

LLCD Board of Directors Meeting

LLCD Office

December 12th, 2019 6:00pm

Name	Lake Address	District	Email Address
FVO	6418 South Shore	7	
Scott ADAMSON	4184 WALKER LANE	7	
Rex Taylor	6179 N SHORE Dr	6	rex.taylor@gmail.com
M. McClure	4547 Idalawn Dr	6	
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LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

City of Bloomington Utilities Building

December 12th, 2019

6:00 p.m.

The December 12th, 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, Treasurer Mike Blackwell, Michael Klitzing, Les Wadzinski, Lora Schell. ALSO PRESENT: Alex Snooks, Operations Supervisor; and LLCDD Freeholders (see attached sign-in sheet). ABSENT: Vice-Chairman Mary Jane Brown, Debra Ladyman, Adam Casey, District Manager.

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

II. Approval Board Meeting Minutes (Dugan)

a. Dugan requested approval for the October 31st, 2019 Board Meeting Minutes.

BLACKWELL MOTIONED TO APPROVE THE OCTOBER 31ST, 2019 BOARD MEETING MINUTES. SCHELL SECONDED THE MOTION. ALL "AYES". DUGAN ABSTAINS. THE MOTION CARRIED.

b. Dugan requested approval for the November 12th, 2019 Board Meeting Minutes.

BLACKWELL MOTIONED TO APPROVE THE NOVEMBER 12TH, 2019 BOARD MEETING MINUTES. SCHELL SECONDED THE MOTION. ALL "AYES". DUGAN ABSTAINS. THE MOTION CARRIED.

III. Treasurer's Report (Blackwell)

a. October Budget Highlights

i. October Income: \$2,991.24

ii. October Expenditures: \$41,275.91

b. November Budget Highlights

i. November Income: \$1,386.00

ii. November Expenditures: \$21,935.29

c. October and November Report of Claims: Approval of Allowance of Vouchers

DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR OCTOBER AND NOVEMBER 2019. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

d. Blackwell requested a transfer of \$5,000.00 for the Cumulative Maintenance Fund to a Certificate of Deposit.

SHELL MOTIONED TO APPROVE THE TRANSFER OF \$5,000.00 TO A CERTIFICATE OF DEPOSIT FOR THE CUMULATIVE MAINTENANCE FUND. DUGAN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- e. Blackwell requested renewal for another 12-month term of CD# 371032722- Maturing on January 10th, 2020.

SHELL MOTIONED TO APPROVE RENEWAL OF CD# 371032722 FOR A 12 MONTH TERM. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- f. Blackwell requested approval for Casey to do a final transfer of funds as needed at the conclusion of Fiscal Year 2019.

KLITZING MOTIONED TO APPROVE CASEY TO DO A FINAL TRANSFER OF FUNDS AS NEEDED AT THE CONCLUSION OF FISCAL YEAR 2019. SHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

IV. Manager's Report (Snooks)

- a. Snooks informed the Board that both Mary Jane Brown (District III) and Les Wadzinski (District V) will run uncontested for another 4-year term starting 2020.
- b. Snooks informed the board that on Tuesday December 3rd, 2019 on behalf of the board, Casey signed the title and purchased the property on South Shore Drive.
- c. Snooks updated the Board on the dredging totals for the year.
 - i. The dredging team has dug 15,230 total cubic yards out of the lake this year, a record year.
 - 1. 6,211 yards out of zone 136
 - 2. 11,911 yards out of the Chitwood channels total
- d. Snooks requested a motion to approve the Job Description for the Equipment Operations Supervisor position.
 - i. There were concerns brought up about vacation time, and exempt status.

KLITZING MOTIONED TO APPROVE THE JOB DESCRIPTION FOR THE EQUIPMENT OPERATIONS SUPERVISOR POSITION GIVING DISCRETION TO THE FINANCE COMMITTEE FOR FINAL APPROVAL PENDING EXEMPTION STATUS CHECK WITH FLSA GUIDELINES. BLACKWELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

V. Strategic Planning Committee (Dugan)

- a. Dugan updated the board on the balances of the two County Lake Lemon Enhancement Funds.
 - i. Brown: \$8,195.00
 - ii. Monroe: \$7,648.50

VI. Public Comment

- a. Frank expressed his concerns about our work, or lack thereof, towards ADA compliance in the park. He suggested the Parks Committee make a detailed and strategic plan with priorities towards ADA compliance. Suggestions included hiring an outside consultant for a park master plan.

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

- a. The Next Board Meeting will take place on Thursday January 23rd, 2020, 6:00pm, at the City of Bloomington Utilities Building.

VIII. Adjournment

SCHELL MOTIONED TO ADJOURN THE DECEMBER 12TH, 2019 BOARD OF DIRECTORS MEETING AT 6:37 P.M. WADZINSKI SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

RESPECTFULLY SUBMITTED BY:

Alex Snooks, Operations Supervisor

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
December 12, 2019
6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval Board Meeting Minutes (PD)
 - A. October 31, 2019 Meeting Minutes
 - B. November 8, 2019 Meeting Minutes
- III. Treasurer's Report (MB)
 - A. October & November 2019 Financial Highlights
 - B. October & November 2019 Report of Claims Approval
 - C. Cumulative Maintenance Fund -Transfer to Certificate of Deposit
 - D. CD Renewal Advice
 - 1. CD# 371032722- Maturing January 10th 2020
 - E. Transfer of Funds
- IV. Manager's Report (AS)
 - A. 2019 Board Election Update
 - B. South Shore Dr. Property Purchase Update
 - C. 2019 Dredging Update
 - D. Equipment Operations Supervisor
 - 1. Job Description
- V. Strategic Planning Committee (MJB)
 - A. Lake Lemon Enhancement Fund Update
 - B. General Update
- VI. Public Comment (PD)
- VII. New Business / Correspondence for Future Agenda (PD)
 - A. Next Board Meeting: January 23, 2020; 6:00pm Utilities Building
- VIII. Adjournment (PD)

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Pam Dugan, Chairman
Action Requested	Approval
Item/Subject	October 31, 2019 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	December 12th, 2019
Summary	A draft of the minutes for the October 31, 2019 Board Meeting Minutes is provided for Comment, Corrections, additions, or deletions.
Staff Recommendation	Approval of the October 31st, 2019 Board meeting minutes

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

City of Bloomington Utilities Building

October 31st, 2019

6:00 p.m.

The October 31st, 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 Vice-Chairman Mary Jane Brown at 6:00 PM.

BOARD MEMBERS PRESENT: 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). ABSENT: Chairman-Pam Dugan, Debra Ladyman.

- I. Call Meeting to Order / Chairman's Remarks (Brown)
- II. Approval of September 26th, 2019 Board Meeting Minutes (Brown)

SCHELL MOTIONED TO APPROVE THE SEPTEMBER 26, 2019 BOARD MEETING MINUTES WITH CORRECTIONS. BLACKWELL SECONDED THE MOTION. ALL "AYE'S". KLITZING ABSTAINS. THE MOTION CARRIED.

- III. Treasurer's Report (Blackwell)
 - a. September Budget Highlights
 - i. September Income: \$21,259
 - ii. September Expenditures: \$60,424
 - b. September Report of Claims: Approval of Allowance of Vouchers

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

- c. Casey requested approval to close and deposit CD# 371036695 in the amount of \$82,383.62 into the General Fund checking account.

KLITZING MOTIONED TO APPROVE THE CLOSING AND DEPOSITING OF CD# 371036695 IN THE AMOUNT OF \$82,383.62 INTO THE GENERAL FUND CHECKING ACCOUNT. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- d. Blackwell reviewed and requested approval of Resolution 10-19-05: Adoption of 2020 Annual Budget and Statement of Salaries and Wages, see attached.

SCHELL MOTIONED TO APPROVE RESOLUTION 10-19-05: ADOPTION OF 2020 ANNUAL BUDGET AND STATEMENT OF SALARIES AND WAGES. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- e. Blackwell requested approval of Resolution 10-19-06: 2020 Fees & Charges, see attached.

KLITZING MOTIONED TO APPROVE RESOLUTION 10-19-06: 2020 FEES AND CHARGES. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- f. Blackwell requested approval of Resolution 10-19-07: 2019 Additional Appropriation, see attached.

BROWN MOTIONED TO APPROVE RESOLUTION 10-19-07: 2019 ADDITIONAL APROPRIATION. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

IV. Resolution 10-19-08: 2020 Board Meeting Dates.

SCHELL MOTIONED TO APPROVE RESOLUTION 10-19-08: 2020 BOARD MEETING DATES. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

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, 5,700 yards from zone 138, 3500 yards from 136; 12,519 cumulative yards total.
- b. Casey requested approval of Resolution 10-19-09: Intent to Purchase Property, see attached.

BROWN MOTIONED TO APPROVE RESOLUTION 10-19-09: INTENT TO PURCHASE PROPERTY. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED

- c. Casey presented his plan for two new Manager appointed task groups.
 - i. The Capital Campaign task group to include Pam Dugan, Lora Schell, and Mary Jane Brown, will focus on our Capital Campaign for fundraising.

- ii. The Finance task group to include Debra Ladyman, Mike Blackwell, and Mary Jane Brown, will focus the Conservancies future financial planning.
- d. Casey led a discussion about Off Season Park Admittance and Usage.
 - i. LLCD staff will focus on updating signage in the park.

VI. Conflict of Interest Forms

- a. Brown brought in signed conflict of interest forms for the Marina.
 - i. Schell requested approval of the 2020 Schell Marina, LLC – Marina/Club Agreement.

KLITZING MOTIONED TO APPROVE 2020 SCHELL MARINA, LLC – MARINA/CLUB AGREEMENT. BLACKWELL SECONDED THE MOTION. ALL “AYES”. SCHELL ABSTAINS. THE MOTION CARRIED

- ii. Brown requested approval of the 2020 Schell Marina, LLC – Service Agreement, Sale of Boat Permits.

KLITZING MOTIONED TO APPROVE 2020 SCHELL MARINA, LLC – SERVICE AGREEMENT, SALE OF BOAT PERMITS. BLACKWELL SECONDED THE MOTION. ALL “AYES”. SCHELL ABSTAINS. THE MOTION CARRIED

VII. Approval of 2020 Agreements

- a. Brown requested approval of the following list of 2020 Agreements, see attached.
 - i. 2020 Surplus Parcel Agreement: Freeholders
 - ii. 2020 Commercial Surplus Parcel Agreement: Sands & Sands Properties, LLC
 - iii. 2020 Commercial Surplus Parcel Agreement: Pop’s Dock & Lifts
 - iv. 2020 Land Use Agreement – Kenneth Clark
 - v. 2020 Agreement for the use of Riddle Point Park Property: Boys & Girls Club
 - vi. 2020 Marina/Club Agreement: BYC
 - vii. 2020 Riddle Point Park Use Agreement: Riddle Point Rowing Association
 - viii. 2020 Special Use Agreement: Slalom Course, IU Waterski and Wakeboard
 - ix. 2020 IU Rowing Team Agreement
 - x. 2020 Watkins Accounting – Accounting Services Agreement
 - xi. 2020 Carmin Parker PC – Legal Services Agreement
 - xii. 2020 First Insurance Group – Insurance Agreement

BLACKWELL MOTIONED TO APPROVE 2020 AGREEMENTS AS LISTED. WADZINSKI SECONDED THE MOTION. ALL “AYES”. THE MOTION CARRIED

VIII. 2020 Board Election Update

- a. Casey has received nominations from Mary Jane Brown, District III and Lester Wadzinski, District V.

IX. Strategic Planning Committee: Update (Brown)

- a. Brown gave an update from the SPC Meeting held on 10/11/2019.

- i. Wadzinski presented the SPC with quotes for a new Gatehouse.
- ii. Wadzinski also presented some alternative ways to eradicate nuisance geese.
- iii. Casey presented discussions with Jim Scrimager, and the movement of the East End Maintenance Line.

b. The next SPC Meeting will be held on Friday October 11th, 2019 at the LLCD Office.

X. Public Comment

- a. Frank Van Overmeiren presented a potential Hydraulic Dredging Priority Map with zones marked in order of priority.

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

- a. The Next Board Meeting will take place on Thursday December 12th, 2019, 6:00pm, at the City of Bloomington Utilities Building.

XII. Adjournment

KLITZING MOTIONED TO ADJOURN THE OCTOBER 31ST, 2019 BOARD OF DIRECTORS MEETING AT 7:15 P.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

Presenter	Pam Dugan, Chairman
Action Requested	Approval
Item/Subject	November 8th, 2019 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	December 12th, 2019
Summary	A draft of the minutes for the November 8th, 2019 Board Meeting Minutes is provided for Comment, Corrections, additions, or deletions.
Staff Recommendation	Approval of the November 8th, 2019 Board meeting minutes

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Lake Lemon Conservancy Office

November 8th, 2019

6:00 p.m.

The November 8th, 2019 Board of Directors Meeting of the Lake Lemon Conservancy District was Held at the Lake Lemon Conservancy Office and was called to order by Vice-Chairman Mary Jane Brown at 6:00 PM.

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

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

II. Amendment to Resolution 10-19-09: Intent to Purchase Property (Brown)

a. Brown motioned to amend Resolution 10-19-09: Intent to Purchase Property. The amendment included a change of parcel size from 14.9 acres to 13.9 acres.

WADZINSKI MOTIONED TO APPROVE THE AMENDMENT TO RESOLUTION 10-19-09: INTENT TO PURCHASE PROPERTY. SCHELL SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

III. Adjournment

SCHELL MOTIONED TO ADJOURN THE NOVEMBER 8TH, 2019 BOARD OF DIRECTORS MEETING AT 6:12 P.M. WADZINSKI 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	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	October, 2019 Financial Update
Dollar Amount	N/A
Meeting Date	December 12th, 2019
Summary	Financial report showing end of October 2019 Balance sheet, Income, Expense, 2018 comparison, and reconciliation data.
Staff Recommendation	N/A

LAKE LEMON CONSERVANCY

FINANCIAL STATEMENTS

For the Period Ending

January 1, 2019 thru October 31, 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 October 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
November 1, 2019

4:15 PM

11/01/19

Accrual Basis

LAKE LEMON CONSERVANCY**Balance Sheet**

As of October 31, 2019

	<u>Oct 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	311,619.41
1010 · Petty Cash	2,245.00
1020 · Change Fund	200.00
1030 · CD's General Fund	117,456.44
1040 · CD's Cumulative Maint Fund	101,912.41
1050 · Savings Account	5,167.62
Total Checking/Savings	<u>538,600.88</u>
Total Current Assets	538,600.88
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>1,269,687.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	4,445.76
2020 · State & Co. Withholding Payable	737.56
Total Other Current Liabilities	<u>5,183.32</u>
Total Current Liabilities	<u>5,183.32</u>
Total Liabilities	5,183.32
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	-45,716.53
Total Equity	<u>1,264,503.71</u>
TOTAL LIABILITIES & EQUITY	<u>1,269,687.03</u>

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11/01/19

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

October 2019

	Oct 19	Jan - Oct 19
Income		
4000 · Watercraft Permits	1,855.00	111,543.06
4010 · Launch Fees	865.00	24,049.00
4020 · Marina & Club Fees	0.00	9,187.50
4030 · Sublease & Access Fees	0.00	26,245.00
4040 · Property Tax - Brown Co.	0.00	45,483.79
4050 · Property Tax -Monroe Co.	0.00	137,952.79
4060 · Interest	221.24	3,448.72
4070 · Grants & Donations	0.00	14,045.00
4080 · Fishing Tournament	50.00	900.00
4090 · Park Reservations	0.00	2,400.00
4100 · Park Admisioin Fees	0.00	51,695.00
4130 · Dredging/Rip-Rap Income	0.00	21,500.00
Total Income	2,991.24	448,449.86
Expense		
6000 · Manager	5,061.54	53,146.17
6001 · Operations Supervisor	2,615.38	27,461.49
6010 · FICA	1,260.38	11,901.83
6020 · State Unemployment Tax	51.24	70.49
6025 · Merchant Fees	70.12	1,609.11
6030 · Retirement	1,090.12	11,446.26
6070 · Gate Attendant	1,654.00	22,002.16
6100 · Lake Patrol	0.00	633.00
6110 · Lake Biologist	0.00	458.00
6111 · Dredger	3,765.00	18,830.50
6112 · Dredger (Other)	1,057.50	14,544.48
6113 · Assistant Dredger	1,953.00	10,719.00
6114 · Assistant Dredger (Other)	369.00	5,087.25
6115 · Dredger (Private)	0.00	1,653.00
6116 · Assistant Dredger (Private)	0.00	1,044.00
6120 · Season & Launch Permits	0.00	1,883.39
6130 · Daily Permits	0.00	270.00
6140 · Receipt/Tickets Books	0.00	350.50
6150 · Checks	0.00	317.97
6160 · Printer, Copier & Computer Supp	0.00	867.19
6170 · Miscellaneous-Other	0.00	1,009.49
6180 · Postage	55.00	365.00
6190 · General Business Supplies	19.97	671.94
6200 · Regular Gas	0.00	5,771.36
6210 · Diesel	0.00	8,986.43
6240 · Building & Grounds	616.43	2,718.20
6250 · Boat/Weed Harvester/Truck	0.00	875.86
6251 · Dredging Supplies	3,984.31	13,833.57
6252 · Rip Rap/Erosion Control	0.00	1,168.46
6290 · Signs & Nautical Markers	0.00	3,270.41
6300 · Accounting Services	0.00	4,050.00
6310 · Grass	1,760.00	10,560.00
6320 · Attorney	315.00	555.00
6330 · Consulting Engineer	0.00	72,128.81
6350 · Other Prof/Secretarial Service	650.00	5,150.00
6370 · Phone, LDT, Pager, E-Mail	278.31	2,754.02
6390 · Hotel	0.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	0.00	1,191.25
6430 · Ads	0.00	64.14
6440 · Other	0.00	802.37
6450 · Insurance	10,208.00	48,262.85
6460 · Electric	301.00	3,821.60
6470 · Water	89.09	659.03
6480 · Trash	191.64	1,639.50
6490 · Port-O-Lets	170.00	3,825.25
6500 · Pump Holding Tank	0.00	800.00
6510 · Building & Grounds Expense	662.72	8,550.69
6520 · Boat	296.00	1,101.77
6530 · Truck	0.00	525.04

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11/01/19

Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
October 2019

	<u>Oct 19</u>	<u>Jan - Oct 19</u>
6541 · Dredging Equipment Maintenance	2,068.16	16,666.66
6542 · Equipment Rental	663.00	6,630.06
6560 · Water Testing	0.00	5,623.00
6570 · Lake Weed Treatment	0.00	36,612.00
6600 · 6% Marina Permit Sales	0.00	2,012.82
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	0.00	1,829.77
6681 · Fireworks	0.00	8,000.00
6720 · Utility Vehicle	0.00	8,100.00
Total Expense	<u>41,275.91</u>	<u>494,166.39</u>
Net Income	<u>-38,284.67</u>	<u>-45,716.53</u>

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through October 2019

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
Income				
4000 · Watercraft Permits	111,543.06	106,489.00	5,054.06	4.8%
4010 · Launch Fees	24,049.00	20,847.00	3,202.00	15.4%
4020 · Marina & Club Fees	9,187.50	8,400.00	787.50	9.4%
4030 · Sublease & Access Fees	26,245.00	26,830.00	-585.00	-2.2%
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	3,448.72	1,016.90	2,431.82	239.1%
4070 · Grants & Donations	14,045.00	12,945.00	1,100.00	8.5%
4080 · Fishing Tournament	900.00	4,310.00	-3,410.00	-79.1%
4090 · Park Reservations	2,400.00	3,300.00	-900.00	-27.3%
4100 · Park Admisioin Fees	51,695.00	46,338.00	5,357.00	11.6%
4130 · Dredging/Rip-Rap Income	21,500.00	4,768.85	16,731.15	350.8%
Total Income	448,449.86	387,582.38	60,867.48	15.7%
Expense				
6000 · Manager	53,146.17	42,000.00	11,146.17	26.5%
6001 · Operations Supervisor	27,461.49	0.00	27,461.49	100.0%
6010 · FICA	11,901.83	10,546.49	1,355.34	12.9%
6020 · State Unemployment Tax	70.49	348.62	-278.13	-79.8%
6025 · Merchant Fees	1,609.11	1,399.61	209.50	15.0%
6030 · Retirement	11,446.26	6,760.00	4,686.26	69.3%
6040 · Health Insurance	0.00	4,712.14	-4,712.14	-100.0%
6070 · Gate Attendant	22,002.16	24,236.15	-2,233.99	-9.2%
6100 · Lake Patrol	633.00	568.00	65.00	11.4%
6110 · Lake Biologist	458.00	12,193.64	-11,735.64	-96.2%
6111 · Dredger	18,830.50	17,633.00	1,197.50	6.8%
6112 · Dredger (Other)	14,544.48	16,077.38	-1,532.90	-9.5%
6113 · Assistant Dredger	10,719.00	15,177.00	-4,458.00	-29.4%
6114 · Assistant Dredger (Other)	5,087.25	7,861.00	-2,773.75	-35.3%
6115 · Dredger (Private)	1,653.00	1,386.00	267.00	19.3%
6116 · Assistant Dredger (Private)	1,044.00	730.00	314.00	43.0%
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%
6150 · Checks	317.97	99.90	218.07	218.3%
6160 · Printer, Copier & Computer Supp	867.19	286.23	580.96	203.0%
6170 · Miscellaneous-Other	1,009.49	1,727.23	-717.74	-41.6%
6180 · Postage	365.00	749.03	-384.03	-51.3%
6185 · Receipt Books	0.00	741.39	-741.39	-100.0%
6190 · General Business Supplies	671.94	985.13	-313.19	-31.8%
6200 · Regular Gas	5,771.36	5,355.46	415.90	7.8%
6210 · Diesel	8,986.43	12,702.02	-3,715.59	-29.3%
6230 · Medical Supplies	0.00	2,949.97	-2,949.97	-100.0%
6240 · Building & Grounds	2,718.20	2,305.62	412.58	17.9%
6250 · Boat/Weed Harvester/Truck	875.86	414.76	461.10	111.2%
6251 · Dredging Supplies	13,833.57	9,454.66	4,378.91	46.3%
6252 · Rip Rap/Erosion Control	1,168.46	7,292.87	-6,124.41	-84.0%
6260 · Uniforms	0.00	569.53	-569.53	-100.0%
6290 · Signs & Nautical Markers	3,270.41	4,362.49	-1,092.08	-25.0%
6300 · Accounting Services	4,050.00	4,950.00	-900.00	-18.2%
6310 · Grass	10,560.00	10,560.00	0.00	0.0%
6320 · Attorney	555.00	1,627.50	-1,072.50	-65.9%
6325 · Fish Managment Survey	0.00	4,000.00	-4,000.00	-100.0%
6330 · Consulting Engineer	72,128.81	34,232.04	37,896.77	110.7%
6350 · Other Prof/Secretarial Service	5,150.00	921.00	4,229.00	459.2%
6370 · Phone, LDT, Pager, E-Mail	2,754.02	2,872.49	-118.47	-4.1%
6390 · Hotel	396.50	180.00	216.50	120.3%
6400 · Meals	52.00	176.41	-124.41	-70.5%
6410 · Subscriptions	1,191.25	541.99	649.26	119.8%
6420 · Newsletter	0.00	714.00	-714.00	-100.0%
6430 · Ads	64.14	35.04	29.10	83.1%
6440 · Other	802.37	600.60	201.77	33.6%
6450 · Insurance	48,262.85	44,617.10	3,645.75	8.2%
6460 · Electric	3,821.60	4,560.50	-738.90	-16.2%
6470 · Water	659.03	561.29	97.74	17.4%

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11/01/19

Accrual Basis

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

	Jan - Oct 19	Jan - Oct 18	\$ Change	% Change
6480 · Trash	1,639.50	1,449.53	189.97	13.1%
6490 · Port-O-Lets	3,825.25	360.00	3,465.25	962.6%
6500 · Pump Holding Tank	800.00	500.00	300.00	60.0%
6510 · Building & Grounds Expense	8,550.69	5,580.69	2,970.00	53.2%
6520 · Boat	1,101.77	2,279.14	-1,177.37	-51.7%
6530 · Truck	525.04	41.99	483.05	1,150.4%
6541 · Dredging Equipment Maintenance	16,666.66	1,836.59	14,830.07	807.5%
6542 · Equipment Rental	6,630.06	5,074.00	1,556.06	30.7%
6560 · Water Testing	5,623.00	5,771.00	-148.00	-2.6%
6570 · Lake Weed Treatment	36,612.00	36,891.60	-279.60	-0.8%
6600 · 6% Marina Permit Sales	2,012.82	2,035.62	-22.80	-1.1%
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	3,364.21	9,578.32	284.7%
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%
6720 · Utility Vehicle	8,100.00	0.00	8,100.00	100.0%
Total Expense	494,166.39	399,419.88	94,746.51	23.7%
Net Income	-45,716.53	-11,837.50	-33,879.03	-286.2%

4:24 PM

11/01/19

Accrual Basis

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	111,543.06	115,000.00	-3,456.94	97.0%
4010 · Launch Fees	24,049.00	21,000.00	3,049.00	114.5%
4020 · Marina & Club Fees	9,187.50	9,000.00	187.50	102.1%
4030 · Sublease & Access Fees	26,245.00	27,000.00	-755.00	97.2%
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	3,448.72	1,250.00	2,198.72	275.9%
4070 · Grants & Donations	14,045.00	7,000.00	7,045.00	200.6%
4080 · Fishing Tournament	900.00	1,500.00	-600.00	60.0%
4090 · Park Reservations	2,400.00	4,000.00	-1,600.00	60.0%
4100 · Park Admision Fees	51,695.00	40,000.00	11,695.00	129.2%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4130 · Dredging/Rip-Rap Income	21,500.00	20,000.00	1,500.00	107.5%
Total Income	448,449.86	563,750.00	-115,300.14	79.5%
Expense				
6000 · Manager	53,146.17	59,800.00	-6,653.83	88.9%
6001 · Operations Supervisor	27,461.49	35,000.00	-7,538.51	78.5%
6010 · FICA	11,901.83	13,700.00	-1,798.17	86.9%
6020 · State Unemployment Tax	70.49	800.00	-729.51	8.8%
6025 · Merchant Fees	1,609.11	1,200.00	409.11	134.1%
6030 · Retirement	11,446.26	14,000.00	-2,553.74	81.8%
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	22,002.16	21,000.00	1,002.16	104.8%
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	633.00	4,800.00	-4,167.00	13.2%
6110 · Lake Biologist	458.00	0.00	458.00	100.0%
6111 · Dredger	18,830.50	23,400.00	-4,569.50	80.5%
6112 · Dredger (Other)	14,544.48	14,625.00	-80.52	99.4%
6113 · Assistant Dredger	10,719.00	12,000.00	-1,281.00	89.3%
6114 · Assistant Dredger (Other)	5,087.25	6,000.00	-912.75	84.8%
6115 · Dredger (Private)	1,653.00	3,900.00	-2,247.00	42.4%
6116 · Assistant Dredger (Private)	1,044.00	2,000.00	-956.00	52.2%
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	317.97	200.00	117.97	159.0%
6160 · Printer, Copier & Computer Supp	867.19	800.00	67.19	108.4%
6170 · Miscellaneous-Other	1,009.49	1,300.00	-290.51	77.7%
6180 · Postage	365.00	750.00	-385.00	48.7%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	671.94	750.00	-78.06	89.6%
6200 · Regular Gas	5,771.36	6,000.00	-228.64	96.2%

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11/01/19

Accrual Basis

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
6210 · Diesel	8,986.43	7,000.00	1,986.43	128.4%
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	2,718.20	6,000.00	-3,281.80	45.3%
6250 · Boat/Weed Harvester/Truck	875.86	1,500.00	-624.14	58.4%
6251 · Dredging Supplies	13,833.57	12,000.00	1,833.57	115.3%
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	3,270.41	2,500.00	770.41	130.8%
6300 · Accounting Services	4,050.00	5,400.00	-1,350.00	75.0%
6310 · Grass	10,560.00	10,560.00	0.00	100.0%
6320 · Attorney	555.00	4,000.00	-3,445.00	13.9%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	72,128.81	0.00	72,128.81	100.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 · Other Prof/Secretarial Service	5,150.00	1,000.00	4,150.00	515.0%
6370 · Phone, LDT, Pager, E-Mail	2,754.02	3,000.00	-245.98	91.8%
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	1,191.25	800.00	391.25	148.9%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6430 · Ads	64.14	500.00	-435.86	12.8%
6440 · Other	802.37	1,500.00	-697.63	53.5%
6450 · Insurance	48,262.85	45,000.00	3,262.85	107.3%
6460 · Electric	3,821.60	5,000.00	-1,178.40	76.4%
6470 · Water	659.03	750.00	-90.97	87.9%
6480 · Trash	1,639.50	1,500.00	139.50	109.3%
6490 · Port-O-Lets	3,825.25	2,000.00	1,825.25	191.3%
6500 · Pump Holding Tank	800.00	800.00	0.00	100.0%
6510 · Building & Grounds Expense	8,550.69	15,500.00	-6,949.31	55.2%
6520 · Boat	1,101.77	2,000.00	-898.23	55.1%
6530 · Truck	525.04	1,000.00	-474.96	52.5%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	16,666.66	10,000.00	6,666.66	166.7%
6542 · Equipment Rental	6,630.06	5,000.00	1,630.06	132.6%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	5,623.00	6,500.00	-877.00	86.5%
6570 · Lake Weed Treatment	36,612.00	50,000.00	-13,388.00	73.2%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% MarinaPermit Sales	2,012.82	2,300.00	-287.18	87.5%
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%
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%

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11/01/19

Accrual Basis

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

	Jan - Oct 19	Budget	\$ Over Budget	% of Budget
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	8,100.00	0.00	8,100.00	100.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6740 · Work Boat (Pontoon)	0.00	0.00	0.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 · LLCD Pick-up Truck	0.00	0.00	0.00	0.0%
Total Expense	494,166.39	563,185.00	-69,018.61	87.7%
Net Income	-45,716.53	565.00	-46,281.53	-8,091.4%

10:18 AM

11/04/19

LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 - Peoples State Bank, Period Ending 10/31/2019

	Oct 31, 19
Beginning Balance	350,199.84
Cleared Transactions	
Checks and Payments - 25 items	-40,429.67
Deposits and Credits - 10 items	3,066.24
Total Cleared Transactions	-37,363.43
Cleared Balance	<u>312,836.41</u>
Uncleared Transactions	
Checks and Payments - 3 items	-1,277.00
Deposits and Credits - 1 item	60.00
Total Uncleared Transactions	-1,217.00
Register Balance as of 10/31/2019	<u>311,619.41</u>
New Transactions	
Checks and Payments - 2 items	-613.76
Total New Transactions	-613.76
Ending Balance	<u><u>311,005.65</u></u>

10:18 AM

11/04/19

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 - Peoples State Bank, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						350,199.84
Cleared Transactions						
Checks and Payments - 25 items						
Check	9/16/2019	4802	WATKINS ACCOU...	X	-450.00	-450.00
Check	9/30/2019	4813	INDIANA STATE C...	X	-270.00	-720.00
Check	10/7/2019	4818	WEST SIDE TRAC...	X	-3,494.25	-4,214.25
Check	10/7/2019	4817	BLUE CHIP TECH...	X	-1,426.00	-5,640.25
Check	10/7/2019	4815	DOTLICH CRANE	X	-663.00	-6,303.25
Check	10/7/2019	4819	LOWE'S COMPANI...	X	-472.49	-6,775.74
Check	10/7/2019	4816	COMMERCIAL SE...	X	-194.67	-6,970.41
Check	10/7/2019	4820	B & B WATER CORP	X	-89.09	-7,059.50
Check	10/11/2019	4825	FIRST INSURANC...	X	-1,402.00	-8,461.50
Check	10/11/2019	4826	CARMIN PARKER ...	X	-315.00	-8,776.50
Check	10/11/2019	4822	ALL ABOUT BOATS	X	-296.00	-9,072.50
Check	10/11/2019	4821	INDIANA STATE C...	X	-270.00	-9,342.50
Check	10/11/2019	4824	REPUBLIC SERVI...	X	-191.64	-9,534.14
Check	10/11/2019	4823	IZZY'S RENTAL	X	-170.00	-9,704.14
Check	10/15/2019	4828	FIRST INSURANC...	X	-8,806.00	-18,510.14
Check	10/15/2019	4832	N. ANDERSON EX...	X	-1,760.00	-20,270.14
Check	10/15/2019	4831	WEST SIDE TRAC...	X	-689.56	-20,959.70
Check	10/15/2019	4827	COMCAST CABLE	X	-278.31	-21,238.01
Check	10/24/2019	4378	JJ'S CONCRETE C...	X	-273.05	-21,511.06
Check	10/25/2019	4836	SCI REMC	X	-301.00	-21,812.06
Check	10/25/2019	4833	INDIANA STATE C...	X	-270.00	-22,082.06
Check	10/25/2019	4838	VISA	X	-229.57	-22,311.63
Check	10/25/2019	4834	INDIANA DEPT OF...	X	-51.24	-22,362.87
General Journal	10/31/2019			X	-11,630.32	-33,993.19
General Journal	10/31/2019			X	-6,436.48	-40,429.67
Total Checks and Payments					-40,429.67	-40,429.67
Deposits and Credits - 10 items						
General Journal	9/27/2019			X	135.00	135.00
General Journal	10/7/2019			X	125.00	260.00
General Journal	10/7/2019			X	866.00	1,126.00
General Journal	10/11/2019			X	150.00	1,276.00
General Journal	10/15/2019			X	390.00	1,666.00
General Journal	10/28/2019			X	135.00	1,801.00
General Journal	10/28/2019			X	135.00	1,936.00
General Journal	10/28/2019			X	747.00	2,683.00
General Journal	10/29/2019			X	162.00	2,845.00
General Journal	10/31/2019			X	221.24	3,066.24
Total Deposits and Credits					3,066.24	3,066.24
Total Cleared Transactions					-37,363.43	-37,363.43
Cleared Balance					-37,363.43	312,836.41
Uncleared Transactions						
Checks and Payments - 3 items						
Check	10/7/2019	4814	ALL DOCK AND LIFT		-432.00	-432.00
Check	10/25/2019	4837	GILBERT S MORD...		-650.00	-1,082.00
Check	10/25/2019	4835	SPC, INC.		-195.00	-1,277.00
Total Checks and Payments					-1,277.00	-1,277.00
Deposits and Credits - 1 item						
General Journal	10/31/2019				60.00	60.00
Total Deposits and Credits					60.00	60.00
Total Uncleared Transactions					-1,217.00	-1,217.00
Register Balance as of 10/31/2019					-38,580.43	311,619.41
New Transactions						
Checks and Payments - 2 items						
Check	11/1/2019	4839	GOLDIN APPRAIS...		-600.00	-600.00
Check	11/1/2019	4840	KLEINDORFER HA...		-13.76	-613.76
Total Checks and Payments					-613.76	-613.76

10:18 AM

11/04/19

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 - Peoples State Bank, Period Ending 10/31/2019

Type	Date	Num	Name	Clr	Amount	Balance
Total New Transactions					-613.76	-613.76
Ending Balance					-39,194.19	311,005.65

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	November, 2019 Financial Update
Dollar Amount	N/A
Meeting Date	December 12th, 2019
Summary	Financial report showing end of November 2019 Balance sheet, Income, Expense, 2018 comparison, and reconciliation data.
Staff Recommendation	N/A

LAKE LEMON CONSERVANCY

FINANCIAL STATEMENTS

For the Period Ending

January 1, 2019 thru November 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 November 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
December 3, 2019

LAKE LEMON CONSERVANCY
Balance Sheet
As of November 30, 2019

	<u>Nov 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	373,265.85
1010 · Petty Cash	2,245.00
1020 · Change Fund	200.00
1030 · CD's General Fund	117,456.44
1040 · CD's Cumulative Maint Fund	19,060.26
1050 · Savings Account	5,167.62
Total Checking/Savings	<u>517,395.17</u>
Total Current Assets	517,395.17
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><u>1,248,481.32</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	3,245.20
2020 · State & Co. Withholding Payable	1,281.70
Total Other Current Liabilities	<u>4,526.90</u>
Total Current Liabilities	<u>4,526.90</u>
Total Liabilities	4,526.90
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	-66,265.82
Total Equity	<u>1,243,954.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,248,481.32</u></u>

11:51 AM

12/02/19

Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

November 2019

	Nov 19	Jan - Nov 19
Income		
4000 · Watercraft Permits	1,331.00	112,874.06
4010 · Launch Fees	55.00	24,104.00
4020 · Marina & Club Fees	0.00	9,187.50
4030 · Sublease & Access Fees	0.00	26,245.00
4040 · Property Tax - Brown Co.	0.00	45,483.79
4050 · Property Tax - Monroe Co.	0.00	137,952.79
4060 · Interest	0.00	3,448.72
4070 · Grants & Donations	0.00	14,045.00
4080 · Fishing Tournament	0.00	900.00
4090 · Park Reservations	0.00	2,400.00
4100 · Park Admission Fees	0.00	51,695.00
4130 · Dredging/Rip-Rap Income	0.00	21,500.00
Total Income	1,386.00	449,835.86
Expense		
6000 · Manager	5,061.54	58,207.71
6001 · Operations Supervisor	2,615.38	30,076.87
6010 · FICA	950.10	12,851.93
6020 · State Unemployment Tax	0.00	70.49
6025 · Merchant Fees	53.57	1,662.68
6030 · Retirement	1,090.12	12,536.38
6070 · Gate Attendant	1,196.75	23,198.91
6100 · Lake Patrol	0.00	633.00
6110 · Lake Biologist	0.00	458.00
6111 · Dredger	2,880.00	21,710.50
6112 · Dredger (Other)	0.00	14,544.48
6113 · Assistant Dredger	666.00	11,385.00
6114 · Assistant Dredger (Other)	0.00	5,087.25
6115 · Dredger (Private)	0.00	1,653.00
6116 · Assistant Dredger (Private)	0.00	1,044.00
6120 · Season & Launch Permits	0.00	1,883.39
6130 · Daily Permits	0.00	270.00
6140 · Receipt/Tickets Books	0.00	350.50
6150 · Checks	0.00	317.97
6160 · Printer, Copier & Computer Supp	79.78	946.97
6170 · Miscellaneous-Other	0.00	1,009.49
6180 · Postage	110.00	475.00
6190 · General Business Supplies	0.00	671.94
6200 · Regular Gas	1,036.00	6,807.36
6210 · Diesel	2,238.50	11,224.93
6240 · Building & Grounds	0.00	2,718.20
6250 · Boat/Weed Harvester/Truck	225.57	1,101.43
6251 · Dredging Supplies	478.91	14,312.48
6252 · Rip Rap/Erosion Control	0.00	1,168.46
6290 · Signs & Nautical Markers	0.00	3,270.41
6300 · Accounting Services	900.00	4,950.00
6310 · Grass	0.00	10,560.00
6320 · Attorney	0.00	555.00
6330 · Consulting Engineer	0.00	72,128.81
6350 · Other Prof/Secretarial Service	700.00	5,850.00
6370 · Phone, LDT, Pager, E-Mail	395.76	3,149.78
6390 · Hotel	0.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	0.00	1,191.25
6430 · Ads	44.03	108.17
6440 · Other	0.00	802.37
6450 · Insurance	0.00	48,262.85
6460 · Electric	388.90	4,210.50
6470 · Water	88.37	747.40
6480 · Trash	158.75	1,798.25
6490 · Port-O-Lets	170.00	3,995.25
6500 · Pump Holding Tank	0.00	800.00
6510 · Building & Grounds Expense	0.00	8,550.69
6520 · Boat	334.00	1,435.77
6530 · Truck	0.00	525.04

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
November 2019

	<u>Nov 19</u>	<u>Jan - Nov 19</u>
6541 · Dredging Equipment Maintenance	0.00	16,666.66
6542 · Equipment Rental	0.00	6,630.06
6560 · Water Testing	0.00	5,623.00
6570 · Lake Weed Treatment	0.00	36,612.00
6600 · 6% Marina Permit Sales	73.26	2,086.08
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	0.00	1,829.77
6681 · Fireworks	0.00	8,000.00
6720 · Utility Vehicle	0.00	8,100.00
Total Expense	<u>21,935.29</u>	<u>516,101.68</u>
Net Income	<u><u>-20,549.29</u></u>	<u><u>-66,265.82</u></u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through November 2019

	Jan - Nov 19	Jan - Nov 18	\$ Change	% Change
Income				
4000 · Watercraft Permits	112,874.06	108,356.00	4,518.06	4.2%
4010 · Launch Fees	24,104.00	20,987.00	3,117.00	14.9%
4020 · Marina & Club Fees	9,187.50	8,400.00	787.50	9.4%
4030 · Sublease & Access Fees	26,245.00	26,830.00	-585.00	-2.2%
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	3,448.72	1,279.30	2,169.42	169.6%
4070 · Grants & Donations	14,045.00	13,305.00	740.00	5.6%
4080 · Fishing Tournament	900.00	4,360.00	-3,460.00	-79.4%
4090 · Park Reservations	2,400.00	3,300.00	-900.00	-27.3%
4100 · Park Admission Fees	51,695.00	46,338.00	5,357.00	11.6%
4130 · Dredging/Rip-Rap Income	21,500.00	11,688.85	9,811.15	83.9%
Total Income	449,835.86	397,181.78	52,654.08	13.3%
Expense				
6000 · Manager	58,207.71	46,000.00	12,207.71	26.5%
6001 · Operations Supervisor	30,076.87	0.00	30,076.87	100.0%
6010 · FICA	12,851.93	11,038.96	1,812.97	16.4%
6020 · State Unemployment Tax	70.49	348.62	-278.13	-79.8%
6025 · Merchant Fees	1,662.68	1,425.08	237.60	16.7%
6030 · Retirement	12,536.38	7,448.00	5,088.38	68.3%
6040 · Health Insurance	0.00	5,167.93	-5,167.93	-100.0%
6070 · Gate Attendant	23,198.91	24,734.40	-1,535.49	-6.2%
6100 · Lake Patrol	633.00	568.00	65.00	11.4%
6110 · Lake Biologist	458.00	14,133.14	-13,675.14	-96.8%
6111 · Dredger	21,710.50	17,633.00	4,077.50	23.1%
6112 · Dredger (Other)	14,544.48	16,077.38	-1,532.90	-9.5%
6113 · Assistant Dredger	11,385.00	15,177.00	-3,792.00	-25.0%
6114 · Assistant Dredger (Other)	5,087.25	7,861.00	-2,773.75	-35.3%
6115 · Dredger (Private)	1,653.00	1,386.00	267.00	19.3%
6116 · Assistant Dredger (Private)	1,044.00	730.00	314.00	43.0%
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%
6150 · Checks	317.97	99.90	218.07	218.3%
6160 · Printer, Copier & Computer Supp	946.97	286.23	660.74	230.8%
6170 · Miscellaneous-Other	1,009.49	1,727.23	-717.74	-41.6%
6180 · Postage	475.00	854.02	-379.02	-44.4%
6185 · Receipt Books	0.00	741.39	-741.39	-100.0%
6190 · General Business Supplies	671.94	1,335.57	-663.63	-49.7%
6200 · Regular Gas	6,807.36	5,355.46	1,451.90	27.1%
6210 · Diesel	11,224.93	12,702.02	-1,477.09	-11.6%
6230 · Medical Supplies	0.00	2,949.97	-2,949.97	-100.0%
6240 · Building & Grounds	2,718.20	2,311.61	406.59	17.6%
6250 · Boat/Weed Harvester/Truck	1,101.43	414.76	686.67	165.6%
6251 · Dredging Supplies	14,312.48	9,454.66	4,857.82	51.4%
6252 · Rip Rap/Erosion Control	1,168.46	8,854.22	-7,685.76	-86.8%
6260 · Uniforms	0.00	569.53	-569.53	-100.0%
6290 · Signs & Nautical Markers	3,270.41	4,362.49	-1,092.08	-25.0%
6300 · Accounting Services	4,950.00	5,400.00	-450.00	-8.3%
6310 · Grass	10,560.00	10,560.00	0.00	0.0%
6320 · Attorney	555.00	1,627.50	-1,072.50	-65.9%
6325 · Fish Management Survey	0.00	4,000.00	-4,000.00	-100.0%
6330 · Consulting Engineer	72,128.81	41,424.21	30,704.60	74.1%
6350 · Other Prof/Secretarial Service	5,850.00	921.00	4,929.00	535.2%
6370 · Phone, LDT, Pager, E-Mail	3,149.78	3,142.05	7.73	0.3%
6390 · Hotel	396.50	636.00	-239.50	-37.7%
6400 · Meals	52.00	195.05	-143.05	-73.3%
6410 · Subscriptions	1,191.25	541.99	649.26	119.8%
6420 · Newsletter	0.00	714.00	-714.00	-100.0%
6430 · Ads	108.17	50.83	57.34	112.8%
6440 · Other	802.37	600.60	201.77	33.6%
6450 · Insurance	48,262.85	44,669.10	3,593.75	8.1%
6460 · Electric	4,210.50	4,978.45	-767.95	-15.4%
6470 · Water	747.40	616.40	131.00	21.3%

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Accrual Basis

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

	Jan - Nov 19	Jan - Nov 18	\$ Change	% Change
6480 · Trash	1,798.25	1,538.30	259.95	16.9%
6490 · Port-O-Lets	3,995.25	360.00	3,635.25	1,009.8%
6500 · Pump Holding Tank	800.00	500.00	300.00	60.0%
6510 · Building & Grounds Expense	8,550.69	5,580.69	2,970.00	53.2%
6520 · Boat	1,435.77	2,279.14	-843.37	-37.0%
6530 · Truck	525.04	41.99	483.05	1,150.4%
6541 · Dredging Equipment Maintenance	16,666.66	1,836.59	14,830.07	807.5%
6542 · Equipment Rental	6,630.06	5,074.00	1,556.06	30.7%
6560 · Water Testing	5,623.00	5,771.00	-148.00	-2.6%
6570 · Lake Weed Treatment	36,612.00	36,891.60	-279.60	-0.8%
6600 · 6% MarinaPermit Sales	2,086.08	2,035.62	50.46	2.5%
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	3,364.21	9,578.32	284.7%
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%
6720 · Utility Vehicle	8,100.00	0.00	8,100.00	100.0%
Total Expense	516,101.68	418,558.12	97,543.56	23.3%
Net Income	-66,265.82	-21,376.34	-44,889.48	-210.0%

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Accrual Basis

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	112,874.06	115,000.00	-2,125.94	98.2%
4010 · Launch Fees	24,104.00	21,000.00	3,104.00	114.8%
4020 · Marina & Club Fees	9,187.50	9,000.00	187.50	102.1%
4030 · Sublease & Access Fees	26,245.00	27,000.00	-755.00	97.2%
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	3,448.72	1,250.00	2,198.72	275.9%
4070 · Grants & Donations	14,045.00	7,000.00	7,045.00	200.6%
4080 · Fishing Tournament	900.00	1,500.00	-600.00	60.0%
4090 · Park Reservations	2,400.00	4,000.00	-1,600.00	60.0%
4100 · Park Admisioin Fees	51,695.00	40,000.00	11,695.00	129.2%
4110 · Concessions	0.00	1,000.00	-1,000.00	0.0%
4130 · Dredging/Rip-Rap Income	21,500.00	20,000.00	1,500.00	107.5%
Total Income	449,835.86	563,750.00	-113,914.14	79.8%
Expense				
6000 · Manager	58,207.71	59,800.00	-1,592.29	97.3%
6001 · Operations Supervisor	30,076.87	35,000.00	-4,923.13	85.9%
6010 · FICA	12,851.93	13,700.00	-848.07	93.8%
6020 · State Unemployment Tax	70.49	800.00	-729.51	8.8%
6025 · Merchant Fees	1,662.68	1,200.00	462.68	138.6%
6030 · Retirement	12,536.38	14,000.00	-1,463.62	89.5%
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	23,198.91	21,000.00	2,198.91	110.5%
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	633.00	4,800.00	-4,167.00	13.2%
6110 · Lake Biologist	458.00	0.00	458.00	100.0%
6111 · Dredger	21,710.50	23,400.00	-1,689.50	92.8%
6112 · Dredger (Other)	14,544.48	14,625.00	-80.52	99.4%
6113 · Assistant Dredger	11,385.00	12,000.00	-615.00	94.9%
6114 · Assistant Dredger (Other)	5,087.25	6,000.00	-912.75	84.8%
6115 · Dredger (Private)	1,653.00	3,900.00	-2,247.00	42.4%
6116 · Assistant Dredger (Private)	1,044.00	2,000.00	-956.00	52.2%
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	317.97	200.00	117.97	159.0%
6160 · Printer, Copier & Computer Supp	946.97	800.00	146.97	118.4%
6170 · Miscellaneous-Other	1,009.49	1,300.00	-290.51	77.7%
6180 · Postage	475.00	750.00	-275.00	63.3%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	671.94	750.00	-78.06	89.6%
6200 · Regular Gas	6,807.36	6,000.00	807.36	113.5%

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Accrual Basis

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
6210 · Diesel	11,224.93	7,000.00	4,224.93	160.4%
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	2,718.20	6,000.00	-3,281.80	45.3%
6250 · Boat/Weed Harvester/Truck	1,101.43	1,500.00	-398.57	73.4%
6251 · Dredging Supplies	14,312.48	12,000.00	2,312.48	119.3%
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	3,270.41	2,500.00	770.41	130.8%
6300 · Accounting Services	4,950.00	5,400.00	-450.00	91.7%
6310 · Grass	10,560.00	10,560.00	0.00	100.0%
6320 · Attorney	555.00	4,000.00	-3,445.00	13.9%
6325 · Fish Management Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	72,128.81	0.00	72,128.81	100.0%
6340 · State Board Accounts Audit	0.00	0.00	0.00	0.0%
6350 · Other Prof/Secretarial Service	5,850.00	1,000.00	4,850.00	585.0%
6370 · Phone, LDT, Pager, E-Mail	3,149.78	3,000.00	149.78	105.0%
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	1,191.25	800.00	391.25	148.9%
6420 · Newsletter	0.00	600.00	-600.00	0.0%
6430 · Ads	108.17	500.00	-391.83	21.6%
6440 · Other	802.37	1,500.00	-697.63	53.5%
6450 · Insurance	48,262.85	45,000.00	3,262.85	107.3%
6460 · Electric	4,210.50	5,000.00	-789.50	84.2%
6470 · Water	747.40	750.00	-2.60	99.7%
6480 · Trash	1,798.25	1,500.00	298.25	119.9%
6490 · Port-O-Lets	3,995.25	2,000.00	1,995.25	199.8%
6500 · Pump Holding Tank	800.00	800.00	0.00	100.0%
6510 · Building & Grounds Expense	8,550.69	15,500.00	-6,949.31	55.2%
6520 · Boat	1,435.77	2,000.00	-564.23	71.8%
6530 · Truck	525.04	1,000.00	-474.96	52.5%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	16,666.66	10,000.00	6,666.66	166.7%
6542 · Equipment Rental	6,630.06	5,000.00	1,630.06	132.6%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	5,623.00	6,500.00	-877.00	86.5%
6570 · Lake Weed Treatment	36,612.00	50,000.00	-13,388.00	73.2%
6580 · Erosion Control/Matching Fund	0.00	0.00	0.00	0.0%
6590 · Contingency Funds 10%	0.00	5,000.00	-5,000.00	0.0%
6600 · 6% Marina Permit Sales	2,086.08	2,300.00	-213.92	90.7%
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%
6630 · Spillway Repairs	550.00	0.00	550.00	100.0%

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Accrual Basis

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

	Jan - Nov 19	Budget	\$ Over Budget	% of Budget
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	8,100.00	0.00	8,100.00	100.0%
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	100,000.00	-100,000.00	0.0%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 · LLCD Pick-up Truck	0.00	0.00	0.00	0.0%
Total Expense	516,101.68	663,185.00	-147,083.32	77.8%
Net Income	-66,265.82	-99,435.00	33,169.18	66.6%

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LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 - Peoples State Bank, Period Ending 11/30/2019

	Nov 30, 19
Beginning Balance	312,836.41
Cleared Transactions	
Checks and Payments - 21 items	-21,869.11
Deposits and Credits - 5 items	84,298.15
Total Cleared Transactions	62,429.04
Cleared Balance	375,265.45
Uncleared Transactions	
Checks and Payments - 6 items	-1,999.60
Total Uncleared Transactions	-1,999.60
Register Balance as of 11/30/2019	373,265.85
Ending Balance	373,265.85

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LAKE LEMON CONSERVANCY
Reconciliation Detail
1000 · Peoples State Bank, Period Ending 11/30/2019

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						312,836.41
Cleared Transactions						
Checks and Payments - 21 items						
Check	10/7/2019	4814	ALL DOCK AND LIFT	X	-432.00	-432.00
Check	10/25/2019	4837	GILBERT S MORD...	X	-650.00	-1,082.00
Check	10/25/2019	4835	SPC, INC.	X	-195.00	-1,277.00
Check	11/1/2019	4839	GOLDIN APPRAIS...	X	-600.00	-1,877.00
Check	11/1/2019	4840	KLEINDORFER HA...	X	-13.76	-1,890.76
Check	11/8/2019	4844	B & B WATER CORP	X	-88.37	-1,979.13
Check	11/8/2019	4842	STAPLES CREDIT ...	X	-79.78	-2,058.91
Check	11/8/2019	4845	WRIGHT-HENNEPI...	X	-45.90	-2,104.81
Check	11/8/2019	4843	AIM MEDIA INDIANA	X	-32.57	-2,137.38
Check	11/14/2019	4847	BRANDEIS	X	-353.87	-2,491.25
Check	11/14/2019	4841	INDIANA STATE C...	X	-270.00	-2,761.25
Check	11/18/2019	4851	WHITE RIVER CO...	X	-3,274.50	-6,035.75
Check	11/18/2019	4848	COMCAST CABLE	X	-275.76	-6,311.51
Check	11/18/2019	4854	BLUE TIDE PROD...	X	-120.00	-6,431.51
Check	11/18/2019	4855	US POST MASTER	X	-110.00	-6,541.51
Check	11/18/2019	4849	LAKE LEMON MAR...	X	-73.26	-6,614.77
Check	11/18/2019	4850	HERALD-TIMES	X	-11.46	-6,626.23
Check	11/22/2019	4859	SCI REMC	X	-343.00	-6,969.23
Check	11/22/2019	4856	INDIANA STATE C...	X	-270.00	-7,239.23
General Journal	11/30/2019			X	-8,658.27	-15,897.50
General Journal	11/30/2019			X	-5,971.61	-21,869.11
Total Checks and Payments					-21,869.11	-21,869.11
Deposits and Credits - 5 items						
General Journal	10/31/2019			X	60.00	60.00
General Journal	11/6/2019			X	90.00	150.00
General Journal	11/14/2019			X	75.00	225.00
General Journal	11/18/2019			X	1,221.00	1,446.00
General Journal	11/30/2019			X	82,852.15	84,298.15
Total Deposits and Credits					84,298.15	84,298.15
Total Cleared Transactions					62,429.04	62,429.04
Cleared Balance					62,429.04	375,265.45
Uncleared Transactions						
Checks and Payments - 6 items						
Check	11/8/2019	4846	GILBERT S MORD...		-100.00	-100.00
Check	11/18/2019	4852	WATKINS ACCOU...		-900.00	-1,000.00
Check	11/18/2019	4853	REPUBLIC SERVI...		-158.75	-1,158.75
Check	11/22/2019	4861	VISA		-336.85	-1,495.60
Check	11/22/2019	4860	ALL ABOUT BOATS		-334.00	-1,829.60
Check	11/22/2019	4858	IZZY'S RENTAL		-170.00	-1,999.60
Total Checks and Payments					-1,999.60	-1,999.60
Total Uncleared Transactions					-1,999.60	-1,999.60
Register Balance as of 11/30/2019					60,429.44	373,265.85
Ending Balance					60,429.44	373,265.85

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	October Report of Claims: Approval of Vouchers
Dollar Amount	\$34,550.19
Meeting Date	December 12th, 2019
Summary	Report showing check detail and payroll expenditures for October 2019
Staff Recommendation	Approval of October 2019 Report of Claims



Lake Lemon Conservancy District

Date: December 12, 2019

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- October 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 \$34,550.19

Dated this 12th Day of December 2019

Signature of Governing Board

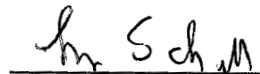

PAM DUGAN, CHAIRMAN


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

10:13 AM

11/04/19

LAKE LEMON CONSERVANCY
Check Detail
October 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4378	10/24/2019	JJ'S CONCRETE CONSTRUCTION		1000 · Peoples Sta...		-273.05
			Concrete Base for Radio tower		6510 · Building & G...	-273.05	273.05
TOTAL						-273.05	273.05
Check	4814	10/7/2019	ALL DOCK AND LIFT		1000 · Peoples Sta...		-432.00
			Bumpers for Main Dock		6240 · Building & G...	-432.00	432.00
TOTAL						-432.00	432.00
Check	4815	10/7/2019	DOTLICH CRANE		1000 · Peoples Sta...		-663.00
			Crane for Komatsu Counter weight		6542 · Equipment R...	-663.00	663.00
TOTAL						-663.00	663.00
Check	4816	10/7/2019	COMMERCIAL SERVICE OF BLOOMINGTON,...		1000 · Peoples Sta...		-194.67
			HVAC service		6510 · Building & G...	-194.67	194.67
TOTAL						-194.67	194.67
Check	4817	10/7/2019	BLUE CHIP TECHNOLOGIES, INC.		1000 · Peoples Sta...		-1,426.00
			New Push boat Drive Shaft		6251 · Dredging Su...	-1,426.00	1,426.00
TOTAL						-1,426.00	1,426.00
Check	4818	10/7/2019	WEST SIDE TRACTOR SALES		1000 · Peoples Sta...		-3,494.25
			New Push Boat motor Turbo		6251 · Dredging Su...	-2,115.65	2,115.65
			Turbo Installation		6541 · Dredging Eq...	-1,378.60	1,378.60
TOTAL						-3,494.25	3,494.25
Check	4819	10/7/2019	LOWE'S COMPANIES, INC.		1000 · Peoples Sta...		-472.49
			No Wake sign materials		6240 · Building & G...	-184.43	184.43
			Dewalt Batteries		6251 · Dredging Su...	-288.06	288.06
TOTAL						-472.49	472.49
Check	4820	10/7/2019	B & B WATER CORP		1000 · Peoples Sta...		-89.09
					6470 · Water	-89.09	89.09

10:13 AM

11/04/19

LAKE LEMON CONSERVANCY
Check Detail
 October 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-89.09	89.09
Check	4821	10/11/2019	INDIANA STATE CENTRAL COLLECTIONS U...		1000 · Peoples Sta...		-270.00
					2040 · CHILD SUP...	-270.00	270.00
TOTAL						-270.00	270.00
Check	4822	10/11/2019	ALL ABOUT BOATS		1000 · Peoples Sta...		-296.00
				Patrol Boat Repair	6520 · Boat	-296.00	296.00
TOTAL						-296.00	296.00
Check	4823	10/11/2019	IZZY'S RENTAL		1000 · Peoples Sta...		-170.00
					6490 · Port-O-Lets	-170.00	170.00
TOTAL						-170.00	170.00
Check	4824	10/11/2019	REPUBLIC SERVICES		1000 · Peoples Sta...		-191.64
					6480 · Trash	-191.64	191.64
TOTAL						-191.64	191.64
Check	4825	10/11/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-1,402.00
					6450 · Insurance	-1,402.00	1,402.00
TOTAL						-1,402.00	1,402.00
Check	4826	10/11/2019	CARMIN PARKER PC		1000 · Peoples Sta...		-315.00
				Property Purchase and Jim Scrimager	6320 · Attorney	-315.00	315.00
TOTAL						-315.00	315.00
Check	4827	10/15/2019	COMCAST CABLE		1000 · Peoples Sta...		-278.31
					6370 · Phone, LDT,...	-278.31	278.31
TOTAL						-278.31	278.31
Check	4828	10/15/2019	FIRST INSURANCE GROUP		1000 · Peoples Sta...		-8,806.00
					6450 · Insurance	-8,806.00	8,806.00

10:13 AM

11/04/19

LAKE LEMON CONSERVANCY

Check Detail

October 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-8,806.00	8,806.00
Check	4831	10/15/2019	WEST SIDE TRACTOR SALES		1000 · Peoples Sta...		-689.56
			Electrical Harness Repair- Push Boat		6541 · Dredging Eq...	-689.56	689.56
TOTAL						-689.56	689.56
Check	4832	10/15/2019	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	4833	10/25/2019	INDIANA STATE CENTRAL COLLECTIONS U...		1000 · Peoples Sta...		-270.00
					2040 · CHILD SUP...	-270.00	270.00
TOTAL						-270.00	270.00
Check	4834	10/25/2019	INDIANA DEPT OF WORKFORCE		1000 · Peoples Sta...		-51.24
					6020 · State Unem...	-51.24	51.24
TOTAL						-51.24	51.24
Check	4835	10/25/2019	SPC, INC.		1000 · Peoples Sta...		-195.00
			Office Pest Control Spray		6510 · Building & G...	-195.00	195.00
TOTAL						-195.00	195.00
Check	4836	10/25/2019	SCI REMC		1000 · Peoples Sta...		-301.00
					6460 · Electric	-301.00	301.00
TOTAL						-301.00	301.00
Check	4837	10/25/2019	GILBERT S MORDOH & CO INC		1000 · Peoples Sta...		-650.00
			Land Appraisal		6350 · Other Prof/S...	-650.00	650.00
TOTAL						-650.00	650.00
Check	4838	10/25/2019	VISA		1000 · Peoples Sta...		-229.57
					6251 · Dredging Su...	-44.14	44.14

10:13 AM

11/04/19

LAKE LEMON CONSERVANCY

Check Detail

October 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6251 · Dredging Su...	-110.46	110.46
					6190 · General Busi...	-19.97	19.97
					6180 · Postage	-55.00	55.00
TOTAL						-229.57	229.57

Total= \$22,919.87

10:05 AM

10/30/19

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

October 2019

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W			Cran...
	Hours	Rate	Oct 19	Hours	Rate	Oct 19	Hours	Rate	Oct 19	Hours	Rate	Oct 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	1.5	45.00	67.50			0.00			0.00			0.00	
Reg. Pay-6070			0.00	67.5	10.50	708.75	57.5	9.50	546.25			0.00	42
Reg. Pay-6110			0.00			0.00			0.00			0.00	
Reg. Pay-6111	125.5	30.00	3,765.00			0.00			0.00			0.00	
Reg. Pay-6112	33	30.00	990.00			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		29.00	0.00			0.00			0.00			0.00	
Reg. Pay-6116		20.00	0.00			0.00			0.00			0.00	
Total Gross Pay	160		4,822.50	67.5		708.75	57.5		546.25			5,061.54	42
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	160		4,822.50	67.5		708.75	57.5		546.25			4,757.84	42
Taxes Withheld													
Federal Withholding			-678.00			-39.00			-23.00			-730.00	
Medicare Employee			-69.93			-10.28			-7.92			-73.39	
Social Security Employee			-298.99			-43.94			-33.87			-313.81	
IN - Withholding			-155.77			-22.89			-17.64			-153.68	
Law. Co.			-84.39			0.00			0.00			0.00	
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00	
Monroe Co.			0.00			-9.54			-7.35			-52.10	
Total Taxes Withheld			-1,287.08			-125.65			-89.78			-1,322.98	
Deductions from Net Pay													
Child Support			-540.00			0.00			0.00			0.00	
Total Deductions from Net Pay			-540.00			0.00			0.00			0.00	
Net Pay	160		2,995.42	67.5		583.10	57.5		456.47			3,434.86	42
Employer Taxes and Contributions													
Federal Unemployment			0.00			0.00			3.28			0.00	
Medicare Company			69.93			10.28			7.92			73.39	
Social Security Company			298.99			43.94			33.87			313.81	
IN - Unemployment Company			0.00			3.54			2.73			0.00	
Total Employer Taxes and Contributions			368.92			57.76			47.80			387.20	

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

October 2019

	Crandall, Alexan...		Edwards SR, Roger A			Snooks, Franklin A			TOTAL		
	Rate	Oct 19	Hours	Rate	Oct 19	Hours	Rate	Oct 19	Hours	Rate	Oct 19
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000		0.00			0.00			0.00			5,061.54
Salary-6001		0.00			0.00			2,615.38			2,615.38
OT-6112		0.00			0.00			0.00	1.50		67.50
Reg. Pay-6070	9.50	399.00			0.00		11.50	0.00	167.00		1,654.00
Reg. Pay-6110		0.00			0.00		11.50	0.00			0.00
Reg. Pay-6111		0.00			0.00			0.00	125.50		3,765.00
Reg. Pay-6112		0.00			0.00			0.00	33.00		990.00
Reg. Pay-6113		0.00	108.5	18.00	1,953.00			0.00	108.50		1,953.00
Reg. Pay-6114		0.00	20.5	18.00	369.00			0.00	20.50		369.00
Reg. Pay-6115		0.00			0.00			0.00			0.00
Reg. Pay-6116		0.00			0.00			0.00			0.00
Total Gross Pay		399.00	129		2,322.00			2,615.38	456.00		16,475.42
Deductions from Gross Pay											
Insurance		0.00			0.00			0.00			0.00
Retirement		0.00			0.00			-78.46			-382.16
Total Deductions from Gross Pay		0.00			0.00			-78.46			-382.16
Adjusted Gross Pay		399.00	129		2,322.00			2,536.92	456.00		16,093.26
Taxes Withheld											
Federal Withholding		-9.00			-182.00			-264.00			-1,925.00
Medicare Employee		-5.79			-33.67			-37.93			-238.91
Social Security Employee		-24.74			-143.96			-162.16			-1,021.47
IN - Withholding		-12.89			-75.00			-81.94			-519.81
Law. Co.		0.00			0.00			0.00			-84.39
Medicare Employee Addl Tax		0.00			0.00			0.00			0.00
Monroe Co.		-5.36			-31.23			-27.78			-133.36
Total Taxes Withheld		-57.78			-465.86			-573.81			-3,922.94
Deductions from Net Pay											
Child Support		0.00			0.00			0.00			-540.00
Total Deductions from Net Pay		0.00			0.00			0.00			-540.00
Net Pay		<u>341.22</u>	<u>129</u>		<u>1,856.14</u>			<u>1,963.11</u>	<u>456.00</u>		<u>11,630.32</u>
Employer Taxes and Contributions											
Federal Unemployment		2.39			13.93			0.00			19.60
Medicare Company		5.79			33.67			37.93			238.91
Social Security Company		24.74			143.96			162.16			1,021.47
IN - Unemployment Company		2.00			11.61			0.00			19.88
Total Employer Taxes and Contributions		<u>34.92</u>			<u>203.17</u>			<u>200.09</u>			<u>1,299.86</u>

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	November Report of Claims: Approval of Vouchers
Dollar Amount	\$16,620.10
Meeting Date	December 12th, 2019
Summary	Report showing check detail and payroll expenditures for November 2019
Staff Recommendation	Approval of November 2019 Report of Claims



Lake Lemon Conservancy District

Date: December 12, 2019

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- November 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 \$16,620.10

Dated this 12th Day of December 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

1:47 PM

12/02/19

LAKE LEMON CONSERVANCY
Check Detail
 November 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4839	11/1/2019	GOLDIN APPRAISAL GROUP		1000 · Peoples Sta...		-600.00
				Property Appraisal	6350 · Other Prof/S...	-600.00	600.00
TOTAL						-600.00	600.00
Check	4840	11/1/2019	KLEINDORFER HARDWARE		1000 · Peoples Sta...		-13.76
					6251 · Dredging Su...	-13.76	13.76
TOTAL						-13.76	13.76
Check	4841	11/14/2019	INDIANA STATE CENTRAL COLLECTIONS UNIT		1000 · Peoples Sta...		-270.00
					2040 · CHILD SUP...	-270.00	270.00
TOTAL						-270.00	270.00
Check	4842	11/8/2019	STAPLES CREDIT PLAN		1000 · Peoples Sta...		-79.78
					6160 · Printer, Copi...	-79.78	79.78
TOTAL						-79.78	79.78
Check	4843	11/8/2019	AIM MEDIA INDIANA		1000 · Peoples Sta...		-32.57
				Appropriation Notice	6430 · Ads	-32.57	32.57
TOTAL						-32.57	32.57
Check	4844	11/8/2019	B & B WATER CORP		1000 · Peoples Sta...		-88.37
					6470 · Water	-88.37	88.37
TOTAL						-88.37	88.37
Check	4845	11/8/2019	WRIGHT-HENNEPIN COOPERATIVE ELECTRIC		1000 · Peoples Sta...		-45.90
					6460 · Electric	-45.90	45.90
TOTAL						-45.90	45.90
Check	4846	11/8/2019	GILBERT S MORDOH & CO INC		1000 · Peoples Sta...		-100.00
				Land Appraisal	6350 · Other Prof/S...	-100.00	100.00
TOTAL						-100.00	100.00

1:47 PM
12/02/19

LAKE LEMON CONSERVANCY

Check Detail

November 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	4847	11/14/2019	BRANDEIS		1000 · Peoples Sta...		-353.87
			Excavator Counter Weight Bolts	6251 · Dredging Su...		-353.87	353.87
TOTAL						-353.87	353.87
Check	4848	11/18/2019	COMCAST CABLE		1000 · Peoples Sta...		-275.76
				6370 · Phone, LDT,...		-275.76	275.76
TOTAL						-275.76	275.76
Check	4849	11/18/2019	LAKE LEMON MARINA		1000 · Peoples Sta...		-73.26
				6600 · 6% MarinaP...		-73.26	73.26
TOTAL						-73.26	73.26
Check	4850	11/18/2019	HERALD-TIMES		1000 · Peoples Sta...		-11.46
				6430 · Ads		-11.46	11.46
TOTAL						-11.46	11.46
Check	4851	11/18/2019	WHITE RIVER CO-OP		1000 · Peoples Sta...		-3,274.50
				6200 · Regular Gas		-1,036.00	1,036.00
				6210 · Diesel		-2,238.50	2,238.50
TOTAL						-3,274.50	3,274.50
Check	4852	11/18/2019	WATKINS ACCOUNTING		1000 · Peoples Sta...		-900.00
				6300 · Accounting ...		-900.00	900.00
TOTAL						-900.00	900.00
Check	4853	11/18/2019	REPUBLIC SERVICES		1000 · Peoples Sta...		-158.75
				6480 · Trash		-158.75	158.75
TOTAL						-158.75	158.75
Check	4854	11/18/2019	BLUE TIDE PRODUCTIONS, LLC		1000 · Peoples Sta...		-120.00
			Website Hosting	6370 · Phone, LDT,...		-120.00	120.00

1:47 PM

12/02/19

LAKE LEMON CONSERVANCY
Check Detail
 November 2019

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-120.00	120.00
Check	4855	11/18/2019	US POST MASTER		1000 · Peoples Sta...		-110.00
				Stamps	6180 · Postage	-110.00	110.00
TOTAL						-110.00	110.00
Check	4856	11/22/2019	INDIANA STATE CENTRAL COLLECTIONS UNIT		1000 · Peoples Sta...		-270.00
					2040 · CHILD SUP...	-270.00	270.00
TOTAL						-270.00	270.00
Check	4858	11/22/2019	IZZY'S RENTAL		1000 · Peoples Sta...		-170.00
					6490 · Port-O-Lets	-170.00	170.00
TOTAL						-170.00	170.00
Check	4859	11/22/2019	SCI REMC		1000 · Peoples Sta...		-343.00
					6460 · Electric	-343.00	343.00
TOTAL						-343.00	343.00
Check	4860	11/22/2019	ALL ABOUT BOATS		1000 · Peoples Sta...		-334.00
				Patrol Boat Winterization	6520 · Boat	-334.00	334.00
TOTAL						-334.00	334.00
Check	4861	11/22/2019	VISA		1000 · Peoples Sta...		-336.85
				Outboard winterization supplies	6250 · Boat/Weed ...	-225.57	225.57
				Hydraulic Hose	6251 · Dredging Su...	-111.28	111.28
TOTAL						-336.85	336.85

Total= \$7,961.83

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

November 2019

	Allender, Clinton L			Bode, Randall S			Brown, Andrew M			Casey, Adam W			Cran...
	Hours	Rate	Nov 19	Hours	Rate	Nov 19	Hours	Rate	Nov 19	Hours	Rate	Nov 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	
Reg. Pay-6070			0.00	52	10.50	546.00	41.5	9.50	394.25			0.00	27
Reg. Pay-6110			0.00			0.00			0.00			0.00	
Reg. Pay-6111	96	30.00	2,880.00			0.00			0.00			0.00	
Reg. Pay-6112		30.00	0.00			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		29.00	0.00			0.00			0.00			0.00	
Reg. Pay-6116		20.00	0.00			0.00			0.00			0.00	
Total Gross Pay	96		2,880.00	52		546.00	41.5		394.25			5,061.54	27
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	96		2,880.00	52		546.00	41.5		394.25			4,757.84	27
Taxes Withheld													
Federal Withholding			-296.00			-23.00			-12.00			-730.00	
Medicare Employee			-41.76			-7.92			-5.71			-73.39	
Social Security Employee			-178.56			-33.86			-24.44			-313.82	
IN - Withholding			-93.02			-17.63			-12.73			-153.68	
Law. Co.			-50.40			0.00			0.00			0.00	
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00	
Monroe Co.			0.00			-7.35			-5.30			-52.10	
Total Taxes Withheld			-659.74			-89.76			-60.18			-1,322.99	
Deductions from Net Pay													
Child Support			-540.00			0.00			0.00			0.00	
Total Deductions from Net Pay			-540.00			0.00			0.00			0.00	
Net Pay	96		1,680.26	52		456.24	41.5		334.07			3,434.85	27
Employer Taxes and Contributions													
Federal Unemployment			0.00			0.00			2.36			0.00	
Medicare Company			41.76			7.92			5.71			73.39	
Social Security Company			178.56			33.86			24.44			313.82	
IN - Unemployment Company			0.00			2.73			1.97			0.00	
Total Employer Taxes and Contributions			220.32			44.51			34.48			387.21	

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
November 2019

	Crandall, Alexan...		Edwards SR, Roger A			Snooks, Franklin A			TOTAL		
	Rate	Nov 19	Hours	Rate	Nov 19	Hours	Rate	Nov 19	Hours	Rate	Nov 19
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000		0.00			0.00			0.00			5,061.54
Salary-6001		0.00			0.00			2,615.38			2,615.38
Reg. Pay-6070	9.50	256.50			0.00		11.50	0.00	120.50		1,196.75
Reg. Pay-6110		0.00			0.00		11.50	0.00			0.00
Reg. Pay-6111		0.00			0.00			0.00	96.00		2,880.00
Reg. Pay-6112		0.00			0.00			0.00			0.00
Reg. Pay-6113		0.00	37	18.00	666.00			0.00	37.00		666.00
Reg. Pay-6114		0.00		18.00	0.00			0.00			0.00
Reg. Pay-6115		0.00			0.00			0.00			0.00
Reg. Pay-6116		0.00			0.00			0.00			0.00
Total Gross Pay		256.50	37		666.00			2,615.38	253.50		12,419.67
Deductions from Gross Pay											
Insurance		0.00			0.00			0.00			0.00
Retirement		0.00			0.00			-78.46			-382.16
Total Deductions from Gross Pay		0.00			0.00			-78.46			-382.16
Adjusted Gross Pay		256.50	37		666.00			2,536.92	253.50		12,037.51
Taxes Withheld											
Federal Withholding		0.00			-20.00			-264.00			-1,345.00
Medicare Employee		-3.71			-9.66			-37.92			-180.07
Social Security Employee		-15.90			-41.30			-162.15			-770.03
IN - Withholding		-8.29			-21.51			-81.94			-388.80
Law. Co.		0.00			0.00			0.00			-50.40
Medicare Employee Addl Tax		0.00			0.00			0.00			0.00
Monroe Co.		-3.45			-8.96			-27.78			-104.94
Total Taxes Withheld		-31.35			-101.43			-573.79			-2,839.24
Deductions from Net Pay											
Child Support		0.00			0.00			0.00			-540.00
Total Deductions from Net Pay		0.00			0.00			0.00			-540.00
Net Pay		225.15	37		564.57			1,963.13	253.50		8,658.27
Employer Taxes and Contributions											
Federal Unemployment		1.54			4.00			0.00			7.90
Medicare Company		3.71			9.66			37.92			180.07
Social Security Company		15.90			41.30			162.15			770.03
IN - Unemployment Company		1.28			3.33			0.00			9.31
Total Employer Taxes and Contributions		22.43			58.29			200.07			967.31

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Motion to Transfer \$5,000.00 to CD
Item/Subject	Cumulative Maintenance Fund -Transfer
Dollar Amount	\$5,000.00
Meeting Date	December 12th, 2019
Summary	Transfer \$5,000.00 to Cumulative Maintenance Fund CD.
Staff Recommendation	Motion to Transfer \$5,000.00 from line item 6610 (Cumulative Maintenance Fund) to CD

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Motion to Renew CD 371032722
Item/Subject	CD Renewal: CD# 371032722
Dollar Amount	\$5,213.49
Meeting Date	December 12th, 2019
Summary	CD #371032722 is maturing on January 10th, 2020.
Staff Recommendation	Renew this CD for another 12 month term.

Portfolio 128799 - All Names

	Relationship	Date of Birth	Phone Number	Tax Identification
LAKE LEMON CONSERVANCY DIST	Portfolio Name		*****	EIN **-*****
ADAM W CASEY	Portfolio Name	*** **, ****	*****	SSN ***-**- ****
SHIRLEY WATKINS	Portfolio Name	*** **, ****	*****	SSN ***-**- ****
7599 N TUNNEL RD UNIONVILLE IN 47468-9733 Additional Relationships				

Demand Deposit Summary

	Statement Relationship Code	Ledger	Rate	Memo Ledger
623636 - Small Business Checking		\$269,836.33	0.0000%	\$269,100.19
(Viewing 1 of 1)				

Savings Summary

	Statement Relationship Code	Ledger	Rate	Maturity Date
501426779 - REGULAR BUSINESS SAVINGS		\$5,652.97	0.2500%	
(Viewing 1 of 1)				

Certificate Summary

	Statement Relationship Code	Certificate Value	Rate	Maturity Date
371016881 - 24 MONTH		Closed 07/23/2018		
371016938 - 24 MONTH		\$10,765.10	2.5000%	Sep 13, 2020
371016988 - 24 MONTH		\$36,062.73	2.5000%	Dec 30, 2020
371016996 - 24 MONTH		\$31,990.25	1.1500%	Feb 03, 2021
371027997 - 24 MONTH		Closed 01/11/2018		
371030330 - 24 MONTH		Closed 11/07/2018		
371030356 - 24 MONTH		\$35,000.00	2.5000%	Oct 22, 2020
371032722 - 12 MONTH ONLY		\$5,213.49	2.2500%	Jan 10, 2020
371033875 - 12 MONTH ONLY		Closed 01/03/2019		
371035576 - 18 MONTH CERTIFICATE		\$17,983.14	2.0500%	Jan 23, 2020
371036695 - 12 MONTH ONLY		Closed 11/07/2019		
(Viewing 11 of 11)				

Paid Note Summary

	Loan Amount	Payoff Amount	Payoff Date
3004584730	\$207,425.00	\$57,641.00	Apr 30, 2014

Line Summary

	Statement Relationship Code	Principal	Maximum Credit	Available
128799		\$0.00	\$0.00	\$0.00
(Viewing 1 of 1)				

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Motion to Transfer Funds
Item/Subject	Transfer of Funds
Dollar Amount	\$127,718.00
Meeting Date	December 12th, 2019
Summary	Draft Transfer of Funds: 2019 General Fund
Staff Recommendation	Motion to authorize Manager to transfer funds as needed within the general fund at the end of fiscal year 2019. Including the transfer of \$67,000.00 from line item 6662 (Debt Service -Bond Repayment), to line item 6750 (Sediment Mitigation).

Transfer of Funds 2019: Estimated

Transfer From:

<u>Account #</u>	<u>Description</u>	<u>Amount</u>
6662	Debt Service- Dredging Loan	\$67,000.00
6570	LakeWeed treatment	\$13,000.00
6252	Rip Rap/Erosion Control	\$13,000.00
6650	Dredge Matching Fund	\$10,000.00
6510	Building & Grounds Expense	\$6,800.00
6590	Contingency Funds	\$5,000.00
6320	Attorney	\$3,400.00
6240	Building and Grounds	\$3,200.00
6115	Dredger (Private)	\$2,000.00
6040	Health Insurance	\$2,318.00
6682	Ramp Repairs	\$2,000.00
	TOTAL	\$127,718.00

Transfer Into:

<u>Account#</u>	<u>Description</u>	<u>Amount</u>
6025	Merchant Fees	\$500.00
6070	Gate Attendant	\$2,200.00
6110	Lake Biologist	\$458.00
6111	Dredger	\$2,000.00
6112	Dredger (Other)	\$1,000.00
6113	Assistant Dredger	\$1,500.00
6114	Assistant Dredger (Other)	\$1,200.00
6150	Checks	\$150.00
6160	Printer, Copier \$ Computer Supplies	\$150.00
6200	Regular Gas	\$810.00
6210	Diesel	\$4,250.00
6251	Dredging Supplies	\$2,500.00
6280	Radio/Communication Equipment	\$1,500.00
6290	Signs & Nautical Markers	\$800.00
6330	Consulting Engineer	\$72,200.00
6350	Other Prof./Secretarial Service	\$4,900.00
6390	Hotel	\$100.00
6410	Subscriptions	\$400.00
6450	Insurance	\$3,300.00
6470	Water	\$400.00
6480	Trash	\$500.00
6490	Port-O-Lets	\$2,000.00
6541	Dredging Equipment Maintenance	\$7,200.00
6541	Equipment rental	\$1,650.00
6620	Dam/Spillway Inspection	\$350.00
6630	Spillway Repairs	\$550.00
6661	Disposal Site Preparation	\$2,950.00
6680	Other Services and Charges	\$350.00
6681	Fireworks	\$1,500.00
6720	Utility Vehicle	\$8,100.00
6750	Sediment Mitigation	\$2,750.00
	TOTAL	\$127,718.00

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Alex Snooks, Operations Supervisor
Action Requested	Approval
Item/Subject	Equipment Operations Supervisor - Job Description
Dollar Amount	N/A
Meeting Date	December 12th, 2019
Summary	A draft of the Job Description of the Equipment Operations Supervisor position.
Staff Recommendation	Motion to approve Job Description of the Equipment Operations Supervisor position.

Lake Lemon Conservancy District Equipment Operations Supervisor Job Description

The Equipment Operations Supervisor is interviewed and appointed by the Manager of the Lake Lemon Conservancy District (LLCD Manager). In general, the Equipment Operations Supervisor role requires Heavy Equipment and Labor responsibilities related to the management of Lake Lemon. The purpose of this document is to specify general categories of duties, which are the responsibility of the Equipment Operations Supervisor. The duties may be modified by the Board of Directors and/or LLCD Manager, in their discretion

Title: Equipment Operations Supervisor

Reporting Relationship: The position will report to the Lake Lemon Conservancy District, District Manager

Base Salary: Will be paid in Bi-weekly installments totaling \$40,000.00 on an annual basis, and subject to deductions for taxes and other withholdings as required by law or the policies of the company.

Benefits: The Lake Lemon Conservancy District shall pay up to 80% of your health insurance premium up to \$6,000.00 annually for a health insurance policy of your choosing. Employee contribution to payment for benefit plans is determined annually.

Work Schedule: The Equipment Operations Supervisor position is a year-round position and is a full-time position. The Operation Supervisor shall be available as needed for the duties assigned and provided by this Job Description. The position is considered managerial and exempt from the requirements of the Fair Labor Standards Act. Due to seasonality, the Operations Supervisor will be expected to work a minimum of 40 hours per week, 5 days per week between March 1st and October 31st, with occasional weekends and holidays. 32 hours per week, 4 days per week between November 1st and the end of February.

Vacation Time: Regular full-time employees are entitled to paid vacation time as follows

- 1st Year 56 hours per year (2.33 hours per pay period)
- 2-5 years 96 hours per year (4 hours per pay period)
- 6-11 years 128 hours per year (5.33 hours per pay period)

Vacation leave will be credited on the first day after every pay period. Vacations must be taken within the calendar year and will not accumulate from year to year. The District Manager maintains the right to disapprove requested vacation time based on the needs of the District.

Sick Leave: Lake Lemon Conservancy District shall offer up to 40 hours of paid sick time off per year. Sick time must be used in the year accrued.

Holiday Leave: 9 days annually; Thanksgiving Day, Day after Thanksgiving, Christmas Day, New Year's Day, Good Friday, Martin Luther King Day, Primary Election Day, Election Day and Veterans Day.

Retirement: LLCD will initiate/continue your membership in the Indiana Public Employee's Retirement Fund (PERF) and pay the District's contribution (currently 11.2%) and match your mandatory 3% contribution.

Start Date: Upon Selection of Successful Candidate

Purpose of Position

The Equipment Operations Supervisor is responsible for primarily operating a hydraulic excavator mounted on a sediment hopper barge. Both a Komatsu PC300 mounted on a 67' long, 36' wide steel barge, and a case CX80 mounted on a 40' long, 20' wide steel barge. For the purpose of removing sedimentation from the lake bottom; removing lake debris; and placing rip-rap stone on the shoreline for erosion control. Duties also include dredging spoils disposal site preparation and maintenance, and labor work for the LLCD as designated. The Equipment Operations Supervisor is also responsible for cleaning, maintaining, repairing, and securing all equipment. The Equipment Operations Supervisor must deal with lake residents and members of the public in a courteous, respectful, and professional manner.

Responsibilities and Duties

1. Manage dredging operation in a safe and efficient manner in order to minimize the risk of injury, property damage or loss of life, and in accordance with OSHA standards.
2. Perform daily safety and maintenance checks on all equipment.
3. Clean equipment as needed.
4. Ensure equipment is safely and securely stored.
5. Participate in routine maintenance and make minor repairs as necessary.
6. Practice work place safety.
7. Responsible for all tools supplied by District.
8. May be called for emergency work at times other than the regular shift period.
9. Maintain all records of dredging operation to include equipment maintenance, daily sediment removal log sheets, time sheets, receipts, and any other records determined by management.
10. This list of responsibilities and duties is not intended to be all-inclusive and may be expanded to include other duties and responsibilities that management may deem necessary from time to time.

Knowledge, Skills, and Abilities

Knowledge-

- Knowledge of heavy equipment safety, workplace safety and safety procedures
- Knowledge of water currents, and boating safety
- Knowledge of operation of front end loaders, dozers, graders, excavators, off road carrier trucks, and other pieces of heavy equipment
- Knowledge of equipment maintenance and storage
- Knowledge of diesel motors, hydraulics and welding techniques
- Knowledge of road construction and maintenance techniques
- Knowledge of record keeping
- Knowledge of equipment cleaning standards and procedure

Skills-

- Ability to operate required equipment in a safe and responsible manner
- Effective client service and public interaction
- Effective team building, analytical and problem solving skills
- Ability to make minor repairs and maintain equipment
- Effective decision making skills
- Effective verbal and listening communication skills
- Ability to read, write, and maintain daily records
- Time and stress management skills

Personal Attributes-

- Be honest, trustworthy and respectful
- Be flexible
- Demonstrate sound work ethics
- Deal with the public in a positive, courteous and respectful manner

The Equipment Operations Supervisor is required to have a valid Indiana Driver's License

Physical Demands

Moderate physical effort is expected by Equipment Operations Supervisor in the set up and operation of equipment, including frequent bending, stooping, pushing, pulling, and movement of extremities necessary to handle equipment controls. Must be able to lift up to 75 pounds.

Working Conditions

Equipment Operations Supervisor performs duties out-doors, in varying weather conditions, and is exposed to excessive noise, dirt, dust, equipment fumes, grease and vibrations. May work on slippery surfaces around machinery with moving parts. Work is in tandem with Push Boat Operator.

A 30 day Probationary Period is required for this Position

An Equal Opportunity Employer

The Lake Lemon Conservancy District does not discriminate on the basis of race, color, ancestry, marital status, sex, national origin, religion, age, sexual orientation, and handicapped status in the employment or the provision of services.

The Lake Lemon Conservancy District is a drug free workplace.