

**LAKE LEMON CONSERVANCY DISTRICT**

Board of Directors Meeting

Boys and Girls Club

July 20, 2019

10:00 a.m.

**The July 20<sup>th</sup>, 2019 Board of Directors Meeting of the Lake Lemon Conservancy District was held at the Boys and Girls Club 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 June 22<sup>nd</sup>, 2019 Board Meeting Minutes (Dugan)

**KLITZING MOTIONED TO APPROVE THE JUNE 22, 2019 BOARD MEETING MINUTES WITH CORRECTIONS. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED.**

- III. Treasurer's Report (Blackwell)
  - a. June Budget Highlights
    - i. June Income: \$227,364.14
    - ii. June Expenditures: \$83,461.50
  - b. June Report of Claims: Approval of Allowance of Vouchers

**DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR JUNE 2019. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.**

- c. Blackwell did a second reading of the proposed budget for 2020, see attached

IV. Manager's Report (Casey)

- a. Casey updated the board on the Barge operations for the season.
  - i. The dredging staff have dug out 2,800 yards from zone 138.
- b. Casey announced that the emergent vegetation will be sprayed on Monday July 29<sup>th</sup>, 2019
- c. Casey reminded everyone that the beach mooring area will be closed to boats on weekends due to a safety issue with surplus beach goers
- d. Casey announced the revised water testing schedule where the Spring testing data will be available in June, the July testing data will be available in September, and the Annual Report will be given at the February meeting.
  - i. Also discussed adding Shuffle creek and Possom trot as newly added testing sites
- e. Casey announced that we received \$8,595.00 in total donations for the fireworks this year

V. Sediment Management Project (Casey)

- a. Casey discussed the preliminary data from Christopher Burke
  - i. Their data shows around 153,000 cubic yards of sediment settling into the whole lake on an annual basis. Around 43,000 cubic yards are settling in to the delta alone.

VI. 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 discussed holding the Public Meetings on October 12<sup>th</sup>, 2019 and a later date.
- c. Brown discussed the need for new signs and possible surveillance in the park

VII. Public Comment (Dugan)

- a. Anne Wroblewski presented to the board that she received a \$1,000.00 donation which fully covers the costs of the Lemon-Aid days 4<sup>th</sup> of July event

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

- a. The Next Board Meeting will take place on August 24<sup>th</sup>, 2019, 10:00 am, at the Riddle Point Shelter House

IX. Adjournment

**KLITZING MOTIONED TO ADJOURN THE JULY 20TH, 2019 BOARD OF DIRECTORS MEETING AT 11:30 A.M. BROWN 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

July 20nd, 2019 10:00am

Name	Lake Address	District	Email Address
Doug + Davie Bancel	9308 Gray		cityyards@rcn.com
Woke New Jay	7530 LAKEWOOD		"
Tim Swanson	9316 GRAY AVE		"
Ann Wroblewski	6486 Southshore Dr	7	"
Rex Taylor	6179 N SHORE DR	6	rex.taylor@gmail.com
DAVE GANDOLPH	4092 CHITWOOD LN	7	davidgandolph@yahoo.com
Julia Vano	6891 S Shore Dr	7	"
KAREN Blackwell	4071 S. Lacey	7	"
Bill & Sue Swier	18539 Bluffview		wsantler@ADL.com
			"
			"
			"
			"

**LAKE LEMON CONSERVANCY DISTRICT**  
Board of Directors Meeting  
Riddle Point Park: Boys and Girls Club Banquet Hall  
July 20, 2019  
10:00 AM

**AGENDA**

- |       |  |       |
|-------|--|-------|
| I.    | Call Meeting to Order / Chairman's Remarks   | (PD)  |
| II.   | Approval of June 22, 2019 Board Meeting Minutes  | (PD)  |
| III.  | Treasurer's Report   | (MB)  |
|       | A. June 2019 Financial Highlights  |       |
|       | B. Report of Claims Approval for June 2019   |       |
| IV.   | 2020 Proposed Budget: Discussion   | (MB)  |
| V.    | Manager's Report   | (AC)  |
|       | A. Barge Operations  |       |
|       | B. Vegetation Control  |       |
|       | C. Lake Safety   |       |
|       | D. Water Testing   |       |
|       | E. Summary: Independence Day Celebration   |       |
| VI.   | Sediment Management Project  | (AC)  |
|       | A. Sediment Transport Study- Update  |       |
| VII.  | Strategic Planning Committee: Update   | (MJB) |
|       | A. 4 <sup>th</sup> of July Events Recap  |       |
|       | B. Public Meeting: Update  |       |
|       | C. General Update  |       |
| VIII. | Public Comment   | (PD)  |
| IX.   | New Business / Correspondence for Future Agenda  | (PD)  |
|       | A. Next LLCB Board Meeting is scheduled for August 24, 2019;<br>10:00 AM; Riddle Point Park Shelter. |       |
| X.    | Adjournment  |       |

**Lake Lemon Conservancy District**  
**Board Meeting Agenda Item**

<b>Presenter</b>	<b>Pam Dugan, Chairman</b>
<b>Action Requested</b>	<b>Approval</b>
<b>Item/Subject</b>	<b>June 22, 2019 Board Meeting Minutes</b>
<b>Dollar Amount</b>	<b>N/A</b>
<b>Meeting Date</b>	<b>July 20, 2019</b>
<b>Summary</b>	<b>A draft of the minutes for the June 22, 2019 Board Meeting minutes is provided for comment, corrections, additions, or deletions.</b>
<b>Staff Recommendation</b>	<b>Approval of the June 22nd, Board meeting minutes</b>

**LAKE LEMON CONSERVANCY DISTRICT**

Board of Directors Meeting

Riddle Point Shelter House

June 22, 2019

10:00 p.m.

**The June 22<sup>nd</sup>, 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 25<sup>th</sup> 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 14<sup>th</sup> 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 4<sup>th</sup> of July Extravaganza will feature:
  - i. Friday July 5<sup>th</sup>, 10:00am Wine and Canvas event, 6:00pm Dock decorating contest Judging
  - ii. Saturday July 6<sup>th</sup>, 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**

**Lake Lemon Conservancy District**  
**Board Meeting Agenda Item**

<b>Presenter</b>	<b>Mike Blackwell, Treasurer</b>
<b>Action Requested</b>	<b>Review</b>
<b>Item/Subject</b>	<b>June, 2019 Financial</b> Update
<b>Dollar Amount</b>	<b>N/A</b>
<b>Meeting Date</b>	<b>July 20, 2019</b>
<b>Summary</b>	<b>Financial report</b> showing end of June 2019 Balance sheet, income, expense and comparison to June 2018
<b>Staff Recommendation</b>	<b>N/A</b>

# **LAKE LEMON CONSERVANCY**

Financial Statements

For the Period Ending

January 1, 2019 thru June 30, 2019

**(UNAUDITED)**

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

## LAKE LEMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of June 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

July 8, 2019

# LAKE LEMON CONSERVANCY

## Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	444,872.00
1010 · Petty Cash	2,245.00
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>669,281.15</u>
Total Current Assets	669,281.15
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>
<b>TOTAL ASSETS</b>	<b><u>1,400,367.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	4,356.56
2020 · State & Co. Withholding Payable	1,521.89
Total Other Current Liabilities	<u>5,878.45</u>
Total Current Liabilities	<u>5,878.45</u>
Total Liabilities	5,878.45
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	84,268.61
Total Equity	<u>1,394,488.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>1,400,367.30</u></b>

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Accrual Basis

# LAKE LEMON CONSERVANCY

## Profit & Loss YTD Comparison

### June 2019

	Jun 19	Jan - Jun 19
<b>Income</b>		
4000 · Watercraft Permits	16,026.06	77,741.06
4010 · Launch Fees	4,544.00	14,777.00
4020 · Marina & Club Fees	412.50	1,912.50
4030 · Sublease & Access Fees	1,630.00	23,265.00
4040 · Property Tax - Brown Co.	45,483.79	45,483.79
4050 · Property Tax - Monroe Co.	137,952.79	137,952.79
4060 · Interest	0.00	436.34
4070 · Grants & Donations	3,595.00	3,595.00
4080 · Fishing Tournament	0.00	850.00
4090 · Park Reservations	750.00	1,625.00
4100 · Park Admission Fees	13,970.00	21,930.00
4130 · Dredging/Rip-Rap Income	3,000.00	3,000.00
<b>Total Income</b>	<b>227,364.14</b>	<b>332,568.48</b>
<b>Expense</b>		
6000 · Manager	5,061.54	30,369.24
6001 · Operations Supervisor	2,615.38	15,692.28
6010 · FICA	1,280.78	5,900.13
6020 · State Unemployment Tax	0.00	19.25
6025 · Merchant Fees	379.13	585.86
6030 · Retirement	1,090.12	6,540.72
6070 · Gate Attendant	4,314.51	8,063.77
6100 · Lake Patrol	126.00	126.00
6110 · Lake Biologist	0.00	458.00
6111 · Dredger	217.50	3,291.50
6112 · Dredger (Other)	2,001.00	11,848.48
6113 · Assistant Dredger	135.00	1,647.00
6114 · Assistant Dredger (Other)	603.00	3,773.25
6115 · Dredger (Private)	1,029.50	1,145.50
6116 · Assistant Dredger (Private)	639.00	711.00
6120 · Season & Launch Permits	0.00	1,883.39
6130 · Daily Permits	0.00	270.00
6140 · Receipt/Tickets Books	0.00	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	206.97	503.09
6200 · Regular Gas	2,009.00	4,171.16
6210 · Diesel	1,195.60	5,347.38
6240 · Building & Grounds	1,387.64	1,831.72
6250 · Boat/Weed Harvester/Truck	0.00	305.69
6251 · Dredging Supplies	1,628.71	7,741.09
6252 · Rip Rap/Erosion Control	0.00	1,168.46
6290 · Signs & Nautical Markers	140.68	2,136.65
6300 · Accounting Services	900.00	2,700.00
6310 · Grass	1,760.00	3,520.00
6320 · Attorney	0.00	240.00
6330 · Consulting Engineer	32,228.22	36,021.47
6350 · Other Prof/Secretarial Service	0.00	500.00
6370 · Phone, LDT, Pager, E-Mail	274.62	1,648.22
6390 · Hotel	0.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	60.00	270.00
6430 · Ads	0.00	43.03
6440 · Other	643.97	802.37
6450 · Insurance	0.00	29,536.75
6460 · Electric	339.95	2,491.70
6470 · Water	55.11	330.66
6480 · Trash	231.15	499.32
6490 · Port-O-Lets	170.00	2,029.00
6500 · Pump Holding Tank	150.00	450.00
6510 · Building & Grounds Expense	1,723.27	5,537.27
6520 · Boat	483.00	805.77
6530 · Truck	0.00	499.43
6541 · Dredging Equipment Maintenance	1,326.00	6,337.58

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**LAKE LEMON CONSERVANCY**  
**Profit & Loss YTD Comparison**  
**June 2019**

	<u>Jun 19</u>	<u>Jan - Jun 19</u>
6542 · Equipment Rental	5,967.06	5,967.06
6560 · Water Testing	225.00	270.00
6600 · 6% Marina Permit Sales	1,033.32	1,411.44
6620 · Dam/Spillway Inspection	0.00	5,343.22
6630 · Spillway Repairs	0.00	550.00
6661 · Disposal Site Preparation	0.00	12,942.53
6680 · Other Services and Charges	1,829.77	1,829.77
6681 · Fireworks	8,000.00	8,000.00
<b>Total Expense</b>	<u>83,461.50</u>	<u>248,299.87</u>
<b>Net Income</b>	<u><u>143,902.64</u></u>	<u><u>84,268.61</u></u>



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Accrual Basis

# LAKE LEMON CONSERVANCY

## Profit & Loss Prev Year Comparison

### January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	% Change
<b>Income</b>				
4000 · Watercraft Permits	77,741.06	80,600.00	-2,858.94	-3.6%
4010 · Launch Fees	14,777.00	13,236.00	1,541.00	11.6%
4020 · Marina & Club Fees	1,912.50	1,500.00	412.50	27.5%
4030 · Sublease & Access Fees	23,265.00	25,695.00	-2,430.00	-9.5%
4040 · Property Tax - Brown Co.	45,483.79	36,666.54	8,817.25	24.1%
4050 · Property Tax - Monroe Co.	137,952.79	115,671.09	22,281.70	19.3%
4060 · Interest	436.34	548.29	-111.95	-20.4%
4070 · Grants & Donations	3,595.00	4,400.00	-805.00	-18.3%
4080 · Fishing Tournament	850.00	650.00	200.00	30.8%
4090 · Park Reservations	1,625.00	2,175.00	-550.00	-25.3%
4100 · Park Admission Fees	21,930.00	22,966.00	-1,036.00	-4.5%
4130 · Dredging/Rip-Rap Income	3,000.00	1,295.31	1,704.69	131.6%
<b>Total Income</b>	<b>332,568.48</b>	<b>305,403.23</b>	<b>27,165.25</b>	<b>8.9%</b>
<b>Expense</b>				
6000 · Manager	30,369.24	24,000.00	6,369.24	26.5%
6001 · Operations Supervisor	15,692.28	0.00	15,692.28	100.0%
6010 · FICA	5,900.13	5,114.87	785.26	15.4%
6020 · State Unemployment Tax	19.25	136.43	-117.18	-85.9%
6025 · Merchant Fees	585.86	605.40	-19.54	-3.2%
6030 · Retirement	6,540.72	3,664.00	2,876.72	78.5%
6040 · Health Insurance	0.00	2,888.98	-2,888.98	-100.0%
6070 · Gate Attendant	8,063.77	10,023.39	-1,959.62	-19.6%
6100 · Lake Patrol	126.00	232.00	-106.00	-45.7%
6110 · Lake Biologist	458.00	3,402.25	-2,944.25	-86.5%
6111 · Dredger	3,291.50	3,580.50	-289.00	-8.1%
6112 · Dredger (Other)	11,848.48	11,829.13	19.35	0.2%
6113 · Assistant Dredger	1,647.00	7,694.00	-6,047.00	-78.6%
6114 · Assistant Dredger (Other)	3,773.25	5,690.00	-1,916.75	-33.7%
6115 · Dredger (Private)	1,145.50	269.50	876.00	325.1%
6116 · Assistant Dredger (Private)	711.00	140.00	571.00	407.9%
6120 · Season & Launch Permits	1,883.39	1,949.80	-66.41	-3.4%
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	649.03	-394.03	-60.7%
6185 · Receipt Books	0.00	741.39	-741.39	-100.0%
6190 · General Business Supplies	503.09	402.77	100.32	24.9%
6200 · Regular Gas	4,171.16	2,189.43	1,981.73	90.5%
6210 · Diesel	5,347.38	4,059.80	1,287.58	31.7%
6240 · Building & Grounds	1,831.72	1,125.69	706.03	62.7%
6250 · Boat/Weed Harvester/Truck	305.69	407.19	-101.50	-24.9%
6251 · Dredging Supplies	7,741.09	6,023.56	1,717.53	28.5%
6252 · Rip Rap/Erosion Control	1,168.46	795.31	373.15	46.9%
6290 · Signs & Nautical Markers	2,136.65	725.98	1,410.67	194.3%
6300 · Accounting Services	2,700.00	3,150.00	-450.00	-14.3%
6310 · Grass	3,520.00	3,520.00	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	36,021.47	19,979.46	16,042.01	80.3%
6350 · Other Prof/Secretarial Service	500.00	721.00	-221.00	-30.7%
6370 · Phone, LDT, Pager, E-Mail	1,648.22	1,625.29	22.93	1.4%
6390 · Hotel	396.50	180.00	216.50	120.3%
6400 · Meals	52.00	79.00	-27.00	-34.2%
6410 · Subscriptions	270.00	195.00	75.00	38.5%
6420 · Newsletter	0.00	714.00	-714.00	-100.0%
6430 · Ads	43.03	35.04	7.99	22.8%
6440 · Other	802.37	522.79	279.58	53.5%
6450 · Insurance	29,536.75	26,897.00	2,639.75	9.8%
6460 · Electric	2,491.70	2,916.70	-425.00	-14.6%
6470 · Water	330.66	312.66	18.00	5.8%
6480 · Trash	499.32	254.74	244.58	96.0%
6490 · Port-O-Lets	2,029.00	0.00	2,029.00	100.0%
6500 · Pump Holding Tank	450.00	150.00	300.00	200.0%



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Accrual Basis

# LAKE LEMON CONSERVANCY

## Profit & Loss Prev Year Comparison

January through June 2019

	Jan - Jun 19	Jan - Jun 18	\$ Change	% Change
6510 · Building & Grounds Expense	5,537.27	2,862.02	2,675.25	93.5%
6520 · Boat	805.77	2,279.14	-1,473.37	-64.7%
6530 · Truck	499.43	0.00	499.43	100.0%
6541 · Dredging Equipment Maintenance	6,337.58	348.61	5,988.97	1,718.0%
6542 · Equipment Rental	5,967.06	5,074.00	893.06	17.6%
6560 · Water Testing	270.00	5,191.00	-4,921.00	-94.8%
6570 · Lake Weed Treatment	0.00	26,630.30	-26,630.30	-100.0%
6600 · 6% MarinaPermit Sales	1,411.44	1,656.18	-244.74	-14.8%
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%
6680 · Other Services and Charges	1,829.77	1,000.00	829.77	83.0%
6681 · Fireworks	8,000.00	6,500.00	1,500.00	23.1%
6700 · Computer Equipment	0.00	1,299.94	-1,299.94	-100.0%
<b>Total Expense</b>	<b>248,299.87</b>	<b>222,412.74</b>	<b>25,887.13</b>	<b>11.6%</b>
<b>Net Income</b>	<b>84,268.61</b>	<b>82,990.49</b>	<b>1,278.12</b>	<b>1.5%</b>

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Accrual Basis

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000 · Watercraft Permits	77,741.06	115,000.00	-37,258.94	67.6%
4010 · Launch Fees	14,777.00	21,000.00	-6,223.00	70.4%
4020 · Marina & Club Fees	1,912.50	9,000.00	-7,087.50	21.3%
4030 · Sublease & Access Fees	23,265.00	27,000.00	-3,735.00	86.2%
4040 · Property Tax - Brown Co.	45,483.79	82,420.00	-36,936.21	55.2%
4050 · Property Tax -Monroe Co.	137,952.79	234,580.00	-96,627.21	58.8%
4060 · Interest	436.34	1,250.00	-813.66	34.9%
4070 · Grants & Donations	3,595.00	7,000.00	-3,405.00	51.4%
4080 · Fishing Tournament	850.00	1,500.00	-650.00	56.7%
4090 · Park Reservations	1,625.00	4,000.00	-2,375.00	40.6%
4100 · Park Admisioin Fees	21,930.00	40,000.00	-18,070.00	54.8%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4130 · Dredging/Rip-Rap Income	3,000.00	20,000.00	-17,000.00	15.0%
4140 · Dredging Equipment Loan Proceed	0.00	1,000,000.00	-1,000,000.00	0.0%
<b>Total Income</b>	<b>332,568.48</b>	<b>1,563,750.00</b>	<b>-1,231,181.52</b>	<b>21.3%</b>
<b>Expense</b>				
6000 · Manager	30,369.24	59,800.00	-29,430.76	50.8%
6001 · Operations Supervisor	15,692.28	35,000.00	-19,307.72	44.8%
6010 · FICA	5,900.13	13,700.00	-7,799.87	43.1%
6020 · State Unemployment Tax	19.25	800.00	-780.75	2.4%
6025 · Merchant Fees	585.86	1,200.00	-614.14	48.8%
6030 · Retirement	6,540.72	14,000.00	-7,459.28	46.7%
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%
6070 · Gate Attendant	8,063.77	21,000.00	-12,936.23	38.4%
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	126.00	4,800.00	-4,674.00	2.6%
6110 · Lake Biologist	458.00	0.00	458.00	100.0%
6111 · Dredger	3,291.50	23,400.00	-20,108.50	14.1%
6112 · Dredger (Other)	11,848.48	14,625.00	-2,776.52	81.0%
6113 · Assistant Dredger	1,647.00	12,000.00	-10,353.00	13.7%
6114 · Assistant Dredger (Other)	3,773.25	6,000.00	-2,226.75	62.9%
6115 · Dredger (Private)	1,145.50	3,900.00	-2,754.50	29.4%
6116 · Assistant Dredger (Private)	711.00	2,000.00	-1,289.00	35.6%
6120 · Season & Launch Permits	1,883.39	2,000.00	-116.61	94.2%
6130 · Daily Permits	270.00	400.00	-130.00	67.5%
6140 · Receipt/Tickets Books	350.50	400.00	-49.50	87.6%
6150 · Checks	0.00	200.00	-200.00	0.0%
6160 · Printer, Copier & Computer Supp	828.20	800.00	28.20	103.5%
6170 · Miscellaneous-Other	310.47	1,300.00	-989.53	23.9%
6180 · Postage	255.00	750.00	-495.00	34.0%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	503.09	750.00	-246.91	67.1%

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Accrual Basis

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
6200 · Regular Gas	4,171.16	6,000.00	-1,828.84	69.5%
6210 · Diesel	5,347.38	7,000.00	-1,652.62	76.4%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	1,831.72	6,000.00	-4,168.28	30.5%
6250 · Boat/Weed Harvester/Truck	305.69	1,500.00	-1,194.31	20.4%
6251 · Dredging Supplies	7,741.09	12,000.00	-4,258.91	64.5%
6252 · Rip Rap/Erosion Control	1,168.46	15,000.00	-13,831.54	7.8%
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	2,136.65	2,500.00	-363.35	85.5%
6300 · Accounting Services	2,700.00	5,400.00	-2,700.00	50.0%
6310 · Grass	3,520.00	10,560.00	-7,040.00	33.3%
6320 · Attorney	240.00	4,000.00	-3,760.00	6.0%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	36,021.47	50,000.00	-13,978.53	72.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 · Other Prof/Secretarial Service	500.00	1,000.00	-500.00	50.0%
6370 · Phone, LDT, Pager, E-Mail	1,648.22	3,000.00	-1,351.78	54.9%
6380 · Travel	0.00	0.00	0.00	0.0%
6390 · Hotel	396.50	300.00	96.50	132.2%
6400 · Meals	52.00	150.00	-98.00	34.7%
6410 · Subscriptions	270.00	800.00	-530.00	33.8%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6430 · Ads	43.03	500.00	-456.97	8.6%
6440 · Other	802.37	1,500.00	-697.63	53.5%
6450 · Insurance	29,536.75	45,000.00	-15,463.25	65.6%
6460 · Electric	2,491.70	5,000.00	-2,508.30	49.8%
6470 · Water	330.66	750.00	-419.34	44.1%
6480 · Trash	499.32	1,500.00	-1,000.68	33.3%
6490 · Port-O-Lets	2,029.00	2,000.00	29.00	101.5%
6500 · Pump Holding Tank	450.00	800.00	-350.00	56.3%
6510 · Building & Grounds Expense	5,537.27	15,500.00	-9,962.73	35.7%
6520 · Boat	805.77	2,000.00	-1,194.23	40.3%
6530 · Truck	499.43	1,000.00	-500.57	49.9%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	6,337.58	10,000.00	-3,662.42	63.4%
6542 · Equipment Rental	5,967.06	5,000.00	967.06	119.3%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	270.00	6,500.00	-6,230.00	4.2%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6590 · Contigency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% MarinaPermit Sales	1,411.44	2,300.00	-888.56	61.4%
6610 · Cumulative Maintenance Fund	0.00	5,000.00	-5,000.00	0.0%
6620 · Dam/Spillway Inspection	5,343.22	5,000.00	343.22	106.9%



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Accrual Basis

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

	Jan - Jun 19	Budget	\$ Over Budget	% of Budget
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%
6640 · Soil Testing IDEM	0.00	0.00	0.00	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%
6661 · Disposal Site Preparation	12,942.53	10,000.00	2,942.53	129.4%
6662 · Debt Service-Dredging Loan	0.00	67,000.00	-67,000.00	0.0%
6663 · Barge Assembly	0.00	0.00	0.00	0.0%
6670 · Debt Service (Dredging Equip.)	0.00	0.00	0.00	0.0%
6680 · Other Services and Charges	1,829.77	1,500.00	329.77	122.0%
6681 · Fireworks	8,000.00	6,500.00	1,500.00	123.1%
6682 · Ramp Repairs	0.00	2,000.00	-2,000.00	0.0%
6685 · Dredging Engineering	0.00	0.00	0.00	0.0%
6690 · Office Equipment	0.00	0.00	0.00	0.0%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
6700 · Computer Equipment	0.00	0.00	0.00	0.0%
6701 · Barge	0.00	0.00	0.00	0.0%
6702 · Push Boat/Motors	0.00	0.00	0.00	0.0%
6703 · Excavator	0.00	0.00	0.00	0.0%
6710 · Boat Dock	0.00	0.00	0.00	0.0%
6720 · Utility Vehicle	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6740 · Work Boat (Pontoon)	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	0.00	950,000.00	-950,000.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 · LLCDD Pick-up Truck	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>248,299.87</b>	<b>1,563,185.00</b>	<b>-1,314,885.13</b>	<b>15.9%</b>
<b>Net Income</b>	<b>84,268.61</b>	<b>565.00</b>	<b>83,703.61</b>	<b>14,914.8%</b>

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**LAKE LEMON CONSERVANCY**  
**Reconciliation Summary**  
**1000 - Peoples State Bank, Period Ending 06/30/2019**

	<u>Jun 30, 19</u>	
Beginning Balance		312,137.16
Cleared Transactions		
Checks and Payments - 34 items	-70,416.16	
Deposits and Credits - 12 items	213,804.64	
Total Cleared Transactions	<u>143,388.48</u>	
Cleared Balance		<u><u>455,525.64</u></u>
Uncleared Transactions		
Checks and Payments - 9 items	-22,217.14	
Deposits and Credits - 2 items	11,563.50	
Total Uncleared Transactions	<u>-10,653.64</u>	
Register Balance as of 06/30/2019		<u><u>444,872.00</u></u>
Ending Balance		444,872.00

**Lake Lemon Conservancy District**  
**Board Meeting Agenda Item**

<b>Presenter</b>	<b>Mike Blackwell, Treasurer</b>
<b>Action Requested</b>	<b>Approval</b>
<b>Item/Subject</b>	<b>Report of Claims Approval for June 2019</b>
<b>Dollar Amount</b>	\$76,510.04
<b>Meeting Date</b>	<b>July 20, 2019</b>
<b>Summary</b>	<b>Report</b> showing check detail and payroll expenditures for June 2019.
<b>Staff Recommendation</b>	<b>Approval of the June 2019 Report of Claims</b>



# Lake Lemon Conservancy District

Date: July 20, 2019

## ALLOWANCE OF VOUCHERS

Mike Blackwell  
Treasurer

(Report of Claims- June 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 8 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$76,510.04

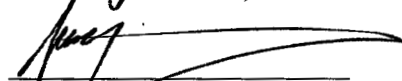
Dated this 20<sup>th</sup> Day of July 2019


### 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**  
 June 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4376	6/27/2019	HEATH HEADDY		1000 · Peoples Sta...		-8,000.00
				Fireworks	6681 · Fireworks	-8,000.00	8,000.00
TOTAL						-8,000.00	8,000.00
Check	4713	6/3/2019	FLEX PAC, INC.		1000 · Peoples Sta...		-262.11
			Toilet paper trash bags and Soap		6240 · Building & G...	-262.11	262.11
TOTAL						-262.11	262.11
Check	4714	6/7/2019	N. ANDERSON EXCAVATING & LAWN CARE...		1000 · Peoples Sta...		-1,760.00
					6310 · Grass	-1,760.00	1,760.00
TOTAL						-1,760.00	1,760.00
Check	4715	6/7/2019	BROWN CO DEMOCRAT		1000 · Peoples Sta...		-60.00
					6410 · Subscriptions	-60.00	60.00
TOTAL						-60.00	60.00
Check	4716	6/7/2019	KLEINDORFER HARDWARE		1000 · Peoples Sta...		-300.64
					6251 · Dredging Su...	-159.96	159.96
			Boomers, chain, cleaner, clamps		6290 · Signs & Nau...	-140.68	140.68
TOTAL						-300.64	300.64
Check	4717	6/7/2019	YOUNG TRUCKING INC.		1000 · Peoples Sta...		-248.27
				Beach Sand	6510 · Building & G...	-248.27	248.27
TOTAL						-248.27	248.27
Check	4718	6/7/2019	LOWE'S COMPANIES, INC.		1000 · Peoples Sta...		-394.94
			Cleaning and park Supplies		6240 · Building & G...	-394.94	394.94
TOTAL						-394.94	394.94
Check	4719	6/7/2019	NAPA AUTO PARTS		1000 · Peoples Sta...		-49.99
					6251 · Dredging Su...	-49.99	49.99



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**LAKE LEMON CONSERVANCY**  
**Check Detail**  
 June 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-49.99	49.99
Check	4720	6/7/2019	STAPLES CREDIT PLAN		1000 · Peoples Sta...		-206.97
					6190 · General Busi...	-206.97	206.97
TOTAL						-206.97	206.97
Check	4721	6/7/2019	B & B WATER CORP		1000 · Peoples Sta...		-55.11
					6470 · Water	-55.11	55.11
TOTAL						-55.11	55.11
Check	4722	6/7/2019	FLEX PAC, INC.		1000 · Peoples Sta...		-449.39
			Toilet paper trash bags and Soap		6240 · Building & G...	-449.39	449.39
TOTAL						-449.39	449.39
Check	4723	6/7/2019	ALL ABOUT BOATS		1000 · Peoples Sta...		-483.00
			Patrol boat repairs		6520 · Boat	-483.00	483.00
TOTAL						-483.00	483.00
Check	4724	6/18/2019	BAKER TILLY MUNICIPAL ADVISORS, LLC		1000 · Peoples Sta...		-15,400.00
					6330 · Consulting E...	-15,400.00	15,400.00
TOTAL						-15,400.00	15,400.00
Check	4725	6/18/2019	WATKINS ACCOUNTING		1000 · Peoples Sta...		-900.00
			May and June		6300 · Accounting ...	-900.00	900.00
TOTAL						-900.00	900.00
Check	4726	6/18/2019	ICE MILLER LLP		1000 · Peoples Sta...		-14,751.72
					6330 · Consulting E...	-14,751.72	14,751.72
TOTAL						-14,751.72	14,751.72
Check	4727	6/18/2019	REPUBLIC SERVICES		1000 · Peoples Sta...		-191.15
					6480 · Trash	-191.15	191.15

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# LAKE LEMON CONSERVANCY

## Check Detail

June 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-191.15	191.15
Check	4728	6/18/2019	DOTLICH CRANE		1000 · Peoples Sta...		-663.00
			Lift Push Boat on to land	6541 · Dredging Eq...		-663.00	663.00
TOTAL						-663.00	663.00
Check	4729	6/18/2019	WHITE RIVER CO-OP		1000 · Peoples Sta...		-3,204.60
				6200 · Regular Gas		-2,009.00	2,009.00
				6210 · Diesel		-1,195.60	1,195.60
TOTAL						-3,204.60	3,204.60
Check	4730	6/18/2019	KNIGHT'S TRASH REMOVAL		1000 · Peoples Sta...		-40.00
				6480 · Trash		-40.00	40.00
TOTAL						-40.00	40.00
Check	4731	6/18/2019	CHRISTOPHER B BURKE ENGINEERING LLC		1000 · Peoples Sta...		-2,076.50
				6330 · Consulting E...		-2,076.50	2,076.50
TOTAL						-2,076.50	2,076.50
Check	4732	6/18/2019	FLEX PAC, INC.		1000 · Peoples Sta...		-281.20
			Soap Toilet paper trash bags and Soap	6240 · Building & G...		-281.20	281.20
TOTAL						-281.20	281.20
Check	4733	6/21/2019	BAUGH FINE PRINT		1000 · Peoples Sta...		-643.97
			Fireworks mailer and postage	6440 · Other		-643.97	643.97
TOTAL						-643.97	643.97
Check	4734	6/21/2019	CITY OF BLOOMINGTON UTILITIES		1000 · Peoples Sta...		-225.00
				6560 · Water Testing		-225.00	225.00
TOTAL						-225.00	225.00
Check	4735	6/21/2019	MACALLISTER RENTALS		1000 · Peoples Sta...		-829.77

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**LAKE LEMON CONSERVANCY**  
**Check Detail**  
 June 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
				Skid Steer rental for Debris	6680 - Other Servic...	-829.77	829.77
TOTAL						-829.77	829.77
Check	4736	6/21/2019	TODD'S SEPTIC SERVICE		1000 - Peoples Sta...		-150.00
					6500 - Pump Holdin...	-150.00	150.00
TOTAL						-150.00	150.00
Check	4737	6/21/2019	IZZY'S RENTAL		1000 - Peoples Sta...		-170.00
					6490 - Port-O-Lets	-170.00	170.00
TOTAL						-170.00	170.00
Check	4738	6/21/2019	COMCAST CABLE		1000 - Peoples Sta...		-274.62
					6370 - Phone, LDT,...	-274.62	274.62
TOTAL						-274.62	274.62
Check	4739	6/21/2019	SCI REMC		1000 - Peoples Sta...		-339.95
					6460 - Electric	-339.95	339.95
TOTAL						-339.95	339.95
Check	4740	6/28/2019	SCHELL MARINA, LLC		1000 - Peoples Sta...		-1,033.32
					6600 - 6% MarinaP...	-1,033.32	1,033.32
TOTAL						-1,033.32	1,033.32
Check	4741	6/28/2019	LOVELAND ELECTRIC		1000 - Peoples Sta...		-1,475.00
			New Lights in Maintenance shed and bathhouse		6510 - Building & G...	-1,475.00	1,475.00
TOTAL						-1,475.00	1,475.00
Check	4742	6/28/2019	VISA		1000 - Peoples Sta...		0.00
TOTAL						0.00	0.00
Check	4743	6/28/2019	MACALLISTER RENTALS		1000 - Peoples Sta...		-5,967.06
			long Arm Excavator rental		6542 - Equipment R...	-5,967.06	5,967.06

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**LAKE LEMON CONSERVANCY**  
**Check Detail**  
 June 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-5,967.06	5,967.06
Check	4744	6/28/2019	DOTLICH CRANE		1000 · Peoples Sta...		-663.00
				Lift pushboat into lake	6541 · Dredging Eq...	-663.00	663.00
TOTAL						-663.00	663.00
Check	4745	6/28/2019	KENNETH MULLIS		1000 · Peoples Sta...		-1,000.00
				Debris Removal Long Causeway	6680 · Other Servic...	-1,000.00	1,000.00
TOTAL						-1,000.00	1,000.00
Check	4746	6/28/2019	VISA		1000 · Peoples Sta...		-1,418.76
				2 winches and gears for Barge spuds	6251 · Dredging Su...	-1,418.76	1,418.76
TOTAL						-1,418.76	1,418.76

Total: \$63,969.04

**LAKE LEMON CONSERVANCY DISTRICT**  
**Payroll Summary**  
**June 2019**

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W		
	Hours	Rate	Jun 19	Hours	Rate	Jun 19	Hours	Rate	Jun 19	Hours	Rate	Jun 19
<b>Employee Wages, Taxes and Adjustments</b>												
Gross Pay												
Salary-6000			0.00			0.00			0.00			5,061.54
Salary-6001			0.00			0.00			0.00			0.00
OT-6070			0.00	4.5	15.75	70.88			0.00			0.00
Reg. Pay-6070			0.00	144	10.50	1,512.00	100.25	9.50	952.38			0.00
Reg. Pay-6100			0.00			0.00			0.00			0.00
Reg. Pay-6110			0.00			0.00			0.00			0.00
Reg. Pay-6111	7.5	29.00	217.50			0.00			0.00			0.00
Reg. Pay-6112	69	29.00	2,001.00			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-6115	35.5	29.00	1,029.50			0.00			0.00			0.00
Reg. Pay-6116		20.00	0.00			0.00			0.00			0.00
<b>Total Gross Pay</b>	<b>112</b>		<b>3,248.00</b>	<b>148.5</b>		<b>1,582.88</b>	<b>100.25</b>		<b>952.38</b>			<b>5,061.54</b>
<b>Deductions from Gross Pay</b>												
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			0.00			-303.70
<b>Total Deductions from Gross Pay</b>			<b>0.00</b>			<b>0.00</b>			<b>0.00</b>			<b>-303.70</b>
<b>Adjusted Gross Pay</b>	<b>112</b>		<b>3,248.00</b>	<b>148.5</b>		<b>1,582.88</b>	<b>100.25</b>		<b>952.38</b>			<b>4,757.84</b>
<b>Taxes Withheld</b>												
Federal Withholding			-372.00			-136.00			-64.00			-730.00
Medicare Employee			-47.09			-22.95			-13.81			-73.39
Social Security Employee			-201.38			-98.14			-59.05			-313.81
IN - Withholding			-104.91			-51.12			-30.76			-153.68
Law. Co.			-56.84			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			0.00			-21.29			-12.81			-52.10
<b>Total Taxes Withheld</b>			<b>-782.22</b>			<b>-329.50</b>			<b>-180.43</b>			<b>-1,322.98</b>
<b>Net Pay</b>	<b>112</b>		<b>2,465.78</b>	<b>148.5</b>		<b>1,253.38</b>	<b>100.25</b>		<b>771.95</b>			<b>3,434.86</b>
<b>Employer Taxes and Contributions</b>												
Federal Unemployment			0.96			9.50			5.71			0.00
Medicare Company			47.09			22.95			13.81			73.39
Social Security Company			201.38			98.14			59.05			313.81
IN - Unemployment Company			13.30			7.91			4.76			0.00
<b>Total Employer Taxes and Contributions</b>			<b>262.73</b>			<b>138.50</b>			<b>83.33</b>			<b>387.20</b>



# LAKE LEMON CONSERVANCY DISTRICT

## Payroll Summary

### June 2019

	Hopkins, Matthew K			Schreiner, James R			Snooks, Franklin A			Sullivan, Calab D		
	Hours	Rate	Jun 19	Hours	Rate	Jun 19	Hours	Rate	Jun 19	Hours	Rate	Jun 19
<b>Employee Wages, Taxes and Adjustments</b>												
Gross Pay												
Salary-6000			0.00			0.00			0.00			0.00
Salary-6001			0.00			0.00			2,615.38			0.00
OT-6070	2.5	16.50	41.25			0.00			0.00			0.00
Reg. Pay-6070	158	11.00	1,738.00			0.00	11.50		0.00			0.00
Reg.Pay-6100			0.00	10.5	12.00	126.00			0.00			0.00
Reg.Pay-6110			0.00		18.00	0.00	11.50		0.00			0.00
Reg.Pay-6111			0.00			0.00			0.00			0.00
Reg.Pay-6112			0.00		18.00	0.00			0.00			0.00
Reg.Pay-6113			0.00		18.00	0.00			0.00	7.5	18.00	135.00
Reg.Pay-6114			0.00		18.00	0.00			0.00	33.5	18.00	603.00
Reg.Pay-6115			0.00			0.00			0.00			0.00
Reg.Pay-6116			0.00			0.00			0.00	35.5	18.00	639.00
<b>Total Gross Pay</b>	<b>160.5</b>		<b>1,779.25</b>	<b>10.5</b>		<b>126.00</b>			<b>2,615.38</b>	<b>76.5</b>		<b>1,377.00</b>
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			-78.46			0.00
<b>Total Deductions from Gross Pay</b>			<b>0.00</b>			<b>0.00</b>			<b>-78.46</b>			<b>0.00</b>
<b>Adjusted Gross Pay</b>	<b>160.5</b>		<b>1,779.25</b>	<b>10.5</b>		<b>126.00</b>			<b>2,536.92</b>	<b>76.5</b>		<b>1,377.00</b>
Taxes Withheld												
Federal Withholding			-118.00			0.00			-264.00			-111.00
Medicare Employee			-25.80			-1.83			-37.92			-19.97
Social Security Employee			-110.31			-7.81			-162.15			-85.37
IN - Withholding			-57.47			-4.07			-81.94			-44.48
Law. Co.			0.00			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-23.93			-1.69			-27.78			-18.52
<b>Total Taxes Withheld</b>			<b>-335.51</b>			<b>-15.40</b>			<b>-573.79</b>			<b>-279.34</b>
<b>Net Pay</b>	<b>160.5</b>		<b>1,443.74</b>	<b>10.5</b>		<b>110.60</b>			<b>1,963.13</b>	<b>76.5</b>		<b>1,097.66</b>
<b>Employer Taxes and Contributions</b>												
Federal Unemployment			10.67			0.76			0.00			8.27
Medicare Company			25.80			1.83			37.92			19.97
Social Security Company			110.31			7.81			162.15			85.37
IN - Unemployment Company			8.90			0.63			0.00			6.89
<b>Total Employer Taxes and Contributions</b>			<b>155.68</b>			<b>11.03</b>			<b>200.07</b>			<b>120.50</b>

		TOTAL
	Hours	Rate      Jun 19
<b>Employee Wages, Taxes and Adjustments</b>		
Gross Pay		
Salary-6000		5,061.54
Salary-6001		2,615.38
OT-6070	7.00	112.13
Reg. Pay-6070	402.25	4,202.38
Reg.Pay-6100	10.50	126.00
Reg.Pay-6110		0.00
Reg.Pay-6111	7.50	217.50
Reg.Pay-6112	69.00	2,001.00
Reg.Pay-6113	7.50	135.00
Reg.Pay-6114	33.50	603.00
Reg.Pay-6115	35.50	1,029.50
Reg.Pay-6116	35.50	639.00
Total Gross Pay	608.25	16,742.43
<b>Deductions from Gross Pay</b>		
Insurance		0.00
Retirement		-382.16
Total Deductions from Gross Pay		-382.16
Adjusted Gross Pay	608.25	16,360.27
<b>Taxes Withheld</b>		
Federal Withholding		-1,795.00
Medicare Employee		-242.76
Social Security Employee		-1,038.02
IN - Withholding		-528.43
Law. Co.		-56.84
Medicare Employee Addl Tax		0.00
Monroe Co.		-158.12
Total Taxes Withheld		-3,819.17
Net Pay	608.25	12,541.10
<b>Employer Taxes and Contributions</b>		
Federal Unemployment		35.87
Medicare Company		242.76
Social Security Company		1,038.02
IN - Unemployment Company		42.39
Total Employer Taxes and Contributions		1,359.04

**Lake Lemon Conservancy District**  
**Board Meeting Agenda Item**

<b>Presenter</b>	<b>Mike Blackwell, Treasurer</b>
<b>Action Requested</b>	<b>Approval</b>
<b>Item/Subject</b>	<b>2020 Proposed Budget</b>
<b>Dollar Amount</b>	<b>N/A</b>
<b>Meeting Date</b>	<b>July 20, 2019</b>
<b>Summary</b>	<b>Discussion of the 2020 proposed budget.</b>
<b>Staff Recommendation</b>	<b>Review and discussion</b>



**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
	<b>TOTAL</b>	<b>1,581,750.00</b>	<b>1,563,750.00</b>	<b>497,650.00</b>	<b>506,616.65</b>

2019 Budget

WAGES

Account #		2020 Budget	2019 Approved	2018 Budget	2018 Actual
<b>Salaries &amp; Benefits</b>					
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
	<b>TOTAL</b>	<b>182,750.00</b>	<b>129,300.00</b>	<b>132,300.00</b>	<b>77,869.16</b>
<b>Hourly &amp; Seasonal</b>					
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
	<b>TOTAL</b>	<b>44,000.00</b>	<b>87,725.00</b>	<b>86,250.00</b>	<b>103,197.42</b>
	<b>GRAND TOTAL WAGES</b>	<b>226,750.00</b>	<b>217,025.00</b>	<b>218,550.00</b>	<b>181,066.58</b>

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
<b>Professional Services</b>					
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
	<b>TOTAL</b>	<b>74,400.00</b>	<b>69,960.00</b>	<b>69,960.00</b>	<b>63,011.71</b>
<b>Communication/Transportation</b>					
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
	<b>TOTAL</b>	<b>5,250.00</b>	<b>5,250.00</b>	<b>4,700.00</b>	<b>5,680.65</b>
<b>Printing/Advertising/Events</b>					
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			
	<b>TOTAL</b>	<b>4,100.00</b>	<b>2,600.00</b>	<b>1,500.00</b>	<b>1,400.60</b>
<b>Insurance</b>					
6450	Insurance	45000	45000	45000	44669.1
	<b>TOTAL</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>44,669.10</b>
<b>Utility Services</b>					
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
	<b>TOTAL</b>	<b>10,050.00</b>	<b>10,050.00</b>	<b>10,050.00</b>	<b>8,615.21</b>

**2019 Proposed Budget**

**SERVICES & CHARGES (Continued)**

Account #	Description	2020 Budget	2019 Proposed	2018 Budget	2018 Actual
<b>Repair &amp; Maintenance</b>					
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
	<b>TOTAL</b>	<b>30,500.00</b>	<b>33,500.00</b>	<b>41,500.00</b>	<b>18,352.41</b>
<b>Other Services &amp; Charges</b>					
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
	<b>TOTAL</b>	<b>169,800.00</b>	<b>170,800.00</b>	<b>95,300.00</b>	<b>56,041.18</b>
	<b>GRAND TOTAL SERVICES AND CHARGES</b>	<b>339,100.00</b>	<b>337,160.00</b>	<b>268,010.00</b>	<b>197,770.86</b>

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
	<b>TOTAL</b>	<b>950000.00</b>	<b>950000.00</b>	<b>0.00</b>	<b>1299.94</b>
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			
	<b>TOTAL</b>	<b>30000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL CAPITAL EXPENDITURES</b>		<b>980000.00</b>	<b>950000.00</b>	<b>0.00</b>	<b>1299.94</b>
<b>TOTAL EXPENDITURES BUDGET</b>		<b>1,607,750.00</b>	<b>1,563,185.00</b>	<b>546,060.00</b>	<b>442,597.53</b>
<b>Excess Expenditures over Revenue</b>					
<b>SUMMARY-2019 Budget</b>					
				2018 Budgeted	
Revenues		1,581,750.00	1,563,750.00	497,650.00	<b>506,616.65</b>
Expenses		1,607,750.00	1,563,185.00	546,060.00	<b>442,597.53</b>
Net		-26,000.00	565.00	-48,410.00	64,019.12