



Lake Lemon Conservancy District

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Benton Township Senior Citizens Building
September 21, 2016
6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of August 20, 2016 Board Meeting Minutes (PD)
- III. Treasurer's Report (LE)
 - A. August Budget Highlights
 - B. August Report of Claims: Approval of Vouchers
 - C. Certificate of Deposit: Renewal
- IV. Manager's Report (AC)
 - A. Small Barge Build: Update
 - B. Barge Operations: Update
- V. DSG Recommendations (MB)
- VI. Public Hearing: 2017 Proposed Budget (LE)
- VII. Public Comment (PD)
- VIII. New Business / Correspondence for Future Agenda (PD)
 - A. Wednesday, October 19, 2016: Board Meeting at 6:00 PM at the Benton Township Senior Citizens Building.
- IX. Adjournment (PD)

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Benton Township Senior Citizens Building
September 21, 2016**

The September 21, 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, 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); Absent: Sue Miller, Director.

I. Opening Comments (Dugan)

II. Approval of August 20, 2016 Board Meeting Minutes (Dugan)

EBERLE MOTIONED TO APPROVE THE AUGUST 20, 2016 MINUTES. BROWN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

III. Treasurer’s Report (Eberle)

a. August Budget Highlights

BLACKWELL MOTIONED TO APPROVE THE AUGUST 2016 TREASURER’S REPORT. DUGAN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

b. August Report of Claims: Approval of Vouchers

- i. Casey explained that the LLCD can overspend money in different accounts within the budget, however the LLCD can not overspend the overall expenditures for the budget without an additional appropriation.**

BLACKWELL MOTIONED TO APPROVE THE AUGUST 2016 ALLOWANCE OF VOUCHERS. BROWN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

c. Certificate of Deposit: Renewal

- i. Eberle recommened renewing the cumulative maintenance fund CD for 24 months.**
- ii. Brown commented there may be other investment options with better returns the LLCD should look into.**

**EBERLE MOTIONED TO APPROVE CD # 371016938 FOR 24 MONTHS AT 0.65%.
BLACKWELL SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.**

IV. Manager’s Report (Casey)

- a. Small Barge Build: Update
 - i. Cranes were out to lift the stern of the small barge out of the water to lower the motor mounts. The mounts and motors have been lowered and forward and reverse propulsion are functioning properly.
- b. Barge Operations: Update
 - i. The big barge can dredge the early portions of the chitwood channels so in order to save funds the small excavator may be sent back early after a testing period has been completed.
 - ii. The big excavator is currently off the barge doing disposal site prep in order to make room for more sediment.
 - iii. Todd Fisher, Freeholder VI, commented that material can be dumped on his parcels to make more room at possum trot disposal site.

V. DSG Recommendation (Blackwell)

- a. Blackwell reviewed the DSG meeting and recommended a discussion on forming a master plan and a committee to report to the Board.
- b. The Board discussed the size of the committee and whether to have the current board as the committee or to have up to three board members on the committee with other appointed members. The chair of the committee will be appointed once the entire committee is in place.

**BLACKWELL MOTIONED TO ESTABLISH A MASTER PLAN COMMITTEE
FOCUSING ON SHORT, MID, AND LONG TERM PLANS INCLUDING ALL
ASPECTS OF THE LAKE BASED ON THE DISTRICT PLAN AND WATERSHED
MANAGEMENT PLAN. BROWN SECONDED THE MOTION. FIVE “AYE’S”.
HOFFMAN “NAY”. THE MOTION CARRIED.**

VI. Public Hearing: 2017 Proposed Budget (Eberle)

- a. Eberle reviewed the highlights of the 2017 Budget.

VII. Public Comment

- a. Marty Mann, Freeholder III, applauded the Board and recommended to increase relationships with the CBU and other local officials.

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

- a. Volunteer Day will be Saturday, October 1st, 2016 at 9:00 AM at Riddle Point Park.
- b. Wednesday, October 19, 2016; Board Meeting at 6:00 PM at the Benton Township Senior Citizens Building.

IX. Adjournment

**SCHELL MOTIONED TO ADJOURN THE SEPTEMBER 21, 2016 BOARD MEETING.
BROWN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.
MEETING ADJOURNED AT 8:10 PM.**

RESPECTFULLY SUBMITTED BY: JAMES VAN TASSEL – OPERATIONS SUPERVISOR



Lake Lemon Conservancy District

MONTHLY MEETING

Benton Township Senior Citizens Building

6:00 PM

Date: Sept. 21st 2016

Name	Lake Address	District
Frank Van Dermeiren	6418 S. Shore Dr.	7
Marty Mann	8001 N Lakeview Dr	3
Todd Fisher	5963 North Shore Dr	6
Ann Wrablewski	6486 Southshore Dr	7
Vince Britt	6486 Southshore Dr	7
John & Binnie Easter	9085 Southshore Dr	7
Terry Culligan	4304 Watson Rd	7
Jim Roth	6011 South Shore	7
BOB MADDEN	CHITWOOD	7
Susan Schneider Salmon	7017 E Spillway Rd	2
SURA GARTALA	8920 Southshore	5
Randy & Marlene Thoden	7667 N. John Young Rd	1
Ron Thrasher	4192 Channel Rd	Lake Person!
Scott Adamson	4184 WALKER LAKE	" "
J. Dearbark	Chitwood Dr	7
Jack & Susan Thomas	7797 N. John Young Rd	1
Ton Diph 1	4162 Channel	7
MICHAEL & CATHY KAFORE	6271 N. Shore	6

Malcolm McClure 41547 Idaluna

6

7599 North Tunnel Road, Unionville, IN 47468

Phone 812/334-0233 • Fax 812/335-0038

Lake Lemon Conservancy District
Budget Summary Report

21-Sep-16

Profit and Loss Summary										
	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Actuals	July Actuals	August Actuals	YTD Actuals	Notes
Revenue	\$5,115	\$9,125	\$21,193	\$28,626	\$59,695	\$203,521	\$38,949	\$11,117	\$377,341	
Income Breakdown										
Watercraft Permits			\$7,185	\$17,845	\$38,462	\$25,250	\$12,842	\$3,101	\$104,685	
Launch Fees			\$2,460	\$5,584	\$4,477	\$3,591	\$2,439	\$1,253	\$19,804	
Marina & Club Fees	\$0	\$0	\$1,500	\$0	\$0	\$500	\$6,938	\$0	\$8,938	
Sublease & Access Fees	\$4,125	\$9,075	\$6,120	\$1,570	\$190	\$950	\$1,670	\$0	\$23,700	
Property Tax - Brown County										
Property Tax - Monroe County						\$37,274	\$0	\$0	\$37,274	
Interest	\$190	\$0	\$0	\$378	\$0	\$0	\$245	\$0	\$813	
Grants & Donations	\$0	\$0	\$0	\$0	\$305	\$2,855	\$3,265	\$50	\$6,475	
Fish Tournaments	\$800	\$50	\$50	\$0	\$100	\$0	\$0	\$800	\$1,800	
Park/Lake Reservations	\$0	\$0	\$2,450	\$500	\$125	\$250	\$125	\$125	\$3,575	
Park Admission Fees	\$0	\$0	\$0	\$60	\$6,036	\$15,984	\$11,426	\$3,745	\$37,251	
Dredging/Rip-Rap Income	\$0	\$0	\$1,428	\$2,689	\$10,000		\$0	\$0	\$14,117	
Other Income				\$1	\$0		\$0	\$2,043	\$2,044	
Expenses & Margin:										
SG&A expenses	\$32,986	\$10,817	\$25,315	\$29,640	\$25,106	\$66,701	\$59,709	\$40,468	\$290,742	
Salaries & Benefits	\$10,405	\$8,073	\$11,711	\$18,016	\$18,636	\$18,355	\$22,867	\$22,685	\$130,747	
Supplies	\$1,799	\$427	\$2,794	\$9,547	\$1,367	\$4,654	\$3,329	\$3,766	\$27,682	Rip Rap
Professional Services	\$1,580	\$256	\$1,650	\$640	\$2,945	\$4,109	\$4,995	\$2,581	\$18,756	
Communication/Travel	\$370	\$250	\$215	\$331	\$213	\$0	\$0	\$246	\$1,625	
Printing/Advertising	\$30	\$581	(\$12)	\$196	\$0	\$60	\$325	\$0	\$1,180	
Insurance	\$15,935	\$0	\$8,300	\$134	(\$158)	\$8,537	\$0	\$0	\$32,748	
Utility Services	\$470	\$830	\$542	\$565	\$572	\$578	\$1,488	\$1,273	\$6,318	
Repair & Maintenance	\$263	\$0	\$104	\$150	\$455	\$7,979	\$1,998	\$529	\$11,477	
Other Services	\$2,135	\$400	\$11	\$62	\$1,075	\$22,430	\$16,190	\$2,762	\$45,064	Weed Treatment
Machinery & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$2,017	\$6,627	\$8,644	Equipment Rental
Other Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500	\$0	\$6,500	
Pretax operating profit (loss)	(\$27,871)	(\$1,692)	(\$4,122)	(\$1,014)	\$34,589	\$136,819	(\$20,760)	(\$29,351)	\$86,600	
Operating margin	-544.9%	-18.5%	-19.4%	-3.5%	57.9%	67.2%	-53.3%	-264.0%	23.0%	

LAKE LEMON CONSERVANCY
Financial Statements

For the Period Ending

September 2015 thru August 31, 2016

(UNAUDITED)

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

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09/06/16
Accrual Basis

LAKE LEMON CONSERVANCY Profit & Loss YTD Comparison August 2016

	Aug 16	Jan - Aug 16
Income		
4000 · Watercraft Permits	3,101.00	104,685.00
4010 · Launch Fees	1,253.00	19,804.00
4020 · Marina & Club Fees	0.00	8,937.50
4030 · Sublease & Access Fees	0.00	23,700.00
4040 · Property Tax - Brown Co.	0.00	37,274.21
4050 · Property Tax - Monroe Co.	0.00	116,866.36
4060 · Interest	0.00	812.53
4070 · Grants & Donations	50.00	6,475.00
4080 · Fishing Tournament	800.00	1,800.00
4090 · Park Reservations	125.00	3,575.00
4100 · Park Admission Fees	3,745.00	37,251.00
4120 · Other Income	2,043.33	2,044.33
4130 · Dredging/Rip-Rap Income	0.00	14,116.52
Total Income	11,117.33	377,341.45
Expense		
6000 · Manager	4,200.00	33,600.00
6001 · Operations Supervisor	3,125.00	25,000.00
6010 · FICA	1,470.19	8,314.69
6020 · State Unemployment Tax	0.00	319.27
6025 · Merchant Fees	121.38	815.26
6030 · Retirement	1,040.16	8,035.30
6040 · Health Insurance	797.91	5,520.88
6070 · Gate Attendant	3,627.00	16,183.50
6111 · Dredger	5,090.63	12,440.63
6112 · Dredger (Other)	656.25	9,637.50
6113 · Assistant Dredger	2,443.50	5,899.50
6114 · Assistant Dredger (Other)	234.00	4,059.00
6115 · Dredger (Private)	0.00	2,025.00
6116 · Assistant Dredger (Private)	0.00	792.00
6120 · Season & Launch Permits	0.00	1,754.48
6130 · Daily Permits	0.00	197.90
6140 · Receipt/Tickets Books	0.00	437.98
6160 · Printer, Copier & Computer Supp	0.00	566.05
6170 · Miscellaneous-Other	0.00	379.48
6180 · Postage	0.00	533.75
6190 · General Business Supplies	49.38	524.75
6200 · Regular Gas	0.00	2,673.99
6210 · Diesel	0.00	1,897.50
6240 · Building & Grounds	81.34	3,514.12
6250 · Boat/Weed Harvester/Truck	111.83	719.34
6251 · Dredging Supplies	967.27	5,653.97
6252 · Rip Rap/Erosion Control	2,556.00	7,564.86
6290 · Signs & Nautical Markers	0.00	1,265.00
6300 · Accounting Services	450.00	3,600.00
6310 · Grass	1,760.00	7,040.00
6320 · Attorney	0.00	2,353.37
6350 · Other Prof/Secretarial Service	250.00	5,641.50
6370 · Phone, LDT, Pager, E-Mail	245.68	1,268.95
6390 · Hotel	0.00	166.00
6410 · Subscriptions	0.00	190.00
6430 · Ads	0.00	119.11
6440 · Other	0.00	1,060.70
6450 · Insurance	0.00	32,906.00
6460 · Electric	425.95	3,329.60
6470 · Water	42.14	344.17
6480 · Trash	452.55	1,014.31
6490 · Port-O-Lets	152.00	1,230.00
6500 · Pump Holding Tank	200.00	400.00
6510 · Building & Grounds Expense	0.00	7,932.90
6520 · Boat	25.00	694.00
6541 · Dredging Equipment Maintenance	503.93	2,227.11
6542 · Equipment Rental	6,626.80	9,266.66
6560 · Water Testing	30.00	2,169.00
6570 · Lake Weed Treatment	2,365.00	38,689.90

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
August 2016

	<u>Aug 16</u>	<u>Jan - Aug 16</u>
6600 • 6% MarinaPermit Sales	367.02	2,129.46
6661 • Disposal Site Preparation	0.00	512.63
6680 • Other Services and Charges	0.00	1,000.00
6681 • Fireworks	0.00	6,500.00
6701 • Barge	0.00	0.00
Total Expense	<u>40,467.91</u>	<u>292,111.07</u>
Net Income	<u><u>-29,350.58</u></u>	<u><u>85,230.38</u></u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through August 2016

	Jan - Aug 16	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	104,685.00	110,000.00	-5,315.00	95.2%
4010 · Launch Fees	19,804.00	20,000.00	-196.00	99.0%
4020 · Marina & Club Fees	8,937.50	8,000.00	937.50	111.7%
4030 · Sublease & Access Fees	23,700.00	26,000.00	-2,300.00	91.2%
4040 · Property Tax - Brown Co.	37,274.21	65,000.00	-27,725.79	57.3%
4050 · Property Tax - Monroe Co.	116,866.36	185,000.00	-68,133.64	63.2%
4060 · Interest	812.53	1,250.00	-437.47	65.0%
4070 · Grants & Donations	-6,475.00	7,000.00	-525.00	92.5%
4080 · Fishing Tournament	1,800.00	1,400.00	400.00	128.6%
4090 · Park Reservations	3,575.00	4,000.00	-425.00	89.4%
4100 · Park Admission Fees	37,251.00	37,000.00	251.00	100.7%
4110 · Concessions	0.00	0.00	0.00	0.0%
4120 · Other Income	-2,044.33	0.00	2,044.33	100.0%
4130 · Dredging/Rip-Rap Income	14,116.52	12,500.00	1,616.52	112.9%
4140 · Dredging Equipment Loan Proceed	0.00	200,000.00	-200,000.00	0.0%
Total Income	377,341.45	677,150.00	-299,808.55	55.7%
Expense				
6000 · Manager	33,600.00	50,450.00	-16,850.00	66.6%
6001 · Operations Supervisor	25,000.00	40,000.00	-15,000.00	62.5%
6010 · FICA	8,314.69	13,400.00	-5,085.31	62.0%
6020 · State Unemployment Tax	319.27	800.00	-480.73	39.9%
6025 · Merchant Fees	815.26			
6030 · Retirement	8,035.30	12,800.00	-4,764.70	62.8%
6040 · Health Insurance	5,520.88	8,000.00	-2,479.12	69.0%
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	16,183.50	21,000.00	-4,816.50	77.1%
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	12,440.63	22,500.00	-10,059.37	55.3%
6112 · Dredger (Other)	9,637.50	14,062.50	-4,425.00	68.5%
6113 · Assistant Dredger	5,899.50	10,800.00	-4,900.50	54.6%
6114 · Assistant Dredger (Other)	4,059.00	5,400.00	-1,341.00	75.2%
6115 · Dredger (Private)	2,025.00	3,750.00	-1,725.00	54.0%
6116 · Assistant Dredger (Private)	792.00	1,800.00	-1,008.00	44.0%
6120 · Season & Launch Permits	1,754.48	1,500.00	254.48	117.0%
6130 · Daily Permits	197.90	400.00	-202.10	49.5%
6140 · Receipt/Tickets Books	437.98	400.00	37.98	109.5%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	566.05	800.00	-233.95	70.8%
6170 · Miscellaneous-Other	379.48	1,300.00	-920.52	29.2%
6180 · Postage	533.75	800.00	-266.25	66.7%
6185 · Receipt Books	0.00	0.00	0.00	0.0%



Lake Lemon Conservancy District

Date: August 31, 2016

ALLOWANCE OF VOUCHERS

Lance Eberle
Treasurer


(Report of Claims)

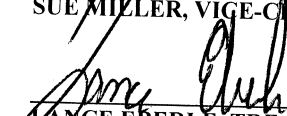
(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 5 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$32,751.41

Dated this 21st Day of September 2016

Signature of Governing Board

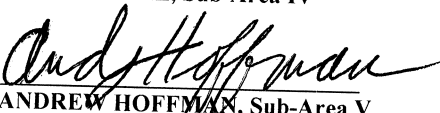

PAM DUGAN, CHAIRMAN

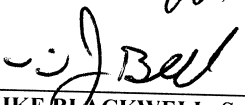

SUE MILLER, VICE-CHAIR


LANCE EBERLE, TREASURER


MARY JANE BROWN, Sub-Area III


JOHN SCHELL, Sub-Area IV


ANDREW HOFFMAN, Sub-Area V


MIKE BLACKWELL, Sub-Area VII

4:36 PM
09/06/16

LAKE LEMON CONSERVANCY

Check Detail

August 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	3045	8/31/2016	COMCAST CABLE		1000 · Peoples Sta...	-245.68	-245.68
TOTAL					6370 · Phone, LDT,...	-245.68	245.68
Check	3949	8/9/2016	MACALLISTER RE...		1000 · Peoples Sta...	-6,626.80	-6,626.80
TOTAL					6542 · Equipment R...	-6,626.80	6,626.80
Check	3950	8/9/2016	TODD'S SEPTIC S...		1000 · Peoples Sta...	-200.00	-200.00
TOTAL					6500 · Pump Holdin...	-200.00	200.00
Check	3951	8/9/2016	CITY OF BLOOMIN...		1000 · Peoples Sta...	-30.00	-30.00
TOTAL					6560 · Water Testing	-30.00	30.00
Check	3952	8/9/2016	N. ANDERSON EX...		1000 · Peoples Sta...	-1,760.00	-1,760.00
TOTAL					6310 · Grass	-1,760.00	1,760.00
Check	3953	8/9/2016	B & B WATER CORP		1000 · Peoples Sta...	-42.14	-42.14
TOTAL					6470 · Water	-42.14	42.14
Check	3954	8/9/2016	BLOOMINGTON H...		1000 · Peoples Sta...	-81.34	-81.34
TOTAL					6240 · Building & G...	-81.34	81.34
Check	3962	8/15/2016	ALL ABOUT BOATS		1000 · Peoples Sta...	-136.83	-136.83
					6250 · Boat/Weed ...	-111.83	111.83
					6520 · Boat	-25.00	25.00

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09/06/16

LAKE LEMON CONSERVANCY
Check Detail
August 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-136.83	136.83
Check	3963	8/16/2016	REPUBLIC SERV...		1000 · Peoples Sta...		-410.55
					6480 · Trash	-410.55	410.55
TOTAL						-410.55	410.55
Check	3964	8/16/2016	KNIGHT TRASH R...		1000 · Peoples Sta...		-42.00
					6480 · Trash	-42.00	42.00
TOTAL						-42.00	42.00
Check	3965	8/16/2016	MONROE TUFF-JON		1000 · Peoples Sta...		-152.00
					6490 · Port-O-Lets	-152.00	152.00
TOTAL						-152.00	152.00
Check	3966	8/22/2016	VISA		1000 · Peoples Sta...		-1,520.58
					6190 · General Busl...	-49.38	49.38
					6251 · Dredging Su...	-967.27	967.27
					6541 · Dredging Eq...	-503.93	503.93
TOTAL						-1,520.58	1,520.58
Check	3967	8/22/2016	SCI REMC		1000 · Peoples Sta...		-425.95
					6460 · Electric	-425.95	425.95
TOTAL						-425.95	425.95
Check	3968	8/22/2016	YES PEST PROS, L...		1000 · Peoples Sta...		-250.00
					6350 · Other Prof/S...	-250.00	250.00
TOTAL						-250.00	250.00
Check	3969	8/22/2016	AQUATIC CONTR...		1000 · Peoples Sta...		-2,365.00
					6570 · Lake Weed ...	-2,365.00	2,365.00
TOTAL						-2,365.00	2,365.00
Check	3970	8/22/2016	UNITED HEALTH ...		1000 · Peoples Sta...		-407.52

4:36 PM
09/06/16

LAKE LEMON CONSERVANCY
Check Detail
August 2016

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL					6040 · Health Insur...	-407.52	407.52
						-407.52	407.52
Check	3971	8/22/2016	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	3972	8/26/2016	UNITED HEALTH ...		1000 · Peoples Sta...		-393.62
					6040 · Health Insur...	-393.62	393.62
TOTAL						-393.62	393.62
Check	3973	8/26/2016	SHELL MARINA, ...		1000 · Peoples Sta...		-367.02
					6600 · 6% MarinaP ...	-367.02	367.02
TOTAL						-367.02	367.02
Check	3974	8/26/2016	ENVIRO-USA		1000 · Peoples Sta...		-2,556.00
					6252 · Rip Rap/Ero...	-2,556.00	2,556.00
TOTAL						-2,556.00	2,556.00
Check	3975	8/29/2016	ADAM CASEY		1000 · Peoples Sta...		-154.67
					6040 · Health Insur...	-154.67	154.67
TOTAL						-154.67	154.67

J. Trice

18,617.70

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

August 2016

	Casey, Adam W		Hopkins, Joseph S		Nguyen, Christopher X		O'Malia, Andrew J		Snooks, Franklin A			
	H	Rate	Aug 16	Hou...	Rate	Aug 16	Hou...	Rate	Aug 16	Hou...	Rate	Aug 16
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			4,200.00			0.00		0.00			0.00	0.00
Salary-6001			0.00			0.00		0.00			0.00	0.00
OT-6111			0.00			0.00		0.00			0.00	0.00
OT-6113			0.00			0.00		0.00			0.00	0.00
Reg. Pay-6070			0.00	*****	11.00	1,633.50	36	11.00	396.00	14	10.00	140.00
Reg. Pay-6111			0.00			0.00			0.00			0.00
Reg. Pay-6112			0.00			0.00			0.00			0.00
* Reg. Pay-6113			0.00	-*		0.00			0.00			0.00
Reg. Pay-6114			0.00			0.00			0.00			0.00
Reg. Pay-6115			0.00			0.00			0.00			0.00
Total Gross Pay			4,200.00	*****		1,633.50	36		396.00	14		140.00
Deductions from Gross Pay												
Insurance			-79.18			0.00			0.00			0.00
Retirement			-126.00			0.00			0.00			0.00
Total Deductions from Gross Pay			-205.18			0.00			0.00			0.00
Adjusted Gross Pay			3,994.82	*****		1,633.50	36		396.00	14		140.00
Taxes Withheld												
Federal Withholding			-630.00			-127.00			-30.00			-152.00
Medicare Employee			-59.76			-23.69			-5.74			-21.13
Social Security Employee			-255.49			-101.27			-24.55			-80.36
IN - Withholding			-131.82			-53.90			-13.07			-48.10
Hamilton Co			0.00			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-43.74			-17.88			-4.13			-15.96
Total Taxes Withheld			-1,120.81			-323.74			-77.49			-327.55
Net Pay			2,874.01	*****		1,309.76	36		318.51	14		123.27
Employer Taxes and Contributions												
Federal Unemployment			0.00			7.81			2.37			8.75
Medicare Company			59.76			23.69			5.74			21.13
Social Security Company			255.49			101.27			24.55			90.36
IN - Unemployment Company			0.00			11.67			2.82			10.41
Total Employer Taxes and Contributions			315.25			144.44			35.48			130.65



THE PEOPLES STATE BANK

P.O. BOX 128
ELLETTSVILLE, INDIANA 47429
(812) 876-2228

LAKE LEMON CONSERVANCY DIST
CUMULATIVE MAINTENANCE FUND
ADAM W CASEY
7599 N TUNNEL RD
UNIONVILLE IN 47468-9733

CUSTOMER: 128799

AS OF: 08/30/16

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24 MONTH CD CERTIFICATE 371016938

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ORIGINAL ISSUE DATE:	09/13/10	INTEREST RATE:	.6500 %
ORIGINAL ISSUE VALUE:	10,619.51	MATURITY DATE:	09/13/16
LAST RENEWAL DATE:	09/13/14	TERM:	24 MONTHS
LAST RENEWAL VALUE:	10,765.10		

* APPROACHING RENEWAL ADVICE *

YOUR CERTIFICATE WILL MATURE ON 09/13/16. INTEREST WILL BE COMPOUNDED ON A DAILY BASIS. INTEREST WILL BE CREDITED TO YOUR CERTIFICATE QUARTERLY. INTEREST WILL BE TRANSFERRED TO SAVINGS ACCOUNT 501426779, AND THE CURRENT BALANCE OF YOUR 24 MONTH CD CERTIFICATE IS 10,765.10. IF THE CERTIFICATE RENEWS, THE NEW MATURITY DATE WILL BE 09/13/18.

THE INTEREST RATE UPON RENEWAL OF YOUR ACCOUNT HAS NOT BEEN DETERMINED. THE RATE WILL BE DETERMINED ON 09/13/16. YOU MAY CALL 812-876-2228 OR YOUR LOCAL BRANCH TO OBTAIN THE INTEREST RATE AND THE ANNUAL PERCENTAGE YIELD THAT WILL BE PAID ON YOUR ACCOUNT.



2017 Budget

REVENUES

Account #	Description	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budgeted	2014 Actual
4000	Watercraft Permits	115,000.00	110,000.00	105,000.00	115,453.00	102,000.00	113,769.00
4010	Launch Fees	20,000.00	20,000.00	18,000.00	23,969.00	16,000.00	22,472.00
4020	Marina & Club Fees	9,000.00	8,000.00	8,000.00	11,940.50	8,000.00	9,275.00
4030	Sublease Fees	27,000.00	26,000.00	26,000.00	27,445.00	26,000.00	27,190.00
4040	Property Tax - BC	65,000.00	65,000.00	65,000.00	64,324.49	65,000.00	62,682.80
4050	Property Tax - MC	185,000.00	185,000.00	185,000.00	192,599.40	185,000.00	185,200.73
4060	Interest	1,250.00	1,250.00	1,500.00	1,220.60	2,500.00	1,586.98
4070	Grants & Donations	7,000.00	7,000.00	5,000.00	7,280.36	6,000.00	12,297.69
4080	Fish Tournaments Application Fees	1,400.00	1,400.00	700.00	700.00	800.00	725.00
4090	Park/Lake Reservations	4,000.00	4,000.00	4,000.00	2,400.00	4,500.00	4,025.00
4100	Park Admission Fees	37,000.00	37,000.00	27,000.00	30,100.00	27,000.00	27,340.00
4110	Concessions	0.00	0.00	0.00		0.00	0.00
4120	Other	0.00	0.00	0.00	5,161.87	0.00	813.75
4130	Dredging/Rip-Rap Income	15,000.00	12,500.00	10,000.00	17,675.82	20,000.00	17,577.92
4140	Dredging Equipment Loan Proceeds	90,000.00	200,000.00	200,000.00	0.00	0.00	0.00
	TOTAL	576,650.00	677,150.00	655,200.00	499,570.04	462,800.00	484,955.87

2017 Budget
WAGES

Account #	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budgeted	2014 Actual
Salaries & Benefits						
6000 District Manager	51,000.00	50,450.00	55,000.00	51,165.16	54,991.00	54,991.00
6001 Operations Supervisor	41,000.00	40,000.00				
6010 FICA (7.65%-all staff)	13,500.00	13,400.00	12,641.00	11,399.36	11,681.00	10,789.11
6020 SUTA (1.236% to 9.5K--all staff)	800.00	800.00	789.00	499.98	314.00	722.05
6030 PERF (14.2%)	13,000.00	12,800.00	7,810.00	6,921.44	7,809.00	8,106.51
6040 Health Insurance	10,000.00	8,000.00	12,000.00	5,650.31	21,000.00	24,385.82
6050 Life Insurance	0.00	0.00*	0.00	0.00	1,263.00	1,263.00
TOTAL	129,300.00	125,450.00	88,240.00	75,636.25	97,058.00	100,257.49
Hourly & Seasonal						
6070 Gate / Park Attendants (1909 hrs @ \$11.00/hr)	21,000.00	21,000.00	21,000.00	18,461.70	15,000.00	15,026.52
6100 Lake Patrol (400 hrs @ \$12.00/hr)	4,800.00	4,800.00	4,800.00	4,287.00	4,800.00	4,191.00
6110 Lake Biologist (1600 hrs @ \$17.00/hr)	0.00	0.00	27,200.00	30,396.00	21,700.00	25,935.39
6111 Dredger (LLCD Dredging) (600 hrs @ \$38.00/hr)	22,800.00	22,500.00	21,900.00	11,753.00	21,600.00	13,518.00
6112 Dredger (Other) (375 hrs @ \$38.00/hr)	14,250.00	14,062.50	13,688.00	20,978.38	13,500.00	13,635.00
6113 AssistantDredger (LLCD Dredging) (600 hrs @ \$18.50/hr)	11,100.00	10,800.00	10,800.00	4,977.00	10,500.00	6,072.50
6114 AssistantDredger (Other) (300 hrs @ \$18.50/hr)	5,550.00	5,400.00	5,400.00	6,993.00	5,250.00	4,738.13
6115 Dredger (Private) (100 hrs @ \$38.00/hr)	3,800.00	3,750.00	3,650.00	0.00	3,600.00	1,998.00
6116 AssistantDredger (Private) (100 hrs @ \$18.50/hr)	1,850.00	1,800.00	1,800.00	0.00	1,750.00	927.50
TOTAL	85,150.00	84,112.50	110,238.00	97,846.08	97,700.00	86,042.04
GRAND TOTAL WAGES	214,450.00	209,562.50	198,478.00	173,482.33	194,758.00	186,299.53

2017 Budget

SUPPLIES

Account #	Description	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budgeted	2014 Actual
Office Supplies							
6120	Season & Launch Permits	1,700.00	1,500.00	1,200.00	1,791.88	1,200.00	1,289.56
6130	Daily Permits	400.00	400.00	300.00	208.50	300.00	97.08
6140	Receipt/Ticket Books	400.00	400.00	400.00	375.37	400.00	636.99
6150	Checks	200.00	200.00	200.00	220.41	200.00	218.34
6160	Printer, Copier, Computer	800.00	800.00	800.00	424.85	500.00	731.19
6170	Miscellaneous/Other	1,300.00	1,300.00	1,300.00	1,107.83	1,300.00	1,256.32
6180	Postage	750.00	800.00	1,000.00	714.62	1,300.00	575.69
6190	General Business Supplies	500.00	500.00	500.00	663.22	500.00	428.27
	TOTAL	6,050.00	5,900.00	5,700.00	5,586.68	5,700.00	5,233.44
Operating Supplies							
6200	Regular Gas	8,000.00	8,000.00	7,000.00	1,885.39	5,000.00	3,551.78
6210	Diesel, Oil, Grease	10,000.00	11,000.00	12,000.00	3,956.95	14,000.00	10,063.80
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
	TOTAL	18,000.00	19,000.00	19,000.00	5,842.34	19,000.00	13,615.58
Repair & Maintenance Supplies							
6240	Building & Grounds	10,000.00	10,000.00	8,500.00	6,387.44	3,500.00	5,332.64
6250	Boats, Trucks	1,500.00	1,500.00	1,500.00	220.57	2,000.00	1,272.42
6251	Dredging Supplies	15,000.00	15,000.00	19,000.00	8,420.57	9,000.00	16,855.13
6252	Rip Rap/ Erosion Control	15,000.00	10,000.00	8,000.00	15,719.99	8,000.00	9,459.06
	TOTAL	41,500.00	36,500.00	37,000.00	30,748.57	22,500.00	32,919.25
Other Supplies							
6260	Uniforms	200.00	200.00	0.00		0.00	0.00
6270	Boat Equipment	0.00	0.00	0.00		300.00	0.00
6280	Radios	350.00	0.00	0.00		0.00	0.00
6290	Signs/Nautical Markers	3,500.00	3,500.00	2,000.00	2,065.00	2,500.00	3,216.00
	TOTAL	4,050.00	3,700.00	2,000.00	2,065.00	2,800.00	3,216.00
	GRAND TOTAL SUPPLIES	69,600.00	65,100.00	63,700.00	44,162.59	50,000.00	54,984.27

2017 Budget

SERVICES & CHARGES

Account #	Description	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budgeted	2014 Actual
Professional Services							
6300	Accounting Services	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
6310	Grass Mowing	10,560.00	15,000.00	10,875.00	10,875.00	10,875.00	10,880.00
6320	Attorney	4,000.00	4,000.00	4,000.00	4,119.19	6,000.00	4,834.52
6325	Fish Management Survey	4,000.00	0.00	0.00		0.00	0.00
6330	Consulting Engineers	4,000.00	4,000.00	10,000.00	262.50	15,000.00	30,541.68
6350	Other Professional/Secretarial Services	2,000.00	500.00	500.00	1,096.34	500.00	837.99
	TOTAL	29,960.00	28,900.00	30,775.00	21,753.03	37,775.00	52,494.19
Communication/Transportation							
6370	Phone, LDT, Email, etc.	2,900.00	2,900.00	2,900.00	2,735.54	2,900.00	2,938.90
6380	Travel	0.00	300.00	0.00	140.00	0.00	122.10
6390	Hotel	300.00	0.00	0.00	157.50	0.00	0.00
6400	Meals	150.00	0.00	0.00		0.00	0.00
6410	Subscriptions/Memberships	350.00	300.00	300.00	385.10	300.00	345.55
	TOTAL	3,700.00	3,500.00	3,200.00	3,418.14	3,200.00	3,306.55
Printing/Advertising							
6420	Newsletter	0.00	0.00	0.00		0.00	0.00
6430	Ads(legal notices)	500.00	500.00	300.00	389.15	300.00	1,430.75
6440	Other Printing	1,000.00	1,000.00	1,000.00	864.51	1,300.00	1,051.92
	TOTAL	1,500.00	1,500.00	1,300.00	1,253.66	1,600.00	2,482.67
Insurance							
6450	Insurance	43,000.00	43,000.00	43,000.00	41,827.00	48,000.00	40,262.75
	TOTAL	43,000.00	43,000.00	43,000.00	41,827.00	48,000.00	40,262.75
Utility Services							
6460	Electric	5,000.00	4,500.00	4,500.00	5,009.40	4,500.00	4,932.40
6470	Water	750.00	600.00	600.00	649.52	600.00	587.05
6480	Trash	1,500.00	1,500.00	1,500.00	1,121.25	1,100.00	1,326.30
6490	Port-o-lets	2,000.00	2,000.00	2,000.00	2,184.00	2,200.00	2,948.00
6500	Pump Holding Tank	800.00	800.00	400.00	500.00	500.00	400.00
	TOTAL	10,050.00	9,400.00	9,000.00	9,464.17	8,900.00	10,193.75

2017 Budget

SERVICES & CHARGES (Continued)

Account #	Description	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budget	2014 Actual
Repair & Maintenance							
6510	Building & Grounds	5,500.00	3,000.00	4,000.00	20,619.24	4,000.00	2,650.00
6520	Boats	2,000.00	2,000.00	1,500.00	1,015.00	1,500.00	2,580.75
6530	Trucks	1,000.00	500.00	1,000.00	0.00	1,000.00	363.50
6540	Sluice Gate Inspection	0.00	3,000.00	0.00	0.00	0.00	0.00
6541	Dredging Equipment Repairs	25,000.00	7,000.00	7,000.00	964.24	7,000.00	4,557.24
6542	Equipment Rental	2,000.00	1,000.00	1,500.00	2,039.25	2,000.00	1,812.88
	TOTAL	35,500.00	16,500.00	15,000.00	24,637.73	15,500.00	11,964.37
Other Services & Charges							
6560	Water Testing	4,500.00	4,500.00	4,500.00	4,185.00	4,300.00	2,389.00
6570	Lake Weed Treatment	40,000.00	50,000.00	50,000.00	33,516.10	50,000.00	38,311.50
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	2,296.08	2,300.00	2,240.94
6610	Cumulative Maintenance Fund	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00
6620	Dam/Spillway Inspection	0.00	5,000.00	0.00	0.00	4,650.00	4,489.82
6630	Dam/Spillway Repairs	0.00	10,000.00	0.00	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	40,000.00	0.00	5,000.00	617.23	5,000.00	0.00
6662	Debt Service- Dredging Loan	21,000.00	46,000.00	46,000.00	0.00	46,000.00	67,702.88
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	0.00	0.00	1,438.12
6680	Other Services and Charges (Debris Removal)	1,000.00	500.00	2,000.00	1,017.00	3,000.00	12.00
6681	Fireworks	6,500.00	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
	TOTAL	125,300.00	135,300.00	126,800.00	48,131.41	142,250.00	128,084.26
	GRAND TOTAL SERVICES AND CHARGES	249,010.00	238,100.00	229,075.00	150,485.14	257,225.00	248,788.54

2017 Budget
CAPITAL

Account #	Description	2017 Budget	2016 Budget	2015 Budget	2015 Actual	2014 Budgeted	2014 Actual
Machinery and Equipment							
6690	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00
6700	Computer Equipment	2,000.00	0.00	500.00	0.00	0.00	499.99
6701	Barge	0.00	70,000.00	70,000.00	51,300.00	0.00	0.00
6702	Push Boat / Motors	0.00	40,000.00	40,000.00	39,500.00	0.00	0.00
6703	Excavator & Buckets	90,000.00	90,000.00	90,000.00	0.00	0.00	0.00
6704	Off Road Truck	0.00	0.00	0.00	0.00	0.00	0.00
6705	4-Wheel 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	0.00	0.00
6720	Utility Vehicle	0.00	0.00	0.00	0.00	0.00	3,993.11
6730	Patrol Boat	0.00	0.00	0.00	0.00	0.00	0.00
6740	Work Boat (Pontoon)	10,000.00	8,000.00	0.00	0.00	0.00	0.00
	TOTAL	102,000.00	208,000.00	200,500.00	90,800.00	0.00	4,493.10

Other Capital Outlays							
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	0.00	0.00
	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
	GRAND TOTAL CAPITAL EXPENDITURES	102,000.00	208,000.00	200,500.00	90,800.00	0.00	4,493.10
	TOTAL EXPENDITURES BUDGET	635,060.00	720,762.50	691,753.00	458,930.06	501,983.00	494,565.44

Excess Expenditures over Revenue

SUMMARY-2017 Budget							
		2017 Budgeted	2016 Budgeted	2015 Budgeted	2015 Actual	2014 Budgeted	2014 Actual
	Revenues	576,650.00	677,150.00	655,200.00	499,570.04	462,800.00	484,955.87
	Expenses	635,060.00	720,762.50	691,753.00	468,930.06	501,983.00	494,565.44
	Net	-58,410.00	-43,612.50	-36,553.00	30,639.98	-39,183.00	-9,609.57