

**Lake Lemon Conservancy District
Board of Directors Meeting Minutes
Riddle Point Park Shelter House
June 23th, 2018**

The June 23th, 2018 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Riddle Point Park Shelter House and was called to order by Chairman Pam Dugan at 10:10 AM.

BOARD MEMBERS PRESENT: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer- Mike Blackwell, Les Wadzinski, Lora Schell, Michael Klitzing, Debra Ladyman. ALSO PRESENT: Adam Casey, District manager; Andrew Manley, Board Recorder, and LLCD Freeholders (see attached sign-in sheet).

I. Opening Comments/Call to order (Dugan)

II. Approval of May 24, 2018 meeting Minutes (Dugan)

KLITZING MOTIONED TO APPROVE THE MAY 24TH, 2018 BOARD MEETING MINUTES. SCHELL SECONDED THE MOTION. ALL “AYE’S” THE MOTION CARRIED

III. Treasurer’s Report (Blackwell)

- a. May Financial Update**
 - i. Income: \$57,408.01**
 - ii. Expenditures: \$37,993.41**
- b. Report of Claims Approval for May 2018**

DUGAN MOTIONED TO APPROVE THE REPORT OF CLAIMS FOR MAY 2018. SCHELL SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED.

- c. Introduction: 2019 Proposed Budget**
 - i. Blackwell discussed the 2019 proposed budget and highlighted significant changes.**
 - ii. Highlights include: potential tax increase, bond revenue, and sediment management expense.**

IV. Manager’s Report (Casey)

- a. Indiana University Water Testing Results for 2017**
 - i. Sarah Powers presented the results. A lengthy discussion followed regarding the source of E. Coli in Chitwood and other areas around the lake.**
- b. Barge Operations: Update**
 - i. 2864 Cubic Yards Removed as of June 15, 2018**
- c. Vegetation Control Update**

- i. Casey summarized vegetation control efforts to date. The next treatment will occur once emergent vegetation is mature.
- d. Fireworks Donation Update
 - i. \$4,050 in donations as of June 23, 2018
- e. Indiana Lakes Management Society – Shelter Reservation
 - i. Casey requests a motion to waive shelter reservation fees for educational public events.

KLITZING MOTIONED TO APPROVE INDIANA LAKES MANAGEMENT SOCIETY RESERVATION WAIVER FOR UP TO TWO ILMS EDUCATIONAL EVENTS. BROWN SECONDED THE MOTION. ALL “AYES”. THE MOTION CARRIED.

V. Strategic Planning Committee: Update (Brown)

- a. Financial Management and Charitable Giving
- b. Lake Health Task Group: Update (Casey)
 - i. Casey discussed ongoing efforts to develop a sustainable sediment management plan.
- c. Communications Update
 - i. First newsletter sent out on June 1, 2018.
 - ii. Second newsletter expected to be sent out near the end of June.
- d. Public Meeting Discussion
 - i. The LLCDD is planning to host a large public meeting this fall to discuss sediment management options.

VI. Awards/Recognition

- a. Dugan recognized Sue Miller’s term as Director of District II, Miller was not in attendance. Recognition will be given at a future board meeting.

VII. Public Comment (Dugan)

- a. Public comments focused on the proposed tax increases.
 - i. Proponents stated the increases will equal only a few hundred dollars on their tax bill.
 - ii. A freeholder commented that access dredging has been the priority, but it is time to transition to a more permanent solution with this latest tax increase.
 - iii. Several freeholders requested more information and a solidified plan before tax increases are approved.

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

- a.** Next LLC Board Meeting: July 21, 2018; 10:00 AM; Riddle Point Park Shelter House

IX. Adjournment

KLITZING MOTIONED TO ADJOURN THE JUNE 23rd, 2018 BOARD OF DIRECTORS MEETING AT 11:45 AM. BROWN SECONDED THE MOTION. ALL “AYE’S”. THE MOTION CARRIED, MEETING ADJOURNED

RESPECTFULLY SUBMITTED BY:

Andrew Manley, Board Recorder

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Riddle Point Park Shelter House
June 23, 2018
10:00 a.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of May 24, 2018 Board Meeting Minutes (PD)
- III. Treasurer's Report (MB)
 - A. May Financial Highlights
 - B. Report of Claims Approval for May 2018
 - C. Introduction: 2019 Proposed Budget
- IV. Manager's Report (AC)
 - A. Indiana University Water Testing Results for 2017
 - 1. Sarah Powers, School of Public and Environmental Affairs
 - B. Barge Operations: Update
 - 1. Chitwood
 - C. Vegetation Control: Update
 - D. Fireworks Donation Update
 - E. Indiana Lakes Management Society -Shelter Reservation
- V. Strategic Planning Committee: Update (MJB)
 - A. Financial Management & Charitable Giving
 - B. Lake Health Task Group: Update (AC)
 - C. Communications Update
 - D. Public Meeting Discussion
- VI. Awards/Recognition (PD)
- VII. Public Comment (PD)
- VIII. New Business / Correspondence for Future Agenda (PD)
 - A. Next LLCB Board Meeting: July 21, 2018; 10:00 AM;
Riddle Point Park Shelter House
- IX. Adjournment (PD)

THE ANNUAL PICNIC WILL BE DIRECTLY FOLLOWING THE ADJOURNMENT
OF THE JUNE 23, 2018 BOARD MEETING



Lake Lemon Conservancy District

Monthly Meeting

Riddle Point Park

June 23, 2018 10:00 AM

Name	Lake Address	District	Email Address
J + Susan ^{winkelbred}	7793 N. John Young Rd	1	you have
SURATTA	8920 Southshore	5	suragail@com
Marty Mann	8001 N Lakeview	3	-
Kanah Bevan	Rust Rd	1	-
Charlotte Ottumbe	7790 Lakewood Dr		
CAROL GENTRY	4059 SALMON HARBOUR	7	Me
Chris Kamp	9688 Point Idalawn		hammerbrick@yahoo.com
ALICE SOSEMICHIEL	4714 POINT DALAWN		alicesosemichel@gmail.com
Tom Teefer	7426 E. Spillway Rd		
JIM ANN Bale	8089 N Lakewood		Y - have
David White	7098 LAKEVIEW		-
Tim Chocklett	7797 Tunnel rd		Tim@obiwholesale.com
Dave Peg Homerier	7913 Point Idalawn		dnp010111@gmail.com
Karen Johnson	4630 Idalawn		karenj@gmail.com (already on list)
Kathy Shortridge	" "		
Spencer Leitz	7331 Spillway		-



Lake Lemon Conservancy District

Monthly Meeting

Riddle Point Park

June 23, 2018 10:00 AM

Name	Lake Address	District	Email Address
John + Bonnie Easter	9085 Southshore		bonnie39@comcast.net
Jim Ault	OAK LAKE		Ault@iguest.net
Bill Young	7621 Lickwood Dr.		W Young 4078 @ Y-600
Betty Green	7665 N. John Young Rd	1	
Randy Pruden	7667 N. John Young Rd	1	mprudenz@peoplepc.com
MARANEL PRUDEN	" " " "	1	" " " "
Greg McCaray	8002 N. Lakeside Dr.	7	lakelemon4me@aol.com
Steve Langston	7304 Point Loma Dr	6	
Andy + Debbie Montgomery	4713 Point Loma Dr	6	goeskdandy19@yahoo.com
Andrea Montgomery	6235 N. Shore Dr.	1	Tmont104656@gmail.com
Tim Swanson	936 Green Ave	1	tsanson1958@yahoo.com
Sarah Powers	N/A		
Will Wether	4089 Point Loma Dr		WdWether@comcast.net
Steve Proby	5535 Lickwood Dr	4	SPROBYE@DY. AR. COM
Barbara Ritter	Past Board Member		
Gary + Barb Lewis	4032 Salmon Hk	7	
Dana Holland	7795 N. Tunnel Rd		danholland12@yahoo.com
Joe Herr	4610 P. Loma Dr		JoeHerr@indy.rr.com
Cheri Wimmerauer	4385 Watson Rd.	7	cwimmer@comcast.net



Lake Lemon Conservancy District

Monthly Meeting

Riddle Point Park

June 23, 2018 10:00 AM

Name	Lake Address	District	Email Address
TRUEBLOOD	4047 Salmon Lake	7	Cotruce 50 @ Comcast.net trueblood @ comcast.net
HOBSON		7	d. Hobson 49 @ Comcast - N21
Ann Wroblewski	6486 Southshore Dr	7	
Vince Britt	"	7	
Jane Dearborn		7	
Terry Skolosh		7	
Kevin FAGAN	1772 E. S. - LWAY	2	
Ron Thacker	4192 Channel Rd	Lake Person	
Laura Fennell	4123 WATSON	1 - V	
Scott Admison	42184 WALKER W.	CARE PERSON	
Fulback	7720 Wilderick		
Pex Taylor	6179 N. Shore Dr	6	ret. taylor @ gmail.com
B MADDEN	SOUTH SHORE		
Susan Thomas	7797 N. John Young Rd	1	
Mike Thomas		1	
SAUB	9407 E. South Shore	5	
B. V. SAUB	8539 Black Hawk	4	
Mike & Kathy O'Brien	7630 Lakewood Dr		O'Brien 675 @ aol.com
Barry Clarke	3851 E. South Shore Dr	5	Barry, Clarke @ Comcast NBT

Lake Lemon Conservancy District
Board of Directors Meeting Minutes
City of Bloomington Utilities Building
May 24, 2018

The May 24, 2018 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the City of Bloomington Utilities Building and was called to order by Chairman Pam Dugan at 6:00 PM.

BOARD MEMBERS PRESENT: Pam Dugan, Mary Jane Brown, Mike Blackwell, Michael Klitzing, Lora Schell, and Les Wadzinski. ALSO PRESENT: Adam Casey, District Manager; Andrew Manley, Andrew O'Malia, and LLCD Freeholders (see attached sign-in sheet). ABSENT: Lora Schell & Debra Ladyman

- I. Opening Comments (Dugan)**
- II. Approval of April 26, 2018 Board Meeting Minutes (Dugan)**
KLITZING MOTIONED TO APPROVE THE April 26, 2018 BOARD MEETING MINUTES. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.
- III. Treasurer's Report (Blackwell)**
 - a. March Financial Update
 - a. Income: \$25,251.23
 - b. Expenses: \$29,000.00
 - b. Report of Claims Approval for April 2018
DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR April 2018. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.
- IV. Manager's Report (Casey)**
 - a. Introduction of Operations Supervisor Inter, Andrew Manley
 - a. Adam Casey introduced the Operations Supervisor Intern, Andrew Manley, to the board
 - b. Barge Operations: Update
 - a. 1,800 yd³ of sediment have been removed this year
 - b. Debris removal at end of long causeway has been removed
 - c. Vegetation Control: Update
 - a. Vegetation control should take place on Thursday 5/31/2018
 - b. Should have vegetation map by Monday 5/28/2018
 - d. Resolution 04-18-03: Chris Francis Property Annexation

- a. Total cost of \$1,500
- b. Board must now send resolution to court

**KLITZING MOTIONED TO APPROVE RESOLUTION 05-18-03: CHRIS FRANCIS PROPERTY ANNEXATION.
BLACKWELL SECONDED THE MOTION. ALL “AYE’S” THE MOTION CARRIED.**

V. Strategic Planning Committee: Update (Brown)

- a. Lake Health - Sedimentation Project Update
 - i. Frank Van Overmeiren gave the committee a presentation on the state and outlook of the sedimentation management project
 - ii. Regulatory meeting with IDEM and ACOE set for June 4th
 - iii. Environmental specialist suggests outlining original lake basin area to minimize regulatory requirements
 - iv. Sediment has been pushed out 100 feet in only the past year
 - v. Potentially use sediment to widen causeway
- b. Financial Management - Foundations and Fundraising
 - i. Shrewsbury aiding in creating ways to get the conservancy grant money
 - ii. Conservancy no longer eligible for some grants due to previous activities
 - iii. Lake Lemon Enhancement Fund should be live for both Monroe and Brown Counties
- c. Communications – Newsletter update
 - i. First newsletter send to board members
 - ii. Will be a longer in length due to it being the first newsletter, subsequent issues expected to be shorter.
 - iii. 199 people have signed up for constant contact

VI. Public Comment (Dugan)

- a. Public comment included sign distribution for meeting notices and lake safety/ patrol procedures.

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

- a. Next LLC Board Meeting: June 23, 2018; 10 AM; Annual Picnic, Riddle Point Park Shelter House

VIII. Adjournment

BROWN MOTIONED TO ADJOURN THE MAY 24TH, 2018 BOARD OF DIRECTORS MEETINGS AT 7:03 PM. BLACKWELL SECONDED THE MOTION. ALL "AYE'S" THE MOTION CARRIED.

Respectfully Submitted By:

Andrew O'Malia, Board Recorder

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2018 thru May 31, 2018

(UNAUDITED)

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

LAKE LEMON CONSERVANCY

I have prepared the financial statements LAKE LEMON CONSERVANCY as of May 31, 2018 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
June 5, 2018

10:35 AM
06/05/18
Accrual Basis

LAKE LEMON CONSERVANCY

Balance Sheet

As of May 31, 2018

	May 31, 18
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	262,524.97
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	116,023.86
1040 · CD's Cumulative Maint Fund	91,942.92
1050 · Savings Account	3,364.47
Total Checking/Savings	474,156.22
Total Current Assets	474,156.22
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	1,057,872.43
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	2,813.11
2020 · State & Co. Withholding Payable	1,113.56
Total Other Current Liabilities	3,926.67
Total Current Liabilities	3,926.67
Total Liabilities	3,926.67
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	561,661.22
3060 · Cumulative Maintenance Fund	38,496.47
3200 · Retained Earnings	398,837.43
Net Income	-46,423.02
Total Equity	1,053,945.76
TOTAL LIABILITIES & EQUITY	1,057,872.43

10:33 AM

06/05/18

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

May 2018

	May 18	Jan - May 18
Income		
4000 · Watercraft Permits	40,233.00	54,783.00
4010 · Launch Fees	5,885.00	9,934.00
4020 · Marina & Club Fees	0.00	1,500.00
4030 · Sublease & Access Fees	2,820.00	22,625.00
4060 · Interest	15.01	548.29
4070 · Grants & Donations	0.00	305.00
4080 · Fishing Tournament	0.00	600.00
4090 · Park Reservations	500.00	1,925.00
4100 · Park Admission Fees	7,955.00	8,142.00
Total Income	57,408.01	100,362.29
Expense		
6000 · Manager	4,039.38	20,039.38
6010 · FICA	1,073.34	3,950.50
6020 · State Unemployment Tax	0.00	136.43
6025 · Merchant Fees	188.61	243.16
6030 · Retirement	688.00	2,976.00
6040 · Health Insurance	455.79	2,433.19
6070 · Gate Attendant	2,814.75	5,376.51
6110 · Lake Biologist	1,165.75	1,733.00
6111 · Dredger	1,309.00	2,773.00
6112 · Dredger (Other)	616.00	11,309.38
6113 · Assistant Dredger	3,786.00	4,770.00
6114 · Assistant Dredger (Other)	300.00	5,230.00
6115 · Dredger (Private)	0.00	269.50
6116 · Assistant Dredger (Private)	0.00	140.00
6120 · Season & Launch Permits	0.00	1,914.70
6130 · Daily Permits	0.00	270.00
6140 · Receipt/Tickets Books	0.00	440.49
6160 · Printer, Copier & Computer Supp	0.00	286.23
6170 · Miscellaneous-Other	0.00	1,088.23
6180 · Postage	56.13	349.50
6185 · Receipt Books	0.00	741.39
6190 · General Business Supplies	0.00	327.79
6200 · Regular Gas	0.00	2,189.43
6210 · Diesel	2,378.10	4,059.80
6240 · Building & Grounds	272.74	772.23
6250 · Boat/Weed Harvester/Truck	0.00	407.19
6251 · Dredging Supplies	744.18	3,958.32
6252 · Rip Rap/Erosion Control	0.00	795.31
6290 · Signs & Nautical Markers	0.00	480.00
6300 · Accounting Services	450.00	2,700.00
6310 · Grass	1,760.00	1,760.00
6320 · Attorney	227.50	752.50
6325 · Fish Management Survey	0.00	4,000.00
6330 · Consulting Engineer	11,009.41	11,009.41
6370 · Phone, LDT, Pager, E-Mail	269.24	1,356.05
6390 · Hotel	0.00	180.00
6400 · Meals	0.00	79.00
6410 · Subscriptions	0.00	135.00
6420 · Newsletter	714.00	714.00
6430 · Ads	0.00	35.04
6440 · Other	0.00	197.79
6450 · Insurance	404.00	25,876.00
6460 · Electric	368.95	2,519.75
6470 · Water	52.11	260.55
6480 · Trash	0.00	166.74
6500 · Pump Holding Tank	0.00	150.00
6510 · Building & Grounds Expense	1,454.02	2,862.02
6520 · Boat	1,012.89	1,824.65
6541 · Dredging Equipment Maintenance	0.00	348.61
6542 · Equipment Rental	0.00	4,353.00
6560 · Water Testing	0.00	2,520.00
6600 · 6% Marina Permit Sales	383.52	383.52
6661 · Disposal Site Preparation	0.00	3,141.02

10:33 AM

06/05/18

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
May 2018

	<u>May 18</u>	<u>Jan - May 18</u>
Total Expense	<u>37,993.41</u>	<u>146,785.31</u>
Net Income	<u><u>19,414.60</u></u>	<u><u>-46,423.02</u></u>

10:34 AM

06/05/18

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through May 2018

	Jan - May 18	Jan - May 17	\$ Change	% Change
Income				
4000 · Watercraft Permits	54,783.00	48,565.00	6,218.00	12.8%
4010 · Launch Fees	9,934.00	9,630.00	304.00	3.2%
4020 · Marina & Club Fees	1,500.00	2,000.00	-500.00	-25.0%
4030 · Sublease & Access Fees	22,625.00	23,105.00	-480.00	-2.1%
4060 · Interest	548.29	481.86	66.43	13.8%
4070 · Grants & Donations	305.00	0.00	305.00	100.0%
4080 · Fishing Tournament	600.00	1,125.00	-525.00	-46.7%
4090 · Park Reservations	1,925.00	3,500.00	-1,575.00	-45.0%
4100 · Park Admisioin Fees	8,142.00	3,977.00	4,165.00	104.7%
4130 · Dredging/Rip-Rap Income	0.00	15,124.60	-15,124.60	-100.0%
Total Income	100,362.29	107,508.46	-7,146.17	-6.7%
Expense				
6000 · Manager	20,039.38	19,615.40	423.98	2.2%
6001 · Operations Supervisor	0.00	15,000.00	-15,000.00	-100.0%
6010 · FICA	3,950.50	4,630.27	-679.77	-14.7%
6020 · State Unemployment Tax	136.43	200.07	-63.64	-31.8%
6025 · Merchant Fees	243.16	202.46	40.70	20.1%
6030 · Retirement	2,976.00	5,545.36	-2,569.36	-46.3%
6040 · Health Insurance	2,433.19	4,160.13	-1,726.94	-41.5%
6070 · Gate Attendant	5,376.51	3,177.40	2,199.11	69.2%
6110 · Lake Biologist	1,733.00	0.00	1,733.00	100.0%
6111 · Dredger	2,773.00	1,901.00	872.00	45.9%
6112 · Dredger (Other)	11,309.38	11,260.75	48.63	0.4%
6113 · Assistant Dredger	4,770.00	175.75	4,594.25	2,614.1%
6114 · Assistant Dredger (Other)	5,230.00	5,790.50	-560.50	-9.7%
6115 · Dredger (Private)	269.50	2,893.50	-2,624.00	-90.7%
6116 · Assistant Dredger (Private)	140.00	712.25	-572.25	-80.3%
6120 · Season & Launch Permits	1,914.70	1,929.11	-14.41	-0.8%
6130 · Daily Permits	270.00	467.70	-197.70	-42.3%
6140 · Receipt/Tickets Books	440.49	348.63	91.86	26.4%
6160 · Printer, Copier & Computer Supp	286.23	149.99	136.24	90.8%
6170 · Miscellaneous-Other	1,088.23	614.00	474.23	77.2%
6180 · Postage	349.50	192.00	157.50	82.0%
6185 · Receipt Books	741.39	0.00	741.39	100.0%
6190 · General Business Supplies	327.79	313.70	14.09	4.5%
6200 · Regular Gas	2,189.43	0.00	2,189.43	100.0%
6210 · Diesel	4,059.80	3,177.00	882.80	27.8%
6240 · Building & Grounds	772.23	444.61	327.62	73.7%
6250 · Boat/Weed Harvester/Truck	407.19	0.00	407.19	100.0%
6251 · Dredging Supplies	3,958.32	8,770.44	-4,812.12	-54.9%
6252 · Rip Rap/Erosion Control	795.31	14,053.14	-13,257.83	-94.3%
6290 · Signs & Nautical Markers	480.00	477.92	2.08	0.4%
6300 · Accounting Services	2,700.00	2,700.00	0.00	0.0%
6310 · Grass	1,760.00	1,760.00	0.00	0.0%
6320 · Attorney	752.50	2,370.86	-1,618.36	-68.3%
6325 · Fish Managment Survey	4,000.00	0.00	4,000.00	100.0%
6330 · Consulting Engineer	11,009.41	0.00	11,009.41	100.0%
6350 · Other Prof/Secretarial Service	0.00	175.00	-175.00	-100.0%
6370 · Phone, LDT, Pager, E-Mail	1,356.05	1,187.20	168.85	14.2%
6390 · Hotel	180.00	204.02	-24.02	-11.8%
6400 · Meals	79.00	39.69	39.31	99.0%
6410 · Subscriptions	135.00	937.77	-802.77	-85.6%
6420 · Newsletter	714.00	0.00	714.00	100.0%
6430 · Ads	35.04	65.32	-30.28	-46.4%
6440 · Other	197.79	462.21	-264.42	-57.2%
6450 · Insurance	25,876.00	28,262.00	-2,386.00	-8.4%
6460 · Electric	2,519.75	1,771.75	748.00	42.2%
6470 · Water	260.55	262.32	-1.77	-0.7%
6480 · Trash	166.74	471.96	-305.22	-64.7%
6490 · Port-O-Lets	0.00	210.00	-210.00	-100.0%
6500 · Pump Holding Tank	150.00	325.00	-175.00	-53.9%
6510 · Building & Grounds Expense	2,862.02	1,350.35	1,511.67	112.0%
6520 · Boat	1,824.65	748.00	1,076.65	143.9%
6541 · Dredging Equipment Maintenance	348.61	3,086.55	-2,737.94	-88.7%

10:34 AM

06/05/18

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
January through May 2018

	<u>Jan - May 18</u>	<u>Jan - May 17</u>	<u>\$ Change</u>	<u>% Change</u>
6542 · Equipment Rental	4,353.00	9,426.00	-5,073.00	-53.8%
6560 · Water Testing	2,520.00	0.00	2,520.00	100.0%
6600 · 6% MarinaPermit Sales	383.52	737.58	-354.06	-48.0%
6620 · Dam/Spillway Inspection	0.00	9,733.78	-9,733.78	-100.0%
6661 · Disposal Site Preparation	3,141.02	6,346.62	-3,205.60	-50.5%
6680 · Other Services and Charges	0.00	519.00	-519.00	-100.0%
Total Expense	<u>146,785.31</u>	<u>179,356.06</u>	<u>-32,570.75</u>	<u>-18.2%</u>
Net Income	<u>-46,423.02</u>	<u>-71,847.60</u>	<u>25,424.58</u>	<u>35.4%</u>

10:37 AM

06/05/18

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through May 2018

	Jan - May 18	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	54,783.00	115,000.00	-60,217.00	47.6%
4010 · Launch Fees	9,934.00	22,000.00	-12,066.00	45.2%
4020 · Marina & Club Fees	1,500.00	9,000.00	-7,500.00	16.7%
4030 · Sublease & Access Fees	22,625.00	27,000.00	-4,375.00	83.8%
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	548.29	1,250.00	-701.71	43.9%
4070 · Grants & Donations	305.00	7,000.00	-6,695.00	4.4%
4080 · Fishing Tournament	600.00	1,400.00	-800.00	42.9%
4090 · Park Reservations	1,925.00	4,000.00	-2,075.00	48.1%
4100 · Park Admisioin Fees	8,142.00	40,000.00	-31,858.00	20.4%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	20,000.00	-20,000.00	0.0%
Total Income	100,362.29	497,650.00	-397,287.71	20.2%
Expense				
6000 · Manager	20,039.38	52,000.00	-31,960.62	38.5%
6001 · Operations Supervisor	0.00	41,000.00	-41,000.00	0.0%
6010 · FICA	3,950.50	13,500.00	-9,549.50	29.3%
6020 · State Unemployment Tax	136.43	800.00	-663.57	17.1%
6025 · Merchant Fees	243.16			
6030 · Retirement	2,976.00	15,000.00	-12,024.00	19.8%
6040 · Health Insurance	2,433.19	10,000.00	-7,566.81	24.3%
6070 · Gate Attendant	5,376.51	21,000.00	-15,623.49	25.6%
6100 · Lake Patrol	0.00	4,800.00	-4,800.00	0.0%
6110 · Lake Biologist	1,733.00			
6111 · Dredger	2,773.00	23,100.00	-20,327.00	12.0%
6112 · Dredger (Other)	11,309.38	14,500.00	-3,190.62	78.0%
6113 · Assistant Dredger	4,770.00	11,400.00	-6,630.00	41.8%
6114 · Assistant Dredger (Other)	5,230.00	5,700.00	-470.00	91.8%
6115 · Dredger (Private)	269.50	3,850.00	-3,580.50	7.0%
6116 · Assistant Dredger (Private)	140.00	1,900.00	-1,760.00	7.4%
6120 · Season & Launch Permits	1,914.70	1,700.00	214.70	112.6%
6130 · Daily Permits	270.00	400.00	-130.00	67.5%
6140 · Receipt/Tickets Books	440.49	400.00	40.49	110.1%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	286.23	800.00	-513.77	35.8%
6170 · Miscellaneous-Other	1,088.23	1,300.00	-211.77	83.7%
6180 · Postage	349.50	750.00	-400.50	46.6%
6185 · Receipt Books	741.39			
6190 · General Business Supplies	327.79	750.00	-422.21	43.7%
6200 · Regular Gas	2,189.43	6,000.00	-3,810.57	36.5%
6210 · Diesel	4,059.80	7,000.00	-2,940.20	58.0%
6230 · Medical Supplies	0.00	3,000.00	-3,000.00	0.0%
6240 · Building & Grounds	772.23	5,000.00	-4,227.77	15.4%
6250 · Boat/Weed Harvester/Truck	407.19	1,500.00	-1,092.81	27.1%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through May 2018

	Jan - May 18	Budget	\$ Over Budget	% of Budget
6251 · Dredging Supplies	3,958.32	12,000.00	-8,041.68	33.0%
6252 · Rip Rap/Erosion Control	795.31	15,000.00	-14,204.69	5.3%
6260 · Uniforms	0.00	200.00	-200.00	0.0%
6290 · Signs & Nautical Markers	480.00	3,500.00	-3,020.00	13.7%
6300 · Accounting Services	2,700.00	5,400.00	-2,700.00	50.0%
6310 · Grass	1,760.00	10,560.00	-8,800.00	16.7%
6320 · Attorney	752.50	4,000.00	-3,247.50	18.8%
6325 · Fish Managment Survey	4,000.00			
6330 · Consulting Engineer	11,009.41	50,000.00	-38,990.59	22.0%
6350 · Other Prof/Secretarial Service	0.00	1,000.00	-1,000.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	1,356.05	2,900.00	-1,543.95	46.8%
6390 · Hotel	180.00	300.00	-120.00	60.0%
6400 · Meals	79.00	150.00	-71.00	52.7%
6410 · Subscriptions	135.00	350.00	-215.00	38.6%
6420 · Newsletter	714.00			
6430 · Ads	35.04	500.00	-464.96	7.0%
6440 · Other	197.79	1,000.00	-802.21	19.8%
6450 · Insurance	25,876.00	45,000.00	-19,124.00	57.5%
6460 · Electric	2,519.75	5,000.00	-2,480.25	50.4%
6470 · Water	260.55	750.00	-489.45	34.7%
6480 · Trash	166.74	1,500.00	-1,333.26	11.1%
6490 · Port-O-Lets	0.00	2,000.00	-2,000.00	0.0%
6500 · Pump Holding Tank	150.00	800.00	-650.00	18.8%
6510 · Building & Grounds Expense	2,862.02	5,500.00	-2,637.98	52.0%
6520 · Boat	1,824.65	3,000.00	-1,175.35	60.8%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6541 · Dredging Equipment Maintenance	348.61	15,000.00	-14,651.39	2.3%
6542 · Equipment Rental	4,353.00	17,000.00	-12,647.00	25.6%
6560 · Water Testing	2,520.00	5,500.00	-2,980.00	45.8%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% MarinaPermit Sales	383.52	2,300.00	-1,916.48	16.7%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6630 · Spillway Repairs	0.00	10,000.00	-10,000.00	0.0%
6661 · Disposal Site Preparation	3,141.02	10,000.00	-6,858.98	31.4%
6680 · Other Services and Charges	0.00	1,000.00	-1,000.00	0.0%
6681 · Fireworks	0.00	6,500.00	-6,500.00	0.0%
Total Expense	146,785.31	546,060.00	-399,274.69	26.9%
Net Income	-46,423.02	-48,410.00	1,986.98	95.9%



Lake Lemon Conservancy District

Date: June 23, 2018

ALLOWANCE OF VOUCHERS

Mike Blackwell
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 6 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$32,950.13.

Dated this 23th Day of June, 2018

Signature of Governing Board


PAM DUGAN, CHAIRMAN

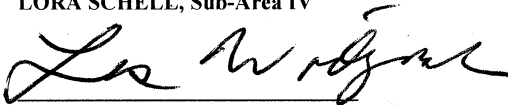

MARY JANE BROWN, VICE-CHAIR


MIKE BLACKWELL, TREASURER


MICHAEL KLITZING, Sub-Area I


DEBRA LADYMAN, Sub-Area II


LORA SCHELL, Sub-Area IV


LES WADZINSKI, Sub-Area V

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06/05/18

LAKE LEMON CONSERVANCY
Check Detail
 May 2018

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	437	5/12/2018	RURAL KING		1000 · Peoples Sta...		-106.94
			Trash Barrels		6240 · Building & G...	-106.94	106.94
TOTAL						-106.94	106.94
Check	4451	5/2/2018	SHREWSBERRY &...		1000 · Peoples Sta...		-8,167.41
					6330 · Consulting E...	-8,167.41	8,167.41
TOTAL						-8,167.41	8,167.41
Check	4452	5/4/2018	FIRST INSURANC...		1000 · Peoples Sta...		-404.00
					6450 · Insurance	-404.00	404.00
TOTAL						-404.00	404.00
Check	4453	5/4/2018	KLEINDORFER HA...		1000 · Peoples Sta...		-218.53
			Welding Supplies		6251 · Dredging Su...	-218.53	218.53
TOTAL						-218.53	218.53
Check	4454	5/4/2018	N. ANDERSON EX...		1000 · Peoples Sta...		-1,760.00
					6310 · Grass	-1,760.00	1,760.00
TOTAL						-1,760.00	1,760.00
Check	4455	5/4/2018	B & B WATER CORP		1000 · Peoples Sta...		-52.11
					6470 · Water	-52.11	52.11
TOTAL						-52.11	52.11
Check	4456	5/11/2018	SCHELL MARINA, ...		1000 · Peoples Sta...		-383.52
					6600 · 6% MarinaP...	-383.52	383.52
TOTAL						-383.52	383.52
Check	4457	5/11/2018	WHITE RIVER CO-...		1000 · Peoples Sta...		-2,378.10
					6210 · Diesel	-2,378.10	2,378.10
TOTAL						-2,378.10	2,378.10

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LAKE LEMON CONSERVANCY
Check Detail
May 2018

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4458	5/11/2018	COMCAST CABLE		1000 · Peoples Sta...		-269.24
					6370 · Phone, LDT,...	-269.24	269.24
TOTAL						-269.24	269.24
Check	4459	5/25/2018	VISA		1000 · Peoples Sta...		-1,911.58
			Constant Contact annual subscription		6420 · Newsletter	-714.00	714.00
			Push boat shaft bearing and stuffing box		6251 · Dredging Su...	-525.65	525.65
			Reupholster Patrol Boat engine cover		6520 · Boat	-450.00	450.00
			Stamps		6180 · Postage	-56.13	56.13
			Trash Barrels and hardware		6240 · Building & G...	-165.80	165.80
TOTAL						-1,911.58	1,911.58
Check	4462	5/29/2018	WATKINS ACCOU...		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00
Check	4463	5/29/2018	SHREWSBERRY &...		1000 · Peoples Sta...		-2,842.00
					6330 · Consulting E...	-2,842.00	2,842.00
TOTAL						-2,842.00	2,842.00
Check	4464	5/29/2018	YOUNG TRUCKIN...		1000 · Peoples Sta...		-759.02
			Beach Sand		6510 · Building & G...	-759.02	759.02
TOTAL						-759.02	759.02
Check	4465	5/29/2018	SCI REMC		1000 · Peoples Sta...		-368.95
					6460 · Electric	-368.95	368.95
TOTAL						-368.95	368.95
Check	4466	5/29/2018	ALL ABOUT BOATS		1000 · Peoples Sta...		-562.89
			Patrol Boat gimble bearing		6520 · Boat	-562.89	562.89
TOTAL						-562.89	562.89
Check	4467	5/29/2018	CARMIN PARKER ...		1000 · Peoples Sta...		-227.50

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LAKE LEMON CONSERVANCY
Check Detail
May 2018

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
			Community Foundation work	6320	Attorney	-227.50	227.50
TOTAL						-227.50	227.50
Check	4468	5/29/2018	CARESOURCE		1000 · Peoples Sta...		-455.79
					6040 · Health Insur...	-455.79	455.79
TOTAL						-455.79	455.79
Check	4469	5/29/2018	HANDY RANDY RE...		1000 · Peoples Sta...		-695.00
			Replace and mount steel bathhouse door	6510	Building & G...	-695.00	695.00
TOTAL						-695.00	695.00

Total - \$22,012.58

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LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
May 2018

	Allender, Clinton L			Casey, Adam W			Hopkins, Matthew K			Manley, Andrew T		
	Hours	Rate	May 18	Hours	Rate	May 18	Hours	Rate	May 18	Hours	Rate	May 18
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			0.00			4,000.00			0.00			0.00
OT-6070			0.00			0.00	2.5	15.75	39.38			0.00
Reg. Pay-6070			0.00			0.00	112	10.50	1,176.00			0.00
Reg. Pay-6110			0.00			0.00			0.00	91.25	11.00	1,003.75
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	106.5	20.00	2,130.00			0.00			0.00			0.00
Reg. Pay-6114	15	20.00	300.00			0.00			0.00			0.00
Reg. Pay-6115			0.00			0.00			0.00			0.00
Reg. Pay-6116			0.00			0.00			0.00			0.00
Total Gross Pay	121.5		2,430.00			4,000.00	114.5		1,215.38	91.25		1,003.75
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			-240.00			0.00			0.00
Total Deductions from Gross Pay			0.00			-240.00			0.00			0.00
Adjusted Gross Pay	121.5		2,430.00			3,760.00	114.5		1,215.38	91.25		1,003.75
Taxes Withheld												
Federal Withholding			-243.00			-506.00			-58.00			-52.00
Medicare Employee			-35.23			-58.00			-17.62			-14.55
Social Security Employee			-150.66			-248.00			-75.35			-62.24
IN - Withholding			-78.49			-121.44			-39.26			-32.42
Hamilton Co			0.00			0.00			0.00			0.00
Law. Co.			-42.53			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			0.00			-41.18			-16.35			-13.50
Total Taxes Withheld			-549.91			-974.62			-206.58			-174.71
Net Pay	121.5		1,880.09			2,785.38	114.5		1,008.80	91.25		829.04
Employer Taxes and Contributions												
Federal Unemployment			8.48			0.00			7.29			6.02
Medicare Company			35.23			58.00			17.62			14.55
Social Security Company			150.66			248.00			75.35			62.24
IN - Unemployment Company			12.15			0.00			6.08			5.02
Total Employer Taxes and Contributions			206.52			306.00			106.34			87.83

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
May 2018

	O'Malia, Andrew j			Schreiner, James R			Snooks, Franklin A			Walls, Isaac N		
	Hours	Rate	May 18	Hours	Rate	May 18	Hours	Rate	May 18	Hours	Rate	May 18
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			0.00			0.00			0.00			0.00
OT-6070			0.00			0.00			0.00			0.00
Reg. Pay-6070	69	10.50	724.50			0.00	79.5	11.50	914.25			0.00
Reg.Pay-6110			0.00	9	18.00	162.00			0.00			0.00
Reg.Pay-6111			0.00			0.00			0.00			0.00
Reg.Pay-6112			0.00			0.00			0.00			0.00
Reg.Pay-6113			0.00	29.5	18.00	531.00			0.00	62.5	18.00	1,125.00
Reg.Pay-6114			0.00		18.00	0.00			0.00		18.50	0.00
Reg.Pay-6115			0.00			0.00			0.00			0.00
Reg.Pay-6116			0.00			0.00			0.00		18.50	0.00
Total Gross Pay	69		724.50	38.5		693.00	79.5		914.25	62.5		1,125.00
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00			0.00			0.00
Adjusted Gross Pay	69		724.50	38.5		693.00	79.5		914.25	62.5		1,125.00
Taxes Withheld												
Federal Withholding			-4.00			-38.00			-64.00			-52.00
Medicare Employee			-10.50			-10.05			-13.25			-16.31
Social Security Employee			-44.92			-42.97			-56.68			-69.75
IN - Withholding			-23.40			-22.39			-29.53			-36.34
Hamilton Co			-7.25			0.00			0.00			0.00
Law. Co.			0.00			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			0.00			-9.32			-10.01			-12.32
Total Taxes Withheld			-90.07			-122.73			-173.47			-186.72
Net Pay	69		634.43	38.5		570.27	79.5		740.78	62.5		938.28
Employer Taxes and Contributions												
Federal Unemployment			4.35			4.16			5.48			6.75
Medicare Company			10.50			10.05			13.25			16.31
Social Security Company			44.92			42.97			56.68			69.75
IN - Unemployment Company			3.62			3.47			4.57			5.63
Total Employer Taxes and Contributions			63.39			60.65			79.98			98.44

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LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
May 2018

	Warthan, Levi R			TOTAL		
	Hours	Rate	May 18	Hours	Rate	May 18
Employee Wages, Taxes and Adjustments						
Gross Pay						
Salary-6000			0.00			4,000.00
OT-6070			0.00	2.50		39.38
Reg. Pay-6070			0.00	260.50		2,814.75
Reg. Pay-6110			0.00	100.25		1,165.75
Reg. Pay-6111	34	38.50	1,309.00	34.00		1,309.00
Reg. Pay-6112	16	38.50	616.00	16.00		616.00
Reg. Pay-6113			0.00	198.50		3,786.00
Reg. Pay-6114			0.00	15.00		300.00
Reg. Pay-6115		38.50	0.00			0.00
Reg. Pay-6116			0.00			0.00
Total Gross Pay	50		1,925.00	626.75		14,030.88
Deductions from Gross Pay						
Insurance			0.00			0.00
Retirement			0.00			-240.00
Total Deductions from Gross Pay			0.00			-240.00
Adjusted Gross Pay	50		1,925.00	626.75		13,790.88
Taxes Withheld						
Federal Withholding			-145.00			-1,162.00
Medicare Employee			-27.91			-203.42
Social Security Employee			-119.35			-869.92
IN - Withholding			-62.18			-445.45
Hamilton Co			0.00			-7.25
Law. Co.			0.00			-42.53
Medicare Employee Addl Tax			0.00			0.00
Monroe Co.			-20.08			-122.76
Total Taxes Withheld			-374.52			-2,853.33
Net Pay	50		1,550.48	626.75		10,937.55
Employer Taxes and Contributions						
Federal Unemployment			0.00			42.53
Medicare Company			27.91			203.42
Social Security Company			119.35			869.92
IN - Unemployment Company			0.00			40.54
Total Employer Taxes and Contributions			147.26			1,156.41

2019 Proposed Budget

REVENUES

Account #	Description	2019 Proposed	2018 Proposed	2017 Budget	2017 Actual	2016 Budget	2016 Actual
4000	Watercraft Permits	115,000	115,000.00	115,000.00	102,730.00	110,000.00	112,735.00
4010	Launch Fees	21000	22,000.00	20,000.00	21,063.00	20,000.00	22,522.00
4020	Marina & Club Fees	9000	9,000.00	9,000.00	9,125.00	8,000.00	8,937.50
4030	Sublease Fees	27000	27,000.00	27,000.00	25,540.00	26,000.00	23,700.00
4040	Property Tax - BC	82420	65,000.00	65,000.00	64,439.33	65,000.00	65,067.72
4050	Property Tax - MC	234580	185,000.00	185,000.00	198,358.10	185,000.00	199,247.03
4060	Interest	1250	1,250.00	1,250.00	1,094.56	1,250.00	1,270.74
4070	Grants & Donations	7000	7,000.00	7,000.00	11,234.00	7,000.00	12,678.00
4080	Fish Tournaments	1500	1,400.00	1,400.00	1,125.00	1,400.00	1,850.00
4090	Park/Lake Reservations	4000	4,000.00	4,000.00	4,500.00	4,000.00	3,950.00
4100	Park Admission Fees	40000	40,000.00	37,000.00	44,906.00	37,000.00	39,960.00
4110	Concessions	1000	1,000.00	0.00	0.00	0.00	0.00
4120	Other	0	0.00	0.00	40.85	0.00	4,408.86
4130	Dredging/Rip-Rap Income	20000	20,000.00	15,000.00	17,992.16	12,500.00	14,116.52
4140	Sediment Removal Bond Loan Proceeds	1000000	0.00	90,000.00		200,000.00	0.00
	TOTAL	1,563,750.00	497,650.00	576,650.00	502,148.00	677,150.00	510,443.37

2019 Proposed Budget

WAGES

Account #		2019 Proposed	2018 Proposed	2017 Budget	2017 Actual	2016 Budget	2016 Actual
Salaries & Benefits							
6000	District Manager	59800	52,000.00	51,000.00	51,000.00	50,400.00	50,400.00
6001	Operations Supervisor	35000	41,000.00	41,000.00	17,688.00	40,000.00	37,500.00
6010	FICA (7.65%--all staff)	13700	13,500.00	13,500.00	10,605.00	13,400.00	12,001.87
6020	SUTA (1.236% to 9.5K--all staff)	800	800.00	800.00	559.42	800.00	419.19
6030	PERF (14.2%)	14000	15,000.00	13,000.00	10,005.41	12,800.00	12,195.94
6040	Health Insurance	6000	10,000.00	10,000.00	7,180.20	8,000.00	8,410.23
6050	Life Insurance	0	0.00	0.00	0.00	0.00	0.00
	TOTAL	129,300.00	132,300.00	129,300.00	97,038.03	125,400.00	120,927.23
Hourly & Seasonal							
6070	Gate / Park Attendants (1909 hrs @ \$11.00/hr)	21000	21,000.00	21,000.00	20,681.40	21,000.00	19,979.50
6100	Lake Patrol (400 hrs @ \$12.00/hr)	4800	4,800.00	4,800.00	0.00	4,800.00	0.00
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	0.00	0.00	0.00	0.00	0.00	0.00
6111	Dredger (LLCD Dredging) (600 hrs @ \$39.00/hr)	23400	23,100.00	22,800.00	15,041.50	22,500.00	19,308.76
6112	Dredger (Other) (375 hrs @ \$39.00/hr)	14625	14,500.00	14,250.00	15,599.75	14,062.50	13,537.50
6113	AssistantDredger (LLCD Dredging) (600 hrs @ \$20.00/hr)	12000	11,400.00	11,100.00	7,001.00	10,800.00	8,914.50
6114	AssistantDredger (Other) (300 hrs @ \$20.00/hr)	6000	5,700.00	5,550.00	8,009.50	5,400.00	5,931.00
6115	Dredger (Private) (100 hrs @ \$39.00/hr)	3900	3,850.00	3,800.00	2,893.50	3,750.00	2,025.00
6116	AssistantDredger (Private) (100 hrs @ \$20.00/hr)	2000	1,900.00	1,850.00	712.25	1,800.00	792.00
	TOTAL	87,725.00	86,250.00	85,150.00	69,938.90	84,112.50	70,488.26
	GRAND TOTAL WAGES	217,025.00	218,550.00	214,450.00	166,976.93	209,512.50	191,415.49

2019 Proposed Budget

SUPPLIES

Account #	Description	2019 Proposed	2018 Proposed	2017 Budget	2017 Actual	2016 Budget	2016 Actual
Office Supplies							
6025	Merchant Fees	1200		0.00	1,149.38	0	0
6120	Season & Launch Permits	2000	1,700.00	1,700.00	1,964.21	1,500.00	1,754.48
6130	Daily Permits	400	400.00	400.00	467.70	400.00	197.90
6140	Receipt/Ticket Books	400	400.00	400.00	484.01	400.00	437.98
6150	Checks	200	200.00	200.00		200.00	167.78
6160	Printer, Copier, Computer	800	800.00	800.00	279.98	800.00	566.05
6170	Miscellaneous/Other	1300	1,300.00	1,300.00	1,504.85	1,300.00	411.03
6180	Postage	750	750.00	750.00	900.61	800.00	665.75
6190	General Business Supplies	750	750.00	500.00	830.64	500.00	743.15
	TOTAL	7,800.00	6,300.00	6,050.00	7,581.38	5,900.00	4,944.12
Operating Supplies							
6200	Regular Gas	6000	6,000.00	8,000.00	1,033.76	8,000.00	3,963.03
6210	Diesel, Oil, Grease	7000	7,000.00	10,000.00	6,569.92	11,000.00	4,870.55
6220	Janitorial	0	0.00	0.00		0.00	0.00
6230	Medical	0	3,000.00	0.00		0.00	0.00
	TOTAL	13,000.00	16,000.00	18,000.00	7,603.68	19,000.00	8,833.58
Repair & Maintenance Supplies							
6240	Building & Grounds	6000	5,000.00	10,000.00	6,028.66	10,000.00	5,354.39
6250	Boats, Trucks	1500	1,500.00	1,500.00	290.12	1,500.00	761.33
6251	Dredging Supplies	12000	12,000.00	15,000.00	12,146.50	15,000.00	9,881.69
6252	Rip Rap/ Erosion Control	15000	15,000.00	15,000.00	14,053.14	10,000.00	8,035.79
	TOTAL	34,500.00	33,500.00	41,500.00	32,518.42	36,500.00	24,033.20
Other Supplies							
6260	Uniforms	200	200.00	200.00		200.00	0.00
6270	Boat Equipment	0	0.00	0.00		0.00	0.00
6280	Radios	1000	0.00	350.00		0.00	0.00
6290	Signs/Nautical Markers	2500	3,500.00	3,500.00	2,722.09	3,500.00	1,380.00
	TOTAL	3,700.00	3,700.00	4,050.00	2,722.09	3,700.00	1,380.00
	GRAND TOTAL SUPPLIES	59,000.00	59,500.00	69,600.00	50,425.57	65,100.00	39,190.90

2019 Proposed Budget

SERVICES & CHARGES

Account #	Description	2019 Proposed	2018 Proposed	2017 Budget	2017 Actual
Professional Services					
6300	Accounting Services	5400	5400	5,400.00	6,300.00
6310	Grass Mowing	10560	10560	10,560.00	10,560.00
6320	Attorney	4000	4000	4,000.00	2,895.66
6325	Fish Management Survey	0	0	4,000.00	0.00
6330	Consulting Engineers	1000000	50000	4,000.00	0.00
	TOTAL	1,019,960.00	69,960.00	27,960.00	19,755.66
Communication/Transportation					
6350	Other Professional/Secretarial Services	1000	1000	2,000.00	1,125.00
6370	Phone, LDT, Email, etc.	3000	2900	2,900.00	3,022.73
6380	Travel	0	0	0.00	0.00
6390	Hotel	300	300	300.00	204.02
6400	Meals	150	150	150.00	106.69
6410	Subscriptions/Memberships	800	350	350.00	1,209.12
	TOTAL	5,250.00	4,700.00	5,700.00	5,667.56
Printing/Advertising					
6420	Newsletter	600	0	0.00	
6430	Ads(legal notices)	500	500	500.00	99.94
6440	Other Printing	1500	1000	1,000.00	1,276.04
	TOTAL	2,600.00	1,500.00	1,500.00	1,375.98
Insurance					
6450	Insurance	45000	45000	43,000.00	48,446.00
	TOTAL	45,000.00	45,000.00	43,000.00	48,446.00
Utility Services					
6460	Electric	5000	5000	5,000.00	4,428.40
6470	Water	750	750	750.00	657.96
6480	Trash	1500	1500	1,500.00	1,835.99
6490	Port-o-lets	2000	2000	2,000.00	1,975.00
6500	Pump Holding Tank	800	800	800.00	700.00
	TOTAL	10,050.00	10,050.00	10,050.00	9,597.35

2019 Proposed Budget

SERVICES & CHARGES (Continued)

Account #	Description	2019 Proposed	2018 Proposed	2017 Budget	2017 Actual
Repair & Maintenance					
6510	Building & Grounds/ADA	15500	5,500.00	5,500.00	4,519.61
6520	Boats	2000	3,000.00	2,000.00	1,723.09
6530	Trucks	1000	1,000.00	1,000.00	338.22
6540	Sluice Gate Inspection	0	0.00	0.00	0.00
6541	Dredging Equipment Repairs	10000	15,000.00	25,000.00	5,837.76
6542	Equipment Rental	5000	17,000.00	2,000.00	28,860.05
	TOTAL	33,500.00	41,500.00	35,500.00	41,278.73
Other Services & Charges					
6560	Water Testing	6500	5,500.00	4,500.00	5,141.00
6570	Lake Weed Treatment	50000	50,000.00	40,000.00	51,539.50
6580	Erosion Control	0	0.00	0.00	0.00
6590	Contingency Fund 10%	5000	5,000.00	5,000.00	0.00
6600	6% Commission-Marina Sales	2300	2,300.00	2,300.00	1,998.42
6610	Cumulative Maintenance Fund	5000	5,000.00	5,000.00	0.00
6620	Dam/Spillway Inspection	5000	0.00	0.00	9,733.78
6630	Dam/Spillway Repairs	0	10,000.00	0.00	0.00
6640	Soil Testing (IDEM)	0	0.00	0.00	0.00
6650	Pre-sediment Management Plan	10,000			
6660	Dredging	0	0.00	0.00	0.00
6661	Disposal Site Preparation	10000	10,000.00	40,000.00	11,850.32
6662	Debt Service- Bond repayment	67,000.00	0.00	21,000.00	0.00
6663	Silt Container, Barge Assembly, ,Barge Mobilization	0	0.00	0.00	0.00
6670	Interest Expense (Line of Credit)	0	0.00	0.00	0.00
6680	Other Servies and Charges (Debris Removal)	1500	1,000.00	1,000.00	1,269.00
6681	Fireworks	6500	6,500.00	6,500.00	6,500.00
6682	Ramp Repairs	2000	0.00	0.00	
	TOTAL	170,800.00	95,300.00	125,300.00	88,032.02
	GRAND TOTAL SERVICES AND CHARGES	1,287,160.00	268,010.00	249,010.00	214,153.30

2019 Proposed Budget							
CAPITAL							
Account #	Description	2019 Proposed	2018 Proposed	2017 Budget	2017 Actual	2016 Budget	2016 Actual
Machinery and Equipment							
6690	Office Equipment	0	0.00	0.00	0.00	0.00	0.00
6700	Computer Equipment	0	0.00	2,000.00	0.00	0.00	0.00
6701	Barge	0	0.00	0.00	0.00	70,000.00	54,200.00
6702	Push Boat / Motors	0	0.00	0.00	0.00	40,000.00	0.00
6703	Excavator & Buckets	0	0.00	90,000.00	87,870.00	90,000.00	0.00
6704	Off Road Truck	0	0.00	0.00	0.00	0.00	0.00
6705	Utility Truck	0	0.00	0.00	0.00	0.00	0.00
6706	Bulldozer	0	0.00	0.00	0.00	0.00	0.00
6710	Boat Dock (2)	0	0.00	0.00	0.00	0.00	0.00
6720	Utility Vehicle	0	0.00	0.00	0.00	0.00	0.00
6730	Patrol Boat	0	0.00	0.00	0.00	0.00	0.00
6740	Work Boat (Pontoon)	0	0.00	10,000.00	4,000.00	8,000.00	0.00
	TOTAL	0.00	0.00	102,000.00	91,870.00	208,000.00	54,200.00
Other Capital Outlays							
6730	Patrol Boat/Trailer	0	0.00	0.00	0.00	0.00	0.00
6770	LLCD Pick-up Truck	0	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		0.00	0.00	102,000.00	91,870.00	208,000.00	54,200.00
TOTAL EXPENDITURES BUDGET		1,563,185.00	546,060.00	635,060.00	523,425.80	720,712.50	456,077.93
Excess Expenditures over Revenue							
SUMMARY-2019 Budget							
			2018 Budgeted	2017 Budgeted		2016 Budgeted	2016 Actual
Revenues		1,563,750.00	497,650.00	576,650.00	502,148.00	677,150.00	510,443.37
Expenses		1,563,185.00	546,060.00	635,060.00	523,425.80	720,712.50	456,077.93
Net		565.00	-48,410.00	-58,410.00	-21,277.80	-43,562.50	54,365.44

LAKE LEMON MONITORING PROGRAM
2017-2018 Results Summary



Prepared for:

Lake Lemon Conservancy District

Prepared by:

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Lake Lemon 2017-2018 Water Monitoring Overview

Indiana University has been contracted by the Lake Lemon Conservancy District since 1998 to monitor water quality of the lake and incoming tributaries. Figure 1 shows the sampling locations for Lake Lemon and the tributaries in 2017. Full sampling methods can be found on the Lake Lemon Conservancy District website.



Figure 1. Sampling locations for the Lake Lemon Water Monitoring Program.

Lake Lemon 2017-2018 Summary Results

Temperature and dissolved oxygen measurements were collected from each meter depth to allow for a full profile. The temperature profile illustrates the seasonal variation in water temperature and thermal stratification that occurs as the surface water warms. The upper 3 meters of water remained oxygenated during all four sampling events at Riddle Point (Figure 1). The August dissolved oxygen concentrations averaged 8.1 mg/L in the epilimnion, a slight increase of approximately 0.5 mg/L respectively from the sample collected during July of 2017. Anoxic conditions develop below 3 meters depth as organic matter on the lake bottom creates biochemical oxygen demand (BOD) that breaks down the organic matter consuming available oxygen. Stratification of the surface water reduces mixing of oxygen in the deeper water. The shallow depth of Reed Point and lake turbulence keep this area of the lake well mixed and oxygenated (Figure 2).

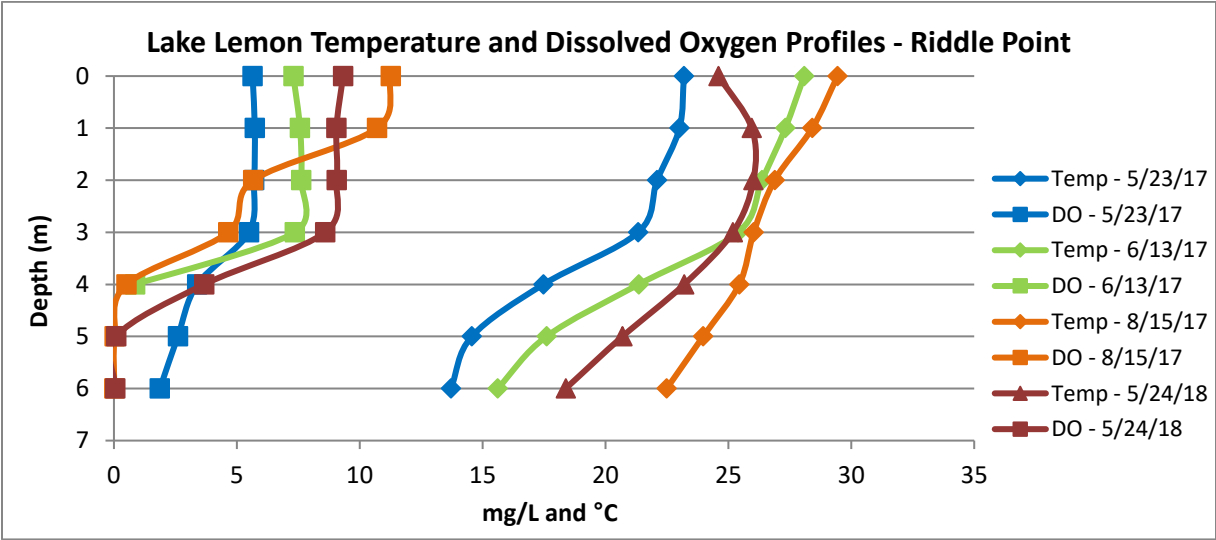


Figure 1. Temperature and dissolved oxygen profiles from all sample dates in from Indiana University at Riddle Point in 2017-2018.

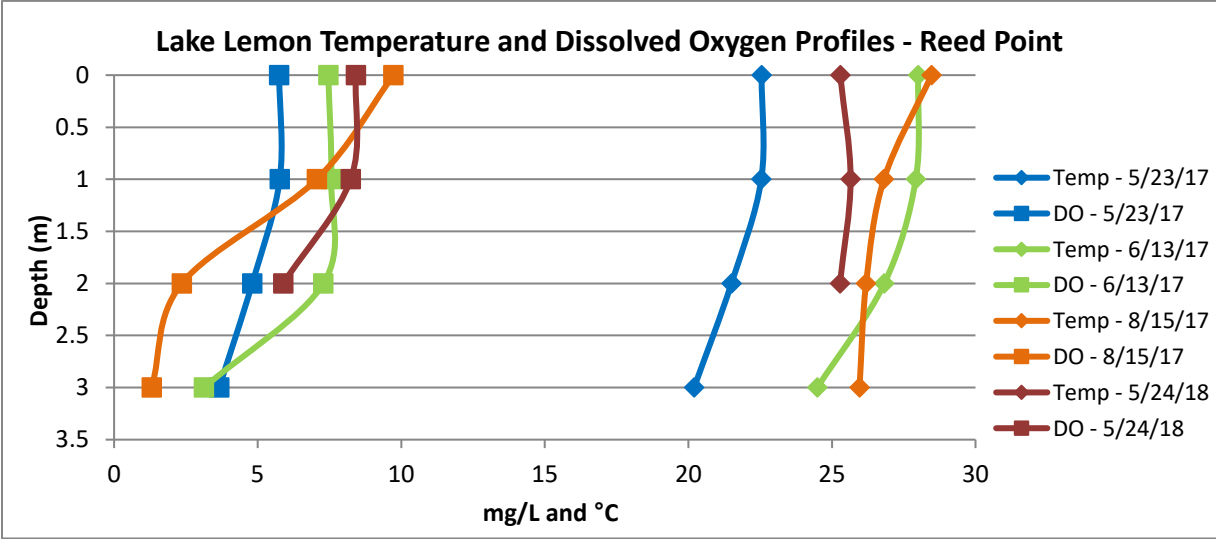


Figure 2. Temperature and dissolved oxygen profiles from all sample dates in from Indiana University at Reed Point in 2017-2018.

Water Quality Summary Epilimnion samples were collected from the top 2 meters of the water column, while the hypolimnion samples were collected from the 6 meter depth (19.7 ft) at Riddle Point. Reed Point samples were collected in the epilimnion only.

Table 1. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 5/23/2017.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	1.2	--	0.8
Light trans @ 3' (%)	23.4	--	16.4
1% Light Level (ft)	11.75	--	7.25
% Water Column Oxic	82.2	--	100
pH	7.45	6.5	7.4
Conductivity (uS/cm))	6.5	176.5	159
Alkalinity (mg/L)	142	66	50
Total Suspended Solids (mg/L)	5.14	9.67	4.57
Nitrate (mg/L)	0.036	0.056	0.061
Ammonia (mg/L)	0.014	0.113	0.014
Total Organic Nitrogen (mg/L)	0.285	0.599	
Orthophosphate (mg/L)	0.015	0.017	0.215
Total Phosphorus (mg/L)	0.027	0.027	0.013
Chlorophyll- <i>a</i> (ug/L)	1.86	--	0.03
Plankton (Cells/ml)	**	--	**
Plankton (#/L)	**	--	**
Blue-green dominance NU (%)	**	--	**
Blue-green dominance – cells/ml (%)	**	--	**

* Method Detection Limit

**Pending final analysis

Table 2. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 6/13/17.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	1.6	--	0.75
Light trans @ 3' (%)	24.8	--	--
1% Light Level (ft)	6.25	--	--
% Water Column Oxic		--	100
pH	7.9	7.0	7.8
Conductivity (uS/cm)	177	190	186
Alkalinity (mg/L)	56	66	78
Total Suspended Solids (mg/L)	--	5.00	4.70
Nitrate (mg/L)	0.009*	0.009*	0.009*
Ammonia (mg/L)	0.015*	0.078*	0.015*
Total Organic Nitrogen (mg/L)	0.132	0.550	0.282
Orthophosphate (mg/L)	0.006	0.024	0.006
Total Phosphorus (mg/L)	0.03	0.049	0.050
Chlorophyll-a (ug/L)	--	--	--
Plankton (Cells/ml)	**	--	**
Plankton (#/L)	**	--	**
Blue-green dominance NU (%)	**	--	**
Blue-green dominance – cells/ml (%)	**	--	**

* Method Detection Limit

**Pending final analysis

Table 3. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 8/15/17.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	0.5	--	0.6
Light trans @ 3' (%)	4.4	--	--
1% Light Level (ft)	3.6	--	--
% Water Column Oxic	39	--	100
pH	8.8	7.1	7.8
Conductivity (uS/cm))	--	259	186.1
Alkalinity (mg/L)	75	84	78
Total Suspended Solids (mg/L)	4	9.3	18.0
Nitrate (mg/L)	0.009*	0.009*	0.009*
Ammonia (mg/L)	0.015*	0.077	0.015*
Total Organic Nitrogen (mg/L)	--	0.984	0.950
Orthophosphate (mg/L)	0.009	0.009	0.007
Total Phosphorus (mg/L)	--	0.080	0.084
Chlorophyll-a (ug/L)	39.0	--	29.7
Plankton (Cells/ml)	**	--	**
Plankton (#/L)	**	--	**
Blue-green dominance NU (%)	**	--	**
Blue-green dominance – cells/ml (%)	**	--	**

* Method Detection Limit

**Pending final analysis

Chlorophyll-*a*, which is a measure of the primary pigment in algae, is a direct measure of algal productivity. In the integrated samples from the surface to the 2-meter depth, the chlorophyll-*a* concentrations ranged from 1.86 $\mu\text{g/L}$ in May to 38.97 $\mu\text{g/L}$ in August. Chlorophyll-*a* concentrations $>7 \mu\text{g/L}$ are indicative of eutrophic lake conditions. Overall, we see a seasonal pattern of nutrient increase by late summer as total phosphorous concentrations increase, which is characteristic of Lake Lemon. This pattern is mirrored by increases in chlorophyll-*a* concentrations. This suggests that conditions exist for increasing growth of algae (Figure 3 and 4).

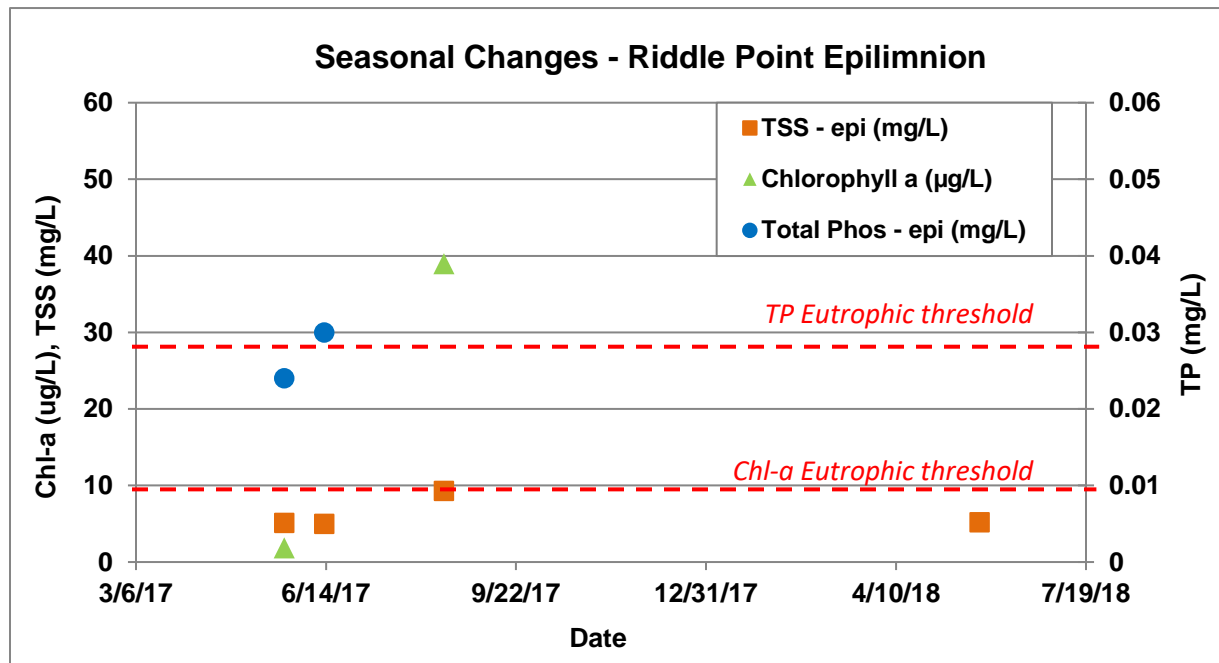


Figure 3. Seasonal changes in total phosphorus, total suspended solids, and chlorophyll-*a* in the surface waters (epilimnion) at Riddle Point in Lake Lemon in 2017-2018. (2018 only includes TSS)

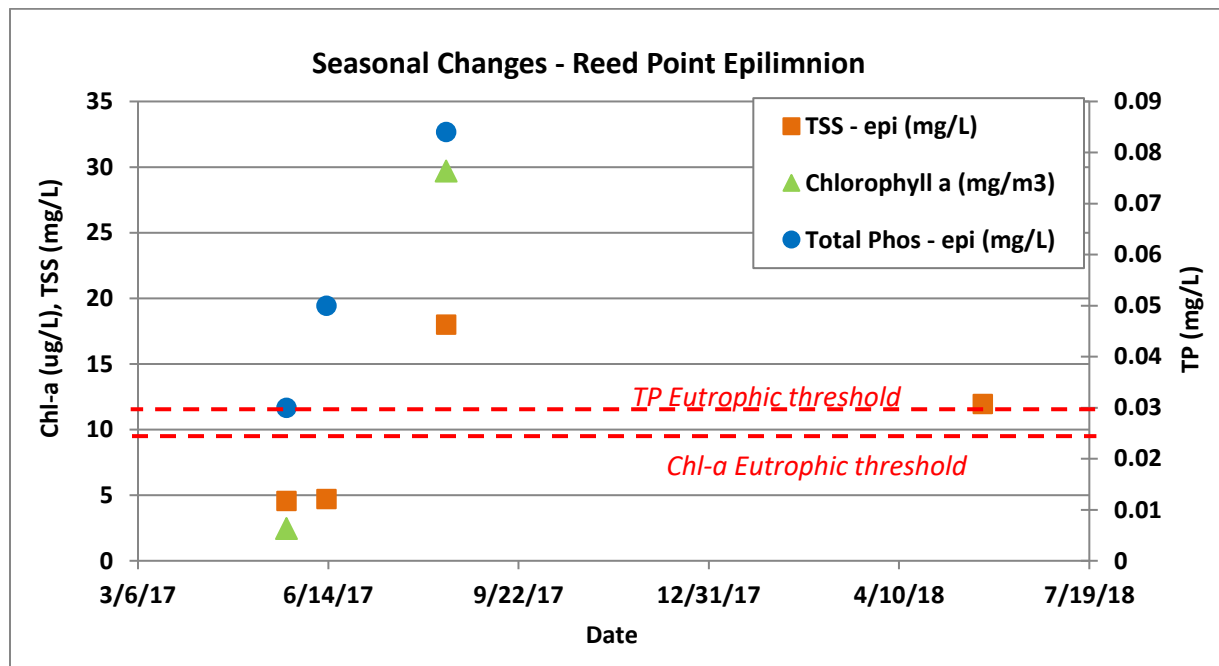


Figure 4. Seasonal changes in total phosphorus, total suspended solids, and chlorophyll-*a* in the surface waters (epilimnion) at Reed Point in Lake Lemon in 2017-2018. (2018 only includes TSS)

Tributary Samples of total suspended solids (TSS) and *E. coli* were collected in 2017. Additional *E. coli* and TSS samples were collected during lake sampling events. Increased precipitation in the spring of 2017 lead to high bacteria concentrations and increased turbidity. The state standard for full body contact and recreation is 200 colonies per 100mls. In 2018 turbidity a measure of suspended material in the water will be collected in place of TSS as it is a direct correlation to the measurement.

Table 4. Total suspended solids and *E. coli* for 2017 and 2018.

	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	TSS (mg/L)	TSS (mg/L)	TSS (mg/L)	TSS (mg/L)	Turbidity (NTU)	Turbidity (NTU)
	4/28/17	4/29/17 (Storm)	5/23/17	6/13/17	8/15/17	5/24/18	6/14/18 (Storm)	4/29/17 (Storm)	5/23/17	6/13/17	8/14/17	5/24/18	6/14/18 (Storm)
Riddle Point	\	\	10	0	4	\	\	\	5.1	5.0	9.3	3.42	\
Reed Point	\	\	40	8	0	\	\	\	4.3	4.7	18	3.78	\
Chitwood #1	30	11,100	110	12	30	790	4,000	\	\	5.3	33	12.5	17.9
Chitwood #2	\	4,600	130	24	28	92	1,100	\	\	2.7	22	8.1	13.4
Chitwood Channel	80	4,000	840	85	100	800	2,100	\	\	11.0	44	10.9	52.1
Chitwood Stream	640	1,200	1,770	490	320	550	3,300	\	\	\	\	3.73	202
Beanblossom Creek	\	4,100	660	20	40	68	5,100	317	8.0	4.6	6.3	4.09	32
Bear Creek	\	2,500	260	2,160	84	350	8,800	270	1.6	4	6.7	5.2	110
Knobb Creek	\	1,900	320	900	\	\		231	0.5	0.5	6.4		
Knobb Creek (Adjusted 2017)	\	1,600	2060	830	\	630	10,000	\	\	1.5	\	37.5	220

*Knobb Creek (Adjusted 2017) had no water during August sampling in 2017. The stream flowing into the Chitwood area from across the road was very low during August sample event.

In order to help identify the problem areas for bacteria and sediment, multiple sampling sites have been added for the 2017 and 2018 monitoring season (Figure 5). Site selection was done in collaboration with the District Manager in an attempt to address concerns of citizens and to identify solutions for bacteria challenges. Results of the bacteria intensification can be seen in figure 6 and 7. Storm events on 4/29/2017 and 6/14/2018 show worst case scenarios for bacteria. These concentrations are well over full body contact standards during many sampling events.



Figure 5. Sampling locations for the Lake Lemon Water Monitoring Program for the Chitwood area for 2017 and 2018.

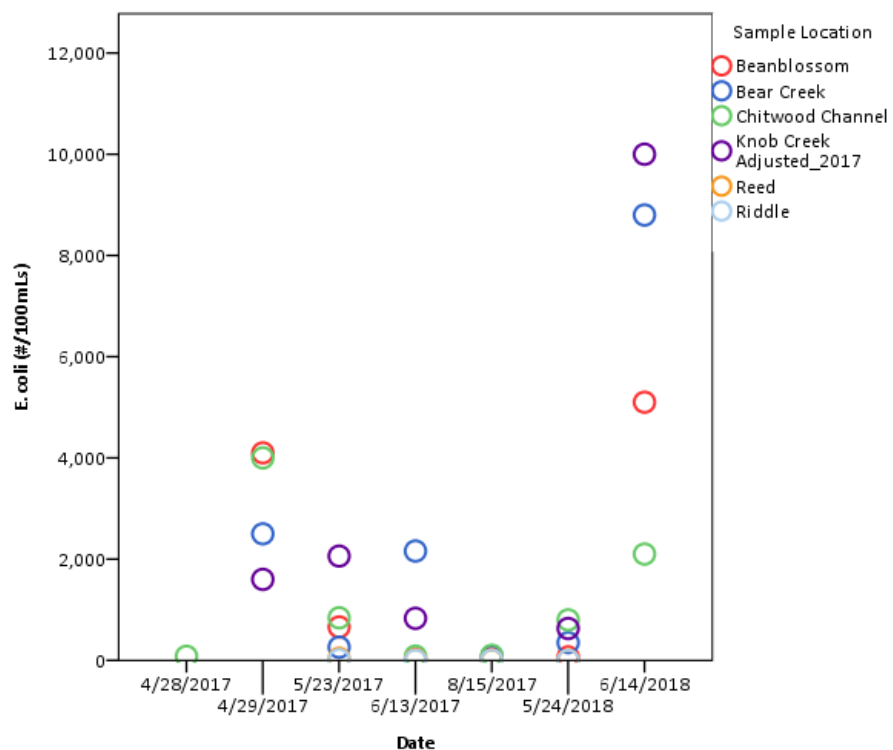


Figure 6. Seasonal changes in E. coli concentrations in lake and tributary samples of Lake Lemon in 2017 and 2018. Samples collected on 4/28/2017 are for baseline data before storm and only included the Chitwood area. Samples collected on 4/29/2017 and 6/14/2018 are storm samples.

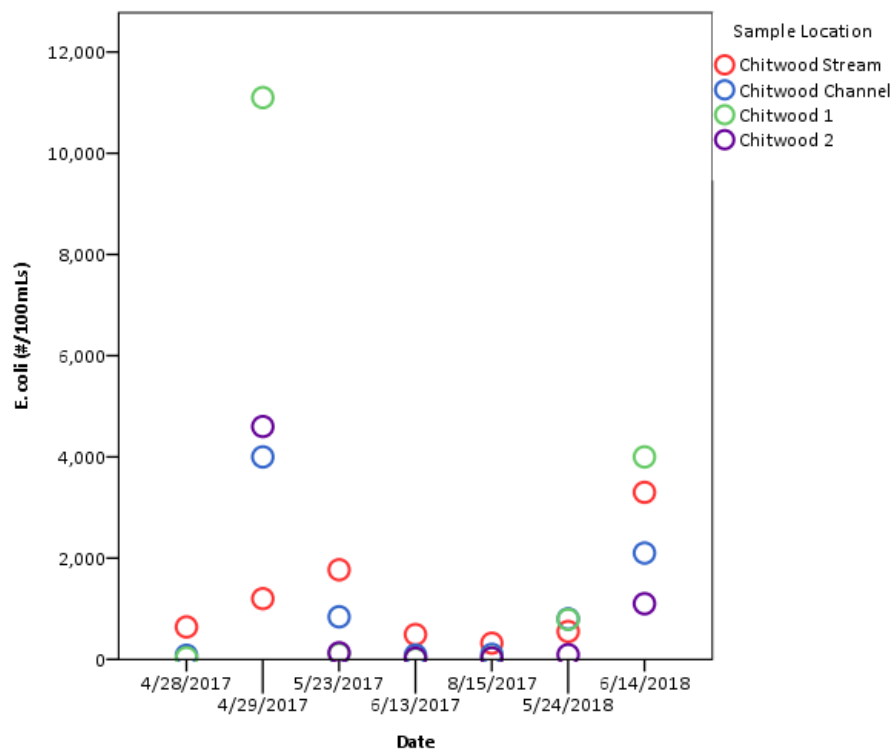


Figure 7. Seasonal changes in E. coli concentrations in Chitwood area as part of the Lake Lemon watershed in 2017 and 2018. Note that 4/29/2017 and 6/14/2018 indicate storm events.

Trophic State. The trophic state of a lake helps characterize the level of productivity and the expected life that may exist in a lake. The overall classifications of lakes can help with comparison across lakes as well as from year to year. We use Carlson's Trophic State as it was developed based on lakes similar to those in Indiana.

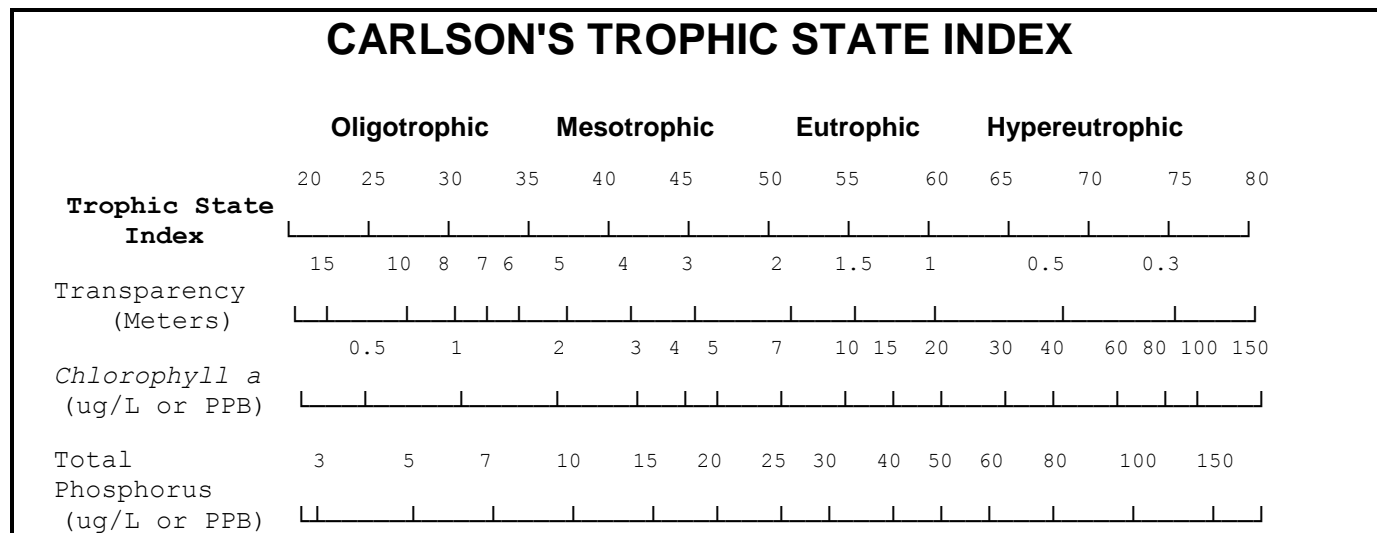


Figure 8. Carlson's trophic state index.

Table 6. Characteristics of trophic state categories.

Classification	Transparency	Nutrients	Algae	D.O.	Fish
<i>Oligotrophic</i>	clear	Low TP < 6 µg/L	few algae	Hypo has D.O.	can support salmonids (trout and salmon)
<i>Mesotrophic</i>	Less clear	Moderate TP 10-30 µg/L	healthy populations of algae	Less D.O. in hypo	lack of salmonids
<i>Eutrophic</i>	transparency <2 meters	High TP > 35 µg/L	abundant algae and weeds	No D.O. in the hypo during the summer	Warmwater fisheries only. Bass may dominate.
<i>Hypereutrophic</i>	transparency <1 meter	extremely high TP > 80 µg/L	thick algal scum Dense weeds	No D.O. in the hypo during the summer	Rough dominate. Summer fish kills possible.

Using Riddle Point Carlson TSI scores to look at the historic trend for Lake Lemon shows that the lake is generally characterized as eutrophic. Figures 9-11 illustrate the Carlson TSI historic trends for Secchi disk, total phosphorus, and chlorophyll-*a*. Overall, a pattern of seasonal variation of lower scores (less eutrophic) in the spring and increasing trophic state to eutrophic/hypereutrophic status by late summer.

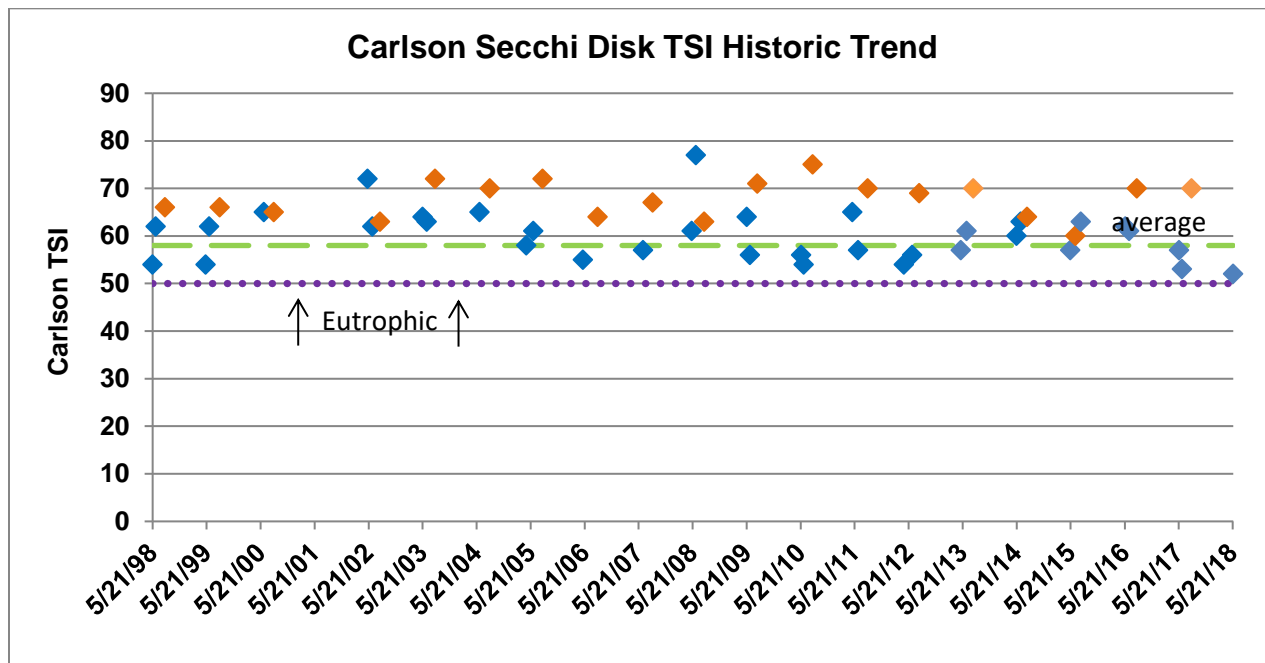


Figure 9. The 20-year historic trend for Carlson Secchi disk TSI scores. Orange represents the August samples. The green dashed line illustrates the 1-year mean. The purple dotted line illustrates eutrophic status for the Carlson TSI.

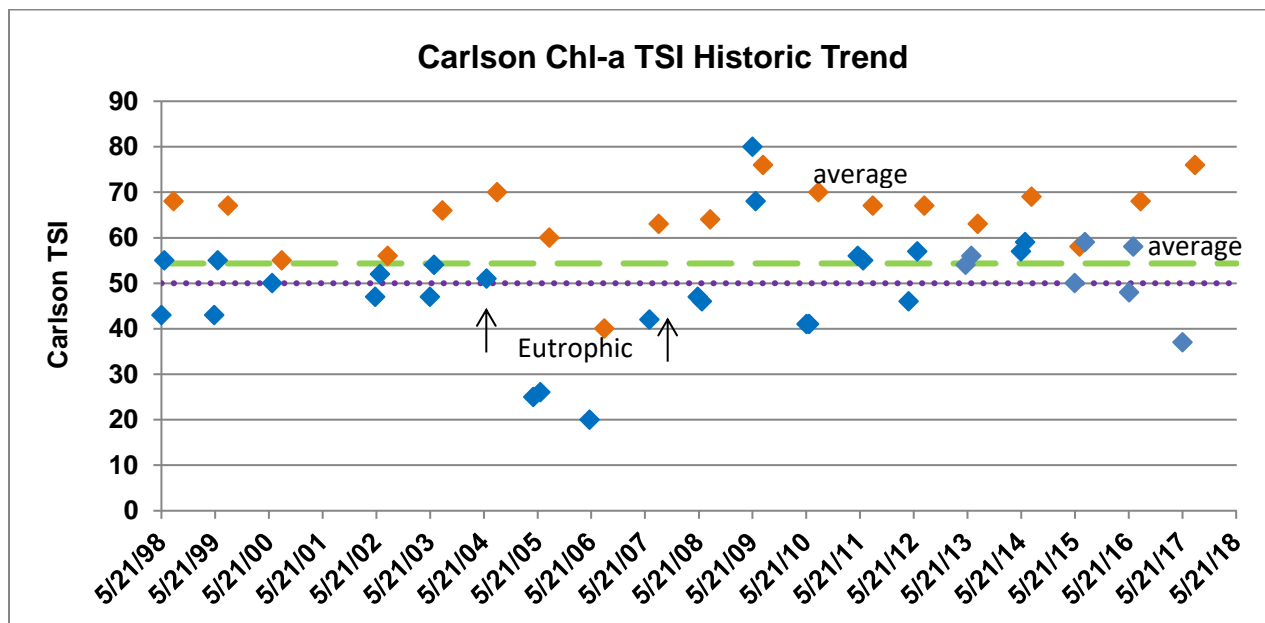


Figure 10. The 19-year historic trend for Carlson chlorophyll-*a* TSI scores. Most August samples, shown in orange, score above the mean for eutrophic status. The 19-year mean is just above the Carlson TSI eutrophic status score of 50 (purple dotted line). Does not include 2018 data.

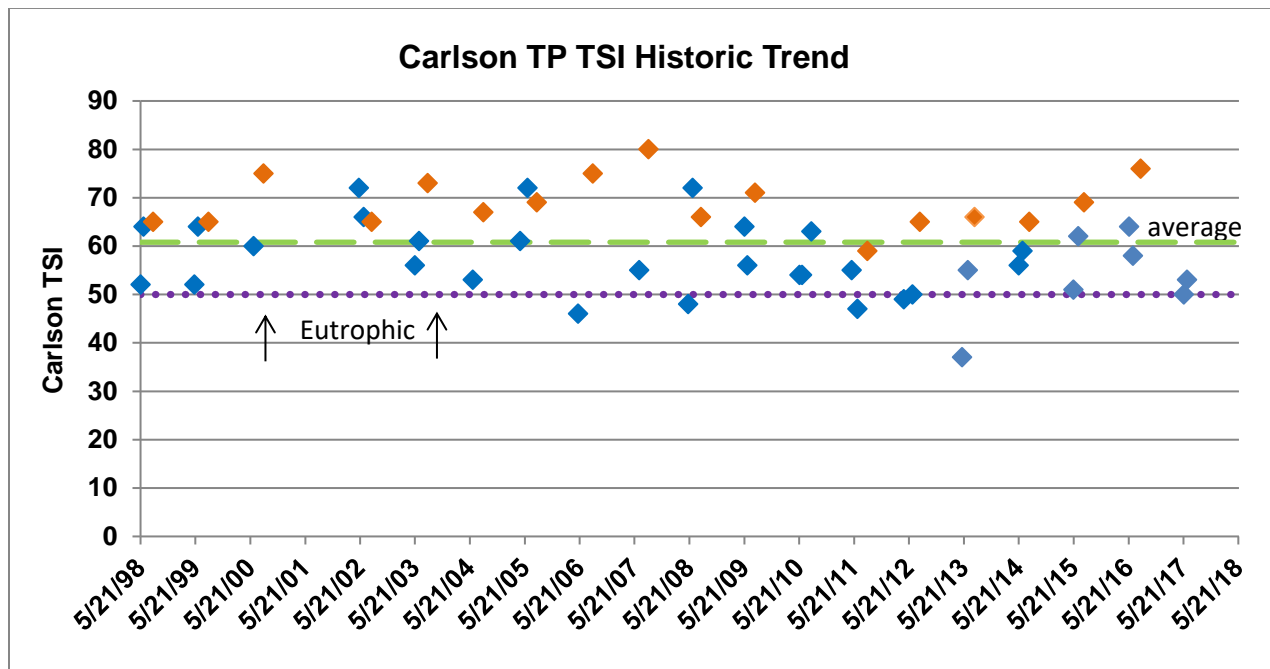


Figure 11. The 19-year historic trend for Carlson total phosphorus TSI scores. All August samples, shown in orange, score above the mean for eutrophic status. The green dashed line illustrates the 19-year mean. The purple dotted line illustrates eutrophic status for the Carlson TSI. Does not include 2018 data.

In late August and early September of 2016, “rust colored water” in the one of the overflow ponds was reported to IU. IU collected plankton samples from the surface of the pond and determined it was a *Cylindrospermopsis* bloom, a type of blue-green algae that is known to produce harmful algal toxins (more information at <http://www.in.gov/dnr/fishwild/3630.htm>). *Cylindrospermopsis* was found in the lake in 2005 at high concentrations; however it did not produce toxins during that bloom. Due to concerns of this algae and the frequent use of the overflow ponds by anglers, samples are being collected from the overflow pond (Figure 12) for chlorophyll-a and plankton throughout the summer. In the summer of 2017 the chlorophyll-a concentration was 150 µg/L respectively. *Cylindrospermopsis* was dominant in the water samples collected in July and August of 2017, but were not present in the May sample of 2018. We will continue to monitor and update the Lake Manger as we collect more information.

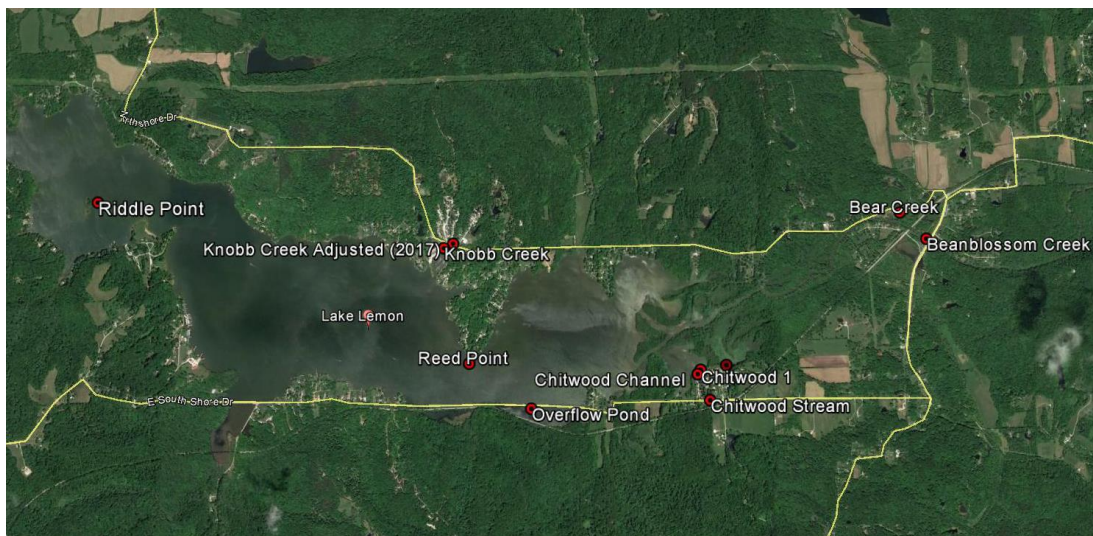


Figure 12. Sampling locations for the Lake Lemon Water Monitoring Program for the Chitwood area for 2017 and 2018.

Lake Lemon Water Monitoring Conclusions and Recommendations

Further conclusions and recommendations are pending discussion with Lake Manager and Board of Directors.