

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Riddle Point Shelter House

June 22, 2019

10:00 p.m.

The June 22nd, 2019 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 10:00 AM.

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

I. Call Meeting to Order / Chairman's Remarks (Dugan)

II. Approval of April 25, 2019 Board Meeting Minutes (Dugan)

a. Ladyman requested it be noted that she called in to the April 25th Meeting.

KLITZING MOTIONED TO APPROVE THE APRIL 25, 2019 BOARD MEETING MINUTES. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

III. Indiana University Water Testing – Sarah Powers

- a. Powers highlighted the results from the 2018 water testing, see attached
- b. Powers presented the 2019/2020 water testing agreement, see attached
- c. Casey will have further discussion with Powers regarding timing of tests and additional testing needs.

LADYMAN MOTIONED TO APPROVE THE 2019/2020 WATER TESTING AGREEMENT WITH INDIANA UNIVERSITY. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

IV. Treasurer's Report (Blackwell)

- a. April Budget Highlights
 - i. April Income: \$24,033.41
 - ii. April Expenditures: \$45,573.22

- b. May Budget Highlights
 - i. May Income: \$60,955.00
 - ii. May Expenditures: \$41,506.32
- c. April and May Report of Claims: Approval of Allowance of Vouchers

KLITZING MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR APRIL AND MAY 2019. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- d. Blackwell introduced the proposed budget for 2020, see attached

V. Manager's Report (Casey)

- a. Casey updated the board on the Barge operations for the season.
 - i. The dredging staff have dug out 1,489 yards from zone 125.
- b. Casey presented that Aquatic Control treated 36 acres of submerged vegetation on Friday June 14th at a cost of \$28,227.00
- c. Casey presented a plan to create a digital buoy map for a more standard set of locations to place the buoys around the lake
- d. Casey discussed with Board members potential fee increases and limits on increases.
- e. Casey updated the board on a timeline for the fireworks
 - i. Fireworks will begin at dusk
 - ii. The beach will be closed at 4pm at which point the gatehouse will charge a \$10.00 special event fee per vehicle

VI. Sediment Management Project (Casey)

- a. Casey updated the board on Christopher Burke's activities
 - i. Burke will be in mid-July to collect the data from the sampling spots
- b. Casey discussed the Financial Impact Report from Baker Tilly, see attached

VII. Strategic Planning Committee: Update (Brown)

- a. Brown gave an update on the Monroe and Brown county Community funds
 - i. Brown discussed the need for more board involvement in planning and direction and for the board to have more oversight when it comes to the fundraisers.
- b. Brown presented and requested approval of a Capital Campaign Training by Johnson, Grossnickle and Associates, see attached.

DUGAN MOTIONED TO APPROVE THE AGREEMENT FOR CAPITAL CAMPAIGN TRAINING WITH JOHNSON, GROSSNICKELE AND ASSOCIATES. LADYMAN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- c. The Lemon-Aid Days 4th of July Extravaganza will feature:
 - i. Friday July 5th, 10:00am Wine and Canvas event, 6:00pm Dock decorating contest Judging
 - ii. Saturday July 6th, 12:00pm Boat Parade, 1:30-4:30pm Family fun carnival

VIII. Public Comment (Dugan)

- a. Bob Madden, former District Manager of LLCDC, brought the death of former Board Member Bill Cobb to the board's attention.

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

- a. The Next Board Meeting will take place on July 20th, 2019, 10:00 am, at the Riddle Point Shelter House

X. Adjournment

BROWN MOTIONED TO ADJOURN THE JUNE 22ND, 2019 BOARD OF DIRECTORS MEETING AT 11:30 A.M. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

RESPECTFULLY SUBMITTED BY:

Alex Snooks, Operations Supervisor

LLCD Board of Directors Meeting

Riddle Point Shelter House

June 22nd, 2019 10:00am

Name	Lake Address	District	Email Address
Stacy Lutz	4703 Ida Linn	6	
Phil Hernandez	4413 Watson Rd	7	
Russ Hernandez	" "	7	
Jr Susan Winchester	779301 John Young Rd	1	
Devin	4032 Salmon Harbor	7	
Karenna Boer Brandy Boush	4521 Sully Harbour	7	
Jim SCRIMAGER	6173 NORTHSIDE DR	6	
LOUIE + CLARE BOWSER	4176 Chitwood	7	LBOWSER 47@aol.com
Bob Cummings	7673 N Tunnel	1	
Randolph	4092 Chitwood	7	
McAfee	4061 Chitwood	7	
Nelson	4008 Salmon Har	7	
Tim Price	7711 N Tunnel	1	
Betty Green	7665 M John Young Rd	1	
Van Overman	6918 S.S Drive	7	
Van Overman	"	7	
KEVIN FRIGAN	6772 E SPILLWAY	2	
Carol Trueblood	4047 Salmon	7	cc true 50 Comcast.net
Jesse Franklin	Newbury		

June 22nd, 2019 10:00am

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LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Department
June 22, 2019
10:00 a.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of April 25, 2019 Board Meeting Minutes (PD)
- III. Indiana University Water Testing- Sarah Powers
 - A. 2018 Results
 - B. 2019/2020 testing agreement
- IV. Treasurer's Report (MB)
 - A. April & May Financial Highlights
 - B. Report of Claims Approval for April & May 2019
 - C. Introduction: 2020 Proposed Budget
- V. Manager's Report (AC)
 - A. Dredging and Stabilization
 - B. Vegetation Control
 - C. Lake Safety and Signage
 - D. Communication and Advertising
 - E. Fireworks Update
- VI. Sediment Management Project (AC)
 - A. Sediment Transport Study: Update
 - B. Financial- Discussion on Financial Impact Report from Baker Tilly
- VII. Strategic Planning Committee: Update (MJB)
 - A. Charitable Giving- Enhancement Fund Update
 - B. Johnson, Grossnickel and Associates- Capital Campaign Training- Agreement
 - C. Lemon-Aid Days- Events Update
 - D. General Update
- VIII. Public Comment (PD)
- IX. New Business / Correspondence for Future Agenda (PD)
 - A. Next LLCD Board Meeting: July 20, 2019; 10:00 AM;
- X. Adjournment (PD)

THE ANNUAL PICNIC WILL OCCUR AFTER THE ADJOURNMENT OF THE JUNE 22, 2019 BOARD MEETING

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Pam Dugan, Chairman
Action Requested	Approval
Item/Subject	April, 25 2019 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	A draft of the minutes for the April 25, 2019 Board Meeting minutes is provided for comment, corrections, additions, or deletions.
Staff Recommendation	Approval of the April 25th , Board meeting minutes

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

City of Bloomington Utilities Building

April 25, 2019

6:00 p.m.

The April 25th, 2019 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: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer Mike Blackwell, Michael Klitzing, Les Wadzinski, Lora Schell. ALSO PRESENT: Adam Casey, District Manager; Alex Snooks, Operations Supervisor; and LLCD Freeholders (see attached sign-in sheet). NOT PRESENT: Debra Ladyman.

- I. Call Meeting to Order / Chairman's Remarks (Dugan)
- II. Approval of March 28, 2019 Board Meeting Minutes (Dugan)

KLITZING MOTIONED TO APPROVE THE FEBRUARY 28, 2019 BOARD MEETING MINUTES. SCHELL SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.

- III. Treasurer's Report (Blackwell)
 - a. March Budget Highlights
 - i. March Income: \$6,946.00
 - ii. March Expenditures: \$31,092.37
 - b. March Report of Claims: Approval of Allowance of Vouchers

KLITZING MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR MARCH 2019. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- c. Blackwell proposed increasing our Cumulative Maintenance Fund budget from \$5,000.00 to \$7,500.00.

BROWN MOTIONED TO APPROVE AN INCREASE IN THE CUMULATIVE MAINTENANCE FUND BUDGET FROM \$5,000.00 TO \$7,500.00. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED

IV. Manager's Report (Casey)

- a. Casey updated the board on the Barge operations for the season.
 - i. The dredging staff have officially made it out on the water and have started digging in zone 125.

V. Sediment Management Project (Casey)

- a. Casey and the Lake Health Task group met with Christopher Burke engineering to discuss the Sediment Transport Study.
 - i. Due to sampling restraints during high flow events, the study has been revised to utilize a new bathymetric study and more substantial modeling at the same cost.
- b. Casey requested approval for the new Sediment Transport Study approach with Christopher Burke.

BLACKWELL MOTIONED TO APPROVE THE NEW APPROACH TO THE SEDIMENT TRANSPORT STUDY. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- c. Umbaugh will meet again at the LLCD office Tuesday April 2nd, 2019 at 2pm to further discuss our bonding options.

VI. Strategic Planning Committee: Update (Brown)

- a. Fundraising update:
 - i. Brown discussed the need for more board involvement in planning and direction and for the board to have more oversight when it comes to the fundraisers. This discussion was tabled.
- b. Brown presented the board with a mock "straw man" agenda from the March Board meeting where the board would implement a consent agenda and stay on a stricter time schedule for each topic discussed.
 - i. This would allow for the restructuring of committees within the board, and more board members to be involved and informed. This would also allow for more efficient and possibly less time consuming meetings.

VII. Public Comment (Dugan)

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

- a. The Next Board Meeting will take place on May 23th, 2019, 6:00 pm, at the City of Bloomington Utilities Building

IX. Adjournment

BLACKWELL MOTIONED TO ADJOURN THE APRIL 25TH, 2019 BOARD OF DIRECTORS MEETING AT 7:49 P.M. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

RESPECTFULLY SUBMITTED BY:
Alex Snooks, Operations Supervisor

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Sarah Powers, Indiana University
Action Requested	N/A
Item/Subject	2018 Water Testing results
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	Sarah Power, Indiana University, will present the findings of the 2018 Lake Lemon water testing.
Staff Recommendation	N/A

LAKE LEMON MONITORING PROGRAM
2018 Results Summary



Prepared for:

Lake Lemon Conservancy District

Prepared by:

Sarah Powers

School of Public & Environmental Affairs

Indiana University

Bloomington, Indiana 47405

Lake Lemon 2018 Water Monitoring Overview

The Lake Lemon Conservancy District (LLCD) began contracting Indiana University in 1998 to monitor water quality of the lake and incoming tributaries. Figure 1 shows the sampling locations for Lake Lemon and the tributaries in 2018. IU has provided full sampling methods to the LLCD.



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

Lake Lemon 2018 Summary Results

Temperature and Dissolved Oxygen IU collected a full profile of temperature and dissolved oxygen from one meter depth increments through the water column at Riddle and Reed Point. 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 8.7 mg/L in the epilimnion, a slight increase of approximately 0.5 mg/L respectively from the sample collected during July of 2018. 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).

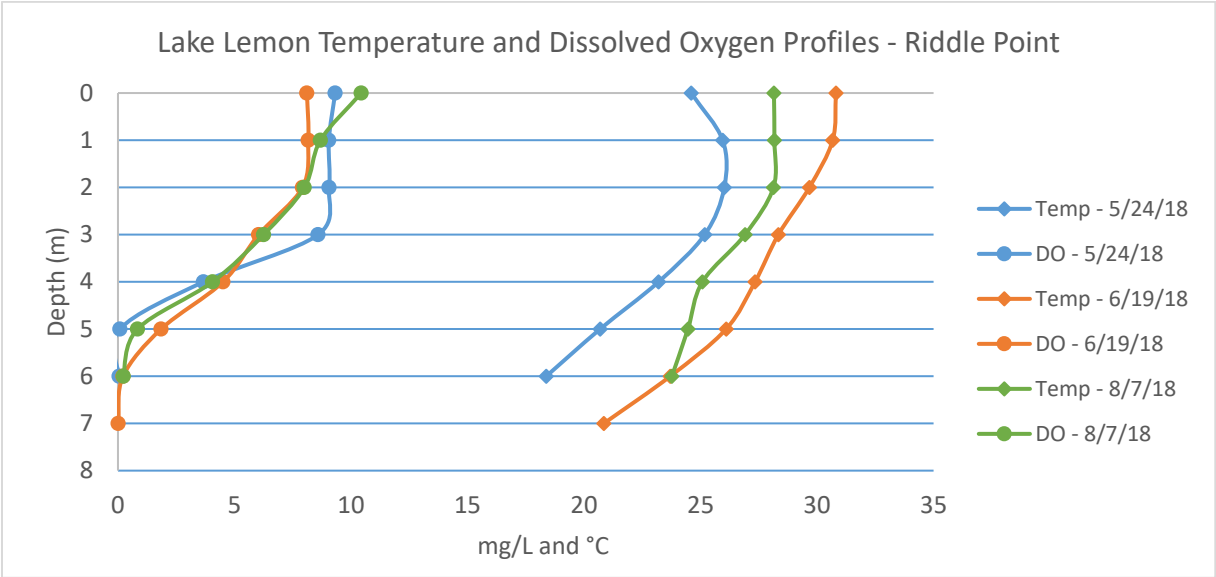


Figure 1. Temperature and dissolved oxygen profiles from all sample dates in from Indiana University at Riddle Point in 2018.

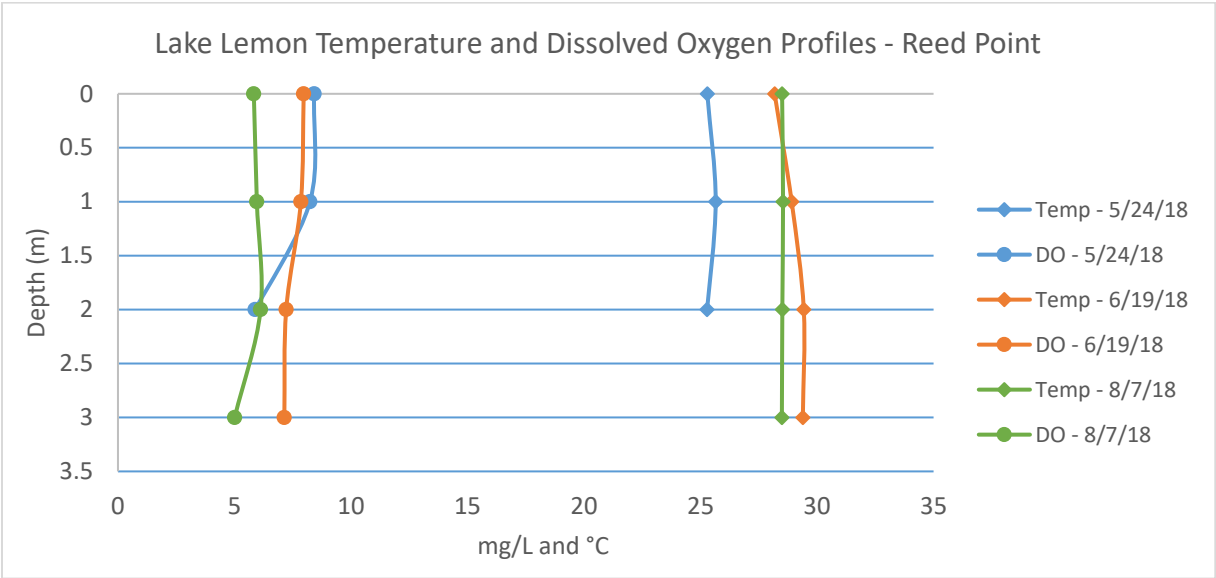


Figure 2. Temperature and dissolved oxygen profiles from all sample dates in from Indiana University at Reed Point in 2018.

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

Table 1. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 5/24/2018.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	1.7	--	0.9
Light trans @ 3' (%)	31	--	5
1% Light Level (ft)	13.4	--	8.2
% Water Column Oxic	71	--	100
pH	7.6	6.84	7.45
Conductivity (uS/cm))	163.5	136.8	--
Alkalinity (mg/L)	52	55	59
Total Suspended Solids (mg/L)	5.19	12.92	11.94
Nitrate (mg/L)	0.090	0.090	0.094
Ammonia (mg/L)	0.032	0.018	0.027
Total Nitrogen (mg/L)	--	--	--
Orthophosphate (mg/L)	0.006	0.005	0.005
Total Phosphorus (mg/L)	--	0.027	--
Chlorophyll- <i>a</i> (ug/L)	5.20	--	7.42
Plankton (Cells/ml)	3,409	--	2,469
Plankton (#/L)	1,312,123	--	1,176,853
Blue-green dominance NU (%)	9	--	2
Blue-green dominance – cells/ml (%)	51	--	21

* Method Detection Limit

Table 2. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 6/19/18.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	1.25	--	0.65
Light trans @ 3' (%)	3.396	--	10.571
1% Light Level (ft)	14.4	--	9.5
% Water Column Oxic	71	--	100
pH	7.9	7.0	7.6
Conductivity (uS/cm)	173.4	194.5	185.6
Alkalinity (mg/L)	62	75	69
Total Suspended Solids (mg/L)	--	--	--
Nitrate (mg/L)	0.073	0.029	0.069
Ammonia (mg/L)	0.031	0.322	0.066
Total Nitrogen (mg/L)	1.089	1.153	0.356
Orthophosphate (mg/L)	0.005	0.017	0.007
Total Phosphorus (mg/L)	0.032	0.078	0.026
Chlorophyll-a (ug/L)	7.96	--	12.37
Plankton (Cells/ml)	13,399	--	21,204
Plankton (#/L)	1,447,393	--	2,110,218
Blue-green dominance NU (%)	78	--	71
Blue-green dominance – cells/ml (%)	97	--	92

* Method Detection Limit

Table 3. Water Quality Characteristics of Lake Lemon – Riddle Point and Reed Point, 8/07/18.

Parameter	Riddle		Reed
	Epilimnion	Hypolimnion	Epilimnion
Secchi (m)	0.6	--	0.55
Light trans @ 3' (%)	8.67	--	3.57
1% Light Level (ft)	8.2	--	5.58
% Water Column Oxic	71	--	100
pH	8	7.4	7.6
Conductivity (uS/cm))	148.8	153.9	158
Alkalinity (mg/L)	86	91	77
Total Suspended Solids (mg/L)	--	--	--
Nitrate (mg/L)	--	--	--
Ammonia (mg/L)	0.014	0.014	0.014
Total Nitrogen (mg/L)	0.445	0.839	0.782
Orthophosphate (mg/L)	0.01	0.054	0.011
Total Phosphorus (mg/L)	0.016	0.035	0.04
Chlorophyll-a (ug/L)	27.21	--	22.27
Plankton (Cells/ml)	26,330	--	21,677
Plankton (#/L)	3,530,558	--	2,881,260
Blue-green dominance NU (%)	81	--	73
Blue-green dominance – cells/ml (%)	96	--	93

* Method Detection Limit

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 5.20 µg/L in May to 27.21 µg/L in August. Chlorophyll-*a* concentrations >7 µg/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).

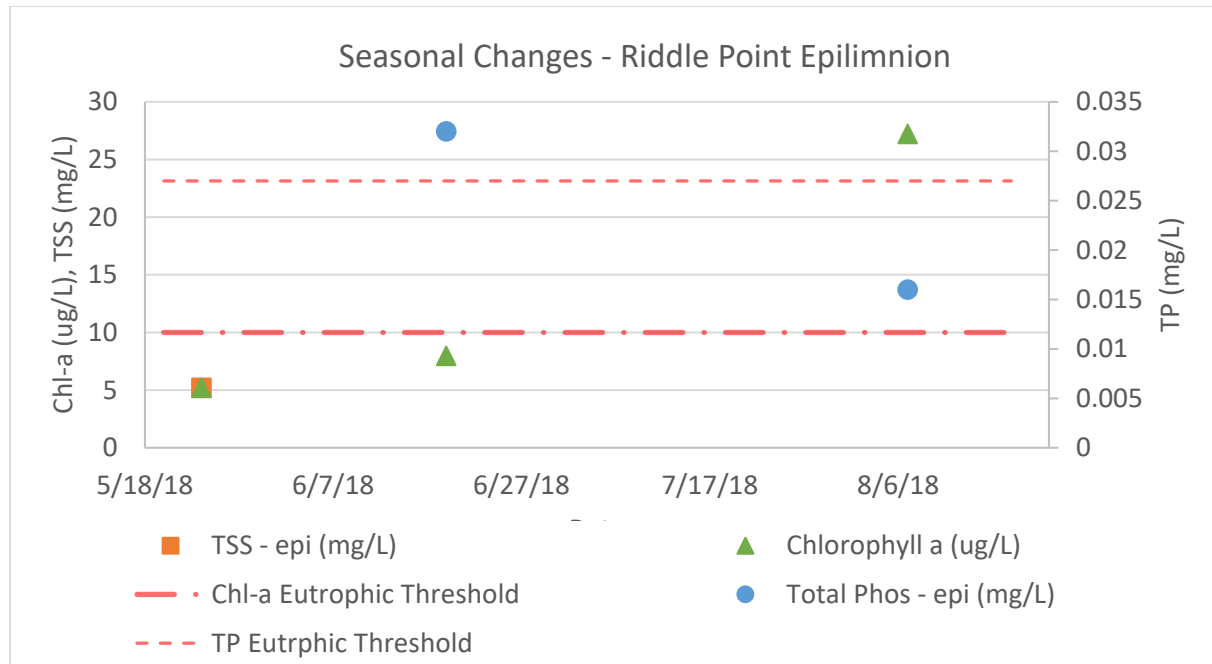


Figure 3. Seasonal changes in total phosphorus, total suspended solids, and chlorophyll-*a* in the surface waters (epilimnion) at Riddle Point in Lake Lemon in 2018.

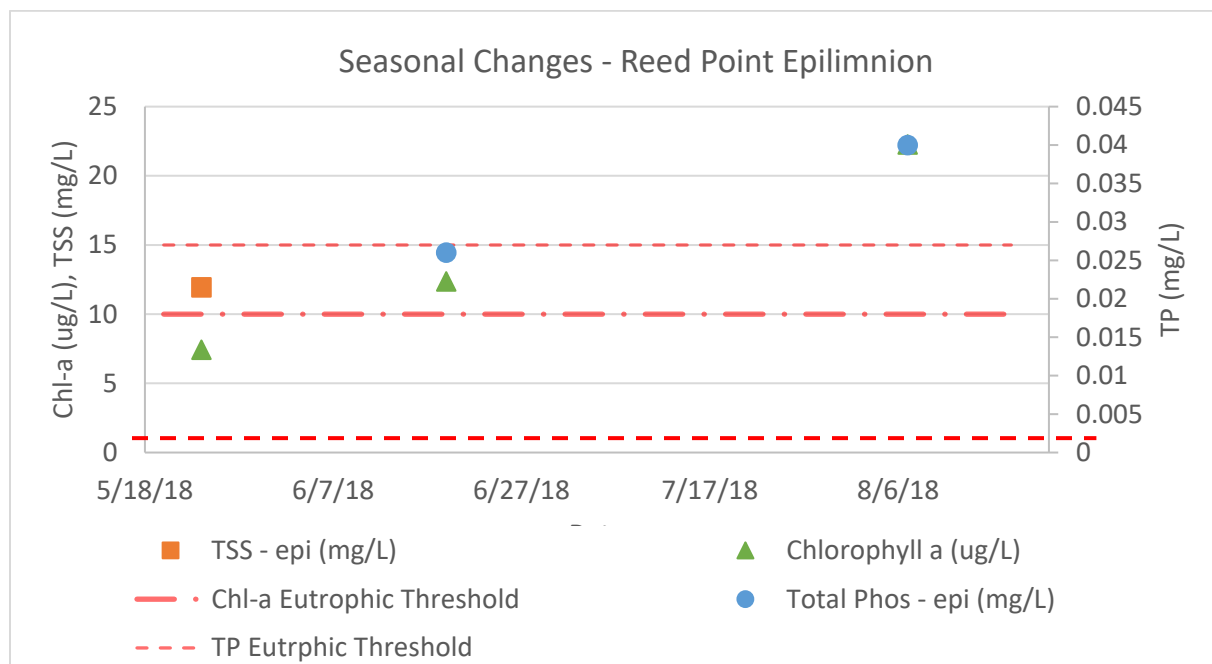


Figure 4. Seasonal changes in total phosphorus, total suspended solids, and chlorophyll-*a* in the surface waters (epilimnion) at Reed Point in Lake Lemon in 2018.

Tributary Samples IU collected turbidity and *E. coli* in 2018. The state standard for full body contact and recreation is 200 colonies per 100mls.

Table 4. Turbidity and *E. coli* for 2018.

	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	<i>E. coli</i> (#/100 mls)	Turbidity (NTU)	Turbidity (NTU)	Turbidity (NTU)
	5/24/18	6/14/18 (Storm)	8/7/18	5/24/18	6/14/18 (Storm)	8/7/18
Chitwood #1	790	4,000	300	12.5	17.9	32.1
Chitwood #2	92	1,100	300	8.1	13.4	12.3
Chitwood Channel	800	2,100	700	10.9	52.1	37
Chitwood Stream	550	3,300	10,900	3.73	202	61.2
Beanblossom Creek	68	5,100	3,000	4.09	32	6.91
Bear Creek	350	8,800	7,800	5.2	110	102
Knobb Creek	630	10,000	10,400	37.5	220	51.8

*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, IU has added multiple sampling sites (Figure 5). The LLCD and IU selected sites in an attempt to address concerns of citizens and to identify solutions for bacteria challenges. Storm sample collection on 6/14/2018 is to demonstrate possible 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.

The LLCD Board asked us to look at the historical bacteria trends. The results from sampling events at the Chitwood sites show the water exceeds EPA standards for recreation over 50% of the time, for *E. coli* from 2015-2018 (Figure 6).

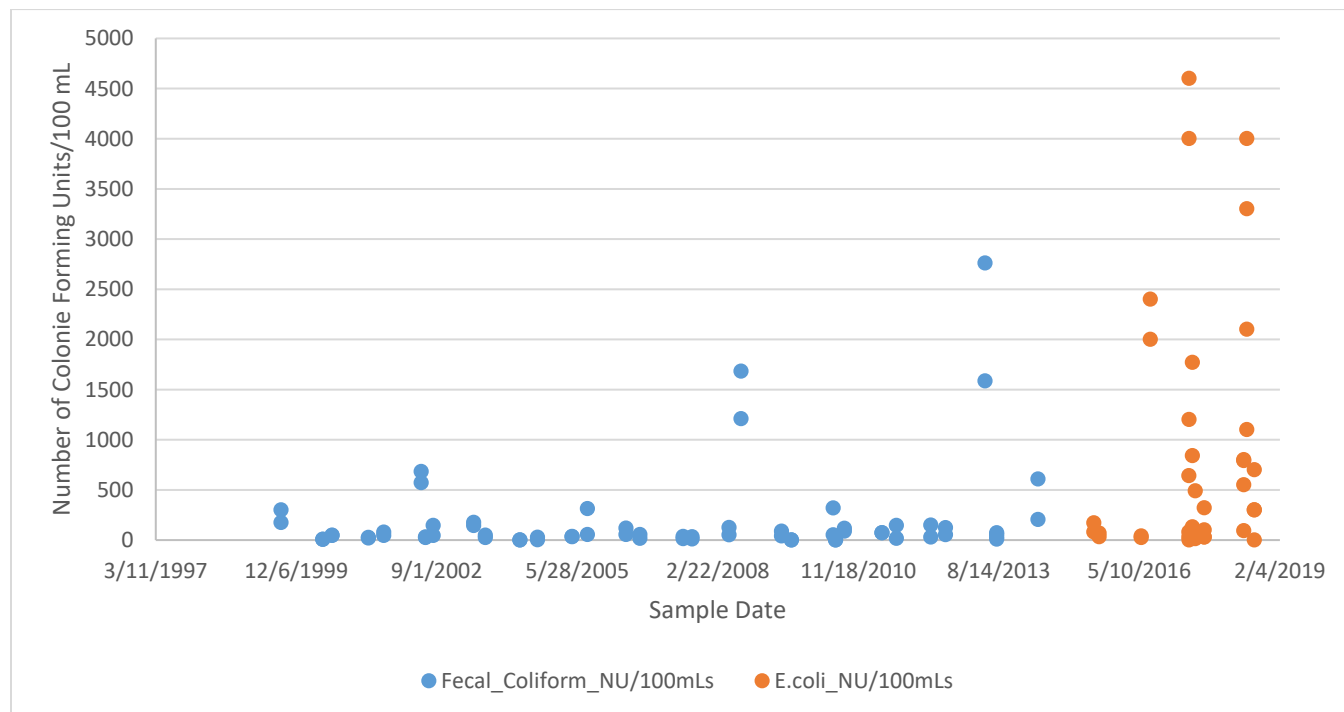


Figure 6. Changes in Fecal Coliform and *E. coli* concentrations in Chitwood area as part of the Lake Lemon watershed from 1998 to 2018. Note that 17 of the 39 events in 2017 and 2018 exceeded 200 CFU/100 mLs. (Two outliers have been removed for display purposes).

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.

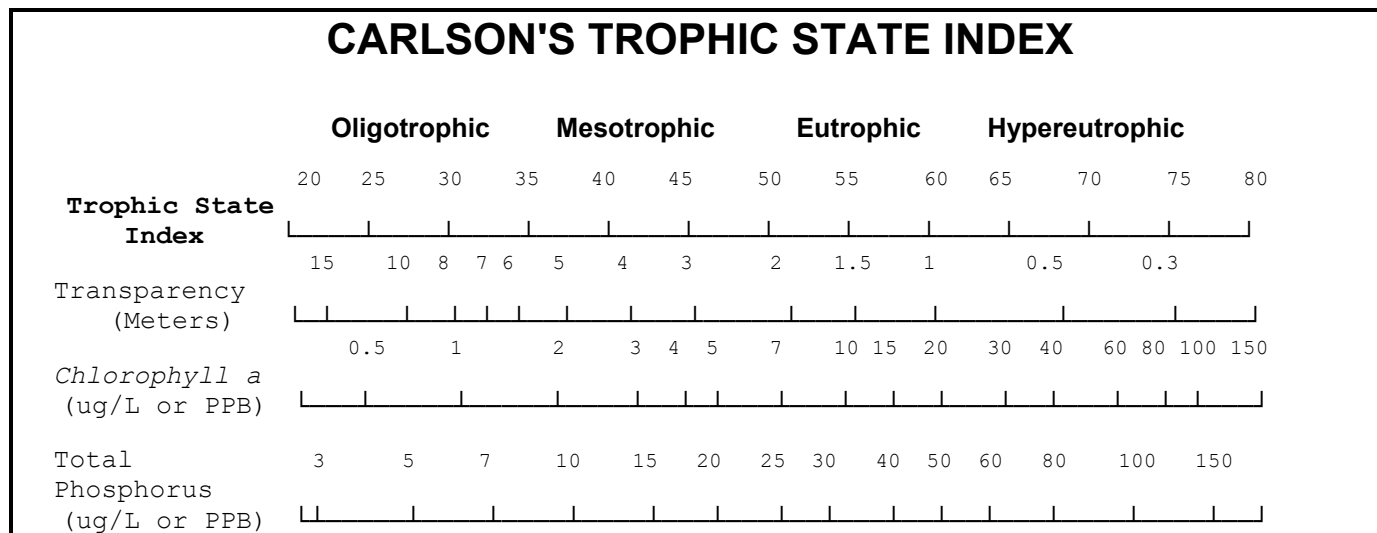


Figure 7. Carlson's trophic state index.

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.

We use Riddle Point Carlson TSI scores to look at the historic trend for Lake Lemon demonstrating 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.

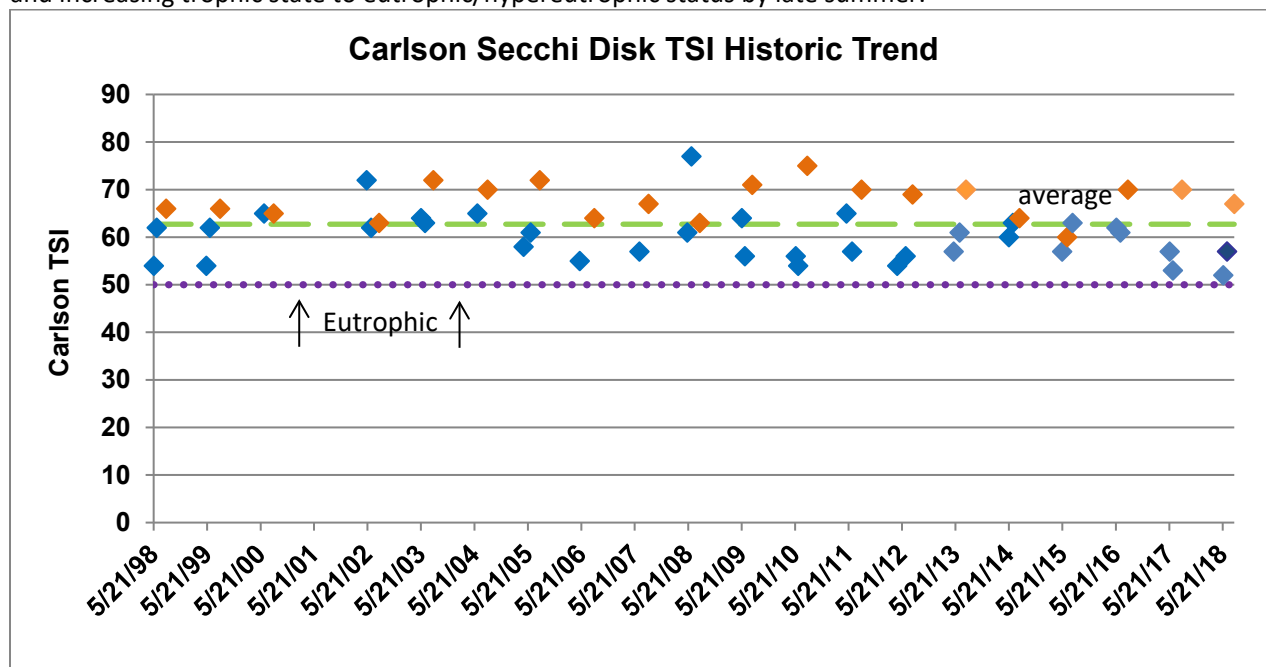


Figure 8. The 20-year historic trend for Carlson Secchi disk TSI scores. Orange represents the August samples. The green dashed line illustrates the 1-year mean. The purple dotted line illustrates eutrophic status for the Carlson TSI.

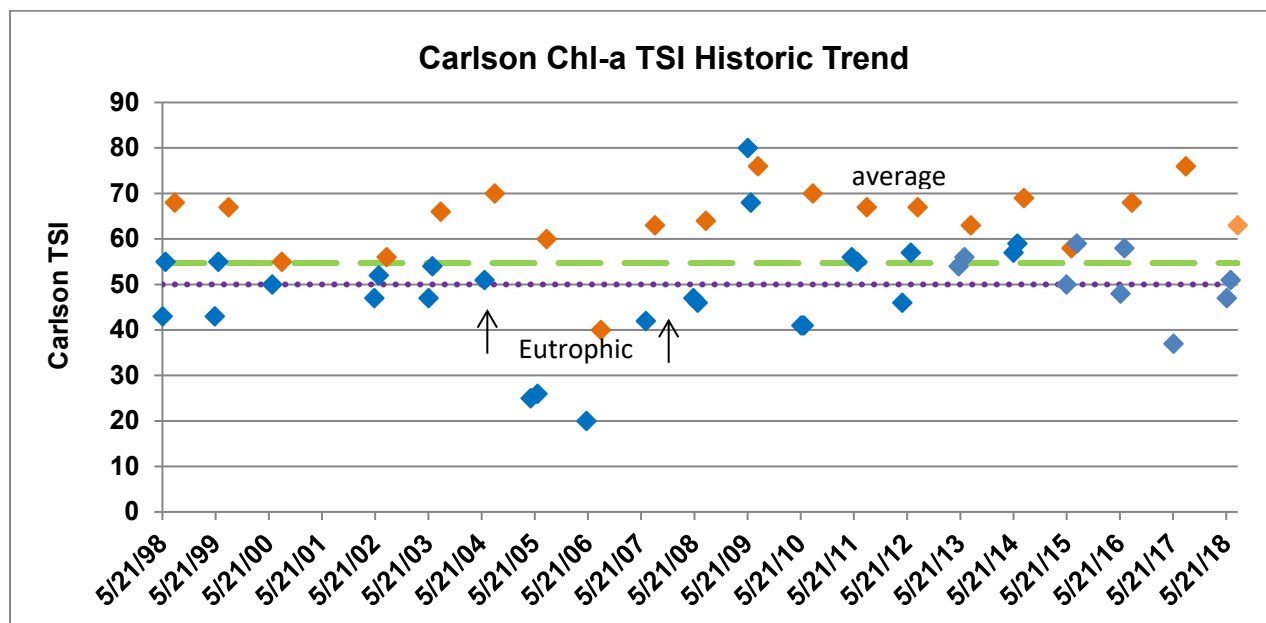


Figure 9. The 19-year historic trend for Carlson chlorophyll-*a* TSI scores. Most August samples, shown in orange, score above the mean for eutrophic status. The 19-year mean is just above the Carlson TSI eutrophic status score of 50 (purple dotted line). Does not include 2018 data.

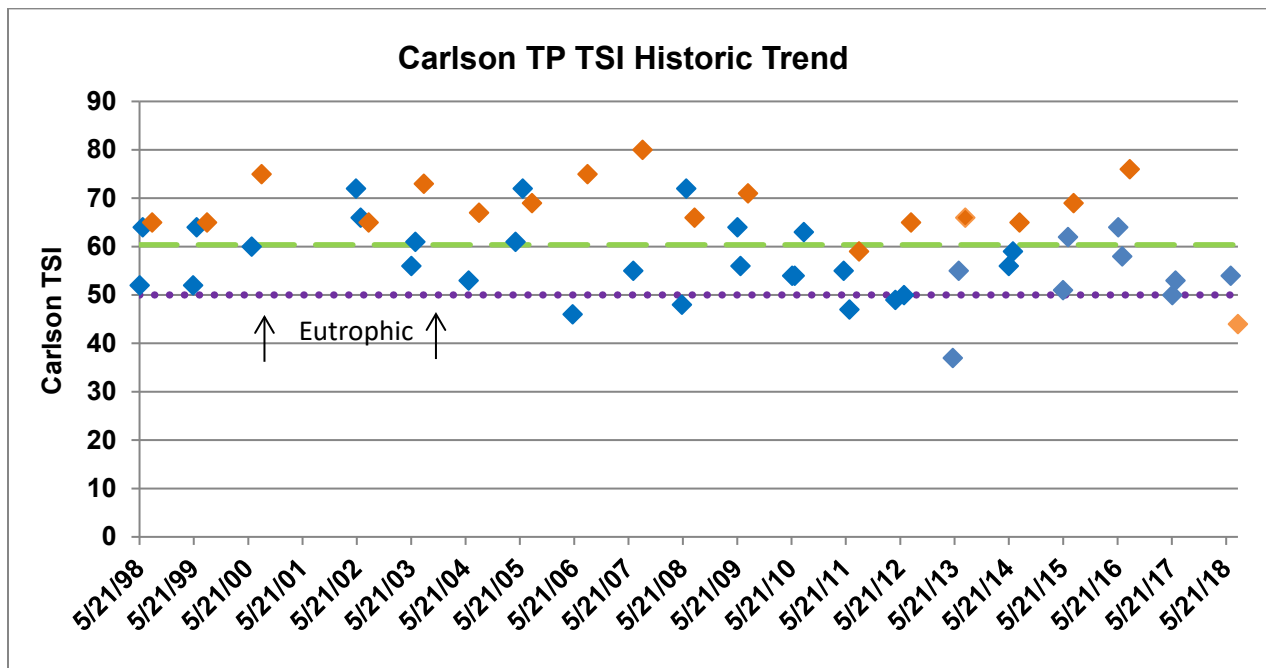


Figure 10. The 19-year historic trend for Carlson total phosphorus TSI scores. All August samples, shown in orange, score above the mean for eutrophic status. The green dashed line illustrates the 19-year mean. The purple dotted line illustrates eutrophic status for the Carlson TSI. Does not include 2018 data.

In July of 2018 due to increased concerns of toxin producing algae samples the LLCD lake manager collected water samples at various sites around the lake and IU assessed for toxin producing algae. IU taxonomist found all samples to be below the threshold for recreation advisories of 100,000 cells/mL. We find the highest cell counts in the overflow pond; however, the cell counts in lake samples are similar to the overflow in 2018. IU will continue to monitor these sites this summer and propose further recommendations as needed.



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.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Approval
Item/Subject	Indiana University Water Testing Agreement for 2019/2020
Dollar Amount	\$10,258.00 Total \$5,218.00 paid upon acceptance and \$5,218.00 paid in 2020
Meeting Date	June 22, 2019
Summary	Agreement with Indiana University for full parameter water testing. This agreement is for a two year term, 2019 & 2020.
Staff Recommendation	Approval of the 2019/2020 Water Testing Agreement with Indiana University.

AGREEMENT

between

INDIANA UNIVERSITY

and

LAKE LEMON CONSERVANCY DISTRICT

This agreement is entered into between the Lake Lemon Conservancy District (hereinafter referred to as LLCD) and the Trustees of Indiana University (hereinafter referred to as Indiana).

WHEREAS LLCD seeks assistance in the form of an Agreement to Indiana.

WHEREAS Indiana has proposed to furnish such services to LLCD; and

NOW THEREFORE, in consideration of the foregoing and the payments and the mature agreements of the parties contained, the parties do hereby agree as follows:

The terms and conditions of this Agreement are incorporated herein and by reference and subject to the approval of the signature hereto, and the amendments made herein, to with:

Services to Be Provided:

Indiana will provide the following services relative to this Agreement:

Implement the monitoring program as identified in Attachment A.

Term:

The performance of this agreement will commence June 1, 2019 and will terminate on December 31, 2020.

Consideration and Payment:

The cost to LLCD for Indiana's performance of the work described in this Agreement is \$10,258.00. It is understood that this is fixed-price Agreement. LLCD will make payment to Indiana as follows:

\$5,218.00 -upon acceptance of agreement

\$2,520.00 -January 1, 2020

\$2,520.00 -June 30, 2020

Termination:

This agreement may be terminated by either party providing the other party receives written notice thirty (30) days prior to the effective date of termination. In the event this Agreement is terminated prior to the ending date, LLCD will pay Indiana for all costs and all non-cancelable commitments incurred up to the date of termination.

Modification:

Any modification to this agreement will be in writing and signed by both LLCD and Indiana.

Terms and Conditions:

Authority to Bind Contract: Both parties hereto: in the performance of this Agreement, will be acting in an individual capacity, and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be employees or agents of the other party for any purposes whatsoever.

Indemnification:

LLCD will defend, indemnify and hold harmless Indiana, its affiliated hospitals and institutes, and their trustees, officers, employees, agents, and third parties acting on its/their behalf or with its/their authorization (hereafter collectively referred to as "Indemnitees") from any suit, action, claim, demand, judgment, and expense arising out of the performance of this Agreement. LLCD agrees that if any claim is asserted or suit brought against Indiana, or their officers, employees, agents, or third parties or their employees, LLCD will defend the claim or suit at the expense of LLCD. LLCD will not settle or compromise any claim or action in a manner that imposes any restrictions or obligations on Indiana without Indiana's written consent, which consent shall not be unreasonably withheld.

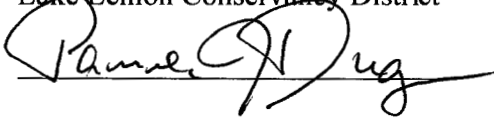
LLCD will have no obligation to indemnify, defend, and hold harmless Indiana, and its officers, employees, agents, and third parties and their employees from claims asserted or suits arising out of performance of this Agreement, if it can be shown that the claim or suit is based solely on the gross negligence or willful misconduct of Indiana, its officers, employees, or agents.

Nondiscrimination: Pursuant to IC22-9-1-10, Indiana and its subcontractors, if any, shall not discriminate against any employee or applicant for employment, to be employed in the performance of this Agreement, with respect to his/her hire, tenure, conditions or privileges of employment, because of race, color, religion, sex, handicap, national origin or ancestry. Breach of this covenant may be regarded as a material breach of contract.

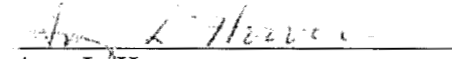
Maintaining a Drug-Free Workplace: Indiana hereby covenants and agrees to make a good faith effort to provide and maintain during the term of this Agreement a drug free workplace, and that it will give written notice to the Indiana Department of Natural

Resources within ten (10) days after receiving actual notice that an employee of Indiana has been convicted of a criminal drug violation occurring in Indiana's workplace. It is further expressly agreed that the failure of Indiana in good faith to comply with these terms shall constitute a material breach of this Agreement, and shall entitle the State to terminate this agreement.

Lake Lemon Conservancy District



Trustees of Indiana University


Amy L. Hoover
Contract Officer

Date: 6/22/19

Date: May 8, 2019

ATTACHMENT A

Lake Lemon Monitoring Program

2019-2020

1.0 INTRODUCTION

The Lake Lemon Conservancy District (LLCD) has entered into a lease agreement with the City of Bloomington Utilities Service Board (USB) to maintain Lake Lemon in such condition necessary to protect the lake's water quality consistent with its potential use as a drinking water source. LLCD also agreed to maintain the lake in such condition to meet all state and federal requirements for recreational waters and to maintain the quality of the water in the lake at least at its present level.

The LLCD has requested assistance from the School of Public and Environmental Affairs (SPEA) to provide long-term monitoring of the lake's condition. The purpose of this contract is to establish the monitoring program and fees necessary for LLCD to meet the monitoring requirements of the USB for the years of 2019 through 2020.

2.0 WATER QUALITY SAMPLING AND ANALYSIS

In-Lake Sampling. Previous studies (Zogorski et al., 1986; Jones and Clemency, 1992) have shown that water characteristics in Lake Lemon follow typical patterns for run-of-the-river reservoirs. The eastern end is riverine in nature and is influenced strongly by Beanblossom Creek. The western end is more lake-like (*lacustrine*), and the middle is a transitional zone. To characterize these differences, the established protocol specifies sampling the lake in at least two locations - at mid-lake just east of Reed Point, and near Riddle Point over the deepest water in the lake. One set of samples will be collected during the spring and another set during July/August of 2019 and again in 2020.

At each of the two sampling sites, we will collect water samples for the following parameters at one meter below the surface (*epilimnion*) and from one meter off the bottom (*hypolimnion*):

- alkalinity
- pH
- conductivity
- total phosphorus
- soluble reactive phosphorus
- nitrate+nitrite
- ammonia
- total organic nitrogen
- suspended solids

These samples will be placed into an appropriate bottle with preservative (if needed) and stored in an ice chest until analysis in SPEA's laboratory.

Temperature and dissolved oxygen will be measured at one-meter depth intervals from the surface to the bottom at each lake site with a HACH Hydrolab. At each lake site, the following additional collections or measurements will be made:

- Secchi disk transparency
- determination of the one percent light level (Beckman Enviroeye)
- chlorophyll *a* (in epilimnion only; filtered in the field and stored on ice)
- zooplankton genera density (tow from the 1% light level with a 55 micron net)
- phytoplankton genera density (2 meter integrated sample)
- *E. coli* bacteria (from epilimnion only)

Results from the lake analyses will be used to calculate the Carlson Trophic State Index according to IDEM guidelines. The trophic state index is a useful tool for tracking water quality changes over time. All analyses will be conducted using methods consistent with *Standard Methods for the Examination of Waters and Wastewater, 20th Edition* (APHA, 2005). An Alpkem FLOW SOLUTION autoanalyzer (Model 3570) will be used to analyze nitrate, ammonia, organic nitrogen and total phosphorus. A QA/QC plan is available for the SPEA limnology lab.

Additional lake samples for *E. coli* bacteria will be collected on both sampling dates in and around the Chitwood Addition at the southeast corner of Lake Lemon. This area has had high historical bacteria counts.

Overflow Lake Sampling. Lake Lemon has a history of eutrophic lake conditions and a legacy of nutrient rich sediments within the lake in addition to the annual watershed load. The most eastern overflow pond had an unexpected algal bloom of *Cylindrospermopsis* that resulted in much concern within the lake community. We will sample this water body to monitor the development of such a bloom again this summer. Surface phytoplankton grab samples will be collected from the road access point. Samples will be enumerated in the SPEA limnology lab.

Stream Sampling. Because Lake Lemon's condition is heavily influenced by runoff from its watershed, it is also important to monitor the main inlet to the lake - Beanblossom Creek. Up to 80% of the annual sediment and nutrient load into a lake comes during the 4-5 largest runoff events. Therefore, we will sample Beanblossom Creek in the spring and summer of 2019 and 2020 during runoff events, if possible, at one location at mid-depth near its discharge point to the lake. The following parameters will be measured: temperature, dissolved oxygen, pH, alkalinity, conductivity, SRP, total phosphorus, nitrate+nitrite, ammonia, organic nitrogen, total suspended solids, and *E. coli* bacteria, during base flow.

Furthermore, we will sample Bear Creek, near its confluence with Beanblossom Creek and lower Beanblossom Creek, for *E. coli* bacteria and total suspended solids. We will also sample the small tributary/ditch that flows through the trailer park on North Shore Drive just north of the marina for *E. coli* bacteria. These two additional tributary sites will be sampled on the regularly scheduled spring and summer sampling events and during the storm event. Due to historical elevated bacteria counts at all these stream sites, the small ephemeral stream flowing north into the Chitwood Addition will be sampled

during a storm event. This sampling effort will help determine the source of bacteria in the Chitwood Addition.

3.0 PRODUCTS PRODUCED

SPEA will prepare an annual written summary documenting the results of the monitoring efforts for each year. The report will include a determination of the Carlson Trophic State Index for each lake site and for each sampling date. All data will be included in tables and interesting trends will also be displayed in graphs. SPEA will compile a two year summary report that compile historic data and long term trends. The current year's data will be compared to historical data to assess relative changes in the lake.

SPEA will also be available to present its report and answer questions to the Lake Lemon Conservancy District Board.

4.0 CAPABILITIES AND QUALIFICATIONS

Melissa Clark, School of Public and Environmental Affairs, Indiana University Limnologist, Director of the Indiana Clean Lakes Program, Certified Lake Professional

Melissa has managed the SPEA Limnology Laboratory for the last 16 years. Taking on the full direction of the lab in 2011, Melissa continues to manage the Indiana Clean Lakes Program, various Lake and River Enhancement projects, and monitoring Lake Lemon Water Conservancy District. Melissa has also been part of the SPEA faculty since 2000 (Senior Lecturer). She teaches Limnology, Lake and Watershed Management, Water Resources, Aquatic Habitat Analysis, Environmental Sustainability among others. For the Limnology Laboratory she is responsible for training all graduate students employed on all laboratory projects for field and laboratory methods. Melissa maintains and operates all analytical instruments and insures laboratory Quality Assurance/Quality Control (QA/QC) that meet the requirements of the U.S. EPA and IDEM. With our rigid quality control and chain-of-custody project samples never leave their hands. They never deliver samples to a contract lab (expect *E. coli* for distant contracts). Melissa and the Limnology Laboratory are responsible for water quality sampling, conducting biological and physical habitat assessments. The Limnology Laboratory then processes and analyzes all samples for report writing.

Sarah Powers, School of Public and Environmental Affairs, Indiana University Limnologist, Laboratory Manager & Research Associate, Citizen Science Coordinator

Sarah now manages the SPEA Limnology Laboratory with Melissa Clark assuming the directorship of the Indiana Clean Lakes Program (CLP). Sarah maintains and operates all analytical instruments and insures laboratory Quality Assurance/Quality Control (QA/QC) that meet the requirements of the U.S. EPA and IDEM. She prepares Quality Control samples, compiles QA/QC results and performs corrective action when necessary. Another large portion of Sarah's CLP responsibilities focuses on the citizen lake water monitoring. Currently, Sarah coordinates with ~80 volunteers around the state. In the past 5 years, Sarah has worked to expand the current program to include mapping and early detection of invasive species. Sarah continues to conduct workshops throughout the state preparing volunteers for invasive species surveys. In addition to laboratory work and lake stewardship, Sarah takes on the Adjunct Faculty role at SPEA where she teaches Introduction to Environmental Science and Techniques in Environmental Science.

Qualified graduate students from SPEA's Master of Science in Environmental Science Program will assist with the collection and analysis of samples collected under this contract.

5.0 REFERENCES CITED

APHA. 2000. Standard Methods for the Examination of Water and Wastewater, 20th edition. American Public Health Association, Washington, D.C.

Jones, W.W. and L. Clemency. 1992. Lake Lemon T by 2000 Feasibility Study. School of Public and Environmental Affairs, Indiana University, Bloomington.

Zogorski, J.S., W.W. Jones, and nine others. 1986. Lake Lemon Diagnostic/Feasibility Study. School of Public and Environmental Affairs, Indiana University, Bloomington, Indiana.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	April, 2019 Financial Update
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	Financial report showing end of April 2019 Balance sheet, income, expense and comparison to April 2018
Staff Recommendation	N/A

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2019 thru April 30, 2019

(UNAUDITED)

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

LAKE LEMON CONSERVANCY

I have prepared the financial statements for Lake Lemon Conservancy as of April 30, 2019 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
May 9, 2019

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05/09/19

Accrual Basis

LAKE LEMON CONSERVANCY**Balance Sheet**

As of April 30, 2019

	<u>Apr 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	281,962.62
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	116,008.85
1040 · CD's Cumulative Maint Fund	101,912.41
1050 · Savings Account	4,042.89
Total Checking/Savings	<u>504,226.77</u>
Total Current Assets	504,226.77
Fixed Assets	
1510 · Trucks	132,761.25
1520 · Other Asset	3,993.11
1550 · Boats	354,750.00
1680 · Other Fixed Assets	239,581.79
Total Fixed Assets	<u>731,086.15</u>
TOTAL ASSETS	<u>1,235,312.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	3,571.54
2020 · State & Co. Withholding Payable	603.85
Total Other Current Liabilities	<u>4,175.39</u>
Total Current Liabilities	<u>4,175.39</u>
Total Liabilities	4,175.39
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	96,942.92
3200 · Retained Earnings	608,688.89
Net Income	-79,082.71
Total Equity	<u>1,231,137.53</u>
TOTAL LIABILITIES & EQUITY	<u>1,235,312.92</u>

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05/09/19

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through April 2019

	Jan - Apr 19	Jan - Apr 18	\$ Change	% Change
Income				
4000 · Watercraft Permits	16,059.00	14,550.00	1,509.00	10.4%
4010 · Launch Fees	5,079.00	4,049.00	1,030.00	25.4%
4020 · Marina & Club Fees	1,500.00	1,500.00	0.00	0.0%
4030 · Sublease & Access Fees	20,005.00	19,805.00	200.00	1.0%
4060 · Interest	436.34	533.28	-96.94	-18.2%
4070 · Grants & Donations	0.00	305.00	-305.00	-100.0%
4080 · Fishing Tournament	800.00	600.00	200.00	33.3%
4090 · Park Reservations	250.00	1,425.00	-1,175.00	-82.5%
4100 · Park Admisioin Fees	120.00	187.00	-67.00	-35.8%
Total Income	44,249.34	42,954.28	1,295.06	3.0%
Expense				
6000 · Manager	20,246.16	16,000.00	4,246.16	26.5%
6001 · Operations Supervisor	10,461.52	0.00	10,461.52	100.0%
6010 · FICA	3,280.41	2,877.16	403.25	14.0%
6020 · State Unemployment Tax	19.25	136.43	-117.18	-85.9%
6025 · Merchant Fees	65.93	54.55	11.38	20.9%
6030 · Retirement	4,360.48	2,288.00	2,072.48	90.6%
6040 · Health Insurance	0.00	1,977.40	-1,977.40	-100.0%
6070 · Gate Attendant	1,393.13	2,716.76	-1,323.63	-48.7%
6110 · Lake Biologist	458.00	567.25	-109.25	-19.3%
6111 · Dredger	0.00	1,309.00	-1,309.00	-100.0%
6112 · Dredger (Other)	7,602.00	10,693.38	-3,091.38	-28.9%
6113 · Assistant Dredger	0.00	984.00	-984.00	-100.0%
6114 · Assistant Dredger (Other)	2,720.25	4,930.00	-2,209.75	-44.8%
6115 · Dredger (Private)	0.00	269.50	-269.50	-100.0%
6116 · Assistant Dredger (Private)	0.00	140.00	-140.00	-100.0%
6120 · Season & Launch Permits	1,883.39	1,914.70	-31.31	-1.6%
6130 · Daily Permits	270.00	270.00	0.00	0.0%
6140 · Receipt/Tickets Books	0.00	440.49	-440.49	-100.0%
6160 · Printer, Copier & Computer Supp	828.20	286.23	541.97	189.4%
6170 · Miscellaneous-Other	310.47	1,088.23	-777.76	-71.5%
6180 · Postage	255.00	293.37	-38.37	-13.1%
6185 · Receipt Books	0.00	741.39	-741.39	-100.0%
6190 · General Business Supplies	204.41	327.79	-123.38	-37.6%
6200 · Regular Gas	2,162.16	2,189.43	-27.27	-1.3%
6210 · Diesel	1,947.08	1,681.70	265.38	15.8%
6240 · Building & Grounds	400.87	499.49	-98.62	-19.7%
6250 · Boat/Weed Harvester/Truck	93.97	407.19	-313.22	-76.9%
6251 · Dredging Supplies	2,992.03	3,214.14	-222.11	-6.9%
6252 · Rip Rap/Erosion Control	1,168.46	795.31	373.15	46.9%
6290 · Signs & Nautical Markers	0.00	480.00	-480.00	-100.0%
6300 · Accounting Services	1,800.00	2,250.00	-450.00	-20.0%
6320 · Attorney	0.00	525.00	-525.00	-100.0%
6325 · Fish Managment Survey	0.00	4,000.00	-4,000.00	-100.0%
6350 · Other Prof/Secretarial Service	500.00	0.00	500.00	100.0%
6370 · Phone, LDT, Pager, E-Mail	1,098.98	1,086.81	12.17	1.1%
6390 · Hotel	396.50	180.00	216.50	120.3%
6400 · Meals	52.00	79.00	-27.00	-34.2%
6410 · Subscriptions	210.00	135.00	75.00	55.6%
6430 · Ads	43.03	35.04	7.99	22.8%
6440 · Other	158.40	197.79	-39.39	-19.9%
6450 · Insurance	27,727.75	25,472.00	2,255.75	8.9%
6460 · Electric	1,827.80	2,150.80	-323.00	-15.0%
6470 · Water	220.44	208.44	12.00	5.8%
6480 · Trash	134.15	166.74	-32.59	-19.6%
6490 · Port-O-Lets	1,689.00	0.00	1,689.00	100.0%
6500 · Pump Holding Tank	300.00	150.00	150.00	100.0%
6510 · Building & Grounds Expense	3,814.00	1,408.00	2,406.00	170.9%
6520 · Boat	322.77	811.76	-488.99	-60.2%
6530 · Truck	499.43	0.00	499.43	100.0%
6541 · Dredging Equipment Maintenance	1,394.88	348.61	1,046.27	300.1%
6542 · Equipment Rental	0.00	4,353.00	-4,353.00	-100.0%
6560 · Water Testing	0.00	2,520.00	-2,520.00	-100.0%
6620 · Dam/Spillway Inspection	5,343.22	0.00	5,343.22	100.0%

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05/09/19

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
January through April 2019

	<u>Jan - Apr 19</u>	<u>Jan - Apr 18</u>	<u>\$ Change</u>	<u>% Change</u>
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%
6661 · Disposal Site Preparation	12,126.53	3,141.02	8,985.51	286.1%
Total Expense	<u>123,332.05</u>	<u>108,791.90</u>	<u>14,540.15</u>	<u>13.4%</u>
Net Income	<u>-79,082.71</u>	<u>-65,837.62</u>	<u>-13,245.09</u>	<u>-20.1%</u>

4:16 PM

05/09/19

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

April 2019

	Apr 19	Jan - Apr 19
Income		
4000 · Watercraft Permits	13,699.00	16,059.00
4010 · Launch Fees	4,268.00	5,079.00
4020 · Marina & Club Fees	0.00	1,500.00
4030 · Sublease & Access Fees	5,380.00	20,005.00
4060 · Interest	216.41	436.34
4080 · Fishing Tournament	100.00	800.00
4090 · Park Reservations	250.00	250.00
4100 · Park Admisioin Fees	120.00	120.00
Total Income	24,033.41	44,249.34
Expense		
6000 · Manager	5,061.54	20,246.16
6001 · Operations Supervisor	2,615.38	10,461.52
6010 · FICA	1,051.77	3,280.41
6020 · State Unemployment Tax	0.00	19.25
6025 · Merchant Fees	31.43	65.93
6030 · Retirement	1,090.12	4,360.48
6070 · Gate Attendant	1,146.13	1,393.13
6110 · Lake Biologist	0.00	458.00
6112 · Dredger (Other)	2,610.00	7,602.00
6114 · Assistant Dredger (Other)	2,315.25	2,720.25
6120 · Season & Launch Permits	0.00	1,883.39
6130 · Daily Permits	0.00	270.00
6160 · Printer, Copier & Computer Supp	262.23	828.20
6170 · Miscellaneous-Other	0.00	310.47
6180 · Postage	0.00	255.00
6190 · General Business Supplies	107.96	204.41
6200 · Regular Gas	2,112.17	2,162.16
6210 · Diesel	1,525.20	1,947.08
6240 · Building & Grounds	20.75	400.87
6250 · Boat/Weed Harvester/Truck	14.97	93.97
6251 · Dredging Supplies	1,718.08	2,992.03
6252 · Rip Rap/Erosion Control	1,168.46	1,168.46
6300 · Accounting Services	450.00	1,800.00
6350 · Other Prof/Secretarial Service	0.00	500.00
6370 · Phone, LDT, Pager, E-Mail	274.61	1,098.98
6390 · Hotel	158.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	0.00	210.00
6430 · Ads	0.00	43.03
6440 · Other	0.00	158.40
6450 · Insurance	10,799.75	27,727.75
6460 · Electric	401.95	1,827.80
6470 · Water	55.11	220.44
6480 · Trash	0.00	134.15
6490 · Port-O-Lets	0.00	1,689.00
6500 · Pump Holding Tank	0.00	300.00
6510 · Building & Grounds Expense	0.00	3,814.00
6520 · Boat	0.00	322.77
6530 · Truck	493.08	499.43
6541 · Dredging Equipment Maintenance	626.56	1,394.88
6620 · Dam/Spillway Inspection	5,343.22	5,343.22
6630 · Spillway Repairs	0.00	550.00
6661 · Disposal Site Preparation	4,119.50	12,126.53
Total Expense	45,573.22	123,332.05
Net Income	-21,539.81	-79,082.71

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06/12/19

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
Income				
4140 · Dredging Equipment Loan Proceed	0.00	1,000,000.00	-1,000,000.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	20,000.00	-20,000.00	0.0%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4070 · Grants & Donations	0.00	7,000.00	-7,000.00	0.0%
4040 · Property Tax - Brown Co.	0.00	82,420.00	-82,420.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	234,580.00	-234,580.00	0.0%
4100 · Park Admisioin Fees	120.00	40,000.00	-39,880.00	0.3%
4090 · Park Reservations	250.00	4,000.00	-3,750.00	6.3%
4060 · Interest	436.34	1,250.00	-813.66	34.9%
4080 · Fishing Tournament	800.00	1,500.00	-700.00	53.3%
4020 · Marina & Club Fees	1,500.00	9,000.00	-7,500.00	16.7%
4010 · Launch Fees	5,079.00	21,000.00	-15,921.00	24.2%
4000 · Watercraft Permits	16,059.00	115,000.00	-98,941.00	14.0%
4030 · Sublease & Access Fees	20,005.00	27,000.00	-6,995.00	74.1%
Total Income	44,249.34	1,563,750.00	-1,519,500.66	2.8%
Expense				
6600 · 6% MarinaPermit Sales	0.00	2,300.00	-2,300.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	0.00	950,000.00	-950,000.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6740 · Work Boat (Pontoon)	0.00	0.00	0.00	0.0%
6040 · Health Insurance	0.00	6,000.00	-6,000.00	0.0%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6060 · Dental Insurance	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	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%
6720 · Utility Vehicle	0.00	0.00	0.00	0.0%
6111 · Dredger	0.00	23,400.00	-23,400.00	0.0%
6710 · Boat Dock	0.00	0.00	0.00	0.0%
6113 · Assistant Dredger	0.00	12,000.00	-12,000.00	0.0%
6703 · Excavator	0.00	0.00	0.00	0.0%
6115 · Dredger (Private)	0.00	3,900.00	-3,900.00	0.0%
6116 · Assistant Dredger (Private)	0.00	2,000.00	-2,000.00	0.0%
6702 · Push Boat/Motors	0.00	0.00	0.00	0.0%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	200.00	-200.00	0.0%
6701 · Barge	0.00	0.00	0.00	0.0%
6560 · Water Testing	0.00	6,500.00	-6,500.00	0.0%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6542 · Equipment Rental	0.00	5,000.00	-5,000.00	0.0%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
6700 · Computer Equipment	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6690 · Office Equipment	0.00	0.00	0.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6685 · Dredging Engineering	0.00	0.00	0.00	0.0%
6682 · Ramp Repairs	0.00	2,000.00	-2,000.00	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	1,000.00	-1,000.00	0.0%
6290 · Signs & Nautical Markers	0.00	2,500.00	-2,500.00	0.0%
6681 · Fireworks	0.00	6,500.00	-6,500.00	0.0%
6310 · Grass	0.00	10,560.00	-10,560.00	0.0%
6320 · Attorney	0.00	4,000.00	-4,000.00	0.0%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	0.00	50,000.00	-50,000.00	0.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6680 · Other Services and Charges	0.00	1,500.00	-1,500.00	0.0%
6670 · Debt Service (Dredging Equip.)	0.00	0.00	0.00	0.0%
6380 · Travel	0.00	0.00	0.00	0.0%
6770 · LLCD Pick-up Truck	0.00	0.00	0.00	0.0%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6640 · Soil Testing IDEM	0.00	0.00	0.00	0.0%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6650 · Dredge Matching Fund	0.00	10,000.00	-10,000.00	0.0%
6660 · Dredging/Engineering	0.00	0.00	0.00	0.0%
6663 · Barge Assembly	0.00	0.00	0.00	0.0%
6662 · Debt Service-Dredging Loan	0.00	67,000.00	-67,000.00	0.0%
6020 · State Unemployment Tax	19.25	800.00	-780.75	2.4%
6430 · Ads	43.03	500.00	-456.97	8.6%
6400 · Meals	52.00	150.00	-98.00	34.7%
6025 · Merchant Fees	65.93	1,200.00	-1,134.07	5.5%
6250 · Boat/Weed Harvester/Truck	93.97	1,500.00	-1,406.03	6.3%
6480 · Trash	134.15	1,500.00	-1,365.85	8.9%
6440 · Other	158.40	1,500.00	-1,341.60	10.6%
6190 · General Business Supplies	204.41	750.00	-545.59	27.3%
6410 · Subscriptions	210.00	800.00	-590.00	26.3%
6470 · Water	220.44	750.00	-529.56	29.4%
6180 · Postage	255.00	750.00	-495.00	34.0%
6130 · Daily Permits	270.00	400.00	-130.00	67.5%
6500 · Pump Holding Tank	300.00	800.00	-500.00	37.5%
6170 · Miscellaneous-Other	310.47	1,300.00	-989.53	23.9%
6520 · Boat	322.77	2,000.00	-1,677.23	16.1%
6390 · Hotel	396.50	300.00	96.50	132.2%
6240 · Building & Grounds	400.87	6,000.00	-5,599.13	6.7%
6110 · Lake Biologist	458.00	0.00	458.00	100.0%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through April 2019

	Jan - Apr 19	Budget	\$ Over Budget	% of Budget
6530 · Truck	499.43	1,000.00	-500.57	49.9%
6350 · Other Prof/Secretarial Service	500.00	1,000.00	-500.00	50.0%
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%
6160 · Printer, Copier & Computer Supp	828.20	800.00	28.20	103.5%
6370 · Phone, LDT, Pager, E-Mail	1,098.98	3,000.00	-1,901.02	36.6%
6252 · Rip Rap/Erosion Control	1,168.46	15,000.00	-13,831.54	7.8%
6070 · Gate Attendant	1,393.13	21,000.00	-19,606.87	6.6%
6541 · Dredging Equipment Maintenance	1,394.88	10,000.00	-8,605.12	13.9%
6490 · Port-O-Lets	1,689.00	2,000.00	-311.00	84.5%
6300 · Accounting Services	1,800.00	5,400.00	-3,600.00	33.3%
6460 · Electric	1,827.80	5,000.00	-3,172.20	36.6%
6120 · Season & Launch Permits	1,883.39	2,000.00	-116.61	94.2%
6210 · Diesel	1,947.08	7,000.00	-5,052.92	27.8%
6200 · Regular Gas	2,162.16	6,000.00	-3,837.84	36.0%
6114 · Assistant Dredger (Other)	2,720.25	6,000.00	-3,279.75	45.3%
6251 · Dredging Supplies	2,992.03	12,000.00	-9,007.97	24.9%
6010 · FICA	3,280.41	13,700.00	-10,419.59	23.9%
6510 · Building & Grounds Expense	3,814.00	15,500.00	-11,686.00	24.6%
6030 · Retirement	4,360.48	14,000.00	-9,639.52	31.1%
6620 · Dam/Spillway Inspection	5,343.22	5,000.00	343.22	106.9%
6112 · Dredger (Other)	7,602.00	14,625.00	-7,023.00	52.0%
6001 · Operations Supervisor	10,461.52	35,000.00	-24,538.48	29.9%
6661 · Disposal Site Preparation	12,126.53	10,000.00	2,126.53	121.3%
6000 · Manager	20,246.16	59,800.00	-39,553.84	33.9%
6450 · Insurance	27,727.75	45,000.00	-17,272.25	61.6%
Total Expense	123,332.05	1,563,185.00	-1,439,852.95	7.9%
Net Income	-79,082.71	565.00	-79,647.71	-13,996.9%

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	May, 2019 Financial Update
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	Financial report showing end of May 2019 Balance sheet, income, expense and comparison to March 2018
Staff Recommendation	N/A

LAKE LEMON CONSERVANCY

Financial Statements

For the Period Ending

January 1, 2019 thru May 31, 2019

(UNAUDITED)

Watkins Accounting

113 E. 19th Street

Bloomington, Indiana 47408

Lake Lemon Conservancy

I have prepared the financial statements for Lake Lemon Conservancy as of March 31, 2019 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 4, 2019

LAKE LEMON CONSERVANCY
Balance Sheet
As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	302,645.29
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	116,008.85
1040 · CD's Cumulative Maint Fund	101,912.41
1050 · Savings Account	4,042.89
Total Checking/Savings	<u>524,909.44</u>
Total Current Assets	524,909.44
Fixed Assets	
1510 · Trucks	132,761.25
1520 · Other Asset	3,993.11
1550 · Boats	354,750.00
1680 · Other Fixed Assets	239,581.79
Total Fixed Assets	<u>731,086.15</u>
TOTAL ASSETS	<u>1,255,995.59</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	4,630.88
2020 · State & Co. Withholding Payable	778.50
Total Other Current Liabilities	<u>5,409.38</u>
Total Current Liabilities	<u>5,409.38</u>
Total Liabilities	5,409.38
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	96,942.92
3200 · Retained Earnings	608,688.89
Net Income	-59,634.03
Total Equity	<u>1,250,586.21</u>
TOTAL LIABILITIES & EQUITY	<u>1,255,995.59</u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through May 2019

	Jan - May 19	Jan - May 18	\$ Change	% Change
Income				
4000 · Watercraft Permits	61,715.00	54,783.00	6,932.00	12.7%
4010 · Launch Fees	10,233.00	9,934.00	299.00	3.0%
4020 · Marina & Club Fees	1,500.00	1,500.00	0.00	0.0%
4030 · Sublease & Access Fees	21,635.00	22,625.00	-990.00	-4.4%
4060 · Interest	436.34	548.29	-111.95	-20.4%
4070 · Grants & Donations	0.00	305.00	-305.00	-100.0%
4080 · Fishing Tournament	850.00	600.00	250.00	41.7%
4090 · Park Reservations	875.00	1,925.00	-1,050.00	-54.6%
4100 · Park Admission Fees	7,960.00	8,142.00	-182.00	-2.2%
Total Income	105,204.34	100,362.29	4,842.05	4.8%
Expense				
6000 · Manager	25,307.70	20,000.00	5,307.70	26.5%
6001 · Operations Supervisor	13,076.90	0.00	13,076.90	100.0%
6010 · FICA	4,619.35	3,950.50	668.85	16.9%
6020 · State Unemployment Tax	19.25	136.43	-117.18	-85.9%
6025 · Merchant Fees	206.73	243.16	-36.43	-15.0%
6030 · Retirement	5,450.60	2,976.00	2,474.60	83.2%
6040 · Health Insurance	0.00	2,433.19	-2,433.19	-100.0%
6070 · Gate Attendant	3,749.26	5,570.89	-1,821.63	-32.7%
6110 · Lake Biologist	458.00	1,733.00	-1,275.00	-73.6%
6111 · Dredger	3,074.00	2,618.00	456.00	17.4%
6112 · Dredger (Other)	9,847.48	11,309.38	-1,461.90	-12.9%
6113 · Assistant Dredger	1,512.00	4,770.00	-3,258.00	-68.3%
6114 · Assistant Dredger (Other)	3,170.25	5,230.00	-2,059.75	-39.4%
6115 · Dredger (Private)	116.00	269.50	-153.50	-57.0%
6116 · Assistant Dredger (Private)	72.00	140.00	-68.00	-48.6%
6120 · Season & Launch Permits	1,883.39	1,914.70	-31.31	-1.6%
6130 · Daily Permits	270.00	270.00	0.00	0.0%
6140 · Receipt/Tickets Books	350.50	440.49	-89.99	-20.4%
6160 · Printer, Copier & Computer Supp	828.20	286.23	541.97	189.4%
6170 · Miscellaneous-Other	310.47	1,088.23	-777.76	-71.5%
6180 · Postage	255.00	349.50	-94.50	-27.0%
6185 · Receipt Books	0.00	741.39	-741.39	-100.0%
6190 · General Business Supplies	296.12	327.79	-31.67	-9.7%
6200 · Regular Gas	2,162.16	2,189.43	-27.27	-1.3%
6210 · Diesel	4,151.78	4,059.80	91.98	2.3%
6240 · Building & Grounds	444.08	772.23	-328.15	-42.5%
6250 · Boat/Weed Harvester/Truck	305.69	407.19	-101.50	-24.9%
6251 · Dredging Supplies	6,112.38	3,958.32	2,154.06	54.4%
6252 · Rip Rap/Erosion Control	1,168.46	795.31	373.15	46.9%
6290 · Signs & Nautical Markers	1,995.97	480.00	1,515.97	315.8%
6300 · Accounting Services	1,800.00	2,700.00	-900.00	-33.3%
6310 · Grass	1,760.00	1,760.00	0.00	0.0%
6320 · Attorney	240.00	752.50	-512.50	-68.1%
6325 · Fish Management Survey	0.00	4,000.00	-4,000.00	-100.0%
6330 · Consulting Engineer	3,793.25	11,009.41	-7,216.16	-65.6%
6350 · Other Prof/Secretarial Service	500.00	0.00	500.00	100.0%
6370 · Phone, LDT, Pager, E-Mail	1,373.60	1,356.05	17.55	1.3%
6390 · Hotel	396.50	180.00	216.50	120.3%
6400 · Meals	52.00	79.00	-27.00	-34.2%
6410 · Subscriptions	210.00	135.00	75.00	55.6%
6420 · Newsletter	0.00	714.00	-714.00	-100.0%
6430 · Ads	43.03	35.04	7.99	22.8%
6440 · Other	158.40	197.79	-39.39	-19.9%
6450 · Insurance	29,536.75	25,876.00	3,660.75	14.2%
6460 · Electric	2,151.75	2,519.75	-368.00	-14.6%
6470 · Water	275.55	260.55	15.00	5.8%
6480 · Trash	268.17	166.74	101.43	60.8%
6490 · Port-O-Lets	1,859.00	0.00	1,859.00	100.0%
6500 · Pump Holding Tank	300.00	150.00	150.00	100.0%
6510 · Building & Grounds Expense	3,814.00	2,862.02	951.98	33.3%
6520 · Boat	322.77	1,824.65	-1,501.88	-82.3%
6530 · Truck	499.43	0.00	499.43	100.0%
6541 · Dredging Equipment Maintenance	5,011.58	348.61	4,662.97	1,337.6%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
January through May 2019

	Jan - May 19	Jan - May 18	\$ Change	% Change
6542 · Equipment Rental	0.00	4,353.00	-4,353.00	-100.0%
6560 · Water Testing	45.00	2,520.00	-2,475.00	-98.2%
6600 · 6% Marina Permit Sales	378.12	383.52	-5.40	-1.4%
6620 · Dam/Spillway Inspection	5,343.22	0.00	5,343.22	100.0%
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%
6661 · Disposal Site Preparation	12,942.53	3,141.02	9,801.51	312.1%
Total Expense	164,838.37	146,785.31	18,053.06	12.3%
Net Income	-59,634.03	-46,423.02	-13,211.01	-28.5%

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

May 2019

	May 19	Jan - May 19
Income		
4000 · Watercraft Permits	45,656.00	61,715.00
4010 · Launch Fees	5,154.00	10,233.00
4020 · Marina & Club Fees	0.00	1,500.00
4030 · Sublease & Access Fees	1,630.00	21,635.00
4060 · Interest	0.00	436.34
4080 · Fishing Tournament	50.00	850.00
4090 · Park Reservations	625.00	875.00
4100 · Park Admisioin Fees	7,840.00	7,960.00
Total Income	60,955.00	105,204.34
Expense		
6000 · Manager	5,061.54	25,307.70
6001 · Operations Supervisor	2,615.38	13,076.90
6010 · FICA	1,338.94	4,619.35
6020 · State Unemployment Tax	0.00	19.25
6025 · Merchant Fees	140.80	206.73
6030 · Retirement	1,090.12	5,450.60
6070 · Gate Attendant	2,356.13	3,749.26
6110 · Lake Biologist	0.00	458.00
6111 · Dredger	3,074.00	3,074.00
6112 · Dredger (Other)	2,245.48	9,847.48
6113 · Assistant Dredger	1,512.00	1,512.00
6114 · Assistant Dredger (Other)	450.00	3,170.25
6115 · Dredger (Private)	116.00	116.00
6116 · Assistant Dredger (Private)	72.00	72.00
6120 · Season & Launch Permits	0.00	1,883.39
6130 · Daily Permits	0.00	270.00
6140 · Receipt/Tickets Books	350.50	350.50
6160 · Printer, Copier & Computer Supp	0.00	828.20
6170 · Miscellaneous-Other	0.00	310.47
6180 · Postage	0.00	255.00
6190 · General Business Supplies	91.71	296.12
6200 · Regular Gas	0.00	2,162.16
6210 · Diesel	2,204.70	4,151.78
6240 · Building & Grounds	43.21	444.08
6250 · Boat/Weed Harvester/Truck	211.72	305.69
6251 · Dredging Supplies	3,120.35	6,112.38
6252 · Rip Rap/Erosion Control	0.00	1,168.46
6290 · Signs & Nautical Markers	1,995.97	1,995.97
6300 · Accounting Services	0.00	1,800.00
6310 · Grass	1,760.00	1,760.00
6320 · Attorney	240.00	240.00
6330 · Consulting Engineer	3,793.25	3,793.25
6350 · Other Prof/Secretarial Service	0.00	500.00
6370 · Phone, LDT, Pager, E-Mail	274.62	1,373.60
6390 · Hotel	0.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	0.00	210.00
6430 · Ads	0.00	43.03
6440 · Other	0.00	158.40
6450 · Insurance	1,809.00	29,536.75
6460 · Electric	323.95	2,151.75
6470 · Water	55.11	275.55
6480 · Trash	134.02	268.17
6490 · Port-O-Lets	170.00	1,859.00
6500 · Pump Holding Tank	0.00	300.00
6510 · Building & Grounds Expense	0.00	3,814.00
6520 · Boat	0.00	322.77
6530 · Truck	0.00	499.43
6541 · Dredging Equipment Maintenance	3,616.70	5,011.58
6560 · Water Testing	45.00	45.00
6600 · 6% Marina Permit Sales	378.12	378.12
6620 · Dam/Spillway Inspection	0.00	5,343.22
6630 · Spillway Repairs	0.00	550.00
6661 · Disposal Site Preparation	816.00	12,942.53

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
May 2019

	<u>May 19</u>	<u>Jan - May 19</u>
Total Expense	<u>41,506.32</u>	<u>164,838.37</u>
Net Income	<u><u>19,448.68</u></u>	<u><u>-59,634.03</u></u>

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through May 2019

	Jan - May 19	Budget	\$ Over Budget	% of Budget
Income				
4140 · Dredging Equipment Loan Proceed	0.00	1,000,000.00	-1,000,000.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	20,000.00	-20,000.00	0.0%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4070 · Grants & Donations	0.00	7,000.00	-7,000.00	0.0%
4040 · Property Tax - Brown Co.	0.00	82,420.00	-82,420.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	234,580.00	-234,580.00	0.0%
4060 · Interest	436.34	1,250.00	-813.66	34.9%
4080 · Fishing Tournament	850.00	1,500.00	-650.00	56.7%
4090 · Park Reservations	875.00	4,000.00	-3,125.00	21.9%
4020 · Marina & Club Fees	1,500.00	9,000.00	-7,500.00	16.7%
4100 · Park Admisiion Fees	7,960.00	40,000.00	-32,040.00	19.9%
4010 · Launch Fees	10,233.00	21,000.00	-10,767.00	48.7%
4030 · Sublease & Access Fees	21,635.00	27,000.00	-5,365.00	80.1%
4000 · Watercraft Permits	61,715.00	115,000.00	-53,285.00	53.7%
Total Income	105,204.34	1,563,750.00	-1,458,545.66	6.7%
Expense				
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	0.00	950,000.00	-950,000.00	0.0%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6740 · Work Boat (Pontoon)	0.00	0.00	0.00	0.0%
6040 · Health Insurance	0.00	6,000.00	-6,000.00	0.0%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6060 · Dental Insurance	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	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%
6720 · Utility Vehicle	0.00	0.00	0.00	0.0%
6710 · Boat Dock	0.00	0.00	0.00	0.0%
6703 · Excavator	0.00	0.00	0.00	0.0%
6702 · Push Boat/Motors	0.00	0.00	0.00	0.0%
6701 · Barge	0.00	0.00	0.00	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%
6700 · Computer Equipment	0.00	0.00	0.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6150 · Checks	0.00	200.00	-200.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
6770 · LLC'D Pick-up Truck	0.00	0.00	0.00	0.0%
6380 · Travel	0.00	0.00	0.00	0.0%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6640 · Soil Testing IDEM	0.00	0.00	0.00	0.0%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through May 2019

	Jan - May 19	Budget	\$ Over Budget	% of Budget
6690 · Office Equipment	0.00	0.00	0.00	0.0%
6685 · Dredging Engineering	0.00	0.00	0.00	0.0%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6682 · Ramp Repairs	0.00	2,000.00	-2,000.00	0.0%
6542 · Equipment Rental	0.00	5,000.00	-5,000.00	0.0%
6681 · Fireworks	0.00	6,500.00	-6,500.00	0.0%
6680 · Other Services and Charges	0.00	1,500.00	-1,500.00	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	1,000.00	-1,000.00	0.0%
6670 · Debt Service (Dredging Equip.)	0.00	0.00	0.00	0.0%
6663 · Barge Assembly	0.00	0.00	0.00	0.0%
6662 · Debt Service-Dredging Loan	0.00	67,000.00	-67,000.00	0.0%
6650 · Dredge Matching Fund	0.00	10,000.00	-10,000.00	0.0%
6325 · Fish Management Survey	0.00	0.00	0.00	0.0%
6660 · Dredging/Engineering	0.00	0.00	0.00	0.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6020 · State Unemployment Tax	19.25	800.00	-780.75	2.4%
6430 · Ads	43.03	500.00	-456.97	8.6%
6560 · Water Testing	45.00	6,500.00	-6,455.00	0.7%
6400 · Meals	52.00	150.00	-98.00	34.7%
6116 · Assistant Dredger (Private)	72.00	2,000.00	-1,928.00	3.6%
6115 · Dredger (Private)	116.00	3,900.00	-3,784.00	3.0%
6440 · Other	158.40	1,500.00	-1,341.60	10.6%
6025 · Merchant Fees	206.73	1,200.00	-993.27	17.2%
6410 · Subscriptions	210.00	800.00	-590.00	26.3%
6320 · Attorney	240.00	4,000.00	-3,760.00	6.0%
6180 · Postage	255.00	750.00	-495.00	34.0%
6480 · Trash	268.17	1,500.00	-1,231.83	17.9%
6130 · Daily Permits	270.00	400.00	-130.00	67.5%
6470 · Water	275.55	750.00	-474.45	36.7%
6190 · General Business Supplies	296.12	750.00	-453.88	39.5%
6500 · Pump Holding Tank	300.00	800.00	-500.00	37.5%
6250 · Boat/Weed Harvester/Truck	305.69	1,500.00	-1,194.31	20.4%
6170 · Miscellaneous-Other	310.47	1,300.00	-989.53	23.9%
6520 · Boat	322.77	2,000.00	-1,677.23	16.1%
6140 · Receipt/Tickets Books	350.50	400.00	-49.50	87.6%
6600 · 6% Marina Permit Sales	378.12	2,300.00	-1,921.88	16.4%
6390 · Hotel	396.50	300.00	96.50	132.2%
6240 · Building & Grounds	444.08	6,000.00	-5,555.92	7.4%
6110 · Lake Biologist	458.00	0.00	458.00	100.0%
6530 · Truck	499.43	1,000.00	-500.57	49.9%
6350 · Other Prof/Secretarial Service	500.00	1,000.00	-500.00	50.0%
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%
6160 · Printer, Copier & Computer Supp	828.20	800.00	28.20	103.5%
6252 · Rip Rap/Erosion Control	1,168.46	15,000.00	-13,831.54	7.8%

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
 January through May 2019

	Jan - May 19	Budget	\$ Over Budget	% of Budget
6370 · Phone, LDT, Pager, E-Mail	1,373.60	3,000.00	-1,626.40	45.8%
6113 · Assistant Dredger	1,512.00	12,000.00	-10,488.00	12.6%
6310 · Grass	1,760.00	10,560.00	-8,800.00	16.7%
6300 · Accounting Services	1,800.00	5,400.00	-3,600.00	33.3%
6490 · Port-O-Lets	1,859.00	2,000.00	-141.00	93.0%
6120 · Season & Launch Permits	1,883.39	2,000.00	-116.61	94.2%
6290 · Signs & Nautical Markers	1,995.97	2,500.00	-504.03	79.8%
6460 · Electric	2,151.75	5,000.00	-2,848.25	43.0%
6200 · Regular Gas	2,162.16	6,000.00	-3,837.84	36.0%
6111 · Dredger	3,074.00	23,400.00	-20,326.00	13.1%
6114 · Assistant Dredger (Other)	3,170.25	6,000.00	-2,829.75	52.8%
6070 · Gate Attendant	3,749.26	21,000.00	-17,250.74	17.9%
6330 · Consulting Engineer	3,793.25	50,000.00	-46,206.75	7.6%
6510 · Building & Grounds Expense	3,814.00	15,500.00	-11,686.00	24.6%
6210 · Diesel	4,151.78	7,000.00	-2,848.22	59.3%
6010 · FICA	4,619.35	13,700.00	-9,080.65	33.7%
6541 · Dredging Equipment Maintenance	5,011.58	10,000.00	-4,988.42	50.1%
6620 · Dam/Spillway Inspection	5,343.22	5,000.00	343.22	106.9%
6030 · Retirement	5,450.60	14,000.00	-8,549.40	38.9%
6251 · Dredging Supplies	6,112.38	12,000.00	-5,887.62	50.9%
6112 · Dredger (Other)	9,847.48	14,625.00	-4,777.52	67.3%
6661 · Disposal Site Preparation	12,942.53	10,000.00	2,942.53	129.4%
6001 · Operations Supervisor	13,076.90	35,000.00	-21,923.10	37.4%
6000 · Manager	25,307.70	59,800.00	-34,492.30	42.3%
6450 · Insurance	29,536.75	45,000.00	-15,463.25	65.6%
Total Expense	164,838.37	1,563,185.00	-1,398,346.63	10.5%
Net Income	-59,634.03	565.00	-60,199.03	-10,554.7%

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	Report of Claims Approval for April 2019
Dollar Amount	\$39,894.12
Meeting Date	June 22, 2019
Summary	Report showing check detail and payroll expenditures for April 2019.
Staff Recommendation	Approval of the April 2019 Report of Claims



Lake Lemon Conservancy District

Date: June 22, 2019

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- April 2019)

(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 \$39,894.12

Dated this 22nd Day of June 2019


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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LAKE LEMON CONSERVANCY

Check Detail

April 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4672	4/2/2019	KLEINDORFER HARDWARE		1000 · Peoples Sta...		-20.75
					6240 · Building & G...	-20.75	20.75
TOTAL						-20.75	20.75
Check	4673	4/2/2019	JOHN NAYLOR TRUCKING		1000 · Peoples Sta...		-5,012.96
				Dirt Hauling	6661 · Disposal Sit...	-3,844.50	3,844.50
				Stone	6252 · Rip Rap/Ero...	-1,168.46	1,168.46
TOTAL						-5,012.96	5,012.96
Check	4674	4/2/2019	ISSI		1000 · Peoples Sta...		-717.93
				Hydraulic Hose and Fittings	6251 · Dredging Su...	-717.93	717.93
TOTAL						-717.93	717.93
Check	4675	4/2/2019	B & B WATER CORP		1000 · Peoples Sta...		-55.11
					6470 · Water	-55.11	55.11
TOTAL						-55.11	55.11
Check	4676	4/5/2019	BLOOMINGTON HARDWARE		1000 · Peoples Sta...		-90.26
					6251 · Dredging Su...	-90.26	90.26
TOTAL						-90.26	90.26
Check	4677	4/5/2019	DLZ INDIANA, LLC		1000 · Peoples Sta...		-5,343.22
				Dam Inspection	6620 · Dam/Spillwa...	-5,343.22	5,343.22
TOTAL						-5,343.22	5,343.22
Check	4678	4/5/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-1,807.00
					6450 · Insurance	-1,807.00	1,807.00
TOTAL						-1,807.00	1,807.00
Check	4679	4/11/2019	WATKINS ACCOUNTING		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00

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LAKE LEMON CONSERVANCY
Check Detail
April 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-450.00	450.00
Check	4680	4/11/2019	ULAND & SON HEAVY EQUIPMENT		1000 · Peoples Sta...		-275.00
			Equipment Hauling Excavator and Dozer	6661 · Disposal Sit...		-275.00	275.00
TOTAL						-275.00	275.00
Check	4681	4/11/2019	WHITE RIVER CO-OP		1000 · Peoples Sta...		-3,600.15
				6200 · Regular Gas		-2,074.95	2,074.95
				6210 · Diesel		-1,525.20	1,525.20
TOTAL						-3,600.15	3,600.15
Check	4682	4/11/2019	STAPLES CREDIT PLAN		1000 · Peoples Sta...		-107.96
				6190 · General Busi...		-107.96	107.96
TOTAL						-107.96	107.96
Check	4683	4/16/2019	COMCAST CABLE		1000 · Peoples Sta...		-274.61
				6370 · Phone, LDT,...		-274.61	274.61
TOTAL						-274.61	274.61
Check	4684	4/16/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-7,404.00
				6450 · Insurance		-7,404.00	7,404.00
TOTAL						-7,404.00	7,404.00
Check	4685	4/26/2019	INDIANA STATE CENTRAL COLLECTIONS U...		1000 · Peoples Sta...		-180.00
			Withholdings From Employee pay	2040 · CHILD SUP...		-180.00	180.00
TOTAL						-180.00	180.00
Check	4686	4/29/2019	BRANDEIS		1000 · Peoples Sta...		-626.56
			Hard-line Hydraulic hose replacement	6541 · Dredging Eq...		-626.56	626.56
TOTAL						-626.56	626.56
Check	4687	4/29/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-1,588.75

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LAKE LEMON CONSERVANCY
Check Detail
 April 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6450 · Insurance	-1,588.75	1,588.75
TOTAL						-1,588.75	1,588.75
Check	4688	4/29/2019	SCI REMC		1000 · Peoples Sta...		-401.95
					6460 · Electric	-401.95	401.95
TOTAL						-401.95	401.95
Check	4689	4/29/2019	VISA		1000 · Peoples Sta...		-1,875.39
					6200 · Regular Gas	-37.22	37.22
				Fuses for GMC	6250 · Boat/Weed ...	-14.97	14.97
			Oakwood- Indiana Lakes Manage Conference		6390 · Hotel	-158.00	158.00
			Staples-Printer Toner		6160 · Printer, Copi...	-262.23	262.23
			Curry Auto- GMC transfer case repair		6530 · Truck	-493.08	493.08
			A20-PushBoat- Drive shaft Bearing and Stuffing box		6251 · Dredging Su...	-909.89	909.89
TOTAL						-1,875.39	1,875.39

Total: \$29,831.60

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LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

April 2019

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W			Hopk...
	Hours	Rate	Apr 19	Hours	Rate	Apr 19	Hours	Rate	Apr 19	Hours	Rate	Apr 19	Hours
Employee Wages, Taxes and Adjustments													
Gross Pay													
Salary-6000			0.00			0.00			0.00			5,061.54	
Salary-6001			0.00			0.00			0.00			0.00	
OT-6112	2	43.50	87.00			0.00			0.00			0.00	
OT-6114			0.00			0.00			0.00			0.00	
Reg. Pay-6070			0.00	37	10.50	388.50	24.75	9.50	235.13			0.00	47.5
Reg. Pay-6110			0.00			0.00			0.00			0.00	
Reg. Pay-6112	87	29.00	2,523.00			0.00			0.00			0.00	
Reg. Pay-6113		20.00	0.00			0.00			0.00			0.00	
Reg. Pay-6114		20.00	0.00			0.00			0.00			0.00	
Reg. Pay-6116		20.00	0.00			0.00			0.00			0.00	
Total Gross Pay	89		2,610.00	37		388.50	24.75		235.13			5,061.54	47.5
Deductions from Gross Pay													
Insurance			0.00			0.00			0.00			0.00	
Retirement			0.00			0.00			0.00			-303.70	
Total Deductions from Gross Pay			0.00			0.00			0.00			-303.70	
Adjusted Gross Pay	89		2,610.00	37		388.50	24.75		235.13			4,757.84	47.5
Taxes Withheld													
Federal Withholding			-285.00			-7.00			0.00			-730.00	
Medicare Employee			-37.85			-5.63			-3.41			-73.39	
Social Security Employee			-161.82			-24.09			-14.58			-313.81	
IN - Withholding			-84.31			-12.55			-7.60			-153.68	
Law. Co.			-45.68			0.00			0.00			0.00	
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00	
Monroe Co.			0.00			-5.23			-3.16			-52.10	
Total Taxes Withheld			-614.66			-54.50			-28.75			-1,322.98	
Deductions from Net Pay													
Child Support			0.00			0.00			0.00			0.00	
Total Deductions from Net Pay			0.00			0.00			0.00			0.00	
Net Pay	89		1,995.34	37		334.00	24.75		206.38			3,434.86	47.5
Employer Taxes and Contributions													
Federal Unemployment			15.66			2.33			1.41			0.00	
Medicare Company			37.85			5.63			3.41			73.39	
Social Security Company			161.82			24.09			14.58			313.81	
IN - Unemployment Company			13.05			1.94			1.18			0.00	
Total Employer Taxes and Contributions			228.38			33.99			20.58			387.20	

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LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

April 2019

	Hopkins, Matth...		Snooks, Franklin A		Stricker, Cody			TOTAL			
	Rate	Apr 19	Hours	Rate	Apr 19	Hours	Rate	Apr 19	Hours	Rate	Apr 19
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000		0.00			0.00			0.00			5,061.54
Salary-6001		0.00			2,615.38			0.00			2,615.38
OT-6112		0.00			0.00			0.00	2.00		87.00
OT-6114		0.00			0.00	2.25	27.00	60.75	2.25		60.75
Reg. Pay-6070	11.00	522.50		11.50	0.00			0.00	109.25		1,146.13
Reg.Pay-6110		0.00		11.50	0.00			0.00			0.00
Reg.Pay-6112		0.00			0.00			0.00	87.00		2,523.00
Reg.Pay-6113		0.00			0.00			0.00			0.00
Reg.Pay-6114		0.00			0.00	125.25	18.00	2,254.50	125.25		2,254.50
Reg.Pay-6116		0.00			0.00			0.00			0.00
Total Gross Pay		522.50			2,615.38	127.5		2,315.25	325.75		13,748.30
Deductions from Gross Pay											
Insurance		0.00			0.00			0.00			0.00
Retirement		0.00			-78.46			0.00			-382.16
Total Deductions from Gross Pay		0.00			-78.46			0.00			-382.16
Adjusted Gross Pay		522.50			2,536.92	127.5		2,315.25	325.75		13,366.14
Taxes Withheld											
Federal Withholding		0.00			-264.00			-182.00			-1,468.00
Medicare Employee		-7.58			-37.93			-33.57			-199.36
Social Security Employee		-32.40			-162.16			-143.55			-852.41
IN - Withholding		-16.88			-81.94			-74.78			-431.74
Law. Co.		0.00			0.00			0.00			-45.68
Medicare Employee Addl Tax		0.00			0.00			0.00			0.00
Monroe Co.		-7.02			-27.78			-31.14			-126.43
Total Taxes Withheld		-63.88			-573.81			-465.04			-3,123.62
Deductions from Net Pay											
Child Support		0.00			0.00			-180.00			-180.00
Total Deductions from Net Pay		0.00			0.00			-180.00			-180.00
Net Pay		458.62			1,963.11	127.5		1,670.21	325.75		10,062.52
Employer Taxes and Contributions											
Federal Unemployment		3.13			0.00			13.89			36.42
Medicare Company		7.58			37.93			33.57			199.36
Social Security Company		32.40			162.16			143.55			852.41
IN - Unemployment Company		2.61			7.64			11.58			38.00
Total Employer Taxes and Contributions		45.72			207.73			202.59			1,126.19

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	Report of Claims Approval for May 2019
Dollar Amount	\$34,483.85
Meeting Date	June 22, 2019
Summary	Report showing check detail and payroll expenditures for May 2019.
Staff Recommendation	Approval of the May 2019 Report of Claims



Lake Lemon Conservancy District

Date: June 22, 2019

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- May 2019)

(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 \$34,483.85

Dated this 22nd Day of June 2019

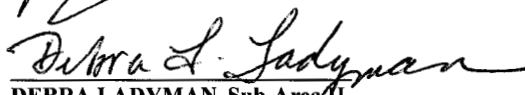
Signature of Governing Board


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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06/04/19

LAKE LEMON CONSERVANCY
Check Detail
May 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4690	5/6/2019	LOWE'S COMPANI...		1000 · Peoples Sta...		-43.21
					6240 · Building & G...	-43.21	43.21
TOTAL						-43.21	43.21
Check	4691	5/6/2019	KLEINDORFER HA...		1000 · Peoples Sta...		-256.23
			Chain hooks, Boomers, Bolts		6251 · Dredging Su...	-256.23	256.23
TOTAL						-256.23	256.23
Check	4692	5/6/2019	B & B WATER CORP		1000 · Peoples Sta...		-55.11
					6470 · Water	-55.11	55.11
TOTAL						-55.11	55.11
Check	4693	5/6/2019	CHRISTOPHER B ...		1000 · Peoples Sta...		-3,181.25
			Sediment Transport Study		6330 · Consulting E...	-3,181.25	3,181.25
TOTAL						-3,181.25	3,181.25
Check	4694	5/14/2019	REPUBLIC SERVI...		1000 · Peoples Sta...		-134.02
					6480 · Trash	-134.02	134.02
TOTAL						-134.02	134.02
Check	4695	5/14/2019	COMCAST CABLE		1000 · Peoples Sta...		-274.62
					6370 · Phone, LDT,...	-274.62	274.62
TOTAL						-274.62	274.62
Check	4696	5/14/2019	CARMIN PARKER ...		1000 · Peoples Sta...		-240.00
			Communications regarding Bonds		6320 · Attorney	-240.00	240.00
TOTAL						-240.00	240.00
Check	4697	5/14/2019	BRANDEIS		1000 · Peoples Sta...		-2,284.64
			Komatsu welding and stick repair		6541 · Dredging Eq...	-2,284.64	2,284.64
TOTAL						-2,284.64	2,284.64

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LAKE LEMON CONSERVANCY
Check Detail
May 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4698	5/14/2019	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	4699	5/14/2019	WHITE RIVER CO-...		1000 · Peoples Sta...		-2,204.70
				6210 · Diesel		-2,204.70	2,204.70
TOTAL						-2,204.70	2,204.70
Check	4700	5/14/2019	LAKE LEMON MA...		1000 · Peoples Sta...		-378.12
			Pass sales commission	6600 · 6% MarinaP...		-378.12	378.12
TOTAL						-378.12	378.12
Check	4701	5/20/2019	CITY OF BLOOMIN...		1000 · Peoples Sta...		-45.00
				6560 · Water Testing		-45.00	45.00
TOTAL						-45.00	45.00
Check	4702	5/20/2019	IZZY'S RENTAL		1000 · Peoples Sta...		-170.00
				6490 · Port-O-Lets		-170.00	170.00
TOTAL						-170.00	170.00
Check	4703	5/20/2019	STAPLES CREDIT ...		1000 · Peoples Sta...		-91.71
				6190 · General Busi...		-91.71	91.71
TOTAL						-91.71	91.71
Check	4704	5/24/2019	VISA		1000 · Peoples Sta...		-3,685.87
			Rural King-Cable, Generator, Oil	6251 · Dredging Su...		-1,451.12	1,451.12
			Pomp's tire-Dually repairs	6541 · Dredging Eq...		-1,332.06	1,332.06
			Amazon- Cable and Clamps for channel markers	6290 · Signs & Nau...		-90.97	90.97
			Kens westside- equipment hauling	6661 · Disposal Sit...		-600.00	600.00
			Pine Grove marine- Oil and filters for small barge motors	6250 · Boat/Weed ...		-211.72	211.72
TOTAL						-3,685.87	3,685.87
Check	4705	5/24/2019	BLUE CHIP TECH...		1000 · Peoples Sta...		-1,413.00

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LAKE LEMON CONSERVANCY

Check Detail

May 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
			Blue Chip technologies-Push Boat drive shaft		6251 · Dredging Su...	-1,413.00	1,413.00
TOTAL						-1,413.00	1,413.00
Check	4706	5/24/2019	STEVE RICE		1000 · Peoples Sta...		-216.00
				Dozer work	6661 · Disposal Sit...	-216.00	216.00
TOTAL						-216.00	216.00
Check	4707	5/28/2019	SCI REMC		1000 · Peoples Sta...		-323.95
					6460 · Electric	-323.95	323.95
TOTAL						-323.95	323.95
Check	4708	5/28/2019	BOYCE FORMS SYSTEMS		1000 · Peoples Sta...		-350.50
				Receipt Books	6140 · Receipt/Tick...	-350.50	350.50
TOTAL						-350.50	350.50
Check	4709	5/28/2019	ROLYAN BUOYS		1000 · Peoples Sta...		-1,905.00
				Safety Buoys	6290 · Signs & Nau...	-1,905.00	1,905.00
TOTAL						-1,905.00	1,905.00
Check	4710	5/28/2019	CHRISTOPHER B BURKE ENGINEERIN...		1000 · Peoples Sta...		0.00
TOTAL						0.00	0.00
Check	4711	5/28/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-1,809.00
					6450 · Insurance	-1,809.00	1,809.00
TOTAL						-1,809.00	1,809.00
Check	4712	5/28/2019	CHRISTOPHER B BURKE ENGINEERIN...		1000 · Peoples Sta...		-612.00
				Sediment Transport Study	6330 · Consulting E...	-612.00	612.00
TOTAL						-612.00	612.00

Total: \$21,433.92

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LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

May 2019

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W	
	Hours	Rate	May 19	Hours	Rate	May 19	Hours	Rate	May 19	Hours	Rate
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000			0.00			0.00			0.00		
Salary-6001			0.00			0.00			0.00		
OT-6112	13.25	43.50	576.38			0.00			0.00		
Reg. Pay-6070			0.00	98	10.50	1,029.00	22.75	9.50	216.13		
Reg. Pay-6110			0.00			0.00			0.00		
Reg. Pay-6111	106	29.00	3,074.00			0.00			0.00		
Reg. Pay-6112	16	29.00	464.00			0.00			0.00		
Reg. Pay-6113		20.00	0.00			0.00			0.00		
Reg. Pay-6114		20.00	0.00			0.00			0.00		
Reg. Pay-6115	4	29.00	116.00			0.00			0.00		
Reg. Pay-6116		20.00	0.00			0.00			0.00		
Total Gross Pay	139.25		4,230.38	98		1,029.00	22.75		216.13		
Deductions from Gross Pay											
Insurance			0.00			0.00			0.00		
Retirement			0.00			0.00			0.00		
Total Deductions from Gross Pay			0.00			0.00			0.00		
Adjusted Gross Pay	139.25		4,230.38	98		1,029.00	22.75		216.13		
Taxes Withheld											
Federal Withholding			-548.00			-74.00			-1.00		
Medicare Employee			-61.34			-14.92			-3.13		
Social Security Employee			-262.28			-63.80			-13.40		
IN - Withholding			-136.64			-33.23			-6.98		
Law. Co.			-74.03			0.00			0.00		
Medicare Employee Addl Tax			0.00			0.00			0.00		
Monroe Co.			0.00			-13.84			-2.91		
Total Taxes Withheld			-1,082.29			-199.79			-27.42		
Net Pay	139.25		3,148.09	98		829.21	22.75		188.71		
Employer Taxes and Contributions											
Federal Unemployment			25.38			6.17			1.30		
Medicare Company			61.34			14.92			3.13		
Social Security Company			262.28			63.80			13.40		
IN - Unemployment Company			21.15			5.15			1.08		
Total Employer Taxes and Contributions			370.15			90.04			18.91		

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LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

May 2019

	Casey, ...	Hopkins, Matthew K			Snooks, Franklin A			Sullivan, Calab D			Warth...
	May 19	Hours	Rate	May 19	Hours	Rate	May 19	Hours	Rate	May 19	Hours
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000	5,061.54			0.00			0.00			0.00	
Salary-6001	0.00			0.00			2,615.38			0.00	
OT-6112	0.00			0.00			0.00			0.00	
Reg. Pay-6070	0.00	101	11.00	1,111.00		11.50	0.00			0.00	
Reg. Pay-6110	0.00			0.00		11.50	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	30.9
Reg. Pay-6113	0.00			0.00			0.00	84	18.00	1,512.00	
Reg. Pay-6114	0.00			0.00			0.00	25	18.00	450.00	
Reg. Pay-6115	0.00			0.00			0.00			0.00	
Reg. Pay-6116	0.00			0.00			0.00	4	18.00	72.00	
Total Gross Pay	5,061.54	101		1,111.00			2,615.38	113		2,034.00	30.9
Deductions from Gross Pay											
Insurance	0.00			0.00			0.00			0.00	
Retirement	-303.70			0.00			-78.46			0.00	
Total Deductions from Gross Pay	-303.70			0.00			-78.46			0.00	
Adjusted Gross Pay	4,757.84	101		1,111.00			2,536.92	113		2,034.00	30.9
Taxes Withheld											
Federal Withholding	-730.00			-46.00			-264.00			-190.00	
Medicare Employee	-73.39			-16.11			-37.92			-29.49	
Social Security Employee	-313.82			-68.88			-162.15			-126.11	
IN - Withholding	-153.68			-35.88			-81.94			-65.70	
Law. Co.	0.00			0.00			0.00			0.00	
Medicare Employee Addl Tax	0.00			0.00			0.00			0.00	
Monroe Co.	-52.10			-14.94			-27.78			-27.36	
Total Taxes Withheld	-1,322.99			-181.81			-573.79			-438.66	
Net Pay	3,434.85	101		929.19			1,963.13	113		1,595.34	30.9
Employer Taxes and Contributions											
Federal Unemployment	0.00			6.67			0.00			12.20	
Medicare Company	73.39			16.11			37.92			29.49	
Social Security Company	313.82			68.88			162.15			126.11	
IN - Unemployment Company	0.00			5.55			0.00			10.17	
Total Employer Taxes and Contributions	387.21			97.21			200.07			177.97	

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LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

May 2019

	Warthan, Levi R		TOTAL	
	Rate	May 19	Hours	Rate
Employee Wages, Taxes and Adjustments				
Gross Pay				
Salary-6000		0.00		5,061.54
Salary-6001		0.00		2,615.38
OT-6112		0.00	13.25	576.38
Reg. Pay-6070		0.00	221.75	2,356.13
Reg. Pay-6110		0.00		0.00
Reg. Pay-6111	39.00	0.00	106.00	3,074.00
Reg. Pay-6112	39.00	1,205.10	46.90	1,669.10
Reg. Pay-6113		0.00	84.00	1,512.00
Reg. Pay-6114		0.00	25.00	450.00
Reg. Pay-6115	39.00	0.00	4.00	116.00
Reg. Pay-6116		0.00	4.00	72.00
Total Gross Pay		1,205.10	504.90	17,502.53
Deductions from Gross Pay				
Insurance		0.00		0.00
Retirement		0.00		-382.16
Total Deductions from Gross Pay		0.00		-382.16
Adjusted Gross Pay		1,205.10	504.90	17,120.37
Taxes Withheld				
Federal Withholding		-100.00		-1,953.00
Medicare Employee		-17.48		-253.78
Social Security Employee		-74.72		-1,085.16
IN - Withholding		-38.92		-552.97
Law. Co.		0.00		-74.03
Medicare Employee Addl Tax		0.00		0.00
Monroe Co.		-12.57		-151.50
Total Taxes Withheld		-243.69		-4,070.44
Net Pay		<u>961.41</u>	<u>504.90</u>	<u>13,049.93</u>
Employer Taxes and Contributions				
Federal Unemployment		7.23		58.95
Medicare Company		17.48		253.78
Social Security Company		74.72		1,085.16
IN - Unemployment Company		6.03		49.13
Total Employer Taxes and Contributions		<u>105.46</u>		<u>1,447.02</u>

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	Introduction: 2020 Proposed Budget
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	Introduction to the 2020 budget as proposed by the Budget Committee.
Staff Recommendation	Review and discussion

2019 Budget**REVENUES**

Account #	Description	2020 Budget	2019 Approved	2018 Budget	2018 Actual
4000	Watercraft Permits	115000	115,000	115,000.00	108,356.00
4010	Launch Fees	21000	21000	22,000.00	20,987.00
4020	Marina & Club Fees	9000	9000	9,000.00	8,499.00
4030	Sublease Fees	27000	27000	27,000.00	26,830.00
4040	Property Tax - BC	82420	82420	65,000.00	62,678.69
4050	Property Tax - MC	234580	234580	185,000.00	188,560.14
4060	Interest	1250	1250	1,250.00	1,413.97
4070	Grants & Donations	12000	7000	7,000.00	13,305.00
4071	Community Foundation	0			
4080	Fish Tournaments	1500	1500	1,400.00	4,360.00
4090	Park/Lake Reservations	4000	4000	4,000.00	3,300.00
4100	Park Admission Fees	44000	40000	40,000.00	46,338.00
4110	Concessions	0	1000	1,000.00	0.00
4120	Other	0	0	0.00	0.00
4130	Dredging/Rip-Rap Income	30000	20000	20,000.00	21,988.85
4140	Sediment Removal Bond Loan Proceeds	1000000	1000000	0.00	0.00
	TOTAL	1,581,750.00	1,563,750.00	497,650.00	506,616.65

2019 Budget

WAGES

Account #		2020 Budget	2019 Approved	2018 Budget	2018 Actual
Salaries & Benefits					
6000	District Manager	62,000	59800	52,000.00	52,000.00
6001	Park Operations Supervisor	36,050	35000	41,000.00	0.00
6002	Equipment Operations Supervisor	40,000			
6010	FICA (7.65%--all staff)	13700	13700	13,500.00	11,872.61
6020	SUTA (1.236% to 9.5K--all staff)	800	800	800.00	348.62
6030	PERF (14.2%)	15200	14000	15,000.00	8,480.00
6040	Health Insurance	15000	6000	10,000.00	5,167.93
6050	Life Insurance	0	0	0.00	0.00
	TOTAL	182,750.00	129,300.00	132,300.00	77,869.16
Hourly & Seasonal					
6070	Gate / Park Attendants (1909 hrs @ \$11.50/hr)	22000	21000	21,000.00	24,734.40
6100	Lake Patrol (167 hrs @ \$12.00/hr)	2000	4800	4,800.00	568.00
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	0	0	0.00	15,598.39
6111	Dredger (LLCD Dredging) (600 hrs @ \$39.00/hr)	0	23400	23,100.00	17,633.00
6112	Dredger (Other) (375 hrs @ \$39.00/hr)	0	14625	14,500.00	16,404.63
6113	Push Boat Operator (LLCD Dredging) (600 hrs @ \$20.00/hr)	12000	12000	11,400.00	15,177.00
6114	Push Boat Operator (Other) (300 hrs @ \$20.00/hr)	6000	6000	5,700.00	7,915.00
6115	Dredger (Private) (100 hrs @ \$39.00/hr)	0	3900	3,850.00	3,465.00
6116	Push Boat Operator (Private) (100 hrs @ \$20.00/hr)	2000	2000	1,900.00	1,702.00
	TOTAL	44,000.00	87,725.00	86,250.00	103,197.42
	GRAND TOTAL WAGES	226,750.00	217,025.00	218,550.00	181,066.58

2019 Budget

SUPPLIES

Account #	Description	2020 Budget		2019 Approved		2018 Budget	2018 Actual
Office Supplies							
6025	Merchant Fees	1200		1200			
6120	Season & Launch Permits	2000		2000		1,700.00	1,949.80
6130	Daily Permits	400		400		400.00	270.00
6140	Receipt/Ticket Books	400		400		400.00	440.49
6150	Checks	200		200		200.00	99.90
6160	Printer, Copier, Computer	800		800		800.00	286.23
6170	Miscellaneous/Other	1300		1300		1,300.00	1,727.23
6180	Postage	750		750		750.00	854.02
6185	Receipt Books	0		0		0.00	741.39
6190	General Business Supplies	750		750		750.00	1,335.57
	TOTAL	7,800.00		7,800.00		6,300.00	7,704.63
Operating Supplies							
6200	Regular Gas	7000		6000		6,000.00	5,355.46
6210	Diesel, Oil, Grease	9000		7000		7,000.00	12,702.02
6220	Janitorial	0		0		0.00	0.00
6230	Medical	0		0		3,000.00	2,949.97
	TOTAL	16,000.00		13,000.00		16,000.00	21,007.45
Repair & Maintenance Supplies							
6240	Building & Grounds	6000		6000		5,000.00	2,311.61
6250	Boats, Trucks	1500		1500		1,500.00	414.76
6251	Dredging Supplies	12000		12000		12,000.00	9,945.98
6252	Rip Rap/ Erosion Control	15000		15000		15,000.00	16,143.70
	TOTAL	34,500.00		34,500.00		33,500.00	28,816.05
Other Supplies							
6260	Uniforms	600		200		200.00	569.53
6270	Boat Equipment	0		0		0.00	0.00
6280	Radios	0		1000		0.00	0.00
6290	Signs/Nautical Markers	3000		2500		3,500.00	4,362.49
	TOTAL	3,600.00		3,700.00		3,700.00	4,932.02
	GRAND TOTAL SUPPLIES	61,900.00		59,000.00		59,500.00	62,460.15

2019 Budget

SERVICES & CHARGES

Account #	Description	2020 Budget	2019 Approved	2018 Budget	2018 Actual
Professional Services					
6300	Accounting Services	5400	5400	5400	5400
6310	Grass Mowing	15000	10560	10560	10560
6320	Attorney	4000	4000	4000	1627.5
6325	Fish Management Survey	0	0	0	4000
6330	Consulting Engineers	\$50,000	\$50,000	50000	41424.21
	TOTAL	74,400.00	69,960.00	69,960.00	63,011.71
Communication/Transportation					
6350	Other Professional/Secretarial Services	1000	1000	1000	921
6370	Phone, LDT, Email, etc.	3000	3000	2900	3386.61
6380	Travel	0	0	0	0
6390	Hotel	300	300	300	636
6400	Meals	150	150	150	195.05
6410	Subscriptions/Memberships	800	800	350	541.99
	TOTAL	5,250.00	5,250.00	4,700.00	5,680.65
Printing/Advertising/Events					
6420	Newsletter	600	600	0	714
6430	Ads(legal notices)	500	500	500	86
6440	Other Printing	1500	1500	1000	600.6
6441	Event Planing	1500			
	TOTAL	4,100.00	2,600.00	1,500.00	1,400.60
Insurance					
6450	Insurance	45000	45000	45000	44669.1
	TOTAL	45,000.00	45,000.00	45,000.00	44,669.10
Utility Services					
6460	Electric	5000	5000	5000	5545.4
6470	Water	750	750	750	671.51
6480	Trash	1500	1500	1500	1538.3
6490	Port-o-lets	2000	2000	2000	360
6500	Pump Holding Tank	800	800	800	500
	TOTAL	10,050.00	10,050.00	10,050.00	8,615.21

2019 Proposed Budget

SERVICES & CHARGES (Continued)

Account #	Description	2020 Budget	2019 Proposed	2018 Budget	2018 Actual
Repair & Maintenance					
6510	Building & Grounds/ADA	10,000	15500	5,500.00	8,754.69
6520	Boats	2000	2000	3,000.00	2,645.14
6530	Trucks	1000	1000	1,000.00	41.99
6540	Sluice Gate Inspection	0	0	0.00	0.00
6541	Dredging Equipment Repairs	10000	10000	15,000.00	1,836.59
6542	Equipment Rental	7500	5000	17,000.00	5,074.00
	TOTAL	30,500.00	33,500.00	41,500.00	18,352.41
Other Services & Charges					
6560	Water Testing	6500	6500	5,500.00	5,771.00
6570	Lake Weed Treatment	50000	50000	50,000.00	36,891.60
6580	Erosion Control	0	0	0.00	0.00
6590	Contingency Fund 10%	5000	5000	5,000.00	0.00
6600	6% Commission-Marina Sales	2300	2300	2,300.00	2,131.20
6610	Cumulative Maintenance Fund	7500	5000	5,000.00	0.00
6620	Dam/Spillway Inspection	0	5000	0.00	0.00
6630	Dam/Spillway Repairs	5000	0	10,000.00	0.00
6640	Soil Testing (IDEM)	0	0	0.00	0.00
6650	Pre-sediment Management Plan	0	10,000	0.00	0.00
6661	Disposal Site Preparation	15000	10000	10,000.00	3,364.21
6662	Debt Service- Bond repayment	67000	67,000.00	0.00	0.00
6663	Silt Container, Barge Assembly, Barge Mobilization	0	0	0.00	0.00
6670	Interest Expense (Line of Credit)	0	0	0.00	0.00
6680	Other Servies and Charges (Debris Removal)	1500	1500	1,000.00	1,383.17
6681	Fireworks	8000	6500	6,500.00	6,500.00
6682	Ramp Repairs	2000	2000	0.00	0.00
	TOTAL	169,800.00	170,800.00	95,300.00	56,041.18
	GRAND TOTAL SERVICES AND CHARGES	339,100.00	337,160.00	268,010.00	197,770.86

2019Budget					
CAPITAL					
Account #	Description	2020 Budget	2019 Approved	2018 Proposed	2018 Actual
Machinery and Equipment					
6690	Office Equipment	0	0	0.00	0.00
6700	Computer Equipment	0	0	0.00	1299.94
6701	Barge	0	0	0.00	0.00
6702	Push Boat / Motors	0	0	0.00	0.00
6703	Excavator & Buckets	0	0	0.00	0.00
6704	Off Road Truck	0	0	0.00	0.00
6705	Utility Truck	0	0	0.00	0.00
6706	Bulldozer	0	0	0.00	0.00
6710	Boat Dock (2)	0	0	0.00	0.00
6720	Utility Vehicle	0	0	0.00	0.00
6730	Patrol Boat	0	0	0.00	0.00
6740	Work Boat (Pontoon)	0	0	0.00	0.00
6750	Sediment Mitigation	950,000	950,000	0.00	0.00
	TOTAL	950000.00	950000.00	0.00	1299.94
Other Capital Outlays					
6730	Patrol Boat/Trailer	0	0	0.00	0.00
6770	LLCD Pick-up Truck	0	0	0.00	0.00
6780	Gatehouse	30000			
	TOTAL	30000.00	0.00	0.00	0.00
GRAND TOTAL CAPITAL EXPENDITURES		980000.00	950000.00	0.00	1299.94
TOTAL EXPENDITURES BUDGET		1,607,750.00	1,563,185.00	546,060.00	442,597.53
Excess Expenditures over Revenue					
SUMMARY-2019 Budget					
				2018 Budgeted	
Revenues		1,581,750.00	1,563,750.00	497,650.00	506,616.65
Expenses		1,607,750.00	1,563,185.00	546,060.00	442,597.53
Net		-26,000.00	565.00	-48,410.00	64,019.12

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Discussion
Item/Subject	Bond Financial Impact Report
Dollar Amount	N/A
Meeting Date	June 22, 2019
Summary	Report showing financial impact on freeholders and conservancy, for the issuance of bonds, to cover the cost of the Sediment Management Project.
Staff Recommendation	Discussion

April 22, 2018

Board of Directors
District manager
Lake Lemon Conservancy District
7599 North Tunnel Road
Unionville, In 47468

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

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bakertilly.com

Dear Members of the Board:

The attached schedules listed below present unaudited and limited information for the purpose of discussion and consideration in the preliminary planning stage of a bond issue by the appropriate officers, officials and advisors of the Lake Lemon Conservancy District. The use of these schedules should be restricted to this purpose, for internal use only, as the information is subject to future revision and final report.

Pages

2	Schedule of Estimated Project Costs and Funding - SRF
3	Estimated Annual Debt Service - SRF
4	Estimated Property Tax Rates - SRF
5	Schedule of Estimated Project Costs and Funding – Open Market
6	Estimated Annual Debt Service – Open Market
7	Estimated Property Tax Rates – Open Market
8	Estimated Annual Taxpayer Impact
9	2019 Budget Summary
10 – 12	2019 Detailed Budget Expenses
13	Schedule of Asset Replacement

BAKER TILLY MUNICIPAL ADVISORS, LLC

DRAFT
Douglas L. Baldessari, Partner

LAKE LEMON CONSERVANCY DISTRICT

SRF

SCHEDULE OF ESTIMATED PROJECT COSTS AND FUNDING
(Per Consulting Engineers)

	<u>Phase I</u>	<u>Phase I & II</u>
<u>ESTIMATED PROJECT COSTS</u>		
Estimated Construction Costs & Contingencies (1)	\$1,000,000	\$2,900,000
Engineering costs, wetland delineation, survey, bathometric survey and permitting costs (2)	150,000	435,000
Allowance for costs of issuance and project contingencies	<u>125,000</u>	<u>125,000</u>
Total Estimated Project Costs	<u><u>\$1,275,000</u></u>	<u><u>\$3,460,000</u></u>
<u>ESTIMATED PROJECT FUNDING</u>		
Proposed 2019 Bonds	<u><u>\$1,275,000</u></u>	<u><u>\$3,460,000</u></u>

(1) Includes a 30% construction contingency.

(2) Estimated at 15% of the construction costs.

(Subject to the attached letter dated April 22, 2019)
(Preliminary - Subject to Change)
(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT

SRF

ESTIMATED ANNUAL DEBT SERVICE

	<u>Phase I</u>	<u>Phase I & II</u>
Estimated bond principal (1)	\$1,275,000	\$3,460,000
Assumed interest rate	3.65%	3.65%
Assumed years of principal payments	20	20
Estimated average semiannual payment (2)	<u>45,200</u>	<u>122,640</u>
Estimated average annual payment (3)	<u><u>\$90,400</u></u>	<u><u>\$245,280</u></u>

(1) See page 2.

(2) Assumes principal and interest are paid semi-annually.

(3) Represents estimated annual payment amount.

(Subject to the attached letter dated April 22, 2019)

(Preliminary - Subject to Change)

(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT

SRF

ESTIMATED PROPERTY TAX RATES

	<u>Phase I</u>	<u>Phase I & II</u>
Estimated Annual Debt Service (1)	\$90,400	\$245,280
Less allowance for license excise/ financial institutions tax (5%)	<u>(4,520)</u>	<u>(12,260)</u>
Estimated net property tax levy	<u>\$85,880</u>	<u>\$233,020</u>
 Total estimated debt service tax rate per \$100 of net assessed value (2)	<u>\$0.0646</u>	<u>\$0.1753</u>
 Less debt service tax rate previsouly adopted	<u>(\$0.0504)</u>	<u>(\$0.0504)</u>
 Estimated debt service tax rate increase per \$100 of net assessed value (2)	<u>\$0.0142</u>	<u>\$0.1249</u>

(1) See page 3.

(2) Based on the pay 2019 certified net assessed value for the District of \$132,941,000.

(Subject to the attached letter dated April 22, 2019)
(Preliminary - Subject to Change)
(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT

Open Market

SCHEDULE OF ESTIMATED PROJECT COSTS AND FUNDING
(Per Consulting Engineers)

	<u>Phase I</u>	<u>Phase I & II</u>
<u>ESTIMATED PROJECT COSTS</u>		
Estimated Construction Costs & Contingencies (1)	\$1,000,000	\$2,900,000
Engineering costs, wetland delineation, survey, bathometric survey and permitting costs (2)	150,000	435,000
Allowance for underwriting fees	13,150	35,250
Allowance for costs of issuance and project contingencies	<u>151,850</u>	<u>154,750</u>
Total Estimated Project Costs	<u><u>\$1,315,000</u></u>	<u><u>\$3,525,000</u></u>
<u>ESTIMATED PROJECT FUNDING</u>		
Proposed 2019 Bonds	<u><u>\$1,315,000</u></u>	<u><u>\$3,525,000</u></u>

(1) Includes a 30% construction contingency.

(2) Estimated at 15% of the construction costs.

(Subject to the attached letter dated April 22, 2019)

(Preliminary - Subject to Change)

(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT

Open Market

ESTIMATED ANNUAL DEBT SERVICE

	<u>Phase I</u>	<u>Phase I & II</u>
Estimated bond principal (1)	\$1,315,000	\$3,525,000
Assumed interest rate	4.25%	4.25%
Assumed years of principal payments	20	20
Estimated average semiannual payment (2)	<u>49,140</u>	<u>131,710</u>
Estimated average annual payment (3)	<u><u>\$98,280</u></u>	<u><u>\$263,420</u></u>

(1) See page 5.

(2) Assumes principal and interest are paid semi-annually.

(2) Represents estimated annual payment amount.

(Subject to the attached letter dated April 22, 2019)

(Preliminary - Subject to Change)

(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT*Open Market***ESTIMATED PROPERTY TAX RATES**

	<u>Phase I</u>	<u>Phase I & II</u>
Estimated Annual Debt Service (1)	\$98,280	\$263,420
Less allowance for license excise/ financial institutions tax (5%)	<u>(4,910)</u>	<u>(13,170)</u>
Estimated net property tax levy	<u>\$93,370</u>	<u>\$250,250</u>
Estimated debt service tax rate per \$100 of net assessed value (2)	<u>\$0.0702</u>	<u>\$0.1882</u>
Less debt service tax rate previously adopted	<u>(\$0.0504)</u>	<u>(\$0.0504)</u>
Estimated debt service tax rate increase per \$100 of net assessed value (2)	<u>\$0.0198</u>	<u>\$0.1378</u>

(1) See page 6.

(2) Based on the pay 2019 certified net assessed value for the District of \$132,941,000.

(Subject to the attached letter dated April 22, 2019)

(Preliminary - Subject to Change)

(Internal Use Only)

LAKE LEMON CONSERVANCY DISTRICT
ESTIMATED ANNUAL TAXPAYER IMPACT

Project Option	Estimated Debt Service Tax Rate	Estimated Total Annual Debt Service Property Tax Liability (1)							
		Primary Owner Residence (2)				Non-Primary Owner Occupied (3)			
		\$100,000 Home Value	\$250,000 Home Value	\$500,000 Home Value	\$750,000 Home Value	\$100,000 Home Value	\$250,000 Home Value	\$500,000 Home Value	\$750,000 Home Value
SRF - Ph I	\$0.0646	\$21.16	\$84.14	\$189.12	\$300.87	\$64.60	\$161.50	\$323.00	\$484.50
SRF - Ph I & II	\$0.1753	\$57.41	\$228.33	\$513.19	\$816.46	\$175.30	\$438.25	\$876.50	\$1,314.75
OM - Ph I	\$0.0702	\$22.99	\$91.44	\$205.51	\$326.96	\$70.20	\$175.50	\$351.00	\$526.50
OM - Ph I & II	\$0.1882	\$61.64	\$245.13	\$550.96	\$876.54	\$188.20	\$470.50	\$941.00	\$1,411.50

Project Option	Estimated Debt Service Tax Rate	Estimated Additional Annual Debt Service Property Tax Liability (1)							
		Primary Owner Residence (2)				Non-Primary Owner Occupied (3)			
		\$100,000 Home Value	\$250,000 Home Value	\$500,000 Home Value	\$750,000 Home Value	\$100,000 Home Value	\$250,000 Home Value	\$500,000 Home Value	\$750,000 Home Value
SRF - Ph I	\$0.0142	\$4.65	\$18.50	\$41.57	\$66.14	\$14.20	\$35.50	\$71.00	\$106.50
SRF - Ph I & II	\$0.1249	\$40.90	\$162.68	\$365.64	\$581.72	\$124.90	\$312.25	\$624.50	\$936.75
OM - Ph I	\$0.0198	\$6.48	\$25.79	\$57.96	\$92.22	\$19.80	\$49.50	\$99.00	\$148.50
OM - Ph I & II	\$0.1378	\$45.13	\$179.48	\$403.41	\$641.80	\$137.80	\$344.50	\$689.00	\$1,033.50

(1) Assumes home value is equal to gross assessed value.

(2) Includes standard deduction at the lesser of \$45,000 or 60% of home value, the 35% supplemental homestead deduction and the \$3,000 mortgage deduction.

(3) Assumes property is not the primary residence and residential deductions do not apply.

(Subject to the attached letter dated April 22, 2019)
(Preliminary - Subject to Change)
(Internal Use Only)

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mary Jane Brown, Vice-Chairman
Action Requested	Approval
Item/Subject	Capital Campaign Training Agreement with Johnson, Grossnickel and Associates
Dollar Amount	\$4,000.00
Meeting Date	June 22, 2019
Summary	Agreement for the review of current research files; half day campaign training, and development of campaign next steps timeline
Staff Recommendation	Approval



29 South Park Boulevard Greenwood Indiana 46143

317.215.2400
317.215.2401

June 21, 2019

Pam Dugan, Board Chair
Lake Lemon Conservancy District
7599 N Tunnel Road
Unionville, IN 47468

Dear Pam:

Lake Lemon Conservancy District has asked Johnson, Grossnickle and Associates (JGA) to submit this letter of agreement for the following work:

- Review the research files that have been completed on the first 100 prospects.
- Plan a training agenda for a ½ day session with the board members who will be leading the campaign.
- Conduct the campaign training.
- Submit a follow-up memo to confirm the training topics covered and a timeline for campaign next steps.

To this end, JGA will provide 12 hours of service between July 15 and August 15, 2019, for a fee of \$4,000, plus direct expenses. The fee is payable as follows: \$2,000 upon execution of this letter of agreement and \$2,000 on August 15, 2019. Direct expenses will be billed monthly.

This letter of agreement is subject to the Rights and Conditions attached. If this letter of agreement aligns with your understanding of the terms we discussed, please sign below and return a copy to JGA, keeping one for your records.

We look forward to working with Lake Lemon Conservancy District to further its plans for the future.

Sincerely,

Angela

Angela White, CFRE
Senior Consultant and CEO

Johnson, Grossnickle and Associates, Inc.

Date: _____

Tax ID #35-2158012



Lake Lemon Conservancy District

Date: 6/24/19

Rights and Conditions

1. *The terms of this proposal expire on July 1, 2019.*
2. At no time will JGA act as a paid solicitor for Lake Lemon Conservancy District. At no time will JGA have custody of contributions designated for Lake Lemon Conservancy District.
3. Either party may terminate the agreement with or without due cause upon 20 days' written notice. No additional fee payments beyond any that have been issued prior to the date of notification shall be due, and JGA's expenses shall be reimbursed as of the date of termination.
4. JGA would be prepared to assist Lake Lemon Conservancy District with the next phase of work, if recommended. Lake Lemon Conservancy District is under no obligation to retain the firm for any work subsequent to this agreement.
5. Neither party may hire a development staff employee of the other until 12 months after the end of the engagement.
6. Neither party to this agreement shall be responsible for the negligent acts, omissions or commissions of the directors, trustees, officers, employees, agents, or volunteers of the other party.
7. Lake Lemon Conservancy District, its successors and assigns, agree to indemnify and hold harmless JGA, its successors and assigns, from any claims, costs, and expenses arising from or attributable to any acts or omissions of the agents, contractors, or employees of Lake Lemon Conservancy District in performing its obligations under this agreement.
8. JGA, its successors and assigns, agree to indemnify and hold harmless Lake Lemon Conservancy District, its successors and assigns, from any claims, costs, and expenses arising from or attributable to any acts or omissions of the agents, contractors, or employees of JGA in performing its obligations under this agreement.
9. JGA will act as an independent contractor in the performance of its duties under this agreement. All personnel and staff provided by JGA shall be considered its employees or agents.
10. Subject to any applicable state and federal laws for a political subdivision, all material produced during this project is the sole and confidential property of Lake Lemon Conservancy District. JGA may retain confidential copies of material related to this project in its office records, but shall not use, reproduce or distribute such materials to any third party without the expressed written consent of Lake Lemon Conservancy District.
11. Each party to this agreement agrees to:
 - a. comply with all state and federal laws applicable to that party that regulate professional fundraising and associated consulting, and charitable appeals and solicitations in each applicable jurisdiction, including but not limited to, registering, when required, with each respective state government agency that regulates professional fundraising and associated consulting and charitable appeals and solicitations, and maintaining such registrations in good standing.
 - b. notify the other party of all states in which it is registered and of any adverse actions or developments that may arise regarding such registrations.
 - c. keep the other party informed with respect to each jurisdiction where this agreement is filed pursuant to its professional fundraising or charitable registration requirements.
12. A copy of this fully executed agreement will be filed with the Office of the Attorney General of the State of Indiana and each necessary government office pursuant to applicable state statute. JGA must receive the executed agreement two (2) weeks in advance of the anticipated start date in order to file the agreement with the government office(s). In the event that JGA does not receive the executed agreement two (2) weeks in advance of the anticipated start date, JGA will not commence providing its services with respect to any specific jurisdiction until it has filed all

documentation required by that specific jurisdiction.