Material Cost Per Ton: \$ 11.25	Haul & Material Cost Per Ton: \$ 10.50
Material Type: 24" Shot Rock Crusher: Independent	
Haul & Material Cost Per Ton: \$ 12.75	

Vendor Name: John Naylor Trucking LLC
Vendor Signature: John Naylor
Vendor Telephone: 812-339-4958
Date: 3/8/16



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

CONFLICT OF INTEREST POLICY

SECTION 1. PURPOSE:

The Lake Lemon Conservancy District ("LLCD") is a statutorily enabled special taxing district. Therefore, Lake Lemon Conservancy District operates with the public trust and is subject to scrutiny by and accountable to government authorities (including, but not limited to, the State Board of Accounts and the Monroe Circuit Court), as well as its freeholders and the public.

The board, officers, and management employees have the responsibility of administering the affairs of LLCD honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of LLCD. Those persons shall exercise the utmost good faith in all transactions involved in their duties, they shall not use their positions with LLCD or knowledge gained therefrom for their personal benefit, and they shall at all times comply with the conflict of interest requirements set forth in Indiana Code § 35-44-1-3 (as may be amended from time to time). The interests of LLCD must be the first priority in all decisions and actions.

SECTION 2. PERSONS CONCERNED:

This statement is directed to directors and officers and all employees who can influence the actions of LLCD, and any other "public servant," as defined by Ind. Code § 35-41-1-24 & § 35-44-1-3.

SECTION 3. AREAS IN WHICH CONFLICT MAY ARISE:

Conflicts of interest may arise in the relations of directors, officers, and management employees with any of the following third parties:

1. Persons and firms supplying goods and services to LLCD.
2. Persons and firms from whom LLCD leases property and equipment.
3. Persons and firms with whom LLCD is dealing or planning to deal in connection with the gift, purchase or sale of real estate, securities, or other property.
4. Donors and others supporting LLCD.

5. Agencies, organizations, and associations which affect the operations of LLCD.
6. Family members, friends, and other employees.
7. Any other person or circumstance, as defined by Ind. Code § 35-44-1-3.

SECTION 4. NATURE OF CONFLICTING INTEREST:

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms mentioned in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with LLCD.
2. Holding office, serving on the board, participating in management, or being otherwise employed (or formerly employed) with any third party dealing with LLCD.
3. Receiving remuneration for services with respect to individual transactions involving LLCD.
4. Using LLCD's time, personnel, equipment, supplies, or good will for other than LLCD-approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with LLCD. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.
6. Other circumstances, as provided by Ind. Code § 35-44-1-3.

SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY:

The areas of conflicting interest listed in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is expected that the directors, officers, and management employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of LLCD.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, and management employees to scrutinize transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures. The directors, officers, management, employees, and/or "public servants" of LLCD shall at all times comply with the terms of Indiana Code § 35-44-1-3 (as may be amended from time to time) and prepare and submit required disclosure forms, pursuant to law.

SECTION 6. DISCLOSURE POLICY AND PROCEDURE:

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
3. A competitive bid or comparable valuation exists;
4. The board has determined that the transaction is in the best interest of LLCD; and
5. The transaction is approved in accordance with the requirements of Ind. Code § 35-44-1-3.

The undersigned shall bring any conflict or concern regarding a conflict to the attention of the Board by its chair or the District Manager, as fitting considering all of the circumstances and in accordance with law, particularly Ind. Code § 35-44-1-3.

The board shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to LLCD. The decision of the board on these matters will rest in their sole discretion, and their concern must be the welfare of LLCD and the advancement of its purpose.

In addition to disclosing conflicts of interest under this Conflict of Interest Policy, any "public servant" (as defined by Ind. Code § 35-41-1-24 & § 35-44-1-3, attached hereto for reference) who is subject to a conflict of interest must also complete the State Board of Accounts' Uniform Conflict of Interest Disclosure Statement (SBA Form 236, attached hereto for reference). The "public servant" must submit the completed Form 236 to the LLCD Board of Directors *prior to* final action on any contract or purchase involving said public servant. The Board shall then determine whether to accept the Form—in accordance with Ind. Code § 35-44-1-3—prior to final action on the contract or purchase. Form 236, once accepted by the LLCD Board of Directors, shall be filed with the State Board of Accounts and the Monroe County Clerk within fifteen (15) days after final action on the contract or purchase. Furthermore, the public servant and the LLCD Board shall take any other steps necessary to ensure compliance with Indiana Code § 35-44-1-3 (as may be amended from time to time).

The undersigned herein discloses his or her association with the following entities or organizations which may or does have business with LLCD:

Entity/ Organization
Director/Management

Association

Board

<u>XLCA Lane Holt</u>	<u>First Insurance Group</u>	<u>Lance Eberle</u>
<u>First Insurance Group</u>	<u>Partners</u>	<u>Lance Eberle</u>
<u>Boys & Girls Club</u>	<u>Board</u>	<u>Lance Eberle</u>
<u>SCHILL MARINA</u>	<u>BOARD</u>	<u>JOHN SCHILL</u>

Lake Lemon Conservancy District
Board Directors

Pam Dugan
PAM DUGAN, CHAIRMAN

Sue B. Miller
SUE MILLER, VICE CHAIR

Lance Eberle
LANCE EBERLE, TREASURER

Mary Jane Brown
MARY JANE BROWN, Sub-Area III

John Schell
JOHN SCHELL, Sub-Area IV

Andy Hoffman
ANDY HOFFMAN, Sub-Area V

Mike Blackwell
MIKE BLACKWELL, Sub-Area VII

Management Official

Adam Casey
ADAM CASEY, MANAGER

March 16, 2016

DATE

IC 35-41-1-3.2

"Agency"

Sec. 3.2. (a) "Agency" means any authority, board, bureau, commission, committee, department, division, hospital, military body, or other instrumentality of:

- (1) the state, a county, a township, a city, a town, a separate municipal corporation, a special taxing district, or a public corporation; or
- (2) a state-assisted college or state-assisted university.

(b) The term does not include any part of the legislative department or the judicial department of state government.

As added by P.L.13-1987, SEC.13.

IC 35-41-1-12

"Governmental entity" defined

Sec. 12. "Governmental entity" means:

- (1) the United States or any state, county, township, city, town, separate municipal corporation, special taxing district, or public school corporation;
- (2) any authority, board, bureau, commission, committee, department, division, hospital, military body, or other instrumentality of any of those entities; or
- (3) a state-assisted college or state-assisted university.

As added by P.L.311-1983, SEC.13.

IC 35-41-1-24

"Public servant"

Sec. 24. "Public servant" means a person who:

- (1) is authorized to perform an official function on behalf of, and is paid by, a governmental entity;
- (2) is elected or appointed to office to discharge a public duty for a governmental entity; or
- (3) with or without compensation, is appointed in writing by a public official to act in an advisory capacity to a governmental entity concerning a contract or purchase to be made by the entity.

The term does not include a person appointed by the governor to an honorary advisory or honorary military position.

As added by P.L.311-1983, SEC.25. Amended by P.L.13-1987, SEC.15.

IC 35-44-1-3

Conflict of interest

Sec. 3. (a) The following definitions apply throughout this section:

- (1) "Dependent" means any of the following:

- (A) The spouse of a public servant.

- (B) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is:

- (i) unemancipated; and

- (ii) less than eighteen (18) years of age.

- (C) An individual more than one-half (1/2) of whose support is provided during a year by the public servant.

(2) "Governmental entity served by the public servant" means the immediate governmental entity being served by a public servant.

(3) "Pecuniary interest" means an interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of:

(A) the public servant; or

(B) a dependent of the public servant who:

(i) is under the direct or indirect administrative control of the public servant; or

(ii) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant.

(b) A public servant who knowingly or intentionally:

(1) has a pecuniary interest in; or

(2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony.

(c) It is not an offense under this section if:

(1) The public servant or the public servant's dependent receives compensation through salary or an employment contract for:

(A) services provided as a public servant; or

(B) expenses incurred by the public servant as provided by law.

(2) The public servant's interest in the contract or purchase and

all other contracts and purchases made by the governmental entity during the twelve (12) months before the date of the contract or purchase was two hundred fifty dollars (\$250) or less.

(3) The contract or purchase involves utility services from a utility whose rate structure is regulated by the state or federal government.

(4) The public servant:

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

(B) does not have authority to act on behalf of the college or university in a matter involving a contract or purchase.

(5) A public servant under the jurisdiction of the state ethics commission (as provided in IC 4-2-6-2.5) obtains from the state ethics commission, following full and truthful disclosure, written approval that the public servant will not or does not have a conflict of interest in connection with the contract or purchase under IC 4-2-6 and this section. The approval required under this subdivision must be:

(A) granted to the public servant before action is taken in connection with the contract or purchase by the governmental entity served; or

(B) sought by the public servant as soon after the contract or purchase as the public servant becomes aware of the facts that give rise to a question of conflict of interest.

(6) A public servant who makes a disclosure that meets the requirements of subsection (d) or (e) and is:

(A) not a member or on the staff of the governing body empowered to contract or purchase on behalf of the governmental entity, and functions and performs duties for the

governmental entity unrelated to the contract or purchase;

(B) appointed by an elected public servant;

(C) employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent;

(D) elected; or

(E) a member of, or a person appointed by, the board of trustees of a state supported college or university.

(7) The public servant is a member of the governing board of a hospital organized or operated under IC 16-22-1 through IC 16-22-5 or IC 16-23-1.

(d) A disclosure must:

(1) be in writing;

(2) describe the contract or purchase to be made by the governmental entity;

(3) describe the pecuniary interest that the public servant has in the contract or purchase;

(4) be affirmed under penalty of perjury;

(5) be submitted to the governmental entity and be accepted by

the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;

(6) be filed within fifteen (15) days after final action on the contract or purchase with:

(A) the state board of accounts; and

(B) if the governmental entity is a governmental entity other than the state or a state supported college or university, the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; and

(7) contain, if the public servant is appointed, the written approval of the elected public servant (if any) or the board of trustees of a state supported college or university (if any) that appointed the public servant.

(e) This subsection applies only to a person who is a member of, or a person appointed by, the board of trustees of a state supported college or university. A person to whom this subsection applies complies with the disclosure requirements of this chapter with respect to the person's pecuniary interest in a particular type of contract or purchase which is made on a regular basis from a particular vendor if the individual files with the state board of accounts and the board of trustees a statement of pecuniary interest in that particular type of contract or purchase made with that particular vendor. The statement required by this subsection must be made on an annual basis.

As added by Acts 1978, P.L.144, SEC.7. Amended by Acts 1981, P.L.304, SEC.1; P.L.329-1983, SEC.1; P.L.66-1987, SEC.28; P.L.13-1987, SEC.16; P.L.183-1988, SEC.1; P.L.109-1988, SEC.3; P.L.197-1989, SEC.3; P.L.2-1993, SEC.185; P.L.22-1995, SEC.3; P.L.1-1997, SEC.149; P.L.110-2011, SEC.1.