

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Riddle Point Shelter House

August 21st, 2021

10:00a.m.

The August 21st, 2021 Board of Directors Meeting of the Lake Lemon Conservancy District was Held at the Riddle Point Shelter House and was called to order by Vice-Chairman Mary Jane Brown at 10:00 a.m.

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

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

II. Public Comment

- a. Comments were received from Jay Winkelbach, Rebecca Ball, Teresa Sims, Gail Tala, Barb Lewis, Sandy Caplinger, Ron Thrasher, Todd fisher, and Mike Blackwell. To view the comments and listen to any response from the Board, please see the YouTube Video on the Lake Lemon Conservancy District channel.

III. Approval of the July 24th, 2021 Board Meeting Minutes.

- a. Brown requested approval of the July 24th, 2021 Board Meeting Minutes.

PRIDDY MOTIONED TO APPROVE THE JULY 24th, 2021 BOARD MEETING MINUTES WITH CORRECTIONS. LADYMAN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

IV. Treasurer's Report (Ladyman)

- a. Financial report as of July 31, 2021
 - i. Current Assets totaled \$1,530,624.88, this includes the construction account balance \$988,000 and Cumulative Maintenance fund CD's totaling \$96,742.25
 - ii. Fixed Assets (Cost basis and not depreciated) totaled \$1,068,094.15
 - iii. Total Assets \$2,598,719.03
 - iv. Liabilities total \$1,182,440.97
 - v. Total Equity \$1,416,278.06
 - vi. July income \$38,152.14, YTD income \$484,621.96
 - vii. July Expense \$100,346.75 YTD Expense \$465,849.89
 - viii. July Net income (deficit) (\$62,194.61) YTD \$18,772.07

- b. Ladyman requested approval of the Report of Claims for July 2021.

BROWN MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR JULY 2021. PRIDDY SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- a. Ladyman led a discussion with the board on the significant issues of considered in the proposed 2022 budget, as recommended by the lake manager and budget committee. (Brown, Dugan, and Ladyman)
 - i. Blackwell discussed concerns about the cost and design of the new disposal site on South Shore Drive.
 - ii. Priddy discussed a one time raise of around 60-70% for the special benefits tax to fund the remainder of the dredging project.

V. Manager's Report (Casey)

- a. Casey discussed a number of items in a General Update for continued action items.
 - i. Addressing Blackwell's statement from the July meeting regarding spending \$80,000.00 digging out Dorothy Lane; the correct cost for digging out Dorothy Lane was approximately \$33,000.00 including Staff, Supplies and Repairs.
 - ii. At the July meeting, Blackwell requested \$3,000.00 to make repairs to the weirs in Salmon Harbor. Casey requested to see the permitting for the weirs in question. Blackwell replied there were no need for permits from DNR when affecting a tributary or ditch.
 - iii. An increase of boat parking near the beach is included in the master plan, and will be implemented as funds are available.
 - iv. Casey will research sublease characteristics such as district and capacity around the lake to bring to a fall board meeting for discussion.
 - v. There will be mediation with Casey and Dugan regarding the Overflow Pond on September 21st.
- b. Casey gave an update on the barge operations
 - i. The dredging team has pulled 8,308 cubic yards of sediment out of the lake.
- c. Casey gave an update on the Vegetation control
 - i. Emergent vegetation will be sprayed on August 30th.
- d. Casey gave an update on the Sediment Management Project.
 - i. Earthwork will begin near the end of August and be completed in November.
- e. Casey gave an update on the Audit.
 - i. The office and accountant are currently supplying the Auditors with the correct files that have been requested and the audit will be completed by December 1st.
 - ii. No issues are projected.
- f. Casey opened a discussion for a drawdown of the lake 2-3ft beginning after Thanksgiving.
 - i. This matter was tabled for the September meeting.

VI. New Business/Correspondence

- a. Brown stated the next board meeting will be held on September 23rd, 2021 at 10:00am at the Riddle Point Park Shelter House.

VII. Adjournment

LADYMAN MOTIONED TO ADJOURN THE August 21st, 2021 BOARD OF DIRECTORS MEETING AT 12:06 P.M. PRIDDY 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
Riddle Point Park Shelter- 7599 N. Tunnel Rd., Unionville, IN 47468
August 21, 2021
10:00 am

AGENDA

- | | | |
|-------|--|------|
| I. | Call Meeting to Order / Chairman's Remarks | (PD) |
| II. | Public Comment | (PD) |
| III. | Approval of July 24, 2021 Board Meeting Minutes | (PD) |
| IV. | Treasurer's Report | (DL) |
| | a. July Budget Highlights | |
| | b. July Report of Claims: Approval of Vouchers | |
| V. | Final Discussion: 2022 Proposed LLCDC Budget | (DL) |
| | a. 2022 Proposed Budget: Second public discussion* | |
| VI. | Manager's Report | (AC) |
| | a. General Update | |
| | b. Barge Operations: Update | |
| | c. Vegetation Control: Update | |
| | d. Sediment Management Project: Update | |
| | e. 2019/2020 Audit: Update | |
| | f. 2021 Drawdown Discussion | |
| VII. | New Business/ Correspondence for Future Agenda | (PD) |
| | a. Thursday, September 23, 2021: Board Meeting and Public Hearing on 2022 Proposed Budget; 6:00 PM at the City of Bloomington Utilities Building | |
| VIII. | Adjournment | (PD) |

*All Budget adjustments must be made by the conclusion of the August 21, 2021 Meeting.

Lake Lemon Conservancy District
Board Meeting Agenda Item

| | |
|-----------------------------|--|
| Presenter | Pam Dugan, Chairman |
| Action Requested | Approve |
| Item/Subject | July 24th Board Meeting Minutes |
| Dollar Amount | N/A |
| Meeting Date | August 21st, 2021 |
| Summary | Minutes from the Board meeting on July 24, 2021 |
| Staff Recommendation | Approve the July 24th, 2021 Board Meeting Minutes. |

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Riddle Point Shelter House

July 24th, 2021

10:00a.m.

The July 24th, 2021 Board of Directors Meeting of the Lake Lemon Conservancy District was Held at the Riddle Point Shelter House and was called to order by Chairman Pam Dugan at 10:00 AM.

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

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

II. Public Comment

- a. Comments were received from Gail Tala, Carol Walter, Todd Fischer, Carol Trueblood, Glenn Salmon, Brian Postlethweight, Tony Elrod, Spencer Leiter, and Dave Hobson. To view the comments and listen to any response from the Board, please see the YouTube Video on the Lake Lemon Conservancy District channel.

III. Approval of the June 24th, 2021 Board Meeting Minutes.

- a. Dugan requested approval of the June 24th, 2021 Board Meeting Minutes.

BROWN MOTIONED TO APPROVE THE JUNE 24th, 2021 BOARD MEETING MINUTES WITH CORRECTIONS. PRIDDY SECONDED THE MOTION. ALL "AYES". LADYMAN ABSTAINS. THE MOTION CARRIED.

IV. Treasurer's Report (Ladyman)

- a. Financial report as of June 31, 2021
 - i. Current Assets totaled \$1,591,284.70, this includes the construction account balance \$988,000 and Cumulative Maintenance fund CD's totaling \$114,725.39
 - ii. Fixed Assets (Cost basis and not depreciated) totaled \$1,068,094.15
 - iii. Total Assets \$2,659,378.85
 - iv. Liabilities total \$1,180,906.18
 - v. Total Equity \$1,478,472.67
 - vi. June income \$320,500.64, YTD income \$446,469.82
 - vii. June Expense \$84,739.30 YTD Expense \$365,503.14
 - viii. June Net income (deficit) \$235,761.34 YTD \$80,966.68

- b. Ladyman requested approval of the Report of Claims for June 2021.

- i. Blackwell raised questions regarding the vouchers for Roylan Buoys and FlexPac.

PRIDDY MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR JUNE 2021. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

- a. Ladyman led a discussion with the board on the significant issues of considered in the proposed 2022 budget, as recommended by the lake manager and budget committee. (Brown, Dugan, and Ladyman)

- i. Blackwell discussed the mooring situation at the Riddle Point Beach, and ideas for expanding it.
- ii. Blackwell also had concerns about the increases proposed for staff salaries. He specifically noted he had called the office for hours on the dump truck and had gotten no response. Mary Jane, explained the rationale and reasoning for the proposed staff increases, and a future need for a phone system that delivers messages directly to the appropriate staff to enhance communications.
- iii. Ladyman stated that the hydraulic dredging project will fall \$324,000 short in funds. She mentioned that one suggestion brought forward was to consider a one-time special benefit to fund the rest of the project. In order to close the deficit, several changes were made to the 2022 proposed budget, including: several fees were increased, the LLCDC tax was increased by 7.5%, no monies were budgeted for the cumulative maintenance fund, increased revenues are anticipated from private work, etc. She recommends \$114,725 be utilized from the cumulative maintenance CD's that are maturing this month. Due to uncertainties about funding the full amount of the dredging contract, the current proposed budget only includes \$779,000 for the dredging contract, rather than \$879,000. The budget committee will continue to review alternatives and asked freeholders to provide input, if any, with regard to a special one-time assessment, which would mean an increase in LLCDC conservancy tax of approximately 71%
- iv. Ladyman also discussed her concerns about the true value of fixed assets, and the significant upcoming capital expenditures to replace them. She requested the LLCDC consider getting equipment appraised to better understand the value of assets, and deferred maintenance costs, and possible sale or disposition. The recent sinking of the patrol boat will cause an unanticipated expenditure this summer in order to have much needed active patrol on the lake.
- v. Wadzinski discussed alternative and increased fees for wake boats.

V. Resolution 07-21-05: 2021 Budget Appropriation Reduction

- a. Ladyman requested approval of Resolution 07-21-05: Budget Appropriation Reduction in the amount of \$555,000.00, since the full amount will not be expended on the sediment project in 2021.

VI. Sublease Location and Availability Discussion

- a. Ladyman led a discussion about dock subleases, and more specifically those on Spillway Road, and concerns from her constituents about subleases being added there for freeholders that do not live in the area. Several District II representatives were present and had voiced their concerns during the public comment period. She also read an email from Michael Klitzing's which stated further information needed to fully assess this situation. All Board members agreed with his suggestions and the need to further study the matter since Spillway Road is not the only location with subleases.
 - i. The Board had extensive discussion regarding dock subleases.
 - ii. It was decided to put a "freeze" on allowing any further subleases, except for those identified in Board resolution 11-04-04 as Priority 1 (Adjacent developed property-Freeholders that have a house next to the lake, but their property does not extend into the water) or Priority 2 (Non-adjacent, developed property-Freeholders that have a house that is not next to the water.)
 - iii. To start such analysis, the Board requested: a map and listing of all current subleases, categorized by priority (1-4), the number/map of all possible subleases, a listing of Freeholders that currently do not have riparian rights that are suitable for a dock or an existing sublease.
 - iv. The Board would also like to look at the rates of subleases in depth and possibly change them.

VII. Manager's Report (Snooks)

- a. Snooks gave an update on the barge operations
 - i. The dredging team has pulled 5,908 cubic yards of sediment out of the lake.
- b. Snooks gave an update on the Vegetation control
 - i. Submerged vegetation was sprayed on June 9th.
 - ii. Survey for second submerged vegetation spray and emergent vegetation coming soon.
- c. Snooks gave an update on the Fireworks
 - i. They were held Friday July 2nd at dusk and we have received \$7,200 in donations.
- d. Snooks also stated that the LLCDC will be posting signs at the beach, overflow pond, and boat ramp to show varying levels of blue green algae.
 - i. The overflow pond tested shortly before the meeting well above the recreational standard for blue green algae.

VIII. New Business/Correspondence

- a. Dugan stated the next board meeting will be held on August 21st, 2021 at 10:00am, hopefully in person at the Riddle Point Park Shelter House.

IX. Adjournment

LADYMAN MOTIONED TO ADJOURN THE JULY 24TH, 2021 BOARD OF DIRECTORS MEETING AT 12:06 P.M. PRIDDY 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 | Debra Ladyman, Treasurer |
| Action Requested | Review |
| Item/Subject | July Financial Update |
| Dollar Amount | N/A |
| Meeting Date | August 21st, 2021 |
| Summary | Financial report showing end of July 2021 Balance sheet, Income, Expense, 2020 comparison, and reconciliation data. |
| Staff Recommendation | N/A |

Lake Lemon Conservancy
Financial Statements
For the Period Ending
January 1, 2021 thru July 31, 2021

(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 July 31, 2021 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.

Yvonne Freeman
August 11, 2021

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY
Balance Sheet
As of July 31, 2021

| | Jul 31, 21 |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1000 · Peoples State Bank - General | |
| 1001 · Peoples St Bank - Cum. Conserv | -15,932.32 |
| 1000 · Peoples State Bank - General - Other | 435,491.60 |
| Total 1000 · Peoples State Bank - General | 419,559.28 |
| 1010 · Petty Cash | 100.00 |
| 1020 · Change Fund | 200.00 |
| 1040 · CD's Cumulative Maint Fund | 96,742.25 |
| 1050 · Savings Account | 26,023.35 |
| 1080 · Construction Account | 988,000.00 |
| Total Checking/Savings | 1,530,624.88 |
| Total Current Assets | 1,530,624.88 |
| 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 | 465,734.79 |
| Total Fixed Assets | 1,068,094.15 |
| TOTAL ASSETS | 2,598,719.03 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2010 · FICA & Federal Taxes Payable | 6,319.48 |
| 2020 · State & Co. Withholding Payable | 1,121.49 |
| Total Other Current Liabilities | 7,440.97 |
| Total Current Liabilities | 7,440.97 |
| Long Term Liabilities | |
| 2810 · Bond Payable | 1,175,000.00 |
| Total Long Term Liabilities | 1,175,000.00 |
| Total Liabilities | 1,182,440.97 |
| Equity | |
| 3000 · Opening Balance Equity | 101,373.66 |
| 3040 · General Fund | 503,214.77 |
| 3060 · Cumulative Maintenance Fund | 101,942.92 |
| 3200 · Retained Earnings | 690,974.64 |
| Net Income | 18,772.07 |
| Total Equity | 1,416,278.06 |
| TOTAL LIABILITIES & EQUITY | 2,598,719.03 |

LAKE LEMON CONSERVANCY

Profit & Loss

July 2021

08/11/21

Cash Basis

| | Jul 21 |
|--|-------------------|
| Income | |
| 4000 · Watercraft Permits | 10,824.00 |
| 4010 · Launch Fees | 2,795.00 |
| 4030 · Sublease & Access Fees | 2,500.00 |
| 4060 · Interest | 47.14 |
| 4070 · Grants & Donations | 1,160.00 |
| 4090 · Park Reservations | 250.00 |
| 4100 · Park Admission Fees | 19,076.00 |
| 4130 · Dredging/Rip-Rap Income | 1,500.00 |
| Total Income | 38,152.14 |
| Expense | |
| 6000 · Manager | 8,192.31 |
| 6001 · Operations Supervisor | 4,292.31 |
| 6002 · Equipment Operations Supervisor | 1,584.62 |
| 6010 · FICA | 1,893.74 |
| 6025 · Merchant Fees | 751.40 |
| 6030 · Retirement | 1,200.13 |
| 6040 · Health Insurance | 1,806.50 |
| 6070 · Gate Attendant | 5,910.14 |
| 6111 · Dredger | 3,283.50 |
| 6113 · Assistant Dredger | 3,071.00 |
| 6114 · Assistant Dredger (Other) | 129.50 |
| 6115 · Dredger (Private) | 1,188.00 |
| 6116 · Assistant Dredger (Private) | 703.00 |
| 6170 · Miscellaneous-Other | 30.00 |
| 6180 · Postage | 14.94 |
| 6190 · General Business Supplies | 146.71 |
| 6200 · Regular Gas | 2,141.71 |
| 6210 · Diesel | 1,455.52 |
| 6240 · Building & Grounds | 1,775.90 |
| 6251 · Dredging Supplies | 1,994.71 |
| 6252 · Rip Rap/Erosion Control | 2,008.69 |
| 6290 · Signs & Nautical Markers | 39.90 |
| 6310 · Grass | 1,810.00 |
| 6370 · Phone, LDT, Pager, E-Mail | 306.07 |
| 6410 · Subscriptions | 758.97 |
| 6440 · Other | 35.40 |
| 6450 · Insurance | 9,235.58 |
| 6460 · Electric | 699.65 |
| 6470 · Water | 184.65 |
| 6480 · Trash | 467.90 |
| 6490 · Port-O-Lets | 720.00 |
| 6510 · Building & Grounds Expense | 629.77 |
| 6541 · Dredging Equipment Maintenance | 6,912.04 |
| 6570 · Lake Weed Treatment | 32,077.37 |
| 6620 · Dam/Spillway Inspection | 2,355.12 |
| 6680 · Other Services and Charges | 540.00 |
| Total Expense | 100,346.75 |
| Net Income | -62,194.61 |

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

July 2021

| | Jul 21 | Jan - Jul 21 |
|--|------------------|-------------------|
| Income | | |
| 2393 · Brown Co - Cumulative Conserv | 0.00 | 7,062.94 |
| 2394 · Monroe Co - Cumulative Conserv | 0.00 | 21,528.74 |
| 4000 · Watercraft Permits | 10,824.00 | 109,362.00 |
| 4010 · Launch Fees | 2,795.00 | 18,516.00 |
| 4020 · Marina & Club Fees | 0.00 | 1,500.00 |
| 4030 · Sublease & Access Fees | 2,500.00 | 25,050.00 |
| 4040 · Property Tax - Brown Co. | 0.00 | 50,298.67 |
| 4050 · Property Tax -Monroe Co. | 0.00 | 153,316.91 |
| 4060 · Interest | 47.14 | 368.70 |
| 4070 · Grants & Donations | 1,160.00 | 6,690.00 |
| 4080 · Fishing Tournament | 0.00 | 1,075.00 |
| 4090 · Park Reservations | 250.00 | 625.00 |
| 4100 · Park Admission Fees | 19,076.00 | 47,628.00 |
| 4130 · Dredging/Rip-Rap Income | 1,500.00 | 41,600.00 |
| Total Income | 38,152.14 | 484,621.96 |
| Expense | | |
| 2001 · Park Capital Improvement Fund | 0.00 | 35,524.00 |
| 2002 · Park Recreation Improvement | 0.00 | 9,000.00 |
| 6000 · Manager | 8,192.31 | 40,961.55 |
| 6001 · Operations Supervisor | 4,292.31 | 21,461.55 |
| 6002 · Equipment Operations Supervisor | 1,584.62 | 20,600.06 |
| 6010 · FICA | 1,893.74 | 8,016.38 |
| 6020 · State Unemployment Tax | 0.00 | 189.55 |
| 6025 · Merchant Fees | 751.40 | 1,753.15 |
| 6030 · Retirement | 1,200.13 | 10,991.65 |
| 6040 · Health Insurance | 1,806.50 | 5,598.96 |
| 6070 · Gate Attendant | 5,910.14 | 12,932.02 |
| 6111 · Dredger | 3,283.50 | 3,283.50 |
| 6113 · Assistant Dredger | 3,071.00 | 3,700.00 |
| 6114 · Assistant Dredger (Other) | 129.50 | 3,690.50 |
| 6115 · Dredger (Private) | 1,188.00 | 1,188.00 |
| 6116 · Assistant Dredger (Private) | 703.00 | 4,171.75 |
| 6120 · Season & Launch Permits | 0.00 | 1,810.58 |
| 6150 · Checks | 0.00 | 210.98 |
| 6160 · Printer, Copier & Computer Supp | 0.00 | 159.98 |
| 6170 · Miscellaneous-Other | 30.00 | 292.08 |
| 6180 · Postage | 14.94 | 289.94 |
| 6190 · General Business Supplies | 146.71 | 437.31 |
| 6200 · Regular Gas | 2,141.71 | 2,141.71 |
| 6210 · Diesel | 1,455.52 | 8,343.55 |
| 6230 · Medical Supplies | 0.00 | 321.68 |
| 6240 · Building & Grounds | 1,775.90 | 4,592.93 |
| 6251 · Dredging Supplies | 1,994.71 | 13,354.40 |
| 6252 · Rip Rap/Erosion Control | 2,008.69 | 4,357.23 |
| 6290 · Signs & Nautical Markers | 39.90 | 3,427.40 |
| 6300 · Accounting Services | 0.00 | 2,250.00 |
| 6310 · Grass | 1,810.00 | 3,620.00 |
| 6320 · Attorney | 0.00 | 2,702.80 |
| 6330 · Consulting Engineer | 0.00 | 64,857.51 |
| 6350 · Other Prof/Secretarial Service | 0.00 | 11,307.26 |
| 6370 · Phone, LDT, Pager, E-Mail | 306.07 | 2,128.72 |
| 6400 · Meals | 0.00 | 64.74 |
| 6410 · Subscriptions | 758.97 | 1,561.95 |
| 6430 · Ads | 0.00 | 208.70 |
| 6440 · Other | 35.40 | 141.40 |
| 6450 · Insurance | 9,235.58 | 41,844.58 |
| 6460 · Electric | 699.65 | 2,694.65 |
| 6470 · Water | 184.65 | 554.02 |
| 6480 · Trash | 467.90 | 1,031.60 |
| 6490 · Port-O-Lets | 720.00 | 1,740.00 |
| 6510 · Building & Grounds Expense | 629.77 | 9,069.40 |
| 6520 · Boat | 0.00 | 30.00 |
| 6530 · Truck | 0.00 | 899.72 |

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY
Profit & Loss YTD Comparison
July 2021

| | Jul 21 | Jan - Jul 21 |
|---------------------------------------|-------------------|------------------|
| 6541 · Dredging Equipment Maintenance | 6,912.04 | 11,133.35 |
| 6542 · Equipment Rental | 0.00 | 881.39 |
| 6570 · Lake Weed Treatment | 32,077.37 | 32,082.37 |
| 6600 · 6% MarinaPermit Sales | 0.00 | 1,814.46 |
| 6620 · Dam/Spillway Inspection | 2,355.12 | 11,230.00 |
| 6661 · Disposal Site Preparation | 0.00 | 14,327.71 |
| 6680 · Other Services and Charges | 540.00 | 1,440.00 |
| 6681 · Fireworks | 0.00 | 8,000.00 |
| 6790 · Bond Repayment - SedimentMgmt | 0.00 | 15,431.17 |
| Total Expense | 100,346.75 | 465,849.89 |
| Net Income | <u>-62,194.61</u> | <u>18,772.07</u> |

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through July 2021

| | Jan - Jul 21 | Jan - Jul 20 | \$ Change | % Change |
|--|-------------------|-------------------|------------------|-------------|
| Income | | | | |
| 2393 · Brown Co - Cumulative Conserv | 7,062.94 | 0.00 | 7,062.94 | 100.0% |
| 2394 · Monroe Co - Cumulative Conserv | 21,528.74 | 0.00 | 21,528.74 | 100.0% |
| 4000 · Watercraft Permits | 109,362.00 | 104,596.00 | 4,766.00 | 4.6% |
| 4010 · Launch Fees | 18,516.00 | 17,275.00 | 1,241.00 | 7.2% |
| 4020 · Marina & Club Fees | 1,500.00 | 1,912.50 | -412.50 | -21.6% |
| 4030 · Sublease & Access Fees | 25,050.00 | 23,735.00 | 1,315.00 | 5.5% |
| 4040 · Property Tax - Brown Co. | 50,298.67 | 42,886.97 | 7,411.70 | 17.3% |
| 4050 · Property Tax - Monroe Co. | 153,316.91 | 137,366.37 | 15,950.54 | 11.6% |
| 4060 · Interest | 368.70 | 1,622.87 | -1,254.17 | -77.3% |
| 4070 · Grants & Donations | 6,690.00 | 13,585.00 | -6,895.00 | -50.8% |
| 4080 · Fishing Tournament | 1,075.00 | 1,000.00 | 75.00 | 7.5% |
| 4090 · Park Reservations | 625.00 | 875.00 | -250.00 | -28.6% |
| 4100 · Park Admission Fees | 47,628.00 | 62,940.00 | -15,312.00 | -24.3% |
| 4120 · Other Income | 0.00 | 0.25 | -0.25 | -100.0% |
| 4130 · Dredging/Rip-Rap Income | 41,600.00 | 35,287.13 | 6,312.87 | 17.9% |
| Total Income | 484,621.96 | 443,082.09 | 41,539.87 | 9.4% |
| Expense | | | | |
| 2001 · Park Capital Improvement Fund | 35,524.00 | 0.00 | 35,524.00 | 100.0% |
| 2002 · Park Recreation Improvement | 9,000.00 | 0.00 | 9,000.00 | 100.0% |
| 6000 · Manager | 40,961.55 | 39,230.70 | 1,730.85 | 4.4% |
| 6001 · Operations Supervisor | 21,461.55 | 20,798.10 | 663.45 | 3.2% |
| 6002 · Equipment Operations Supervisor | 20,600.06 | 23,076.90 | -2,476.84 | -10.7% |
| 6010 · FICA | 8,016.38 | 7,977.49 | 38.89 | 0.5% |
| 6020 · State Unemployment Tax | 189.55 | 251.14 | -61.59 | -24.5% |
| 6025 · Merchant Fees | 1,753.15 | 1,744.39 | 8.76 | 0.5% |
| 6030 · Retirement | 10,991.65 | 11,801.40 | -809.75 | -6.9% |
| 6040 · Health Insurance | 5,598.96 | 5,241.53 | 357.43 | 6.8% |
| 6070 · Gate Attendant | 12,932.02 | 11,882.50 | 1,049.52 | 8.8% |
| 6111 · Dredger | 3,283.50 | 450.00 | 2,833.50 | 629.7% |
| 6112 · Dredger (Other) | 0.00 | 435.00 | -435.00 | -100.0% |
| 6113 · Assistant Dredger | 3,700.00 | 4,062.50 | -362.50 | -8.9% |
| 6114 · Assistant Dredger (Other) | 3,690.50 | 3,276.50 | 414.00 | 12.6% |
| 6115 · Dredger (Private) | 1,188.00 | 0.00 | 1,188.00 | 100.0% |
| 6116 · Assistant Dredger (Private) | 4,171.75 | 1,868.50 | 2,303.25 | 123.3% |
| 6120 · Season & Launch Permits | 1,810.58 | 1,832.15 | -21.57 | -1.2% |
| 6130 · Daily Permits | 0.00 | 130.65 | -130.65 | -100.0% |
| 6150 · Checks | 210.98 | 210.98 | 0.00 | 0.0% |
| 6160 · Printer, Copier & Computer Supp | 159.98 | 765.65 | -605.67 | -79.1% |
| 6170 · Miscellaneous-Other | 292.08 | 12.33 | 279.75 | 2,268.9% |
| 6180 · Postage | 289.94 | 582.34 | -292.40 | -50.2% |
| 6190 · General Business Supplies | 437.31 | 592.29 | -154.98 | -26.2% |
| 6200 · Regular Gas | 2,141.71 | 2,328.32 | -186.61 | -8.0% |
| 6210 · Diesel | 8,343.55 | 1,960.40 | 6,383.15 | 325.6% |
| 6230 · Medical Supplies | 321.68 | 0.00 | 321.68 | 100.0% |
| 6240 · Building & Grounds | 4,592.93 | 8,283.01 | -3,690.08 | -44.6% |
| 6250 · Boat/Weed Harvester/Truck | 0.00 | 86.10 | -86.10 | -100.0% |
| 6251 · Dredging Supplies | 13,354.40 | 3,206.35 | 10,148.05 | 316.5% |
| 6252 · Rip Rap/Erosion Control | 4,357.23 | 16,063.19 | -11,705.96 | -72.9% |
| 6260 · Uniforms | 0.00 | 628.30 | -628.30 | -100.0% |
| 6290 · Signs & Nautical Markers | 3,427.40 | 3,251.20 | 176.20 | 5.4% |
| 6300 · Accounting Services | 2,250.00 | 3,150.00 | -900.00 | -28.6% |
| 6310 · Grass | 3,620.00 | 5,870.00 | -2,250.00 | -38.3% |
| 6320 · Attorney | 2,702.80 | 1,477.50 | 1,225.30 | 82.9% |
| 6330 · Consulting Engineer | 64,857.51 | 29,000.00 | 35,857.51 | 123.7% |
| 6350 · Other Prof/Secretarial Service | 11,307.26 | 0.00 | 11,307.26 | 100.0% |
| 6370 · Phone, LDT, Pager, E-Mail | 2,128.72 | 1,986.58 | 142.14 | 7.2% |
| 6400 · Meals | 64.74 | 0.00 | 64.74 | 100.0% |
| 6410 · Subscriptions | 1,561.95 | 1,013.89 | 548.06 | 54.1% |
| 6430 · Ads | 208.70 | 200.23 | 8.47 | 4.2% |
| 6440 · Other | 141.40 | 524.34 | -382.94 | -73.0% |
| 6450 · Insurance | 41,844.58 | 36,104.75 | 5,739.83 | 15.9% |
| 6460 · Electric | 2,694.65 | 2,614.65 | 80.00 | 3.1% |
| 6470 · Water | 554.02 | 455.63 | 98.39 | 21.6% |

08/11/21
Cash Basis

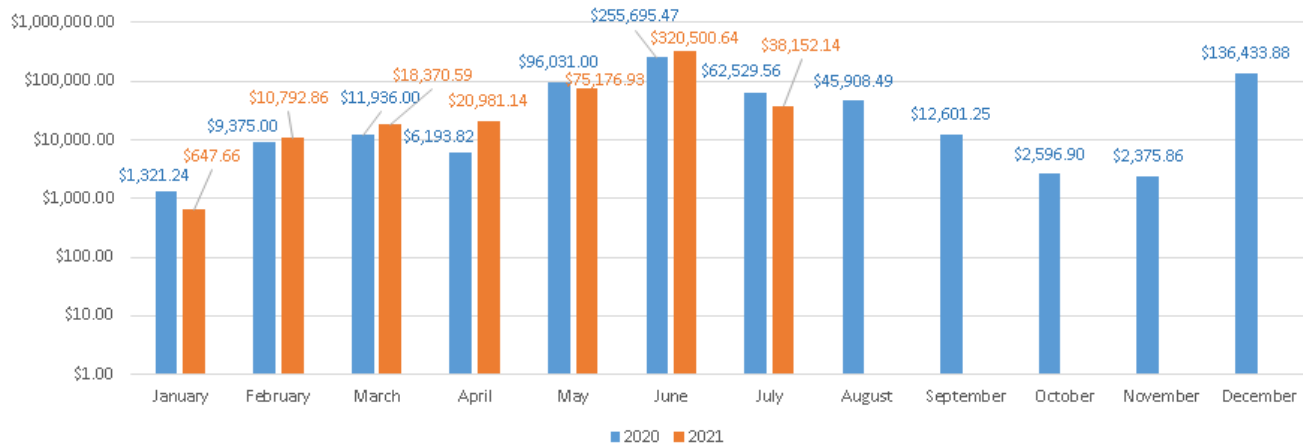
LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

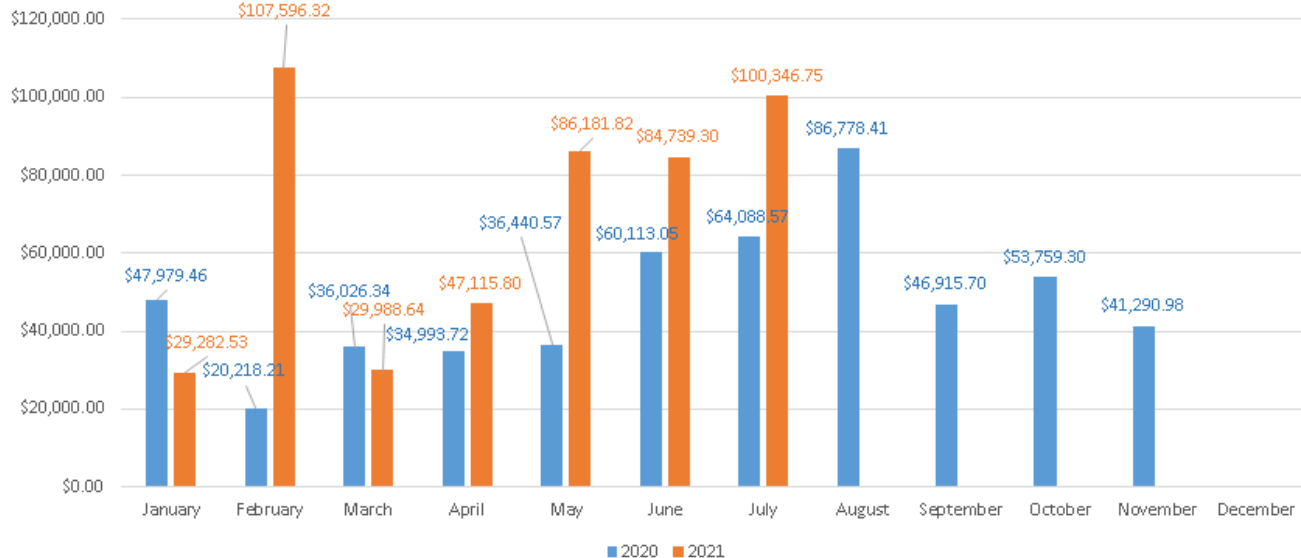
January through July 2021

| | Jan - Jul 21 | Jan - Jul 20 | \$ Change | % Change |
|---------------------------------------|-------------------|-------------------|--------------------|---------------|
| 6480 · Trash | 1,031.60 | 859.76 | 171.84 | 20.0% |
| 6490 · Port-O-Lets | 1,740.00 | 1,378.77 | 361.23 | 26.2% |
| 6500 · Pump Holding Tank | 0.00 | 600.00 | -600.00 | -100.0% |
| 6510 · Building & Grounds Expense | 9,069.40 | 865.75 | 8,203.65 | 947.6% |
| 6520 · Boat | 30.00 | 889.00 | -859.00 | -96.6% |
| 6530 · Truck | 899.72 | 75.57 | 824.15 | 1,090.6% |
| 6541 · Dredging Equipment Maintenance | 11,133.35 | 3,823.90 | 7,309.45 | 191.2% |
| 6542 · Equipment Rental | 881.39 | 9,798.18 | -8,916.79 | -91.0% |
| 6560 · Water Testing | 0.00 | 5,040.00 | -5,040.00 | -100.0% |
| 6570 · Lake Weed Treatment | 32,082.37 | 0.00 | 32,082.37 | 100.0% |
| 6600 · 6% Marina Permit Sales | 1,814.46 | 1,866.00 | -51.54 | -2.8% |
| 6620 · Dam/Spillway Inspection | 11,230.00 | 0.00 | 11,230.00 | 100.0% |
| 6661 · Disposal Site Preparation | 14,327.71 | 10,524.07 | 3,803.64 | 36.1% |
| 6680 · Other Services and Charges | 1,440.00 | 1,400.00 | 40.00 | 2.9% |
| 6681 · Fireworks | 8,000.00 | 8,000.00 | 0.00 | 0.0% |
| 6790 · Bond Repayment - Sediment Mgmt | 15,431.17 | 0.00 | 15,431.17 | 100.0% |
| Total Expense | 465,849.89 | 299,548.48 | 166,301.41 | 55.5% |
| Net Income | 18,772.07 | 143,533.61 | -124,761.54 | -86.9% |

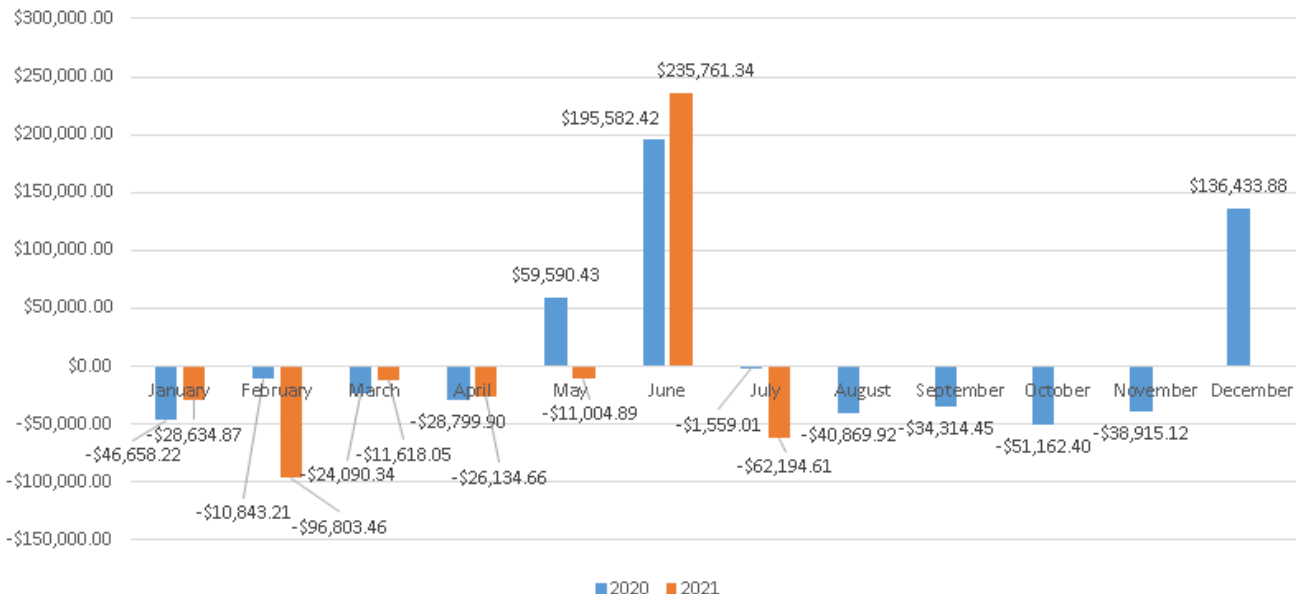
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



LAKE LEMON CONSERVANCY
Profit & Loss by Class
January through July 2021

08/11/21

Cash Basis

| | Cumulative Conserv Improv Fund | General Fund | Unclassified | TOTAL |
|--|--------------------------------|-------------------|--------------|-------------------|
| Income | | | | |
| 2393 · Brown Co - Cumulative Conserv | 7,062.94 | 0.00 | 0.00 | 7,062.94 |
| 2394 · Monroe Co - Cumulative Conserv | 21,528.74 | 0.00 | 0.00 | 21,528.74 |
| 4000 · Watercraft Permits | 0.00 | 109,362.00 | 0.00 | 109,362.00 |
| 4010 · Launch Fees | 0.00 | 18,516.00 | 0.00 | 18,516.00 |
| 4020 · Marina & Club Fees | 0.00 | 1,500.00 | 0.00 | 1,500.00 |
| 4030 · Sublease & Access Fees | 0.00 | 25,050.00 | 0.00 | 25,050.00 |
| 4040 · Property Tax - Brown Co. | 0.00 | 50,298.67 | 0.00 | 50,298.67 |
| 4050 · Property Tax - Monroe Co. | 0.00 | 153,316.91 | 0.00 | 153,316.91 |
| 4060 · Interest | 0.00 | 368.70 | 0.00 | 368.70 |
| 4070 · Grants & Donations | 0.00 | 6,690.00 | 0.00 | 6,690.00 |
| 4080 · Fishing Tournament | 0.00 | 1,075.00 | 0.00 | 1,075.00 |
| 4090 · Park Reservations | 0.00 | 625.00 | 0.00 | 625.00 |
| 4100 · Park Admission Fees | 0.00 | 47,628.00 | 0.00 | 47,628.00 |
| 4130 · Dredging/Rip-Rap Income | 0.00 | 41,600.00 | 0.00 | 41,600.00 |
| Total Income | 28,591.68 | 456,030.28 | 0.00 | 484,621.96 |
| Expense | | | | |
| 2001 · Park Capital Improvement Fund | 35,524.00 | 0.00 | 0.00 | 35,524.00 |
| 2002 · Park Recreation Improvement | 9,000.00 | 0.00 | 0.00 | 9,000.00 |
| 6000 · Manager | 0.00 | 40,961.55 | 0.00 | 40,961.55 |
| 6001 · Operations Supervisor | 0.00 | 21,461.55 | 0.00 | 21,461.55 |
| 6002 · Equipment Operations Supervisor | 0.00 | 20,600.06 | 0.00 | 20,600.06 |
| 6010 · FICA | 0.00 | 8,016.38 | 0.00 | 8,016.38 |
| 6020 · State Unemployment Tax | 0.00 | 189.55 | 0.00 | 189.55 |
| 6025 · Merchant Fees | 0.00 | 1,753.15 | 0.00 | 1,753.15 |
| 6030 · Retirement | 0.00 | 10,991.65 | 0.00 | 10,991.65 |
| 6040 · Health Insurance | 0.00 | 5,598.96 | 0.00 | 5,598.96 |
| 6070 · Gate Attendant | 0.00 | 12,932.02 | 0.00 | 12,932.02 |
| 6111 · Dredger | 0.00 | 3,283.50 | 0.00 | 3,283.50 |
| 6113 · Assistant Dredger | 0.00 | 3,700.00 | 0.00 | 3,700.00 |
| 6114 · Assistant Dredger (Other) | 0.00 | 3,690.50 | 0.00 | 3,690.50 |
| 6115 · Dredger (Private) | 0.00 | 1,188.00 | 0.00 | 1,188.00 |
| 6116 · Assistant Dredger (Private) | 0.00 | 4,171.75 | 0.00 | 4,171.75 |
| 6120 · Season & Launch Permits | 0.00 | 1,810.58 | 0.00 | 1,810.58 |
| 6150 · Checks | 0.00 | 210.98 | 0.00 | 210.98 |
| 6160 · Printer, Copier & Computer Supp | 0.00 | 159.98 | 0.00 | 159.98 |
| 6170 · Miscellaneous-Other | 0.00 | 292.08 | 0.00 | 292.08 |
| 6180 · Postage | 0.00 | 289.94 | 0.00 | 289.94 |
| 6190 · General Business Supplies | 0.00 | 437.31 | 0.00 | 437.31 |
| 6200 · Regular Gas | 0.00 | 2,141.71 | 0.00 | 2,141.71 |
| 6210 · Diesel | 0.00 | 8,343.55 | 0.00 | 8,343.55 |
| 6230 · Medical Supplies | 0.00 | 321.68 | 0.00 | 321.68 |
| 6240 · Building & Grounds | 0.00 | 4,592.93 | 0.00 | 4,592.93 |
| 6251 · Dredging Supplies | 0.00 | 13,354.40 | 0.00 | 13,354.40 |
| 6252 · Rip Rap/Erosion Control | 0.00 | 4,357.23 | 0.00 | 4,357.23 |
| 6290 · Signs & Nautical Markers | 0.00 | 3,427.40 | 0.00 | 3,427.40 |
| 6300 · Accounting Services | 0.00 | 2,250.00 | 0.00 | 2,250.00 |
| 6310 · Grass | 0.00 | 3,620.00 | 0.00 | 3,620.00 |
| 6320 · Attorney | 0.00 | 2,702.80 | 0.00 | 2,702.80 |
| 6330 · Consulting Engineer | 0.00 | 64,857.51 | 0.00 | 64,857.51 |
| 6350 · Other Prof/Secretarial Service | 0.00 | 11,307.26 | 0.00 | 11,307.26 |
| 6370 · Phone, LDT, Pager, E-Mail | 0.00 | 2,128.72 | 0.00 | 2,128.72 |
| 6400 · Meals | 0.00 | 64.74 | 0.00 | 64.74 |
| 6410 · Subscriptions | 0.00 | 1,561.95 | 0.00 | 1,561.95 |

LAKE LEMON CONSERVANCY
Profit & Loss by Class
January through July 2021

08/11/21

Cash Basis

| | Cumulative Conserv Improv Fund | General Fund | Unclassified | TOTAL |
|---------------------------------------|--------------------------------|--------------|--------------|------------|
| 6430 · Ads | 0.00 | 208.70 | 0.00 | 208.70 |
| 6440 · Other | 0.00 | 141.40 | 0.00 | 141.40 |
| 6450 · Insurance | 0.00 | 41,844.58 | 0.00 | 41,844.58 |
| 6460 · Electric | 0.00 | 2,694.65 | 0.00 | 2,694.65 |
| 6470 · Water | 0.00 | 554.02 | 0.00 | 554.02 |
| 6480 · Trash | 0.00 | 1,031.60 | 0.00 | 1,031.60 |
| 6490 · Port-O-Lets | 0.00 | 1,740.00 | 0.00 | 1,740.00 |
| 6510 · Building & Grounds Expense | 0.00 | 9,069.40 | 0.00 | 9,069.40 |
| 6520 · Boat | 0.00 | 30.00 | 0.00 | 30.00 |
| 6530 · Truck | 0.00 | 899.72 | 0.00 | 899.72 |
| 6541 · Dredging Equipment Maintenance | 0.00 | 11,133.35 | 0.00 | 11,133.35 |
| 6542 · Equipment Rental | 0.00 | 881.39 | 0.00 | 881.39 |
| 6570 · Lake Weed Treatment | 0.00 | 32,082.37 | 0.00 | 32,082.37 |
| 6600 · 6% MarinaPermit Sales | 0.00 | 1,814.46 | 0.00 | 1,814.46 |
| 6620 · Dam/Spillway Inspection | 0.00 | 11,230.00 | 0.00 | 11,230.00 |
| 6661 · Disposal Site Preparation | 0.00 | 14,327.71 | 0.00 | 14,327.71 |
| 6680 · Other Services and Charges | 0.00 | 1,440.00 | 0.00 | 1,440.00 |
| 6681 · Fireworks | 0.00 | 8,000.00 | 0.00 | 8,000.00 |
| 6790 · Bond Repayment - SedimentMgmt | 0.00 | 15,431.17 | 0.00 | 15,431.17 |
| Total Expense | 44,524.00 | 421,325.89 | 0.00 | 465,849.89 |
| Net Income | -15,932.32 | 34,704.39 | 0.00 | 18,772.07 |

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through July 2021

| | Jan - Jul 21 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|---------------------|----------------------|--------------|
| Income | | | | |
| 2393 · Brown Co - Cumulative Conserv | 7,062.94 | 11,250.00 | -4,187.06 | 62.8% |
| 2394 · Monroe Co - Cumulative Conserv | 21,528.74 | 33,750.00 | -12,221.26 | 63.8% |
| 4000 · Watercraft Permits | 109,362.00 | 115,000.00 | -5,638.00 | 95.1% |
| 4010 · Launch Fees | 18,516.00 | 21,000.00 | -2,484.00 | 88.2% |
| 4020 · Marina & Club Fees | 1,500.00 | 9,000.00 | -7,500.00 | 16.7% |
| 4030 · Sublease & Access Fees | 25,050.00 | 27,000.00 | -1,950.00 | 92.8% |
| 4040 · Property Tax - Brown Co. | 50,298.67 | 87,620.00 | -37,321.33 | 57.4% |
| 4050 · Property Tax -Monroe Co. | 153,316.91 | 249,380.00 | -96,063.09 | 61.5% |
| 4060 · Interest | 368.70 | 1,250.00 | -881.30 | 29.5% |
| 4070 · Grants & Donations | 6,690.00 | 12,000.00 | -5,310.00 | 55.8% |
| 4071 · Community Foundation | 0.00 | 0.00 | 0.00 | 0.0% |
| 4080 · Fishing Tournament | 1,075.00 | 1,500.00 | -425.00 | 71.7% |
| 4090 · Park Reservations | 625.00 | 4,000.00 | -3,375.00 | 15.6% |
| 4100 · Park Admission Fees | 47,628.00 | 45,000.00 | 2,628.00 | 105.8% |
| 4110 · Concessions | 0.00 | 0.00 | 0.00 | 0.0% |
| 4120 · Other Income | 0.00 | 0.00 | 0.00 | 0.0% |
| 4130 · Dredging/Rip-Rap Income | 41,600.00 | 40,000.00 | 1,600.00 | 104.0% |
| 4140 · Dredging Loan Proceeds | 0.00 | 1,000,000.00 | -1,000,000.00 | 0.0% |
| Total Income | 484,621.96 | 1,657,750.00 | -1,173,128.04 | 29.2% |
| Expense | | | | |
| 2001 · Park Capital Improvement Fund | 35,524.00 | 45,000.00 | -9,476.00 | 78.9% |
| 2002 · Park Recreation Improvement | 9,000.00 | 0.00 | 9,000.00 | 100.0% |
| 2003 · Non-Park Capital Improvements | 0.00 | 0.00 | 0.00 | 0.0% |
| 2004 · Lake Health Improvements | 0.00 | 0.00 | 0.00 | 0.0% |
| 6000 · Manager | 40,961.55 | 65,000.00 | -24,038.45 | 63.0% |
| 6001 · Operations Supervisor | 21,461.55 | 37,200.00 | -15,738.45 | 57.7% |
| 6002 · Equipment Operations Supervisor | 20,600.06 | 41,200.00 | -20,599.94 | 50.0% |
| 6010 · FICA | 8,016.38 | 14,500.00 | -6,483.62 | 55.3% |
| 6020 · State Unemployment Tax | 189.55 | 800.00 | -610.45 | 23.7% |
| 6025 · Merchant Fees | 1,753.15 | 1,800.00 | -46.85 | 97.4% |
| 6030 · Retirement | 10,991.65 | 18,000.00 | -7,008.35 | 61.1% |
| 6040 · Health Insurance | 5,598.96 | 15,000.00 | -9,401.04 | 37.3% |
| 6050 · Life Insurance | 0.00 | 0.00 | 0.00 | 0.0% |
| 6070 · Gate Attendant | 12,932.02 | 23,000.00 | -10,067.98 | 56.2% |
| 6100 · Lake Patrol | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 6110 · Lake Biologist | 0.00 | 0.00 | 0.00 | 0.0% |
| 6111 · Dredger | 3,283.50 | 0.00 | 3,283.50 | 100.0% |
| 6112 · Dredger (Other) | 0.00 | 0.00 | 0.00 | 0.0% |
| 6113 · Assistant Dredger | 3,700.00 | 9,500.00 | -5,800.00 | 38.9% |
| 6114 · Assistant Dredger (Other) | 3,690.50 | 5,700.00 | -2,009.50 | 64.7% |
| 6115 · Dredger (Private) | 1,188.00 | 0.00 | 1,188.00 | 100.0% |
| 6116 · Assistant Dredger (Private) | 4,171.75 | 5,000.00 | -828.25 | 83.4% |
| 6120 · Season & Launch Permits | 1,810.58 | 2,000.00 | -189.42 | 90.5% |
| 6130 · Daily Permits | 0.00 | 400.00 | -400.00 | 0.0% |
| 6140 · Receipt/Tickets Books | 0.00 | 400.00 | -400.00 | 0.0% |
| 6150 · Checks | 210.98 | 200.00 | 10.98 | 105.5% |
| 6160 · Printer, Copier & Computer Supp | 159.98 | 1,000.00 | -840.02 | 16.0% |
| 6170 · Miscellaneous-Other | 292.08 | 1,300.00 | -1,007.92 | 22.5% |
| 6180 · Postage | 289.94 | 750.00 | -460.06 | 38.7% |
| 6185 · Receipt Books | 0.00 | 0.00 | 0.00 | 0.0% |
| 6190 · General Business Supplies | 437.31 | 750.00 | -312.69 | 58.3% |
| 6200 · Regular Gas | 2,141.71 | 9,000.00 | -6,858.29 | 23.8% |
| 6210 · Diesel | 8,343.55 | 12,000.00 | -3,656.45 | 69.5% |
| 6220 · Janitorial Supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| 6230 · Medical Supplies | 321.68 | 0.00 | 321.68 | 100.0% |
| 6240 · Building & Grounds | 4,592.93 | 6,000.00 | -1,407.07 | 76.5% |
| 6250 · Boat/Weed Harvester/Truck | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 6251 · Dredging Supplies | 13,354.40 | 12,000.00 | 1,354.40 | 111.3% |
| 6252 · Rip Rap/Erosion Control | 4,357.23 | 18,000.00 | -13,642.77 | 24.2% |
| 6260 · Uniforms | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| 6270 · Boat Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 6280 · Radio/Communication Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 6290 · Signs & Nautical Markers | 3,427.40 | 5,000.00 | -1,572.60 | 68.5% |

08/11/21
Cash Basis

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through July 2021

| | Jan - Jul 21 | Budget | \$ Over Budget | % of Budget |
|---------------------------------------|-------------------|---------------------|----------------------|--------------|
| 6300 · Accounting Services | 2,250.00 | 6,000.00 | -3,750.00 | 37.5% |
| 6310 · Grass | 3,620.00 | 10,860.00 | -7,240.00 | 33.3% |
| 6320 · Attorney | 2,702.80 | 4,000.00 | -1,297.20 | 67.6% |
| 6325 · Fish Managment Survey | 0.00 | 0.00 | 0.00 | 0.0% |
| 6330 · Consulting Engineer | 64,857.51 | 50,000.00 | 14,857.51 | 129.7% |
| 6340 · State Board Accounts Audit | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 6350 · Other Prof/Secretarial Service | 11,307.26 | 1,000.00 | 10,307.26 | 1,130.7% |
| 6370 · Phone, LDT, Pager, E-Mail | 2,128.72 | 3,500.00 | -1,371.28 | 60.8% |
| 6380 · Travel | 0.00 | 0.00 | 0.00 | 0.0% |
| 6390 · Hotel | 0.00 | 0.00 | 0.00 | 0.0% |
| 6400 · Meals | 64.74 | 200.00 | -135.26 | 32.4% |
| 6410 · Subscriptions | 1,561.95 | 1,400.00 | 161.95 | 111.6% |
| 6420 · Newsletter | 0.00 | 0.00 | 0.00 | 0.0% |
| 6430 · Ads | 208.70 | 500.00 | -291.30 | 41.7% |
| 6440 · Other | 141.40 | 1,200.00 | -1,058.60 | 11.8% |
| 6441 · Event Planning | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 6450 · Insurance | 41,844.58 | 50,000.00 | -8,155.42 | 83.7% |
| 6460 · Electric | 2,694.65 | 5,000.00 | -2,305.35 | 53.9% |
| 6470 · Water | 554.02 | 750.00 | -195.98 | 73.9% |
| 6480 · Trash | 1,031.60 | 1,800.00 | -768.40 | 57.3% |
| 6490 · Port-O-Lets | 1,740.00 | 3,000.00 | -1,260.00 | 58.0% |
| 6500 · Pump Holding Tank | 0.00 | 800.00 | -800.00 | 0.0% |
| 6510 · Building & Grounds Expense | 9,069.40 | 15,000.00 | -5,930.60 | 60.5% |
| 6520 · Boat | 30.00 | 2,000.00 | -1,970.00 | 1.5% |
| 6530 · Truck | 899.72 | 1,000.00 | -100.28 | 90.0% |
| 6540 · Sluice Gate Inspection | 0.00 | 4,500.00 | -4,500.00 | 0.0% |
| 6541 · Dredging Equipment Maintenance | 11,133.35 | 10,000.00 | 1,133.35 | 111.3% |
| 6542 · Equipment Rental | 881.39 | 7,500.00 | -6,618.61 | 11.8% |
| 6560 · Water Testing | 0.00 | 8,000.00 | -8,000.00 | 0.0% |
| 6570 · Lake Weed Treatment | 32,082.37 | 50,000.00 | -17,917.63 | 64.2% |
| 6590 · Contingency Funds 10% | 0.00 | 10,000.00 | -10,000.00 | 0.0% |
| 6600 · 6% MarinaPermit Sales | 1,814.46 | 2,300.00 | -485.54 | 78.9% |
| 6610 · Cumulative Maintenance Fund | 0.00 | 7,500.00 | -7,500.00 | 0.0% |
| 6620 · Dam/Spillway Inspection | 11,230.00 | 5,000.00 | 6,230.00 | 224.6% |
| 6630 · Spillway Repairs | 0.00 | 0.00 | 0.00 | 0.0% |
| 6661 · Disposal Site Preparation | 14,327.71 | 20,000.00 | -5,672.29 | 71.6% |
| 6662 · Debt Service-Dredging Loan | 0.00 | 0.00 | 0.00 | 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 | 1,440.00 | 2,000.00 | -560.00 | 72.0% |
| 6681 · Fireworks | 8,000.00 | 8,000.00 | 0.00 | 100.0% |
| 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% |
| 6704 · Off Road Truck | 0.00 | 0.00 | 0.00 | 0.0% |
| 6705 · Utility Truck | 0.00 | 0.00 | 0.00 | 0.0% |
| 6706 · Bulldozer | 0.00 | 0.00 | 0.00 | 0.0% |
| 6710 · Boat Dock | 0.00 | 0.00 | 0.00 | 0.0% |
| 6720 · Utility Vehicle | 0.00 | 0.00 | 0.00 | 0.0% |
| 6730 · Patrol Boat | 0.00 | 0.00 | 0.00 | 0.0% |
| 6740 · Work Boat (Pontoon) | 0.00 | 0.00 | 0.00 | 0.0% |
| 6750 · Sediment Mitigation | 0.00 | 950,000.00 | -950,000.00 | 0.0% |
| 6760 · Other Capital Outlays | 0.00 | 0.00 | 0.00 | 0.0% |
| 6770 · LLCD Pick-up Truck | 0.00 | 0.00 | 0.00 | 0.0% |
| 6780 · Gatehouse | 0.00 | 0.00 | 0.00 | 0.0% |
| 6790 · Bond Repayment - SedimentMgmt | 40,431.17 | 85,000.00 | -44,568.83 | 47.6% |
| Total Expense | 490,849.89 | 1,687,810.00 | -1,196,960.11 | 29.1% |
| Net Income | -6,227.93 | -30,060.00 | 23,832.07 | 20.7% |

9:22 PM

08/11/21

LAKE LEMON CONSERVANCY

Reconciliation Summary

1000 - Peoples State Bank - General, Period Ending 07/31/2021

| | Jul 31, 21 |
|-----------------------------------|------------|
| Beginning Balance | 491,889.42 |
| Cleared Transactions | |
| Checks and Payments - 19 items | -50,869.23 |
| Deposits and Credits - 19 items | 37,631.00 |
| Total Cleared Transactions | -13,238.23 |
| Cleared Balance | 478,651.19 |
| Uncleared Transactions | |
| Checks and Payments - 18 items | -59,253.91 |
| Deposits and Credits - 2 items | 162.00 |
| Total Uncleared Transactions | -59,091.91 |
| Register Balance as of 07/31/2021 | 419,559.28 |
| New Transactions | |
| Checks and Payments - 8 items | -10,009.16 |
| Deposits and Credits - 6 items | 10,288.00 |
| Total New Transactions | 278.84 |
| Ending Balance | 419,838.12 |

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 - Peoples State Bank - General, Period Ending 07/31/2021

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------|------------|------|--------------------|-----|------------|------------|
| Beginning Balance | | | | | | 491,889.42 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 19 items | | | | | | |
| Check | 06/17/2021 | 5352 | HEATH HEADDY | X | -8,000.00 | -8,000.00 |
| Check | 06/28/2021 | ACH | COMCAST CABLE | X | -392.31 | -8,392.31 |
| Check | 06/28/2021 | 5381 | MONSTER TRASH | X | -187.90 | -8,580.21 |
| Check | 06/28/2021 | 5383 | IZZY'S RENTAL | X | -170.00 | -8,750.21 |
| Check | 06/28/2021 | 5382 | CARMIN PARKER PC | X | -60.00 | -8,810.21 |
| Check | 07/07/2021 | 5386 | N. ANDERSON EX... | X | -1,810.00 | -10,620.21 |
| Check | 07/07/2021 | 5387 | SCI REMC | X | -328.65 | -10,948.86 |
| Check | 07/07/2021 | 5385 | INDIANA STATE C... | X | -270.00 | -11,218.86 |
| Check | 07/07/2021 | 5388 | KLEINDORFER HA... | X | -34.09 | -11,252.95 |
| Check | 07/09/2021 | ACH | VISA | X | -4,193.07 | -15,446.02 |
| Check | 07/09/2021 | 5393 | WHITE RIVER CO... | X | -3,385.65 | -18,831.67 |
| Check | 07/09/2021 | 5394 | FIRST INSURANCE... | X | -1,168.58 | -20,000.25 |
| Check | 07/09/2021 | 5389 | LOWE'S COMPANI... | X | -304.77 | -20,305.02 |
| Check | 07/09/2021 | 5390 | SOUTHERN INDIA... | X | -219.30 | -20,524.32 |
| Check | 07/09/2021 | 5392 | B & B WATER CORP | X | -184.65 | -20,708.97 |
| Check | 07/09/2021 | 5391 | CREATIVE GRAPHI... | X | -35.40 | -20,744.37 |
| Check | 07/16/2021 | 5395 | INDIANA STATE C... | X | -270.00 | -21,014.37 |
| General Journal | 07/31/2021 | | | X | -21,329.30 | -42,343.67 |
| General Journal | 07/31/2021 | | | X | -8,525.56 | -50,869.23 |
| Total Checks and Payments | | | | | -50,869.23 | -50,869.23 |
| Deposits and Credits - 19 items | | | | | | |
| General Journal | 07/02/2021 | | | X | 470.00 | 470.00 |
| General Journal | 07/02/2021 | | | X | 3,494.00 | 3,964.00 |
| General Journal | 07/06/2021 | | | X | 9.00 | 3,973.00 |
| General Journal | 07/06/2021 | | | X | 4,268.00 | 8,241.00 |
| General Journal | 07/06/2021 | | | X | 7,746.00 | 15,987.00 |
| General Journal | 07/09/2021 | | | X | 663.00 | 16,650.00 |
| General Journal | 07/09/2021 | | | X | 1,097.00 | 17,747.00 |
| General Journal | 07/12/2021 | | | X | 719.00 | 18,466.00 |
| General Journal | 07/12/2021 | | | X | 1,120.00 | 19,586.00 |
| General Journal | 07/16/2021 | | | X | 799.00 | 20,385.00 |
| General Journal | 07/16/2021 | | | X | 2,619.00 | 23,004.00 |
| General Journal | 07/18/2021 | | | X | 1,390.00 | 24,394.00 |
| General Journal | 07/18/2021 | | | X | 1,800.00 | 26,194.00 |
| General Journal | 07/22/2021 | | | X | 810.00 | 27,004.00 |
| General Journal | 07/22/2021 | | | X | 2,184.00 | 29,188.00 |
| General Journal | 07/25/2021 | | | X | 1,960.00 | 31,148.00 |
| General Journal | 07/25/2021 | | | X | 4,290.00 | 35,438.00 |
| General Journal | 07/29/2021 | | | X | 640.00 | 36,078.00 |
| General Journal | 07/29/2021 | | | X | 1,553.00 | 37,631.00 |
| Total Deposits and Credits | | | | | 37,631.00 | 37,631.00 |
| Total Cleared Transactions | | | | | -13,238.23 | -13,238.23 |
| Cleared Balance | | | | | -13,238.23 | 478,651.19 |
| Uncleared Transactions | | | | | | |
| Checks and Payments - 18 items | | | | | | |
| Check | 04/17/2020 | 4962 | YOUNG TRUCKING... | | -277.46 | -277.46 |
| Check | 05/04/2020 | 4980 | MONROE CO HEAL... | | -75.00 | -352.46 |
| Check | 06/08/2020 | 5024 | JOHN NAYLOR TR... | | -2,148.51 | -2,500.97 |
| Check | 07/29/2021 | 5409 | AQUATIC CONTRO... | | -32,077.37 | -34,578.34 |
| Check | 07/29/2021 | 5407 | FIRST INSURANCE... | | -8,067.00 | -42,645.34 |
| Check | 07/29/2021 | 5410 | WEST SIDE TRACT... | | -6,912.04 | -49,557.38 |
| Check | 07/29/2021 | 5404 | DLZ INDIANA, LLC | | -2,355.12 | -51,912.50 |
| Check | 07/29/2021 | 5402 | YOUNG TRUCKING... | | -2,008.69 | -53,921.19 |
| Check | 07/29/2021 | 5397 | AMBETTER FROM ... | | -1,806.50 | -55,727.69 |
| Check | 07/29/2021 | 5401 | IZZY'S RENTAL | | -720.00 | -56,447.69 |
| Check | 07/29/2021 | 5403 | N. ANDERSON EX... | | -540.00 | -56,987.69 |
| Check | 07/29/2021 | 5398 | MONSTER TRASH | | -467.90 | -57,455.59 |
| Check | 07/29/2021 | 5405 | MIRACLE RECREA... | | -460.00 | -57,915.59 |
| Check | 07/29/2021 | 5406 | SCI REMC | | -371.00 | -58,286.59 |
| Check | 07/29/2021 | 5399 | PAUL YOUNG PLU... | | -325.00 | -58,611.59 |

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08/11/21

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 - Peoples State Bank - General, Period Ending 07/31/2021

| Type | Date | Num | Name | Clr | Amount | Balance |
|---------------------------------------|------------|------|---------------------|-----|-------------------|-------------------|
| Check | 07/29/2021 | 5400 | COMCAST CABLE | | -306.07 | -58,917.66 |
| Check | 07/29/2021 | 5408 | STAPLES CREDIT ... | | -66.25 | -58,983.91 |
| Check | 07/30/2021 | 5396 | INDIANA STATE C... | | -270.00 | -59,253.91 |
| Total Checks and Payments | | | | | -59,253.91 | -59,253.91 |
| Deposits and Credits - 2 items | | | | | | |
| General Journal | 04/27/2021 | | | | 18.00 | 18.00 |
| General Journal | 07/29/2021 | | | | 144.00 | 162.00 |
| Total Deposits and Credits | | | | | 162.00 | 162.00 |
| Total Uncleared Transactions | | | | | -59,091.91 | -59,091.91 |
| Register Balance as of 07/31/2021 | | | | | -72,330.14 | 419,559.28 |
| New Transactions | | | | | | |
| Checks and Payments - 8 items | | | | | | |
| Check | 08/04/2021 | 5413 | INDIANA UNIVERSI... | | -7,000.00 | -7,000.00 |
| Check | 08/04/2021 | 5414 | CHRISTOPHER B B... | | -1,129.25 | -8,129.25 |
| Check | 08/04/2021 | 5412 | B & B WATER CORP | | -190.40 | -8,319.65 |
| Check | 08/04/2021 | 5411 | KLEINDORFER HA... | | -6.72 | -8,326.37 |
| Check | 08/10/2021 | 5417 | EVERYWHERE SIG... | | -965.00 | -9,291.37 |
| Check | 08/10/2021 | 5418 | KEN'S WESTSIDE ... | | -300.00 | -9,591.37 |
| Check | 08/10/2021 | 5416 | B & B WATER CORP | | -147.79 | -9,739.16 |
| Check | 08/13/2021 | 5415 | INDIANA STATE C... | | -270.00 | -10,009.16 |
| Total Checks and Payments | | | | | -10,009.16 | -10,009.16 |
| Deposits and Credits - 6 items | | | | | | |
| General Journal | 08/02/2021 | | | | 1,522.00 | 1,522.00 |
| General Journal | 08/02/2021 | | | | 2,198.00 | 3,720.00 |
| General Journal | 08/05/2021 | | | | 603.00 | 4,323.00 |
| General Journal | 08/05/2021 | | | | 1,385.00 | 5,708.00 |
| General Journal | 08/09/2021 | | | | 1,781.00 | 7,489.00 |
| General Journal | 08/09/2021 | | | | 2,799.00 | 10,288.00 |
| Total Deposits and Credits | | | | | 10,288.00 | 10,288.00 |
| Total New Transactions | | | | | 278.84 | 278.84 |
| Ending Balance | | | | | -72,051.30 | 419,838.12 |

Lake Lemon Conservancy District
Board Meeting Agenda Item

| | |
|-----------------------------|---|
| Presenter | Debra Ladyman, Treasurer |
| Action Requested | Approval |
| Item/Subject | July Report of Claims: Approval of Vouchers |
| Dollar Amount | \$86,686.40 |
| Meeting Date | August 21st, 2021 |
| Summary | Report showing check detail and payroll expenditures for July 2021 |
| Staff Recommendation | Approval of July 2021 Report of Claims |

Date: August 21, 2021

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - July 2021)

(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 \$86,686.40

Dated this 21st Day of August, 2021

Signature of Governing Board

PAM DUGAN, CHAIRMAN

MARY JANE BROWN, VICE-CHAIR

DEBRA LADYMAN, TREASURER

MICHAEL KLITZING, Sub-Area I

STEVEN PRIDDY, Sub-Area IV

LES WADZINSKI, Sub-Area V

MICHAEL BLACKWELL, Sub-Area VII

08/11/21

LAKE LEMON CONSERVANCY

Check Detail

July 2021

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|------------|--|--------------------------|--------------------------|-------------|-----------------|
| Check | ACH | 07/09/2021 | VISA | | 1000 · Peoples State ... | | -4,193.07 |
| | | | Notary for Camel/Clay Playground gift | 6170 · Miscellaneous-... | | -30.00 | 30.00 |
| | | | Earthwork Contract Mailing | 6180 · Postage | | -14.94 | 14.94 |
| | | | Phone for Office,Masks for Office | 6190 · General Busine... | | -80.46 | 80.46 |
| | | | Gas | 6200 · Regular Gas | | -77.71 | 77.71 |
| | | | Oil & grease | 6210 · Diesel | | -133.87 | 133.87 |
| | | | trash barrels, Fabric Pins, Grass Seed, Fertilizer | 6240 · Building & Gro... | | -1,281.81 | 1,281.81 |
| | | | Push boat Alternator, Driveshaft Coupling, Motor mounts, outboard Trim motor, etc. | 6251 · Dredging Suppl... | | -1,775.41 | 1,775.41 |
| | | | No Parking Signs | 6290 · Signs & Nautic... | | -39.90 | 39.90 |
| | | | Constant Contact(annual Renewal), zoom | 6410 · Subscriptions | | -758.97 | 758.97 |
| TOTAL | | | | | | -4,193.07 | 4,193.07 |
| Check | 5385 | 07/07/2021 | INDIANA STATE CE... | | 1000 · Peoples State ... | | -270.00 |
| | | | | 2040 · Child Support | | -270.00 | 270.00 |
| TOTAL | | | | | | -270.00 | 270.00 |
| Check | 5386 | 07/07/2021 | N. ANDERSON EXC... | | 1000 · Peoples State ... | | -1,810.00 |
| | | | | 6310 · Grass | | -1,810.00 | 1,810.00 |
| TOTAL | | | | | | -1,810.00 | 1,810.00 |
| Check | 5387 | 07/07/2021 | SCI REMC | | 1000 · Peoples State ... | | -328.65 |
| | | | | 6460 · Electric | | -328.65 | 328.65 |
| TOTAL | | | | | | -328.65 | 328.65 |
| Check | 5388 | 07/07/2021 | KLEINDORFER HAR... | | 1000 · Peoples State ... | | -34.09 |
| | | | Keys, Park Supplies | 6240 · Building & Gro... | | -34.09 | 34.09 |
| TOTAL | | | | | | -34.09 | 34.09 |
| Check | 5389 | 07/09/2021 | LOWE'S COMPANIE... | | 1000 · Peoples State ... | | -304.77 |
| | | | Concrete Blocks, Caulk, Barrel Paint | 6510 · Building & Gro... | | -304.77 | 304.77 |
| TOTAL | | | | | | -304.77 | 304.77 |
| Check | 5390 | 07/09/2021 | SOUTHERN INDIAN... | | 1000 · Peoples State ... | | -219.30 |
| | | | Antifreeze, Coolant hose | 6251 · Dredging Suppl... | | -219.30 | 219.30 |
| TOTAL | | | | | | -219.30 | 219.30 |
| Check | 5391 | 07/09/2021 | CREATIVE GRAPHIC... | | 1000 · Peoples State ... | | -35.40 |
| | | | Park Season hanging passes | 6440 · Other | | -35.40 | 35.40 |
| TOTAL | | | | | | -35.40 | 35.40 |
| Check | 5392 | 07/09/2021 | B & B WATER CORP | | 1000 · Peoples State ... | | -184.65 |
| | | | | 6470 · Water | | -184.65 | 184.65 |
| TOTAL | | | | | | -184.65 | 184.65 |
| Check | 5393 | 07/09/2021 | WHITE RIVER CO-OP | | 1000 · Peoples State ... | | -3,385.65 |
| | | | | 6200 · Regular Gas | | -2,064.00 | 2,064.00 |
| | | | | 6210 · Diesel | | -1,321.65 | 1,321.65 |
| TOTAL | | | | | | -3,385.65 | 3,385.65 |
| Check | 5394 | 07/09/2021 | FIRST INSURANCE ... | | 1000 · Peoples State ... | | -1,168.58 |

LAKE LEMON CONSERVANCY

Check Detail

July 2021

08/11/21

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|------------|---------------------|----------------------------|---------------------------|-------------|-----------------|
| TOTAL | | | | | 6450 · Insurance | -1,168.58 | 1,168.58 |
| | | | | | | -1,168.58 | 1,168.58 |
| Check | 5395 | 07/16/2021 | INDIANA STATE CE... | | 1000 · Peoples State ... | | -270.00 |
| | | | | | 2040 · Child Support | -270.00 | 270.00 |
| TOTAL | | | | | | -270.00 | 270.00 |
| Check | 5396 | 07/30/2021 | INDIANA STATE CE... | | 1000 · Peoples State ... | | -270.00 |
| | | | | | 2040 · Child Support | -270.00 | 270.00 |
| TOTAL | | | | | | -270.00 | 270.00 |
| Check | 5397 | 07/29/2021 | AMBETTER FROM M... | | 1000 · Peoples State ... | | -1,806.50 |
| | | | | | 6040 · Health Insurance | -1,806.50 | 1,806.50 |
| TOTAL | | | | | | -1,806.50 | 1,806.50 |
| Check | 5398 | 07/29/2021 | MONSTER TRASH | | 1000 · Peoples State ... | | -467.90 |
| | | | | | 6480 · Trash | -467.90 | 467.90 |
| TOTAL | | | | | | -467.90 | 467.90 |
| Check | 5399 | 07/29/2021 | PAUL YOUNG PLUM... | | 1000 · Peoples State ... | | -325.00 |
| | | | | De-Winterize | 6510 · Building & Gro... | -325.00 | 325.00 |
| TOTAL | | | | | | -325.00 | 325.00 |
| Check | 5400 | 07/29/2021 | COMCAST CABLE | | 1000 · Peoples State ... | | -306.07 |
| | | | | | 6370 · Phone, LDT, P... | -306.07 | 306.07 |
| TOTAL | | | | | | -306.07 | 306.07 |
| Check | 5401 | 07/29/2021 | IZZY'S RENTAL | | 1000 · Peoples State ... | | -720.00 |
| | | | | | 6490 · Port-O-Lets | -720.00 | 720.00 |
| TOTAL | | | | | | -720.00 | 720.00 |
| Check | 5402 | 07/29/2021 | YOUNG TRUCKING I... | | 1000 · Peoples State ... | | -2,008.69 |
| | | | | Rip-Rap Stone | 6252 · Rip Rap/Erosio... | -2,008.69 | 2,008.69 |
| TOTAL | | | | | | -2,008.69 | 2,008.69 |
| Check | 5403 | 07/29/2021 | N. ANDERSON EXC... | | 1000 · Peoples State ... | | -540.00 |
| | | | | Fire Hydrant Path Clearing | 6680 · Other Services ... | -540.00 | 540.00 |
| TOTAL | | | | | | -540.00 | 540.00 |
| Check | 5404 | 07/29/2021 | DLZ INDIANA, LLC | | 1000 · Peoples State ... | | -2,355.12 |
| | | | | Final Dam Inspection Bill | 6620 · Dam/Spillway I... | -2,355.12 | 2,355.12 |
| TOTAL | | | | | | -2,355.12 | 2,355.12 |
| Check | 5405 | 07/29/2021 | MIRACLE RECREATI... | | 1000 · Peoples State ... | | -460.00 |
| | | | | Playground Panel, Clamps | 6240 · Building & Gro... | -460.00 | 460.00 |
| TOTAL | | | | | | -460.00 | 460.00 |

08/11/21

LAKE LEMON CONSERVANCY
Check Detail
 July 2021

| Type | Num | Date | Name | Item | Account | Paid Amount | Original Amount |
|-------|------|------------|---------------------|---|--------------------------|-------------|-----------------|
| Check | 5406 | 07/29/2021 | SCI REMC | | 1000 · Peoples State ... | | -371.00 |
| | | | | | 6460 · Electric | -371.00 | 371.00 |
| TOTAL | | | | | | -371.00 | 371.00 |
| Check | 5407 | 07/29/2021 | FIRST INSURANCE ... | | 1000 · Peoples State ... | | -8,067.00 |
| | | | | | 6450 · Insurance | -8,067.00 | 8,067.00 |
| TOTAL | | | | | | -8,067.00 | 8,067.00 |
| Check | 5408 | 07/29/2021 | STAPLES CREDIT P... | | 1000 · Peoples State ... | | -66.25 |
| | | | | Office Supplies | 6190 · General Busine... | -66.25 | 66.25 |
| TOTAL | | | | | | -66.25 | 66.25 |
| Check | 5409 | 07/29/2021 | AQUATIC CONTROL... | | 1000 · Peoples State ... | | -32,077.37 |
| | | | | Submersed vegetation treatment | 6570 · Lake Weed Tre... | -32,077.37 | 32,077.37 |
| TOTAL | | | | | | -32,077.37 | 32,077.37 |
| Check | 5410 | 07/29/2021 | WEST SIDE TRACTO... | | 1000 · Peoples State ... | | -6,912.04 |
| | | | | Pushboat Transmission repair and Engine Maintenance | 6541 · Dredging Equip... | -6,912.04 | 6,912.04 |
| TOTAL | | | | | | -6,912.04 | 6,912.04 |

Total: \$68,957.10

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

July 2021

| | Alexander, Kathryn | | | Allender, Clinton L | | | Behrman, Harlan | | | Brown, Andrew M | | |
|---|--------------------|-------|-----------------|---------------------|-------|------------------|-----------------|------|-----------------|-----------------|-------|-----------------|
| | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 |
| Employee Wages, Taxes and Adjustments | | | | | | | | | | | | |
| Gross Pay | | | | | | | | | | | | |
| Salary-6000 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Salary-6001 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Salary-6002 | | | 0.00 | | | 1,584.62 | | | 0.00 | | | 0.00 |
| OT-6070 | 3.5 | 14.25 | 49.88 | | | 0.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6070 | 126 | 9.50 | 1,197.00 | | | 0.00 | 171.5 | 9.50 | 1,629.25 | 203 | 10.50 | 2,131.50 |
| Reg. Pay-6110 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6111 | | | 0.00 | 99.5 | 33.00 | 3,283.50 | | | 0.00 | | | 0.00 |
| Reg. Pay-6112 | | | 0.00 | | 30.00 | 0.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6113 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6114 | | | 0.00 | | 20.00 | 0.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6115 | | | 0.00 | 36 | 33.00 | 1,188.00 | | | 0.00 | | | 0.00 |
| Reg. Pay-6116 | | | 0.00 | | 20.00 | 0.00 | | | 0.00 | | | 0.00 |
| Total Gross Pay | 129.5 | | 1,246.88 | 135.5 | | 6,056.12 | 171.5 | | 1,629.25 | 203 | | 2,131.50 |
| Deductions from Gross Pay | | | | | | | | | | | | |
| Emp HSA | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Insurance | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Retirement | | | 0.00 | | | -47.54 | | | 0.00 | | | 0.00 |
| Total Deductions from Gross Pay | | | 0.00 | | | -47.54 | | | 0.00 | | | 0.00 |
| Adjusted Gross Pay | 129.5 | | 1,246.88 | 135.5 | | 6,008.58 | 171.5 | | 1,629.25 | 203 | | 2,131.50 |
| Taxes Withheld | | | | | | | | | | | | |
| Federal Withholding | | | -80.00 | | | -754.00 | | | -117.00 | | | -172.00 |
| Medicare Employee | | | -18.08 | | | -87.82 | | | -23.63 | | | -30.91 |
| Social Security Employee | | | -77.30 | | | -375.48 | | | -101.01 | | | -132.15 |
| IN - Withholding | | | -40.28 | | | -194.08 | | | -52.63 | | | -68.85 |
| Law. Co. | | | 0.00 | | | -105.15 | | | 0.00 | | | 0.00 |
| Medicare Employee Addl Tax | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Monroe Co. | | | -16.77 | | | 0.00 | | | -21.92 | | | -28.67 |
| Total Taxes Withheld | | | -232.43 | | | -1,516.53 | | | -316.19 | | | -432.58 |
| Deductions from Net Pay | | | | | | | | | | | | |
| Child Support | | | 0.00 | | | -810.00 | | | 0.00 | | | 0.00 |
| Docket Fee | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 |
| Total Deductions from Net Pay | | | 0.00 | | | -810.00 | | | 0.00 | | | 0.00 |
| Net Pay | 129.5 | | 1,014.45 | 135.5 | | 3,682.05 | 171.5 | | 1,313.06 | 203 | | 1,698.92 |
| Employer Taxes and Contributions | | | | | | | | | | | | |
| Federal Unemployment | | | 7.48 | | | 0.00 | | | 9.78 | | | 12.79 |
| Medicare Company | | | 18.08 | | | 87.82 | | | 23.63 | | | 30.91 |
| Social Security Company | | | 77.30 | | | 375.48 | | | 101.01 | | | 132.15 |
| IN - Unemployment Company | | | 6.23 | | | 0.00 | | | 8.15 | | | 10.66 |
| Total Employer Taxes and Contributions | | | 109.09 | | | 463.30 | | | 142.57 | | | 186.51 |

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

July 2021

| | Casey, Adam W | | | Piercy, Maggie R | | | Snooks, Franklin A | | | Terrell, Leroy | | | TOTAL |
|--|---------------|------|-----------------|------------------|-------|---------------|--------------------|-------|-----------------|----------------|-------|-----------------|---------------|
| | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 | Hours | Rate | Jul 21 | Hours |
| Employee Wages, Taxes and Adjustments | | | | | | | | | | | | | |
| Gross Pay | | | | | | | | | | | | | |
| Salary-6000 | | | 8,192.31 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Salary-6001 | | | 0.00 | | | 0.00 | | | 4,292.31 | | | 0.00 | |
| Salary-6002 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| OT-6070 | | | 0.00 | | 14.25 | 0.00 | | | 0.00 | | | 0.00 | 3.50 |
| Reg. Pay-6070 | | | 0.00 | 95 | 9.50 | 902.51 | | 11.50 | 0.00 | | | 0.00 | 595.50 |
| Reg. Pay-6110 | | | 0.00 | | | 0.00 | | 11.50 | 0.00 | | | 0.00 | |
| Reg. Pay-6111 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | 99.50 |
| Reg. Pay-6112 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Reg. Pay-6113 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Reg. Pay-6114 | | | 0.00 | | | 0.00 | | | 0.00 | 166 | 18.50 | 3,071.00 | 166.00 |
| Reg. Pay-6115 | | | 0.00 | | | 0.00 | | | 0.00 | 7 | 18.50 | 129.50 | 7.00 |
| Reg. Pay-6116 | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | 36.00 |
| | | | 0.00 | | | 0.00 | | | 0.00 | 38 | 18.50 | 703.00 | 38.00 |
| Total Gross Pay | | | 8,192.31 | 95 | | 902.51 | | | 4,292.31 | 211 | | 3,903.50 | 945.50 |
| Deductions from Gross Pay | | | | | | | | | | | | | |
| Emp HSA | | | -3,600.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Insurance | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Retirement | | | -491.55 | | | 0.00 | | | -128.76 | | | 0.00 | |
| Total Deductions from Gross Pay | | | -4,091.55 | | | 0.00 | | | -128.76 | | | 0.00 | |
| Adjusted Gross Pay | | | 4,100.76 | 95 | | 902.51 | | | 4,163.55 | 211 | | 3,903.50 | 945.50 |
| Taxes Withheld | | | | | | | | | | | | | |
| Federal Withholding | | | -546.00 | | | -41.00 | | | -438.00 | | | -384.00 | |
| Medicare Employee | | | -66.59 | | | -13.09 | | | -62.24 | | | -56.60 | |
| Social Security Employee | | | -284.73 | | | -55.96 | | | -266.13 | | | -242.02 | |
| IN - Withholding | | | -132.45 | | | -29.16 | | | -134.49 | | | -126.09 | |
| Law. Co. | | | 0.00 | | | 0.00 | | | 0.00 | | | -68.31 | |
| Medicare Employee Addl Tax | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Monroe Co. | | | -44.90 | | | -12.14 | | | -45.60 | | | 0.00 | |
| Total Taxes Withheld | | | -1,074.67 | | | -151.35 | | | -946.46 | | | -877.02 | |
| Deductions from Net Pay | | | | | | | | | | | | | |
| Child Support | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Docket Fee | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Total Deductions from Net Pay | | | 0.00 | | | 0.00 | | | 0.00 | | | 0.00 | |
| Net Pay | | | <u>3,026.09</u> | <u>95</u> | | <u>751.16</u> | | | <u>3,217.09</u> | <u>211</u> | | <u>3,026.48</u> | <u>945.50</u> |
| Employer Taxes and Contributions | | | | | | | | | | | | | |
| Federal Unemployment | | | 0.00 | | | 5.42 | | | 0.00 | | | 0.00 | |
| Medicare Company | | | 66.59 | | | 13.09 | | | 62.24 | | | 56.60 | |
| Social Security Company | | | 284.73 | | | 55.96 | | | 266.13 | | | 242.02 | |
| IN - Unemployment Company | | | 0.00 | | | 4.52 | | | 0.00 | | | 9.21 | |
| Total Employer Taxes and Contributions | | | <u>351.32</u> | | | <u>78.99</u> | | | <u>328.37</u> | | | <u>307.83</u> | |

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
 July 2021

| | TOTAL | |
|--|-------|-------------------------|
| | Rate | Jul 21 |
| Employee Wages, Taxes and Adjustments | | |
| Gross Pay | | |
| Salary-6000 | | 8,192.31 |
| Salary-6001 | | 4,292.31 |
| Salary-6002 | | 1,584.62 |
| OT-6070 | | 49.88 |
| Reg. Pay-6070 | | 5,860.26 |
| Reg. Pay-6110 | | 0.00 |
| Reg. Pay-6111 | | 3,283.50 |
| Reg. Pay-6112 | | 0.00 |
| Reg. Pay-6113 | | 3,071.00 |
| Reg. Pay-6114 | | 129.50 |
| Reg. Pay-6115 | | 1,188.00 |
| Reg. Pay-6116 | | 703.00 |
| Total Gross Pay | | 28,354.38 |
| Deductions from Gross Pay | | |
| Emp HSA | | -3,600.00 |
| Insurance | | 0.00 |
| Retirement | | -667.85 |
| Total Deductions from Gross Pay | | -4,267.85 |
| Adjusted Gross Pay | | 24,086.53 |
| Taxes Withheld | | |
| Federal Withholding | | -2,532.00 |
| Medicare Employee | | -358.96 |
| Social Security Employee | | -1,534.78 |
| IN - Withholding | | -778.03 |
| Law. Co. | | -173.46 |
| Medicare Employee Addl Tax | | 0.00 |
| Monroe Co. | | -170.00 |
| Total Taxes Withheld | | -5,547.23 |
| Deductions from Net Pay | | |
| Child Support | | -810.00 |
| Docket Fee | | 0.00 |
| Total Deductions from Net Pay | | -810.00 |
| Net Pay | | <u><u>17,729.30</u></u> |
| Employer Taxes and Contributions | | |
| Federal Unemployment | | 35.47 |
| Medicare Company | | 358.96 |
| Social Security Company | | 1,534.78 |
| IN - Unemployment Company | | 38.77 |
| Total Employer Taxes and Contributions | | <u><u>1,967.98</u></u> |

Lake Lemon Conservancy District
Board Meeting Agenda Item

| | |
|-----------------------------|---|
| Presenter | Debra Ladyman, Treasurer |
| Action Requested | Present |
| Item/Subject | 2022 Annual Budget |
| Dollar Amount | N/A |
| Meeting Date | August 21st, 2021 |
| Summary | Second Reading of the 2022 Annual Budget. |
| Staff Recommendation | N/A |

2021- Cumulative Conservancy Improvement Fund Budget - Fund Code 2393

| Budget Year | Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed) | Expense | | |
|-------------|--|-----------|-------------------------------|-------------|
| 2021 | \$45,000.00 | Account # | Description | 2021 Budget |
| | | 2001 | Park Capital Improvements | \$45,000.00 |
| | | 2002 | Park Recreation Improvements | \$0.00 |
| | | 2003 | Non-Park Capital Improvements | \$0.00 |
| | | 2004 | Lake Health Improvements | \$0.00 |
| | | | | \$0.00 |
| | | | TOTAL | \$45,000.00 |
| | | | | |
| Budget Year | Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed) | Expense | | |
| 2022 | \$49,000.00 | Account # | Description | 2022 Budget |
| | | 2001 | Park Capital Improvements | \$49,000.00 |
| | | 2002 | Park Recreation Improvements | \$0.00 |
| | | 2003 | Non-Park Capital Improvements | \$0.00 |
| | | 2004 | Lake Health Improvements | \$0.00 |
| | | | | \$0.00 |
| | | | TOTAL | \$49,000.00 |
| | | | | |

2022- General Fund Budget

REVENUES

| Account # | Description | 2022 Budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Budget | 2019 Actual |
|-----------|--|-------------|--------------|--------------|--------------|--------------|-------------|
| 4000 | Watercraft Permits | 140,000.00 | 115,000.00 | 115,000.00 | 127,573.00 | 115,000.00 | 112,874.06 |
| 4010 | Launch Fees | 25,000.00 | 21,000.00 | 21,000.00 | 23,930.00 | 21,000.00 | 24,104.00 |
| 4020 | Marina & Club Fees | 10,000.00 | 9,000.00 | 9,000.00 | 10,237.50 | 9,000.00 | 9,187.50 |
| 4030 | Sublease Fees | 27,000.00 | 27,000.00 | 27,000.00 | 24,075.00 | 27,000.00 | 26,245.00 |
| 4040 | Property Tax - BC | 94,192.00 | 87,620.00 | 82,420.00 | 73,506.81 | 82,420.00 | 77,774.29 |
| 4050 | Property Tax - MC | 268,084.00 | 249,380.00 | 234,580.00 | 242,902.75 | 234,580.00 | 241,353.21 |
| 4060 | Interest | 3,000.00 | 1,250.00 | 1,250.00 | 2,813.03 | 1,250.00 | 4,728.39 |
| 4070 | Grants & Donations | 12,000.00 | 12,000.00 | 12,000.00 | 13,615.00 | 7,000.00 | 14,045.00 |
| 4071 | Community Foundation | 40,000.00 | 0 | 0.00 | | | |
| 4080 | Fish Tournaments | 1,500.00 | 1,500.00 | 1,500.00 | 1,150.00 | 1,500.00 | 900.00 |
| 4090 | Park/Lake Reservations | 3,000.00 | 4,000.00 | 4,000.00 | 1,000.00 | 4,000.00 | 2,400.00 |
| 4100 | Park Admission Fees | 80,000.00 | 45,000.00 | 44,000.00 | 80,916.00 | 40,000.00 | 51,695.00 |
| 4110 | Concessions | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | |
| 4120 | Other | 0.00 | 0.00 | 0.00 | 0.25 | 0.00 | 5.03 |
| 4130 | Dredging/Rip-Rap Income | 65,000.00 | 40,000.00 | 30,000.00 | 41,287.13 | 20,000.00 | 21,500.00 |
| 4140 | Sediment Removal Bond Loan Proceeds | 0.00 | 1,000,000.00 | 1,200,000.00 | 1,188,000.00 | 1,000,000.00 | 0.00 |
| | TOTAL | 768,776.00 | 1,612,750.00 | 1,781,750.00 | 1,831,006.47 | 1,563,750.00 | 586,811.48 |

2022- General Fund Budget

WAGES

| Account # | | 2022 Budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Budget | 2019 Actual |
|---------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Salaries & Benefits | | | | | | | |
| 6000 | District Manager | 68,250.00 | 65,000.00 | 62,000.00 | 68,000.00 | 59,800.00 | 65,800.00 |
| 6001 | Park Operations Supervisor | 40,000.00 | 37,200.00 | 36,050.00 | 36,050.00 | 35,000.00 | 34,000.00 |
| 6002 | Equipment Operations Supervisor | 42,436.00 | 41,200.00 | 40,000.00 | 40,100.98 | | |
| 6010 | FICA (7.65%--all staff) | 14,500.00 | 14,500.00 | 13,700.00 | 13,911.66 | 13,700.00 | 14,022.93 |
| 6020 | SUTA (1.236% to 9.5K--all staff) | 800.00 | 800.00 | 800.00 | 343.98 | 800.00 | 70.49 |
| 6030 | PERF (14.2%) | 22,000.00 | 18,000.00 | 15,200.00 | 20,452.71 | 14,000.00 | 14,171.56 |
| 6040 | Health Insurance | 15,000.00 | 15,000.00 | 15,000.00 | 9,863.73 | 6,000.00 | 748.79 |
| 6050 | Life Insurance | | 0.00 | 0.00 | | 0.00 | |
| | TOTAL | 202,986.00 | 191,700.00 | 182,750.00 | 188,723.06 | 129,300.00 | 128,813.77 |
| Hourly & Seasonal | | | | | | | |
| 6070 | Gate / Park Attendants (2174 hrs @ \$11.50/hr) | 25,000.00 | 23,000.00 | 22,000.00 | 20,986.50 | 21,000.00 | 23,198.91 |
| 6100 | Lake Patrol (167 hrs @ \$12.00/hr) | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 4,800.00 | 633.00 |
| 6110 | Lake Biologist (1600 hrs @ \$17.00/hr) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 458.00 |
| 6111 | Dredger (LLCD Dredging) (600 hrs @ \$39.00/hr) | 0.00 | 0.00 | 0.00 | 450.00 | 23,400.00 | 23,705.50 |
| 6112 | Dredger (Other) (375 hrs @ \$39.00/hr) | 0.00 | 0.00 | 0.00 | 435.00 | 14,625.00 | 14,964.48 |
| 6113 | Push Boat Operator (LLCD Dredging) (500 hrs @ \$19.00/hr) | 0.00 | 9,500.00 | 12,000.00 | 9,234.75 | 12,000.00 | 12,762.00 |
| 6114 | Push Boat Operator (Other) (500 hrs @ \$19.00/hr) | 9,500.00 | 5,700.00 | 6,000.00 | 9,226.00 | 6,000.00 | 5,087.25 |
| 6115 | Dredger (Private) (100 hrs @ \$39.00/hr) | 0.00 | 0.00 | 0.00 | 0.00 | 3,900.00 | 1,653.00 |
| 6116 | Push Boat Operator (Private) (500 hrs @ \$19.00/hr) | 9,500.00 | 5,000.00 | 2,000.00 | 1,868.50 | 2,000.00 | 1,044.00 |
| | TOTAL | 44,000.00 | 45,200.00 | 44,000.00 | 42,200.75 | 87,725.00 | 83,506.14 |
| | | | | | | | |
| | GRAND TOTAL WAGES | 246,986.00 | 236,900.00 | 226,750.00 | 230,923.81 | 217,025.00 | 212,319.91 |

2022- General Fund Budget

SUPPLIES

| Account # | Description | 2022 Budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Budget | 2019 Actual |
|--|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Office Supplies | | | | | | | |
| 6025 | Merchant Fees | 3,000.00 | 1,800.00 | 1,200.00 | 2899.61 | 1200 | 1,699.64 |
| 6120 | Season & Launch Permits | 2,000.00 | 2,000.00 | 2,000.00 | 1832.15 | 2000 | 1,883.39 |
| 6130 | Daily Permits | 300.00 | 400.00 | 400.00 | 286.65 | 400 | 270.00 |
| 6140 | Receipt/Ticket Books | 400.00 | 400.00 | 400.00 | 351.7 | 400 | 350.50 |
| 6150 | Checks | 400.00 | 200.00 | 200.00 | 420.86 | 200 | 317.97 |
| 6160 | Printer, Copier, Computer | 500.00 | 1,000.00 | 800.00 | 765.65 | 800 | 946.97 |
| 6170 | Miscellaneous/Other | 1,000.00 | 1,300.00 | 1,300.00 | 362.33 | 1300 | 1,009.49 |
| 6180 | Postage | 750.00 | 750.00 | 750.00 | 717.73 | 750 | 475.00 |
| 6185 | Receipt Books | 0.00 | 0.00 | 0.00 | 0 | 0 | 0.00 |
| 6190 | General Business Supplies | 1,000.00 | 750.00 | 750.00 | 1026.81 | 750 | 691.93 |
| | TOTAL | 9,350.00 | 8,600.00 | 7,800.00 | 8,663.49 | 7,800.00 | 7,644.89 |
| Operating Supplies | | | | | | | |
| 6200 | Regular Gas | 9,000.00 | 9,000.00 | 7,000.00 | 5005.07 | 6000 | 8,383.74 |
| 6210 | Diesel, Oil, Grease | 12,000.00 | 12,000.00 | 9,000.00 | 5697.66 | 7000 | 11,954.93 |
| 6220 | Janitorial | 0.00 | 0.00 | 0.00 | 0 | 0 | 0.00 |
| 6230 | Medical | 0.00 | 0.00 | 0.00 | 0 | 0 | 0.00 |
| | TOTAL | 21,000.00 | 21,000.00 | 16,000.00 | 10,702.73 | 13,000.00 | 20,338.67 |
| Repair & Maintenance Supplies | | | | | | | |
| 6240 | Building & Grounds | 6,000.00 | 6,000.00 | 6,000.00 | 9626.56 | 6000 | 2,784.13 |
| 6250 | Boats, Trucks | 1,500.00 | 1,500.00 | 1,500.00 | 86.1 | 1500 | 1,101.43 |
| 6251 | Dredging Supplies | 12,000.00 | 12,000.00 | 12,000.00 | 12141.29 | 12000 | 16,761.61 |
| 6252 | Rip Rap/ Erosion Control | 18,000.00 | 18,000.00 | 15,000.00 | 16063.19 | 15000 | 1,168.46 |
| | TOTAL | 37,500.00 | 37,500.00 | 34,500.00 | 37,917.14 | 34,500.00 | 21,815.63 |
| Other Supplies | | | | | | | |
| 6260 | Uniforms | 800.00 | 1,000.00 | 600.00 | 628.3 | 200 | 0.00 |
| 6270 | Boat Equipment | 0.00 | 0.00 | 0.00 | 0 | 0 | 0.00 |
| 6280 | Radios | 0.00 | 0.00 | 0.00 | 0 | 1000 | 2,550.00 |
| 6290 | Signs/Nautical Markers | 5,000.00 | 5,000.00 | 3,000.00 | 4003.95 | 2500 | 3,270.41 |
| | TOTAL | 5,800.00 | 6,000.00 | 3,600.00 | 4,632.25 | 3,700.00 | 5,820.41 |
| | | | | | | | |
| | GRAND TOTAL SUPPLIES | 73,650.00 | 73,100.00 | 61,900.00 | 61,915.61 | 59,000.00 | 55,619.60 |

2021- General Fund Budget

SERVICES & CHARGES

| Account # | Description | 2022 Budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Approved | 2019 Actual |
|------------------------------|---|-------------|-------------|-------------|-------------|---------------|-------------|
| Professional Services | | | | | | | |
| 6300 | Accounting Services | 6,000.00 | 6,000.00 | 5,400.00 | 5,400.00 | 5,400.00 | 5,400.00 |
| 6310 | Grass Mowing | 10,860.00 | 10,860.00 | 15,000.00 | 11,740.00 | 10,560.00 | 10,560.00 |
| 6320 | Attorney | 4,000.00 | 4,000.00 | 4,000.00 | 2,077.50 | 4,000.00 | 555.00 |
| 6325 | Fish Management Survey | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 6330 | Consulting Services | 20,000.00 | 50,000.00 | 50,000.00 | 96,875.25 | 50,000.00 | 72,128.81 |
| 6340 | Professional Development | 1,500.00 | 1,500.00 | | 0.00 | | |
| | TOTAL | 42,360.00 | 72,360.00 | 74,400.00 | 116,092.75 | 69,960.00 | 88,643.81 |
| Communication/Transportation | | | | | | | |
| 6350 | Other Professional/Secretarial Services | 1,000.00 | 1,000.00 | 1,000.00 | 440.00 | 1,000.00 | 5,850.00 |
| 6370 | Phone, LDT, Email, etc. | 4,500.00 | 3,500.00 | 3,000.00 | 3,424.99 | 3,000.00 | 3,425.54 |
| 6380 | Travel | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6390 | Hotel | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 396.50 |
| 6400 | Meals | 150.00 | 200.00 | 150.00 | 0.00 | 150.00 | 52.00 |
| 6410 | Subscriptions/Memberships | 1,500.00 | 1,400.00 | 800.00 | 1,450.09 | 800.00 | 1,191.25 |
| | TOTAL | 7,450.00 | 6,100.00 | 5,250.00 | 5,315.08 | 5,250.00 | 10,915.29 |
| Printing/Advertising/Events | | | | | | | |
| 6420 | Newsletter | 0.00 | 0.00 | 600.00 | 0.00 | 600.00 | 0.00 |
| 6430 | Ads(legal notices) | 500.00 | 500.00 | 500.00 | 1,255.43 | 500.00 | 140.14 |
| 6440 | Other Printing | 1,200.00 | 1,200.00 | 1,500.00 | 682.40 | 1,500.00 | 802.37 |
| 6441 | Event Planing | 1,500.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | 3,200.00 | 3,200.00 | 4,100.00 | 1,937.83 | 2,600.00 | 942.51 |
| Insurance | | | | | | | |
| 6450 | Insurance | 50,000.00 | 50,000.00 | 45,000.00 | 45,630.75 | 45,000.00 | 48,262.85 |
| | TOTAL | 50,000.00 | 50,000.00 | 45,000.00 | 45,630.75 | 45,000.00 | 48,262.85 |
| Utility Services | | | | | | | |
| 6460 | Electric | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$4,385.10 | \$5,000.00 | 4,618.45 |
| 6470 | Water | \$1,200.00 | \$750.00 | \$750.00 | \$1,206.57 | \$750.00 | 1,130.72 |
| 6480 | Trash | \$2,000.00 | \$1,800.00 | \$1,500.00 | \$2,465.64 | \$1,500.00 | 1,798.25 |
| 6490 | Port-o-lets | \$2,500.00 | \$3,000.00 | \$2,000.00 | \$2,228.77 | \$2,000.00 | 4,165.25 |
| 6500 | Pump Holding Tank | \$1,000.00 | \$800.00 | \$800.00 | \$1,000.00 | \$800.00 | 800.00 |
| | TOTAL | 11,700.00 | 11,350.00 | 10,050.00 | 11,286.08 | 10,050.00 | 12,512.67 |

2021- General Fund Budget

SERVICES & CHARGES (Continued)

| Account # | Description | 2022 Budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Budget | 2019 Actual |
|--------------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| Repair & Maintenance | | | | | | | |
| 6510 | Building & Grounds | 0.00 | 15,000.00 | 10,000.00 | 3,177.11 | 15,500.00 | 8,550.69 |
| 6520 | Boats | 2,000.00 | 2,000.00 | 2,000.00 | 889.00 | 2,000.00 | 1,435.77 |
| 6530 | Trucks | 1,000.00 | 1,000.00 | 1,000.00 | 130.56 | 1,000.00 | 525.04 |
| 6540 | Sluice Gate Inspection | 0.00 | 4,500.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6541 | Dredging Equipment Repairs | 12,000.00 | 10,000.00 | 10,000.00 | 12,768.80 | 10,000.00 | 17,943.36 |
| 6542 | Equipment Rental | 10,000.00 | 7,500.00 | 7,500.00 | 27,226.26 | 5,000.00 | 6,630.06 |
| | TOTAL | 25,000.00 | 40,000.00 | 30,500.00 | 44,191.73 | 33,500.00 | 35,084.92 |
| Other Services & Charges | | | | | | | |
| 6560 | Water Testing | 12,050.00 | 8,000.00 | 6,500.00 | 6,930.00 | 6,500.00 | 5,623.00 |
| 6570 | Lake Weed Treatment | 50,000.00 | 50,000.00 | 50,000.00 | 35,008.46 | 50,000.00 | 36,612.00 |
| 6590 | Contingency Fund | 10,000.00 | 10,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| 6600 | 6% Commission-Marina Sales | 2,300.00 | 2,300.00 | 2,300.00 | 1,906.74 | 2,300.00 | 2,086.08 |
| 6610 | Cumulative Maintenance Fund | 0.00 | 7,500.00 | 7,500.00 | 0.00 | 5,000.00 | 5,000.00 |
| 6620 | Dam/Spillway Inspection | 0.00 | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 5,343.22 |
| 6630 | Dam/Spillway Repairs | 0.00 | 0.00 | 5,000.00 | 720.00 | 0.00 | 550.00 |
| 6661 | Disposal Site Preparation | 20,000.00 | 20,000.00 | 15,000.00 | 16,601.43 | 10,000.00 | 12,942.53 |
| 6662 | Debt Service | 0.00 | 0.00 | 67,000.00 | 238,238.77 | 67,000.00 | |
| 6663 | ,Barge Mobilization | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | |
| 6670 | Interest Expense (Line of Credit) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6680 | Other Servies and Charges (Debris Removal) | 2,000.00 | 2,000.00 | 1,500.00 | 1,400.00 | 1,500.00 | 1,829.77 |
| 6681 | Fireworks | 8,000.00 | 8,000.00 | 8,000.00 | 8,000.00 | 6,500.00 | 8,000.00 |
| 6682 | Ramp Repairs | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| | TOTAL | 104,350.00 | 114,800.00 | 169,800.00 | 308,805.40 | 170,800.00 | 77,986.60 |
| | | | | | | | |
| | GRAND TOTAL SERVICES AND CHARGES | 244,060.00 | 297,810.00 | 339,100.00 | 533,259.62 | 337,160.00 | 274,348.65 |

2022- General Fund Budget

Capital,Debt and Summary

| Account # | Description | 2022 budget | 2021 Budget | 2020 Budget | 2020 Actual | 2019 Budget | 2019 Actual |
|-----------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 0 | | | | | | | |
| 6690 | Office Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 6700 | Computer Equipment | 0 | 0 | 0 | 0 | 0 | 0 |
| 6701 | Barge | 0 | 0 | 0 | 0 | 0 | 0 |
| 6702 | Push Boat / Motors | 0 | 0 | 0 | 0 | 0 | 0 |
| 6703 | Excavator & Buckets | 0 | 0 | 0 | 0 | 0 | 0 |
| 6704 | Off Road Truck | 0 | 0 | 200,000 | 0 | 0 | 0 |
| 6705 | Utility Truck | 0 | 0 | 0 | 0 | 0 | 0 |
| 6706 | Bulldozer | 0 | 0 | 0 | 0 | 0 | 0 |
| 6710 | Boat Dock (2) | 0 | 0 | 0 | 0 | 0 | 0 |
| 6720 | Utility Vehicle | 0 | 0 | 0 | 0 | 0 | 8100 |
| 6730 | Patrol Boat | 0 | 0 | 0 | 0 | 0 | 0 |
| 6740 | Work Boat (Pontoon) | 0 | 0 | 0 | 0 | 0 | 0 |
| 6750 | Sediment Mitigation | 779000 | 950,000.00 | 950,000 | 0 | 950,000 | 102,755 |
| | TOTAL | 779000.00 | 950000.00 | 1150000.00 | 0.00 | 950000.00 | 110855.00 |

Other Capital Outlays

| | | | | | | | |
|----------------------------------|---------------------|-----------|-----------|------------|------|-----------|-----------|
| 6730 | Patrol Boat/Trailer | 0 | 0 | 0 | 0 | 0 | 0 |
| 6770 | LLCD Pick-up Truck | 0 | 0 | 0 | 0 | 0 | 0 |
| 6780 | Park improvement | 0 | 0 | 30000 | 0 | | 0 |
| | TOTAL | 0.00 | 0.00 | 30000.00 | 0.00 | 0.00 | 0.00 |
| GRAND TOTAL CAPITAL EXPENDITURES | | 779000.00 | 950000.00 | 1180000.00 | 0.00 | 950000.00 | 110855.00 |

| | | | | | | | |
|-------------------------------|---------------------------|-------------|-------------|--------|--------|--------|--------|
| 6790 | Repayment- Sediment Manga | \$79,250.00 | \$85,000.00 | | | | |
| | | | | | | | |
| GRAND TOTAL DEBT EXPENDITURES | | \$79,250.00 | \$85,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | | |
|---------------------------------|--|--------------|--------------|--------------|------------|--------------|------------|
| TOTAL EXPENDITURES GENERAL BUDG | | 1,422,946.00 | 1,642,810.00 | 1,807,750.00 | 826,099.04 | 1,563,185.00 | 653,143.16 |
|---------------------------------|--|--------------|--------------|--------------|------------|--------------|------------|

Excess Expenditures over Revenue

| General Fund | | | | | | | |
|--------------|--------------|--------------|--------------|--------------|--------------|-------------|--|
| | | 2021 Budget | 2020 Budget | | 2019 Budget | 2019 Actual | |
| Revenues | 768,776.00 | 1,612,750.00 | 1,781,750.00 | 1,831,006.47 | 1,563,750.00 | 586,811.48 | |
| Expenses | 1,422,946.00 | 1,642,810.00 | 1,807,750.00 | 826,099.04 | 1,563,185.00 | 653,143.16 | |
| Net | -654,170.00 | -30,060.00 | -26,000.00 | 1,004,907.43 | 565.00 | -66,331.68 | |