

January 23rd, 2020 6:00pm

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LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

City of Bloomington Utilities Building

January 23rd, 2020

6:00 p.m.

The January 23rd, 2020 Board of Directors Meeting of the Lake Lemon Conservancy District was Held at the City of Bloomington Utilities Building and was called to order by Chairman Pam Dugan at 6:00 PM.

BOARD MEMBERS PRESENT: Chairman Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer Mike Blackwell, Michael Klitzing, Debra Ladyman, Les Wadzinski, Lora Schell. 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 Board Meeting Minutes (Dugan)
 - a. Dugan requested approval for the December 12th, 2019 Board Meeting Minutes.

SCHELL MOTIONED TO APPROVE THE DECEMBER 12TH, 2019 BOARD MEETING MINUTES WITH CORRECTIONS. BLACKWELL SECONDED THE MOTION. ALL "AYES". BROWN AND LADYMAN ABSTAIN. THE MOTION CARRIED.

- III. Treasurer's Report (Blackwell)
 - a. December Budget Highlights
 - i. December Income: \$136,599.91
 - ii. December Expenditures: \$137,041.48
 - b. December Report of Claims: Approval of Allowance of Vouchers

DUGAN MOTIONED TO APPROVE THE ALLOWANCE OF VOUCHERS FOR DECEMBER 2019 MOVING THE LAND PURCHASE TO SHOW AS A CAPITAL EXPENSE. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- a. Blackwell requested renewal for another 12-month term of CD# 371035576- Maturing on January 23rd, 2020.

SCHELL MOTIONED TO APPROVE RENEWAL OF CD# 371035576 FOR A 12 MONTH TERM. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- b. Blackwell discussed a Cumulative Improvement Fund as an additional fund that can be used for improving and maintaining capital assets in the conservancy district.

- i. It could generate around \$47,000.00 per year with a tax assessment not to exceed 3.33 cents per \$100 of assessed value.

DUGAN MOTIONED TO APPROVE MOVING FORWARD IN THE PROCESS OF STARTING THE CUMULATIVE IMPROVEMENT FUND. LADYMAN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

IV. Manager's Report (Casey)

- a. Casey informed the Board that both Mary Jane Brown (District III) and Les Wadzinski (District V) will run uncontested for another 4-year term starting February 2020.
- b. Casey requested approval to select an engineer for permitting not to exceed \$25,000 pending approval of Chairman Pam Dugan.

BROWN MOTIONED TO APPROVE CASEY TO SELECT AN ENGINEER FOR PERMITTING NOT TO EXCEED \$25,000.00 PENDING APPROVAL OF CHAIRMAN PAM DUGAN. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- c. Casey requested approval to apply to the State Revolving Fund.

BROWN MOTIONED TO APPROVE CASEY TO APPLY TO THE STATE REVOLVING FUND FOR A \$1.2 MILLION UNCONTROLLED BOND. WADZINSKI SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- d. Casey presented a power point of design plans, size and layout, of a new gatehouse.
- e. Casey presented a change to the East End Lotus Maintenance Line moving it farther East to allow a better lake view for residents on the east side of Idalawn.

BROWN MOTIONED TO APPROVE THE MOVING OF THE EAST END MAINTENANCE LINE. SCHELL SECONDED THE MOTION. KLITZING, BROWN, SCHELL, DUGAN, WADZINSKI "AYES". BLACKWELL AND LADYMAN "NAYS". THE MOTION CARRIED.

V. Strategic Planning Committee (Brown)

- a. Brown updated the board on the balances of the two County Lake Lemon Enhancement Funds.
 - i. Brown: \$19,628.34
 - ii. Monroe: \$8,906.00
- b. Brown discussed the future of the SPC and the possible disbanding.
 - i. This discussion was tabled for the Annual Meeting.

VI. Public Comment

- a. Kevin expressed the need to brief the public on current status and plan moving forward regarding the sediment management project.

- b. Cathy McClure discussed trademarking the LLCD logo. This was tabled for the Annual Meeting.
- VII. New Business/ Correspondence for Future Agenda (Dugan)
 - a. The LLCD Annual Meeting will take place on Thursday February 27th, 2020, 6:00pm, at the City of Bloomington Utilities Building.
- VIII. Adjournment

**SCHELL MOTIONED TO ADJOURN THE January 23rd, 2020 BOARD OF DIRECTORS MEETING AT 7:55 P.M.
BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.**

**RESPECTFULLY SUBMITTED BY:
Alex Snooks, Operations Supervisor**

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
January 23, 2020
6:00 p.m.

AGENDA

- I. Call Meeting to Order / Chairman's Remarks (PD)
- II. Approval of December 12, 2019 Board Meeting Minutes (PD)
- III. Treasurer's Report (MB)
 - A. December Financial Highlights
 - B. Report of Claims for December 2019
 - C. CD Renewal: CD# 371035576
 - D. Cumulative Improvement Fund- Tax Assessment Discussion
- IV. Manager's Report (AC)
 - A. Election: Update
 - B. Hydraulic Dredging Project: Land Use/Permitting Update
 - C. State Revolving Fund vs. Private Financing: Sediment Management Project
 - D. East End Lotus Maintenance Line
 - E. Gatehouse : Design Discussion
 - F. Manager Appointed Committees
- V. Strategic Planning Committee (MJB)
 - A. Community Foundations- Year End Report
 - B. SPC Meeting 01-10-20: Summary
 - C. Future SPC Status Discussion
- VI. Public Comment (PD)
- VII. New Business / Correspondence for Future Agenda (PD)
 - A. Annual Meeting, Thursday, February 27, 2019, 6:00 p.m. at the City of Bloomington Utilities Building
- VIII. Adjournment (PD)

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Pam Dugan, Chairman
Action Requested	Approval
Item/Subject	December 12th, 2019 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	January 23rd, 2020
Summary	A draft of the minutes for the December 12th, 2019 Board Meeting Minutes is provided for Comment, Corrections, additions, or deletions.
Staff Recommendation	Approval of the December 12th, 2019 Board meeting minutes

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 LLCD 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 Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Review
Item/Subject	December 2019 Financial Update
Dollar Amount	N/A
Meeting Date	January 23rd, 2020
Summary	Financial report showing end of December 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 December 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 December 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
January 10, 2020

LAKE LEMON CONSERVANCY
Balance Sheet
As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank	374,418.94
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	35,000.00
1040 · CD's Cumulative Maint Fund	102,014.71
1050 · Savings Account	5,949.28
Total Checking/Savings	<u>517,682.93</u>
Total Current Assets	517,682.93
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	132,761.25
1520 · Other Asset	12,093.11
1550 · Boats	354,750.00
1680 · Other Fixed Assets	239,581.79
Total Fixed Assets	<u>841,941.15</u>
TOTAL ASSETS	<u>1,359,624.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	4,224.00
2020 · State & Co. Withholding Payable	656.52
Total Other Current Liabilities	<u>4,880.52</u>
Total Current Liabilities	<u>4,880.52</u>
Total Liabilities	4,880.52
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	44,523.32
Total Equity	<u>1,354,743.56</u>
TOTAL LIABILITIES & EQUITY	<u>1,359,624.08</u>

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

December 2019

	Dec 19	Jan - Dec 19
Income		
4000 · Watercraft Permits	0.00	112,874.06
4010 · Launch Fees	0.00	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.	32,290.50	77,774.29
4050 · Property Tax - Monroe Co.	103,400.42	241,353.21
4060 · Interest	883.96	4,728.39
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
4120 · Other Income	5.03	5.03
4130 · Dredging/Rip-Rap Income	0.00	21,500.00
Total Income	136,579.91	586,811.48
Expense		
6000 · Manager	7,592.29	65,800.00
6001 · Operations Supervisor	3,923.13	34,000.00
6010 · FICA	1,171.00	14,022.93
6020 · State Unemployment Tax	0.00	70.49
6025 · Merchant Fees	36.96	1,699.64
6030 · Retirement	1,635.18	14,171.56
6040 · Health Insurance	748.79	748.79
6070 · Gate Attendant	0.00	23,198.91
6100 · Lake Patrol	0.00	633.00
6110 · Lake Biologist	0.00	458.00
6111 · Dredger	1,995.00	23,705.50
6112 · Dredger (Other)	420.00	14,964.48
6113 · Assistant Dredger	1,377.00	12,762.00
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	0.00	946.97
6170 · Miscellaneous-Other	0.00	1,009.49
6180 · Postage	0.00	475.00
6190 · General Business Supplies	19.99	691.93
6200 · Regular Gas	1,576.38	8,383.74
6210 · Diesel	730.00	11,954.93
6240 · Building & Grounds	65.93	2,784.13
6250 · Boat/Weed Harvester/Truck	0.00	1,101.43
6251 · Dredging Supplies	2,449.13	16,761.61
6252 · Rip Rap/Erosion Control	0.00	1,168.46
6280 · Radio/Communication Equipment	2,550.00	2,550.00
6290 · Signs & Nautical Markers	0.00	3,270.41
6300 · Accounting Services	450.00	5,400.00
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	0.00	5,850.00
6370 · Phone, LDT, Pager, E-Mail	275.76	3,425.54
6390 · Hotel	0.00	396.50
6400 · Meals	0.00	52.00
6410 · Subscriptions	0.00	1,191.25
6430 · Ads	31.97	140.14
6440 · Other	0.00	802.37
6450 · Insurance	0.00	48,262.85
6460 · Electric	407.95	4,618.45
6470 · Water	383.32	1,130.72
6480 · Trash	0.00	1,798.25
6490 · Port-O-Lets	170.00	4,165.25
6500 · Pump Holding Tank	0.00	800.00

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Accrual Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
December 2019

	Dec 19	Jan - Dec 19
6510 · Building & Grounds Expense	0.00	8,550.69
6520 · Boat	0.00	1,435.77
6530 · Truck	0.00	525.04
6541 · Dredging Equipment Maintenance	1,276.70	17,943.36
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% MarinaPermit Sales	0.00	2,086.08
6610 · Cumulative Maintenance Fund	5,000.00	5,000.00
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
6750 · Sediment Mitigation	102,755.00	102,755.00
Total Expense	137,041.48	653,143.16
Net Income	<u>-461.57</u>	<u>-66,331.68</u>

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through December 2019

	Jan - Dec 19	Jan - Dec 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.	77,774.29	62,678.69	15,095.60	24.1%
4050 · Property Tax -Monroe Co.	241,353.21	188,560.14	52,793.07	28.0%
4060 · Interest	4,728.39	1,413.97	3,314.42	234.4%
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 Admisioin Fees	51,695.00	46,338.00	5,357.00	11.6%
4120 · Other Income	5.03	0.00	5.03	100.0%
4130 · Dredging/Rip-Rap Income	21,500.00	21,988.85	-488.85	-2.2%
Total Income	586,811.48	506,517.65	80,293.83	15.9%
Expense				
6000 · Manager	65,800.00	52,000.00	13,800.00	26.5%
6001 · Operations Supervisor	34,000.00	0.00	34,000.00	100.0%
6010 · FICA	14,022.93	11,872.61	2,150.32	18.1%
6020 · State Unemployment Tax	70.49	348.62	-278.13	-79.8%
6025 · Merchant Fees	1,699.64	1,438.60	261.04	18.2%
6030 · Retirement	14,171.56	8,480.00	5,691.56	67.1%
6040 · Health Insurance	748.79	5,167.93	-4,419.14	-85.5%
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	15,598.39	-15,140.39	-97.1%
6111 · Dredger	23,705.50	17,633.00	6,072.50	34.4%
6112 · Dredger (Other)	14,964.48	16,404.63	-1,440.15	-8.8%
6113 · Assistant Dredger	12,762.00	15,177.00	-2,415.00	-15.9%
6114 · Assistant Dredger (Other)	5,087.25	7,915.00	-2,827.75	-35.7%
6115 · Dredger (Private)	1,653.00	3,465.00	-1,812.00	-52.3%
6116 · Assistant Dredger (Private)	1,044.00	1,702.00	-658.00	-38.7%
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	691.93	1,335.57	-643.64	-48.2%
6200 · Regular Gas	8,383.74	5,355.46	3,028.28	56.6%
6210 · Diesel	11,954.93	12,702.02	-747.09	-5.9%
6230 · Medical Supplies	0.00	2,949.97	-2,949.97	-100.0%
6240 · Building & Grounds	2,784.13	2,311.61	472.52	20.4%
6250 · Boat/Weed Harvester/Truck	1,101.43	414.76	686.67	165.6%
6251 · Dredging Supplies	16,761.61	9,945.98	6,815.63	68.5%
6252 · Rip Rap/Erosion Control	1,168.46	16,143.70	-14,975.24	-92.8%
6260 · Uniforms	0.00	569.53	-569.53	-100.0%
6280 · Radio/Communication Equipment	2,550.00	0.00	2,550.00	100.0%
6290 · Signs & Nautical Markers	3,270.41	4,362.49	-1,092.08	-25.0%
6300 · Accounting Services	5,400.00	5,400.00	0.00	0.0%
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	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	3,425.54	3,386.61	38.93	1.2%
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	140.14	86.00	54.14	63.0%
6440 · Other	802.37	600.60	201.77	33.6%
6450 · Insurance	48,262.85	44,669.10	3,593.75	8.1%

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01/10/20

Accrual Basis

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

	Jan - Dec 19	Jan - Dec 18	\$ Change	% Change
6460 · Electric	4,618.45	5,545.40	-926.95	-16.7%
6470 · Water	1,130.72	671.51	459.21	68.4%
6480 · Trash	1,798.25	1,538.30	259.95	16.9%
6490 · Port-O-Lets	4,165.25	360.00	3,805.25	1,057.0%
6500 · Pump Holding Tank	800.00	500.00	300.00	60.0%
6510 · Building & Grounds Expense	8,550.69	8,754.69	-204.00	-2.3%
6520 · Boat	1,435.77	2,645.14	-1,209.37	-45.7%
6530 · Truck	525.04	41.99	483.05	1,150.4%
6541 · Dredging Equipment Maintenance	17,943.36	1,836.59	16,106.77	877.0%
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	2,131.20	-45.12	-2.1%
6610 · Cumulative Maintenance Fund	5,000.00	0.00	5,000.00	100.0%
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	1,383.17	446.60	32.3%
6681 · Fireworks	8,000.00	6,500.00	1,500.00	23.1%
6700 · Computer Equipment	0.00	0.00	0.00	0.0%
6720 · Utility Vehicle	8,100.00	0.00	8,100.00	100.0%
6750 · Sediment Mitigation	102,755.00	0.00	102,755.00	100.0%
Total Expense	653,143.16	442,736.19	210,406.97	47.5%
Net Income	-66,331.68	63,781.46	-130,113.14	-204.0%

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 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.	77,774.29	82,420.00	-4,645.71	94.4%
4050 · Property Tax -Monroe Co.	241,353.21	234,580.00	6,773.21	102.9%
4060 · Interest	4,728.39	1,250.00	3,478.39	378.3%
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%
4120 · Other Income	5.03			
4130 · Dredging/Rip-Rap Income	21,500.00	20,000.00	1,500.00	107.5%
Total Income	586,811.48	563,750.00	23,061.48	104.1%
Expense				
6000 · Manager	65,800.00	59,800.00	6,000.00	110.0%
6001 · Operations Supervisor	34,000.00	35,000.00	-1,000.00	97.1%
6010 · FICA	14,022.93	13,700.00	322.93	102.4%
6020 · State Unemployment Tax	70.49	800.00	-729.51	8.8%
6025 · Merchant Fees	1,699.64	1,200.00	499.64	141.6%
6030 · Retirement	14,171.56	14,000.00	171.56	101.2%
6040 · Health Insurance	748.79	6,000.00	-5,251.21	12.5%
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	23,705.50	23,400.00	305.50	101.3%
6112 · Dredger (Other)	14,964.48	14,625.00	339.48	102.3%
6113 · Assistant Dredger	12,762.00	12,000.00	762.00	106.4%
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	691.93	750.00	-58.07	92.3%
6200 · Regular Gas	8,383.74	6,000.00	2,383.74	139.7%
6210 · Diesel	11,954.93	7,000.00	4,954.93	170.8%
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	2,784.13	6,000.00	-3,215.87	46.4%
6250 · Boat/Weed Harvester/Truck	1,101.43	1,500.00	-398.57	73.4%
6251 · Dredging Supplies	16,761.61	12,000.00	4,761.61	139.7%
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	2,550.00	1,000.00	1,550.00	255.0%
6290 · Signs & Nautical Markers	3,270.41	2,500.00	770.41	130.8%
6300 · Accounting Services	5,400.00	5,400.00	0.00	100.0%
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	5,850.00	1,000.00	4,850.00	585.0%

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Accrual Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through December 2019

	Jan - Dec 19	Budget	\$ Over Budget	% of Budget
6370 · Phone, LDT, Pager, E-Mail	3,425.54	3,000.00	425.54	114.2%
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	140.14	500.00	-359.86	28.0%
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	4,618.45	5,000.00	-381.55	92.4%
6470 · Water	1,130.72	750.00	380.72	150.8%
6480 · Trash	1,798.25	1,500.00	298.25	119.9%
6490 · Port-O-Lets	4,165.25	2,000.00	2,165.25	208.3%
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	1,435.77	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	17,943.36	10,000.00	7,943.36	179.4%
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	5,000.00	5,000.00	0.00	100.0%
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%
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	102,755.00	100,000.00	2,755.00	102.8%
6760 · Other Capital Outlays	0.00	0.00	0.00	0.0%
6770 · LLC Pick-up Truck	0.00	0.00	0.00	0.0%
Total Expense	653,143.16	663,185.00	-10,041.84	98.5%
Net Income	-66,331.68	-99,435.00	33,103.32	66.7%

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LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 · Peoples State Bank, Period Ending 12/31/2019

	<u>Dec 31, 19</u>
Beginning Balance	375,265.45
Cleared Transactions	
Checks and Payments - 27 items	-131,037.46
Deposits and Credits - 3 items	135,695.95
Total Cleared Transactions	<u>4,658.49</u>
Cleared Balance	<u><u>379,923.94</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	-7,650.00
Total Uncleared Transactions	<u>-7,650.00</u>
Register Balance as of 12/31/2019	<u><u>372,273.94</u></u>
New Transactions	
Checks and Payments - 5 items	-20,922.95
Deposits and Credits - 1 item	375.00
Total New Transactions	<u>-20,547.95</u>
Ending Balance	<u><u>351,725.99</u></u>

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Approval
Item/Subject	December Report of Claims: Approval of Vouchers
Dollar Amount	\$27,160.58
Meeting Date	January 23rd, 2020
Summary	Report showing check detail and payroll expenditures for December 2019
Staff Recommendation	Approval of December 2019 Report of Claims



Lake Lemon Conservancy District

Date: January 23, 2020

ALLOWANCE OF VOUCHERS

Mike Blackwell
Treasurer

(Report of Claims- December 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 \$27,160.58

Dated this 23rd Day of January 2020

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
December 2019

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	4862	12/6/2019	INDIANA STATE CENTRAL COLLECTION...		1000 · Peoples Sta...		-160.00
					2040 · CHILD SUP...	-160.00	160.00
TOTAL						-160.00	160.00
Check	4863	12/4/2019	B & B WATER CORP		1000 · Peoples Sta...		-383.32
					6470 · Water	-383.32	383.32
TOTAL						-383.32	383.32
Check	4864	12/4/2019	JEFFERSON PROPELLER REPAIR & SAL...		1000 · Peoples Sta...		-1,850.00
			New Prop- Pushboat		6251 · Dredging Su...	-1,850.00	1,850.00
TOTAL						-1,850.00	1,850.00
Check	4865	12/4/2019	AMBETTER FROM MHS		1000 · Peoples Sta...		-285.47
					6040 · Health Insur...	-285.47	285.47
TOTAL						-285.47	285.47
Check	4866	12/4/2019	LOWE'S COMPANIES, INC.		1000 · Peoples Sta...		-35.65
					6251 · Dredging Su...	-35.65	35.65
TOTAL						-35.65	35.65
Check	4867	12/6/2019	KLEINDORFER HARDWARE		1000 · Peoples Sta...		-92.93
					6251 · Dredging Su...	-92.93	92.93
TOTAL						-92.93	92.93
Check	4868	12/6/2019	STAPLES CREDIT PLAN		1000 · Peoples Sta...		-19.99
					6190 · General Busi...	-19.99	19.99
TOTAL						-19.99	19.99
Check	4869	12/6/2019	WATKINS ACCOUNTING		1000 · Peoples Sta...		-450.00
					6300 · Accounting ...	-450.00	450.00
TOTAL						-450.00	450.00

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LAKE LEMON CONSERVANCY
Check Detail
December 2019

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	4870	12/13/2019	WILSON EQUIPMENT CO.		1000 · Peoples Sta...		-418.49
			CX-80 Maintenance Supplies		6251 · Dredging Su...	-418.49	418.49
TOTAL						-418.49	418.49
Check	4871	12/13/2019	WHITE RIVER CO-OP		1000 · Peoples Sta...		-2,306.38
					6200 · Regular Gas	-1,576.38	1,576.38
					6210 · Diesel	-730.00	730.00
TOTAL						-2,306.38	2,306.38
Check	4872	12/13/2019	WRIGHT-HENNEPIN COOPERATIVE ELE...		1000 · Peoples Sta...		-22.95
					6460 · Electric	-22.95	22.95
TOTAL						-22.95	22.95
Check	4873	12/13/2019	HOOSIER TIMES PROCESSING CENTER		1000 · Peoples Sta...		-31.97
					6430 · Ads	-31.97	31.97
TOTAL						-31.97	31.97
Check	4874	12/20/2019	INDIANA STATE CENTRAL COLLECTION...		1000 · Peoples Sta...		-270.00
					2040 · CHILD SUP...	-270.00	270.00
TOTAL						-270.00	270.00
Check	4875	12/20/2019	VISA		1000 · Peoples Sta...		-117.99
			Buddy Heater for push boat		6251 · Dredging Su...	-52.06	52.06
			Security Devices		6240 · Building & G...	-65.93	65.93
TOTAL						-117.99	117.99
Check	4876	12/20/2019	IZZY'S RENTAL		1000 · Peoples Sta...		-170.00
					6490 · Port-O-Lets	-170.00	170.00
TOTAL						-170.00	170.00
Check	4877	12/20/2019	SCI REMC		1000 · Peoples Sta...		-385.00
					6460 · Electric	-385.00	385.00

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LAKE LEMON CONSERVANCY
Check Detail
 December 2019

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
TOTAL						-385.00	385.00
Check	4878	12/20/2019	ALL ABOUT BOATS		1000 · Peoples Sta...		-1,276.70
			Lower unit replacement Yamaha outboard small barge		6541 · Dredging Eq...	-1,276.70	1,276.70
TOTAL						-1,276.70	1,276.70
Check	4879	12/20/2019	COMCAST CABLE		1000 · Peoples Sta...		-275.76
					6370 · Phone, LDT,...	-275.76	275.76
TOTAL						-275.76	275.76
Check	4880	12/23/2019	AMBETTER FROM MHS		1000 · Peoples Sta...		-463.32
					6040 · Health Insur...	-463.32	463.32
TOTAL						-463.32	463.32
Check	4884	12/30/2019	Mulry Electrical		1000 · Peoples Sta...		-2,550.00
			New radios and broadcast tower		6280 · Radio/Com...	-2,550.00	2,550.00
TOTAL						-2,550.00	2,550.00
Check	4885	12/31/2019	PEOPLES STATE BANK		1000 · Peoples Sta...		-5,000.00
			Cumulative Maintenance Fund- Transfer to CD		6610 · Cumulative ...	-5,000.00	5,000.00
TOTAL						-5,000.00	5,000.00

Total= \$16,565.92

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

December 2019

	Allender, Clinton L			Casey, Adam W			Edwards SR, Roger A			Snooks, Franklin A		
	Hours	Rate	Dec 19	Hours	Rate	Dec 19	Hours	Rate	Dec 19	Hours	Rate	Dec 19
Employee Wages, Taxes and Adjustments												
Gross Pay												
Salary-6000			0.00			7,592.29			0.00			0.00
Salary-6001			0.00			0.00			0.00			3,923.13
Reg. Pay-6070			0.00			0.00			0.00	11.50		0.00
Reg.Pay-6110			0.00			0.00			0.00	11.50		0.00
Reg.Pay-6111	66.5	30.00	1,995.00			0.00			0.00			0.00
Reg.Pay-6112	14	30.00	420.00			0.00			0.00			0.00
Reg.Pay-6113		20.00	0.00			0.00	76.5	18.00	1,377.00			0.00
Reg.Pay-6114		20.00	0.00			0.00		18.00	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	80.5		2,415.00			7,592.29	76.5		1,377.00			3,923.13
Deductions from Gross Pay												
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			-455.55			0.00			-117.69
Total Deductions from Gross Pay			0.00			-455.55			0.00			-117.69
Adjusted Gross Pay	80.5		2,415.00			7,136.74	76.5		1,377.00			3,805.44
Taxes Withheld												
Federal Withholding			-274.00			-1,095.00			-117.00			-396.00
Medicare Employee			-35.02			-110.09			-19.96			-56.88
Social Security Employee			-149.73			-470.72			-85.37			-243.23
IN - Withholding			-78.01			-230.52			-44.48			-122.91
Law. Co.			-42.26			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			0.00			-78.15			-18.52			-41.67
Total Taxes Withheld			-579.02			-1,984.48			-285.33			-860.69
Deductions from Net Pay												
Child Support			-430.00			0.00			0.00			0.00
Total Deductions from Net Pay			-430.00			0.00			0.00			0.00
Net Pay	80.5		1,405.98			5,152.26	76.5		1,091.67			2,944.75
Employer Taxes and Contributions												
Federal Unemployment			0.00			0.00			8.26			0.00
Medicare Company			35.02			110.09			19.96			56.88
Social Security Company			149.73			470.72			85.37			243.23
IN - Unemployment Company			0.00			0.00			6.89			0.00
Total Employer Taxes and Contributions			184.75			580.81			120.48			300.11

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

December 2019

	TOTAL		
	Hours	Rate	Dec 19
Employee Wages, Taxes and Adjustments			
Gross Pay			
Salary-6000			7,592.29
Salary-6001			3,923.13
Reg. Pay-6070			0.00
Reg. Pay-6110			0.00
Reg. Pay-6111	66.50		1,995.00
Reg. Pay-6112	14.00		420.00
Reg. Pay-6113	76.50		1,377.00
Reg. Pay-6114			0.00
Reg. Pay-6115			0.00
Reg. Pay-6116			0.00
Total Gross Pay	157.00		15,307.42
Deductions from Gross Pay			
Insurance			0.00
Retirement			-573.24
Total Deductions from Gross Pay			-573.24
Adjusted Gross Pay	157.00		14,734.18
Taxes Withheld			
Federal Withholding			-1,882.00
Medicare Employee			-221.95
Social Security Employee			-949.05
IN - Withholding			-475.92
Law. Co.			-42.26
Medicare Employee Addl Tax			0.00
Monroe Co.			-138.34
Total Taxes Withheld			-3,709.52
Deductions from Net Pay			
Child Support			-430.00
Total Deductions from Net Pay			-430.00
Net Pay	157.00		10,594.66
Employer Taxes and Contributions			
Federal Unemployment			8.26
Medicare Company			221.95
Social Security Company			949.05
IN - Unemployment Company			6.89
Total Employer Taxes and Contributions			1,186.15

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Motion to Renew CD# 371035576
Item/Subject	CD Renewal: CD# 371035576
Dollar Amount	\$17,983.14
Meeting Date	January 23rd, 2020
Summary	CD# 371035576 is maturing on January 23rd, 2020.
Staff Recommendation	Renew this CD for another 12 month term.



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

LAKE LEMON CONSERVANCY DIST
7599 N TUNNEL RD
UNIONVILLE IN 47468-9733

CUSTOMER: 128799

AS OF: 01/09/20

PAGE 1

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18 MONTH CD CERTIFICATE 371035576

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ORIGINAL ISSUE DATE:	07/23/18	INTEREST RATE:	2.0500 %
ORIGINAL ISSUE VALUE:	17,983.14	MATURITY DATE:	01/23/20
		TERM:	18 MONTHS

* A P P R O A C H I N G R E N E W A L A D V I C E *

YOUR CERTIFICATE WILL MATURE ON 01/23/20. INTEREST WILL BE COMPOUNDED ON A DAILY BASIS. INTEREST WILL BE CREDITED TO YOUR CERTIFICATE QUARTERLY. INTEREST WILL BE TRANSFERRED TO SAVINGS ACCOUNT 501426779, AND THE CURRENT BALANCE OF YOUR 18 MONTH CD CERTIFICATE IS 17,983.14. IF THE CERTIFICATE RENEWS, THE NEW MATURITY DATE WILL BE 07/23/21.

THE INTEREST RATE UPON RENEWAL OF YOUR ACCOUNT HAS NOT BEEN DETERMINED. THE RATE WILL BE DETERMINED ON 01/23/20. YOU MAY CALL 812-876-2228 OR YOUR LOCAL BRANCH TO OBTAIN THE INTEREST RATE AND THE ANNUAL PERCENTAGE YIELD THAT WILL BE PAID ON YOUR ACCOUNT.

Renewal Rates

12 month- 1.40%
18 month- 1.45%
24 month- 1.50%



Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mike Blackwell, Treasurer
Action Requested	Discussion: Cumulative Improvement Fund
Item/Subject	Cumulative Improvement Fund
Dollar Amount	N/A
Meeting Date	January 23rd, 2020
Summary	Discuss the process for starting a tax funded Cumulative Improvement Fund.
Staff Recommendation	N/A

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: All Political Subdivisions

FROM: Fred Van Dorp, Budget Division Director

SUBJECT: Procedures for the Establishment and Reestablishment of Cumulative Funds

DATE: February 8, 2019

The Department of Local Government Finance (“Department”) issues this memorandum, which applies to the following Cumulative Funds established under the procedures outlined in IC 6-1.1-41, and which supersedes all previous memoranda on the subject. This memo does not take the place of Indiana law. The Department and all local units of government are bound to due dates and responsibilities as outlined in law. In the event any part of this memorandum conflicts with Indiana law, Indiana law governs.

A political subdivision (“unit”) desiring a new cumulative fund or to increase the property tax rate for an existing cumulative fund must establish or reestablish the fund. The unit may only establish or reestablish a cumulative fund for which it has authority to establish under the statutes referenced at the end of this memorandum in Table 1. Templates for each step may be found in the companion document with this memo.

All units seeking to establish or reestablish a cumulative fund with the Department must submit the following documents. Email the documents to the Budget Division Director Fred Van Dorp at fvandorp@dlgf.in.gov by April 30, 2019.

1. Procedure Checklist.
 - The checklist can be found in Appendix A of the companion document.
2. Adopted resolution/ordinance of adopting body.
 - The resolution/ordinance template can be found in Appendix B of the companion document.
3. Proofs of publication, and proofs of posting, if required, of the Notice to Taxpayers.
 - Clipping from the newspaper(s) would suffice if the proofs are not yet available.
4. Proofs of publication, and proofs of posting, if required, of the Notice of Adoption.
 - Clipping from the newspaper(s) would suffice if the proofs are not yet available.
5. County auditor’s Certificate of No Remonstrance.
 - Additional information related to the submitting the Certificate of No Remonstrance can be found in Step 4.
6. Any other relevant documentation.
 - Information that would be helpful to the Department during its review process.

Questions regarding this memorandum or matters pertaining to the establishment of a cumulative fund should be directed to your Department budget field representative. Budget field representative contact information may be found at <http://www.in.gov/dlgf/2338.htm>.

The foregoing pages go into greater detail on how to establish or reestablish a cumulative fund.

In addition to complying with the budget, tax rate, and tax levy requirements of IC 6-1.1-17, the following steps must be taken when establishing a cumulative fund or increasing the rate of an established fund. If the establishment of a fund is not in compliance with IC 6-1.1-41, a tax to finance the fund may not be levied in the ensuing year.

STEP 1: PUBLICATION OF NOTICE TO TAXPAYERS

The hearing must be publicized through a Notice to Taxpayers in accordance with IC 5-3-1-2(f). The hearing must describe the tax levy to be imposed and must be published two times, at least seven days apart, with the first publication being at least ten days before the public hearing and the second publication at least three days before the public hearing. Appendix B contains a template for this notice.

If the fund is for a Cumulative Voting System (IC 3-11-6) or Cumulative Channel Maintenance (IC 8-10-5-17), notice of the proposal and the public hearing must also be posted in three public places within the unit.

STEP 2: PUBLIC HEARING & ADOPTION OF RESOLUTION/ORDINANCE

The adopting body for the unit must conduct a public hearing on the proposed cumulative fund on the date, time, and location as indicated in the Notice to Taxpayers. At this hearing, taxpayers of the affected taxing district(s) have the right to be heard. Subsequent to the public hearing, the adopting body can vote to pass a resolution/ordinance adopting the proposed cumulative fund and rate as presented, or at a lower tax rate. Appendices C & C(2) contain appropriate templates for this notice.

Units should pay close attention to whether the enabling statute requires the unit's fiscal body or legislative body to establish a cumulative fund. Generally, the county commissioners establish a county cumulative capital development fund and a cumulative bridge fund.

STEP 3: PUBLICATION OF NOTICE OF ADOPTION

The unit must publish a Notice of Adoption to the affected taxpayers. Appendix D contains a template for this notice. The unit must publish the Notice of Adoption one time within 30 days after the date of the adoption in two newspapers published within the unit, as applicable, in accordance with IC 5-3-1-4. If the fund is for a Cumulative Voting System (IC 3-11-6) or Cumulative Channel Maintenance (IC 8-10-5), the notice must also be posted in three public places in the political subdivision.

The publication of this Notice begins a 30-day remonstrance period for the taxpayers affected by the cumulative fund. Taxpayers who are affected by the proposed cumulative fund may file an objection petition with the county auditor, not later than noon 30 days after the publication of the Notice of Adoption, setting forth their objections to the proposed fund. Pursuant to IC 6-1.1-41-

6, the number of signatures required for a valid objection petition is specific to each type of cumulative fund can be found in Table 2 at the end of this memo.

Exceptions to the 30-day remonstrance period are limited to the Cumulative Building and Capital Improvement Fund (IC 36-9-16-5) and the Cumulative Building for Hospitals Fund (IC 16-22-5-4). Only these two funds require a ten-day remonstrance period.

Pursuant to IC 6-1.1-41-3(e), the Department prescribes the manner in which the Notice of Adoption must be published. Not following the prescribed template or providing a statement of purpose for the Fund will be grounds for denial of the proposal.

The county auditor must immediately certify the objection petition(s) to the Department by verifying all of the following:

1. The number of taxpayers on the petition and counterparts who are property owners within the taxing district(s) where the proposed cumulative fund will be levied.
2. The proper number of qualified signatures appears on the petition and counterparts.
3. The petition(s) was filed within the proper number of days after the publication of the Notice of Adoption.

If a petition is certified by the county auditor to the Department, the Department must fix a date for a hearing within a reasonable time after receipt of the objection. Notice of the hearing, under the signature of the Commissioner of the Department, must be given to the county auditor and the first ten taxpayers whose names appear on the petition at least five days before the date of the hearing. A hearing will be conducted in the county by a hearing officer of the Department, at which time all affected taxpayers will have the right to be heard. Testimony will be accepted from those in opposition to, as well as those in favor of, the proposed cumulative fund. The hearing officer will submit a report on the hearing to the Commissioner. The Department must certify approval, disapproval, or modification of the proposal to the county auditor. The action of the Department with respect to the proposed fund is final.

In the years following the year of adoption of the cumulative fund, and pursuant to IC 6-1.1-41-12, taxpayers of the taxing district(s) where the rate is levied may file with the county auditor a petition for reduction or revision of the cumulative fund levy. Such petitions must be filed by noon of August 1 of the year following the imposition of the levy.

STEP 4: SUBMISSION TO THE DEPARTMENT

A unit that adopts a proposed cumulative fund pursuant to IC 6-1.1-41 must submit the proposal to the Department for approval **on or before April 30** (postmarked not later than April 30) of the year preceding the year in which the proposed levy takes effect. The following must be submitted to the Department:

- Procedure Checklist (see Appendix A).
- Adopted resolution/ordinance of adopting body (Appendix C).
 - Appendix C(2) is to be used for establishing an Equipment Replacement Fund.
- Proofs of publication (and proofs of posting, if required) of the Notice to Taxpayers (a clipping from the newspaper(s) would suffice if the proofs are not yet available).

- Proofs of publication (and proofs of posting, if required) of the Notice of Adoption (a clipping from the newspaper(s) would suffice if the proofs are not yet available), if available*.
- County auditor's Certificate of No Remonstrance, when available**.
- Any other relevant documentation.

*In order for the proposal to be complete, the Department must be able to determine whether a Notice of Adoption was properly published. Thus, a unit must at least have properly *published* a Notice of Adoption on or before April 30. Proofs of publication of this Notice, if available, must be included with the proposal. If proofs of publication are not available on or before April 30, a newspaper clipping of the actual Notice will suffice (the clipping should also clearly show the date and name of the newspaper). Failure to adequately document that a Notice of Adoption was published on or before April 30 will result in denial of the proposal.

**While IC 5-3-1-2(i) requires a Notice to be published within 30 days of the date of adoption, IC 6-1.1-41-4 requires that a proposal be submitted to the Department on or before April 30. This means that although a unit can potentially advertise a Notice of Adoption 30 days from the date of adoption, publication of this Notice must still occur on or before April 30. Thus, a unit that adopts a cumulative fund in mid-April will not have a full 30 days to publish the Notice of Adoption. Moreover, the proposal must include the Auditor's Certificate of No Remonstrance if the end of the remonstrance period occurs on or before April 30. A unit may submit a Certificate of No Remonstrance after the April 30 deadline under the following conditions:

- The Notice of Adoption was published before April 30.
- The remonstrance period cannot end on or before April 30.
- All of the other required documents have been submitted to the Department on or before April 30.

Please note that newspaper clippings, including those provided in proofs of publication, should contain all the information necessary to show compliance with the publication requirements. Providing clippings that do not clearly show this information may result in delay in the review of the fund or rejection of the clipping as evidence of compliance. The Department therefore offers the following guidelines:

- The clipping should clearly show the date and name of the newspaper.
- For proofs of publication, the publication dates should be clearly visible on the affidavit, itself (i.e., not covered over by the clipping, if the proof is scanned or copied).
- The whole text of the notice should also be legible (i.e., if the notice is scanned or copied it should not come out blurry or have portions of it cut off).
- Clippings that are illegible or contain only a part of the notice will be regarded as incomplete evidence of proper publication and will be grounds for correction by the unit or, if correction is not possible or not attempted, denial of the fund.

STEP 5: REVIEW BY THE DEPARTMENT

The proposal will be reviewed by the Department for completeness. If the proposal contains errors or proper procedure has not been followed, the packet will be returned to the fiscal officer of the adopting unit for correction. If correction is not possible, such as if a resubmission cannot occur on or before April 30, the Department will issue a denial of the fund.

STEP 6: INCLUDING THE CUMULATIVE FUND IN THE UNIT'S BUDGET

An approved cumulative fund may be levied beginning with the first annual tax levy imposed following approval of the proposal or in the year stated in the Department's order. Cumulative funds, with the exception of the Cumulative Building or Cumulative Capital Improvement Fund under IC 36-9-16-4, do not expire and may be levied from year to year as long as they are advertised annually with the annual budget or are not time-limited by the establishing resolution/ordinance.¹ **Please note that if a unit adopts a rate for a cumulative fund as part of its budget adoption that is less than the rate at which the fund had been initially established, the unit will be held to that lesser rate the following year unless the unit reestablishes the fund at a higher rate. Again, to levy a tax in 2020, the fund must be properly adopted in 2019 and the petition timely submitted to the Department in 2019 (a unit seeking to levy a cumulative fund tax starting in 2021 should not adopt the cumulative fund until 2020).**

If the appropriate fiscal body wishes to increase the rate in subsequent years, the fund must be reestablished and presented to taxpayers (a unit establishing a municipal or county cumulative development fund may adopt three years' rates upon establishment of such fund). The fund must also be reestablished if the use of the cumulative fund is changed. The tax rate may not exceed the rate specified by the statute authorizing the fund. The Department will apply the rate cap calculations to all cumulative funds as listed in this bulletin. The maximum property tax rate levied must be adjusted each time a reassessment or annual adjustment of property values take effect. When a cumulative fund is established, the Department order will reflect the (statutory) rate approved by the Department. The Budget Order will reflect the cap rate adjustment pursuant to IC 6-1.1-18.5-9.8.

Additional Guidance on Cumulative Funds

Taxes collected for a cumulative fund must be deposited in that same fund and may only be used for the purposes authorized by the corresponding statute and the resolution/ordinance as adopted. All funds must be appropriated before expenditure. The Department must approve all appropriations, except for those involving the Cumulative Bridge Fund or Cumulative Levee Fund. Appropriations may be included in the unit's annual budget or may be performed through the additional appropriation process under IC 6-1.1-18-5. Levies and rates, however, must be approved in the annual budget process.

If the unit establishing the fund decides that the need for which the fund was established has been satisfied or no longer exists or the unit rescinds the tax levy for the fund, the fiscal body shall, pursuant to IC 36-1-8-5, order the balance of the fund to be transferred as follows, unless a statute provides that it be transferred otherwise.

- (1) Funds of a county, to the general fund or rainy day fund of the county.
- (2) Funds of a municipality, to the general fund or rainy day fund of the municipality.
- (3) Funds of a township for redemption of township assistance obligations, to the township assistance fund of the township or rainy day fund of the township.
- (4) Funds of any other political subdivision, to the general fund or rainy day fund of the political subdivision.

¹ Cumulative funds established under IC 16-22-5-2 and IC 16-23-1-40 also expire by statute, but they are not governed by IC 6-1.1-41.

State Board of Accounts (“SBOA”) has taken the position that transfers from cumulative funds are governed by specific statutory language and SBOA would take exception to cumulative funds under IC 6-1.1-41 being transferred to the rainy day fund. SBOA would not take exception to the transfer of funds if the purpose for which the fund was established had been accomplished, the need for the fund no longer existed, or the unit rescinded the tax levy.

The Fire Protection Territory Equipment Replacement Fund is subject to both IC 36-8-19-8.5 and IC 6-1.1-41. Thus, the legislative bodies of each participating unit must adopt an ordinance (if the unit is a county or municipality) or a resolution (if the unit is a township), and the following requirements must be met:

- (1) The ordinance or resolution is identical to the ordinances and resolutions adopted by the other participating units.
- (2) Before adopting the ordinance or resolution, each participating unit must comply with the notice and hearing requirements of IC 6-1.1-41-3.
- (3) The ordinance or resolution authorizes the provider unit to establish the fund.
- (4) The ordinance or resolution includes at least the following:
 - a. The name of each participating unit and the provider unit.
 - b. An agreement to impose a uniform tax rate upon all of the taxable property within the territory for the equipment replacement fund.
 - c. The contents of the agreement to establish the fund.
- (5) A Notice of Adoption is published in accordance with IC 5-3-1-4, which begins a 30-day remonstrance period.
- (6) Objection petitions are processed as described on pages 2 and 3 of this Memorandum.
- (7) All materials are submitted to the Department on or before April 30.

See IC 36-8-19-8.5 for more information. Appendix C(2) features a template ordinance/resolution.

Before a Cumulative Firefighting Building and Equipment Fund may be established by a Fire Protection District, the county legislative body that appoints the trustees of the District must approve the establishment of the fund. Proof of this approval must be included with the District’s proposal and submitted to the Department by April 30.

Table 1: Statutory Authority for Common Cumulative Funds

<u>Fund</u>	<u>Statutory Authority</u>
Cumulative Voting System Fund	Ind. Code § 3-11-6-9
Cumulative Channel Maintenance Fund	Ind. Code § 8-10-5-17
Cumulative Bridge Fund	Ind. Code § 8-16-3
Major Bridge Fund	Ind. Code § 8-16-3.1
Airport Cumulative Building Fund	Ind. Code § 8-22-3-25
Cumulative Levee Fund (Vanderburgh Co.)	Ind. Code § 14-27-6-48
Cumulative Improvement Fund	Ind. Code § 14-33-21
Cumulative Hospital Sinking Fund	Ind. Code § 16-22-4
Cumulative Hospital Fund	Ind. Code § 16-22-8-41
Cumulative Firefighting Building and Equipment Fund ²	Ind. Code § 36-8-14
Cumulative Transportation Fund	Ind. Code § 36-9-4-48
Cumulative Courthouse Fund	Ind. Code § 36-9-14
County Cumulative Capital Development Fund	Ind. Code § 36-9-14.5
Cumulative Jail Fund	Ind. Code § 36-9-15
Municipal Cumulative Capital Development Fund	Ind. Code § 36-9-15.5
Cumulative Building, Sinking, or Capital Improvement Fund	Ind. Code § 36-9-16-5 & 6
Cumulative General Improvement Fund	Ind. Code § 36-9-17-3
Cumulative Township Vehicle and Building Fund	Ind. Code § 36-9-17.5
Cumulative Building Fund for Municipal Sewers	Ind. Code § 36-9-26
Cumulative Drainage Fund	Ind. Code § 36-9-27-99
Cumulative Park Fund (County and Municipality)	Ind. Code § 36-10-3-21
Cumulative Park Fund (Certain Cities)	Ind. Code § 36-10-4
Township Park and Recreation Cumulative Building Fund	Ind. Code § 36-10-7.5-19
Fire Protection Territory Equipment Replacement Fund ³	Ind. Code § 36-8-19-8.5

² Before this fund may be established by a Fire Protection District, the county legislative body that appoints the trustees of the District must approve the establishment of the fund.

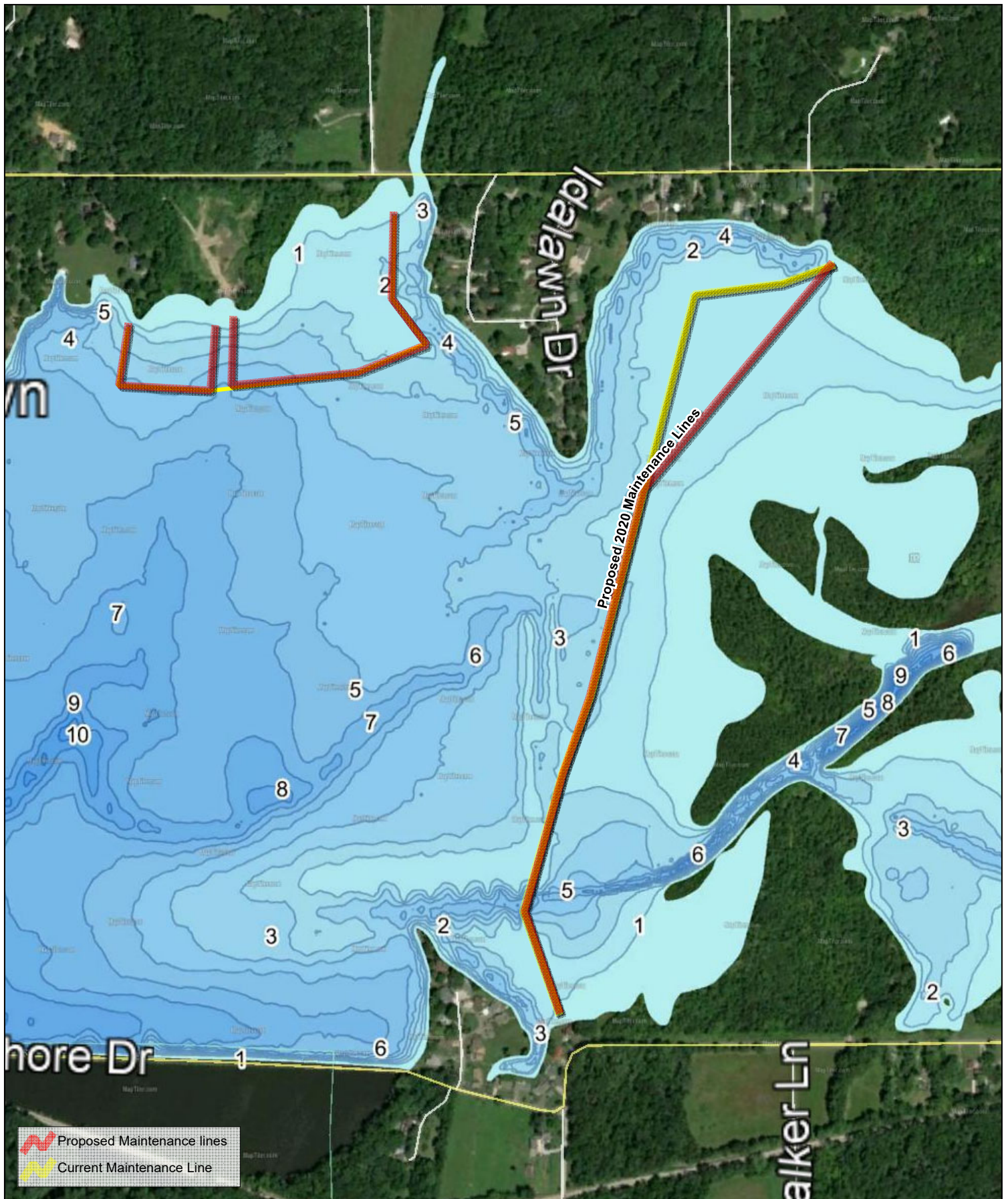
³ The process for establishing a Fire Protection Territory Equipment Replacement Fund is governed by both IC 36-8-19-8.5 and IC 6-1.1-41.

Table 2: Minimum Number of taxpayers required to file a remonstrance

<u>Fund</u>	<u>Minimum Number of Taxpayers</u>	
Cumulative Voting System Fund	Ind. Code § 3-11-6	100
Cumulative Channel Maintenance Fund	Ind. Code § 8-10-5-17	10
Cumulative Bridge Fund	Ind. Code § 8-16-3-1	10
Major Bridge Fund	Ind. Code § 8-16-3.1-4	10
Airport Cumulative Fund	Ind. Code § 8-22-3-25	50
Cumulative Levee Fund (Vanderburgh Co.)	Ind. Code § 14-27-6-48	10
Cumulative Improvement Fund	Ind. Code § 14-33-21-2	10
Cumulative Hospital Sinking Fund	Ind. Code § 16-22-4-1	20
Cumulative Hospital Fund	Ind. Code § 16-22-8-41	50
Cumulative Fire Fund	Ind. Code § 36-8-14-2	10
Cumulative Transportation Fund	Ind. Code § 36-9-4-48	10
Cumulative Courthouse Fund	Ind. Code § 36-9-14	50
Cumulative Capital Development (County Unit)	Ind. Code § 36-9-14.5	50
Cumulative Jail Fund	Ind. Code § 36-9-15	50
Cumulative Capital Development (Municipality)	Ind. Code § 36-9-15.5	50
Cumulative Building and Capital Improvement Fund	Ind. Code § 36-9-16	50
Cumulative General Improvement Fund	Ind. Code § 36-9-17	50
Cumulative Township Vehicle and Building Fund	Ind. Code § 36-9-17.5	50
Cumulative Bldg. Fund for Municipal Sewers	Ind. Code § 36-9-26	50
Cumulative Drainage Fund	Ind. Code § 36-9-27-99	50
Cumulative Park Fund (County and Municipality)	Ind. Code § 36-10-3-21	30
Cumulative Park Fund (Certain Cities)	Ind. Code § 36-10-4-36	10
Township Cumulative Park Fund	Ind. Code § 36-10-7.5 -19	30
Fire Protection Territory Equipment Replacement Fund	Ind. Code § 36-8-19-8.5	10

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Approve 2020 Proposed Lotus Maintenance Line
Item/Subject	East End Lotus Maintenance Line
Dollar Amount	N/A
Meeting Date	January 23rd, 2020
Summary	Proposed 2020 Vegetation Maintenance Line
Staff Recommendation	Approve the Proposed 2020 Vegetation Maintenance line for permit submittal to DNR



Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mary Jane Brown, Vice- Chairman
Action Requested	Review
Item/Subject	SPC Minutes 1-10-20
Dollar Amount	N/A
Meeting Date	January 23rd, 2020
Summary	Minutes from SPC Meeting 01-10-20
Staff Recommendation	N/A

Strategic Planning Committee Meeting
Friday January 10th, 2020 at 3:30pm
LLCD Office

1. Lake Health - Hydraulic dredging RFI discussion and Merrell Bro's. site visit recap
 - a. Adam updated everyone that Merrell Bro's cancelled due to the size of their operation.
 - b. Adam sent draft RFI's to the Lake Heath task group to read over.
 - i. We will need permits for the land on South Shore and the overflow pond on the long causeway.
 - ii. We will need to send out requests for bids for the project.
 - iii. We will need to submit applications to use the land and the overflow pond as disposal sites.
 - iv. We will need a low-cost design for a settling pond on the South Shore land.
 - v. If we acquire funds through the SRF we could potentially start the project in April.
 - vi. Adam is still in talks with People's State Bank for a commercial loan route.
2. Park and Recreation - Master plan RFI's and Gatehouse Discussion
 - a. Adam updated everyone that the Master plan RFI's are out to all of the people recommended by Michael Klitzing and Mike Blackwell.
 - i. One has already responded with questions about our goals.
 - ii. All are due back by the 20th of January.
 - b. Adam updated everyone that there are 3-4 potential local companies to bid out building the new Gatehouse.
 - i. Alex and Adam drew up a draft design.
 - ii. Adam sent it to Russ Herndon, who will meet with us next week to discuss potential alterations and improvements.
 - iii. Adam spoke with the CBU and they are on board with rebuilding the Gatehouse.
 - iv. Adam will have a Bid document ready to be sent out next week.
3. Charitable Giving - Year End Contribution Report
 - a. Cathy updated everyone on a Year-end incentive she made to get more donations.
 - i. The community funds received \$7,983.00 from this promotion.
 - ii. Brown County balance is now \$19,628.34
 - iii. Monroe County balance is now \$8,906.00
 - b. Adam and Cathy discussed having a Spring fundraising event like a concert or similar.
 - c. Cathy presented an idea to create a "Welcome Packet" for realtors to give out to their clients that are new to the lake.

- i. The packet would have specific instructions to contact the office so we could update the information quicker in the database and have better community involvement.
 - d. Cathy also presented an idea to create a Lake Lemon Directory with local commercial sponsors, that would also try to build the community.
- 4. Committee, Task Group discussion
 - a. Mary Jane presented an idea to slowly transition to all Manager Task groups and have less and less SPC meetings.
 - i. This would allow for more thorough board involvement and more focused task group meetings.
 - ii. We would transform the board meetings to a consent agenda and allow more time for the task groups to present their findings and ideas to the board as a whole.
 - iii. We could possibly have quarterly public meetings for the task groups so that more people could know the big picture in case they are unable to attend board meetings.
- 5. The next meeting will be held Friday February 14th, 2020 at 3:30 pm in the LLCD office.