

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller. Bloomington, IN 47401
September 22, 2022
6:00 pm

BOARD MEMBERS PRESENT: Chairman-Mary Jane Brown, Vice-Chairman Les Wadzinski, Treasurer-Debra Ladyman, Steve Priddy (ZOOM), Malcolm McClure, and Mike Blackwell*

ALSO PRESENT: Adam Casey, District Manager; Ross Carlson, Operations Supervisor; Jessica Healey, Administrative Assistant.

*Mike Blackwell appeared briefly on Zoom at the start of the meeting but was not present for motions.

- I. Call Meeting to Order / Chairman's Remarks (MJB)
Meeting brought to order at 6:00 pm. Welcome to the September board meeting.

- II. Public Comment (MJB)
Brian Postlethweight, District 2- He supports and understand raising taxes for funding, but a 100% increase is a lot for anything. Has the board considered locating and applying for grants or implementing any other fees? BROWN- We look all the time and have had extensive discussions about how to increase revenues. We also encourage Freeholders (FH) to donate to our two charitable funds. The special benefits tax not a forever tax; it is for our specific dredging project. Once this project is complete, we will reduce taxes. Brian understands but isn't sure everyone does. Brian suggests illustrating that by showing FH a hypothetical tax bill. CASEY- He is recording a new video next week and will show FHs how to use GIS to locate the special benefits tax. LADYMAN- We've tried to be transparent but not everyone sees our information nor do all FHs come to meetings. We have a unique opportunity now to capitalize on our dredging project with permits we have. Brian understands, but believes communication should be more clear.

John Hannel, District 2- This is his first time at a meeting, so he is ill informed. He heard about raising taxes and an additional dock fee for FHs. He thinks this is 100% alarming. That said, he did just learn that we can capitalize on our project now, but he agrees with Brian. He wants his family to enjoy the lake for decades. He's heard about fundraising and appreciates that, except not everyone pays for a dock. It's obvious to him that if everyone chips in and all have dock fees, instead of leaning on a minority, we can have more funds. CASEY- Every landowner is FH, and all pay the special benefits tax. There are about 170ish non-riparian owners who pay a dock fee because they don't own to the water. This is around \$35,000. John- Why don't we institute a dock fee? BROWN- The board has considered it, but it's complicated. John- It's obvious. All 500 FHs get a conservancy district special tax. LADYMAN- They sublease through the City of Bloomington Utilities (CBU). John- That's fair that everyone gets the district tax, but why not implement a dock fee for all? He is happy to pay a dock fee. BROWN- We've had this discussion. John- Can this be put on the agenda for a future meeting? I want to spur my board to investigate this so things will be more fair and equal. BROWN- We will do that. LADYMAN- Everyone pays a special tax. WADZINSKI- Is there a legal reason? BROWN- We are not having this discussion tonight. LADYMAN- This discussion won't change the budget and that is what we are tasked to discuss tonight. BROWN- Now isn't the moment for this conversation. John- On the record, I want this on a future agenda. BROWN- It's been this way since the conservancy was formed. LADYMAN- CBU wants to keep their ownership. BROWN- It will be discussed. Les, I didn't mean

to cut you off, but public comment is over and it's time to discuss the budget. CASEY- We can look at implementing a dock tax. LADYMAN- If there are 170 docks leased through CBU, how many other docks are on lake? John- There are 230 not counting the marina and other community docks. I'm a GIS guy and I'll give you that info tomorrow. CASEY- I'll take it. BROWN- Thank you. John- Thanks for the consideration and your service.

- III. Approval of September 1, 2022 Board Meeting Minutes (MJB)
MCCLURE MOTIONED TO APPROVE THE SEPTEMBER 1st, 2022 BOARD MEETING MINUTES. WADZINSKI SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- IV. Treasurer's Report (DL)
- a. August Budget Highlights:
Income: \$ 15,536.09
Expense: \$ 153,971.41
Total Checking & Savings: \$ 1,229,292.98
Fixed Assets Total: \$ 1,080,594.15
Total Assets: \$ 2,309,887.13
Total Liabilities: \$ 1,124,329.00
Total Liabilities and Equity: \$ 2,309,887.13
 - b. August Report of Claims: Approval of Vouchers
BROWN MOTIONED TO APPROVE ALLOWANCE OF VOUCHERS. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- V. Public Hearing: 2023 Proposed Budget (DL)
View the 2023 proposed budget line items [HERE](#). CASEY- This is the 4th meeting we've had budget discussions, but the first official hearing. The budget committee tried to do about an 8% increase across line items. LADYMAN- There are a few new line items: wakeboard fee, increased special benefits tax, & boat storage fees. There are a few line items that will not be active or substantially decrease in 2023: dredging & rip-rap income, private push boat operator, gasoline & diesel, equipment supplies, rip-rap & erosion control, heavy equipment repairs, marina commissions, and dam inspections & repairs.

Regarding wake boats, a FH spoke and noted that all boats make wake and it seems excessive to only tax wake boats. BROWN- Thank you.

Regarding sublease fees, a FH spoke and noted that if all docks were taxed it would be more than \$30,000; he said the conservancy would get double that. BROWN- We aren't having this discussion tonight. Freeholder said he has numbers. BROWN- We are moving on.

- VI. Manager's Report (AC)
- a. 2022 Fees & Charges Resolution 10-21-08: Amendment (Storage Fees)
View resolution [HERE](#).
Amending this resolution to include boat storage fees of \$200 per vessel for winter storage. Motion requested to amend fees and charges 10-21-08 with addition of \$200 winter boat storage fee per vessel for 2022.

MCCLURE MOTIONED TO AMEND FEES & CHARGES RESOLUTION 10-21-08. WADZINSKI SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

CASEY- Drop-off date is October 22. MCCLURE- Fairgrounds charge \$300. FH- Can someone come wrap it? CASEY- Yes. We can work with that.

b. 2023 Fees & Charges: Discussion

View the 2023 proposed fees & charges [HERE](#).

Tonight is only discussion, as a resolution will occur during the October meeting. Based on the rising cost of living we raised most things by about 8%. Special events- We want to raise the price of these. We had several weddings and large events this year. We also would like to increase the fees for the IU Rowing Dale Cup fee. Casey chatted with the IU head coach.

LADYMAN- Brought up raising the daily admission fee because of inflation. BROWN- What is the cost for state park entry? CASEY- \$7 daily or \$35 for the season. LADYMAN- Small increases people will pay; think about a coffeeshop coffee. MCCLURE- How many pay card vs. cash? FH chimed in. BROWN- Public comment is over, do you have a question? FH- How many come through gate? CARLSON- 7,200. BROWN- The fear is they won't pay. CASEY- Seen about 15% decrease gate revenue. MCCLURE- We had a spike because of covid and Monroe beach was closed. CASEY- That's why revenue was lower, compared to 2020 and 2021. WADZINSKI- We need to provide affordable access for people who do not live on lake; he is good with \$10 to enter.

c. Sediment Management Project: Update

Booster pump was installed and is running well. The engineers have been down to fine tune it. There is a half-acre where sediment is about the water line providing a little sediment oasis. Next week a new video will come out featuring Heartland dredging. He will also highlight the special benefits tax by providing examples in GIS.

VII. LLCD Board of Directors: Transition Discussion (MJB)

BROWN is selling her home and moving to Chicago. Her family is there, and it is time to go home. The timing works for her to move now. This is all good for her and she knows she is leaving the lake in good hands with the current board and management. She will be at the October meeting and then step aside. There will be a new district chair and district 3 representative. More to come on this. LADYMAN- Suggest replacement and will there be an election? CASEY- Yes, a mailer will go out to district 3 soliciting interest for an interim. Will solicit district 3 to fill the remaining 1-year term, then go back to full 4-year term.

VIII. New Business/ Correspondence for Future Agenda (MJB)
-Thursday, October 27, 2022: Board Meeting & Adoption of 2023 Proposed Budget

IX. Adjournment (MJB)

MCCLURE MOTIONS TO ADJOURN THE MEETING AT 7:01 PM AND WADZINSKI SECONDS. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller. Bloomington, IN 47401

September 22, 2022

6:00 pm

AGENDA

- | | | |
|-------|-------------------------------------------------------------------------------|-------|
| I. | Call Meeting to Order / Chairman's Remarks | (MJB) |
| II. | Public Comment | (MJB) |
| III. | Approval of September 1, 2022 Board Meeting Minutes | (MJB) |
| IV. | Treasurer's Report | (DL) |
| | a. August Budget Highlights | |
| | b. August Report of Claims: Approval of Vouchers | |
| V. | Public Hearing: 2023 Proposed Budget | (DL) |
| VI. | Manager's Report | (AC) |
| | a. 2022 Fees & Charges Resolution 10-21-08: Amendment (Storage Fees) | |
| | b. 2023 Fees & Charges: Discussion | |
| | c. Sediment Management Project: Update | |
| VII. | LLCD Board of Directors: Transition Discussion | (MJB) |
| VIII. | New Business/ Correspondence for Future Agenda | (MJB) |
| | -Thursday, October 27, 2022: Board Meeting & Adoption of 2023 Proposed Budget | |
| IX. | Adjournment | (MJB) |

[illegible][illegible]

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Mary Jane Brown, Chairman
Action Requested	Approve
Item/Subject	September 1st, Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	September 22 nd, 2022
Summary	Minutes from Board meeting on September 1st ,2022
Staff Recommendation	Approve the September 1st, Board Meeting Minutes.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

City of Bloomington Utilities Building

600 E. Miller. Bloomington, IN 47401

September 1, 2022

6:00 pm

The September 1, 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.

BOARD MEMBERS PRESENT: Chairman-Mary Jane Brown, Vice-Chairman Les Wadzinski, Treasurer-Debra Ladyman, Michael Klitzing (Zoom), Steve Priddy, Mike Blackwell, and Malcolm McClure.

ALSO PRESENT: Adam Casey, District Manager; Ross Carlson, Operations Supervisor; Jessica Healey, Administrative Assistant.

- I. Call Meeting to Order / Chairman's Remarks (MJB)
- a. Welcome to the meeting. Start with public comment. Please come to the podium with name and district.

- II. Public Comment (MJB)
- a. Gail Tala, District 5- In January I turned 70, and the lake did, too. Riddle Point Park used to be hopping. The new playground is nice, but the Park should be a destination. Perhaps we should rent kayaks and canoes. We could make more income. Perhaps we should have outdoor concerts at shelter house. Let's invite food trucks and have more events, like craft fairs. BROWN- We are planning much of this and there is more to come.
- b. BROWN- CASEY made a dredging update YouTube video and it has been incredibly well-received. If you haven't watched it, please do. You can watch the video [HERE](#).

- III. Approval of July 28, 2022 Board Meeting Minutes (MJB)
- a. LADYMAN- There is a typo on the second page c3 (dredging analysis). Second sentence...since. #6 pdf third sentence...mother nature

BLACKWELL MOTIONED TO APPROVE THE JULY 28th, 2022 BOARD MEETING MINUTES WITH CORRECTIONS. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS "AYES".

- IV. Treasurer's Report (DL)
- a. July Budget Highlights-
- Income: \$ 133,183.25
- Expense: \$ 97,023.08
- Total Checking & Savings: \$ 1,370,862.87
- Fixed Assets Total: \$ 1,080,594.15
- Total Assets: \$ 2,451,457.02

Total Liabilities: \$ 1,115,213.57

Total Liabilities and Equity: \$ 2,451,457.02

Quick discussion regarding the barge lease money from Heartland. BLACKWELL- Heartland pays \$30,000 in the lease. What category does that fit into? CASEY- Miscellaneous since it wasn't in the budget. BLACKWELL- Suggests using line item for dredging rip rap income. LADYMAN, CASEY, & BROWN- Agree.

- b. July Report of Claims: Approval of Vouchers

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

V. Final Discussion: 2023 Proposed LLC Budget (DL)

- a. 2023 Proposed Budget: Second public discussion- This is the last time that the 2023 budget can be altered. The proposed budget can be seen [HERE](#). Please see PowerPoint presentation [HERE](#) for details discussed during board meeting.
- b. Substantial time was spent discussing use of the overflow pond in the dredging project. The overflow pond will not be permitted after the current contract expires. It is a "use it or lose it" option.
- c. Substantial time was also spent discussing the lease &/or sell options of assets.
BROWN MOTIONED TO APPROVE A CHANGE ORDER TO INCREASE CURRENT HEARTLAND DREDGING CONTRACT BY 20%; UTILIZE LONG CAUSEWAY POND FOR DISPOSAL BEGINNING IN 2023 FOR REMAINDER OF CURRENT CONTRACT; APPROXIMATELY 50% OF POND STORAGE CAPACITY. BLACKWELL SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.
- d. LADYMAN- I love that this vote was unanimous.

VI. Manager's Report (AC)

- a. General Update - CASEY passed the update over to CARLSON.
 - i. CARLSON- This weekend is our final weekend open. He has been at the Park every weekend since Memorial Day and has enjoyed his time at the Park. LADYMAN- If we have nice weather, can we stay open longer. CASEY- Yes, it is possible. If we can find staff, we can open. WADZINSKI- Doesn't like terminology that the Park is "closed" since people can still use the boat ramp and walk the Park. BROWN- Agrees. CARLSON- Perhaps we rephrase and let the public know that the beach and public restrooms will closed, but the park is open.
 - ii. This year we added grills, made shelter house updates, the number of shelter house rentals increased, and we added 10 new picnic tables.
 - iii. BLACKWELL- Has staff &/or the Board addressed what was brought up at the last meeting regarding Freeholders coming into the Park through the gate that have to pay? LADYMAN- It takes staff to run the gatehouse and we must pay them. The Board can look at this.

- iv. BLACKWELL- Has there been a beach dock discussion? CARLSON- Yes, we have started that. There are no hard quotes yet, but this fall we will dig in. CASEY- We are looking at dock capacity for six boats.
- v. CASEY- HEALEY is getting our Conservancy database very up to date. This Fall/winter we will finalize mapping. Great progress has been made there.

b. Vegetation Control: Update

- i. CASEY- Second and final lotus treatment took place last week. If anyone sees small spots, let me know.

c. Sediment Management Project: Update

- i. At the end of July approximately 25,000 yards had been moved to date. This is great progress, though we had hoped for more. Because of this, Heartland will be using a crane to add a large booster pump which will help move material up the elevation raise. This is included in the contract and no cost to us. Heartland hopes this can increase production up to 50%
- ii. BLACKWELL- Regarding assets not currently being used on the lake, two companies are interested in renting equipment from LLC to keep on the lake (small barge and excavator). Is the Board open to meeting with the Marina and Roth Contracting? CASEY- Yes, and it will be good to have Board members at the meetings. BROWN- Volunteers. CASEY- We can hold meetings this fall or winter. BROWN- LADYMAN should also attend these meetings. CASEY- Likes the idea of keeping equipment on the lake.
- iii. LADYMAN- Do we plan to lower the lake level this year? CASEY- No. Since we are dredging and mapping it isn't a great idea to do that this year. We don't want to expose sediment where water could slough it back in. As we go, debris is being removed.
- iv. BLACKWELL- Enjoyed CASEY's dredging video update, but would like to hear specific plans for moving forward. CASEY- Next Video will focus on three-year plan.

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

- a. Thursday, September 22, 2022: Board Meeting and Public Hearing on 2023 Proposed Budget; 6:00 PM at the City of Bloomington Utilities Building

VIII. Adjournment (MJB)

MCCLURE MOTIONS TO ADJOURN THE MEETING AND BLACKWELL SECONDS. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED

*All Budget adjustments must be made by the conclusion of the September 1, 2022 Meeting.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debra Ladyman- LLCD Treasurer
Action Requested	Review
Item/Subject	August 2022 Financial Update
Dollar Amount	N/A
Meeting Date	September 22nd, 2022
Summary	Financial report showing end of August 2022 Balancesheet, Income, Expense, 2021 comparison, andreconciliation data.
Staff Recommendation	N/A

Date: September 22, 2022

ALLOWANCE OF VOUCHERS

**Debra Ladyman
Treasurer**

(Report of Claims - August 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 \$146,492.91

Dated this 22nd Day of September, 2022

Signature of Governing Board

MJ Brown

MJ Brown (Nov 2, 2022 16:14 EDT)

MARY JANE BROWN, CHAIRMAN

Les Wadzinski

Les Wadzinski (Nov 3, 2022 09:40 EDT)

LES WADZINSKI, VICE-CHAIR

Debra L Ladyman

Debra L Ladyman (Nov 3, 2022 07:18 EDT)

DEBRA LADYMAN, TREASURER

Michael W. Klitzing

Michael W. Klitzing (Nov 3, 2022 21:44 EDT)

MICHAEL KLITZING, Sub-Area I

Steven Priddy

Steven Priddy (Nov 2, 2022 14:49 EDT)

STEVEN PRIDDY, Sub-Area IV

Malcolm McClure

Malcolm McClure (Nov 2, 2022 13:36 EDT)

MALCOLM MCCLURE, Sub-Area VI

MICHAEL BLACKWELL, Sub-Area VII

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

August 2022

	Behrman, Helian		Blackley, Nicholas R		Brown, Andrew M		Carlson, Ryan		Cussey, Adam W		Hobley, Jessica S		Perry, Maggie R		Schwan, Lily G		TOTAL	
	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate
Employee Wages, Taxes and Adjustments																		
Gross Pay																		
Salary-0000		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Salary-0001		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Reg Pay-0070	2	15.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Reg Pay-0080	97.5	12.00	63	12.00	59.75	12.00	717.00	0.00		0.00		0.00	64.5	15.00	38.5	0.00	32.00	36.00
Total Gross Pay	99.5	1,203.00	63	756.00	59.75	717.00	4,416.66	0.00		0.00	74	15.00	64.5	963.00	38.5	0.00	71.00	1,110.00
Deductions from Gross Pay																		
Federal Income Tax		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
State Income Tax		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Medicare		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Health Insurance		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Total Deductions from Gross Pay		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Adjusted Gross Pay	99.5	1,203.00	63	756.00	59.75	717.00	4,416.66	0.00		0.00	74	15.00	64.5	963.00	38.5	0.00	389.25	1,110.00
Taxes Withheld																		
Federal Income Tax Withholding		-67.00		-67.00		-67.00		-67.00		-67.00		-67.00		-67.00		-67.00		-67.00
Medicare Employee		-71.49		-71.49		-71.49		-71.49		-71.49		-71.49		-71.49		-71.49		-71.49
Medicare Employer		-35.74		-35.74		-35.74		-35.74		-35.74		-35.74		-35.74		-35.74		-35.74
State Income Tax Withholding		-38.85		-38.85		-38.85		-38.85		-38.85		-38.85		-38.85		-38.85		-38.85
Health Insurance Add'l Tax		-10.22		-10.22		-10.22		-10.22		-10.22		-10.22		-10.22		-10.22		-10.22
Monroe Co.		-10.17		-10.17		-10.17		-10.17		-10.17		-10.17		-10.17		-10.17		-10.17
Total Taxes Withheld		-234.44		-234.44		-234.44		-234.44		-234.44		-234.44		-234.44		-234.44		-234.44
Net Pay	99.5	968.56	63	521.56	59.75	482.56	4,182.22	0.00		0.00	74	15.00	64.5	728.56	38.5	0.00	364.81	875.56
Employer Taxes and Contributions																		
Federal Unemployment		7.24		7.24		7.24		7.24		7.24		7.24		7.24		7.24		7.24
Medicare Employer		46.87		46.87		46.87		46.87		46.87		46.87		46.87		46.87		46.87
State Unemployment		74.76		74.76		74.76		74.76		74.76		74.76		74.76		74.76		74.76
Social Security Company		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Employment Company		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Total Employer Taxes and Contributions		198.87		198.87		198.87		198.87		198.87		198.87		198.87		198.87		198.87
Total	99.5	1,169.69	63	322.69	59.75	283.69	4,383.35	0.00		0.00	74	15.00	64.5	529.69	38.5	0.00	364.81	1,074.43

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	08/01/2022	VISA		1000 · Peoples State ...		-215.06
				Zoom	6410 · Subscriptions	-14.99	14.99
				Microsoft 365	6410 · Subscriptions	-13.38	13.38
				Amazon- Sunscreen	6190 · General Busine...	-48.82	48.82
				Megaphone	6240 · Building & Gro...	-71.91	71.91
				Lake Patrol Decals	6250 · Boat/Weed Har...	-65.96	65.96
TOTAL						-215.06	215.06
Check	ACH	08/29/2022	COMCAST CABLE		1000 · Peoples State ...		-313.44
					6370 · Phone, LDT, P...	-313.44	313.44
TOTAL						-313.44	313.44
Check	ACH	08/31/2022	VISA		1000 · Peoples State ...		-2,023.37
				Zoom, Microsoft, Constant Contact (Annual)	6410 · Subscriptions	-742.37	742.37
				Rural King-Hydraulic Fluid	6251 · Dredging Suppl...	-474.84	474.84
				Bloomington Stamp- Carlson Name Plate	6440 · Other	-39.14	39.14
				Generator, Soap Dispensers, Caution Tape	6240 · Building & Gro...	-581.40	581.40
				Staff Lunch- Buffalo Wild Wings	6400 · Meals	-56.46	56.46
				Rental- Trencher for Disposal Electric	6661 · Disposal Site P...	-129.16	129.16
TOTAL						-2,023.37	2,023.37
Check	1004	08/30/2022	HEARTLAND DRED...		1080 · Construction ...		-121,509.09
				Hydraulic Dredging Payments	6750 · Sediment Mitig...	-121,509.09	121,509.09
TOTAL						-121,509.09	121,509.09
Check	5648	08/04/2022	A ROYAL FLUSH		1000 · Peoples State ...		-375.00
				Pump Bathhouse tank	6500 · Pump Holding ...	-375.00	375.00
TOTAL						-375.00	375.00
Check	5649	08/04/2022	BLOOMINGTON HA...		1000 · Peoples State ...		-69.93
				Light bulbs, Padlock, Plungers	6240 · Building & Gro...	-69.93	69.93
TOTAL						-69.93	69.93
Check	5650	08/04/2022	KLEINDORFER HAR...		1000 · Peoples State ...		-18.99
				Marking Paint, Flags	6240 · Building & Gro...	-18.99	18.99
TOTAL						-18.99	18.99
Check	5651	08/04/2022	B & B WATER CORP		1000 · Peoples State ...		-240.66
					6470 · Water	-240.66	240.66
TOTAL						-240.66	240.66
Check	5652	08/04/2022	LOWE'S COMPANIE...		1000 · Peoples State ...		-123.58
				Quikrete concrete grill bases	6240 · Building & Gro...	-123.58	123.58
TOTAL						-123.58	123.58
Check	5653	08/09/2022	A E BOYCE CO., INC.		1000 · Peoples State ...		-410.90
				Receipt Books, Vouchers	6140 · Receipt/Tickets...	-302.27	302.27
					6140 · Receipt/Tickets...	-108.63	108.63
TOTAL						-410.90	410.90

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	5654	08/09/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-25.36
					6480 · Trash	-25.36	25.36
TOTAL						-25.36	25.36
Check	5655	08/09/2022	STAPLES CREDIT P...		1000 · Peoples State ...		-239.40
			Printer Ink, General Supplies		6190 · General Busine...	-239.40	239.40
TOTAL						-239.40	239.40
Check	5656	08/09/2022	INDUSTRIAL SERVI...		1000 · Peoples State ...		-58.13
			Komatsu Hydraulic Hose		6251 · Dredging Suppl...	-58.13	58.13
TOTAL						-58.13	58.13
Check	5657	08/09/2022	N. ANDERSON EXC...		1000 · Peoples State ...		-1,810.00
					6310 · Grass	-1,810.00	1,810.00
TOTAL						-1,810.00	1,810.00
Check	5658	08/22/2022	PHYCOTECH, INC.		1000 · Peoples State ...		-1,360.00
			Algae Testing		6560 · Water Testing	-1,020.00	1,020.00
					6560 · Water Testing	-340.00	340.00
TOTAL						-1,360.00	1,360.00
Check	5659	08/22/2022	IZZY'S RENTAL		1000 · Peoples State ...		-190.50
					6490 · Port-O-Lets	-190.50	190.50
TOTAL						-190.50	190.50
Check	5660	08/22/2022	SCI REMC		1000 · Peoples State ...		-461.00
					6460 · Electric	-461.00	461.00
TOTAL						-461.00	461.00
Check	5661	08/22/2022	CHRISTOPHER B B...		1000 · Peoples State ...		-542.50
			Dredging verification		6330 · Consulting Eng...	-542.50	542.50
TOTAL						-542.50	542.50
Check	5662	08/22/2022	CARMIN PARKER PC		1000 · Peoples State ...		-300.00
			NRC Hearing Work		6320 · Attorney	-300.00	300.00
TOTAL						-300.00	300.00
Check	5663	08/22/2022	ROLYAN BUOYS		1000 · Peoples State ...		-532.47
			Beach swim Rope & Buoys		6290 · Signs & Nautic...	-532.47	532.47
TOTAL						-532.47	532.47
Check	5664	08/22/2022	PREMIER COMPANI...		1000 · Peoples State ...		-2,798.25
			Fill Unleaded Tank		6200 · Regular Gas	-2,798.25	2,798.25
TOTAL						-2,798.25	2,798.25
Check	5665	08/22/2022	BAUGH FINE PRINT		1000 · Peoples State ...		-516.56
			Freeholder Information Mailer		6440 · Other	-516.56	516.56

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-516.56	516.56
Check	5666	08/22/2022	TODD'S SEPTIC SER...		1000 · Peoples State ...		-800.00
			Pump Office, Gatehouse and bathhouse tanks	6500 · Pump Holding ...		-800.00	800.00
TOTAL						-800.00	800.00
Check	5667	08/22/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-206.00
				6480 · Trash		-206.00	206.00
TOTAL						-206.00	206.00

Lake Lemon Conservancy District

Financial Statements

For Period Ending

August 1, 2022 Through August 31, 2022

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN 47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of August 31, 2022

Cash Basis

	Aug 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank - General	
1001 · Peoples St Bank - Cum. Conserv	29,252.96
1000 · Peoples State Bank - General - Other	599,640.34
Total 1000 · Peoples State Bank - General	628,893.30
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1040 · CD's Cumulative Maint Fund	10,765.10
1050 · Savings Account	112,262.13
1080 · Construction Account	477,072.45
Total Checking/Savings	1,229,292.98
Total Current Assets	1,229,292.98
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	2,309,887.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	3,678.46
2020 · State & Co. Withholding Payable	650.54
Total Other Current Liabilities	4,329.00
Total Current Liabilities	4,329.00
Long Term Liabilities	
2810 · Bond Payable	1,120,000.00
Total Long Term Liabilities	1,120,000.00
Total Liabilities	1,124,329.00
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	-177,668.02
Total Equity	1,185,558.13
TOTAL LIABILITIES & EQUITY	2,309,887.13

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

August 2022

	Aug 22	Jan - Aug 22
Income		
2393 · Brown Co - Cumulative Conserv	0.00	7,078.09
2394 · Monroe Co - Cumulative Conserv	0.00	20,836.11
4000 · Watercraft Permits	4,161.59	126,402.26
4010 · Launch Fees	1,809.50	22,382.53
4020 · Marina & Club Fees	0.00	12,150.00
4030 · Sublease & Access Fees	0.00	34,960.00
4040 · Property Tax - Brown Co.	0.00	56,747.48
4050 · Property Tax -Monroe Co.	0.00	170,317.52
4060 · Interest	0.00	87.99
4070 · Grants & Donations	40.00	15,421.23
4080 · Fishing Tournament	85.00	1,150.00
4090 · Park Reservations	300.00	4,270.05
4100 · Park Admission Fees	9,140.00	70,390.00
4110 · Concessions	0.00	50.00
Total Income	15,536.09	542,243.26
Expense		
2001 · Park Capital Improvement Fund	0.00	20,181.61
6000 · Manager	5,711.54	48,548.09
6001 · Operations Supervisor	4,416.66	22,083.30
6010 · FICA	1,159.23	7,002.27
6020 · State Unemployment Tax	103.39	188.46
6025 · Merchant Fees	29.97	829.03
6030 · Retirement	2,385.43	10,152.11
6070 · Gate Attendant	3,915.00	18,237.00
6080 · Seasonal Labor	1,110.00	6,667.50
6112 · Dredger (Other)	0.00	1,245.00
6114 · Assistant Dredger (Other)	0.00	2,052.00
6120 · Season & Launch Permits	0.00	1,842.58
6130 · Daily Permits	0.00	78.00
6140 · Receipt/Tickets Books	410.90	410.90
6160 · Printer, Copier & Computer Supp	0.00	99.99
6170 · Miscellaneous-Other	0.00	595.54
6180 · Postage	0.00	498.42
6190 · General Business Supplies	288.22	1,823.33
6200 · Regular Gas	2,798.25	5,735.82
6240 · Building & Grounds	865.81	3,453.44
6250 · Boat/Weed Harvester/Truck	65.96	575.76
6251 · Dredging Supplies	532.97	8,464.80
6260 · Uniforms	0.00	532.60
6290 · Signs & Nautical Markers	532.47	5,274.40
6300 · Accounting Services	0.00	450.00
6310 · Grass	1,810.00	7,240.00
6320 · Attorney	300.00	4,076.00
6330 · Consulting Engineer	542.50	4,110.99
6350 · Other Prof/Secretarial Service	0.00	772.81
6370 · Phone, LDT, Pager, E-Mail	313.44	2,557.49
6390 · Hotel	0.00	556.00
6400 · Meals	56.46	125.85
6410 · Subscriptions	770.74	1,198.34
6430 · Ads	0.00	102.53
6440 · Other	555.70	1,127.70
6441 · Event Planning	0.00	328.06
6450 · Insurance	0.00	44,519.00
6460 · Electric	461.00	3,434.00
6470 · Water	240.66	863.32
6480 · Trash	231.36	853.92
6490 · Port-O-Lets	190.50	2,071.50
6500 · Pump Holding Tank	1,175.00	1,375.00
6510 · Building & Grounds Expense	0.00	493.00
6520 · Boat	0.00	1,559.25
6541 · Dredging Equipment Maintenance	0.00	8,070.71
6542 · Equipment Rental	0.00	365.88
6560 · Water Testing	1,360.00	13,387.00

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

August 2022

	Aug 22	Jan - Aug 22
6570 · Lake Weed Treatment	0.00	28,929.10
6600 · 6% MarinaPermit Sales	0.00	954.45
6661 · Disposal Site Preparation	129.16	4,061.14
6681 · Fireworks	0.00	8,540.00
6730 · Patrol Boat	0.00	0.00
6750 · Sediment Mitigation	121,509.09	398,966.29
6790 · Bond Repayment - SedimentMgmt	0.00	12,250.00
Total Expense	153,971.41	719,911.28
Net Income	-138,435.32	-177,668.02

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through August 2022

	Jan - Aug 22	Jan - Aug 21	\$ Change	% Change
Income				
2393 · Brown Co - Cumulative Conserv	7,078.09	7,062.94	15.15	0.2%
2394 · Monroe Co - Cumulative Conserv	20,836.11	21,528.74	-692.63	-3.2%
4000 · Watercraft Permits	126,402.26	117,682.00	8,720.26	7.4%
4010 · Launch Fees	22,382.53	21,306.00	1,076.53	5.1%
4020 · Marina & Club Fees	12,150.00	1,912.50	10,237.50	535.3%
4030 · Sublease & Access Fees	34,960.00	25,050.00	9,910.00	39.6%
4040 · Property Tax - Brown Co.	56,747.48	50,298.67	6,448.81	12.8%
4050 · Property Tax -Monroe Co.	170,317.52	153,316.91	17,000.61	11.1%
4060 · Interest	87.99	396.93	-308.94	-77.8%
4070 · Grants & Donations	15,421.23	7,190.00	8,231.23	114.5%
4080 · Fishing Tournament	1,150.00	1,075.00	75.00	7.0%
4090 · Park Reservations	4,270.05	750.00	3,520.05	469.3%
4100 · Park Admission Fees	70,390.00	61,186.00	9,204.00	15.0%
4110 · Concessions	50.00	0.00	50.00	100.0%
4130 · Dredging/Rip-Rap Income	0.00	54,900.00	-54,900.00	-100.0%
Total Income	542,243.26	523,655.69	18,587.57	3.6%
Expense				
2001 · Park Capital Improvement Fund	20,181.61	35,524.00	-15,342.39	-43.2%
2002 · Park Recreation Improvement	0.00	9,000.00	-9,000.00	-100.0%
6000 · Manager	48,548.09	46,423.09	2,125.00	4.6%
6001 · Operations Supervisor	22,083.30	24,323.09	-2,239.79	-9.2%
6002 · Equipment Operations Supervisor	0.00	20,600.06	-20,600.06	-100.0%
6010 · FICA	7,002.27	9,425.05	-2,422.78	-25.7%
6020 · State Unemployment Tax	188.46	266.42	-77.96	-29.3%
6025 · Merchant Fees	829.03	2,223.86	-1,394.83	-62.7%
6030 · Retirement	10,152.11	12,971.24	-2,819.13	-21.7%
6040 · Health Insurance	0.00	5,598.96	-5,598.96	-100.0%
6070 · Gate Attendant	18,237.00	16,531.90	1,705.10	10.3%
6080 · Seasonal Labor	6,667.50	0.00	6,667.50	100.0%
6111 · Dredger	0.00	5,874.00	-5,874.00	-100.0%
6112 · Dredger (Other)	1,245.00	0.00	1,245.00	100.0%
6113 · Assistant Dredger	0.00	5,161.50	-5,161.50	-100.0%
6114 · Assistant Dredger (Other)	2,052.00	3,838.50	-1,786.50	-46.5%
6115 · Dredger (Private)	0.00	2,656.50	-2,656.50	-100.0%
6116 · Assistant Dredger (Private)	0.00	4,995.00	-4,995.00	-100.0%
6120 · Season & Launch Permits	1,842.58	1,810.58	32.00	1.8%
6130 · Daily Permits	78.00	156.00	-78.00	-50.0%
6140 · Receipt/Tickets Books	410.90	0.00	410.90	100.0%
6150 · Checks	0.00	210.98	-210.98	-100.0%
6160 · Printer, Copier & Computer Supp	99.99	159.98	-59.99	-37.5%
6170 · Miscellaneous-Other	595.54	306.10	289.44	94.6%
6180 · Postage	498.42	297.89	200.53	67.3%
6190 · General Business Supplies	1,823.33	437.31	1,386.02	316.9%
6200 · Regular Gas	5,735.82	4,180.37	1,555.45	37.2%
6210 · Diesel	0.00	9,895.28	-9,895.28	-100.0%
6230 · Medical Supplies	0.00	321.68	-321.68	-100.0%
6240 · Building & Grounds	3,453.44	4,908.95	-1,455.51	-29.7%
6250 · Boat/Weed Harvester/Truck	575.76	0.00	575.76	100.0%
6251 · Dredging Supplies	8,464.80	13,440.97	-4,976.17	-37.0%
6252 · Rip Rap/Erosion Control	0.00	11,115.75	-11,115.75	-100.0%
6260 · Uniforms	532.60	590.50	-57.90	-9.8%
6270 · Boat Equipment	0.00	157.98	-157.98	-100.0%
6290 · Signs & Nautical Markers	5,274.40	4,392.40	882.00	20.1%
6300 · Accounting Services	450.00	3,600.00	-3,150.00	-87.5%
6310 · Grass	7,240.00	5,430.00	1,810.00	33.3%
6320 · Attorney	4,076.00	2,702.80	1,373.20	50.8%
6330 · Consulting Engineer	4,110.99	66,094.76	-61,983.77	-93.8%
6350 · Other Prof/Secretarial Service	772.81	11,307.26	-10,534.45	-93.2%
6370 · Phone, LDT, Pager, E-Mail	2,557.49	2,434.72	122.77	5.0%
6390 · Hotel	556.00	0.00	556.00	100.0%
6400 · Meals	125.85	64.74	61.11	94.4%
6410 · Subscriptions	1,198.34	1,826.54	-628.20	-34.4%
6430 · Ads	102.53	208.70	-106.17	-50.9%

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

	Jan - Aug 22	Jan - Aug 21	\$ Change	% Change
6440 · Other	1,127.70	141.40	986.30	697.5%
6441 · Event Planning	328.06	0.00	328.06	100.0%
6450 · Insurance	44,519.00	41,991.58	2,527.42	6.0%
6460 · Electric	3,434.00	3,075.65	358.35	11.7%
6470 · Water	863.32	892.21	-28.89	-3.2%
6480 · Trash	853.92	1,379.50	-525.58	-38.1%
6490 · Port-O-Lets	2,071.50	1,910.00	161.50	8.5%
6500 · Pump Holding Tank	1,375.00	400.00	975.00	243.8%
6510 · Building & Grounds Expense	493.00	9,069.40	-8,576.40	-94.6%
6520 · Boat	1,559.25	30.00	1,529.25	5,097.5%
6530 · Truck	0.00	899.72	-899.72	-100.0%
6541 · Dredging Equipment Maintenance	8,070.71	11,133.35	-3,062.64	-27.5%
6542 · Equipment Rental	365.88	1,286.31	-920.43	-71.6%
6560 · Water Testing	13,387.00	7,000.00	6,387.00	91.2%
6570 · Lake Weed Treatment	28,929.10	32,082.37	-3,153.27	-9.8%
6600 · 6% MarinaPermit Sales	954.45	1,814.46	-860.01	-47.4%
6620 · Dam/Spillway Inspection	0.00	11,230.00	-11,230.00	-100.0%
6661 · Disposal Site Preparation	4,061.14	16,104.75	-12,043.61	-74.8%
6680 · Other Services and Charges	0.00	1,740.00	-1,740.00	-100.0%
6681 · Fireworks	8,540.00	8,000.00	540.00	6.8%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	398,966.29	0.00	398,966.29	100.0%
6790 · Bond Repayment - SedimentMgmt	12,250.00	15,431.17	-3,181.17	-20.6%
Total Expense	719,911.28	517,077.28	202,834.00	39.2%
Net Income	-177,668.02	6,578.41	-184,246.43	-2,800.8%

LAKE LEMON CONSERVANCY

Profit & Loss Budget vs. Actual

January through August 2022

Cash Basis

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
Income				
2393 · Brown Co - Cumulative Conserv	7,078.09			
2394 · Monroe Co - Cumulative Conserv	20,836.11			
4000 · Watercraft Permits	126,402.26	140,000.00	-13,597.74	90.3%
4010 · Launch Fees	22,382.53	25,000.00	-2,617.47	89.5%
4020 · Marina & Club Fees	12,150.00	10,000.00	2,150.00	121.5%
4030 · Sublease & Access Fees	34,960.00	27,000.00	7,960.00	129.5%
4040 · Property Tax - Brown Co.	56,747.48	94,192.00	-37,444.52	60.2%
4050 · Property Tax -Monroe Co.	170,317.52	268,084.00	-97,766.48	63.5%
4060 · Interest	87.99	3,000.00	-2,912.01	2.9%
4070 · Grants & Donations	15,421.23	12,000.00	3,421.23	128.5%
4071 · Community Foundation	0.00	40,000.00	-40,000.00	0.0%
4080 · Fishing Tournament	1,150.00	1,500.00	-350.00	76.7%
4090 · Park Reservations	4,270.05	3,000.00	1,270.05	142.3%
4100 · Park Admission Fees	70,390.00	80,000.00	-9,610.00	88.0%
4110 · Concessions	50.00	0.00	50.00	100.0%
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	542,243.26	768,776.00	-226,532.74	70.5%
Expense				
2001 · Park Capital Improvement Fund	20,181.61	50,000.00	-29,818.39	40.4%
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	48,548.09	68,250.00	-19,701.91	71.1%
6001 · Operations Supervisor	22,083.30	40,000.00	-17,916.70	55.2%
6002 · Equipment Operations Supervisor	0.00	42,436.00	-42,436.00	0.0%
6010 · FICA	7,002.27	14,500.00	-7,497.73	48.3%
6020 · State Unemployment Tax	188.46	800.00	-611.54	23.6%
6025 · Merchant Fees	829.03	3,000.00	-2,170.97	27.6%
6030 · Retirement	10,152.11	22,000.00	-11,847.89	46.1%
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	18,237.00	25,000.00	-6,763.00	72.9%
6080 · Seasonal Labor	6,667.50	0.00	6,667.50	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)	1,245.00	0.00	1,245.00	100.0%
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	1,842.58	2,000.00	-157.42	92.1%
6130 · Daily Permits	78.00	300.00	-222.00	26.0%
6140 · Receipt/Tickets Books	410.90	400.00	10.90	102.7%
6150 · Checks	0.00	400.00	-400.00	0.0%
6160 · Printer, Copier & Computer Supp	99.99	500.00	-400.01	20.0%
6170 · Miscellaneous-Other	595.54	1,000.00	-404.46	59.6%
6180 · Postage	498.42	750.00	-251.58	66.5%
6185 · Receipt Books	0.00	0.00	0.00	0.0%
6190 · General Business Supplies	1,823.33	1,000.00	823.33	182.3%
6200 · Regular Gas	5,735.82	9,000.00	-3,264.18	63.7%
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	3,453.44	6,000.00	-2,546.56	57.6%
6250 · Boat/Weed Harvester/Truck	575.76	1,500.00	-924.24	38.4%
6251 · Dredging Supplies	8,464.80	12,000.00	-3,535.20	70.5%
6252 · Rip Rap/Erosion Control	0.00	18,000.00	-18,000.00	0.0%
6260 · Uniforms	532.60	800.00	-267.40	66.6%

LAKE LEMON CONSERVANCY

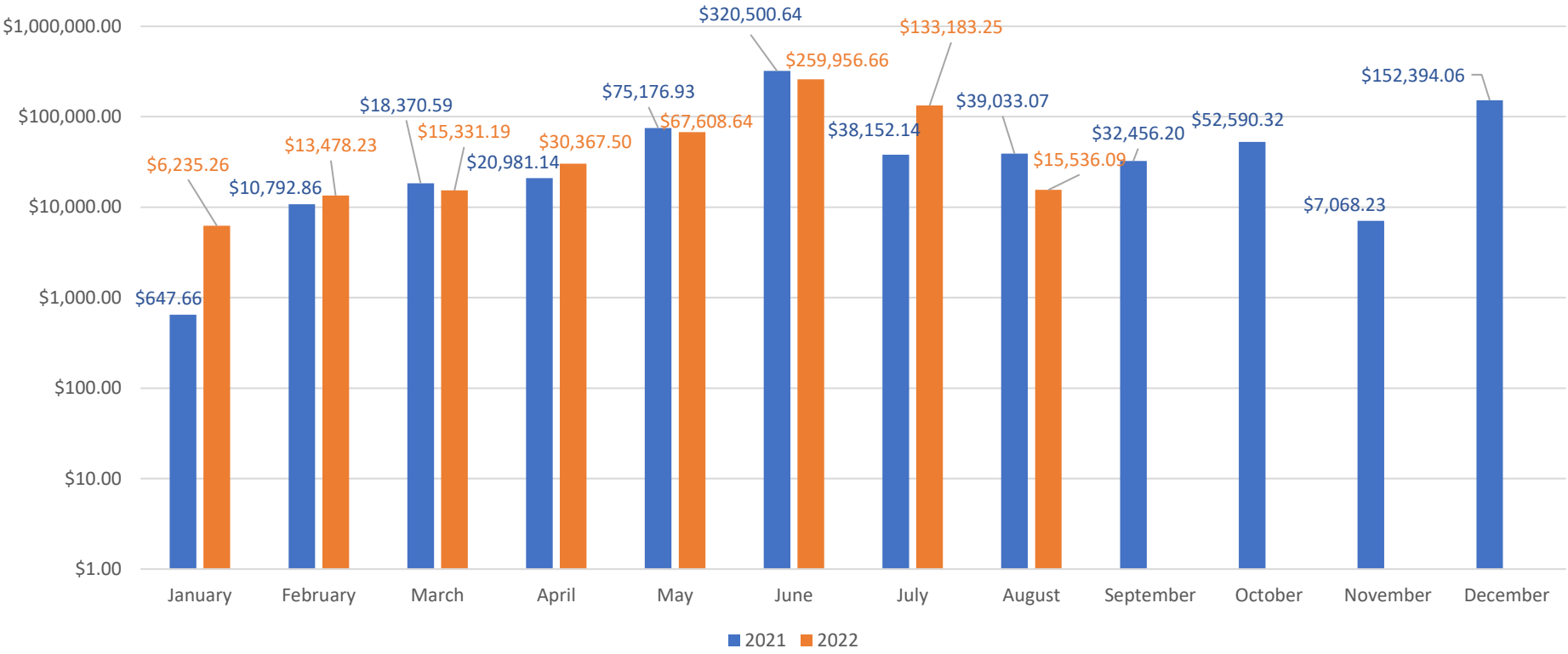
Profit & Loss Budget vs. Actual

Cash Basis

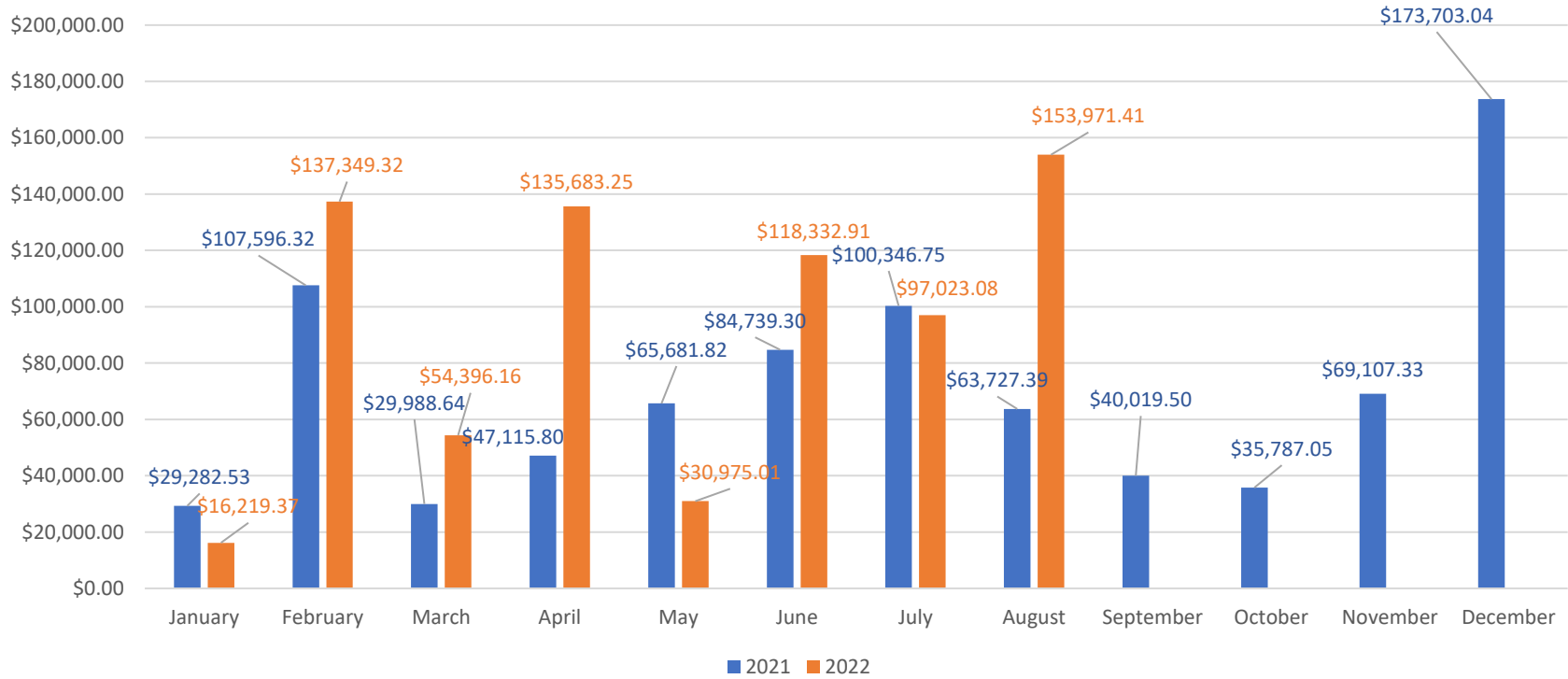
January through August 2022

	Jan - Aug 22	Budget	\$ Over Budget	% of Budget
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	5,274.40	5,000.00	274.40	105.5%
6300 · Accounting Services	450.00	6,000.00	-5,550.00	7.5%
6310 · Grass	7,240.00	10,860.00	-3,620.00	66.7%
6320 · Attorney	4,076.00	4,000.00	76.00	101.9%
6325 · Fish Managment Survey	0.00	0.00	0.00	0.0%
6330 · Consulting Engineer	4,110.99	20,000.00	-15,889.01	20.6%
6340 · State Board Accounts Audit	0.00	1,500.00	-1,500.00	0.0%
6350 · Other Prof/Secretarial Service	772.81	1,000.00	-227.19	77.3%
6370 · Phone, LDT, Pager, E-Mail	2,557.49	4,500.00	-1,942.51	56.8%
6380 · Travel	0.00	0.00	0.00	0.0%
6390 · Hotel	556.00	300.00	256.00	185.3%
6400 · Meals	125.85	150.00	-24.15	83.9%
6410 · Subscriptions	1,198.34	1,500.00	-301.66	79.9%
6420 · Newsletter	0.00	0.00	0.00	0.0%
6430 · Ads	102.53	500.00	-397.47	20.5%
6440 · Other	1,127.70	1,200.00	-72.30	94.0%
6441 · Event Planning	328.06	1,500.00	-1,171.94	21.9%
6450 · Insurance	44,519.00	50,000.00	-5,481.00	89.0%
6460 · Electric	3,434.00	5,000.00	-1,566.00	68.7%
6470 · Water	863.32	1,200.00	-336.68	71.9%
6480 · Trash	853.92	2,000.00	-1,146.08	42.7%
6490 · Port-O-Lets	2,071.50	2,500.00	-428.50	82.9%
6500 · Pump Holding Tank	1,375.00	1,000.00	375.00	137.5%
6510 · Building & Grounds Expense	493.00	0.00	493.00	100.0%
6520 · Boat	1,559.25	2,000.00	-440.75	78.0%
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	365.88	10,000.00	-9,634.12	3.7%
6550 · Operating Loan	0.00	0.00	0.00	0.0%
6560 · Water Testing	13,387.00	12,050.00	1,337.00	111.1%
6570 · Lake Weed Treatment	28,929.10	50,000.00	-21,070.90	57.9%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6600 · 6% MarinaPermit Sales	954.45	2,300.00	-1,345.55	41.5%
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	4,061.14	20,000.00	-15,938.86	20.3%
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	8,540.00	8,000.00	540.00	106.8%
6682 · Ramp Repairs	0.00	0.00	0.00	0.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	398,966.29	779,000.00	-380,033.71	51.2%
6790 · Bond Repayment - SedimentMgmt	12,250.00	79,250.00	-67,000.00	15.5%
Total Expense	719,911.28	1,472,946.00	-753,034.72	48.9%
Net Income	-177,668.02	-704,170.00	526,501.98	25.2%

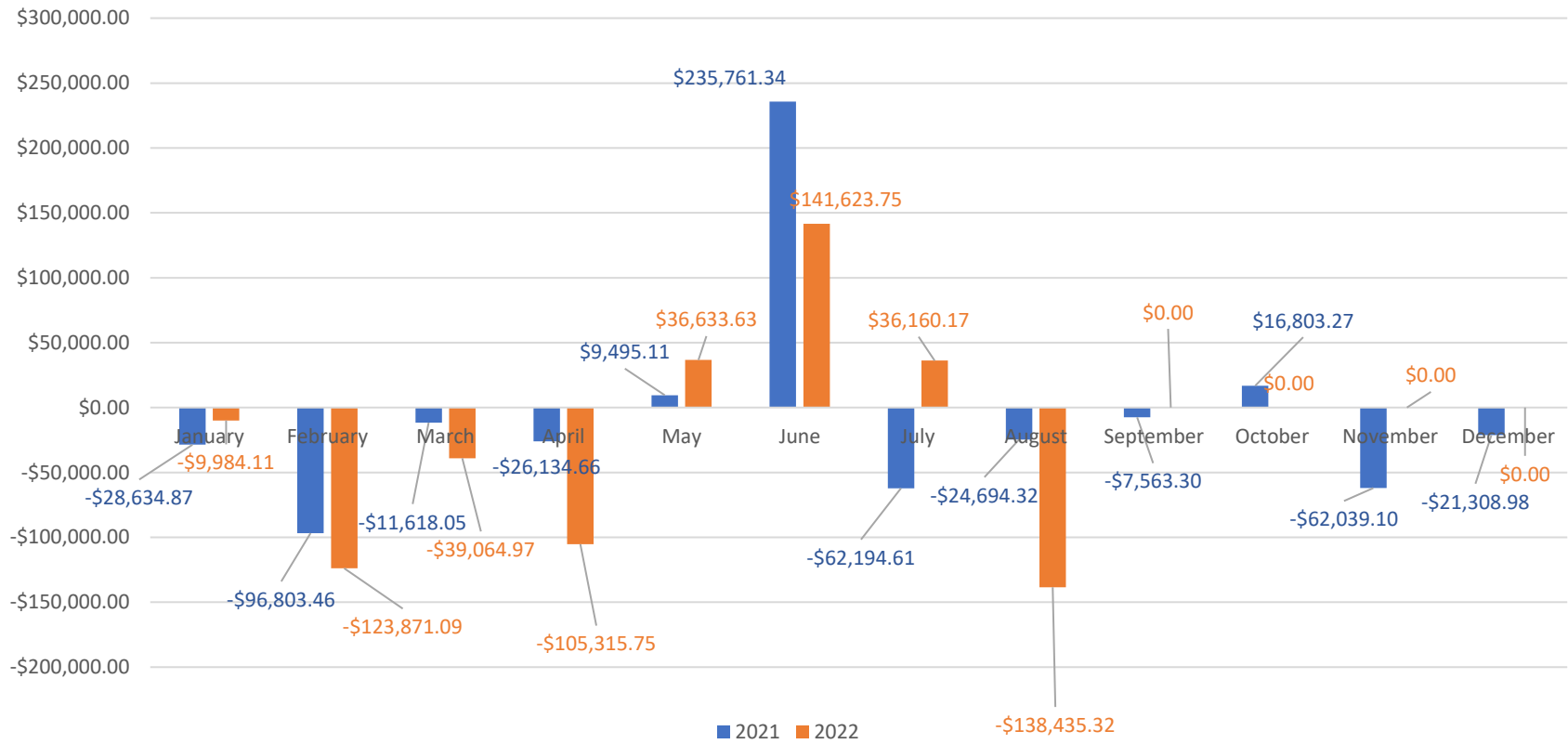
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 - Peoples State Bank - General, Period Ending 08/31/2022

	Aug 31, 22
Beginning Balance	663,485.12
Cleared Transactions	
Checks and Payments - 31 items	-53,039.39
Deposits and Credits - 20 items	19,582.59
Total Cleared Transactions	-33,456.80
Cleared Balance	630,028.32
Uncleared Transactions	
Checks and Payments - 4 items	-1,189.02
Deposits and Credits - 2 items	54.00
Total Uncleared Transactions	-1,135.02
Register Balance as of 08/31/2022	628,893.30
New Transactions	
Checks and Payments - 5 items	-656.17
Deposits and Credits - 2 items	543.00
Total New Transactions	-113.17
Ending Balance	628,780.13

LAKE LEMON CONSERVANCY
Reconciliation Detail
1000 - Peoples State Bank - General, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						663,485.12
Cleared Transactions						
Checks and Payments - 31 items						
Check	07/21/2022	5637	RJ THOMAS MFG ...	X	-8,820.00	-8,820.00
Check	07/21/2022	5645	N. ANDERSON EX...	X	-1,810.00	-10,630.00
Check	07/21/2022	5643	IZZY'S RENTAL	X	-818.50	-11,448.50
Check	07/21/2022	5640	MONROE CO AUXI...	X	-540.00	-11,988.50
Check	07/21/2022	5639	RUMPKE OF INDIA...	X	-206.00	-12,194.50
Check	07/21/2022	5641	BAUGH FINE PRINT	X	-35.00	-12,229.50
Check	07/28/2022	5647	INDIANA UNIVERSI...	X	-6,013.00	-18,242.50
Check	07/28/2022	5646	CARMIN PARKER PC	X	-300.00	-18,542.50
Check	08/01/2022	ACH	VISA	X	-215.06	-18,757.56
Check	08/04/2022	5648	A ROYAL FLUSH	X	-375.00	-19,132.56
Check	08/04/2022	5651	B & B WATER CORP	X	-240.66	-19,373.22
Check	08/04/2022	5652	LOWE'S COMPANI...	X	-123.58	-19,496.80
Check	08/04/2022	5649	BLOOMINGTON HA...	X	-69.93	-19,566.73
Check	08/04/2022	5650	KLEINDORFER HA...	X	-18.99	-19,585.72
Check	08/09/2022	5657	N. ANDERSON EX...	X	-1,810.00	-21,395.72
Check	08/09/2022	5653	A E BOYCE CO., INC.	X	-410.90	-21,806.62
Check	08/09/2022	5655	STAPLES CREDIT ...	X	-239.40	-22,046.02
Check	08/09/2022	5656	INDUSTRIAL SERV...	X	-58.13	-22,104.15
Check	08/09/2022	5654	RUMPKE OF INDIA...	X	-25.36	-22,129.51
Check	08/22/2022	5664	PREMIER COMPAN...	X	-2,798.25	-24,927.76
Check	08/22/2022	5658	PHYCOTECH, INC.	X	-1,360.00	-26,287.76
Check	08/22/2022	5661	CHRISTOPHER B B...	X	-542.50	-26,830.26
Check	08/22/2022	5663	ROLYAN BUOYS	X	-532.47	-27,362.73
Check	08/22/2022	5665	BAUGH FINE PRINT	X	-516.56	-27,879.29
Check	08/22/2022	5660	SCI REMC	X	-461.00	-28,340.29
Check	08/22/2022	5667	RUMPKE OF INDIA...	X	-206.00	-28,546.29
Check	08/22/2022	5659	IZZY'S RENTAL	X	-190.50	-28,736.79
Check	08/29/2022	ACH	COMCAST CABLE	X	-313.44	-29,050.23
General Journal	08/31/2022			X	-11,352.72	-40,402.95
General Journal	08/31/2022			X	-10,613.07	-51,016.02
Check	08/31/2022	ACH	VISA	X	-2,023.37	-53,039.39
Total Checks and Payments					-53,039.39	-53,039.39
Deposits and Credits - 20 items						
General Journal	07/28/2022			X	30.00	30.00
General Journal	07/31/2022			X	1,232.00	1,262.00
General Journal	07/31/2022			X	2,784.50	4,046.50
General Journal	08/05/2022			X	300.00	4,346.50
General Journal	08/05/2022			X	583.00	4,929.50
General Journal	08/08/2022			X	1,063.00	5,992.50
General Journal	08/08/2022			X	2,276.00	8,268.50
General Journal	08/11/2022			X	288.50	8,557.00
General Journal	08/11/2022			X	664.00	9,221.00
General Journal	08/15/2022			X	860.50	10,081.50
General Journal	08/15/2022			X	1,828.00	11,909.50
General Journal	08/19/2022			X	230.00	12,139.50
General Journal	08/19/2022			X	975.00	13,114.50
General Journal	08/22/2022			X	638.50	13,753.00
General Journal	08/22/2022			X	1,667.00	15,420.00
General Journal	08/26/2022			X	401.00	15,821.00
General Journal	08/26/2022			X	495.00	16,316.00
General Journal	08/29/2022			X	1,463.50	17,779.50
General Journal	08/29/2022			X	1,803.00	19,582.50
General Journal	08/31/2022			X	0.09	19,582.59
Total Deposits and Credits					19,582.59	19,582.59
Total Cleared Transactions					-33,456.80	-33,456.80
Cleared Balance					-33,456.80	630,028.32
Uncleared Transactions						
Checks and Payments - 4 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	08/22/2022	5666	TODD'S SEPTIC SE...		-800.00	-889.02

LAKE LEMON CONSERVANCY
Reconciliation Detail
1000 · Peoples State Bank - General, Period Ending 08/31/2022

Type	Date	Num	Name	Clr	Amount	Balance
Check	08/22/2022	5662	CARMIN PARKER PC		-300.00	-1,189.02
Total Checks and Payments					-1,189.02	-1,189.02
Deposits and Credits - 2 items						
General Journal	04/27/2021				18.00	18.00
General Journal	04/21/2022				36.00	54.00
Total Deposits and Credits					54.00	54.00
Total Uncleared Transactions					-1,135.02	-1,135.02
Register Balance as of 08/31/2022					-34,591.82	628,893.30
New Transactions						
Checks and Payments - 5 items						
Check	09/05/2022	5668	BAUGH FINE PRINT		-64.00	-64.00
Check	09/08/2022	5672	PHYCOTECH, INC.		-340.00	-404.00
Check	09/08/2022	5671	B & B WATER CORP		-142.16	-546.16
Check	09/08/2022	5669	KLEINDORFER HA...		-69.06	-615.22
Check	09/08/2022	5670	BLOOMINGTON HA...		-40.95	-656.17
Total Checks and Payments					-656.17	-656.17
Deposits and Credits - 2 items						
General Journal	09/02/2022				170.00	170.00
General Journal	09/02/2022				373.00	543.00
Total Deposits and Credits					543.00	543.00
Total New Transactions					-113.17	-113.17
Ending Balance					-34,704.99	628,780.13

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey- District Manager
Action Requested	Approval
Item/Subject	August Report of Claims: Approval of Vouchers
Dollar Amount	\$146,492.91
Meeting Date	September 22nd, 2022
Summary	Report showing check detail and payroll expenditures for August 2022
Staff Recommendation	Approval of August 2022 Report of Claims

Date: September 22, 2022

ALLOWANCE OF VOUCHERS

**Debra Ladyman
Treasurer**

(Report of Claims - August 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 \$146,492.91

Dated this 22nd Day of September, 2022

Signature of Governing Board

MARY JANE BROWN, CHAIRMAN

LES WADZINSKI, VICE-CHAIR

DEBRA LADYMAN, TREASURER

MICHAEL KLITZING, Sub-Area I

STEVEN PRIDDY, Sub-Area IV

MALCOLM MCCLURE, Sub-Area VI

MICHAEL BLACKWELL, Sub-Area VII

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

August 2022

	Behrman, Harlan			Blackerby, Nicholas R			Brown, Andrew M			Carlson, Ross			Casey, Adam W			Healey, Jessica S			Piercy, Maggie R			Schunn, Lily G			TOTAL		
	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22	Hours	Rate	Aug 22
Employee Wages, Taxes and Adjustments																											
Gross Pay																											
Salary-6000			0.00			0.00			0.00			0.00			5,711.54			0.00			0.00			0.00			5,711.54
Salary-6001			0.00			0.00			0.00			4,416.66			0.00			0.00			0.00			0.00			4,416.66
OT-6070			36.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00	2.00		36.00
Reg. Pay-6070	97.5	12.00	1,170.00	63	12.00	756.00	59.75	12.00	717.00			0.00			0.00			0.00	64.5	12.00	774.00	38.5	12.00	462.00	323.25		3,879.00
Reg. Pay-6080			0.00			0.00			0.00			0.00			0.00	74	15.00	1,110.00			0.00			0.00		74.00	1,110.00
Total Gross Pay	99.5		1,206.00	63		756.00	59.75		717.00			4,416.66			5,711.54	74		1,110.00	64.5		774.00	38.5		462.00	399.25		15,153.20
Deductions from Gross Pay																											
Emp HSA			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00
Insurance			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			0.00			-265.00			-342.70			0.00			0.00			0.00			-607.70
Total Deductions from Gross Pay			0.00			0.00			0.00			-265.00			-342.70			0.00			0.00			0.00			-607.70
Adjusted Gross Pay	99.5		1,206.00	63		756.00	59.75		717.00			4,151.66			5,368.84	74		1,110.00	64.5		774.00	38.5		462.00	399.25		14,545.50
Taxes Withheld																											
Federal Withholding			-87.00			0.00			-40.00			-322.00			-846.00			-5.00			-41.00			-19.00			-1,360.00
Medicare Employee			-17.49			-10.97			-10.40			-64.04			-82.82			-16.10			-11.22			-6.70			-219.74
Social Security Employee			-74.78			-46.87			-44.45			-273.83			-354.11			-68.82			-47.99			-28.64			-939.49
IN - Withholding			-38.95			-24.42			-23.16			-131.40			-173.42			-35.86			-25.00			-12.23			-464.44
Marion Co			0.00			0.00			0.00			-83.86			0.00			0.00			0.00			0.00			-83.86
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00			0.00
Monroe Co.			-16.22			-10.17			-9.65			0.00			-58.78			-14.93			-10.41			-5.09			-125.25
Total Taxes Withheld			-234.44			-92.43			-127.66			-675.13			-1,515.13			-140.71			-135.62			-71.66			-3,192.78
Net Pay	99.5		971.56	63		663.57	59.75		589.34			3,276.53			3,853.71	74		969.29	64.5		638.38	38.5		390.34	399.25		11,352.72
Employer Taxes and Contributions																											
Federal Unemployment			7.24			4.53			4.30			0.00			0.00			6.66			4.64			2.77			30.14
Medicare Company			17.49			10.97			10.40			64.04			82.82			16.10			11.22			6.70			219.74
Social Security Company			74.78			46.87			44.45			273.83			354.11			68.82			47.99			28.64			939.49
IN - Unemployment Company			6.03			3.78			3.59			0.00			0.00			5.55			3.87			2.31			25.13
Total Employer Taxes and Contributions			105.54			66.15			62.74			337.87			436.93			97.13			67.72			40.42			1,214.50

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	08/01/2022	VISA		1000 · Peoples State ...		-215.06
				Zoom	6410 · Subscriptions	-14.99	14.99
				Microsoft 365	6410 · Subscriptions	-13.38	13.38
				Amazon- Sunscreen	6190 · General Busine...	-48.82	48.82
				Megaphone	6240 · Building & Gro...	-71.91	71.91
				Lake Patrol Decals	6250 · Boat/Weed Har...	-65.96	65.96
TOTAL						-215.06	215.06
Check	ACH	08/29/2022	COMCAST CABLE		1000 · Peoples State ...		-313.44
					6370 · Phone, LDT, P...	-313.44	313.44
TOTAL						-313.44	313.44
Check	ACH	08/31/2022	VISA		1000 · Peoples State ...		-2,023.37
				Zoom, Microsoft, Constant Contact (Annual)	6410 · Subscriptions	-742.37	742.37
				Rural King-Hydraulic Fluid	6251 · Dredging Suppl...	-474.84	474.84
				Bloomington Stamp- Carlson Name Plate	6440 · Other	-39.14	39.14
				Generator, Soap Dispensers, Caution Tape	6240 · Building & Gro...	-581.40	581.40
				Staff Lunch- Buffalo Wild Wings	6400 · Meals	-56.46	56.46
				Rental- Trencher for Disposal Electric	6661 · Disposal Site P...	-129.16	129.16
TOTAL						-2,023.37	2,023.37
Check	1004	08/30/2022	HEARTLAND DRED...		1080 · Construction ...		-121,509.09
				Hydraulic Dredging Payments	6750 · Sediment Mitig...	-121,509.09	121,509.09
TOTAL						-121,509.09	121,509.09
Check	5648	08/04/2022	A ROYAL FLUSH		1000 · Peoples State ...		-375.00
				Pump Bathhouse tank	6500 · Pump Holding ...	-375.00	375.00
TOTAL						-375.00	375.00
Check	5649	08/04/2022	BLOOMINGTON HA...		1000 · Peoples State ...		-69.93
				Light bulbs, Padlock, Plungers	6240 · Building & Gro...	-69.93	69.93
TOTAL						-69.93	69.93
Check	5650	08/04/2022	KLEINDORFER HAR...		1000 · Peoples State ...		-18.99
				Marking Paint, Flags	6240 · Building & Gro...	-18.99	18.99
TOTAL						-18.99	18.99
Check	5651	08/04/2022	B & B WATER CORP		1000 · Peoples State ...		-240.66
					6470 · Water	-240.66	240.66
TOTAL						-240.66	240.66
Check	5652	08/04/2022	LOWE'S COMPANIE...		1000 · Peoples State ...		-123.58
				Quikrete concrete grill bases	6240 · Building & Gro...	-123.58	123.58
TOTAL						-123.58	123.58
Check	5653	08/09/2022	A E BOYCE CO., INC.		1000 · Peoples State ...		-410.90
				Receipt Books, Vouchers	6140 · Receipt/Tickets...	-302.27	302.27
					6140 · Receipt/Tickets...	-108.63	108.63
TOTAL						-410.90	410.90

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	5654	08/09/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-25.36
					6480 · Trash	-25.36	25.36
TOTAL						-25.36	25.36
Check	5655	08/09/2022	STAPLES CREDIT P...		1000 · Peoples State ...		-239.40
			Printer Ink, General Supplies		6190 · General Busine...	-239.40	239.40
TOTAL						-239.40	239.40
Check	5656	08/09/2022	INDUSTRIAL SERVI...		1000 · Peoples State ...		-58.13
			Komatsu Hydraulic Hose		6251 · Dredging Suppl...	-58.13	58.13
TOTAL						-58.13	58.13
Check	5657	08/09/2022	N. ANDERSON EXC...		1000 · Peoples State ...		-1,810.00
					6310 · Grass	-1,810.00	1,810.00
TOTAL						-1,810.00	1,810.00
Check	5658	08/22/2022	PHYCOTECH, INC.		1000 · Peoples State ...		-1,360.00
			Algae Testing		6560 · Water Testing	-1,020.00	1,020.00
					6560 · Water Testing	-340.00	340.00
TOTAL						-1,360.00	1,360.00
Check	5659	08/22/2022	IZZY'S RENTAL		1000 · Peoples State ...		-190.50
					6490 · Port-O-Lets	-190.50	190.50
TOTAL						-190.50	190.50
Check	5660	08/22/2022	SCI REMC		1000 · Peoples State ...		-461.00
					6460 · Electric	-461.00	461.00
TOTAL						-461.00	461.00
Check	5661	08/22/2022	CHRISTOPHER B B...		1000 · Peoples State ...		-542.50
			Dredging verification		6330 · Consulting Eng...	-542.50	542.50
TOTAL						-542.50	542.50
Check	5662	08/22/2022	CARMIN PARKER PC		1000 · Peoples State ...		-300.00
			NRC Hearing Work		6320 · Attorney	-300.00	300.00
TOTAL						-300.00	300.00
Check	5663	08/22/2022	ROLYAN BUOYS		1000 · Peoples State ...		-532.47
			Beach swim Rope & Buoys		6290 · Signs & Nautic...	-532.47	532.47
TOTAL						-532.47	532.47
Check	5664	08/22/2022	PREMIER COMPANI...		1000 · Peoples State ...		-2,798.25
			Fill Unleaded Tank		6200 · Regular Gas	-2,798.25	2,798.25
TOTAL						-2,798.25	2,798.25
Check	5665	08/22/2022	BAUGH FINE PRINT		1000 · Peoples State ...		-516.56
			Freeholder Information Mailer		6440 · Other	-516.56	516.56

LAKE LEMON CONSERVANCY

Check Detail

August 2022

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
TOTAL						-516.56	516.56
Check	5666	08/22/2022	TODD'S SEPTIC SER...		1000 · Peoples State ...		-800.00
			Pump Office, Gatehouse and bathhouse tanks		6500 · Pump Holding ...	-800.00	800.00
TOTAL						-800.00	800.00
Check	5667	08/22/2022	RUMPKE OF INDIAN...		1000 · Peoples State ...		-206.00
					6480 · Trash	-206.00	206.00
TOTAL						-206.00	206.00

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debra Ladyman, Treasurer
Action Requested	Present
Item/Subject	2023 Annual Budget Hearing
Dollar Amount	N/A
Meeting Date	September 22, 2021
Summary	2023 Annual Budget Hearing
Staff Recommendation	N/A

2023- Cumulative Conservancy Improvement Fund Budget - Fund Code 2393

Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense		
2021	\$45,000.00	Account #	Description	2021 Budget
		2001	Park Capital Improvements	\$35,524.00
		2002	Park Recreation Improvements	\$9,000.00
		2003	Non-Park Capital Improvements	\$0.00
		2004	Lake Health Improvements	\$0.00
				\$0.00
			TOTAL	\$44,524.00
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense		
2022	\$49,000.00	Account #	Description	2022 Budget
		2001	Park Capital Improvements	\$49,000.00
		2002	Park Recreation Improvements	\$0.00
		2003	Non-Park Capital Improvements	\$0.00
		2004	Lake Health Improvements	\$0.00
				\$0.00
			TOTAL	\$49,000.00
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense		
2023	\$50,000.00	Account #	Description	2022 Budget
		2001	Park Capital Improvements	\$50,000.00
		2002	Park Recreation Improvements	\$0.00
		2003	Non-Park Capital Improvements	\$0.00
		2004	Lake Health Improvements	\$0.00
				\$0.00
			TOTAL	\$50,000.00

2023- General Fund Budget

Account #	Description	2023 Proposed Budget	2022 Budget	2021 Budget	2021 Actual
4000	Watercraft Permits	136,000.00	140,000.00	115,000.00	131,615.00
4010	Launch Fees	28,000.00	25,000.00	21,000.00	24,057.00
4015	WakeBoard Fee	8,000.00			
4020	Marina & Club Fees	12000	10,000.00	9,000.00	10,237.50
4030	Sublease Fees	30000	27,000.00	27,000.00	25,050.00
4040	Special Benefits Tax (SBT) - BC	106250	94,192.00	87,620.00	84,771.58
4045	SBT Hydraulic Assessment-BC	106250			
4050	Special benefits Tax (SBT)- MC	318750	268,084.00	249,380.00	252,426.90
4055	SBT Hydraulic Assessment-MC	318,750			
4060	Interest	250	3,000.00	1,250.00	542.34
4070	Grants & Donations	12000	12,000.00	12,000.00	37,388.80
4071	Community Foundation	0	40,000.00	0	0
4080	Fish Tournaments	1,500.00	1,500.00	1,500.00	1,075.00
4090	Park/Lake Reservations	4,000.00	3,000.00	4,000.00	1,125.00
4100	Park Admission Fees	72,000.00	80,000.00	45,000.00	67,126.00
4110	Concessions	0.00	0.00	0.00	0.00
4120	Other	10,000.00	0.00	0.00	0.00
4130	Dredging/Rip-Rap Income	0	65,000.00	40,000.00	85,400.00
4140	Sediment Removal Bond Loan Proceeds	0	0.00	1,000,000.00	
	TOTAL	1,163,750.00	768,776.00	1,612,750.00	720,815.12

2023- General Fund Budget

WAGES

Account #		2023 Proposed Budget	2022 Budget	2021 Budget	2021 Actual
Salaries & Benefits					
6000	District Manager	72,000.00	68,250.00	65,000.00	71,000.00
6001	Park Operations Supervisor	49,500.00	40,000.00	37,200.00	31,476.94
6002	Equipment Operations Supervisor	0.00	42,436.00	41,200.00	20,600.06
6010	FICA (7.65%--all staff)	14,500.00	14,500.00	14,500.00	13,321.60
6020	SUTA (1.236% to 9.5K--all staff)	800.00	800.00	800.00	337.04
6030	PERF (14.2%)	17,500.00	22,000.00	18,000.00	16,925.40
6040	Health Insurance	18,000.00	15,000.00	15,000.00	5,598.96
6050	Life Insurance	400.00		0.00	
	TOTAL	172,700.00	202,986.00	191,700.00	159,260.00
Hourly & Seasonal					
6070	Gate / Park Attendants (2174 hrs @ \$12.00/hr)	26,100.00	25,000.00	23,000.00	21,840.41
6080	Administrative Assistant (1200 hrs @ \$16.50/hr)	19,800.00	0.00	2,000.00	0.00
6100	Lake Patrol (167 hrs @ \$12.00/hr)	0.00	0.00		
6110	Lake Biologist (1600 hrs @ \$17.00/hr)	0.00	0.00	0.00	0.00
6111	Dredger (LLCD Dredging) (0 hrs @ \$33.00/hr)	0.00	0.00	0.00	7,969.50
6112	Equipment Operator (Other) (320 hrs @ \$33.00/hr)	10,560.00	0.00	0.00	792.00
6113	Push Boat Operator (LLCD Dredging) (160 hrs @ \$19.00/hr)	0.00	0.00	9,500.00	6,308.50
6114	Push Boat Operator (Other) (320 hrs @ \$19.00/hr)	6,080.00	9,500.00	5,700.00	9,656.75
6115	Dredger (Private) (100 hrs @ \$39.00/hr)	0.00	0.00	0.00	5,247.00
6116	Push Boat Operator (Private) (500 hrs @ \$19.00/hr)	0.00	9,500.00	5,000.00	6,447.25
	TOTAL	62,540.00	44,000.00	45,200.00	58,261.41
	GRAND TOTAL WAGES	235,240.00	246,986.00	236,900.00	217,521.41

2023- General Fund Budget

SUPPLIES

Account #	Description	2023 Proposed	2022 Budget	2021 Budget	2021 Actual
Office Supplies					
6025	Merchant Fees	200	3,000.00	1,800.00	2,940.85
6120	Season & Launch Permits	2160	2,000.00	2,000.00	1,810.58
6130	Daily Permits	325	300.00	400.00	156.00
6140	Receipt/Ticket Books	430	400.00	400.00	0.00
6150	Checks	430	400.00	200.00	436.73
6160	Printer, Copier, Computer	540	500.00	1,000.00	915.93
6170	Miscellaneous/Other	500	1,000.00	1,300.00	370.10
6180	Postage	810	750.00	750.00	498.24
6185	Receipt Books	200	0.00	0.00	0.00
6190	General Business Supplies	1000	1,000.00	750.00	669.30
	TOTAL	6,595.00	9,350.00	8,600.00	7,797.73
Operating Supplies					
6200	Regular Gas	4000	9,000.00	9,000.00	7,648.37
6210	Diesel, Oil, Grease	5000	12,000.00	12,000.00	13,632.77
6220	Janitorial	1500	0.00	0.00	0.00
6230	Medical	0	0.00	0.00	321.68
	TOTAL	10,500.00	21,000.00	21,000.00	21,602.82
Repair & Maintenance Supplies					
6240	Building & Grounds	6480	6,000.00	6,000.00	5,289.11
6250	Boats, Trucks	1620	1,500.00	1,500.00	1,051.59
6251	Equipment Supplies	6000	12,000.00	12,000.00	14,102.81
6252	Rip Rap/ Erosion Control	10000	18,000.00	18,000.00	13,621.30
	TOTAL	24,100.00	37,500.00	37,500.00	34,064.81
Other Supplies					
6260	Uniforms	800	800.00	1,000.00	590.50
6270	Boat Equipment	0	0.00	0.00	0.00
6280	Radios	0	0.00	0.00	0.00
6290	Signs/Nautical Markers	5500	5,000.00	5,000.00	4,702.40
	TOTAL	6,300.00	5,800.00	6,000.00	5,292.90
	GRAND TOTAL SUPPLIES	47,495.00	73,650.00	73,100.00	68,758.26

2023- General Fund Budget

SERVICES & CHARGES

Account #	Description	2023 Proposed Budget	2022 Budget	2021 Budget	2021 Actual
Professional Services					
6300	Accounting Services	\$6,000.00	6,000.00	6,000.00	5,400.00
6310	Grass Mowing	\$12,000.00	10,860.00	10,860.00	9,050.00
6320	Attorney	\$6,000.00	4,000.00	4,000.00	10,787.52
6325	Fish Management Survey	\$0.00	0.00	0.00	0.00
6330	Consulting Services	\$30,000.00	20,000.00	50,000.00	68,856.26
6340	Professional Development	\$1,500.00	1,500.00	1,500.00	0.00
	TOTAL	55,500.00	42,360.00	72,360.00	94,093.78
Communication/Transportation					
6350	Other Professional/Secretarial Services	1,000.00	1,000.00	1,000.00	11,307.26
6370	Phone, LDT, Email, etc.	4,500.00	4,500.00	3,500.00	3,676.99
6380	Travel	0.00	0.00	0.00	0.00
6390	Hotel	500.00	300.00	0.00	0.00
6400	Meals	200.00	150.00	200.00	64.74
6410	Subscriptions/Memberships	2,100.00	1,500.00	1,400.00	1,991.51
	TOTAL	8,300.00	7,450.00	6,100.00	17,040.50
Printing/Advertising/Events					
6420	Newsletter	\$0.00	0.00	0.00	0.00
6430	Ads(legal notices)	\$500.00	500.00	500.00	252.29
6440	Other Printing	\$500.00	1,200.00	1,200.00	203.16
6441	Event Planing	\$1,500.00	1,500.00	1,500.00	0.00
	TOTAL	2,500.00	3,200.00	3,200.00	455.45
Insurance					
6450	Insurance	\$54,000.00	50,000.00	50,000.00	52,762.58
	TOTAL	54,000.00	50,000.00	50,000.00	52,762.58
Utility Services					
6460	Electric	\$6,500.00	\$5,000.00	\$5,000.00	\$4,487.65
6470	Water	\$1,500.00	\$1,200.00	\$750.00	\$1,485.58
6480	Trash	\$2,500.00	\$2,000.00	\$1,800.00	\$1,871.50
6490	Port-o-lets	\$2,750.00	\$2,500.00	\$3,000.00	\$2,590.00
6500	Pump Holding Tank	\$1,000.00	\$1,000.00	\$800.00	\$400.00
	TOTAL	14,250.00	11,700.00	11,350.00	10,834.73

2023- General Fund Budget

SERVICES & CHARGES (Continued)

Account #	Description	2023 Proposed Budget	2022 Budget	2021 Budget	2021 Actual
Repair & Maintenance					
6510	Building & Grounds	\$2,000.00	0.00	15,000.00	10,270.22
6520	Boats	\$2,000.00	2,000.00	2,000.00	30.00
6530	Trucks	\$1,000.00	1,000.00	1,000.00	974.07
6540	Sluice Gate Inspection	\$0.00	0.00	4,500.00	0.00
6541	Heavy Equipment Repairs	\$5,000.00	12,000.00	10,000.00	14,682.62
6542	Equipment Rental	\$10,000.00	10,000.00	7,500.00	1,286.31
	TOTAL	20,000.00	25,000.00	40,000.00	27,243.22
Other Services & Charges					
6560	Water Testing	8,000.00	12,050.00	8,000.00	7,665.00
6570	Lake Weed Treatment	50,000.00	50,000.00	50,000.00	39,523.57
6590	Contingency Fund	10,000.00	10,000.00	10,000.00	0.00
6600	6% Commission-Marina Sales	0.00	2,300.00	2,300.00	2,204.70
6610	Cumulative Maintenance Fund	7,500.00	0.00	7,500.00	0.00
6620	Dam/Spillway Inspection	5,000.00	0.00	5,000.00	11,230.00
6630	Dam/Spillway Repairs	2,000.00	0.00	0.00	0.00
6661	Disposal Site Preparation	20,000.00	20,000.00	20,000.00	17,822.63
6662	Debt Service	0.00	0.00	0.00	0.00
6663	,Barge Mobilization	0.00	0.00	0.00	0.00
6670	Interest Expense (Line of Credit)	0.00	0.00	0.00	0.00
6680	Other Servies and Charges (Debris Removal)	2,000.00	2,000.00	2,000.00	1,759.37
6681	Fireworks	9,000.00	8,000.00	8,000.00	8,000.00
6682	Ramp Repairs	0.00	0.00	2,000.00	0.00
	TOTAL	113,500.00	104,350.00	114,800.00	88,205.27
	GRAND TOTAL SERVICES AND CHARGES	268,050.00	244,060.00	297,810.00	290,635.53

2023- General Fund Budget

Capital,Debt and Summary

Account #	Description	2023 Proposed Budget		2022 budget	2021 Budget
6690	Office Equipment	0		0	0
6700	Computer Equipment	1500		0	0
6701	Barge	0		0	0
6702	Push Boat / Motors	0		0	0
6703	Excavator & Buckets	0		0	0
6704	Off Road Truck	0		0	0
6705	Utility Truck	0		0	0
6706	Bulldozer	0		0	0
6710	Boat Dock (2)	0		0	0
6720	Utility Vehicle	0		0	0
6730	Patrol Boat	0		0	0
6740	Work Boat (Pontoon)	0		0	0
6750	Sediment Mitigation	530000		779000	950,000.00
	TOTAL	531500.00		779000.00	950000.00

Other Capital Outlays

6730	Patrol Boat/Trailer	0	0	0
6770	LLCD Pick-up Truck	0	0	0
6780	Park improvement	0	0	0
	TOTAL	0.00	0.00	0.00
GRAND TOTAL CAPITAL EXPENDITURES		531500.00	779000.00	950000.00

6790	Repayment- Sediment Mangal	78150	\$79,250.00	\$85,000.00
GRAND TOTAL DEBT EXPENDITURES		\$78,150.00	\$79,250.00	\$85,000.00

TOTAL EXPENDITURES GENERAL BUDG		1,160,435.00	1,422,946.00	1,635,635.53
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Excess Expenditures over Revenue

General Fund

				2021 Budget
Revenues	1,163,750.00	768,776.00	1,612,750.00	
Expenses	1,160,435.00	1,422,946.00	1,635,635.53	
Net	3,315.00	-654,170.00	-22,885.53	

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey- District Manager
Action Requested	Approve
Item/Subject	2022 Fees & Charges Resolution 10-21-08: Amendment (Storage Fees)
Dollar Amount	N/A
Meeting Date	September 22, 2022
Summary	Adding Boat Storage Fees of \$200/vessel to 2022 Fees and Charges
Staff Recommendation	Approval

RESOLUTION 10-21-08

WHEREAS, it is necessary and desirable to establish and approve the District's annual fees and charges; and

WHEREAS, this resolution supercedes all previous fees and charges resolutions;

IT IS THEREFORE RESOLVED AND ESTABLISHED that the attached "2022 Fees and Charges" schedule is approved.

PRESENTED to the Board of Directors of the Lake Lemon Conservancy District this 28th day of October 2021.

ADOPTED BY THE FOLLOWING VOTE:

<u>AYE</u>	<u>NAY</u>	<u>ABSTAIN</u>
<u><i>Pam Dugan</i></u> <small>Pam Dugan (Dec 22, 2021 09:56 EST)</small> PAM DUGAN, CHAIRMAN	_____	_____
<u><i>MJBrown</i></u> <small>MJBrown (Dec 22, 2021 07:15 EST)</small> MARY JANE BROWN, VICE-CHAIR	_____	_____
<u><i>Deborah L. Ladyman</i></u> <small>Deborah L. Ladyman (Dec 21, 2021 16:16 EST)</small> DEBRA LADYMAN, TREASURER	_____	_____
<u><i>[Signature]</i></u> <small>Michael W. Klitzing (Dec 21, 2021 18:08 EST)</small> MICHAEL KLITZING, Sub-Area I	_____	_____
<u><i>Steven Priddy</i></u> <small>Steven Priddy (Dec 21, 2021 16:05 EST)</small> STEVEN PRIDDY, Sub-Area IV	_____	_____
<u><i>[Signature]</i></u> <small>Lester Wadzinski (Dec 21, 2021 19:33 EST)</small> LES WADZINSKI, Sub-Area V	_____	_____
 MIKE BLACKWELL, Sub-Area VII	_____	_____
<u><i>Adam Casey</i></u> <small>Adam Casey (Dec 21, 2021 15:58 EST)</small> ATTEST: _____ LLCD District Manager		

**Lake Lemon Conservancy District
2022 Fees and Charges**

Annual Boat Permits*	2022** Resident	2021 Resident	2020 Resident	2022** Non- Resident	2021 Non- Resident	2020 Non- Resident
All boats with motors 10 HP and larger	\$74.00	\$72.00	\$70.00	\$110.00	100.00	\$100.00
All boats with motors less than 10 HP including row boats and sail boats	\$50.00	\$46.00	\$45.00	\$78.00	\$72.00	\$70.00
Personal Water Craft	\$150.00	\$130.00	\$125.00	\$185.00	\$175.00	\$165.00
Commercial Guide Boat Fee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Daily Boat Permits***	2022 Resident	2021 Resident	2020 Resident	2022 Non- Resident	2021 Non- Resident	2020 non- Resident
All boats with motors 10 HP and larger	\$13.50	\$13.00	\$12.00	\$13.50	\$13.00	\$12.00
All boats with motors less than 10 HP including row boats and sail boats	\$10.00	\$9.00	\$8.00	\$10.00	\$9.00	\$8.00
Personal Water Craft	\$22.00	\$21.00	\$20.00	\$22.00	\$21.00	\$20.00
Boat Launch (ramp) Fees - Riddle Point Park	2022 Resident	2021 Resident	2020 Resident	2022 Non- Resident	2021 Non- Resident	2020 non- Resident
Daily	\$6.50	\$5.00	\$5.00	\$6.50	\$5.00	\$5.00
Annual	\$37.00	\$36.00	\$33.00	\$37.00	\$36.00	\$33.00

*Canoes, paddleboats, and kayaks are excluded from Boat Permit Fees but are required to pay launch fees if ramp is used. Education discount – 50%.

**Resident is defined as:

1. Private property owners (Freeholders) within the Conservancy District boundaries.
2. City of Bloomington Utilities (CBU) water company customers, if a copy of CBU water bill is provided at time of annual boat permit purchase.
3. Commercial, not for profit, and educational marina's wet and dry slip renters and members.

***Sailing regatta special event daily boat permit fee – 50% discount.

Fishing Tournaments	2022	2021	2019
Application Fee Per Tournament	\$85.00	\$75.00	\$50.00

Sub-Lease Fees	2022	2021	2020
Sublease Agreement Fee (Discount of \$40 if paid by March 1 st)	\$230.00	\$190.00	\$190.00
Commercial Sublease Agreement Fee	\$600.00	\$500.00	\$500.00

Commercial Marina Fees		2022	2021	2020
Annual Fee		\$1200.00	\$1000.00	\$1000.00
Occupied Wet Boat Slips		\$90.00/slip	\$75.00/slip	\$75.00/slip
Occupied PWC Slips		\$45.00/slip	\$37.50/slip	\$37.50/slip
	Not for Profit / Educational Yacht and Sailing Club Fees			
Annual Fee		\$600.00	\$500.00	\$500.00
Occupied Wet Boat Slips		\$45.00/slip	\$37.50/slip	\$37.50/slip

Riddle Point Park Fees	2022	2021	2020
Special Use Fee	\$360.00/day/event	\$300.00/day/event	\$250.00/day/event
Shelter Fee (+\$100.00 refundable damage deposit)	\$150.00 per day	\$125.00 per day	\$125.00 per day
Winter Boat Storage Fee	\$200.00		

Riddle Point Park Entrance Fees	2022 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2021 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2020 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)
Daily Admission Fee	\$10.00/motorized vehicle	\$9.00/motorized vehicle	\$8.00/motorized vehicle
Seasonal Pass Admission Fee	\$70.00/motorized vehicle	\$65.00/motorized vehicle	\$60.00/motorized vehicle

Administrative Fees	2022	2021	2020
Public Record Copy Charge	\$0.10 per page	\$0.10 per page	\$0.10 per page

Barge Fees	2022	2021	2020
Dredging	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges
Shoreline Erosion Control (Rip-Rap)	\$200.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey - District Manager
Action Requested	Discussion
Item/Subject	2023 Fees & Charges: Discussion
Dollar Amount	N/A
Meeting Date	September 22, 2022
Summary	First Board Meeting Discussion and Presentation of 2023 Fees & Charges
Staff Recommendation	Discussion

**Lake Lemon Conservancy District
2023 Fees and Charges**

Annual Boat Permits*	2023** Resident	2022** Resident	2021 Resident	2023** Non Resident	2022 Non Resident	2021 Non Resident
All boats with motors 10 HP and larger	\$80.00	\$74.00	\$72.00	\$119.00	\$110.00	\$100.00
All boats with motors less than 10 HP including row boats and sail boats	\$54.00	\$50.00	\$46.00	\$84.00	\$78.00	\$72.00
Personal Water Craft	\$162.00	\$150.00	\$130.00	\$200.00	\$185.00	\$175.00
Commercial Guide Boat Fee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Daily Boat Permits¹	2023 Resident	2022 Resident	2021 Resident	2023 Non Resident	2022 Non Resident	2021 non Resident
All boats with motors 10 HP and larger	\$15.00	\$13.50	\$13.00	\$15.00	\$13.50	\$13.00
All boats with motors less than 10 HP including row boats and sail boats	\$10.00	\$10.00	\$9.00	\$10.00	\$10.00	\$9.00
Personal Watercraft	\$23.00	\$22.00	\$21.00	\$23.00	\$22.00	\$21.00
Boat Launch (ramp) Fees - Riddle Point Park	2023		2022		2021	
Daily	\$7.00		\$6.50		\$5.00	
Annual	\$38.00		\$37.00		\$36.00	
Ballast Boat Env. Fee.	2023		NA		NA	
Ballast Boat Daily	\$18.00					
Ballast Boat Annual	\$200.00					

*Canoes, paddleboats, and kayaks are excluded from Boat Permit Fees but are required to pay launch fees if ramp is used. Education discount - 50%.

**Resident is defined as:

1. Private property owners (Freeholders) within the Conservancy District boundaries.
2. City of Bloomington Utilities (CBU) water company customers, if a copy of CBU water bill is provided at time of annual boat permit purchase.
3. Commercial, **not for profit, and educational marina's wet and dry slip** renters and members.

***Sailing regatta special event daily boat permit fee - 50% discount.

Fishing Tournaments	2023	2022	2021
Application Fee Per Tournament	\$90.00	\$85.00	\$75.00

Sub-Lease Fees	2023	2022	2021
Sublease Agreement Fee (Discount of \$40 if paid by March 1 st)	\$250.00	\$230.00	\$190.00
Commercial Sublease Agreement Fee	\$650.00	\$600.00	\$500.00

Commercial Marina Fees	2023	2022	2021
Annual Fee	\$1,300.00	\$1200.00	\$1000.00
Occupied Wet Boat Slips	\$100.00/slip	\$90.00/slip	\$75.00/slip
Occupied PWC Slips	\$50.00/slip	\$45.00/slip	\$37.50/slip
	Not for Profit / Educational Yacht and Sailing Club Fees		
Annual Fee	\$650.00	\$600.00	\$500.00
Occupied Wet Boat Slips	\$50.00/slip	\$45.00/slip	\$37.50/slip

Riddle Point Park & Special Event Fees	2023	2022	2021
On Lake Special Event	\$1,500.00/day/event	\$360.00/day/event	\$300.00/day/event
Special Event Fee	\$500.00/day/event	\$360.00/day/event	\$300.00/day/event
Shelter Fee (+\$100.00 refundable damage deposit)	\$175.00 per day	\$150.00 per day	\$125.00 per day
Winter Boat Storage Fee	\$250.00	\$200.00	

Riddle Point Park Entrance Fees	2023 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2022 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2021 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)
Daily Admission Fee	\$10.00/motorized vehicle	\$10.00/motorized vehicle	\$9.00/motorized vehicle
Seasonal Pass Admission Fee	\$70.00/motorized vehicle	\$70.00/motorized vehicle	\$65.00/motorized vehicle

Administrative Fees	2023	2022	2021
Public Record Copy Charge	\$0.10 per page	\$0.10 per page	\$0.10 per page

Barge Fees	2023	2022	2021
Dredging	\$2,000 /Large Barge Load \$1,500 /Small Barge Load	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges	\$1,500/Large Barge Load \$1,000/Small Barge Load \$2500/Large Barge Load utilizing combination of barges
Shoreline Erosion Control (Rip-Rap)	\$250 /Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$200.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap	\$100.00/Hour Plus Current LLCD tonnage cost for Gabion Rip/Rap