

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller Dr, Bloomington, IN
May 26, 2022
6:00 p.m.

BOARD MEMBERS PRESENT: Mary Jane Brown, Debra Ladyman, Steven Priddy, Malcom McClure, & Mike Blackwell (Virtual). ALSO PRESENT: Adam Casey, District Manager; Ross Carlson, Operations Supervisor. ABSENT: Les Wadzinski, Michael Klitzing.

- I. Call Meeting to Order / Chairman's Remarks (MJB)
 - A. The May 26, 2022 Board of Directors Meeting of the Lake Lemon Conservancy District was called to order by Chairman Mary Jane Brown at 6:00 p.m.
- II. Public Comment
 - A. Rebecca Ball, District 7: Impact of resolution 05-22-02 on Freeholders, she believes that many Freeholders have questions about the ramifications of this resolution and are dissatisfied with the Conservancy District's lack of communication on the resolution.
 - B. Russ Hernden, District 7: Two points:
 - i. Districts 6 & 7 compromise ~197 or 40% of Freeholders, stopping access dredging to the lake seems like an unfair decision for the Board to make.
 - ii. Selling of dredging equipment would make it hard to respond to issues on lake, and we need to seriously consider the value of the equipment on the market today before we make decisions to sell.
 - C. Sargent Todd Fisher representing Jackson Township Fire Dept.: Brown County has a fire boat for water-based fire and water rescue; does Jackson County need a Lake Lemon boat permit for this boat? Casey: No, we will issue them a permit fee free. The May 21st water rescue training was cancelled and will be scheduled for a later date. Jackson Township Fire Dept. will always notify the District before holding a training.
 - D. Todd Fisher, District 6: Fisher is upset that there has never been a dredging project in his area and feels that the communication from the District on this resolution has been poor. Fisher asked who decides where subleases are placed? He would like to buy a sublease but would like to have it on Spillway Rd. near the access lane.

Ladyman: District 2 is already upset about subleases in District 2, specifically on Spillway Rd. due to lack of parking and other issues.

III. Administrative (MJB)

A. Corrections

- i. April: Priddy was marked present but was absent.
- ii. March: In opening paragraph Adam Casey was misspelled.

B. Approval of March 24, 2022 Board Meeting Minutes

PRIDDY MOTIONED TO APPROVE THE MARCH 24, 2022 BOARD MEETING MINUTES. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". BLACKWELL ABSTAINED. THE MOTION CARRIED.

C. Approval of April 20, 2022 Board Meeting Minutes

PRIDDY MOTIONED TO APPROVE THE APRIL 20, 2022 BOARD MEETING MINUTES. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". BLACKWELL ABSTAINED. THE MOTION CARRIED.

IV. Treasurer's Report (DL)

A. March 2022 Financial Highlights

Income: \$ 15,331.19
Expense: \$ 54,396.16

B. March 2022 Allowance of Vouchers

PRIDDY MOTIONED TO APPROVE THE MARCH 2022 ALLOWANCE OF VOUCHERS. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

C. April 2022 Financial Highlights

Income: \$ 30,367.50
Expense: \$ 135,683.25
Total Checking & Savings: \$ 1,152,157.55
Fixed Assets Total: \$ 1,080,594.15
Total Assets: \$2,232,751.70
Total Liabilities: \$ 1,148,235.18
Total Liabilities and Equity: \$2,232,751.70

D. April 2022 Allowance of Vouchers

PRIDDY MOTIONED TO APPROVE THE APRIL 2022 ALLOWANCE OF VOUCHERS. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

V. Fundraising and Lake Lemon Endowment Discussion (SP)

- A. Priddy: LLC needs to focus on a way to get interested parties to donate to the Lake Lemon Enhancement fund. The District would need between \$4 - 6 million to set up

an endowment that we can live off of. That would allow the District to spend approximately 5% or \$250,000 a year without drawing down the overall endowment. One current issue is that no Board Members have expertise in running a capital campaign.

- VI. Riddle Point Park: 2022 Improvements Update (RC)
- A. Carlson: The Board has approved allocating a portion of the 2022 Cumulative Conservancy Improvement Fund for various improvements around the Park. The primary focus of spending has been on improvements to the shelter house, including new soffits, fascia, and gutters added to the exterior of the building. The entire interior of the building has been cleaned and painted.
 - B. Carlson: New picnic tables have been purchased for the shelter house, and seven Park grills have been purchased to place throughout the Park.
- VII. Resolution 05-22-02: LLCDD Dredging Priorities and Funding (AC)
- A. McClure: States that the District needs a comprehensive dredging plan and he requests an agenda spot in June meeting. Would like District to perform an analysis on dredging and would like to table the resolution for now. He has ideas for dredging funding, locations, and disposal that he would like to bring to the Board.
 - B. Brown: Requests that McClure brings his proposal to the dredging task group to assess feasibility before anything is brought to the Board. Acknowledged that public comment made it clear that this has not been appropriately communicated to the Freeholders by the District.
 - C. Brown: The Board has been discussing this proposal at previous meetings and the District has multiple reports done by consultants on the sedimentation of the lake. Brown tabled the resolution until the July Meeting.
- VIII. Lake Lemon Enhancement Project- Hydraulic Dredging Update (AC)
- A. Casey: After many years of work, the hydraulic dredge is up and running. Congratulated Board Members and Committee Members who have helped and he looks forward to the next chapter of preserving and restoring Lake Lemon.
- IX. New Business / Correspondence for Future Agenda (MJB)
- Next Board Meeting/Annual Picnic: June 18, 2022; Riddle Point Park Shelter
- A. Gauging interest in June Annual Picnic at the Riddle Point Park shelter, we may investigate an alternative to providing food, such as having a food truck in the park that day.
- IX. Adjournment (MJB)
- LADYMAN MOTIONED TO ADJOURN THE MAY 26TH, 2022 BOARD OF DIRECTORS MEETING AT 7:20 P.M. PRIDDY SECONDED THE MOTION. ALL "AYE'S". THE MOTION CARRIED. MEETING ADJOURNED.**

LLCD Board of Directors Meeting
City Of Bloomington Utilities Building
600 East Miller Drive, Bloomington IN
May 26, 2022 6:00pm

Name	Lake Address	District	Email Address
Cathy McClure	4547 Idalawn Dr	6	cmcclure@energyaccess.com
Kath Lewis	4032 Salmon Harbor	7	hubbette49@yahoo.com
Sharon Hobson	4008 Salmon Harbor	7	d.hobson49@comcast.net
Rebecca Ball	6521 Snug Harbor	7	rebball1@hotmail
Brenda Bender	" "	"	"
Russ Hernandez	4413 Watson Rd.	7	russ@russhernandezdesign.com
CAROL GENTRE	4059 SALMON HBR	7	beta@att.net
MARK GENTRE	" "	7	carolsclouse@att.net
Ann Wroblewski	6486 Southshore Dr.	7	Wroblewski602@comcast.int
Vince Britt	"	7	"
Traci Miller	4123 Watkin Rd	7	millertraci@aol.com
Laura Brown	41231 Wether Rd	7	"
Donna Ryan	4238 Watson	7	dryan31@att.net
Todd Fisher	5963 N Shore	7	rebel.todd@yahoo.com
SURAGAIL TARA	8920 Southshore	5	suragail@gmail.com
GERALD SWIDERS	8585 Wilderson Drive	7	GERALDSWIDERS@gmail.com
Valerie Peña	8585 Wilderson Trail	7	vpena@iu.edu

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller Dr, Bloomington, IN
May 26, 2022
6:00 p.m.

AGENDA

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|-------|----------------------------------------------------------------------------|-------|
| I. | Call Meeting to Order / Chairman's Remarks | (MJB) |
| II. | Public Comment | |
| III. | Administrative | (MJB) |
| | A. Approval of March 24, 2022 Board Meeting Minutes | |
| | B. Approval of April 20, 2022 Board Meeting Minutes | |
| IV. | Treasurer's Report | (DL) |
| | A. March 2022 Financial Highlights | |
| | B. April 2022 Financial Highlights | |
| | C. March 2022 Allowance of Vouchers | |
| | D. April 2022 Allowance of Vouchers | |
| V. | Fundraising and Lake Lemon Endowment Discussion | (SP) |
| VI. | Riddle Point Park: 2022 Improvements update | (RC) |
| VII. | Resolution 05-22-02: LLCDD Dredging Priorities and Funding | (AC) |
| VIII. | Lake Lemon Enhancement Project- Hydraulic Dredging Update | (AC) |
| IX. | New Business / Correspondence for Future Agenda | (MJB) |
| | Next Board Meeting/Annual Picnic: June 18, 2022; Riddle Point Park Shelter | |
| IX. | Adjournment | (MJB) |

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mary Jane Brown, Chairman
Action Requested	Approve
Item/Subject	March 24th and April 20th Meeting Minutes
Dollar Amount	N/A
Meeting Date	May 26th , 2022
Summary	Minutes from Board meetings on March 24th and April 20th 2022
Staff Recommendation	Approve the Meeting Minutes.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller Drive, Bloomington, IN 47401
March 24, 2022
6:00 p.m.

AGENDA

BOARD MEMBERS PRESENT: Chairman-Mary Jane Brown, Vice-Chairman Les Wadzinski. Michael Klitzing, Steve Priddy, Malcolm McClure, ALSO PRESENT: Adam Casey, District Manager; Jessica Healey, Admin. ABSENT: Treasurer-Debra Ladyman. Mike Blackwell,

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

6:00 call to order. Brown thanked Board for approving new officers at the last meeting.

- II. Public Comment (MJB)

- Surra Gail Tala suggested the LLCD form a welcome packet or Committee to update and provide relevant information to ne property owners.

- III. Administrative (AC)

- A. Approval of February 24, 2022 Annual Board Meeting Minutes

KLITZING MOTIONED TO APPROVE THE JANUARY 27, 2022 BOARD MEETING MINUTES. WADZINSKI SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- B. 2022 Independence Day Fireworks Contract: Approval

Caser recommended to utilize Heady and Hawkins again for the fireworks show. Show date is July 3rd at dusk, July 4th is backup rain date. \$8,000 cap on budget.

PRIDDY MOTIONED TO APPROVE THE CONTRACT WITH HEADY AND HAWKINS FOR FIEWORKS ON JULY 3RD, 2022. FOR THE AMOUNT OF \$8,000.00. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

C. Annual Board Conflict of Interest Policy

Casey stated that all Board Members are required to fill out the Annual Conflict of Interest form and disclose and potential conflicts of interest. The office will send out Conflict of Interest form to be completed.

D. Amendment: State form 144- Statement of Salaries and Wages

Initially the Operations Supervisor was advertised at \$40,000.00 annually, In February the Board approved an increase to \$45,000.00. After Interviews with Casey and the LLCD Board Officers, Ross Carlson was offered the Operations Supervisor position with a salary of \$47,000.00.

Equipment Operator - Hourly rate offered, LLCD had not received applications from qualified candidates. Brown- \$55,000 is the industry starting salary and we are well below average. States that we will have a tough time finding someone. Hourly rate will be offered up to \$33.00/hr. pending experience and qualifications.

WADZINSKI MOTIONED TO APPROVE STATE FORM 144, STATEMENT OF SALARES AND WAGES, AS AMENDED. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”. THE MOTION CARRIED.

IV. Treasurer’s Report

(AC)

A. February Financial Highlights

Income: \$13,478.23

Expense: \$137,349.32

Total checking & Savings: \$1,295,655

Fixed Assets Total: \$1,080,594.15

Total Assets: \$2,276,249.36

Total Liabilities: \$1,146,878.41

Total Liabilities and Equity: \$2,376,249.36

B. Report of Claims for February 2022

Income: \$13,478.23

Expense: \$137,349.32

KLITZING MOTIONED TO APPROVE THE REPORT OF CLAIMS FOR FEBRUARY 2022. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”. THE MOTION CARRIED.

C. 2023 Budget Timeline

2023 budget will be presented at summer meeting. June 18th will be the first public Presentation of the 2023 Budget. July 28th will be the first public discussion. August 25th is the second public discussion. Sept. 22nd is the public hearing on 2023 budget. Oct 27th adoption of 2023 budget.

V. Managers' Report

(AC)

A. Schell Marina: Boat Rental Discussion

-Guest Speaker: Steve Werner

Seeking approval for: one 20 ft pontoon 65 hp motor, 3 kayaks, and 2 paddle boats. These can be rented in conjunction with the new vacation rental above the marina or on their own.

KLITZING MOTIONED TO APPROVE THE MARINA RENTAL REQUEST FOR WATERCRAFT AT LAKE LEMON MARINA. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

B. Sediment Management Project: Update

Sediment receiving basin is completed. Spillway pipe is in. Only thing left is straw and seeding of western basin. Piping from Heartland Dredging will be staging project soon. They are still on timeline of starting in April.

C. Historical Dredging Analysis Presentation & Discussion

Manger task group - Develop policies for LLCD focus. What's homeowner responsibility and lake responsibility? Gather and look at data: Financial data, where to dredge, costs incurred at lake and for residents. What makes sense?

Casey presented analysis of historical dredging costs and contractor costs. For more information review presentation online [HERE](#).

D. Large Barge Rental Agreement: Heartland Dredging

Heartland has shown interest in renting our large barge. \$30,000 for rental for season. Potential to purchase for additional \$30,000. Casey thinks it's a good idea to rent it and there are two options:

1. Standard default version - Appraisals from two people. Advertising requirements, too. Sealed bids. Difficult to find appraiser with uniqueness of barge. It's worth what people will pay for it.
2. Request for Proposals: Market can dictate price.

KLITZING MOTIONED TO AUTHORIZE STAFF TO WORK WITH BOARD CHAIR AND CASEY TO LEASE AND POTENTIALLY SELL LARGE BARGE AND PUSHBOAT UTILIZING THE REQUEST FOR PROPOSAL METHOD. WADZINSKI SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- VI. New Business / Correspondence for Future Agenda
Next Board Meeting: April 28, 2021
June 18th meeting picnic at shelter house

(MJB)

McClure – A new study is underway to put in sewers on eastern end of lake. Brown County Commissioners received money. McClure will send to LLCD email and we can pass along. Brown - Keep us posted.

- IX. Adjournment

MCCLURE MOTIONED TO ADJOURN MEETING. KLITZING SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”. THE MOTION CARRIED.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
Riddle Point Park; Boys and Girls Club
April 20, 2022
6:00 p.m.

AGENDA

BOARD MEMBERS PRESENT: Chairman-Mary Jane Brown, Vice-Chairman Les Wadzinski, Treasurer-Debra Ladyman, Michael Klitzing, Steve Priddy, and Malcolm McClure, ALSO PRESENT: Adam Casey, District Manager; Ross Carlson, Operations Supervisor; Jessica Healey, Admin. ABSENT: Mike Blackwell.

- I. Call Meeting to Order / Chairman's Remarks (MJB)
 - A. Brown called to order at 6:00 p.m.
 - B. Solo Agenda Topic was to open and review RFP's
 - C. Minutes and financials will be presented at next board meeting
- II. Public Comment
 - A. Public comment focused on debris removal, barge staffing and current staffing.
- III. Oath of Office: Sub Area II - Debra Ladyman (MJB)
 - A. Ladyman repeated oath led by Brown. Ladyman signed Oath of Office.
- IV. Resolution 04-22-01: Lease/Purchase and Authorization of RFP (AC)
 - A. Last month the Board authorized receiving proposals for leasing the large barge and push boat. The LLCD recommended memorializing the decision through resolution. LLCD attorney has reviewed Resolution 04-22-01

KLITZING MOTIONED TO APPROVE RESOLUTION 04-22-01: LEASE/PURCHASE AND AUTHORIZATION OF RFP. LADYMAN SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- V. Barge Lease/Sale RFP- Opening of Proposals and Award (AC)
- A. RFP was developed in conjunction with LLCD Attorney. Deadline for submitting proposals was today at 4:00 p.m. Received one proposal from Heartland Dredging.

Highlights from Heartland Dredging proposal include:

- B. Lease agreement for 2022 - \$30,000 rental / purchase total \$60,000
- C. Purchase at will of LLCD
- D. Est. cost for private dredging if purchased \$18.20 yard; Rip Rap - \$48.50 per ton stone
- E. Hourly work for debris removal - \$375
- F. Will use barge to act as anchoring point through 2022. Barge and push boat remain during lease period on Lake Lemon.
- G. After leasing period, they would use for dredging at LL and other lakes, as needed.
- H. 2-3 months between Nov and March for Lake Lemon. Need to fill at least two months of work. Keep on Lake Lemon full time. Can stop any time after first season with 90 days notice.

KLITZING MOTIONED TO APPROVE PROPOSAL FROM HEARTLAND DREDGING FOR THE LEASE PRICE OF \$30,000.00 WITH POTENTIAL PURCHASE FOR ADDITIONAL \$30,000.00 AS PRESENTED AND OPENED THIS EVENING AND AUTHORIZE THE AWARD OF APPROPRIATE AGREEMENT WITH REVIEW OF LLCD ATTORNEY AND THE CHAIR OF THE BOARD. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- VI. New Business / Correspondence for Future Agenda (MJ)

- A. McClure – Sewer update in Brown County. They now have the funding for preliminary report to expand Helmsburg plant and get initial engineering work done
- B. Next Board Meeting: May 26, 2022; City of Bloomington Utilities Building

- IX. Adjournment (MJB)

MCCLURE MOTIONED TO ADJOURN MEETING. WADZINSKI SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Review
Item/Subject	March a Financial Update
Dollar Amount	N/A
Meeting Date	May 26th, 2022
Summary	Financial report showing March 2022 Balance sheet, Income,Expense, 2021 comparison, and reconciliation data.
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statements

For Period Ending

March 1, 2022 Through March 31, 2022

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN 47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of March 31, 2022

Cash Basis

	Mar 31, 22
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	421,111.00
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Total 1000 · Peoples State Bank - General	423,936.38
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1040 · CD's Cumulative Maint Fund	10,765.10
1050 · Savings Account	112,225.82
1080 · Construction Account	709,000.00
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Total Checking/Savings	1,256,227.30
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Total Current Assets	1,256,227.30
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	132,761.25
1520 · Other Asset	12,093.11
1550 · Boats	367,250.00
1680 · Other Fixed Assets	465,734.79
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Total Fixed Assets	1,080,594.15
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TOTAL ASSETS	2,336,821.45
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	1,562.06
2020 · State & Co. Withholding Payable	427.12
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Total Other Current Liabilities	1,989.18
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Total Current Liabilities	1,989.18
Long Term Liabilities	
2810 · Bond Payable	1,145,000.00
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Total Long Term Liabilities	1,145,000.00
	<hr/>
Total Liabilities	1,146,989.18
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	101,942.92
3200 · Retained Earnings	656,694.80
Net Income	-173,393.88
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Total Equity	1,189,832.27
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TOTAL LIABILITIES & EQUITY	2,336,821.45
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LAKE LEMON CONSERVANCY

Profit & Loss

Cash Basis

March 2022

	Mar 22
Income	
4000 · Watercraft Permits	3,358.00
4010 · Launch Fees	670.00
4020 · Marina & Club Fees	1,200.00
4030 · Sublease & Access Fees	9,330.00
4060 · Interest	18.19
4080 · Fishing Tournament	85.00
4090 · Park Reservations	660.00
4100 · Park Admission Fees	10.00
Total Income	15,331.19
Expense	
6000 · Manager	5,711.54
6010 · FICA	424.03
6025 · Merchant Fees	31.45
6030 · Retirement	760.54
6080 · Seasonal Labor	431.25
6120 · Season & Launch Permits	75.00
6170 · Miscellaneous-Other	420.00
6180 · Postage	5.91
6240 · Building & Grounds	539.05
6250 · Boat/Weed Harvester/Truck	318.99
6251 · Dredging Supplies	7,404.89
6320 · Attorney	118.00
6330 · Consulting Engineer	1,086.50
6370 · Phone, LDT, Pager, E-Mail	313.02
6410 · Subscriptions	149.86
6430 · Ads	22.54
6440 · Other	183.00
6450 · Insurance	22,584.00
6460 · Electric	400.00
6470 · Water	56.97
6480 · Trash	40.00
6490 · Port-O-Lets	178.50
6541 · Dredging Equipment Maintenance	5,377.12
6560 · Water Testing	6,014.00
6661 · Disposal Site Preparation	1,750.00
Total Expense	54,396.16
Net Income	-39,064.97

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

March 2022

	Mar 22	Jan - Mar 22
Income		
4000 · Watercraft Permits	3,358.00	3,358.00
4010 · Launch Fees	670.00	670.00
4020 · Marina & Club Fees	1,200.00	1,800.00
4030 · Sublease & Access Fees	9,330.00	26,430.00
4060 · Interest	18.19	51.68
4080 · Fishing Tournament	85.00	965.00
4090 · Park Reservations	660.00	1,760.00
4100 · Park Admission Fees	10.00	10.00
Total Income	15,331.19	35,044.68
Expense		
6000 · Manager	5,711.54	17,134.62
6010 · FICA	424.03	1,282.07
6020 · State Unemployment Tax	0.00	12.68
6025 · Merchant Fees	31.45	96.37
6030 · Retirement	760.54	2,833.24
6080 · Seasonal Labor	431.25	1,492.50
6114 · Assistant Dredger (Other)	0.00	2,052.00
6120 · Season & Launch Permits	75.00	1,807.58
6130 · Daily Permits	0.00	78.00
6170 · Miscellaneous-Other	420.00	420.00
6180 · Postage	5.91	237.91
6190 · General Business Supplies	0.00	255.36
6240 · Building & Grounds	539.05	577.97
6250 · Boat/Weed Harvester/Truck	318.99	417.89
6251 · Dredging Supplies	7,404.89	7,404.89
6290 · Signs & Nautical Markers	0.00	280.00
6300 · Accounting Services	0.00	450.00
6320 · Attorney	118.00	1,786.00
6330 · Consulting Engineer	1,086.50	2,526.50
6370 · Phone, LDT, Pager, E-Mail	313.02	932.93
6410 · Subscriptions	149.86	164.85
6430 · Ads	22.54	62.30
6440 · Other	183.00	183.00
6450 · Insurance	22,584.00	22,584.00
6460 · Electric	400.00	1,349.00
6470 · Water	56.97	167.19
6480 · Trash	40.00	40.00
6490 · Port-O-Lets	178.50	527.00
6500 · Pump Holding Tank	0.00	200.00
6510 · Building & Grounds Expense	0.00	493.00
6541 · Dredging Equipment Maintenance	5,377.12	8,070.71
6560 · Water Testing	6,014.00	6,014.00
6570 · Lake Weed Treatment	0.00	5.00
6661 · Disposal Site Preparation	1,750.00	2,750.00
6730 · Patrol Boat	0.00	0.00
6750 · Sediment Mitigation	0.00	123,750.00
Total Expense	54,396.16	208,438.56
Net Income	-39,064.97	-173,393.88

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

Cash Basis

March 2022

	Mar 22	Mar 21	\$ Change	% Change
Income				
4000 · Watercraft Permits	3,358.00	6,931.00	-3,573.00	-51.6%
4010 · Launch Fees	670.00	1,566.00	-896.00	-57.2%
4020 · Marina & Club Fees	1,200.00	1,000.00	200.00	20.0%
4030 · Sublease & Access Fees	9,330.00	8,230.00	1,100.00	13.4%
4060 · Interest	18.19	50.59	-32.40	-64.0%
4080 · Fishing Tournament	85.00	325.00	-240.00	-73.9%
4090 · Park Reservations	660.00	250.00	410.00	164.0%
4100 · Park Admission Fees	10.00	18.00	-8.00	-44.4%
Total Income	15,331.19	18,370.59	-3,039.40	-16.5%
Expense				
6000 · Manager	5,711.54	5,461.54	250.00	4.6%
6001 · Operations Supervisor	0.00	2,861.54	-2,861.54	-100.0%
6002 · Equipment Operations Supervisor	0.00	3,169.24	-3,169.24	-100.0%
6010 · FICA	424.03	850.27	-426.24	-50.1%
6025 · Merchant Fees	31.45	31.45	0.00	0.0%
6030 · Retirement	760.54	3,850.14	-3,089.60	-80.3%
6040 · Health Insurance	0.00	903.25	-903.25	-100.0%
6070 · Gate Attendant	0.00	222.00	-222.00	-100.0%
6080 · Seasonal Labor	431.25	0.00	431.25	100.0%
6120 · Season & Launch Permits	75.00	0.00	75.00	100.0%
6160 · Printer, Copier & Computer Supp	0.00	59.99	-59.99	-100.0%
6170 · Miscellaneous-Other	420.00	207.34	212.66	102.6%
6180 · Postage	5.91	0.00	5.91	100.0%
6190 · General Business Supplies	0.00	66.95	-66.95	-100.0%
6240 · Building & Grounds	539.05	0.00	539.05	100.0%
6250 · Boat/Weed Harvester/Truck	318.99	0.00	318.99	100.0%
6251 · Dredging Supplies	7,404.89	3,285.81	4,119.08	125.4%
6320 · Attorney	118.00	0.00	118.00	100.0%
6330 · Consulting Engineer	1,086.50	5,405.50	-4,319.00	-79.9%
6350 · Other Prof/Secretarial Service	0.00	650.00	-650.00	-100.0%
6370 · Phone, LDT, Pager, E-Mail	313.02	283.59	29.43	10.4%
6410 · Subscriptions	149.86	139.99	9.87	7.1%
6430 · Ads	22.54	12.93	9.61	74.3%
6440 · Other	183.00	0.00	183.00	100.0%
6450 · Insurance	22,584.00	0.00	22,584.00	100.0%
6460 · Electric	400.00	452.00	-52.00	-11.5%
6470 · Water	56.97	55.11	1.86	3.4%
6480 · Trash	40.00	0.00	40.00	100.0%
6490 · Port-O-Lets	178.50	170.00	8.50	5.0%
6541 · Dredging Equipment Maintenance	5,377.12	0.00	5,377.12	100.0%
6560 · Water Testing	6,014.00	0.00	6,014.00	100.0%
6661 · Disposal Site Preparation	1,750.00	1,850.00	-100.00	-5.4%
Total Expense	54,396.16	29,988.64	24,407.52	81.4%
Net Income	-39,064.97	-11,618.05	-27,446.92	-236.2%

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through March 2022

Cash Basis

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	3,358.00	140,000.00	-136,642.00	2.4%
4010 · Launch Fees	670.00	25,000.00	-24,330.00	2.7%
4020 · Marina & Club Fees	1,800.00	10,000.00	-8,200.00	18.0%
4030 · Sublease & Access Fees	26,430.00	27,000.00	-570.00	97.9%
4040 · Property Tax - Brown Co.	0.00	94,192.00	-94,192.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	268,084.00	-268,084.00	0.0%
4060 · Interest	51.68	3,000.00	-2,948.32	1.7%
4070 · Grants & Donations	0.00	12,000.00	-12,000.00	0.0%
4071 · Community Foundation	0.00	40,000.00	-40,000.00	0.0%
4080 · Fishing Tournament	965.00	1,500.00	-535.00	64.3%
4090 · Park Reservations	1,760.00	3,000.00	-1,240.00	58.7%
4100 · Park Admission Fees	10.00	80,000.00	-79,990.00	0.0%
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	0.00	65,000.00	-65,000.00	0.0%
4140 · Dredging Loan Proceeds	0.00	0.00	0.00	0.0%
Total Income	35,044.68	768,776.00	-733,731.32	4.6%
Expense				
2001 · Park Capital Improvement Fund	0.00	50,000.00	-50,000.00	0.0%
2002 · Park Recreation Improvement	0.00	0.00	0.00	0.0%
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	17,134.62	68,250.00	-51,115.38	25.1%
6001 · Operations Supervisor	0.00	40,000.00	-40,000.00	0.0%
6002 · Equipment Operations Supervisor	0.00	42,436.00	-42,436.00	0.0%
6010 · FICA	1,282.07	14,500.00	-13,217.93	8.8%
6020 · State Unemployment Tax	12.68	800.00	-787.32	1.6%
6025 · Merchant Fees	96.37	3,000.00	-2,903.63	3.2%
6030 · Retirement	2,833.24	22,000.00	-19,166.76	12.9%
6040 · Health Insurance	0.00	15,000.00	-15,000.00	0.0%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6060 · Dental Insurance	0.00	0.00	0.00	0.0%
6070 · Gate Attendant	0.00	25,000.00	-25,000.00	0.0%
6080 · Seasonal Labor	1,492.50	0.00	1,492.50	100.0%
6090 · Park Maintenance Technician	0.00	0.00	0.00	0.0%
6100 · Lake Patrol	0.00	0.00	0.00	0.0%
6110 · Lake Biologist	0.00	0.00	0.00	0.0%
6111 · Dredger	0.00	0.00	0.00	0.0%
6112 · Dredger (Other)	0.00	0.00	0.00	0.0%
6113 · Assistant Dredger	0.00	0.00	0.00	0.0%
6114 · Assistant Dredger (Other)	2,052.00	9,500.00	-7,448.00	21.6%
6115 · Dredger (Private)	0.00	0.00	0.00	0.0%
6116 · Assistant Dredger (Private)	0.00	9,500.00	-9,500.00	0.0%
6120 · Season & Launch Permits	1,807.58	2,000.00	-192.42	90.4%
6130 · Daily Permits	78.00	300.00	-222.00	26.0%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	400.00	-400.00	0.0%
6160 · Printer, Copier & Computer Supp	0.00	500.00	-500.00	0.0%
6170 · Miscellaneous-Other	420.00	1,000.00	-580.00	42.0%
6180 · Postage	237.91	750.00	-512.09	31.7%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	255.36	1,000.00	-744.64	25.5%
6200 · Regular Gas	0.00	9,000.00	-9,000.00	0.0%
6210 · Diesel	0.00	12,000.00	-12,000.00	0.0%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	577.97	6,000.00	-5,422.03	9.6%
6250 · Boat/Weed Harvester/Truck	417.89	1,500.00	-1,082.11	27.9%
6251 · Dredging Supplies	7,404.89	12,000.00	-4,595.11	61.7%
6252 · Rip Rap/Erosion Control	0.00	18,000.00	-18,000.00	0.0%
6260 · Uniforms	0.00	800.00	-800.00	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%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through March 2022

Cash Basis

	Jan - Mar 22	Budget	\$ Over Budget	% of Budget
6290 · Signs & Nautical Markers	280.00	5,000.00	-4,720.00	5.6%
6300 · Accounting Services	450.00	6,000.00	-5,550.00	7.5%
6310 · Grass	0.00	10,860.00	-10,860.00	0.0%
6320 · Attorney	1,786.00	4,000.00	-2,214.00	44.7%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	2,526.50	20,000.00	-17,473.50	12.6%
6340 · State Board Accounts Audit	0.00	1,500.00	-1,500.00	0.0%
6350 · Other Prof/Secretarial Service	0.00	1,000.00	-1,000.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	932.93	4,500.00	-3,567.07	20.7%
6380 · Travel	0.00	0.00	0.00	0.0%
6390 · Hotel	0.00	300.00	-300.00	0.0%
6400 · Meals	0.00	150.00	-150.00	0.0%
6410 · Subscriptions	164.85	1,500.00	-1,335.15	11.0%
6420 · Newsletter	0.00	0.00	0.00	0.0%
6430 · Ads	62.30	500.00	-437.70	12.5%
6440 · Other	183.00	1,200.00	-1,017.00	15.3%
6441 · Event Planning	0.00	1,500.00	-1,500.00	0.0%
6450 · Insurance	22,584.00	50,000.00	-27,416.00	45.2%
6460 · Electric	1,349.00	5,000.00	-3,651.00	27.0%
6470 · Water	167.19	1,200.00	-1,032.81	13.9%
6480 · Trash	40.00	2,000.00	-1,960.00	2.0%
6490 · Port-O-Lets	527.00	2,500.00	-1,973.00	21.1%
6500 · Pump Holding Tank	200.00	1,000.00	-800.00	20.0%
6510 · Building & Grounds Expense	493.00	0.00	493.00	100.0%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	8,070.71	12,000.00	-3,929.29	67.3%
6542 · Equipment Rental	0.00	10,000.00	-10,000.00	0.0%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	6,014.00	12,050.00	-6,036.00	49.9%
6570 · Lake Weed Treatment	5.00	50,000.00	-49,995.00	0.0%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6600 · 6% MarinaPermit Sales	0.00	2,300.00	-2,300.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	0.00	0.00	0.0%
6620 · Dam/Spillway Inspection	0.00	0.00	0.00	0.0%
6630 · Spillway Repairs	0.00	0.00	0.00	0.0%
6661 · Disposal Site Preparation	2,750.00	20,000.00	-17,250.00	13.8%
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	0.00	8,000.00	-8,000.00	0.0%
6682 · Ramp Repairs	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00			
6750 · Sediment Mitigation	123,750.00	779,000.00	-655,250.00	15.9%
6790 · Bond Repayment - SedimentMgmt	0.00	79,250.00	-79,250.00	0.0%
Total Expense	208,438.56	1,472,946.00	-1,264,507.44	14.2%
Net Income	-173,393.88	-704,170.00	530,776.12	24.6%

LAKE LEMON CONSERVANCY

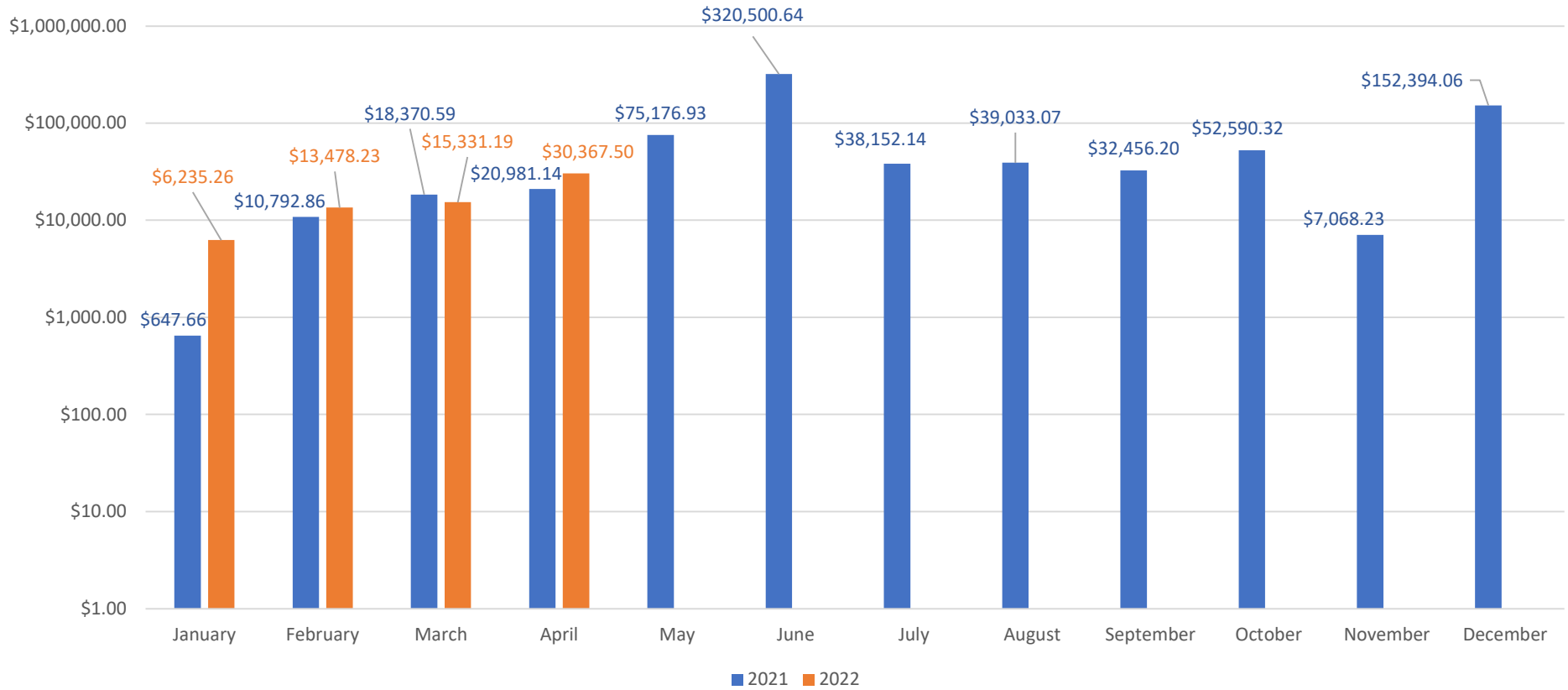
Profit & Loss Prev Year Comparison

January through March 2022

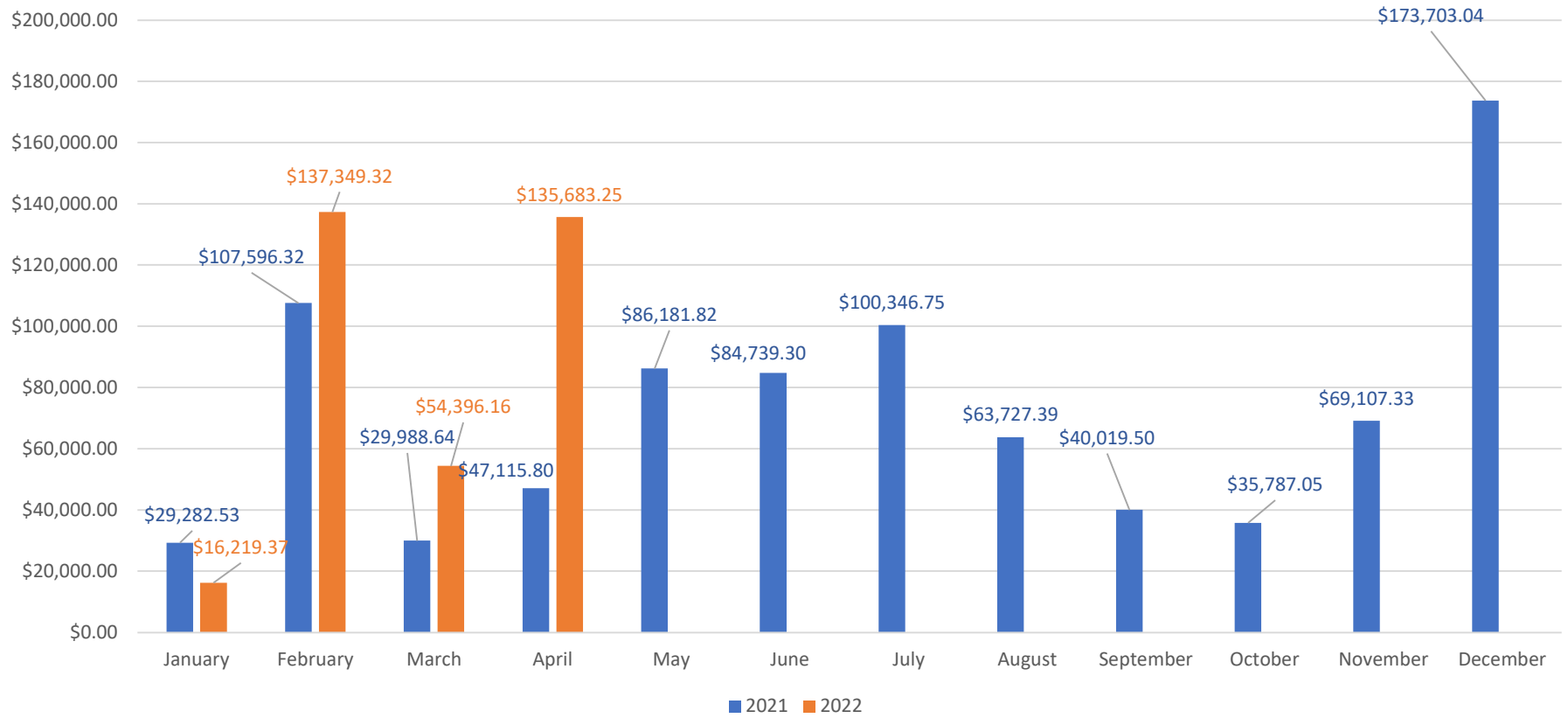
Cash Basis

	Jan - Mar 22	Jan - Mar 21	\$ Change	% Change
Income				
4000 · Watercraft Permits	3,358.00	6,931.00	-3,573.00	-51.6%
4010 · Launch Fees	670.00	1,566.00	-896.00	-57.2%
4020 · Marina & Club Fees	1,800.00	1,500.00	300.00	20.0%
4030 · Sublease & Access Fees	26,430.00	18,430.00	8,000.00	43.4%
4060 · Interest	51.68	191.11	-139.43	-73.0%
4080 · Fishing Tournament	965.00	925.00	40.00	4.3%
4090 · Park Reservations	1,760.00	250.00	1,510.00	604.0%
4100 · Park Admission Fees	10.00	18.00	-8.00	-44.4%
Total Income	35,044.68	29,811.11	5,233.57	17.6%
Expense				
6000 · Manager	17,134.62	16,384.62	750.00	4.6%
6001 · Operations Supervisor	0.00	8,584.62	-8,584.62	-100.0%
6002 · Equipment Operations Supervisor	0.00	9,507.72	-9,507.72	-100.0%
6010 · FICA	1,282.07	2,516.79	-1,234.72	-49.1%
6020 · State Unemployment Tax	12.68	50.52	-37.84	-74.9%
6025 · Merchant Fees	96.37	97.63	-1.26	-1.3%
6030 · Retirement	2,833.24	4,895.76	-2,062.52	-42.1%
6040 · Health Insurance	0.00	1,985.96	-1,985.96	-100.0%
6070 · Gate Attendant	0.00	222.00	-222.00	-100.0%
6080 · Seasonal Labor	1,492.50	0.00	1,492.50	100.0%
6114 · Assistant Dredger (Other)	2,052.00	0.00	2,052.00	100.0%
6120 · Season & Launch Permits	1,807.58	1,810.58	-3.00	-0.2%
6130 · Daily Permits	78.00	0.00	78.00	100.0%
6160 · Printer, Copier & Computer Supp	0.00	59.99	-59.99	-100.0%
6170 · Miscellaneous-Other	420.00	262.08	157.92	60.3%
6180 · Postage	237.91	220.00	17.91	8.1%
6190 · General Business Supplies	255.36	243.84	11.52	4.7%
6210 · Diesel	0.00	2,775.88	-2,775.88	-100.0%
6240 · Building & Grounds	577.97	50.28	527.69	1,049.5%
6250 · Boat/Weed Harvester/Truck	417.89	0.00	417.89	100.0%
6251 · Dredging Supplies	7,404.89	4,840.21	2,564.68	53.0%
6290 · Signs & Nautical Markers	280.00	0.00	280.00	100.0%
6300 · Accounting Services	450.00	450.00	0.00	0.0%
6320 · Attorney	1,786.00	1,352.80	433.20	32.0%
6330 · Consulting Engineer	2,526.50	61,693.00	-59,166.50	-95.9%
6350 · Other Prof/Secretarial Service	0.00	10,650.00	-10,650.00	-100.0%
6370 · Phone, LDT, Pager, E-Mail	932.93	860.14	72.79	8.5%
6400 · Meals	0.00	64.74	-64.74	-100.0%
6410 · Subscriptions	164.85	289.85	-125.00	-43.1%
6430 · Ads	62.30	59.36	2.94	5.0%
6440 · Other	183.00	106.00	77.00	72.6%
6450 · Insurance	22,584.00	32,609.00	-10,025.00	-30.7%
6460 · Electric	1,349.00	1,386.00	-37.00	-2.7%
6470 · Water	167.19	165.33	1.86	1.1%
6480 · Trash	40.00	0.00	40.00	100.0%
6490 · Port-O-Lets	527.00	510.00	17.00	3.3%
6500 · Pump Holding Tank	200.00	0.00	200.00	100.0%
6510 · Building & Grounds Expense	493.00	0.00	493.00	100.0%
6530 · Truck	0.00	250.29	-250.29	-100.0%
6541 · Dredging Equipment Maintenance	8,070.71	0.00	8,070.71	100.0%
6542 · Equipment Rental	0.00	57.50	-57.50	-100.0%
6560 · Water Testing	6,014.00	0.00	6,014.00	100.0%
6570 · Lake Weed Treatment	5.00	5.00	0.00	0.0%
6661 · Disposal Site Preparation	2,750.00	1,850.00	900.00	48.7%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	123,750.00	0.00	123,750.00	100.0%
Total Expense	208,438.56	166,867.49	41,571.07	24.9%
Net Income	-173,393.88	-137,056.38	-36,337.50	-26.5%

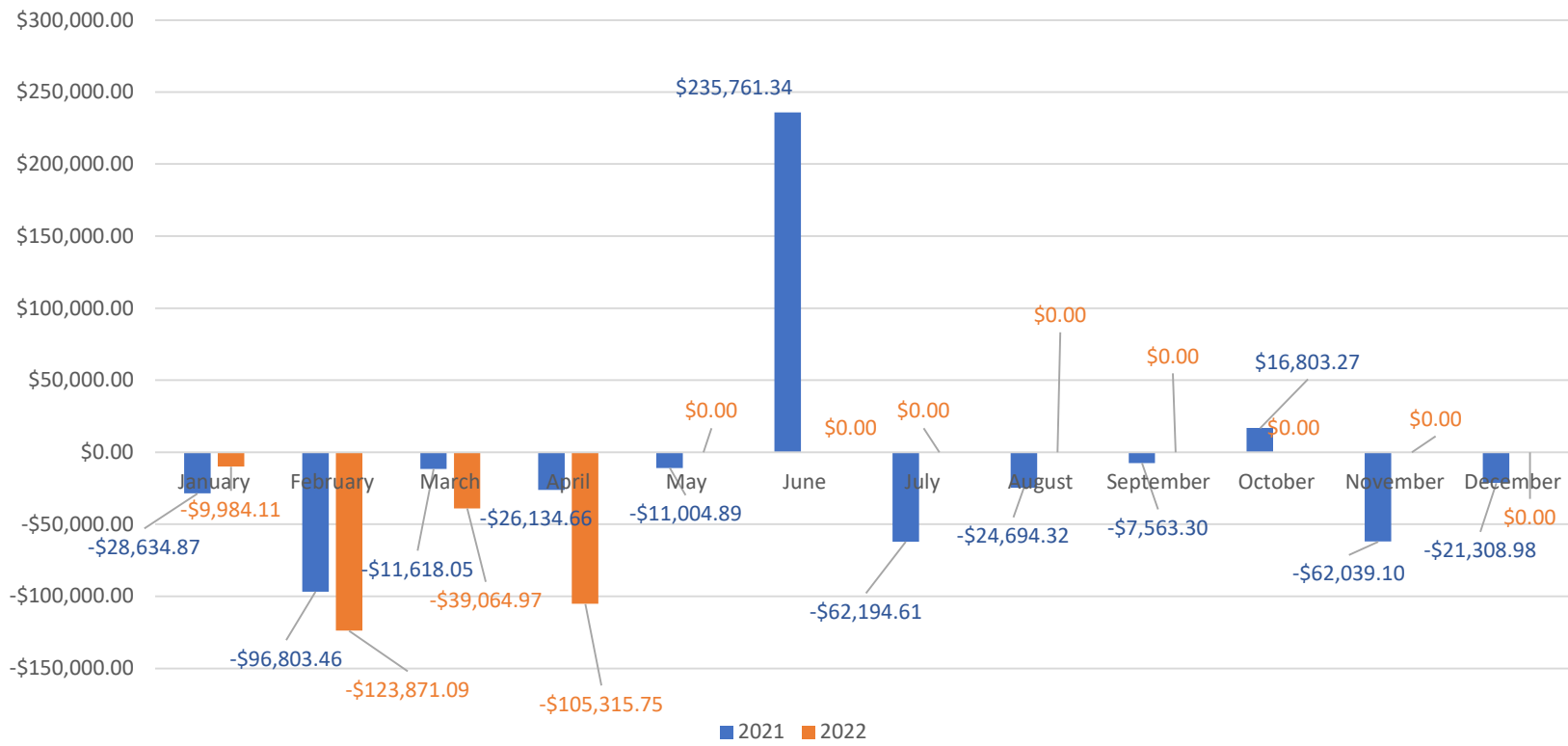
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



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05/14/22

LAKE LEMON CONSERVANCY Reconciliation Summary

1000 · Peoples State Bank - General, Period Ending 03/31/2022

	Mar 31, 22
Beginning Balance	468,152.08
Cleared Transactions	
Checks and Payments - 18 items	-56,593.11
Deposits and Credits - 8 items	14,172.00
Total Cleared Transactions	-42,421.11
Cleared Balance	425,730.97
Uncleared Transactions	
Checks and Payments - 10 items	-2,953.59
Deposits and Credits - 3 items	1,159.00
Total Uncleared Transactions	-1,794.59
Register Balance as of 03/31/2022	423,936.38
New Transactions	
Checks and Payments - 31 items	-141,141.27
Deposits and Credits - 22 items	54,192.50
Total New Transactions	-86,948.77
Ending Balance	336,987.61

2:58 PM

05/14/22

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						468,152.08
Cleared Transactions						
Checks and Payments - 18 items						
Check	02/14/2022	5531	KENNETH CLARK	X	-1,000.00	-1,000.00
Check	02/28/2022	5537	BAUGH FINE PRINT	X	-1,810.58	-2,810.58
Check	02/28/2022	5535	CARMIN PARKER PC	X	-1,368.00	-4,178.58
Check	02/28/2022	5536	SCI REMC	X	-520.00	-4,698.58
Check	03/11/2022	5545	FIRST INSURANCE...	X	-19,815.00	-24,513.58
Check	03/11/2022	5544	FIRST INSURANCE...	X	-2,769.00	-27,282.58
Check	03/11/2022	5539	LOVELAND ELECT...	X	-1,750.00	-29,032.58
Check	03/11/2022	5543	MONROE CO HEAL...	X	-75.00	-29,107.58
Check	03/11/2022	5542	NAPA AUTO PARTS	X	-63.99	-29,171.57
Check	03/11/2022	5538	B & B WATER CORP	X	-56.97	-29,228.54
Check	03/11/2022	5540	RUMPKE OF INDIA...	X	-40.00	-29,268.54
Check	03/11/2022	5541	GATEHOUSE MEDI...	X	-22.54	-29,291.08
Check	03/22/2022	5549	WILSON EQUIPME...	X	-12,782.01	-42,073.09
Check	03/22/2022	5548	INDIANA UNIVERSI...	X	-6,014.00	-48,087.09
Check	03/22/2022	5547	IZZY'S RENTAL	X	-178.50	-48,265.59
Check	03/24/2022	ACH	VISA	X	-605.77	-48,871.36
General Journal	03/31/2022			X	-4,436.07	-53,307.43
General Journal	03/31/2022			X	-3,285.68	-56,593.11
Total Checks and Payments					-56,593.11	-56,593.11
Deposits and Credits - 8 items						
General Journal	03/03/2022			X	1,520.00	1,520.00
General Journal	03/11/2022			X	5,910.00	7,430.00
General Journal	03/18/2022			X	1,390.00	8,820.00
General Journal	03/24/2022			X	590.00	9,410.00
General Journal	03/24/2022			X	2,393.00	11,803.00
General Journal	03/28/2022			X	876.00	12,679.00
General Journal	03/28/2022			X	1,473.00	14,152.00
General Journal	03/31/2022			X	20.00	14,172.00
Total Deposits and Credits					14,172.00	14,172.00
Total Cleared Transactions					-42,421.11	-42,421.11
Cleared Balance					-42,421.11	425,730.97
Uncleared Transactions						
Checks and Payments - 10 items						
Check	05/04/2020	4980	MONROE CO HEAL...		-75.00	-75.00
Check	08/21/2021	5430	ENGRAVING & STA...		-14.02	-89.02
Check	03/22/2022	5546	COMCAST CABLE		-313.02	-402.04
Check	03/31/2022	5552	CHRISTOPHER B B...		-1,086.50	-1,488.54
Check	03/31/2022	5553	SCI REMC		-400.00	-1,888.54
Check	03/31/2022	5551	FLEX PAC, INC.		-329.05	-2,217.59
Check	03/31/2022	5556	PINE GROVE MARI...		-225.00	-2,442.59
Check	03/31/2022	5550	LOVELAND ELECT...		-210.00	-2,652.59

2:58 PM

05/14/22

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Check	03/31/2022	5554	BAUGH FINE PRINT		-183.00	-2,835.59
Check	03/31/2022	5555	CARMIN PARKER PC		-118.00	-2,953.59
Total Checks and Payments					-2,953.59	-2,953.59
Deposits and Credits - 3 items						
General Journal	04/27/2021				18.00	18.00
General Journal	03/31/2022				147.00	165.00
General Journal	03/31/2022				994.00	1,159.00
Total Deposits and Credits					1,159.00	1,159.00
Total Uncleared Transactions					-1,794.59	-1,794.59
Register Balance as of 03/31/2022					-44,215.70	423,936.38
New Transactions						
Checks and Payments - 31 items						
Check	04/01/2022	ACH	VISA		-25.54	-25.54
Check	04/12/2022	5562	FIRST INSURANCE...		-5,566.00	-5,591.54
Check	04/12/2022	5561	FIRST INSURANCE...		-2,719.00	-8,310.54
Check	04/12/2022	5557	FIRST INSURANCE...		-2,378.00	-10,688.54
Check	04/12/2022	5560	KENNETH MULLIS		-600.00	-11,288.54
Check	04/12/2022	5558	STAPLES CREDIT ...		-73.34	-11,361.88
Check	04/12/2022	5563	B & B WATER CORP		-55.11	-11,416.99
Check	04/12/2022	5559	RUMPKE OF INDIA...		-40.60	-11,457.59
Check	04/12/2022	5564	KLEINDORFER HA...		-15.50	-11,473.09
Check	04/15/2022	5357	RITA PRINCE		-112.50	-11,585.59
Check	04/21/2022	5567	CARMIN PARKER PC		-690.00	-12,275.59
Check	04/21/2022	5566	COMCAST CABLE		-312.90	-12,588.49
Check	04/21/2022	5570	CHRISTOPHER B B...		-288.00	-12,876.49
Check	04/21/2022	5565	IZZY'S RENTAL		-178.50	-13,054.99
Check	04/21/2022	5568	LAKE LEMON MARI...		-139.41	-13,194.40
Check	04/22/2022	5358	UNITED EXCAVATI...		-110,418.48	-123,612.88
Check	04/25/2022	ACH	VISA		-897.97	-124,510.85
General Journal	04/30/2022				-7,456.42	-131,967.27
General Journal	04/30/2022				-2,194.98	-134,162.25
Check	05/02/2022	5572	ROLYAN BUOYS		-4,135.93	-138,298.18
Check	05/02/2022	5571	SCI REMC		-452.00	-138,750.18
Check	05/02/2022	5573	CARMIN PARKER PC		-212.50	-138,962.68
Check	05/02/2022	5575	KLEINDORFER HA...		-139.97	-139,102.65
Check	05/02/2022	5574	B & B WATER CORP		-93.34	-139,195.99
Check	05/09/2022	5576	EAGLE GROUP LT...		-532.60	-139,728.59
Check	05/09/2022	5577	PINE GROVE MARI...		-526.94	-140,255.53
Check	05/09/2022	5578	STAPLES CREDIT ...		-408.88	-140,664.41
Check	05/09/2022	5580	COMMERCIAL SER...		-204.40	-140,868.81
Check	05/09/2022	5581	BAUGH FINE PRINT		-183.00	-141,051.81
Check	05/09/2022	5579	KOENING EQUIPM...		-64.41	-141,116.22
Check	05/09/2022	5582	RUMPKE OF INDIA...		-25.05	-141,141.27

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05/14/22

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 03/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-141,141.27	-141,141.27
Deposits and Credits - 22 items						
General Journal	04/04/2022				2,569.00	2,569.00
General Journal	04/04/2022				2,809.00	5,378.00
General Journal	04/11/2022				1,550.00	6,928.00
General Journal	04/11/2022				1,552.00	8,480.00
General Journal	04/13/2022				2,323.50	10,803.50
General Journal	04/14/2022				1,257.00	12,060.50
General Journal	04/14/2022				1,940.00	14,000.50
General Journal	04/17/2022				1,506.00	15,506.50
General Journal	04/17/2022				2,550.00	18,056.50
General Journal	04/21/2022				713.00	18,769.50
General Journal	04/21/2022				1,515.00	20,284.50
General Journal	04/24/2022				2,801.50	23,086.00
General Journal	04/24/2022				3,876.00	26,962.00
General Journal	04/29/2022				669.00	27,631.00
General Journal	04/29/2022				2,736.50	30,367.50
General Journal	05/02/2022				1,151.00	31,518.50
General Journal	05/02/2022				2,861.00	34,379.50
General Journal	05/06/2022				1,188.00	35,567.50
General Journal	05/06/2022				1,239.00	36,806.50
General Journal	05/06/2022				13,584.00	50,390.50
General Journal	05/09/2022				1,562.00	51,952.50
General Journal	05/09/2022				2,240.00	54,192.50
Total Deposits and Credits					54,192.50	54,192.50
Total New Transactions					-86,948.77	-86,948.77
Ending Balance					-131,164.47	336,987.61

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Review
Item/Subject	April Financial Update
Dollar Amount	N/A
Meeting Date	May 26th, 2022
Summary	Financial report showing April 2022 Balance sheet, Income,Expense, 2021 comparison, and reconciliation data.
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statements

For Period Ending

April 1, 2022 Through April 30, 2022

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN 47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of April 30, 2022

Cash Basis

	Apr 30, 22
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	427,459.71
Total 1000 · Peoples State Bank - General	430,285.09
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1040 · CD's Cumulative Maint Fund	10,765.10
1050 · Savings Account	112,225.82
1080 · Construction Account	598,581.54
Total Checking/Savings	1,152,157.55
Total Current Assets	1,152,157.55
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	132,761.25
1520 · Other Asset	12,093.11
1550 · Boats	367,250.00
1680 · Other Fixed Assets	465,734.79
Total Fixed Assets	1,080,594.15
TOTAL ASSETS	2,232,751.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	2,398.12
2020 · State & Co. Withholding Payable	837.06
Total Other Current Liabilities	3,235.18
Total Current Liabilities	3,235.18
Long Term Liabilities	
2810 · Bond Payable	1,145,000.00
Total Long Term Liabilities	1,145,000.00
Total Liabilities	1,148,235.18
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	101,942.92
3200 · Retained Earnings	656,694.80
Net Income	-278,709.63
Total Equity	1,084,516.52
TOTAL LIABILITIES & EQUITY	2,232,751.70

LAKE LEMON CONSERVANCY

Profit & Loss

April 2022

Cash Basis

	Apr 22
Income	
4000 · Watercraft Permits	20,125.50
4010 · Launch Fees	5,274.00
4030 · Sublease & Access Fees	4,200.00
4070 · Grants & Donations	168.00
4090 · Park Reservations	600.00
Total Income	30,367.50
Expense	
6000 · Manager	5,711.54
6001 · Operations Supervisor	2,208.33
6010 · FICA	720.56
6025 · Merchant Fees	81.30
6030 · Retirement	76.42
6070 · Gate Attendant	1,188.00
6080 · Seasonal Labor	911.25
6170 · Miscellaneous-Other	25.54
6190 · General Business Supplies	418.34
6200 · Regular Gas	47.93
6240 · Building & Grounds	155.16
6320 · Attorney	690.00
6330 · Consulting Engineer	288.00
6350 · Other Prof/Secretarial Service	712.50
6370 · Phone, LDT, Pager, E-Mail	312.90
6390 · Hotel	556.00
6400 · Meals	69.39
6410 · Subscriptions	14.99
6450 · Insurance	10,663.00
6470 · Water	55.11
6480 · Trash	40.60
6490 · Port-O-Lets	178.50
6600 · 6% MarinaPermit Sales	139.41
6750 · Sediment Mitigation	110,418.48
Total Expense	135,683.25
Net Income	-105,315.75

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

April 2022

	Apr 22	Jan - Apr 22
Income		
4000 · Watercraft Permits	20,125.50	23,483.50
4010 · Launch Fees	5,274.00	5,944.00
4020 · Marina & Club Fees	0.00	1,800.00
4030 · Sublease & Access Fees	4,200.00	30,630.00
4060 · Interest	0.00	51.68
4070 · Grants & Donations	168.00	168.00
4080 · Fishing Tournament	0.00	965.00
4090 · Park Reservations	600.00	2,360.00
4100 · Park Admission Fees	0.00	10.00
Total Income	30,367.50	65,412.18
Expense		
6000 · Manager	5,711.54	22,846.16
6001 · Operations Supervisor	2,208.33	2,208.33
6010 · FICA	720.56	2,002.63
6020 · State Unemployment Tax	0.00	12.68
6025 · Merchant Fees	81.30	177.67
6030 · Retirement	76.42	2,909.66
6070 · Gate Attendant	1,188.00	1,188.00
6080 · Seasonal Labor	911.25	2,403.75
6114 · Assistant Dredger (Other)	0.00	2,052.00
6120 · Season & Launch Permits	0.00	1,807.58
6130 · Daily Permits	0.00	78.00
6170 · Miscellaneous-Other	25.54	445.54
6180 · Postage	0.00	237.91
6190 · General Business Supplies	418.34	673.70
6200 · Regular Gas	47.93	47.93
6240 · Building & Grounds	155.16	733.13
6250 · Boat/Weed Harvester/Truck	0.00	417.89
6251 · Dredging Supplies	0.00	7,404.89
6290 · Signs & Nautical Markers	0.00	280.00
6300 · Accounting Services	0.00	450.00
6320 · Attorney	690.00	2,476.00
6330 · Consulting Engineer	288.00	2,814.50
6350 · Other Prof/Secretarial Service	712.50	712.50
6370 · Phone, LDT, Pager, E-Mail	312.90	1,245.83
6390 · Hotel	556.00	556.00
6400 · Meals	69.39	69.39
6410 · Subscriptions	14.99	179.84
6430 · Ads	0.00	62.30
6440 · Other	0.00	183.00
6450 · Insurance	10,663.00	33,247.00
6460 · Electric	0.00	1,349.00
6470 · Water	55.11	222.30
6480 · Trash	40.60	80.60
6490 · Port-O-Lets	178.50	705.50
6500 · Pump Holding Tank	0.00	200.00
6510 · Building & Grounds Expense	0.00	493.00
6541 · Dredging Equipment Maintenance	0.00	8,070.71
6560 · Water Testing	0.00	6,014.00
6570 · Lake Weed Treatment	0.00	5.00
6600 · 6% Marina Permit Sales	139.41	139.41
6661 · Disposal Site Preparation	0.00	2,750.00
6730 · Patrol Boat	0.00	0.00
6750 · Sediment Mitigation	110,418.48	234,168.48
Total Expense	135,683.25	344,121.81
Net Income	-105,315.75	-278,709.63

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

Cash Basis

April 2022

	Apr 22	Apr 21	\$ Change	% Change
Income				
4000 · Watercraft Permits	20,125.50	16,015.00	4,110.50	25.7%
4010 · Launch Fees	5,274.00	4,961.00	313.00	6.3%
4030 · Sublease & Access Fees	4,200.00	0.00	4,200.00	100.0%
4060 · Interest	0.00	5.14	-5.14	-100.0%
4070 · Grants & Donations	168.00	0.00	168.00	100.0%
4090 · Park Reservations	600.00	0.00	600.00	100.0%
Total Income	30,367.50	20,981.14	9,386.36	44.7%
Expense				
6000 · Manager	5,711.54	5,461.54	250.00	4.6%
6001 · Operations Supervisor	2,208.33	2,861.54	-653.21	-22.8%
6002 · Equipment Operations Supervisor	0.00	3,169.24	-3,169.24	-100.0%
6010 · FICA	720.56	1,098.73	-378.17	-34.4%
6020 · State Unemployment Tax	0.00	139.03	-139.03	-100.0%
6025 · Merchant Fees	81.30	140.05	-58.75	-42.0%
6030 · Retirement	76.42	1,631.92	-1,555.50	-95.3%
6040 · Health Insurance	0.00	903.25	-903.25	-100.0%
6070 · Gate Attendant	1,188.00	1,335.00	-147.00	-11.0%
6080 · Seasonal Labor	911.25	0.00	911.25	100.0%
6114 · Assistant Dredger (Other)	0.00	2,135.25	-2,135.25	-100.0%
6150 · Checks	0.00	210.98	-210.98	-100.0%
6160 · Printer, Copier & Computer Supp	0.00	99.99	-99.99	-100.0%
6170 · Miscellaneous-Other	25.54	0.00	25.54	100.0%
6180 · Postage	0.00	55.00	-55.00	-100.0%
6190 · General Business Supplies	418.34	0.00	418.34	100.0%
6200 · Regular Gas	47.93	0.00	47.93	100.0%
6210 · Diesel	0.00	157.80	-157.80	-100.0%
6240 · Building & Grounds	155.16	837.04	-681.88	-81.5%
6251 · Dredging Supplies	0.00	1,282.03	-1,282.03	-100.0%
6300 · Accounting Services	0.00	1,350.00	-1,350.00	-100.0%
6320 · Attorney	690.00	555.00	135.00	24.3%
6330 · Consulting Engineer	288.00	2,393.25	-2,105.25	-88.0%
6350 · Other Prof/Secretarial Service	712.50	0.00	712.50	100.0%
6370 · Phone, LDT, Pager, E-Mail	312.90	285.08	27.82	9.8%
6390 · Hotel	556.00	0.00	556.00	100.0%
6400 · Meals	69.39	0.00	69.39	100.0%
6410 · Subscriptions	14.99	453.13	-438.14	-96.7%
6430 · Ads	0.00	149.34	-149.34	-100.0%
6450 · Insurance	10,663.00	0.00	10,663.00	100.0%
6460 · Electric	0.00	334.00	-334.00	-100.0%
6470 · Water	55.11	55.11	0.00	0.0%
6480 · Trash	40.60	187.90	-147.30	-78.4%
6490 · Port-O-Lets	178.50	170.00	8.50	5.0%
6530 · Truck	0.00	649.43	-649.43	-100.0%
6541 · Dredging Equipment Maintenance	0.00	3,213.31	-3,213.31	-100.0%
6600 · 6% Marina Permit Sales	139.41	0.00	139.41	100.0%
6620 · Dam/Spillway Inspection	0.00	8,874.88	-8,874.88	-100.0%
6661 · Disposal Site Preparation	0.00	8,025.71	-8,025.71	-100.0%
6750 · Sediment Mitigation	110,418.48	0.00	110,418.48	100.0%
Total Expense	135,683.25	48,214.53	87,468.72	181.4%
Net Income	-105,315.75	-27,233.39	-78,082.36	-286.7%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through April 2022

Cash Basis

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	23,483.50	140,000.00	-116,516.50	16.8%
4010 · Launch Fees	5,944.00	25,000.00	-19,056.00	23.8%
4020 · Marina & Club Fees	1,800.00	10,000.00	-8,200.00	18.0%
4030 · Sublease & Access Fees	30,630.00	27,000.00	3,630.00	113.4%
4040 · Property Tax - Brown Co.	0.00	94,192.00	-94,192.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	268,084.00	-268,084.00	0.0%
4060 · Interest	51.68	3,000.00	-2,948.32	1.7%
4070 · Grants & Donations	168.00	12,000.00	-11,832.00	1.4%
4071 · Community Foundation	0.00	40,000.00	-40,000.00	0.0%
4080 · Fishing Tournament	965.00	1,500.00	-535.00	64.3%
4090 · Park Reservations	2,360.00	3,000.00	-640.00	78.7%
4100 · Park Admission Fees	10.00	80,000.00	-79,990.00	0.0%
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	0.00	65,000.00	-65,000.00	0.0%
4140 · Dredging Loan Proceeds	0.00	0.00	0.00	0.0%
Total Income	65,412.18	768,776.00	-703,363.82	8.5%
Expense				
2001 · Park Capital Improvement Fund	0.00	50,000.00	-50,000.00	0.0%
2002 · Park Recreation Improvement	0.00	0.00	0.00	0.0%
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	22,846.16	68,250.00	-45,403.84	33.5%
6001 · Operations Supervisor	2,208.33	40,000.00	-37,791.67	5.5%
6002 · Equipment Operations Supervisor	0.00	42,436.00	-42,436.00	0.0%
6010 · FICA	2,002.63	14,500.00	-12,497.37	13.8%
6020 · State Unemployment Tax	12.68	800.00	-787.32	1.6%
6025 · Merchant Fees	177.67	3,000.00	-2,822.33	5.9%
6030 · Retirement	2,909.66	22,000.00	-19,090.34	13.2%
6040 · Health Insurance	0.00	15,000.00	-15,000.00	0.0%
6050 · Life Insurance	0.00	0.00	0.00	0.0%
6060 · Dental Insurance	0.00	0.00	0.00	0.0%
6070 · Gate Attendant	1,188.00	25,000.00	-23,812.00	4.8%
6080 · Seasonal Labor	2,403.75	0.00	2,403.75	100.0%
6090 · Park Maintenance Technician	0.00	0.00	0.00	0.0%
6100 · Lake Patrol	0.00	0.00	0.00	0.0%
6110 · Lake Biologist	0.00	0.00	0.00	0.0%
6111 · Dredger	0.00	0.00	0.00	0.0%
6112 · Dredger (Other)	0.00	0.00	0.00	0.0%
6113 · Assistant Dredger	0.00	0.00	0.00	0.0%
6114 · Assistant Dredger (Other)	2,052.00	9,500.00	-7,448.00	21.6%
6115 · Dredger (Private)	0.00	0.00	0.00	0.0%
6116 · Assistant Dredger (Private)	0.00	9,500.00	-9,500.00	0.0%
6120 · Season & Launch Permits	1,807.58	2,000.00	-192.42	90.4%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through April 2022

Cash Basis

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
6130 · Daily Permits	78.00	300.00	-222.00	26.0%
6140 · Receipt/Tickets Books	0.00	400.00	-400.00	0.0%
6150 · Checks	0.00	400.00	-400.00	0.0%
6160 · Printer, Copier & Computer Supp	0.00	500.00	-500.00	0.0%
6170 · Miscellaneous-Other	445.54	1,000.00	-554.46	44.6%
6180 · Postage	237.91	750.00	-512.09	31.7%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	673.70	1,000.00	-326.30	67.4%
6200 · Regular Gas	47.93	9,000.00	-8,952.07	0.5%
6210 · Diesel	0.00	12,000.00	-12,000.00	0.0%
6220 · Janitorial Supplies	0.00	0.00	0.00	0.0%
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	733.13	6,000.00	-5,266.87	12.2%
6250 · Boat/Weed Harvester/Truck	417.89	1,500.00	-1,082.11	27.9%
6251 · Dredging Supplies	7,404.89	12,000.00	-4,595.11	61.7%
6252 · Rip Rap/Erosion Control	0.00	18,000.00	-18,000.00	0.0%
6260 · Uniforms	0.00	800.00	-800.00	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	280.00	5,000.00	-4,720.00	5.6%
6300 · Accounting Services	450.00	6,000.00	-5,550.00	7.5%
6310 · Grass	0.00	10,860.00	-10,860.00	0.0%
6320 · Attorney	2,476.00	4,000.00	-1,524.00	61.9%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	2,814.50	20,000.00	-17,185.50	14.1%
6340 · State Board Accounts Audit	0.00	1,500.00	-1,500.00	0.0%
6350 · Other Prof/Secretarial Service	712.50	1,000.00	-287.50	71.3%
6370 · Phone, LDT, Pager, E-Mail	1,245.83	4,500.00	-3,254.17	27.7%
6380 · Travel	0.00	0.00	0.00	0.0%
6390 · Hotel	556.00	300.00	256.00	185.3%
6400 · Meals	69.39	150.00	-80.61	46.3%
6410 · Subscriptions	179.84	1,500.00	-1,320.16	12.0%
6420 · Newsletter	0.00	0.00	0.00	0.0%
6430 · Ads	62.30	500.00	-437.70	12.5%
6440 · Other	183.00	1,200.00	-1,017.00	15.3%
6441 · Event Planning	0.00	1,500.00	-1,500.00	0.0%
6450 · Insurance	33,247.00	50,000.00	-16,753.00	66.5%
6460 · Electric	1,349.00	5,000.00	-3,651.00	27.0%
6470 · Water	222.30	1,200.00	-977.70	18.5%
6480 · Trash	80.60	2,000.00	-1,919.40	4.0%
6490 · Port-O-Lets	705.50	2,500.00	-1,794.50	28.2%
6500 · Pump Holding Tank	200.00	1,000.00	-800.00	20.0%
6510 · Building & Grounds Expense	493.00	0.00	493.00	100.0%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6540 · Sluice Gate Inspection	0.00	0.00	0.00	0.0%
6541 · Dredging Equipment Maintenance	8,070.71	12,000.00	-3,929.29	67.3%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through April 2022

Cash Basis

	Jan - Apr 22	Budget	\$ Over Budget	% of Budget
6542 · Equipment Rental	0.00	10,000.00	-10,000.00	0.0%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	6,014.00	12,050.00	-6,036.00	49.9%
6570 · Lake Weed Treatment	5.00	50,000.00	-49,995.00	0.0%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6600 · 6% MarinaPermit Sales	139.41	2,300.00	-2,160.59	6.1%
6610 · Cumulative Maintenance Fund	0.00	0.00	0.00	0.0%
6620 · Dam/Spillway Inspection	0.00	0.00	0.00	0.0%
6630 · Spillway Repairs	0.00	0.00	0.00	0.0%
6661 · Disposal Site Preparation	2,750.00	20,000.00	-17,250.00	13.8%
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	0.00	8,000.00	-8,000.00	0.0%
6682 · Ramp Repairs	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00			
6750 · Sediment Mitigation	234,168.48	779,000.00	-544,831.52	30.1%
6790 · Bond Repayment - SedimentMgmt	0.00	79,250.00	-79,250.00	0.0%
Total Expense	344,121.81	1,472,946.00	-1,128,824.19	23.4%
Net Income	-278,709.63	-704,170.00	425,460.37	39.6%

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

Cash Basis

January through April 2022

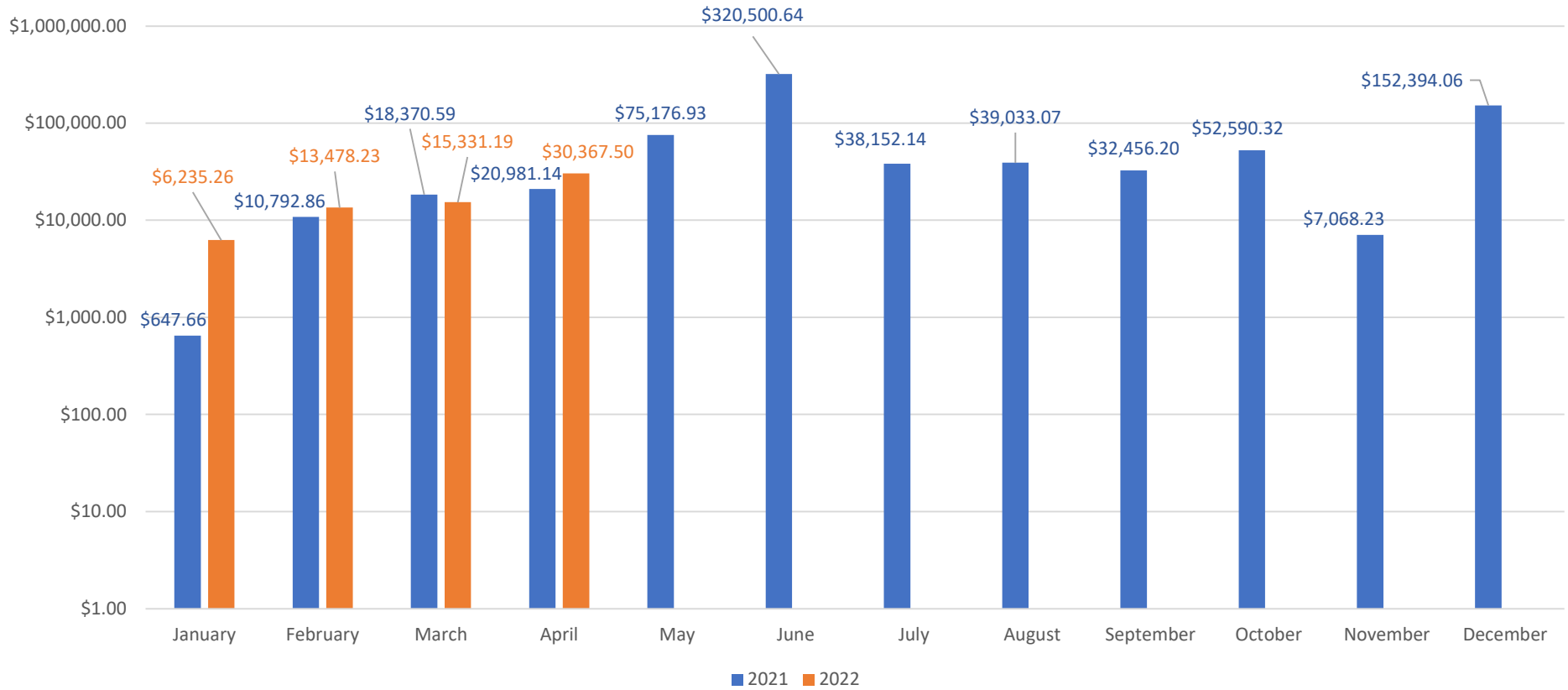
	Jan - Apr 22	Jan - Apr 21	\$ Change	% Change
Income				
4000 · Watercraft Permits	23,483.50	22,946.00	537.50	2.3%
4010 · Launch Fees	5,944.00	6,527.00	-583.00	-8.9%
4020 · Marina & Club Fees	1,800.00	1,500.00	300.00	20.0%
4030 · Sublease & Access Fees	30,630.00	18,430.00	12,200.00	66.2%
4060 · Interest	51.68	196.25	-144.57	-73.7%
4070 · Grants & Donations	168.00	0.00	168.00	100.0%
4080 · Fishing Tournament	965.00	925.00	40.00	4.3%
4090 · Park Reservations	2,360.00	250.00	2,110.00	844.0%
4100 · Park Admission Fees	10.00	18.00	-8.00	-44.4%
Total Income	65,412.18	50,792.25	14,619.93	28.8%
Expense				
6000 · Manager	22,846.16	21,846.16	1,000.00	4.6%
6001 · Operations Supervisor	2,208.33	11,446.16	-9,237.83	-80.7%
6002 · Equipment Operations Supervisor	0.00	12,676.96	-12,676.96	-100.0%
6010 · FICA	2,002.63	3,615.52	-1,612.89	-44.6%
6020 · State Unemployment Tax	12.68	189.55	-176.87	-93.3%
6025 · Merchant Fees	177.67	237.68	-60.01	-25.3%
6030 · Retirement	2,909.66	6,527.68	-3,618.02	-55.4%
6040 · Health Insurance	0.00	2,889.21	-2,889.21	-100.0%
6070 · Gate Attendant	1,188.00	1,557.00	-369.00	-23.7%
6080 · Seasonal Labor	2,403.75	0.00	2,403.75	100.0%
6114 · Assistant Dredger (Other)	2,052.00	2,135.25	-83.25	-3.9%
6120 · Season & Launch Permits	1,807.58	1,810.58	-3.00	-0.2%
6130 · Daily Permits	78.00	0.00	78.00	100.0%
6150 · Checks	0.00	210.98	-210.98	-100.0%
6160 · Printer, Copier & Computer Supp	0.00	159.98	-159.98	-100.0%
6170 · Miscellaneous-Other	445.54	262.08	183.46	70.0%
6180 · Postage	237.91	275.00	-37.09	-13.5%
6190 · General Business Supplies	673.70	243.84	429.86	176.3%
6200 · Regular Gas	47.93	0.00	47.93	100.0%
6210 · Diesel	0.00	2,933.68	-2,933.68	-100.0%
6240 · Building & Grounds	733.13	887.32	-154.19	-17.4%
6250 · Boat/Weed Harvester/Truck	417.89	0.00	417.89	100.0%
6251 · Dredging Supplies	7,404.89	6,122.24	1,282.65	21.0%
6290 · Signs & Nautical Markers	280.00	0.00	280.00	100.0%
6300 · Accounting Services	450.00	1,800.00	-1,350.00	-75.0%
6320 · Attorney	2,476.00	1,907.80	568.20	29.8%
6330 · Consulting Engineer	2,814.50	64,086.25	-61,271.75	-95.6%
6350 · Other Prof/Secretarial Service	712.50	10,650.00	-9,937.50	-93.3%
6370 · Phone, LDT, Pager, E-Mail	1,245.83	1,145.22	100.61	8.8%
6390 · Hotel	556.00	0.00	556.00	100.0%
6400 · Meals	69.39	64.74	4.65	7.2%
6410 · Subscriptions	179.84	742.98	-563.14	-75.8%
6430 · Ads	62.30	208.70	-146.40	-70.2%
6440 · Other	183.00	106.00	77.00	72.6%
6450 · Insurance	33,247.00	32,609.00	638.00	2.0%
6460 · Electric	1,349.00	1,720.00	-371.00	-21.6%
6470 · Water	222.30	220.44	1.86	0.8%
6480 · Trash	80.60	187.90	-107.30	-57.1%
6490 · Port-O-Lets	705.50	680.00	25.50	3.8%
6500 · Pump Holding Tank	200.00	0.00	200.00	100.0%
6510 · Building & Grounds Expense	493.00	0.00	493.00	100.0%
6530 · Truck	0.00	899.72	-899.72	-100.0%
6541 · Dredging Equipment Maintenance	8,070.71	3,213.31	4,857.40	151.2%
6542 · Equipment Rental	0.00	57.50	-57.50	-100.0%
6560 · Water Testing	6,014.00	0.00	6,014.00	100.0%
6570 · Lake Weed Treatment	5.00	5.00	0.00	0.0%
6600 · 6% Marina Permit Sales	139.41	0.00	139.41	100.0%
6620 · Dam/Spillway Inspection	0.00	8,874.88	-8,874.88	-100.0%
6661 · Disposal Site Preparation	2,750.00	9,875.71	-7,125.71	-72.2%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	234,168.48	0.00	234,168.48	100.0%

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
 January through April 2022

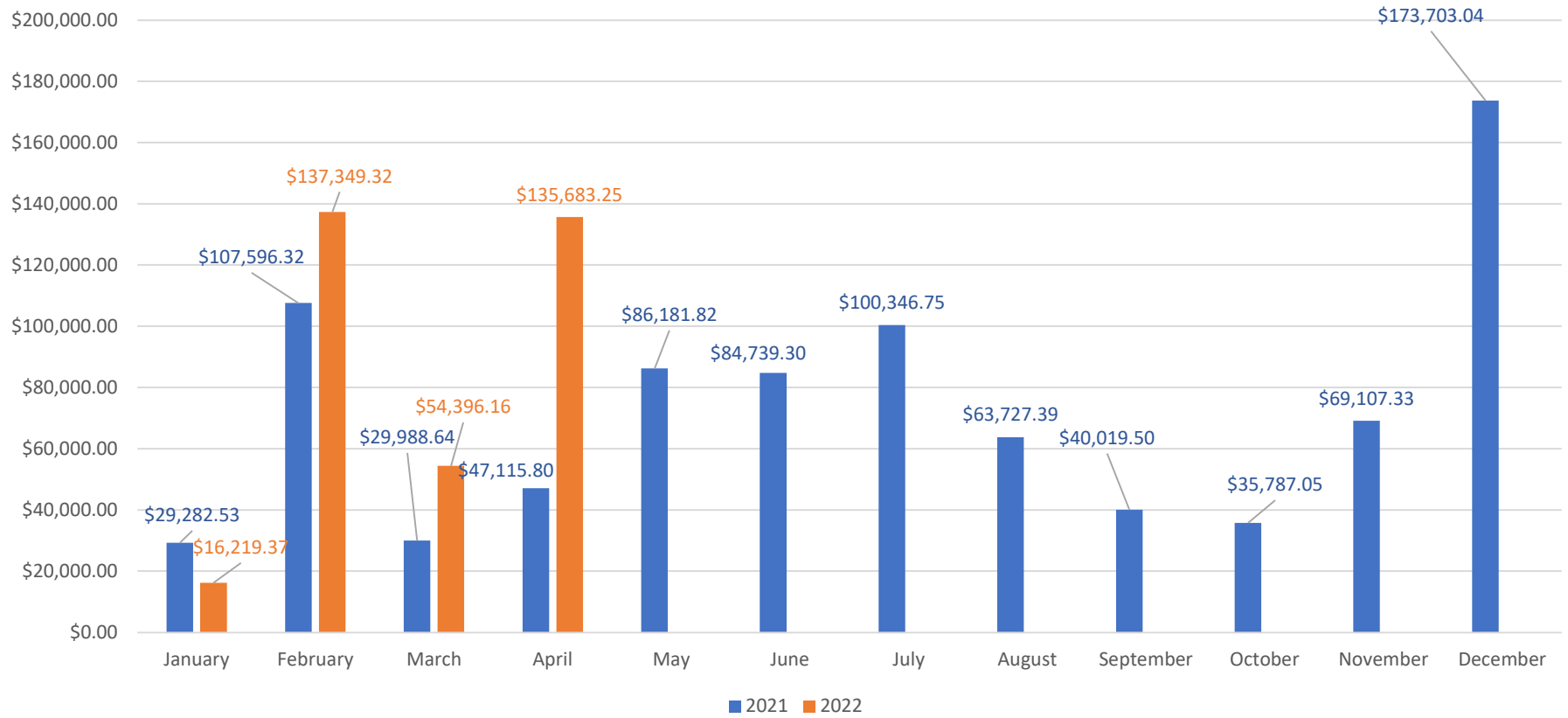
Cash Basis

	<u>Jan - Apr 22</u>	<u>Jan - Apr 21</u>	<u>\$ Change</u>	<u>% Change</u>
Total Expense	344,121.81	215,082.02	129,039.79	60.0%
Net Income	<u>-278,709.63</u>	<u>-164,289.77</u>	<u>-114,419.86</u>	<u>-69.7%</u>

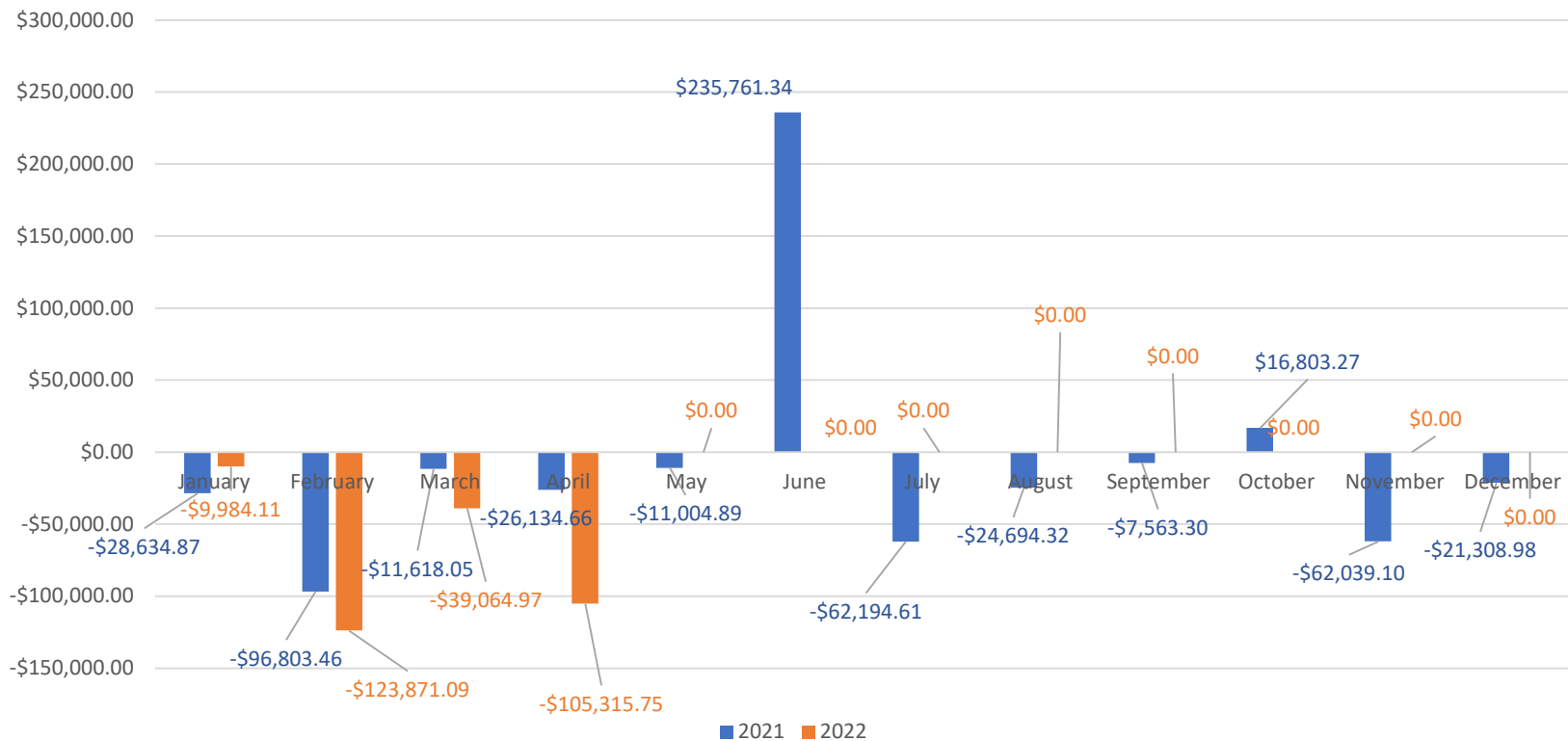
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



10:53 AM

05/17/22

LAKE LEMON CONSERVANCY

Reconciliation Summary

1000 · Peoples State Bank - General, Period Ending 04/30/2022

	Apr 30, 22
Beginning Balance	425,730.97
Cleared Transactions	
Checks and Payments - 27 items	-136,988.92
Deposits and Credits - 17 items	31,275.50
Total Cleared Transactions	-105,713.42
Cleared Balance	320,017.55
Uncleared Transactions	
Checks and Payments - 3 items	-401.92
Deposits and Credits - 4 items	110,669.46
Total Uncleared Transactions	110,267.54
Register Balance as of 04/30/2022	430,285.09
New Transactions	
Checks and Payments - 12 items	-6,979.02
Deposits and Credits - 7 items	23,825.00
Total New Transactions	16,845.98
Ending Balance	447,131.07

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						425,730.97
Cleared Transactions						
Checks and Payments - 27 items						
Check	03/22/2022	5546	COMCAST CABLE	X	-313.02	-313.02
Check	03/31/2022	5552	CHRISTOPHER B B...	X	-1,086.50	-1,399.52
Check	03/31/2022	5553	SCI REMC	X	-400.00	-1,799.52
Check	03/31/2022	5551	FLEX PAC, INC.	X	-329.05	-2,128.57
Check	03/31/2022	5556	PINE GROVE MARI...	X	-225.00	-2,353.57
Check	03/31/2022	5550	LOVELAND ELECT...	X	-210.00	-2,563.57
Check	03/31/2022	5554	BAUGH FINE PRINT	X	-183.00	-2,746.57
Check	03/31/2022	5555	CARMIN PARKER PC	X	-118.00	-2,864.57
Check	04/01/2022	ACH	VISA	X	-25.54	-2,890.11
Check	04/12/2022	5562	FIRST INSURANCE...	X	-5,566.00	-8,456.11
Check	04/12/2022	5561	FIRST INSURANCE...	X	-2,719.00	-11,175.11
Check	04/12/2022	5557	FIRST INSURANCE...	X	-2,378.00	-13,553.11
Check	04/12/2022	5560	KENNETH MULLIS	X	-600.00	-14,153.11
Check	04/12/2022	5558	STAPLES CREDIT ...	X	-73.34	-14,226.45
Check	04/12/2022	5563	B & B WATER CORP	X	-55.11	-14,281.56
Check	04/12/2022	5559	RUMPKE OF INDIA...	X	-40.60	-14,322.16
Check	04/12/2022	5564	KLEINDORFER HA...	X	-15.50	-14,337.66
Check	04/15/2022	5357	RITA PRINCE	X	-112.50	-14,450.16
Check	04/21/2022	5567	CARMIN PARKER PC	X	-690.00	-15,140.16
Check	04/21/2022	5570	CHRISTOPHER B B...	X	-288.00	-15,428.16
Check	04/21/2022	5565	IZZY'S RENTAL	X	-178.50	-15,606.66
Check	04/21/2022	5568	LAKE LEMON MARI...	X	-139.41	-15,746.07
Check	04/22/2022	5358	UNITED EXCAVATI...	X	-110,418.48	-126,164.55
Check	04/25/2022	ACH	VISA	X	-897.97	-127,062.52
Check	04/26/2022	ACH	BANC CARD OF A...	X	-275.00	-127,337.52
General Journal	04/30/2022			X	-7,456.42	-134,793.94
General Journal	04/30/2022			X	-2,194.98	-136,988.92
Total Checks and Payments					-136,988.92	-136,988.92
Deposits and Credits - 17 items						
General Journal	03/31/2022			X	147.00	147.00
General Journal	03/31/2022			X	994.00	1,141.00
General Journal	04/04/2022			X	2,569.00	3,710.00
General Journal	04/04/2022			X	2,809.00	6,519.00
General Journal	04/11/2022			X	1,550.00	8,069.00
General Journal	04/11/2022			X	1,552.00	9,621.00
General Journal	04/13/2022			X	2,323.50	11,944.50
General Journal	04/14/2022			X	1,257.00	13,201.50
General Journal	04/14/2022			X	1,940.00	15,141.50
General Journal	04/17/2022			X	1,506.00	16,647.50
General Journal	04/17/2022			X	2,550.00	19,197.50
General Journal	04/21/2022			X	677.00	19,874.50
General Journal	04/21/2022			X	1,515.00	21,389.50
General Journal	04/24/2022			X	2,801.50	24,191.00
General Journal	04/24/2022			X	3,876.00	28,067.00
General Journal	04/29/2022			X	472.00	28,539.00
General Journal	04/29/2022			X	2,736.50	31,275.50
Total Deposits and Credits					31,275.50	31,275.50
Total Cleared Transactions					-105,713.42	-105,713.42
Cleared Balance					-105,713.42	320,017.55
Uncleared Transactions						
Checks and Payments - 3 items						
Check	05/04/2020	4980	MONROE CO HEAL...		-75.00	-75.00
Check	08/21/2021	5430	ENGRAVING & STA...		-14.02	-89.02
Check	04/21/2022	5566	COMCAST CABLE		-312.90	-401.92
Total Checks and Payments					-401.92	-401.92
Deposits and Credits - 4 items						
General Journal	04/27/2021				18.00	18.00
General Journal	04/21/2022				36.00	54.00
General Journal	04/29/2022				197.00	251.00

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 04/30/2022

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	04/30/2022				110,418.46	110,669.46
Total Deposits and Credits					110,669.46	110,669.46
Total Uncleared Transactions					110,267.54	110,267.54
Register Balance as of 04/30/2022					4,554.12	430,285.09
New Transactions						
Checks and Payments - 12 items						
Check	05/02/2022	5572	ROLYAN BUOYS		-4,135.93	-4,135.93
Check	05/02/2022	5571	SCI REMC		-452.00	-4,587.93
Check	05/02/2022	5573	CARMIN PARKER PC		-212.50	-4,800.43
Check	05/02/2022	5575	KLEINDORFER HA...		-139.97	-4,940.40
Check	05/02/2022	5574	B & B WATER CORP		-93.34	-5,033.74
Check	05/09/2022	5576	EAGLE GROUP LT...		-532.60	-5,566.34
Check	05/09/2022	5577	PINE GROVE MARI...		-526.94	-6,093.28
Check	05/09/2022	5578	STAPLES CREDIT ...		-408.88	-6,502.16
Check	05/09/2022	5580	COMMERCIAL SER...		-204.40	-6,706.56
Check	05/09/2022	5581	BAUGH FINE PRINT		-183.00	-6,889.56
Check	05/09/2022	5579	KOENING EQUIPM...		-64.41	-6,953.97
Check	05/09/2022	5582	RUMPKE OF INDIA...		-25.05	-6,979.02
Total Checks and Payments					-6,979.02	-6,979.02
Deposits and Credits - 7 items						
General Journal	05/02/2022				1,151.00	1,151.00
General Journal	05/02/2022				2,861.00	4,012.00
General Journal	05/06/2022				1,188.00	5,200.00
General Journal	05/06/2022				1,239.00	6,439.00
General Journal	05/06/2022				13,584.00	20,023.00
General Journal	05/09/2022				1,562.00	21,585.00
General Journal	05/09/2022				2,240.00	23,825.00
Total Deposits and Credits					23,825.00	23,825.00
Total New Transactions					16,845.98	16,845.98
Ending Balance					21,400.10	447,131.07

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey- District Manager
Action Requested	Approval
Item/Subject	March Report of Claims: Approval of Vouchers
Dollar Amount	\$50,873.42
Meeting Date	May 26th, 2022
Summary	Report showing check detail and payroll expenditures for March 2022
Staff Recommendation	Approval of March 2022 Report of Claims

Date: May 26, 2022

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - March 2022)

(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 \$50,873.42

Dated this 26th Day of May, 2022

Signature of Governing Board

MJ Brown

MJ Brown (Jun 29, 2022 16:41 EDT)

MARY JANE BROWN, CHAIRMAN

LES WADZINSKI, VICE-CHAIR

D. L. Ladyman

D. L. Ladyman (Jun 29, 2022 13:40 EDT)

DEBRA LADYMAN, TREASURER

MICHAEL KLITZING, Sub-Area I

Steven Priddy

Steven Priddy (Jun 30, 2022 09:00 EDT)

STEVEN PRIDDY, Sub-Area IV

Malcolm McClure

Malcolm McClure (Jun 29, 2022 13:26 EDT)

MALCOLM MCCLURE, Sub-Area VI

MICHAEL BLACKWELL, Sub-Area VII

LAKE LEMON CONSERVANCY

Check Detail

March 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	03/24/2022	VISA		1000 · Peoples State ...		-605.77
				BMV Jest Ski Title and Registration	6250 · Boat/Weed Har...	-30.00	30.00
				Indiana Lakes Management Society Conference registration	6170 · Miscellaneous-...	-220.00	220.00
				BMV Title Information Postage	6180 · Postage	-5.91	5.91
				DNR Vegetation Permit	6170 · Miscellaneous-...	-100.00	100.00
				Zoom	6410 · Subscriptions	-14.99	14.99
				Hobson memorial Flowers	6170 · Miscellaneous-...	-100.00	100.00
				Adobe Sign annual subscription	6410 · Subscriptions	-119.88	119.88
				Zoom	6410 · Subscriptions	-14.99	14.99
TOTAL						-605.77	605.77
Check	5538	03/11/2022	B & B WATER CORP		1000 · Peoples State ...		-56.97
					6470 · Water	-56.97	56.97
TOTAL						-56.97	56.97
Check	5539	03/11/2022	LOVELAND ELECTRIC		1000 · Peoples State ...		-1,750.00
				Disposal Site Electrical service/panel install	6661 · Disposal Site P...	-1,750.00	1,750.00
TOTAL						-1,750.00	1,750.00
Check	5540	03/11/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-40.00
					6480 · Trash	-40.00	40.00
TOTAL						-40.00	40.00
Check	5541	03/11/2022	GATEHOUSE MEDIA...		1000 · Peoples State ...		-22.54
				RFP Newspaper Ad	6430 · Ads	-22.54	22.54
TOTAL						-22.54	22.54
Check	5542	03/11/2022	NAPA AUTO PARTS		1000 · Peoples State ...		-63.99
				Dually Truck Fuel Filter	6250 · Boat/Weed Har...	-63.99	63.99
TOTAL						-63.99	63.99
Check	5543	03/11/2022	MONROE CO HEALT...		1000 · Peoples State ...		-75.00
				Annual Beach Permit	6120 · Season & Laun...	-75.00	75.00
TOTAL						-75.00	75.00
Check	5544	03/11/2022	FIRST INSURANCE ...		1000 · Peoples State ...		-2,769.00
					6450 · Insurance	-2,769.00	2,769.00
TOTAL						-2,769.00	2,769.00
Check	5545	03/11/2022	FIRST INSURANCE ...		1000 · Peoples State ...		-19,815.00
					6450 · Insurance	-19,815.00	19,815.00
TOTAL						-19,815.00	19,815.00
Check	5546	03/22/2022	COMCAST CABLE		1000 · Peoples State ...		-313.02
					6370 · Phone, LDT, P...	-313.02	313.02
TOTAL						-313.02	313.02
Check	5547	03/22/2022	IZZY'S RENTAL		1000 · Peoples State ...		-178.50

LAKE LEMON CONSERVANCY

Check Detail

March 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6490 · Port-O-Lets	-178.50	178.50
TOTAL						-178.50	178.50
Check	5548	03/22/2022	INDIANA UNIVERSIT...		1000 · Peoples State ...		-6,014.00
			Water Testing Contract		6560 · Water Testing	-6,014.00	6,014.00
TOTAL						-6,014.00	6,014.00
Check	5549	03/22/2022	WILSON EQUIPMEN...		1000 · Peoples State ...		-12,782.01
			Case Cx-80- hydraulic thumb installation, full service, trucking		6251 · Dredging Suppl...	-7,404.89	7,404.89
					6541 · Dredging Equip...	-5,377.12	5,377.12
TOTAL						-12,782.01	12,782.01
Check	5550	03/31/2022	LOVELAND ELECTRIC		1000 · Peoples State ...		-210.00
			Work Shed Electrical work		6240 · Building & Gro...	-210.00	210.00
TOTAL						-210.00	210.00
Check	5551	03/31/2022	FLEX PAC, INC.		1000 · Peoples State ...		-329.05
			Trash bags, toilet paper, soap, gloves.		6240 · Building & Gro...	-329.05	329.05
TOTAL						-329.05	329.05
Check	5552	03/31/2022	CHRISTOPHER B B...		1000 · Peoples State ...		-1,086.50
			South Shore receiving pond work		6330 · Consulting Eng...	-1,037.25	1,037.25
					6330 · Consulting Eng...	-49.25	49.25
TOTAL						-1,086.50	1,086.50
Check	5553	03/31/2022	SCI REMC		1000 · Peoples State ...		-400.00
					6460 · Electric	-400.00	400.00
TOTAL						-400.00	400.00
Check	5554	03/31/2022	BAUGH FINE PRINT		1000 · Peoples State ...		-183.00
			Bathymetric & fishing map printing		6440 · Other	-183.00	183.00
TOTAL						-183.00	183.00
Check	5555	03/31/2022	CARMIN PARKER PC		1000 · Peoples State ...		-118.00
			Discovery Work- pond case		6320 · Attorney	-118.00	118.00
TOTAL						-118.00	118.00
Check	5556	03/31/2022	PINE GROVE MARIN...		1000 · Peoples State ...		-225.00
			Pontoon work and Launching		6250 · Boat/Weed Har...	-225.00	225.00
TOTAL						-225.00	225.00

Total: \$47,037.35

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
March 2022

	Casey, Adam W			Healey, Jessica S			TOTAL		
	Hours	Rate	Mar 22	Hours	Rate	Mar 22	Hours	Rate	Mar 22
Employee Wages, Taxes and Adjustments									
Gross Pay									
Salary-6000			5,711.54			0.00			5,711.54
Reg. Pay-6080			0.00	28.75	15.00	431.25	28.75		431.25
Total Gross Pay			5,711.54	28.75		431.25	28.75		6,142.79
Deductions from Gross Pay									
Emp HSA			-600.00			0.00			-600.00
Insurance			0.00			0.00			0.00
Retirement			-342.70			0.00			-342.70
Total Deductions from Gross Pay			-942.70			0.00			-942.70
Adjusted Gross Pay			4,768.84	28.75		431.25	28.75		5,200.09
Taxes Withheld									
Federal Withholding			-714.00			0.00			-714.00
Medicare Employee			-74.12			-6.25			-80.37
Social Security Employee			-316.92			-26.74			-343.66
IN - Withholding			-154.04			-13.93			-167.97
Medicare Employee Addl Tax			0.00			0.00			0.00
Monroe Co.			-52.22			-5.80			-58.02
Total Taxes Withheld			-1,311.30			-52.72			-1,364.02
Net Pay			<u><u>3,457.54</u></u>	<u><u>28.75</u></u>		<u><u>378.53</u></u>	<u><u>28.75</u></u>		<u><u>3,836.07</u></u>
Employer Taxes and Contributions									
Federal Unemployment			0.00			2.59			2.59
Medicare Company			74.12			6.25			80.37
Social Security Company			316.92			26.74			343.66
IN - Unemployment Company			6.98			2.15			9.13
Total Employer Taxes and Contributions			<u><u>398.02</u></u>			<u><u>37.73</u></u>			<u><u>435.75</u></u>

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey- District Manager
Action Requested	Approval
Item/Subject	April Report of Claims: Approval of Vouchers
Dollar Amount	\$131,642.27
Meeting Date	May 26th, 2022
Summary	Report showing check detail and payroll expenditures for April 2022
Staff Recommendation	Approval of April 2022 Report of Claims

Date: May 26, 2022

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - April 2022)

(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 4 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$131,642.27

Dated this 26th Day of May, 2022

Signature of Governing Board

MJ Brown

MJ Brown (Jun 29, 2022 16:41 EDT)

MARY JANE BROWN, CHAIRMAN

LES WADZINSKI, VICE-CHAIR

D. L. Ladyman

D. L. Ladyman (Jun 29, 2022 13:40 EDT)

DEBRA LADYMAN, TREASURER

MICHAEL KLITZING, Sub-Area I

Steven Priddy

Steven Priddy (Jun 30, 2022 09:00 EDT)

STEVEN PRIDDY, Sub-Area IV

Malcolm McClure

Malcolm McClure (Jun 29, 2022 13:26 EDT)

MALCOLM MCCLURE, Sub-Area VI

MICHAEL BLACKWELL, Sub-Area VII

LAKE LEMON CONSERVANCY

Check Detail

April 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	04/01/2022	VISA		1000 · Peoples State ...		-25.54
				McClure name Plate	6170 · Miscellaneous-...	-25.54	25.54
TOTAL						-25.54	25.54
Check	ACH	04/25/2022	VISA		1000 · Peoples State ...		-897.97
				Park Volley Ball Net-Amazon	6240 · Building & Gro...	-139.66	139.66
				Iu Surplus- storage, Computer monitor	6190 · General Busine...	-70.00	70.00
				Swan Lake Hotel- ILMS Conference	6390 · Hotel	-278.00	278.00
				Swan Lake Hotel- ILMS Conference	6390 · Hotel	-278.00	278.00
				Pilot- Unleaded Gas	6200 · Regular Gas	-47.93	47.93
				Conference Meal	6400 · Meals	-38.39	38.39
				Staff Lunch	6400 · Meals	-31.00	31.00
				Zoom	6410 · Subscriptions	-14.99	14.99
TOTAL						-897.97	897.97
Check	ACH	04/26/2022	BANC CARD OF AM...		1000 · Peoples State ...		-275.00
				New Credit Card Terminals	6190 · General Busine...	-275.00	275.00
TOTAL						-275.00	275.00
Check	5357	04/15/2022	RITA PRINCE		1000 · Peoples State ...		-112.50
				Office deep Clean	6350 · Other Prof/Sec...	-112.50	112.50
TOTAL						-112.50	112.50
Check	5358	04/22/2022	UNITED EXCAVATIN...		1000 · Peoples State ...		-110,418.48
				Receiving pond earthwork	6750 · Sediment Mitig...	-110,418.48	110,418.48
TOTAL						-110,418.48	110,418.48
Check	5557	04/12/2022	FIRST INSURANCE ...		1000 · Peoples State ...		-2,378.00
					6450 · Insurance	-2,378.00	2,378.00
TOTAL						-2,378.00	2,378.00
Check	5558	04/12/2022	STAPLES CREDIT P...		1000 · Peoples State ...		-73.34
				Office Supplies	6190 · General Busine...	-73.34	73.34
TOTAL						-73.34	73.34
Check	5559	04/12/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-40.60
					6480 · Trash	-40.60	40.60
TOTAL						-40.60	40.60
Check	5560	04/12/2022	KENNETH MULLIS		1000 · Peoples State ...		-600.00
				Large Dead Ash Tree felling	6350 · Other Prof/Sec...	-600.00	600.00
TOTAL						-600.00	600.00
Check	5561	04/12/2022	FIRST INSURANCE ...		1000 · Peoples State ...		-2,719.00
					6450 · Insurance	-2,719.00	2,719.00
TOTAL						-2,719.00	2,719.00
Check	5562	04/12/2022	FIRST INSURANCE ...		1000 · Peoples State ...		-5,566.00

LAKE LEMON CONSERVANCY

Check Detail

April 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6450 · Insurance	-5,566.00	5,566.00
TOTAL						-5,566.00	5,566.00
Check	5563	04/12/2022	B & B WATER CORP		1000 · Peoples State ...		-55.11
					6470 · Water	-55.11	55.11
TOTAL						-55.11	55.11
Check	5564	04/12/2022	KLEINDORFER HAR...		1000 · Peoples State ...		-15.50
				Keys	6240 · Building & Gro...	-15.50	15.50
TOTAL						-15.50	15.50
Check	5565	04/21/2022	IZZY'S RENTAL		1000 · Peoples State ...		-178.50
					6490 · Port-O-Lets	-178.50	178.50
TOTAL						-178.50	178.50
Check	5566	04/21/2022	COMCAST CABLE		1000 · Peoples State ...		-312.90
					6370 · Phone, LDT, P...	-312.90	312.90
TOTAL						-312.90	312.90
Check	5567	04/21/2022	CARMIN PARKER PC		1000 · Peoples State ...		-690.00
				Hearing Discovery Work	6320 · Attorney	-690.00	690.00
TOTAL						-690.00	690.00
Check	5568	04/21/2022	LAKE LEMON MARI...		1000 · Peoples State ...		-139.41
				Pass Sale Commission	6600 · 6% MarinaPer...	-139.41	139.41
TOTAL						-139.41	139.41
Check	5570	04/21/2022	CHRISTOPHER B B...		1000 · Peoples State ...		-288.00
				Expert Witness Prep for Hearing	6330 · Consulting Eng...	-288.00	288.00
TOTAL						-288.00	288.00

Total: \$124,785.85

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
April 2022

	Behrman, Harlan			Carlson, Ross			Casey, Adam W			Healey, Jessica S	
	Hours	Rate	Apr 22	Hours	Rate	Apr 22	Hours	Rate	Apr 22	Hours	Rate
Employee Wages, Taxes and Adjustments											
Gross Pay											
Salary-6000			0.00			0.00			5,711.54		
Salary-6001			0.00			2,208.33			0.00		
Reg. Pay-6070	99	12.00	1,188.00			0.00			0.00		
Reg. Pay-6080			0.00			0.00			0.00	60.75	15.00
Total Gross Pay	99		1,188.00			2,208.33			5,711.54	60.75	
Deductions from Gross Pay											
Emp HSA			0.00			0.00			-600.00		
Insurance			0.00			0.00			0.00		
Retirement			0.00			-132.50			-342.70		
Total Deductions from Gross Pay			0.00			-132.50			-942.70		
Adjusted Gross Pay	99		1,188.00			2,075.83			4,768.84	60.75	
Taxes Withheld											
Federal Withholding			-82.00			-161.00			-714.00		
Medicare Employee			-17.23			-32.02			-74.12		
Social Security Employee			-73.66			-136.92			-316.91		
IN - Withholding			-38.38			-65.70			-154.04		
Marion Co			0.00			-41.93			0.00		
Medicare Employee Addl Tax			0.00			0.00			0.00		
Monroe Co.			-15.98			0.00			-52.22		
Total Taxes Withheld			-227.25			-437.57			-1,311.29		
Net Pay	99		960.75			1,638.26			3,457.55	60.75	
Employer Taxes and Contributions											
Federal Unemployment			7.13			13.25			0.00		
Medicare Company			17.23			32.02			74.12		
Social Security Company			73.66			136.92			316.91		
IN - Unemployment Company			5.94			11.04			0.00		
Total Employer Taxes and Contributions			103.96			193.23			391.03		

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
April 2022

	Healey, ...		TOTAL
	Apr 22	Hours	Rate
Employee Wages, Taxes and Adjustments	Apr 22		Apr 22
Gross Pay			
Salary-6000	0.00		5,711.54
Salary-6001	0.00		2,208.33
Reg. Pay-6070	0.00	99.00	1,188.00
Reg. Pay-6080	911.25	60.75	911.25
Total Gross Pay	911.25	159.75	10,019.12
Deductions from Gross Pay			
Emp HSA	0.00		-600.00
Insurance	0.00		0.00
Retirement	0.00		-475.20
Total Deductions from Gross Pay	0.00		-1,075.20
Adjusted Gross Pay	911.25	159.75	8,943.92
Taxes Withheld			
Federal Withholding	0.00		-957.00
Medicare Employee	-13.21		-136.58
Social Security Employee	-56.49		-583.98
IN - Withholding	-29.44		-287.56
Marion Co	0.00		-41.93
Medicare Employee Addl Tax	0.00		0.00
Monroe Co.	-12.25		-80.45
Total Taxes Withheld	-111.39		-2,087.50
Net Pay	799.86	159.75	6,856.42
Employer Taxes and Contributions			
Federal Unemployment	5.46		25.84
Medicare Company	13.21		136.58
Social Security Company	56.49		583.98
IN - Unemployment Company	4.56		21.54
Total Employer Taxes and Contributions	79.72		767.94

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey- District Manager
Action Requested	Approval
Item/Subject	Resolution 05-22-02: LLCD Dredging Priorities and Funding
Dollar Amount	N/A
Meeting Date	May 26th, 2022
Summary	<p>The Lake Lemon Conservancy District has, since 2006, spent approximately \$1.7 Million Dollars removing over 100,000 cubic yards of sediment from access channels on Lake Lemon. During this time, substantial acreage and depth has been lost in the main body of water. Posing a significant recreational hazard and greatly reducing areas for safe boating. Discussions in LLCD Board Meetings and Managers Task Groups have shown a desire to no longer utilize LLCD funds to pay for access dredging. Future LLCD funded projects will focus solely on Boating Safety Areas within the main body of the lake. Project approval will be on a case by case basis based on Scope, Impact and Cost.</p>

Resolution 05-22-02

LLCD Dredging Priorities and Funding Resolution

WHEREAS, The Lake Lemon Conservancy District (LLCD), bound by its District Plan, is tasked with maintaining recreational potential and providing works of improvement on Lake Lemon.

WHEREAS, significant sediment deposition in Lake Lemon has decreased the boatable area of Lake Lemon, resulting in significant loss of depth, and presents recreational hazards in high traffic areas.

WHEREAS, the LLCD strives to serve its freeholders and general public in the most equitable way possible, including sediment management and removal measures.

WHEREAS, the LLCD has expended significant time and funding to remove over 100,000 cubic yards of sediment from Dock Access Areas and Boating Channels.

WHEREAS, the LLCD will no longer dredge Dock Access Areas, defined as areas less than 60' away from shore, with water depth less than 4' at normal pool, nor Boating Channels, defined as Narrow channels which provide access to the main body of the lake

FURTHERMORE, the LLCD will focus dredging expenditures and future efforts on Boating Safety Areas, defined as areas greater than 60' away from the shoreline with water depths less than 5' feet at normal pool.

FURTHERMORE, future Boating Safety Area dredging projects, as defined in paragraph 6, will be assessed on funding availability, project impact, and disposal site availability. LLCD will strive to focus on large scale, common use area projects posing a recreational safety hazard.

FURTHERMORE, the LLCD will issue permits to qualified private dredging companies to provide dredging for Dock Access Areas and Boat Channels as defined in paragraph 5, costs to be incurred by the benefitting parties.

IT IS THEREFORE RESOLVED AND ESTABLISHED that the LLCD Board of Directors will consider utilizing LLCD funding on a case-by-case basis for future dredging projects based on project Scope, Impact and Cost.

PRESENTED to the Board of Directors of the Lake Lemon Conservancy District this 26th day of May 2022

ADOPTED BY THE FOLLOWING VOTE:

<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
<u>MARY JANE BROWN, CHAIRMAN</u>		
<u>LES WADZINSKI, VICE-CHAIR</u>		
<u>DEBRA LADYMAN, TREASURER</u>		
<u>MICHAEL KLITZING, Sub-Area I</u>		
<u>STEVEN PRIDDY, Sub-Area IV</u>		
<u>MALCOLM MCCLURE, Sub-Area VI</u>		
<u>MIKE BLACKWELL, Sub-Area VII</u>		

ATTEST: _____
LLCD District Manager