# LAKE LEMON CONSERVANCY DISTRICT 

Board of Directors Meeting
Zoom Digital Format
January 27, 2022
6:00p.m.

The January, 2022 Board of Directors Meeting of the Lake Lemon Conservancy District was Held via zoom and was called to order by Chairman Pam Dugan at 6:00 p.m.

BOARD MEMBERS PRESENT: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer-Debra Ladyman. Michael Klitzing, Les Wadzinski, Steve Priddy and Mike Blackwell. ALSO PRESENT: Adam Casey, District Manager; Jessica Healey, Admin.
I. Call Meeting to Order / Chairman's Remarks (Dugan)
II. Public Comment (Brown)
a. No Public Comment was received
III. Approval of Board Meeting Minutes (Dugan)
a. Approval of the December 16, 2021 Board Meeting Minutes.

PRIDDY MOTIONED TO APPROVE THE DECEMBER 16, 2021 BOARD MEETING MINUTES. KLITZING SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.
IV. Treasurer's Report (Ladyman)
a. Financial report as of December 31, 2021
i. Current Assets totaled $\$ 1,431,237.08$, this includes the construction account balance $\$ 832,750.00$ and Cumulative Maintenance fund CD's totaling \$96,752.71
ii. Fixed Assets (Cost basis and not depreciated) totaled \$1,068,094.15
iii. Total Assets $\$ 2,499,331.23$
iv. Liabilities total $\$ 1,148,605.08$
v. Total Equity $\$ 1,350,726.15$
vi. December Income \$152,394.06 YTD Income \$768.164.50
vii. December Expense $\$ 173,703.14$ YTD Expense $\$ 872,370.31$
viii. December Net Income \$-21,309.08, YTD \$-104,205.81
b. Ladyman requested approval of the Report of Claims for December 2021
i. Blackwell requested to receive the receipts for purchase from Kleindorfers hardware store.
BROWN MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR DECEMBER 2021. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.
c. CD Renewal/ Close out
i. CD\# ending 4075 - Maturing February 5th, 2022; Ladyman recommended cashing out the $\$ 31,990.25 \mathrm{CD}$ and placing funds in the savings account.

## KLITZING MOTIONED TO CLOSE OUT CD \# ENDING IN 4075 AND DEPOSIT FUNDS IN THE SAVINGS ACCOUNT. PRIDDY SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

a. Transfer of Funds 2021
i. Ladyman presented the 2021 end of year transfer of funds. The total of general fund transfers was $\$ 94,573.00$. Highlights of transfers included over budget Attorney fees; Consulting fees, S\&P bond rating, and the purchase of the new Lake Patrol Jet Ski.

## KLITZING MOTIONED TO APPROVE THE YEAR END TRANSFER OF FUNDS WITHING THE GENERAL FUND. LADYMAN SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

## V. Manager's Report (Casey)

a. 2022 Board Election Update
i. Casey stated the 2022 Board election is uncontested for districts II and VI. Debra Ladyman will serve another term as District II Director; Malcolm McClure will come on the board for his first term as the District VI Director.
b. Staffing Update
i. Casey stated that Jessica Healey has been hired for the Administrative Assistant position. Operations Supervisor and Equipment Operation Supervisor positions still remain open. Casey hopes to have the positions filled by early March. Positions have been advertised on Indeed, University Career Centers, Lake Management List serves etc.
c. Large Barge Liquidation Discussion
i. Casey discussed the wear and tear and age showing on the large barge, push boat and excavator. He stated it is very tough to get a value on such a unique piece of equipment but that Heartland Dredging was showing interest in the equipment to use during their hydraulic dredging project. So there might be an immediate opportunity to lease or sell the equipment to Heartland.
ii. Board members discussed the level of service that we currently have and how it would be impacted by liquidating the large barge and using only the small barge. Casey did not believe the level of service would be impacted and stated
the need to fully analyze the dredging operation to see if it should continue in house or if it would be beneficial to look at contracting the dredging.
iii. Casey created a Manager Appointed task force to look into the cost and benefits of continued in house dredging vs. contracting. He appointed Les Wadzinski, Debra Ladyman and Malcolm McClure as members and will bring in subject matter experts as needed.

## LADYMAN MOTIONED TO ALLOW CASEY TO CREATE AND ADVERTISE SEALED BID DOCUMENTS FOR THE POTENTIAL SALE OF THE LARGE BARGE, EXCAVATOR AND PUSHBOAT, WITH ATTORNEY REVIEW. ENSURING THAT THE LANGUAGE CLEARLY STATES THE LLCD IS NOT GUARANTEEING A SALE AND THAT ANY AND ALL OFFERS MAY BE REFUSED. BROWN SECONDED. ALL "AYES". THE MOTION CARRIED.

d. Sediment Management Project: Update
i. Casey presented photos and discussed the sediment management project as it pertains to the creation of the South Shore Dr., sediment receiving pond. Unexpected levels of ground water have created tough soil conditions and United Excavating has had to rent specialized tracked dump trucks to run within the basin. United Excavating has also run into unforeseen levels of dewatering and sediment management due to the levels of ground/rainwater. This includes substantial use of cement kiln dust to maintain roads and manipulate spoils. As of $1 / 11 / 21$ the pond has a total capacity of 106,000 cubic yards. This equates to approximately 80,000-85,000 cubic yard usable capacity.
ii. Casey stated that United will be submitting a Change Order for the cost of the unforeseen dewatering. Due to the level of groundwater the previously planned tile system will not be installed. The unspent money form this will give some room for a no fee change, Change Order. Casey stated United will need to provide some proof of unexpected cost, which to date, is estimated at approximately \$40,000.
iii. Engineers perform a detailed review of all invoices from United Excavating prior to LLCD processing and approving for payment. Their recommendation for approval is provided in writing in a detailed memo, such documentation is made part of the voucher package when processed for payment.
e. Schell Marina: Boat Rental Discussion
i. The Schell Marina has been purchased by Steven and Steven (Father and Son) Werner. The new owners have discussed the desire for watercraft rentals at the marina. The Werner's have sent out a survey to their list serve to gauge public level of interest in additional service offerings at the Marina. Boat rentals, as per our lease, would have to be approved by the LLCD.
ii. Board Members and Casey discussed the limitations they would like to see such as capacity, motor size, fleet size, etc. it was decided to share the survey with
the LLCD list serve to get a better representation of freeholders interest. The discussion has been currently tabled with the desire to see the survey results.
iii.
II. New Business/Correspondence for Future Agenda
a. The LLCD Annual Meeting will take place on Thursday February $24^{\text {th }}$, 2022 6:O0PM
III. Adjournment

KLITZING MOTIONED TO ADJOURN THE JANUARY 27 ${ }^{\text {TH }}$, 2022 BOARD OF DIRECTORS MEETING AT 7:20
P.M. BROWN SECONDED THE MOTION. ALL "AYE’S". THE MOTION CARRIED. MEETING ADJOURNED.

## RESPECTFULLY SUBMITTED BY:

Jessica Healey, Administrative Assistant

# LAKE LEMON CONSERVANCY DISTRICT 

Board of Directors Meeting
Zoom Meeting with YouTube Live Stream January 27, 2022

6:00 p.m.

## AGENDA

I. Call Meeting to Order / Chairman's Remarks
II. Public Comment
III. Approval of December 16, 2021 Board Meeting Minutes
IV. Treasurer's Report
A. December Financial Highlights
B. Report of Claims for December 2021
C. CD Renewal: CD\# 371034075 (12 month renewal rate $0.35 \%$ ) Matures $2 / 5 / 22$
D. Transfer of Funds- 2021
V. Manager's Report
A. 2022 Election: Update
B. Staffing Update
C. Large Barge Liquidation Discussion
D. Sediment Management Project: Update
E. Schell Marina: Boat Rental Discussion
VI. New Business / Correspondence for Future Agenda
A. Annual Meeting, Thursday, February 24, 2021, 6:00 p.m.

Location: TBD
VII. Adjournment

# Lake Lemon Conservancy District 

## Board Meeting Agenda Item

| Presenter | Pam Dugan, Chairman |
| :---: | :---: |
| Action Requested | Approve |
| Item/Subject | December 16th Board Meeting Minutes |
| Dollar Amount | N/A |
| Meeting Date | January 27th, 2022 |
| Summary | Minutes from the Board meeting on December 16, 2021 <br>  |
| Staff Recommendation | Approve the December 16, 2021 Board Meeting <br> Minutes. |

# LAKE LEMON CONSERVANCY DISTRICT 

Board of Directors Meeting
Zoom Digital Format
December 16, 2021
6:00p.m.

The December 16th, 2021 Board of Directors Meeting of the Lake Lemon Conservancy District was Held via zoom and was called to order by Chairman Pam Dugan at 6:00 p.m.

BOARD MEMBERS PRESENT: Chairman-Pam Dugan, Vice-Chairman Mary Jane Brown, Treasurer-Debra Ladyman. Michael Klitzing, Les Wadzinski, Steve Priddy and Mike Blackwell. ALSO PRESENT: Adam Casey, District Manager
I. Call Meeting to Order / Chairman's Remarks (Dugan)
II. Public Comment (Brown)
a. Comments were received from Brian Postlethweight and Steve Langbeen.
III. Approval of Board Meeting Minutes (Dugan)
a. Approval of the September $23^{\text {rd }}$ Board Meeting Minutes.

- Correction to location, Riddle Point Park Corrected to Zoom

KLITZING MOTIONED TO APPROVE THE SEPTEMBER 23, 2021 BOARD MEETING MINUTES. PRIDDY SECONDED THE MOTION. BROWN ABSTAINED, BLACKWELL ABSTAINED, ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.
b. Approval of the October $28^{\text {th }}$ Board Meeting Minutes.

- Correction, Treasurer Report as of September 30 ${ }^{\text {th }}$.

BROWN MOTIONED TO APPROVE THE OCTOBER 28, 2021 BOARD MEETING MINUTES. PRIDDY SECONDED THE MOTION. KLITZING ABSTAINED, LADYMAN ABSTAINED, ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.
IV. Treasurer's Report (Ladyman)
a. Financial report as of October 31, 2021
i. Current Assets totaled $\$ 1,513,673.94$, this includes the construction account balance $\$ 988,000$ and Cumulative Maintenance fund CD's totaling \$96,752.71
ii. Fixed Assets (Cost basis and not depreciated) totaled \$1,068,094.15
iii. Total Assets $\$ 2,581,768.09$
iv. Liabilities total $\$ 1,180,119.73$
v. Total Equity $\$ 1,401,648.36$
vi. October income $\$ 52,590.32$, YTD income $\$ 608,702.21$
vii. October Expense $\$ 35,787.05$ YTD Expense $\$ 604,559.84$
viii. October Net Income \$16,803.27, YTD \$4,142.37

Financial report as of November 30, 2021
ix. Current Assets totaled $\$ 1,449,800.00$, this includes the construction account balance $\$ 947,950.00$ and Cumulative Maintenance fund CD's totaling $\$ 96,752.71$
x. Fixed Assets (Cost basis and not depreciated) totaled $\$ 1,068,094.15$
xi. Total Assets $\$ 2,517,895.14$
xii. Liabilities total $\$ 1,178,285.88$
xiii. Total Equity $\$ 1,339,609.00$
xiv. November income \$7,068.23, YTD income \$615,770.44
xv. November Expense $\$ 69,107.33$ YTD Expense $\$ 673,667.17$
xvi. November Net Income $\$ \mathbf{- 6 2 , 0 3 9 . 1 0 , ~ Y T D ~ \$ - 5 7 , 8 9 6 . 7 3 ~}$
b. Ladyman requested approval of the Report of Claims for October 2021.

KLITZING MOTIONED TO APPROVE THE REPORT OF CLAIMS: ALLOWANCE OF VOUCHERS FOR
OCTOBER 2021 AND NOVEMBER 2021. BROWN SECONDED THE MOTION. ALL "AYES". THE MOTION
CARRIED.
c. CD Renewal/ Close out
i. CD\# ending 4067- Maturing December $30^{\text {th }}, 2021$
ii. Cd\# ending 2722- Maturing January $10^{\text {th }}, 2022$

KLITZING MOTIONED TO CLOSE OUT CD \#'S ENDING IN 4067 \& 2722 AND DEPOSIT FUNDS IN THE SAVINGS ACCOUNT. PRIDDY SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.
d. Resolution 10-21-08: 2022 Fees and Charges
i. Ladyman discussed the 2022 fees and charges, highlighting our park improvements, inflation and setting trends moving forward. Ladyman highlighted fees that did not have a 2022 suggested fee for discussion.
ii. The board discussed fees that did not have a suggested 2022 fee in the document. It was decided to raise these fees by $20 \%$ (excluding private dredging per barge cost).
KLITZING MOTIONED TO APPROVE RESOLUTION 10-21-08 AS AMENDED; INCLUDING SUBELASE FEES INCREASING TO \$230.00, RETAINING EARLY PAYMENT DISCOUNT; COMMERCIAL MARINA, NONPROFIT, SLIP FEES, SPECIAL EVENT AND SHELTER RENTAL FEES INCREASING BY 20\%. BROWN SECONDED THE MOTION. BLACKWELL NO; ALL OTHERS "AYES". THE MOTION CARRIED.
e. Form 144-2022 Statement of Salaries and wages
i. Ladyman and Casey reviewed the salaries and hourly wages as stated on Form 144. New hourly positions include an Administrative Assistant

## KLITZING MOTIONED TO APPROVE FORM 144- STATEMENT OF SALARIES AND WAGES AS PRESENTED. PRIDDY SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

f. Resolution 12-21-10: Encumbered funds 2021-2022, United Earthwork Contract
i. Ladyman discussed Resolution 12-21-10. Allowing us to encumber remaining 2021 funds for the United Earthworks contract to paid in 2022.

## DUGAN MOTIONED TO APPROVE RESOLUTION 12-21-10: ENCUMBERED FUNDS 2021-2022 AS WRITTEN. KLITZING SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

g. Audit Completion Update
i. Ladyman discussed the completed audit for fiscal years 2020 and 2021.

1. Comments from Audit include better documenting internal control and processing procedures, completing form 144 statement of salaries and wages for documentation of hourly employee wages, and uploading monthly bank account statements.
V. Approval of 2021 Agreements (Dugan)
a. 2022 Surplus Parcel Agreement: Freeholders
b. 2022 Commercial Surplus Parcel Agreement: Sands \& Sands Properties, LLC
c. 2022 Commercial Surplus Parcel Agreement: Pop's Dock \& Lifts
d. 2022 Land Use Agreement - Kenneth Clark
e. 2022 Agreement for the use of Riddle Point Park Property: Boys \& Girls Club
f. 2022 Marina/Club Agreement: BYC
g. 2022 Riddle Point Park Use Agreement: Riddle Point Rowing Association
h. 2022 IU Rowing Team Agreement
i. 2022 Watkins Accounting - Accounting Services Agreement
j. 2022 Carmin Parker PC - Legal Services Agreement
k. 2022 First Insurance Group - Insurance Agreement

DUGAN MOTIONED TO APPROVE AGREEMENTS A-C; AMENDED TO REFLECT APPROVED 2022 FEES AND CHARGES. PRIDDY SECONDED THE MOTION. BLACKWELL NO; ALL OTHERS "AYES". THE MOTION CARRIED.

DUGAN MOTIONED TO APROVE AGREEMENTS D-K AS PRESENTED. PRIDDY SECONDED THE MOTION. ; ALL "AYES". THE MOTION CARRIED.

## VI. Manager's Report (Casey)

a. 2022 Board Election Update
i. Casey stated the 2022 Board election is uncontested. Debra Ladyman will serve another term as District II Director; Malcolm McClure will come on the board for his first term as the District 6 Director.
b. Sediment Management Project
i. Casey provided an update and shared photos of the south shore disposal site excavation. It is expected to near substantial completion around the end of the year. There will be a final survey to determine the actual yardage removed.
c. LLCD Staffing presentation/discussion
i. Casey presented a power point highlighting the roles and responsibilities of LLCD Staff. Primarily focusing on the need for creation and hiring of an administrative assistant.
ii. Casey requested the approval of the administrative job description and for advertising and hiring in January.

## KLITZING MOTIONED TO APPROVE THE ADMINISTRATIVE ASSISTANT JOB DESCRIPTION AS WRITTEN AND TO AUTHORIZE ADVERTISING AND HIRING. PRIDDY SECONDED THE MOTION. ALL "AYES". THE MOTION CARRIED.

VII. New Business/Correspondence
a. Casey provided a drawdown update and stated that the sluice gate will be closed the week of December 20th, 2020.
b. Next Board Meeting: January 27 ${ }^{\text {th }}$, 2022; 6:00pm. Location to be determined.
VIII. Adjournment

KLITZING MOTIONED TO ADJOURN THE DECEMBER $16^{\text {TH }}$, 2021 BOARD OF DIRECTORS MEETING AT
7:50 P.M. BROWN SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.

## RESPECTFULLY SUBMITTED BY:

Adam Casey, District Manager

## Lake Lemon Conservancy District

## Board Meeting Agenda Item

| Presenter | Debra Ladyman, Treasurer |
| :---: | :---: |
| Action Requested | Review |
| Item/Subject | December Financial Update |
| Dollar Amount | N/A <br> Meeting Date <br> Summary <br> December 2021 Balance sheet, <br> Income, Expense,2020 comparison, <br> and reconciliation data. |
| Staff Recommendation 2022 | N/A |

# Lake Lemon Conservancy 

## Financial Statements

For the Period Ending

$$
\text { January 1, } 2021 \text { thru December 31, } 2021
$$

## (UNAUDITED)

## Watkins Accounting

113 E. $19^{\text {th }}$ Street
Bloomington, IN 47408

## LAKE LIMON CONSERVANCY

I have prepared the financial statements for LAKE LEMON CONSERVANCY as of December 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 eharging 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
January 17. 2022

## LAKE LEMON CONSERVANCY <br> Balance Sheet

|  | Dec 31, 21 |
| :---: | :---: |
| ASSETS |  |
| Current Assets |  |
| Checking/Savings |  |
| 1000 - Peoples State Bank - General |  |
| 1001 - Peoples St Bank - Cum. Conserv | 2.825 .38 |
| 1000 - Peoples State Bank - General - Other | 472.422.46 |
| Total 1000 Peoples State Bank - General | 475.247 .84 |
| 1010 - Petty Cash | 100.00 |
| 1020 - Change Fund | 200.00 |
| 1040 - CD's Cumulative Maint Fund | 96,752.71 |
| 1050 - Savings Account | 26.186 .53 |
| 1080 - Construction Account | 832.750 .00 |
| Total Checking/Savings | 1.431.237.08 |
| Total Current Assets | 1.431,237.08 |
| 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 | 2,499,331.23 |
| LIABILITIES \& EQUITY |  |
| Liabilities |  |
| Current Liabilities |  |
| Other Current Liabilities |  |
| 2010 - FICA \& Federal Taxes Payable | 2,964.94 |
| 2020 - State \& Co. Withholding Payable | 640.14 |
| Total Other Current Liabilities | $3,605.08$ |
| Total Current Liabilities | 3.605 .08 |
| Long Term Liabilities |  |
| 2810 - Bond Payable | 1,145,000.00 |
| Total Long Term Liabilities | 1,145,000.00 |
| Total Liabilities | 1.148 .605 .08 |
| Equity |  |
| 3000 - Opening Balance Equity | 101.373 .66 |
| 3040 - General Fund | 503,214.77 |
| 3060 - Cumulative Maintenance Fund | 101,942.92 |
| 3200 - Retained Earnings | 693,400.61 |
| Net Income | -49,205.81 |
| Total Equity | 1.350 .726 .15 |
| TOTAL LIABILITIES \& EQUITY | 2,499,331.23 |

## LAKE LEMON CONSERVANCY

|  | Dec 21 |
| :---: | :---: |
| Income |  |
| 2393 - Brown Co - Cumulative Conserv | 4,840.68 |
| 2394 - Monroe Co - Cumulative Conserv | 13,917.02 |
| 4040 - Property Tax - Brown Co. | 34,472.91 |
| 4050 - Property Tax -Monroe Co. | 99,109.99 |
| 4060 Interest | 53.46 |
| Total Income | 152,394.06 |
| Expense |  |
| $6000 \cdot$ Manager | 8,192.29 |
| 6010 FICA | 789.47 |
| 6025 - Merchant Fees | 43.57 |
| 6030 - Retirement | 611.69 |
| 6114 - Assistant Dredger (Other) | 2.127 .50 |
| 6150 - Checks | 225.75 |
| 6170 - Miscellaneous-Other | 159.95 |
| $6240 \cdot$ Building \& Grounds | 313.96 |
| 6250 - Boat/Weed Harvester/Truck | 850.00 |
| 6251 - Dredging Supplies | 193.40 |
| 6300 - Accounting Services | 900.00 |
| 6370 - Phone, LDT, Pager, E-Mail | 315.76 |
| $6410 \cdot$ Subscriptions | 14.99 |
| 6460 - Electric | 420.00 |
| 6470 - Water | 214.57 |
| $6480 \cdot$ Trash | 20.00 |
| 6490 - Port-O-Lets | 170.00 |
| 6600 - 6\% MarinaPermit Sales | 390.24 |
| 6750 - Sediment Mitigation | 115,200.00 |
| 6790 - Bond Repayment - SedimentMgmt | 42,550.00 |
| Total Expense | 173,703.14 |
| Net Income | -21,309.08 |


|  | Dec 21 | Jan - Dec 21 |
| :---: | :---: | :---: |
| Income |  |  |
| 2393 - Brown Co - Cumulative Conserv | 4.840 .68 | 11,903.62 |
| 2394 - Monroe Co - Cumulative Conserv | 13,917.02 | 35,445.76 |
| 4000 - Watercraft Permits | 0.00 | 131,615.00 |
| 4010 - Launch Fees | 0.00 | 24,057.00 |
| 4020 - Marina \& Club Fees | 0.00 | 10.237 .50 |
| 4030 - Sublease \& Access Fees | 0.00 | 25,050.00 |
| 4040 - Property Tax - Brown Co. | 34,472.91 | 84,771.58 |
| 4050 - Property Tax -Monroe Co. | 99,109.99 | 252,426.90 |
| 4060 - Interest | 53.46 | 542.34 |
| 4070 - Grants \& Donations | 0.00 | 37.388 .80 |
| 4080 - Fishing Tournament | 0.00 | 1,075.00 |
| 4090 - Park Reservations | 0.00 | 1,125.00 |
| 4100 - Park Admission Fees | 0.00 | 67,126.00 |
| 4130 - Dredging/Rip-Rap Income | 0.00 | 85,400.00 |
| Total Income | 152.394.06 | 768.164 .50 |
| Expense |  |  |
| 2001 - Park Capital Improvement Fund | 0.00 | 35,524.00 |
| 2002 - Park Recreation Improvement | 0.00 | 9,000.00 |
| 6000 Manager | 8.192 .29 | 71,000.00 |
| 6001 - Dperations Supervisor | 0.00 | 31.476 .94 |
| 6002 - Equipment Operations Supervisor | 0.00 | 20,600.06 |
| 6010 FICA | 789.47 | 13,321.60 |
| 6020 - State Unemployment Tax | 0.00 | 337.04 |
| 6025 - Merchant Fees | 43.57 | 2,940.85 |
| 6030 - Retirement | 611.69 | 16,925.40 |
| 6040 - Health Insurance | 0.00 | 5,598.96 |
| 6070 - Gate Attendant | 0.00 | 21,840.41 |
| 6111 - Dredger | 0.00 | 7.969 .50 |
| 6112 - Dredger (Other) | 0.00 | 792.00 |
| 6113 - Assistant Dredger | 0.00 | 6.308 .50 |
| 6114 - Assistant Dredger (Other) | 2.127 .50 | 9.656 .75 |
| 6115 - Dredger (Private) | 0.00 | 5,247.00 |
| 6116 - Assistant Dredger (Private) | 0.00 | 6,447.25 |
| 6120 - Season \& Launch Permits | 0.00 | $\uparrow .810 .58$ |
| 6130 - Daily Permits | 0.00 | 156.00 |
| 6150 - Checks | 225.75 | 436.73 |
| 6160 - Printer, Copier \& Computer Supp | 0.00 | 915.93 |
| 6170 Miscellaneous-Other | 159.95 | 530.05 |
| 6180 Postage | 0.00 | 498.24 |
| 6190 - General Business Supplies | 0.00 | 669.30 |
| 6200 Regular Gas | 0.00 | 7.648 .37 |
| 6210 - Diesel | 0.00 | 13,632.77 |
| 6230 - Medical Supplies | 0.00 | 321.68 |
| 6240 - Building 8 Grounds | 313.96 | 5,289.11 |
| 6250 - BoatWeed Harvester/Truck | 850.00 | 1,051.59 |
| 6251 - Dredging Supplies | 193.40 | 14.102.81 |
| 6252 - Rip Rap/Erosion Control | 0.00 | 13.621 .30 |
| 6260 - Uniforms | 0.00 | 590.50 |
| 6270 - Boat Equipment | 0.00 | 0.00 |
| 6290 - Signs \& Nautical Markers | 0.00 | $4,702.40$ |
| $6300 \cdot$ Accounting Services | 900.00 | 5,400.00 |
| 6310 Grass | 0.00 | 9.05000 |
| 6320 - Attorney | 0.00 | 10,787.52 |
| 6330 - Consulting Engineer | 0.00 | 68,856.26 |
| 6350 - Other Prof/Secretarial Service | 0.00 | 11,307.26 |
| 6370 Phone, LDT, Pager, E-Mail | 315.76 | 3.676 .99 |
| 6400 Meals | 0.00 | 64.74 |
| $6410 \cdot$ Subscriptions | 14.99 | 2.006 .50 |
| 6430 Ads | 0.00 | 252.29 |
| 6440 - Other | 0.00 | 203.16 |
| 6450 - Insurance | 0.00 | 52,762.58 |
| 6460 . Electric | 420.00 | 4.512 .65 |
| 6470 Water | 214.57 | 1.485 .58 |


|  | Dec 21 | Jan - Dec 21 |
| :---: | :---: | :---: |
| $6480 \cdot$ Trash | 20.00 | 1,871.50 |
| 6490 - Port-O-Lets | 170.00 | 2,590.00 |
| 6500 - Pump Holding Tank | 0.00 | 400.00 |
| 6510 - Building \& Grounds Expense | 0.00 | 10.270 .22 |
| 6520 - Boat | 0.00 | 30.00 |
| 6530 - Truck | 0.00 | 974.07 |
| 6541 - Dredging Equipment Maintenance | 0.00 | 14,682.62 |
| 6542 - Equipment Rental | 0.00 | 1.286 .31 |
| $6560 \cdot$ Water Testing | 0.00 | 7.665 .00 |
| 6570 - Lake Weed Treatment | 0.00 | 39.523 .57 |
| 6600 - $6 \%$ MarinaPermit Sales | 390.24 | 2.204 .70 |
| 6620 - Dam/Spillway Inspection | 0.00 | 11.230 .00 |
| 6661 - Disposal Site Preparation | 0.00 | 17.822 .63 |
| 6680 - Other Services and Charges | 0.00 | 1,759.37 |
| 6681 - Fireworks | 0.00 | 8,000.00 |
| 6730 - Patrol Boat | 0.00 | 12,500.00 |
| 6750 - Sediment Mitigation | 115.200 .00 | 155,250.00 |
| 6790 - Bond Repayment - SedimentMgmt | 42.550 .00 | 82.981 .17 |
| Total Expense | 173.703 .14 | 872.370 .31 |
| Net Income | -21,309.08 | -104,205.81 |

# LAKE LEMON CONSERVANCY <br> Profit \& Loss Prev Year Comparison 

|  | Dec 21 | Dec 20 | \$ Change | \% Change |
| :---: | :---: | :---: | :---: | :---: |
| Income |  |  |  |  |
| 2393 - Brown Co - Cumulative Conserv | 4.840 .68 | 0.00 | 4,840.68 | 100.0\% |
| 2394 - Monroe Co-Cumulative Conserv | 13.917 .02 | 0.00 | 13.917 .02 | 100.0\% |
| 4040 - Property Tax - Brown Co. | 34.472 .91 | 30,619.84 | 3.853 .07 | 12.6\% |
| 4050 Property Tax -Monroe Co. | 99.109 .99 | 105.536 .38 | -6.426.39 | -6.1\% |
| 4060 Interest | 53.46 | 277.66 | -224.20 | -80.8\% |
| Total Income | 152,394.06 | 136.433.88 | 15.960 .18 | $11.7 \%$ |
| Expense |  |  |  |  |
| 6000 Manager | 8.192 .29 | 7.846 .26 | 346.03 | 4.4\% |
| 6001 - Operations Supervisor | 0.00 | 4.159 .58 | -4,159.58 | -100.0\% |
| 6002 - Equipment Operations Supervisor | 0.00 | 4.615 .42 | -4.615.42 | -100.0\% |
| 6010 - FICA | 789.47 | 1,379.71 | -590.24 | -42.8\% |
| 6025 - Merchant Fees | 43.57 | 49.16 | -5.59 | -11.4\% |
| 6030 Retirement | 611.69 | 2.360 .26 | -1,748.57 | -74.1\% |
| 6040 . Health Insurance | 0.00 | 2.375 .83 | -2.375.83 | -100.0\% |
| 6070 - Gate Attendant | 0.00 | 244.00 | -244.00 | -100.0\% |
| 6113 - Assistant Dredger | 0.00 | 999.00 | -999.00 | -100.0\% |
| 6114 . Assistant Dredger (Other) | 2,127.50 | 1.071 .00 | 1.056 .50 | 98.7\% |
| 6150 - Checks | 225.75 | 209.88 | 15.87 | 7.6\% |
| 6170 - Miscellaneous-Other | 159.95 | 0.00 | 159.95 | 100.0\% |
| 6180 - Postage | 0.00 | 20.64 | -20.64 | -100.0\% |
| 6210 - Diesel | 0.00 | 95.96 | -95.96 | -100.0\% |
| 6240 - Building 8 Grounds | 313.96 | 0.00 | 313.96 | 100.0\% |
| 6250 - Boat/Weed Harvester/Truck | 850.00 | 0.00 | 850.00 | 100.0\% |
| 6251 - Dredging Supplies | 19340 | 247.55 | -54.15 | -21.9\% |
| 6300 Accounting Services | 900.00 | 900.00 | 0.00 | 0.0\% |
| 6320 - Attorney | 0.00 | 540.00 | -540.00 | -100.0\% |
| 6330 - Consulting Engineer | 0.00 | 39,800.00 | -39,800.00 | -100.0\% |
| 6370 Phone, LDT, Pager, E-Mail | 315.76 | 289.48 | 26.28 | 9.1\% |
| $6410 \cdot$ Subscriptions | 14.99 | 14.99 | 0.00 | 0.0\% |
| 6430 Ads | 0.00 | 155.41 | -155.41 | -100.0\% |
| 6460 . Electric | 420.00 | 390.00 | 30.00 | 7.7\% |
| 6470 - Water | 214.57 | 147.34 | 67.23 | 45.6\% |
| 6480 - Trash | 20.00 | 120.00 | -100.00 | -83.3\% |
| 6490 - Port-O-Lets | 170.00 | 170.00 | 0.00 | 0.0\% |
| 6510 - Building \& Grounds Expense | 0.00 | 815.00 | . 815.00 | -100.0\% |
| 6541 - Dredging Equipment Maintenance | 000 | 750.25 | -750.25 | -100.0\% |
| 6542 - Equipment Rental | 0.00 | 13.800 .68 | -13.800.68 | -100.0\% |
| 6600 - 6\% MarinaPermit Sales | 390.24 | 0.00 | 390.24 | 100.0\% |
| 6662 - Debt Service-Dreding Loan | 0.00 | -20.761.23 | 20.761 .23 | 100.0\% |
| 6750 - Sediment Mitigation | 115.200 .00 | 0.00 | 115.200 .00 | 100.0\% |
| 6790 - Bond Repayment - SedimentMgmt | 42.550 .00 | 0.00 | 42.550 .00 | 100.0\% |
| Total Expense | 173.703 .14 | 62,806.17 | 110.896 .97 | 176.6\% |
| Net Income | -21,309.08 | 73,627.71 | -94,936.79 | -128.9\% |





|  | Cumulative Conserv Improv Fund | General Fund | Unclassified | TOTAL |
| :---: | :---: | :---: | :---: | :---: |
| Income |  |  |  |  |
| 2393 - Brown Co. Cumulative Conserv | 11.903 .62 | 0.00 | 000 | 11.903 .62 |
| 2394 - Monroe Co. Cumulative Conserv | 35.445 .76 | 0.00 | 0.00 | 35.445 .76 |
| 4000 - Watercraft Permits | 0.00 | 131.615 .00 | 0.00 | 131,615.00 |
| 4010 - Launch Fees | 0.00 | 24.057 .00 | 0.00 | 24,057.00 |
| 4020 - Marina \& Club Fees | 0.00 | 10.237 .50 | 0.00 | 10,237.50 |
| 4030 - Sublease \& Access Fees | 0.00 | 25.050 .00 | 0.00 | 25.050 .00 |
| 4040 - Property Tax - Brown Co. | 0.00 | 84.771 .58 | 000 | 84.771 .58 |
| 4050 - Property Tax -Monroe Co. | 000 | 252.426 .90 | 0.00 | 252.426 .90 |
| 4060 - Interest | 0.00 | 542.34 | 000 | 542.34 |
| 4070 - Grants \& Donations | 000 | 37.388 .80 | 000 | 37.388 .80 |
| 4080 - Fishing Tournament | 0.00 | 1.075 .00 | 0.00 | 1,075.00 |
| 4090 - Park Reservations | 0.00 | 1.125 .00 | 0.00 | 1,125.00 |
| 4100 - Park Admission Fees | 0.00 | 67,126.00 | 0.00 | 67,126.00 |
| 4130 - Dredging/Rip-Rap Income | 0.00 | 85.400 .00 | 0.00 | $85.400 .00$ |
| Total Income | 47.34938 | 72081512 | 000 | 768.164 .50 |
| Expense |  |  |  |  |
| 2001 Park Capital Improvement Fund | 35.52400 |  |  |  |
| 2002 - Park Recreation Improvement | 9.00000 | 000 | 000 | 9,000.00 |
| 6000 Manager | 000 | 71.000 .00 | 000 | 71,000.00 |
| 6001 - Operations Supervisor | 000 | 31.476 .94 | 000 | 31,476.94 |
| 6002 - Equipment Operations Supervisor | 000 | 20.600 .06 | 0.00 | 20,600.06 |
| 6010 - FICA | 000 | 13.321 .60 | 000 | 13,321,60 |
| 6020 State Unemployment Tax | 000 | 337.04 | 0.00 | 337.04 |
| 6025 - Merchant Fees | 000 | 2.940 .85 | 000 | 2.940 .85 |
| 6030 - Retirement | 000 | 16.925 .40 | 000 | 16.925.40 |
| 6040 - Health Insurance | 000 | 5.59896 | 000 | 5.59896 |
| 6070 Gate Attendant | 000 | 21.84041 | 000 | 21.84041 |
| 6111 - Dredger | 000 | 7969.50 | 0.00 | 7.96950 |
| 6112 - Dredger (Other) | 0.00 | 792.00 | 000 | 792.00 |
| 6113 . Assistant Dredger | 000 | 6.308 .50 | 000 | 6.308 .50 |
| 6114 - Assistant Dredger (Other) | 000 | 9.656 .75 | 000 | 9,656.75 |
| 6115 - Dredger (Private) | 000 | 5.247 .00 | 0.00 | 5,247.00 |
| 6116 . Assistant Dredger (Private) | 000 | 6.447 .25 | 0.00 | 6.447 .25 |
| 6120 - Season \& Launch Permits | 000 | 1.81058 | 0.00 | 1.810 .58 |
| 6130 - Daily Permits | 000 | 15600 | 0.00 | 156.00 |
| 6150 - Checks | 000 | 43673 | 000 | 436.73 |
| 6160 - Printer, Copier \& Computer Supp | 000 | 915.93 | 000 | 915.93 |
| 6170 - Miscellaneous-Other | 000 | 370.10 | 15995 | 53005 |
| 6180 - Postage | 0.00 | 498.24 | 000 | 49824 |
| 6190 - General Business Supplies | 0.00 | 66930 | 0.00 | 669.30 |
| $6200 \cdot$ Regular Gas | 0.00 | 7.648 .37 | 0.00 | 7.648 .37 |
| 6210 - Diesel | 0.00 | 13,632.77 | 0.00 | 13,632.77 |
| 6230 - Medical Supplies | 0.00 | 321.68 | 0.00 | 321.68 |
| 6240 - Building \& Grounds | 0.00 | 5.289 .11 | 0.00 | 5.289 .11 |
| 6250 - Boat/Weed Harvester/Truck | 0.00 | 1.051 .59 | 000 | 1.051 .59 |
| 6251 - Dredging Supplies | 000 | 14.102 .81 | 000 | 14.10281 |
| 6252 - Rip Rap/Erosion Control | 0.00 | 13.621 .30 | 000 | 13.621 .30 |
| 6260 - Uniforms | 0.00 | 59050 | 000 | 590.50 |
| 6270 - Boat Equipment | 0.00 | 0.00 | 000 | 0.00 |
| 6290 - Signs \& Nautical Markers | 0.00 | 4.702 .40 | 000 | 4.702 .40 |
| 6300 - Accounting Services | 0.00 | 5.400 .00 | 0.00 | 5.400 .00 |
| 6310 . Grass | 0.00 | 9.050 .00 | 0.00 | 9.050 .00 |
| 6320 - Attorney | 0.00 | 10.787 .52 | 0.00 | 10.787.52 |

LAKE LEMON CONSERVANCY
Profit \& Loss by Class

|  | Cumulative Conserv Improv Fund | General Fund | Unclassified | TOTAL |
| :---: | :---: | :---: | :---: | :---: |
| 6330 - Consulting Engineer | 0.00 | 68.856 .26 | 0.00 | 68,856.26 |
| 6350 - Other Prot/Secretarial Service | 000 | 11,307.26 | 0.00 | 11,307.26 |
| 6370 Phone, LDT, Pager, E-Mail | 0.00 | 3.676 .99 | 0.00 | 3.67699 |
| 6400 Meals | 000 | 64.74 | 0.00 | 6474 |
| 6410 Subscriptions | 000 | 1.991 .51 | 14.99 | 2.00650 |
| 6430 Ads | 000 | 252.29 | 0.00 | 252.29 |
| 6440 - Other | 000 | 203.16 | 0.00 | 203.16 |
| 6450 - Insurance | 0.00 | 52.76258 | 0.00 | 52.762 .58 |
| 6460 - Electric | 0.00 | 4.487 .65 | 25.00 | 4.512 .65 |
| 6470 - Water | 0.00 | 1.48558 | 0.00 | 1.485 .58 |
| 6480 Trash | 0.00 | 1.87150 | 0.00 | 1.871 .50 |
| 6490 - Port-O-Lets | 0.00 | 2.590 .00 | 0.00 | 2,590.00 |
| 6500 - Pump Holding Tank | 0.00 | 400.00 | 0.00 | 400.00 |
| $6510 \cdot$ Building \& Grounds Expense | 0.00 | 10.270 .22 | 0.00 | 10,270.22 |
| 6520 - Boat | 0.00 | 3000 | 000 | 30.00 |
| 6530 - Truck | 0.00 | 97407 | 000 | 97407 |
| 6541 - Dredging Equipment Maintenance | 0.00 | 14.68262 | 000 | 14.68262 |
| 6542 Equipment Rental | 000 | 128631 | 000 | 1.28631 |
| 6560 - Water Testing | 000 | 7.66500 | 000 | 7.66500 |
| 6570 Lake Weed Treatment | 000 | 39.52357 | 000 | 39523.57 |
| 6600 -6\% MarinaPermit Sales | 0.00 | 2.20470 | 0.00 | 2.20470 |
| 6620 - Dam/Spiliway Inspection | 0.00 | 11.23000 | 0.00 | 11.23000 |
| 6661 Disposal Site Preparation | 0.00 | 17.822 .63 | 0.00 | 17.822.63 |
| 6680 - Other Services and Charges | 0.00 | 1.75937 | 0.00 | 1.759 .37 |
| 6681 - Fireworks | 0.00 | 8.000 .00 | 0.00 | 8.00000 |
| 6730 Patrol Boat | 0.00 | 12.500 .00 | 0.00 | 12.500 .00 |
| 6750 - Sediment Mitigation | 000 | 155.250 .00 | 000 | 155.250 .00 |
| 6790 - Bond Repayment - SedimentMgmt | 000 | 82.98117 | 000 | 82.98117 |
| Total Expense | 44.52400 | 827.646 .37 | 19994 | 872.37031 |
| Net Income | 2,825.38 | -106,831.25 | -199.94 | -104,205.81 |

LAKE LEMON CONSERVANCY

## Profit \& Loss Budget vs. Actual

January through December 2021

|  | Jan - Dec 21 | Budget | \$ Over Budget | \% of Budget |
| :---: | :---: | :---: | :---: | :---: |
| Income |  |  |  |  |
| 2393 - Brown Co - Cumulative Conserv | 11.903.62 | 11,250.00 | 653.62 | 105.8\% |
| 2394 - Monroe Co - Cumulative Conserv | 35.445 .76 | 33.750 .00 | 1,695.76 | 105.0\% |
| 4000 - Watercraft Permits | 131.615 .00 | 115.000.00 | 16,615,00 | 114.4\% |
| 4010 Launch Fees | 24,057.00 | 21,000.00 | 3,057.00 | 114.6\% |
| 4020-Marina \& Club Fees | 10,237.50 | 9,000.00 | 1,237.50 | 113.8\% |
| $4030 \cdot$ Sublease \& Access Fees | 25,050.00 | 27,000.00 | -1,950.00 | 92.8\% |
| 4040 - Property Tax - Brown Co. | 84.771 .58 | 87,620.00 | -2,848.42 | 96.7\% |
| 4050 - Property Tax -Monroe Co. | 252,426.90 | 249,380.00 | 3,046.90 | 101.2\% |
| 4060 - Interest | 542.34 | 1,250.00 | -707.66 | 43.4\% |
| 4070 - Grants \& Donations | 37,388.80 | 12,000.00 | 25,388.80 | 311.6\% |
| 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 | 1.125 .00 | 4.000 .00 | -2.875.00 | 28.1\% |
| $4100 \cdot$ Park Admission Fees | 67,126.00 | 45.000 .00 | 22,126.00 | 149.2\% |
| 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 | 85.400 .00 | 40.000 .00 | 45.400 .00 | 213.5\% |
| 4140 - Dredging Loan Proceeds | 0.00 | 0.00 | 0.00 | 0.0\% |
| Total Income | 768,164 50 | 657,750.00 | 110.414.50 | 116 8\% |
| 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 | 71.000 .00 | $65,000.00$ | 6.000 .00 | 109.2\% |
| 6001 - Operations Supervisor | 31,476.94 | 37,200.00 | -5,723.06 | 84.6\% |
| 6002 - Equipment Operations Supervisor | 20,600.06 | 41,200.00 | -20,599.94 | 50.0\% |
| 6010 - FICA | 13,321.60 | 14,500.00 | -1,178.40 | 91.9\% |
| 6020 - State Unemployment Tax | 337.04 | 800.00 | -462.96 | 42.1\% |
| 6025 - Merchant Fees | 2,940.85 | 1,800.00 | 1,140.85 | 163.4\% |
| 6030 Retirement | 16,925.40 | 18,000.00 | -1,074.60 | 94.0\% |
| 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 | 21,840.41 | 23,000.00 | -1,159.59 | 95.0\% |
| 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 | 7.969 .50 | 0.00 | 7.969 .50 | 100.0\% |
| 6112 - Dredger (Other) | 792.00 | 0.00 | 792.00 | 100.0\% |
| 6113 . Assistant Dredger | 6,308.50 | 9.500 .00 | -3,191.50 | 66.4\% |
| 6114 - Assistant Dredger (Other) | 9,656.75 | 5.700 .00 | 3,956.75 | 169.4\% |
| 6115 - Dredger (Private) | 5.247 .00 | 0.00 | 5,247.00 | 100.0\% |
| 6116 - Assistant Dredger (Private) | 6,447.25 | 5.000 .00 | 1,447.25 | 128.9\% |
| 6120 - Season \& Launch Permits | 1,810.58 | 2.000.00 | -189.42 | 90.5\% |
| 6130 Daily Permits | 156.00 | 400.00 | -244.00 | 39.0\% |

## LAKE LEMON CONSERVANCY

 Profit \& Loss Budget vs. Actual|  | Jan-Dec 21 | Budget | \$ Over Budget | \% of Budget |
| :---: | :---: | :---: | :---: | :---: |
| 6140 - Receipt/Tickets Books | 0.00 | 400.00 | -400.00 | 0.0\% |
| 6150 Checks | 436.73 | 200.00 | 236.73 | 218.4\% |
| 6160 - Printer, Copier \& Computer Supp | 915.93 | 1,000.00 | -84.07 | 91.6\% |
| 6170 - Miscellaneous-Other | 530.05 | 1.300 .00 | -769.95 | 40.8\% |
| 6180 Postage | 498.24 | 750.00 | -251.76 | 66.4\% |
| 6185 - Receipt Books | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6190 - General Business Supplies | 669.30 | 750.00 | -80.70 | 89.2\% |
| 6200 - Regular Gas | 7,648.37 | 9,000.00 | -1.351.63 | 85.0\% |
| 6210 Diesel | 13,632.77 | 12,000.00 | 1,632.77 | 113.6\% |
| 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 | 5,289.11 | 6.000 .00 | -710.89 | 88.2\% |
| 6250 - Boat/Weed Harvester/Truck | 1,051.59 | 1.500 .00 | -448.41 | 70.1\% |
| 6251 Dredging Supplies | 14,102.81 | 12,000.00 | 2,102.81 | 117.5\% |
| 6252 - Rip Rap/Erosion Control | 13,621.30 | 18,000.00 | -4,378.70 | 75.7\% |
| 6260 - Uniforms | 590.50 | 1,000.00 | -409.50 | 59.1\% |
| 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 | 4,702.40 | 5.000 .00 | -297.60 | 94.0\% |
| 6300 Accounting Services | 5,400.00 | 6,000.00 | -600.00 | 90.0\% |
| 6310 Grass | 9,050.00 | 10.860 .00 | -1.810.00 | 83.3\% |
| 6320. Attorney | 10,787.52 | 4.000 .00 | 6.787 .52 | 269.7\% |
| 6325 - Fish Managment Survey | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6330 - Consulting Engineer | 68.856 .26 | 50,000.00 | 18.856 .26 | 137.7\% |
| 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 | 3,676,99 | $3,500.00$ | 176.99 | 105.1\% |
| 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 | 2,006.50 | 1.400 .00 | 606.50 | 143.3\% |
| 6420 Newsletter | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6430 - Ads | 252.29 | 500.00 | -247.71 | 50.5\% |
| 6440 Other | 203.16 | 1.200 .00 | -99684 | 16.9\% |
| 6441 - Event Planning | 0.00 | 1.500 .00 | -1,500.00 | 0.0\% |
| 6450 - Insurance | 52,762.58 | 50,000.00 | 2,762.58 | 105.5\% |
| 6460 - Electric | 4,512.65 | 5,000.00 | -487.35 | 90.3\% |
| 6470 - Water | 1.485 .58 | 750.00 | 735.58 | 198.1\% |
| 6480 - Trash | 1.871 .50 | 1.800 .00 | 71.50 | 104.0\% |
| 6490 - Port-O-Lets | 2.590 .00 | $3,000.00$ | -410.00 | 86.3\% |
| 6500 Pump Holding Tank | 400.00 | 800.00 | -400.00 | 50.0\% |
| 6510 ' Building \& Grounds Expense | 10,270.22 | 15,000.00 | -4.729.78 | 68.5\% |
| 6520 Boat | 30.00 | 2,000.00 | -1,970.00 | 1.5\% |
| $6530 \cdot$ Truck | 974.07 | 1,000.00 | -25.93 | 97.4\% |
| 6540 - Sluice Gate Inspection | 0.00 | 4.500 .00 | -4,500.00 | 0.0\% |
| 6541 - Dredging Equipment Maintenance | 14,682.62 | 10,000.00 | 4.682 .62 | 146.8\% |
| 6542 Equipment Rental | 1,286.31 | 7.500 .00 | -6.213.69 | 17.2\% |

## LAKE LEMON CONSERVANCY

## Profit \& Loss Budget vs. Actual

|  | Jan - Dec 21 | Budget | \$ Over Budget | \% of Budget |
| :---: | :---: | :---: | :---: | :---: |
| $6560 \cdot$ Water Testing | 7,665.00 | 8,000.00 | -335.00 | 95.8\% |
| 6570 Lake Weed Treatment | 39,523.57 | 50,000,00 | -10,476.43 | 79.0\% |
| 6590 - Contigency Funds 10\% | 0.00 | 10.000.00 | -10,000.00 | 0.0\% |
| $6600 \cdot 6 \%$ MarinaPermit Sales | 2,204.70 | 2,300.00 | -95.30 | 95.9\% |
| 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 | 17,822.63 | 20,000,00 | -2,177.37 | 89.1\% |
| 6662 - Debt Service-Dreding Loan | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6663 - Barge Assembly | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6670 - Debt Service (Dreding Equip.) | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6680 Other Services and Charges | 1,759.37 | 2,000.00 | -240.63 | 88.0\% |
| 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\% |
| $66900 \cdot$ 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 BoatMotors | 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 | 12,500.00 | 0.00 | 12,500.00 | 100.0\% |
| 6740 - Work Boat (Pontoon) | 0.00 | 0.00 | 0.00 | 0.0\% |
| 6750 - Sediment Mitigation | 155,250.00 | 395,000.00 | -239,750.00 | 39.3\% |
| 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 | 82,981.17 | 85,000.00 | -2,018.83 | 97.6\% |
| Total Expense | $872,370.31$ | 1,132,810.00 | -260,439.69 | 77.0\% |
| Net Income | -104,205.81 | -475,060.00 | 370,854.19 | 21.9\% |


|  | Dec 31, 21 |  |
| :---: | :---: | :---: |
| Beginning Balance |  | 382,726.86 |
| Cleared Transactions |  |  |
| Checks and Payments - 17 items | -58,678,60 |  |
| Deposits and Credits - 6 items | 152,340 60 |  |
| Total Cleared Transactions | 93.662 .00 |  |
| Cleared Balance |  | 476,388.86 |
| Uncleared Transactions |  |  |
| Checks and Payments - 4 items | -1.159.02 |  |
| Deposits and Credits - 1 item | 18.00 |  |
| Total Uncleared Transactions | -1.141.02 |  |
| Register Balance as of 12/31/2021 |  | 475,247.84 |
| New Transactions |  |  |
| Checks and Payments - 10 items | -5.164.62 |  |
| Deposits and Credits - 1 item | 710.00 |  |
| Total New Transactions | -4.454.62 |  |
| Ending Balance |  | 470,793.22 |



## Reconciliation Detail

| Type | Date | Num | Name | Clr | Amount | Balance |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Deposit | 01/14/2022 |  |  |  | 710.00 | 710.00 |
| Total Deposits and Credits |  |  |  |  | 710.00 | 710.00 |
| Total New Transactions |  |  |  |  | -4.454.62 | -4,454.62 |
| Ending Balance |  |  |  |  | 88,066.36 | 470,793.22 |

# Lake Lemon Conservancy District 

## Board Meeting Agenda Item

| Presenter | Debra Ladyman, Treasurer |
| :---: | :---: |
| Action Requested | Approval |
| Item/Subject | December 2021 Report of Claims: Approval of Vouchers |
| Dollar Amount | \$168,926.63 |
| Meeting Date | January 27, 2022 <br> Summary <br> for Dhowing check detail and payroll expenditures <br>  <br> Staff Recommer 2021 |

## ALLOWANCE OF VOUCHERS

## Debra Ladyman

 Treasurer
## (Report of Claims - December 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 3 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$168,926.63

Dated this 27th Day of January, 2022

## Signature of Governing Board



LES WADZINSKI, Sub-Area V

## LAKE LEMON CONSERVANCY

Check Detail
December 2021

| Type | Num | Date | Name Item | Account | Paid Amount | Original Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Check | ACH | 12/14/2021 | VISA | 1000 Peoples State B... |  | -174.94 |
|  |  | Bloomingtons | floral-Funeral Flowers bouquet | 6170 Miscellaneous-Ot... <br> 6410 Subscriptions | $\begin{array}{r} -159.95 \\ -14.99 \end{array}$ | $\begin{array}{r} 159.95 \\ 14.99 \end{array}$ |
| TOTAL |  |  |  |  | -174.94 | 174.94 |
| Check | 1001 | 12/08/2021 | UNITED EXCAVATING ... | $1080 \cdot$ Construction Ac... |  | -115,200.00 |
|  |  |  | Earthwork Payment \#2 | 6750 Sediment Mitigati... | -115,200.00 | 115,200.00 |
| TOTAL |  |  |  |  | -115.200.00 | 115,200.00 |
| Check | 5354 | 12/07/2021 | BROWN CO BUILDING... | 1000 Peoples State B... |  | -25.00 |
|  |  |  |  | 6460 Electric | -25.00 | 25.00 |
| TOTAL |  |  |  |  | -25.00 | 25.00 |
| Check | 5355 | 12/07/2021 | ROGERS EDWARDS SR. | 1000 Peoples State B... |  | -850.00 |
|  |  |  | Jet ski floating dock | 6250 Boat/Weed Harve... | -850.00 | 850.00 |
| TOTAL |  |  |  |  | -850.00 | 850.00 |
| Check | 5502 | 12/03/2021 | Old National Wealth M... | 1000 Peoples State B... |  | -42,550.00 |
|  |  |  | Bond Repayment for January 2022 | 6790 - Bond Repayment... | -42,550.00 | 42.550 .00 |
| TOTAL |  |  |  |  | -42,550.00 | 42,550.00 |
| Check | 5504 | 12/08/2021 | LOWE'S COMPANIES, ... | 1000 - Peoples State B... |  | -120.56 |
|  |  |  | Chainsaw case, blade, supplies | 6240 Building \& Grounds | -120.56 | 120.56 |
| TOTAL |  |  |  |  | -120.56 | 120.56 |
| Check | 5505 | 12/08/2021 | B \& B WATER CORP | 1000 Peoples State B... |  | -214.57 |
|  |  |  |  | $6470 \cdot$ Water | -214.57 | 214.57 |
| TOTAL |  |  |  |  | -214.57 | 214.57 |

## LAKE LEMON CONSERVANCY

Check Detail
December 2021

| Type | Num | Date | Name Item | Accou | Paid Amount | Original Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Check | 5506 | 12/08/2021 | RUMPKE OF INDIANA ... | 1000 - Peoples State B... |  | -20.00 |
|  |  |  |  | $6480 \cdot$ Trash | -20.00 | 20.00 |
| TOTAL |  |  |  |  | -20.00 | 20.00 |
| Check | 5507 | 12/08/2021 | KLEINDORFER HARD... | 1000 - Peoples State B... |  | -386.80 |
|  |  |  | Rake, shovels, rags Grease, oil dry, sockets | 6240 Building \& Grounds <br> 6251 Dredging Supplies | $\begin{array}{r} -193.40 \\ -193.40 \end{array}$ | $\begin{aligned} & 193.40 \\ & 193.40 \end{aligned}$ |
| TOTAL |  |  |  |  | -386.80 | 386.80 |
| Check | 5508 | 12/08/2021 | SCHELL MARINA, LLC | 1000 - Peoples State B... |  | -390.24 |
|  |  |  | 6\% commission | $6600 \cdot 6 \%$ MarinaPermit... | -390.24 | 390.24 |
| TOTAL |  |  |  |  | -390.24 | 390.24 |
| Check | 5509 | 12/22/2021 | IZZY'S RENTAL | 1000 - Peoples State B... |  | -170.00 |
|  |  |  |  | 6490 Port-O-Lets | -170.00 | 170.00 |
| TOTAL |  |  |  |  | -170.00 | 170.00 |
| Check | 5510 | 12/22/2021 | COMCAST CABLE | 1000 Peoples State B... |  | -315.76 |
|  |  |  |  | 6370 Phone. LDT. Pag... | _ - . 315.76 | 315.76 |
| TOTAL |  |  |  |  | -315.76 | 315.76 |
| Check | 5511 | 12/22/2021 | SCI REMC | 1000 - Peoples State B... |  | -395.00 |
|  |  |  |  | 6460 Electric | -395.00 | 395.00 |
| TOTAL |  |  |  |  | -395.00 | 395.00 |
| Check | 5512 | 12/22/2021 | WATKINS ACCOUNTING | 1000 - Peoples State B... |  | -900.00 |
|  |  |  | October \& November | 6300 Accounting Servi... | -900.00 | 900.00 |
| TOTAL |  |  |  |  | -900.00 | 900.00 |

# LAKE LEMON CONSERVANCY DISTRICT <br> Payroll Summary <br> December 2021 

Employee Wages, Taxes and Adjustments
Gross Pay
Salary-6000
Reg.Pay-6113
Reg.Pay-6114
Reg.Pay-6116
Total Gross Pay
Deductions from Gross Pay Emp HSA
insurance
Retirement
Total Deductions from Gross Pay
Adjusted Gross Pay
Taxes Withheld
Federal Withholding
Medicare Employee
Social Security Employee
IN - Withhoiding
Lawrence Co.
Medicare Employee Addl Tax
Monroe Co.
Total Taxes Withheld

## Net Pay

Employer Taxes and Contributions
Federal Unemployment
Medicare Company
Social Security Company
IN - Unemployment Company
Total Employer Taxes and Contributions

| Casey, Adam W |  |  | Terrell, Leroy |  |  | TOTAL |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Hours | Rate | Dec 21 | Hours | Rate | Dec 21 | Hours | Rate | Dec 21 |
|  |  | 8,192.29 |  |  | 0.00 |  |  | 8.192 .29 |
|  |  | 0.00 |  | 18.50 | 0.00 |  |  | 0.00 |
|  |  | 0.00 | 115 | 18.50 | 2,127.50 | 115.00 |  | 2,127.50 |
|  |  | 0.00 |  | 18.50 | 0.00 |  |  | 0.00 |
|  |  | 8,192.29 | 115 |  | 2,127.50 | 115.00 |  | 10,319.79 |
|  |  | 0.00 |  |  | 0.00 |  |  | 0.00 |
|  |  | 0.00 |  |  | 0.00 |  |  | 0.00 |
|  |  | -491.55 |  |  | 0.00 |  |  | -491.55 |
|  |  | -491.55 |  |  | 0.00 |  |  | -491.55 |
|  |  | 7,700.74 | 115 |  | 2,127.50 | 115.00 |  | 9,828.24 |
|  |  | -1,212.00 |  |  | -174.00 |  |  | -1.386.00 |
|  |  | -118.79 |  |  | -30.85 |  |  | -149.64 |
|  |  | -507.92 |  |  | -131.91 |  |  | -639.83 |
|  |  | -248.73 |  |  | -68.72 |  |  | -317.45 |
|  |  | 0.00 |  |  | -37.23 |  |  | -37.23 |
|  |  | 0.00 |  |  | 0.00 |  |  | 0.00 |
|  |  | -84.33 |  |  | 0.00 |  |  | -84.33 |
|  |  | -2,171.77 |  |  | -442.71 |  |  | -2,614.48 |
|  |  | 5,528.97 | 115 |  | 1,684.79 | 115.00 |  | 7,213.76 |
|  |  | 0.00 |  |  | 0.00 |  |  | 0.00 |
|  |  | 118.79 |  |  | 30.85 |  |  | 149.64 |
|  |  | 507.92 |  |  | 131.91 |  |  | 639.83 |
|  |  | 0.00 |  |  | 0.00 |  |  | 0.00 |
|  |  | 626.71 |  |  | 162.76 |  |  | 789.47 |

## Lake Lemon Conservancy District

## Board Meeting Agenda Item

| Presenter | Debra Ladyman, Treasurer |
| :---: | :---: |
| Action Requested | Close CD and Deposit in Savings Account |
| Item/Subject | CD Renewal: CD\#371034075 |
| Dollar Amount | \$31,990.25 |
| Meeting Date | CD \#371034075 is maturing on 2/5/22. 12 month <br> renewal rate is 0.35\%. |
| Summary |  |
| Staff Recommendation | Cash out CD and deposit in to savings account |
|  |  |

LAKE LEMON CONSERVANCY DIST
ADAM W CASEY
7599 N TUNNEL RD
UNIONVILLE IN 47468-9733
CUSTOMER :
128799

AS OF:
$10 / 26 / 21$
PAGE 1

ORIGINAL ISSUE DATE:
ORIGINAL ISSUE VALUE:

INTEREST RATE:
$.3500 \%$
02/05/21 MATURITY DATE: 02/05/22
31,990.25 TERM: 12 MONTHS
BALANCE AS OF 10/26/21: 31,990.25

$* * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * * *$

INTEREST TO BE PAID ON: 11/04/21 INTEREST PAID THIS TERM: 83.77
INTEREST TO BE PAID:
28.23
-
ON 11/04/21, INTEREST PAID IN 2021. WILL BE 83.77.
INTEREST WILL BE COMPOUNDED ON A DAILY BASIS.
INTEREST WILL BE CREDITED TO YOUR CERTIFICATE QUARTERLY.
ON 11/05/21, INTEREST WILL BE TRANSFERRED TO SAVINGS ACCOUNT 501426779,
AND ASSUMING NO OTHER ACTIVITY, THE PROJECTED BALANCE OF YOUR
12 MONTH CD CERTIFICATE 371034075 WILL BE 31.990.25.

## Lake Lemon Conservancy District

## Board Meeting Agenda Item

| Presenter | Debra Ladyman, Treasurer |
| :---: | :---: |
| Action Requested | Approval of 2021 Transfer of Funds |
| Item/Subject | Transfer of Funds- 2021 |
| Dollar Amount | J/A |
| Meeting Date |  |
| Summary |  |
|  | Approve General Fund Transfer of funds within the General Fund |
|  |  |
| Staff Recommendation of Funds |  |
|  |  |
|  |  |


| Transfer of Funds 2021 |  |  |
| :---: | :---: | :---: |
| Transfer From: |  |  |
| Account \# | Description | Amount |
| 6001 | Operations Supervisor | \$5,700.00 |
| 6002 | Equipment Operations Supervisor | \$20,500.00 |
| 6070 | gate Attendent | \$1,000.00 |
| 6100 | Lake Patrol | \$2,000.00 |
| 6040 | Health Insurance | \$9,400.00 |
| 6113 | Assistant Dredger | \$3,100.00 |
| 6200 | regular gas | \$1,300.00 |
| 6240 | Building and Grounds | \$451.00 |
| 6252 | Rip-Rap Erosion Control | \$4,300.00 |
| 6310 | Grass | \$1,800.00 |
| 6340 | Stae BOA Audit | \$1,500.00 |
| 6460 | Electric | \$322.00 |
| 6510 | Building \& Grounds Expense | \$4,700.00 |
| 6540 | Sluice Gate Inspection | \$4,500.00 |
| 6570 | Lake Weed Treatment | \$10,400.00 |
| 5590 | Contingency | \$10,000.00 |
| 6610 | Cumulative Maintenance Fund | \$7,500.00 |
| 6661 | Disposal Site Prep | \$2,100.00 |
| 6682 | Ramp Repairs | \$2,000.00 |
| 6790 | Bond Repayment | \$2,000.00 |
|  | TOTAL | \$94,573.00 |
| Transfer Into: |  |  |
| Account\# | Description | Amount |
| 6000 | Manager | \$6,000.00 |
| 6025 | Merchant Fees | \$1,141.00 |
| 6111 | Dredger | \$7,970.00 |
| 6112 | Dredger (Other) | \$793.00 |
| 6115 | Dredger (Private) | \$5,247.00 |
| 6114 | Assistant Dredger (other) | \$3,957.00 |
| 6116 | Assistant Dredger (private) | \$1,448.00 |
| 6150 | Checks | \$237.00 |
| 6210 | Diesel | \$1,633.00 |
| 6230 | Medical Supplies | \$322.00 |
| 6251 | Dredging Supplies | \$2,103.00 |
| 6320 | Attorney | \$6,788.00 |
| 6330 | Consulting Engineer | \$18,857.00 |
| 6350 | Other Proff./Secretarial Services | \$10,308.00 |
| 6370 | Phone, LDT, Email | \$177.00 |
| 6410 | Subscriptions | \$607.00 |
| 6450 | Insurance | \$2,763.00 |
| 6470 | Water | \$736.00 |
| 6480 | Trash | \$72.00 |
| 6541 | Dredging Equipment Maintenance | \$4,683.00 |
| 6620 | Dam/Spillway Inspection | \$6,231.00 |
| 6730 | Patrol Boat | \$12,500.00 |
|  | TOTAL | \$94,573.00 |

