

LAKE LEMON CONSERVANCY DISTRICT

Twenty Eighth Annual Meeting
City of Bloomington Utilities Building
February 22, 2024
6:00 P.M.

AGENDA

- | | | |
|-------|--|---------|
| I. | Call Meeting To Order/Chairman's Remarks | (MK) |
| II. | Public Comment | (MK) |
| III. | Approval of Board Meeting Minutes | (MK) |
| | A. Approval of December 14, 2023 Board Meeting Minutes | |
| IV. | Treasurer's Report | (DL) |
| | A. December 2023 Financial Highlights | |
| | B. December 2023 Report of Claims Approval | |
| | C. 2023 Transfer of Funds | |
| | D. January 2024 Financial Highlights | |
| | E. January 2024 Report of Claims Approval | |
| V. | Manager's Report | (AC/RC) |
| | A. 2023 Annual Report | |
| VI. | Capital Campaign Continuation- Discussion | (SP) |
| | A. Krist Howard-Shultz Consulting Hourly Proposal | |
| VII. | 2023 Annual Boat Pass Drawing | (RC) |
| VIII. | Board Election Results – Sub Area V | (MK) |
| | A. Oath of Office- Sub Area III, V | |
| XI. | Next Meeting: Thursday, March 28, 2024, 6:00 p.m | (MK) |
| | Location: City of Bloomington Utilities Building | |
| XII. | Adjournment | (MK) |

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Michael Klitzing, Chairman
Action Requested	Approve
Item/Subject	December 14th, 2023 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	February 22nd, 2024
Summary	Minutes from Board meeting on December 14th, 2023
Staff Recommendation	Approve the Board Meeting Minutes.

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller Drive, Bloomington, IN 47401
December 14th, 2023
6:00 p.m.

BOARD MEMBERS PRESENT: Chairman-Michael Klitzing, Vice Chair- Les Wadzinski, Treasure – Debbie Ladyman (Virtual), Mike Blackwell (Virtual), Malcom McClure, Bret Huber, . **ALSO PRESENT:** Adam Casey, District Manager; Ross Carlson, Operations Supervisor.

ABSENT: Les Wadzinski.

- I. Call Meeting to Order / Chairman's Remarks (MK)
Meeting brought to order at 6:01pm. With 4 members present, and two attending virtually.
Welcome all to the December 14th, 2023 Board Meeting of the Lake Lemon Conservancy District.

- II. Public Comment (MK)

- None

- III. Administrative (MK)

- A. Approval of October 26, 2023 Board Meeting Minutes

PRIDDY MOTIONED TO APPROVE THE October 26TH, 2023 BOARD MEETING MINUTES AS PRESENTED. MCCLUREE SECONDED THE MOTION. ALL MEMBERS "AYES", LADYMAN ABSTAIN, THE MOTION CARRIED.

- IV. Treasurer's Report (AC)

- a. October Budget Highlights:

Income: \$ 5,384.22

Expense: \$35,038.29

Total Checking & Savings: \$1,521,167.42

Fixed Assets Total: \$ 854,441.15

Total Assets: \$ 2,375,608.57

Total Liabilities: \$ 1,068,295.37

Total Liabilities and Equity: \$ 2,375,608.57

- b. October Report of Claims: Approval of Vouchers

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

- c. November Budget Highlights:

Income: \$ 5,282.30

Expense: \$161,222.50

Total Checking & Savings: \$1,363,739.62

Fixed Assets Total: \$ 854,441.15

Total Assets: \$ 2,218,180.77

Total Liabilities: \$ 1,036,807.77
Total Liabilities and Equity: \$ 2,218,180.77

- d. November Report of Claims: Approval of Vouchers

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

- V. 2024 Insurance Update and Review – Lance Eberle (LE)
Lance Eberle spoke on the LLCDC insurance policy and coverages. Some exposures have changed as the LLCDC has transitioned from mechanical to hydraulic dredging. Overall rates were mostly flat aside from our umbrella coverage.

MCCLURE MOTIONED TO APPROVE THE 2024 FIRST INSURANCE GROUP – INSURANCE AGREEMENT. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- VI. Approval of 2024 Agreements (MK)
- A. 2024 Surplus Parcel Agreement: Freeholders
 - B. 2024 Commercial Surplus Parcel Agreement: Port Hole Dock
 - C. 2024 Lake Lemon Marina/Club Agreement
 - D. 2024 Lake Lemon Marina: Pass Sales Service Agreement
 - E. 2024 Land Use Agreement – Kenneth Clark
 - F. 2024 Agreement for the use of Riddle Point Park Property: Boys & Girls Club
 - G. 2024 Marina/Club Agreement: BYC
 - H. 2024 IU Rowing Special Use Agreement
 - I. 2024 Riddle Point Park Use Agreement: Riddle Point Rowing Association
 - J. 2024 Watkins Accounting – Accounting Services Agreement
 - K. 2024 Carmin Parker PC – Legal Services Agreement

CASEY – These are our annual agreements, which overall have remained the same, but have been updated to reflect 2024 fees and charges.

PRIDDY MOTIONED TO APPROVE THE 2024 AGREEMENTS A THROUGH K. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

- VII. Manager's Report (AC)
- A. 2024 Board Election Update
We have two Board positions up for election at the February meeting in 2024. Brett Huber is running unopposed in District III, while Les Wadzinski and Pam Cooper are running.
 - B. Sediment Management Update

CARLSON presented on the progress made by hydraulic dredging through 2023. The presentation can be viewed [here](#).

- C. 2024 Hydraulic Dredging Project Bid Recommendation
CASEY reviewed the bid schedules and engineers' recommendation for the 2024 hydraulic dredging project. Christopher Burke Engineering LLC recommended LLC pursue the lowest bid from Dredge America for a total project cost of \$995,000. This was recommended to the board for approval. Discussion can be viewed [here](#).

MCCLURE MOTIONED TO APPROVE THE BID BY DREDGE AMERICA AND TO MOVE FORWARD WITH THE CREATION OF A FORMAL CONTRACT IN THE AMOUNT OF \$995,000. PRIDDY SECONDED THE MOTION. ALL OTHER MEMBERS "AYES". THE MOTION CARRIED.

Discussion then returned to the proposed addition to Dredging Zone One on the east side of Salmon Harbor. Information was provided to the members of the board where our engineers at Christopher Burke Engineering LLC recommended against removing the southern berm that has been created along the creek. They agree with the board's concerns that this will likely cause increased sedimentation in this area, leading to cyclical maintenance costs. No action was taken at this time. Full discussion can be viewed [here](#).

- VIII. New business/correspondence for Future Agenda (MK)
Next Board Meeting: January 25th, 2024

- IX. Adjournment (MK)
PRIDDY MOTIONED TO ADJOURN THE MEETING AT 7:15 PM. HUBER SECONDS THE MOTION. MOTION CARRIED.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debbie Ladyman, Treasurer
Action Requested	Review
Item/Subject	December Financial Update
Dollar Amount	N/A
Meeting Date	February 22nd, 2023
Summary	Financial reports showing end of December 2023 Balance Sheet, Income, Expense, 2022 comparison, and reconciliation data.
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statement

For Period Ending

December 1, 2023 Through December 31, 2023

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of December 31, 2023

Cash Basis

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank - General	
1001 · Peoples St Bank - Cum. Conserv	
1002 · First Internet Bank	75,251.51
1001 · Peoples St Bank - Cum. Conserv - Other	26,229.02
Total 1001 · Peoples St Bank - Cum. Conserv	101,480.53
1000 · Peoples State Bank - General - Other	222,390.20
Total 1000 · Peoples State Bank - General	323,870.73
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1040 · CD's Cumulative Maint Fund	10,765.10
1050 · Savings Account	874,674.31
1080 · Construction Account	268,007.60
Total Checking/Savings	1,477,617.74
Total Current Assets	1,477,617.74
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	239,581.79
Total Fixed Assets	854,441.15
TOTAL ASSETS	2,332,058.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	3,896.52
2020 · State & Co. Withholding Payable	901.82
Total Other Current Liabilities	4,798.34
Total Current Liabilities	4,798.34
Long Term Liabilities	
2810 · Bond Payable	1,035,000.00
Total Long Term Liabilities	1,035,000.00
Total Liabilities	1,039,798.34
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	101,942.92
3200 · Retained Earnings	389,918.43
Net Income	195,810.77
Total Equity	1,292,260.55
TOTAL LIABILITIES & EQUITY	2,332,058.89

LAKE LEMON CONSERVANCY

Profit & Loss

Cash Basis

December 2023

	Dec 23
Income	
2393 · Brown Co - Cumulative Conserv	6,546.34
2394 · Monroe Co - Cumulative Conserv	17,484.87
4000 · Watercraft Permits	2,918.00
4040 · Property Tax - Brown Co.	48,516.88
4045 · SBT Hydraulic Assessment-BC	48,516.87
4050 · Property Tax -Monroe Co.	123,165.62
4055 · SBT Hydraulic Assessment-MC	123,165.62
4060 · Interest	2,077.65
4090 · Park Reservations	35.00
Total Income	372,426.85
Expense	
6000 · Manager	8,307.65
6001 · Operations Supervisor	6,264.36
6010 · FICA	1,159.26
6025 · Merchant Fees	53.81
6030 · Retirement	1,147.35
6040 · Health Insurance	1,789.97
6170 · Miscellaneous-Other	30.00
6240 · Building & Grounds	140.00
6250 · Boat/Weed Harvester/Truck	129.98
6330 · Consulting Engineer	6,936.25
6370 · Phone, LDT, Pager, E-Mail	356.45
6410 · Subscriptions	88.18
6460 · Electric	632.00
6470 · Water	869.98
6480 · Trash	33.52
6490 · Port-O-Lets	287.75
6520 · Boat	176.02
6560 · Water Testing	704.52
6630 · Spillway Repairs	1,333.93
6750 · Sediment Mitigation	231,098.32
Total Expense	261,539.30
Net Income	110,887.55

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

December 2023

	Dec 23	Jan - Dec 23
Income		
2393 · Brown Co - Cumulative Conserv	6,546.34	15,537.26
2394 · Monroe Co - Cumulative Conserv	17,484.87	42,078.00
4000 · Watercraft Permits	2,918.00	145,042.04
4010 · Launch Fees	0.00	28,166.03
4015 · Wakeboard Fee	0.00	5,560.00
4020 · Marina & Club Fees	0.00	14,295.00
4030 · Sublease & Access Fees	0.00	38,272.99
4040 · Property Tax - Brown Co.	48,516.88	112,793.71
4045 · SBT Hydraulic Assessment-BC	48,516.87	112,793.70
4050 · Property Tax -Monroe Co.	123,165.62	298,983.80
4055 · SBT Hydraulic Assessment-MC	123,165.62	298,983.80
4060 · Interest	2,077.65	6,474.88
4070 · Grants & Donations	0.00	15,607.75
4080 · Fishing Tournament	0.00	1,080.00
4090 · Park Reservations	35.00	20,803.65
4100 · Park Admission Fees	0.00	77,010.00
4120 · Other Income	0.00	47,501.44
Total Income	372,426.85	1,280,984.05
Expense		
2001 · Park Capital Improvement Fund	0.00	7,129.00
6000 · Manager	8,307.65	72,000.00
6001 · Operations Supervisor	6,264.36	54,107.29
6010 · FICA	1,159.26	12,118.96
6020 · State Unemployment Tax	0.00	255.64
6025 · Merchant Fees	53.81	744.22
6030 · Retirement	1,147.35	19,648.71
6040 · Health Insurance	1,789.97	17,269.02
6070 · Gate Attendant	0.00	18,519.90
6080 · Seasonal Labor	0.00	13,344.62
6120 · Season & Launch Permits	0.00	2,037.25
6130 · Daily Permits	0.00	405.00
6150 · Checks	0.00	240.06
6160 · Printer, Copier & Computer Supp	0.00	780.84
6170 · Miscellaneous-Other	30.00	499.51
6180 · Postage	0.00	610.36
6190 · General Business Supplies	0.00	821.50
6200 · Regular Gas	0.00	7,138.10
6220 · Janitorial Supplies	0.00	1,773.12
6240 · Building & Grounds	140.00	7,962.79
6250 · Boat/Weed Harvester/Truck	129.98	1,578.41
6251 · Dredging Supplies	0.00	607.14
6260 · Uniforms	0.00	367.00
6290 · Signs & Nautical Markers	0.00	4,804.38
6300 · Accounting Services	0.00	4,500.00
6310 · Grass	0.00	11,260.00
6320 · Attorney	0.00	600.00
6330 · Consulting Engineer	6,936.25	26,605.00
6350 · Other Prof/Secretarial Service	0.00	51.25
6370 · Phone, LDT, Pager, E-Mail	356.45	4,052.38
6390 · Hotel	0.00	467.04
6400 · Meals	0.00	203.55
6410 · Subscriptions	88.18	2,118.32
6430 · Ads	0.00	286.89
6440 · Other	0.00	1,208.06
6441 · Event Planning	0.00	4,527.77
6450 · Insurance	0.00	55,224.15
6460 · Electric	632.00	6,711.13
6470 · Water	869.98	2,341.60
6480 · Trash	33.52	2,930.57
6490 · Port-O-Lets	287.75	3,782.75
6500 · Pump Holding Tank	0.00	1,550.00
6510 · Building & Grounds Expense	0.00	17,718.41
6520 · Boat	176.02	759.02

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

December 2023

	Dec 23	Jan - Dec 23
6530 · Truck	0.00	103.46
6541 · Dredging Equipment Maintenance	0.00	51.30
6560 · Water Testing	704.52	11,700.51
6570 · Lake Weed Treatment	0.00	31,713.60
6620 · Dam/Spillway Inspection	0.00	6,028.60
6630 · Spillway Repairs	1,333.93	1,333.93
6661 · Disposal Site Preparation	0.00	5,321.84
6680 · Other Services and Charges	0.00	3,200.00
6681 · Fireworks	0.00	9,000.00
6700 · Computer Equipment	0.00	737.19
6750 · Sediment Mitigation	231,098.32	601,172.14
6790 · Bond Repayment - SedimentMgmt	0.00	78,150.00
Total Expense	261,539.30	1,140,173.28
Net Income	110,887.55	140,810.77

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through December 2023

Cash Basis

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
Income				
2393 · Brown Co - Cumulative Conserv	15,537.26	11,783.03	3,754.23	31.9%
2394 · Monroe Co - Cumulative Conserv	42,078.00	33,897.34	8,180.66	24.1%
4000 · Watercraft Permits	145,042.04	134,619.76	10,422.28	7.7%
4010 · Launch Fees	28,166.03	25,173.54	2,992.49	11.9%
4015 · Wakeboard Fee	5,560.00	0.00	5,560.00	100.0%
4020 · Marina & Club Fees	14,295.00	12,465.00	1,830.00	14.7%
4030 · Sublease & Access Fees	38,272.99	34,960.00	3,312.99	9.5%
4040 · Property Tax - Brown Co.	112,793.71	94,814.72	17,978.99	19.0%
4045 · SBT Hydraulic Assessment-BC	112,793.70	0.00	112,793.70	100.0%
4050 · Property Tax -Monroe Co.	298,983.80	275,994.73	22,989.07	8.3%
4055 · SBT Hydraulic Assessment-MC	298,983.80	0.00	298,983.80	100.0%
4060 · Interest	6,474.88	322.01	6,152.87	1,910.8%
4070 · Grants & Donations	15,607.75	15,566.23	41.52	0.3%
4071 · Community Foundation	0.00	40,000.00	-40,000.00	-100.0%
4080 · Fishing Tournament	1,080.00	1,690.00	-610.00	-36.1%
4090 · Park Reservations	20,803.65	4,420.05	16,383.60	370.7%
4100 · Park Admission Fees	77,010.00	73,280.00	3,730.00	5.1%
4110 · Concessions	0.00	50.00	-50.00	-100.0%
4120 · Other Income	47,501.44	31,474.00	16,027.44	50.9%
Total Income	1,280,984.05	790,510.41	490,473.64	62.1%
Expense				
2001 · Park Capital Improvement Fund	7,129.00	23,261.99	-16,132.99	-69.4%
6000 · Manager	72,000.00	74,250.02	-2,250.02	-3.0%
6001 · Operations Supervisor	54,107.29	41,958.27	12,149.02	29.0%
6010 · FICA	12,118.96	11,185.19	933.77	8.4%
6020 · State Unemployment Tax	255.64	276.96	-21.32	-7.7%
6025 · Merchant Fees	744.22	972.70	-228.48	-23.5%
6030 · Retirement	19,648.71	15,399.14	4,249.57	27.6%
6040 · Health Insurance	17,269.02	0.00	17,269.02	100.0%
6070 · Gate Attendant	18,519.90	23,360.40	-4,840.50	-20.7%
6080 · Seasonal Labor	13,344.62	9,791.25	3,553.37	36.3%
6112 · Dredger (Other)	0.00	2,100.00	-2,100.00	-100.0%
6114 · Assistant Dredger (Other)	0.00	2,052.00	-2,052.00	-100.0%
6120 · Season & Launch Permits	2,037.25	1,842.58	194.67	10.6%
6130 · Daily Permits	405.00	78.00	327.00	419.2%
6140 · Receipt/Tickets Books	0.00	410.90	-410.90	-100.0%
6150 · Checks	240.06	0.00	240.06	100.0%
6160 · Printer, Copier & Computer Supp	780.84	484.95	295.89	61.0%
6170 · Miscellaneous-Other	499.51	595.54	-96.03	-16.1%
6180 · Postage	610.36	787.38	-177.02	-22.5%
6190 · General Business Supplies	821.50	1,898.35	-1,076.85	-56.7%
6200 · Regular Gas	7,138.10	5,735.82	1,402.28	24.5%
6220 · Janitorial Supplies	1,773.12	0.00	1,773.12	100.0%
6240 · Building & Grounds	7,962.79	7,516.43	446.36	5.9%
6250 · Boat/Weed Harvester/Truck	1,578.41	1,031.64	546.77	53.0%
6251 · Dredging Supplies	607.14	11,823.60	-11,216.46	-94.9%
6260 · Uniforms	367.00	532.60	-165.60	-31.1%
6290 · Signs & Nautical Markers	4,804.38	5,274.40	-470.02	-8.9%
6300 · Accounting Services	4,500.00	5,400.00	-900.00	-16.7%
6310 · Grass	11,260.00	10,860.00	400.00	3.7%
6320 · Attorney	600.00	3,776.00	-3,176.00	-84.1%
6330 · Consulting Engineer	26,605.00	8,151.49	18,453.51	226.4%
6350 · Other Prof/Secretarial Service	51.25	772.81	-721.56	-93.4%
6370 · Phone, LDT, Pager, E-Mail	4,052.38	3,497.21	555.17	15.9%
6390 · Hotel	467.04	556.00	-88.96	-16.0%
6400 · Meals	203.55	125.85	77.70	61.7%
6410 · Subscriptions	2,118.32	1,280.81	837.51	65.4%
6430 · Ads	286.89	154.13	132.76	86.1%
6440 · Other	1,208.06	1,303.37	-95.31	-7.3%
6441 · Event Planning	4,527.77	328.06	4,199.71	1,280.2%
6450 · Insurance	55,224.15	55,434.00	-209.85	-0.4%
6460 · Electric	6,711.13	5,011.00	1,700.13	33.9%
6470 · Water	2,341.60	1,504.07	837.53	55.7%

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
January through December 2023

Cash Basis

	Jan - Dec 23	Jan - Dec 22	\$ Change	% Change
6480 · Trash	2,930.57	2,046.06	884.51	43.2%
6490 · Port-O-Lets	3,782.75	2,833.50	949.25	33.5%
6500 · Pump Holding Tank	1,550.00	1,775.00	-225.00	-12.7%
6510 · Building & Grounds Expense	17,718.41	1,131.75	16,586.66	1,465.6%
6520 · Boat	759.02	1,859.25	-1,100.23	-59.2%
6530 · Truck	103.46	97.28	6.18	6.4%
6541 · Dredging Equipment Maintenance	51.30	10,185.71	-10,134.41	-99.5%
6542 · Equipment Rental	0.00	365.88	-365.88	-100.0%
6560 · Water Testing	11,700.51	14,067.00	-2,366.49	-16.8%
6570 · Lake Weed Treatment	31,713.60	34,584.10	-2,870.50	-8.3%
6600 · 6% MarinaPermit Sales	0.00	2,600.40	-2,600.40	-100.0%
6620 · Dam/Spillway Inspection	6,028.60	0.00	6,028.60	100.0%
6630 · Spillway Repairs	1,333.93	0.00	1,333.93	100.0%
6661 · Disposal Site Preparation	5,321.84	4,361.14	960.70	22.0%
6680 · Other Services and Charges	3,200.00	0.00	3,200.00	100.0%
6681 · Fireworks	9,000.00	8,540.00	460.00	5.4%
6700 · Computer Equipment	737.19	0.00	737.19	100.0%
6730 · Patrol Boat	0.00	0.00	0.00	0.0%
6750 · Sediment Mitigation	601,172.14	607,814.80	-6,642.66	-1.1%
6790 · Bond Repayment - SedimentMgmt	78,150.00	24,250.00	53,900.00	222.3%
Total Expense	1,140,173.28	1,057,286.78	82,886.50	7.8%
Net Income	140,810.77	-266,776.37	407,587.14	152.8%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through December 2023

Cash Basis

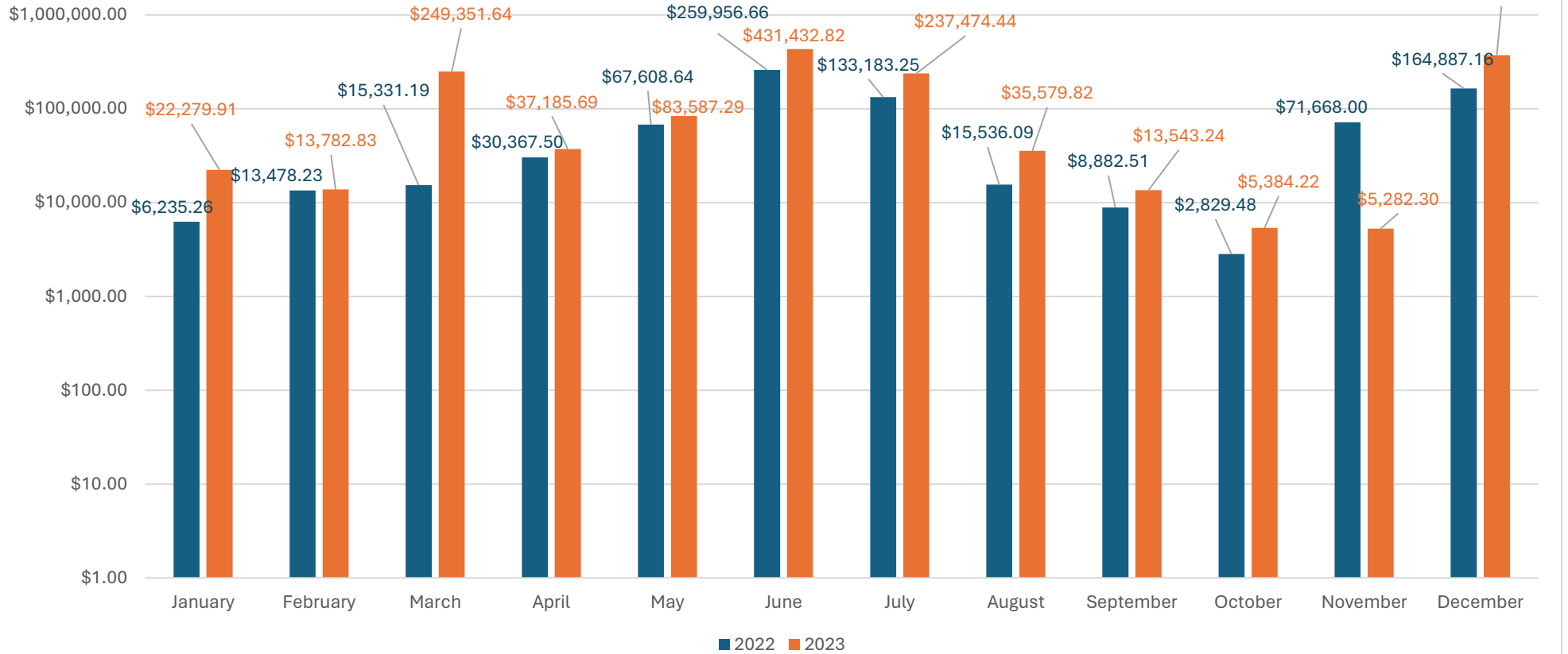
	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
Income				
2393 · Brown Co - Cumulative Conserv	15,537.26	12,571.00	2,966.26	123.6%
2394 · Monroe Co - Cumulative Conserv	42,078.00	37,429.00	4,649.00	112.4%
4000 · Watercraft Permits	145,042.04	136,000.00	9,042.04	106.6%
4010 · Launch Fees	28,166.03	28,000.00	166.03	100.6%
4015 · Wakeboard Fee	5,560.00	8,000.00	-2,440.00	69.5%
4020 · Marina & Club Fees	14,295.00	12,000.00	2,295.00	119.1%
4030 · Sublease & Access Fees	38,272.99	30,000.00	8,272.99	127.6%
4040 · Property Tax - Brown Co.	112,793.71	106,250.00	6,543.71	106.2%
4045 · SBT Hydraulic Assessment-BC	112,793.70	106,250.00	6,543.70	106.2%
4050 · Property Tax -Monroe Co.	298,983.80	318,750.00	-19,766.20	93.8%
4055 · SBT Hydraulic Assessment-MC	298,983.80	318,750.00	-19,766.20	93.8%
4060 · Interest	6,474.88	250.00	6,224.88	2,590.0%
4070 · Grants & Donations	15,607.75	12,000.00	3,607.75	130.1%
4080 · Fishing Tournament	1,080.00	1,500.00	-420.00	72.0%
4090 · Park Reservations	20,803.65	4,000.00	16,803.65	520.1%
4100 · Park Admission Fees	77,010.00	72,000.00	5,010.00	107.0%
4120 · Other Income	47,501.44	10,000.00	37,501.44	475.0%
Total Income	1,280,984.05	1,213,750.00	67,234.05	105.5%
Expense				
2001 · Park Capital Improvement Fund	7,129.00	50,000.00	-42,871.00	14.3%
6000 · Manager	72,000.00	72,000.00	0.00	100.0%
6001 · Operations Supervisor	54,107.29	49,500.00	4,607.29	109.3%
6010 · FICA	12,118.96	14,500.00	-2,381.04	83.6%
6020 · State Unemployment Tax	255.64	800.00	-544.36	32.0%
6025 · Merchant Fees	744.22	200.00	544.22	372.1%
6030 · Retirement	19,648.71	17,500.00	2,148.71	112.3%
6040 · Health Insurance	17,269.02	18,000.00	-730.98	95.9%
6050 · Life Insurance	0.00	400.00	-400.00	0.0%
6070 · Gate Attendant	18,519.90	26,100.00	-7,580.10	71.0%
6080 · Seasonal Labor	13,344.62	19,800.00	-6,455.38	67.4%
6112 · Dredger (Other)	0.00	10,560.00	-10,560.00	0.0%
6114 · Assistant Dredger (Other)	0.00	6,080.00	-6,080.00	0.0%
6120 · Season & Launch Permits	2,037.25	2,160.00	-122.75	94.3%
6130 · Daily Permits	405.00	325.00	80.00	124.6%
6140 · Receipt/Tickets Books	0.00	430.00	-430.00	0.0%
6150 · Checks	240.06	430.00	-189.94	55.8%
6160 · Printer, Copier & Computer Supp	780.84	540.00	240.84	144.6%
6170 · Miscellaneous-Other	499.51	500.00	-0.49	99.9%
6180 · Postage	610.36	810.00	-199.64	75.4%
6185 · Receipt Books	0.00	200.00	-200.00	0.0%
6190 · General Business Supplies	821.50	1,000.00	-178.50	82.2%
6200 · Regular Gas	7,138.10	4,000.00	3,138.10	178.5%
6210 · Diesel	0.00	5,000.00	-5,000.00	0.0%
6220 · Janitorial Supplies	1,773.12	1,500.00	273.12	118.2%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through December 2023

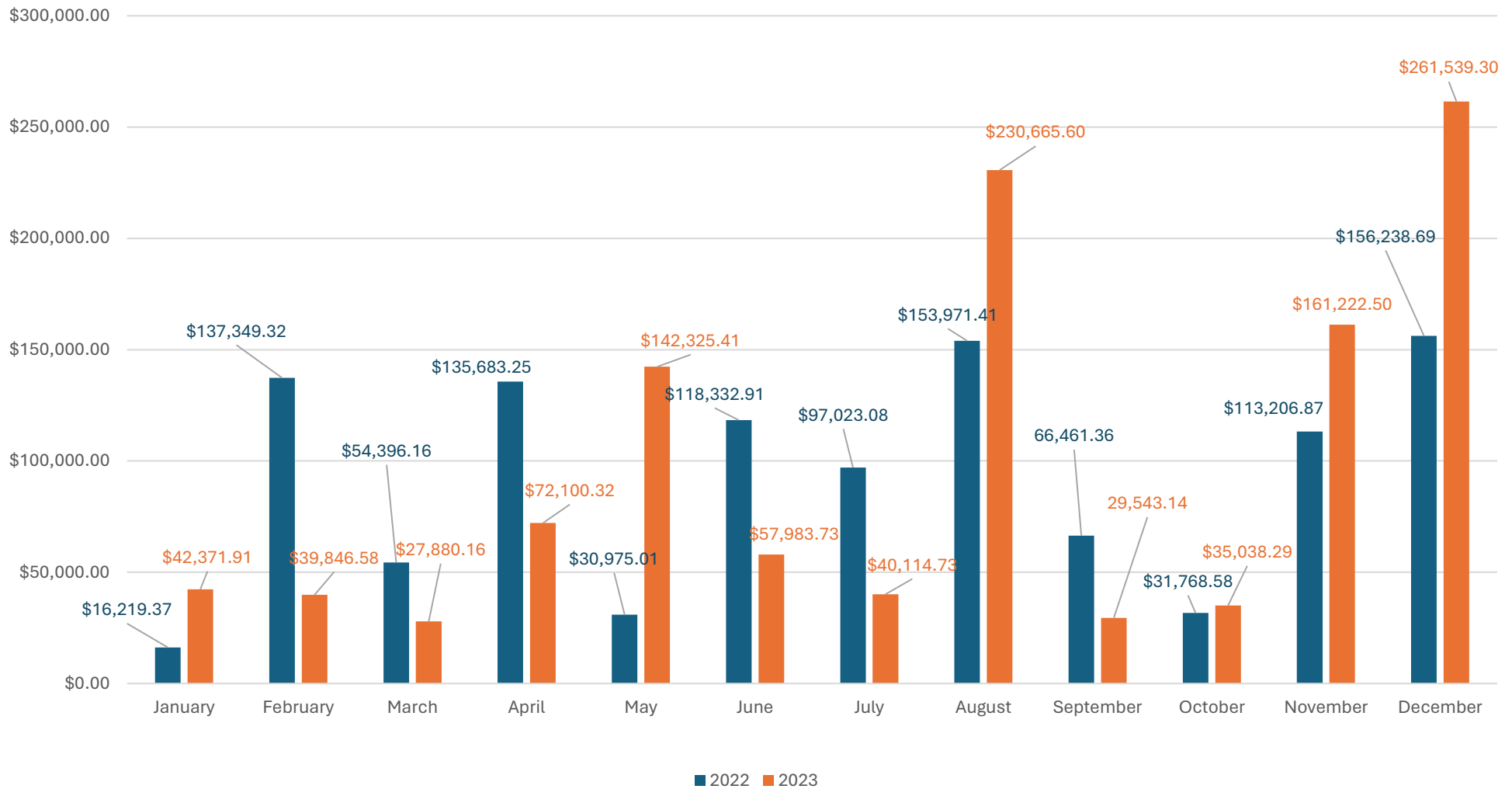
Cash Basis

	Jan - Dec 23	Budget	\$ Over Budget	% of Budget
6230 · Medical Supplies	0.00	0.00	0.00	0.0%
6240 · Building & Grounds	7,962.79	6,480.00	1,482.79	122.9%
6250 · Boat/Weed Harvester/Truck	1,578.41	1,620.00	-41.59	97.4%
6251 · Dredging Supplies	607.14	6,000.00	-5,392.86	10.1%
6252 · Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6260 · Uniforms	367.00	800.00	-433.00	45.9%
6290 · Signs & Nautical Markers	4,804.38	5,500.00	-695.62	87.4%
6300 · Accounting Services	4,500.00	6,000.00	-1,500.00	75.0%
6310 · Grass	11,260.00	12,000.00	-740.00	93.8%
6320 · Attorney	600.00	6,000.00	-5,400.00	10.0%
6330 · Consulting Engineer	26,605.00	30,000.00	-3,395.00	88.7%
6340 · State Board Accounts Audit	0.00	1,500.00	-1,500.00	0.0%
6350 · Other Prof/Secretarial Service	51.25	1,000.00	-948.75	5.1%
6370 · Phone, LDT, Pager, E-Mail	4,052.38	4,500.00	-447.62	90.1%
6390 · Hotel	467.04	500.00	-32.96	93.4%
6400 · Meals	203.55	200.00	3.55	101.8%
6410 · Subscriptions	2,118.32	2,100.00	18.32	100.9%
6430 · Ads	286.89	500.00	-213.11	57.4%
6440 · Other	1,208.06	500.00	708.06	241.6%
6441 · Event Planning	4,527.77	1,500.00	3,027.77	301.9%
6450 · Insurance	55,224.15	54,000.00	1,224.15	102.3%
6460 · Electric	6,711.13	6,500.00	211.13	103.2%
6470 · Water	2,341.60	1,500.00	841.60	156.1%
6480 · Trash	2,930.57	2,500.00	430.57	117.2%
6490 · Port-O-Lets	3,782.75	2,750.00	1,032.75	137.6%
6500 · Pump Holding Tank	1,550.00	1,000.00	550.00	155.0%
6510 · Building & Grounds Expense	17,718.41	2,000.00	15,718.41	885.9%
6520 · Boat	759.02	2,000.00	-1,240.98	38.0%
6530 · Truck	103.46	1,000.00	-896.54	10.3%
6541 · Dredging Equipment Maintenance	51.30	5,000.00	-4,948.70	1.0%
6542 · Equipment Rental	0.00	10,000.00	-10,000.00	0.0%
6560 · Water Testing	11,700.51	8,000.00	3,700.51	146.3%
6570 · Lake Weed Treatment	31,713.60	50,000.00	-18,286.40	63.4%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6610 · Cumulative Maintenance Fund	0.00	7,500.00	-7,500.00	0.0%
6620 · Dam/Spillway Inspection	6,028.60	5,000.00	1,028.60	120.6%
6630 · Spillway Repairs	1,333.93	2,000.00	-666.07	66.7%
6661 · Disposal Site Preparation	5,321.84	20,000.00	-14,678.16	26.6%
6680 · Other Services and Charges	3,200.00	2,000.00	1,200.00	160.0%
6681 · Fireworks	9,000.00	9,000.00	0.00	100.0%
6700 · Computer Equipment	737.19	1,500.00	-762.81	49.1%
6750 · Sediment Mitigation	601,172.14	530,000.00	71,172.14	113.4%
6790 · Bond Repayment - SedimentMgmt	78,150.00	78,150.00	0.00	100.0%
Total Expense	1,140,173.28	1,210,435.00	-70,261.72	94.2%
Net Income	140,810.77	3,315.00	137,495.77	4,247.7%

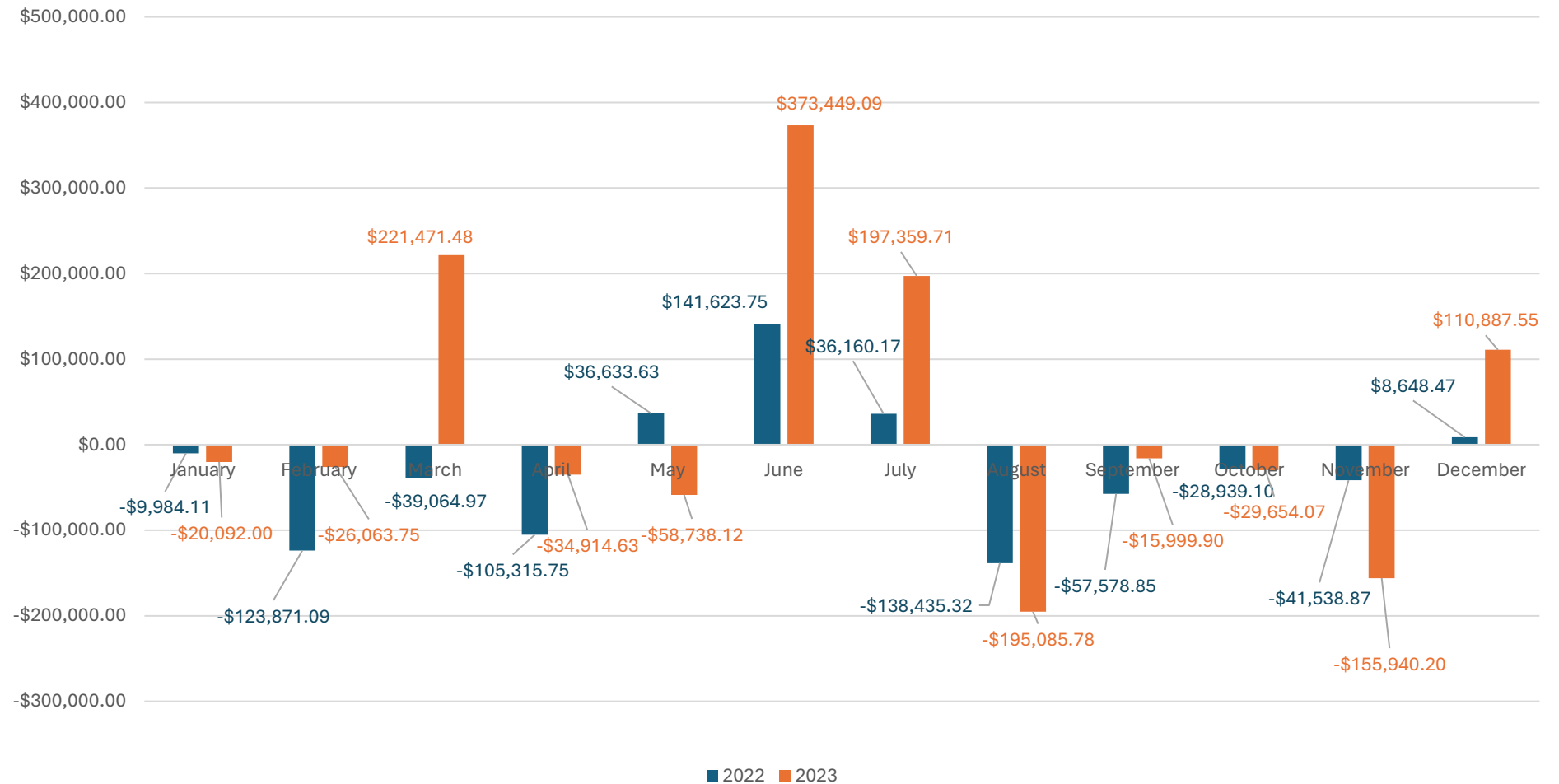
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



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LAKE LEMON CONSERVANCY

Reconciliation Summary

1000 - Peoples State Bank - General, Period Ending 12/31/2023

	Dec 31, 23
Beginning Balance	250,000.00
Cleared Transactions	
Checks and Payments - 17 items	-509,139.10
Deposits and Credits - 5 items	509,139.10
Total Cleared Transactions	0.00
Cleared Balance	250,000.00
Uncleared Transactions	
Checks and Payments - 3 items	-1,434.78
Deposits and Credits - 2 items	54.00
Total Uncleared Transactions	-1,380.78
Register Balance as of 12/31/2023	248,619.22
New Transactions	
Checks and Payments - 11 items	-30,450.92
Deposits and Credits - 9 items	5,337.00
Total New Transactions	-25,113.92
Ending Balance	223,505.30

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						250,000.00
Cleared Transactions						
Checks and Payments - 17 items						
Check	11/30/2023	5892	Old National Wealth ...	X	-41,450.00	-41,450.00
Check	12/01/2023	5893	IZZY'S RENTAL	X	-190.50	-41,640.50
Check	12/06/2023	5894	PHYCOTECH, INC.	X	-704.52	-42,345.02
Transfer	12/08/2023			X	-75,000.00	-117,345.02
Check	12/08/2023	ACH		X	-25.00	-117,370.02
Check	12/12/2023	5895	CHRISTOPHER B B...	X	-4,936.25	-122,306.27
Check	12/12/2023	5897	N. ANDERSON EX...	X	-1,235.00	-123,541.27
Check	12/12/2023	5898	TONYA'S TOUCH I...	X	-140.00	-123,681.27
Check	12/12/2023	5896	RUMPKE OF INDIA...	X	-33.52	-123,714.79
Check	12/18/2023	5899	KRISTI HOWARD-S...	X	-2,000.00	-125,714.79
Check	12/18/2023	5900	PINE GROVE MARI...	X	-76.02	-125,790.81
Check	12/19/2023	5902	LAKE LEMON MARI...	X	-100.00	-125,890.81
Check	12/19/2023	5901	IZZY'S RENTAL	X	-97.25	-125,988.06
Check	12/20/2023	5903	B & B WATER CORP	X	-869.98	-126,858.04
General Journal	12/31/2023			X	-366,589.45	-493,447.49
General Journal	12/31/2023			X	-10,874.26	-504,321.75
General Journal	12/31/2023			X	-4,817.35	-509,139.10
Total Checks and Payments					-509,139.10	-509,139.10
Deposits and Credits - 5 items						
General Journal	12/08/2023			X	35.00	35.00
Deposit	12/22/2023			X	263,816.11	263,851.11
General Journal	12/29/2023			X	2,918.00	266,769.11
General Journal	12/29/2023			X	103,580.09	370,349.20
General Journal	12/31/2023			X	138,789.90	509,139.10
Total Deposits and Credits					509,139.10	509,139.10
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	250,000.00
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	12/31/2023	ACH	VISA		-1,345.76	-1,434.78
Total Checks and Payments					-1,434.78	-1,434.78
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					-1,380.78	-1,380.78
Register Balance as of 12/31/2023					-1,380.78	248,619.22
New Transactions						
Checks and Payments - 11 items						
Check	01/05/2024	5905	PAUL YOUNG PLU...		-735.00	-735.00
Check	01/05/2024	5906	EAGLE GROUP LT...		-530.90	-1,265.90
Check	01/05/2024	5904	LOWE'S COMPANI...		-201.83	-1,467.73
Check	01/08/2024	5907	FIRST INSURANCE...		-20,348.00	-21,815.73
Check	01/08/2024	5908	AIM MEDIA INDIANA		-135.00	-21,950.73
Check	01/11/2024	5911	INDIANA UNIVERSI...		-5,095.75	-27,046.48
Check	01/11/2024	5909	LIBERTY STAGE		-350.00	-27,396.48
Check	01/11/2024	5910	RUMPKE OF INDIA...		-32.96	-27,429.44
Check	01/17/2024	5912	CHRISTOPHER B B...		-2,898.75	-30,328.19
Check	01/17/2024	5914	IZZY'S RENTAL		-97.25	-30,425.44
Check	01/17/2024	5913	GATEHOUSE MEDI...		-25.48	-30,450.92
Total Checks and Payments					-30,450.92	-30,450.92
Deposits and Credits - 9 items						

LAKE LEMON CONSERVANCY
Reconciliation Detail
1000 - Peoples State Bank - General, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
General Journal	01/01/2024				1,310.00	1,310.00
General Journal	01/04/2024				290.00	1,600.00
General Journal	01/07/2024				465.00	2,065.00
General Journal	01/12/2024				690.00	2,755.00
General Journal	01/12/2024				740.00	3,495.00
General Journal	01/12/2024				807.00	4,302.00
General Journal	01/18/2024				35.00	4,337.00
General Journal	01/18/2024				700.00	5,037.00
General Journal	01/21/2024				300.00	5,337.00
Total Deposits and Credits					5,337.00	5,337.00
Total New Transactions					-25,113.92	-25,113.92
Ending Balance					-26,494.70	223,505.30

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LAKE LEMON CONSERVANCY
Reconciliation Summary
1080 - Construction Account, Period Ending 12/31/2023

	<u>Dec 31, 23</u>
Beginning Balance	329,956.41
Cleared Transactions	
Checks and Payments - 1 item	<u>-231,098.32</u>
Total Cleared Transactions	<u>-231,098.32</u>
Cleared Balance	<u><u>98,858.09</u></u>
Uncleared Transactions	
Deposits and Credits - 1 item	<u>169,149.51</u>
Total Uncleared Transactions	<u>169,149.51</u>
Register Balance as of 12/31/2023	<u><u>268,007.60</u></u>
Ending Balance	268,007.60

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LAKE LEMON CONSERVANCY

Reconciliation Detail

1080 - Construction Account, Period Ending 12/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						329,956.41
Cleared Transactions						
Checks and Payments - 1 item						
Check	12/12/2023	1012	HEARTLAND DRED...	X	-231,098.32	-231,098.32
Total Checks and Payments					-231,098.32	-231,098.32
Total Cleared Transactions					-231,098.32	-231,098.32
Cleared Balance					-231,098.32	98,858.09
Uncleared Transactions						
Deposits and Credits - 1 item						
General Journal	12/31/2023				169,149.51	169,149.51
Total Deposits and Credits					169,149.51	169,149.51
Total Uncleared Transactions					169,149.51	169,149.51
Register Balance as of 12/31/2023					-61,948.81	268,007.60
Ending Balance					-61,948.81	268,007.60

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debbie Ladyman - Treasurer
Action Requested	Approval
Item/Subject	December Report of Claims: Approval of Vouchers
Dollar Amount	\$253,276.38
Meeting Date	February 22nd, 2024
Summary	Report showing check detail and payroll expenditures for December 2023
Staff Recommendation	Approval of December 2023 Report of Claims

Date: February 22, 2024

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - December 2023)

(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 \$253,276.38

Dated this 22nd Day of February, 2024

Signature of Governing Board

Aye

Neigh

Abstain

MICHAEL KLITZING, CHAIRMAN

☐☐☐

LES WADZINSKI, VICE-CHAIR

☐☐☐

DEBRA LADYMAN, TREASURER

☐☐☐

BRET HUBER, Sub-Area III

☐☐☐

STEVEN PRIDDY, Sub-Area IV

☐☐☐

MALCOLM MCCLURE, Sub-Area VI

☐☐☐

MIKE BLACKWELL, Sub-Area VII

☐☐☐

CERTIFICATION

I certify under the penalties of perjury that the foregoing members of the Lake Lemon Conservancy Board of Directors voted as indicated above at a public meeting on February 22nd, 2024.

Michael Klitzing, Chairman

Debra Ladyman, Treasurer

LAKE LEMON CONSERVANCY
Check Detail
December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	12/08/2023			1001 · Peoples St B...		-25.00
			Domestic Wire Fee- First Internet Bank CD	6170 · Miscellaneou...		-25.00	25.00
TOTAL						-25.00	25.00
Check	ACH	12/31/2023	VISA		1000 · Peoples Stat...		-1,345.76
			Dental Insurance	6040 · Health Insura...		-40.22	40.22
			Pontoon Storage Blocks	6250 · Boat/Weed H...		-129.98	129.98
			Comcast	6370 · Phone, LDT, ...		-356.45	356.45
			MSFT,ZOOM, ADOBE	6410 · Subscriptions		-88.18	88.18
			SCI REMC	6460 · Electric		-632.00	632.00
			Concrete Mixer Rental	6630 · Spillway Rep...		-98.93	98.93
TOTAL						-1,345.76	1,345.76
Check	1012	12/12/2023	HEARTLAND DRED...		1080 · Constructio...		-231,098.32
			Hydraulic Dredging	6750 · Sediment Miti...		-231,098.32	231,098.32
TOTAL						-231,098.32	231,098.32
Check	5893	12/01/2023	IZZY'S RENTAL		1000 · Peoples Stat...		-190.50
				6490 · Port-O-Lets		-190.50	190.50
TOTAL						-190.50	190.50
Check	5894	12/06/2023	PHYCOTECH, INC.		1000 · Peoples Stat...		-704.52
			Blue Green Algae Testing	6560 · Water Testing		-704.52	704.52
TOTAL						-704.52	704.52
Check	5895	12/12/2023	CHRISTOPHER B ...		1000 · Peoples Stat...		-4,936.25
			Payment Review and Bid Work	6330 · Consulting E...		-4,936.25	4,936.25
TOTAL						-4,936.25	4,936.25
Check	5896	12/12/2023	RUMPKE OF INDIA...		1000 · Peoples Stat...		-33.52

LAKE LEMON CONSERVANCY
Check Detail
December 2023

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					6480 · Trash	-33.52	33.52
TOTAL						-33.52	33.52
Check	5897	12/12/2023	N. ANDERSON EX...		1000 · Peoples Stat...		-1,235.00
			Sluice Wall Repair work		6630 · Spillway Rep...	-1,235.00	1,235.00
TOTAL						-1,235.00	1,235.00
Check	5898	12/12/2023	TONYA'S TOUCH I...		1000 · Peoples Stat...		-140.00
			Office Cleaning		6240 · Building & Gr...	-140.00	140.00
TOTAL						-140.00	140.00
Check	5899	12/18/2023	KRISTI HOWARD-S...		1000 · Peoples Stat...		-2,000.00
			Capital Campaign Work		6330 · Consulting E...	-2,000.00	2,000.00
TOTAL						-2,000.00	2,000.00
Check	5900	12/18/2023	PINE GROVE MARI...		1000 · Peoples Stat...		-76.02
			Pontoon Winterization Supplies		6520 · Boat	-76.02	76.02
TOTAL						-76.02	76.02
Check	5901	12/19/2023	IZZY'S RENTAL		1000 · Peoples Stat...		-97.25
					6490 · Port-O-Lets	-97.25	97.25
TOTAL						-97.25	97.25
Check	5902	12/19/2023	LAKE LEMON MAR...		1000 · Peoples Stat...		-100.00
			Pontoon Transport		6520 · Boat	-100.00	100.00
TOTAL						-100.00	100.00
Check	5903	12/20/2023	B & B WATER CORP		1000 · Peoples Stat...		-869.98
			Water with Leak		6470 · Water	-869.98	869.98

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
December 2023

	Carlson, Ross			Casey, Adam W			TOTAL		
	Hours	Rate	Dec 23	Hours	Rate	Dec 23	Hours	Rate	Dec 23
Employee Wages, Taxes and Adjustments									
Gross Pay									
Salary-6000			0.00			9,461.45			9,461.45
Salary-6001			7,187.49			0.00			7,187.49
Total Gross Pay			7,187.49			9,461.45			16,648.94
Deductions from Gross Pay									
Emp HSA			-450.00			0.00			-450.00
Health Insurance			0.00			-1,044.94			-1,044.94
Insurance			0.00			0.00			0.00
Retirement			-718.74			-567.69			-1,286.43
Total Deductions from Gross Pay			-1,168.74			-1,612.63			-2,781.37
Adjusted Gross Pay			6,018.75			7,848.82			13,867.57
Taxes Withheld									
Federal Withholding			-402.00			-1,176.00			-1,578.00
Medicare Employee			-97.69			-122.03			-219.72
Social Security Employee			-417.72			-521.82			-939.54
IN - Withholding			-181.71			-247.23			-428.94
Medicare Employee Addl Tax			0.00			0.00			0.00
Monroe Co.			-117.39			-159.72			-277.11
Total Taxes Withheld			-1,216.51			-2,226.80			-3,443.31
Net Pay			4,802.24			5,622.02			10,424.26
Employer Taxes and Contributions									
Federal Unemployment			0.00			0.00			0.00
Medicare Company			97.69			122.03			219.72
Social Security Company			417.72			521.82			939.54
IN - Unemployment Company			0.00			0.00			0.00
Total Employer Taxes and Contributions			515.41			643.85			1,159.26

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debbie Ladyman, Treasurer
Action Requested	Review
Item/Subject	2023 Transfer of Funds
Dollar Amount	\$113,382.63
Meeting Date	February 22nd, 2023
Summary	Year end transfer of funds within general fund.
Staff Recommendation	Approval

Transfer of Funds 2023			
Transfer Into:			
Account #	Description	Amount	Notes
6001	Operations Supervisor	\$4,607.29	Salary Overpayment- Recovery through 2024
6025	Merchant Fees	\$544.22	
6030	Retirement	\$2,148.71	
6130	Daily Permits	\$80.00	
6160	Printer, Copier, Computer	\$240.84	
6200	Regular Gas	\$3,138.10	
6220	Janitorial Supplies	\$273.12	
6240	Building & Grounds	\$1,482.79	
6400	Meals	\$3.55	
6410	Subscriptions	\$18.32	
6440	Other	\$708.06	Riddle Point Boogie & Polar plunge Beanies
6441	Event Planning	\$3,027.77	
6450	Insurance	\$1,224.15	
6460	Electric	\$211.13	
6470	Water	\$841.60	
6480	Trash	\$430.57	
6490	Port-O-Lets	\$1,032.75	
6500	Pump Holding Tank	\$550.00	
6510	Building & Grounds Repair	\$15,718.41	
6560	Water Testing	\$3,700.51	Blue Green Algae Testing
6620	Dam/Spillay Inspection	\$1,028.60	
6680	Other Services & Charges	\$1,200.00	Contract Change Order - Increase dredging Yardage
6750	Sediment Mitigation	\$71,172.14	
	TOTAL	\$113,382.63	
Transfer from:			
Account#	Description	Amount	
6570	Lake Weed Treatment	\$18,000.00	
6661	Disposal Site Preperation	\$14,500.00	
6112	Dredger	\$10,500.00	
6590	Contingency Fund	\$10,000.00	
6542	Equipment Rental	\$10,000.00	
6252	Rip-Rap Erosion Control	\$10,000.00	
6070	Gate Attendant	\$7,500.00	
6610	Cumulative Maintenance Fund	\$7,500.00	
6080	Seasonal Labor	\$6,400.00	
6114	Assistant Dredger	\$6,000.00	
6251	Dredging Supplies	\$5,300.00	
6210	Diesel	\$5,000.00	
6320	Attorney	\$2,882.63	
	TOTAL	\$113,382.63	

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debbie Ladyman, Treasurer
Action Requested	Review
Item/Subject	January 2024 Financial Update
Dollar Amount	N/A
Meeting Date	February 22nd, 2023
Summary	Financial reports showing end of January 2024 Balance Sheet, Income, Expense, 2023 comparison, and reconciliation data.
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statement

For Period Ending

January 1, 2024 Through January 31, 2024

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of January 31, 2024

Cash Basis

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank - General	
1001 · Peoples St Bank - Cum. Conserv	
1002 · First Internet Bank	75,577.46
1001 · Peoples St Bank - Cum. Conserv - Other	26,229.02
Total 1001 · Peoples St Bank - Cum. Conserv	101,806.48
1000 · Peoples State Bank - General - Other	220,906.10
Total 1000 · Peoples State Bank - General	322,712.58
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1040 · CD's Cumulative Maint Fund	10,765.10
1050 · Savings Account	831,233.34
1080 · Construction Account	268,007.60
Total Checking/Savings	1,433,018.62
Total Current Assets	1,433,018.62
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	239,581.79
Total Fixed Assets	854,441.15
TOTAL ASSETS	2,287,459.77
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	2,731.76
2020 · State & Co. Withholding Payable	467.86
Total Other Current Liabilities	3,199.62
Total Current Liabilities	3,199.62
Long Term Liabilities	
2810 · Bond Payable	1,035,000.00
Total Long Term Liabilities	1,035,000.00
Total Liabilities	1,038,199.62
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	503,214.77
3060 · Cumulative Maintenance Fund	101,942.92
3200 · Retained Earnings	585,729.20
Net Income	-43,000.40
Total Equity	1,249,260.15
TOTAL LIABILITIES & EQUITY	2,287,459.77

LAKE LEMON CONSERVANCY

Profit & Loss

January 2024

Cash Basis

	Jan 24
Income	
4000 · Watercraft Permits	100.00
4030 · Sublease & Access Fees	460.00
4060 · Interest	2,609.92
4080 · Fishing Tournament	1,800.00
4090 · Park Reservations	690.00
4095 · Special Events	2,747.00
Total Income	8,406.92
Expense	
6000 · Manager	6,153.84
6001 · Operations Supervisor	4,615.38
6010 · FICA	817.38
6020 · State Unemployment Tax	2.42
6025 · Merchant Fees	152.80
6030 · Retirement	2,942.73
6040 · Health Insurance	1,454.38
6070 · Gate Attendant	104.00
6120 · Season & Launch Permits	1,928.99
6170 · Miscellaneous-Other	5.00
6180 · Postage	132.00
6190 · General Business Supplies	71.95
6240 · Building & Grounds	17.63
6330 · Consulting Engineer	2,898.75
6370 · Phone, LDT, Pager, E-Mail	356.45
6410 · Subscriptions	49.88
6430 · Ads	160.48
6440 · Other	166.68
6441 · Event Planning	1,142.30
6450 · Insurance	20,348.00
6460 · Electric	517.00
6480 · Trash	32.96
6490 · Port-O-Lets	97.25
6510 · Building & Grounds Expense	735.00
6560 · Water Testing	5,095.75
6630 · Spillway Repairs	184.20
6661 · Disposal Site Preparation	384.19
6700 · Computer Equipment	839.93
Total Expense	51,407.32
Net Income	-43,000.40

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

Cash Basis

January 2024

	Jan 24	Jan 23	\$ Change	% Change
Income				
4000 · Watercraft Permits	100.00	0.00	100.00	100.0%
4020 · Marina & Club Fees	0.00	1,300.00	-1,300.00	-100.0%
4030 · Sublease & Access Fees	460.00	11,550.26	-11,090.26	-96.0%
4060 · Interest	2,609.92	0.00	2,609.92	100.0%
4080 · Fishing Tournament	1,800.00	450.00	1,350.00	300.0%
4090 · Park Reservations	690.00	6,608.65	-5,918.65	-89.6%
4095 · Special Events	2,747.00	0.00	2,747.00	100.0%
4120 · Other Income	0.00	2,371.00	-2,371.00	-100.0%
Total Income	8,406.92	22,279.91	-13,872.99	-62.3%
Expense				
6000 · Manager	6,153.84	6,307.70	-153.86	-2.4%
6001 · Operations Supervisor	4,615.38	4,607.37	8.01	0.2%
6010 · FICA	817.38	846.12	-28.74	-3.4%
6020 · State Unemployment Tax	2.42	22.96	-20.54	-89.5%
6025 · Merchant Fees	152.80	152.80	0.00	0.0%
6030 · Retirement	2,942.73	2,510.43	432.30	17.2%
6040 · Health Insurance	1,454.38	58.05	1,396.33	2,405.4%
6070 · Gate Attendant	104.00	60.00	44.00	73.3%
6080 · Seasonal Labor	0.00	781.88	-781.88	-100.0%
6120 · Season & Launch Permits	1,928.99	0.00	1,928.99	100.0%
6170 · Miscellaneous-Other	5.00	0.00	5.00	100.0%
6180 · Postage	132.00	0.00	132.00	100.0%
6190 · General Business Supplies	71.95	13.31	58.64	440.6%
6240 · Building & Grounds	17.63	177.28	-159.65	-90.1%
6251 · Dredging Supplies	0.00	52.90	-52.90	-100.0%
6300 · Accounting Services	0.00	450.00	-450.00	-100.0%
6320 · Attorney	0.00	200.00	-200.00	-100.0%
6330 · Consulting Engineer	2,898.75	3,511.25	-612.50	-17.4%
6370 · Phone, LDT, Pager, E-Mail	356.45	313.13	43.32	13.8%
6410 · Subscriptions	49.88	99.52	-49.64	-49.9%
6430 · Ads	160.48	0.00	160.48	100.0%
6440 · Other	166.68	0.00	166.68	100.0%
6441 · Event Planning	1,142.30	416.92	725.38	174.0%
6450 · Insurance	20,348.00	19,827.00	521.00	2.6%
6460 · Electric	517.00	628.00	-111.00	-17.7%
6470 · Water	0.00	118.54	-118.54	-100.0%
6480 · Trash	32.96	26.25	6.71	25.6%
6490 · Port-O-Lets	97.25	190.50	-93.25	-49.0%
6510 · Building & Grounds Expense	735.00	0.00	735.00	100.0%
6560 · Water Testing	5,095.75	0.00	5,095.75	100.0%
6630 · Spillway Repairs	184.20	0.00	184.20	100.0%
6661 · Disposal Site Preparation	384.19	1,000.00	-615.81	-61.6%
6700 · Computer Equipment	839.93	0.00	839.93	100.0%
Total Expense	51,407.32	42,371.91	9,035.41	21.3%
Net Income	-43,000.40	-20,092.00	-22,908.40	-114.0%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2024

Cash Basis

	Jan 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Watercraft Permits	100.00	140,000.00	-139,900.00	0.1%
4010 · Launch Fees	0.00	28,000.00	-28,000.00	0.0%
4015 · Wakeboard Fee	0.00	5,000.00	-5,000.00	0.0%
4020 · Marina & Club Fees	0.00	15,000.00	-15,000.00	0.0%
4030 · Sublease & Access Fees	460.00	42,000.00	-41,540.00	1.1%
4040 · Property Tax - Brown Co.	0.00	106,250.00	-106,250.00	0.0%
4045 · SBT Hydraulic Assessment-BC	0.00	106,250.00	-106,250.00	0.0%
4050 · Property Tax -Monroe Co.	0.00	318,750.00	-318,750.00	0.0%
4055 · SBT Hydraulic Assessment-MC	0.00	318,750.00	-318,750.00	0.0%
4060 · Interest	2,609.92	250.00	2,359.92	1,044.0%
4070 · Grants & Donations	0.00	12,000.00	-12,000.00	0.0%
4071 · Community Foundation	0.00	0.00	0.00	0.0%
4080 · Fishing Tournament	1,800.00	1,500.00	300.00	120.0%
4090 · Park Reservations	690.00	4,000.00	-3,310.00	17.3%
4095 · Special Events	2,747.00	90,000.00	-87,253.00	3.1%
4100 · Park Admission Fees	0.00	72,000.00	-72,000.00	0.0%
4105 · Park Admission Fees Annual @\$80	0.00	9,000.00	-9,000.00	0.0%
4110 · Concessions	0.00	500.00	-500.00	0.0%
4120 · Other Income	0.00	0.00	0.00	0.0%
4130 · Dredging/Rip-Rap Income	0.00	0.00	0.00	0.0%
4140 · Dredging Loan Proceeds	0.00	0.00	0.00	0.0%
Total Income	8,406.92	1,269,250.00	-1,260,843.08	0.7%
Expense				
2001 · Park Capital Improvement Fund	0.00	50,000.00	-50,000.00	0.0%
6000 · Manager	6,153.84	80,000.00	-73,846.16	7.7%
6001 · Operations Supervisor	4,615.38	60,000.00	-55,384.62	7.7%
6002 · Equipment Operations Supervisor	0.00	0.00	0.00	0.0%
6010 · FICA	817.38	15,600.00	-14,782.62	5.2%
6020 · State Unemployment Tax	2.42	800.00	-797.58	0.3%
6025 · Merchant Fees	152.80	200.00	-47.20	76.4%
6030 · Retirement	2,942.73	19,880.00	-16,937.27	14.8%
6040 · Health Insurance	1,454.38	18,000.00	-16,545.62	8.1%
6050 · Life Insurance	0.00	400.00	-400.00	0.0%
6070 · Gate Attendant	104.00	28,262.00	-28,158.00	0.4%
6080 · Seasonal Labor	0.00	24,000.00	-24,000.00	0.0%
6100 · Lake Patrol	0.00	3,000.00	-3,000.00	0.0%
6112 · Dredger (Other)	0.00	5,280.00	-5,280.00	0.0%
6114 · Assistant Dredger (Other)	0.00	3,040.00	-3,040.00	0.0%
6120 · Season & Launch Permits	1,928.99	2,250.00	-321.01	85.7%
6130 · Daily Permits	0.00	300.00	-300.00	0.0%
6140 · Receipt/Tickets Books	0.00	430.00	-430.00	0.0%
6150 · Checks	0.00	430.00	-430.00	0.0%
6160 · Printer, Copier & Computer Supp	0.00	600.00	-600.00	0.0%
6170 · Miscellaneous-Other	5.00	500.00	-495.00	1.0%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2024

Cash Basis

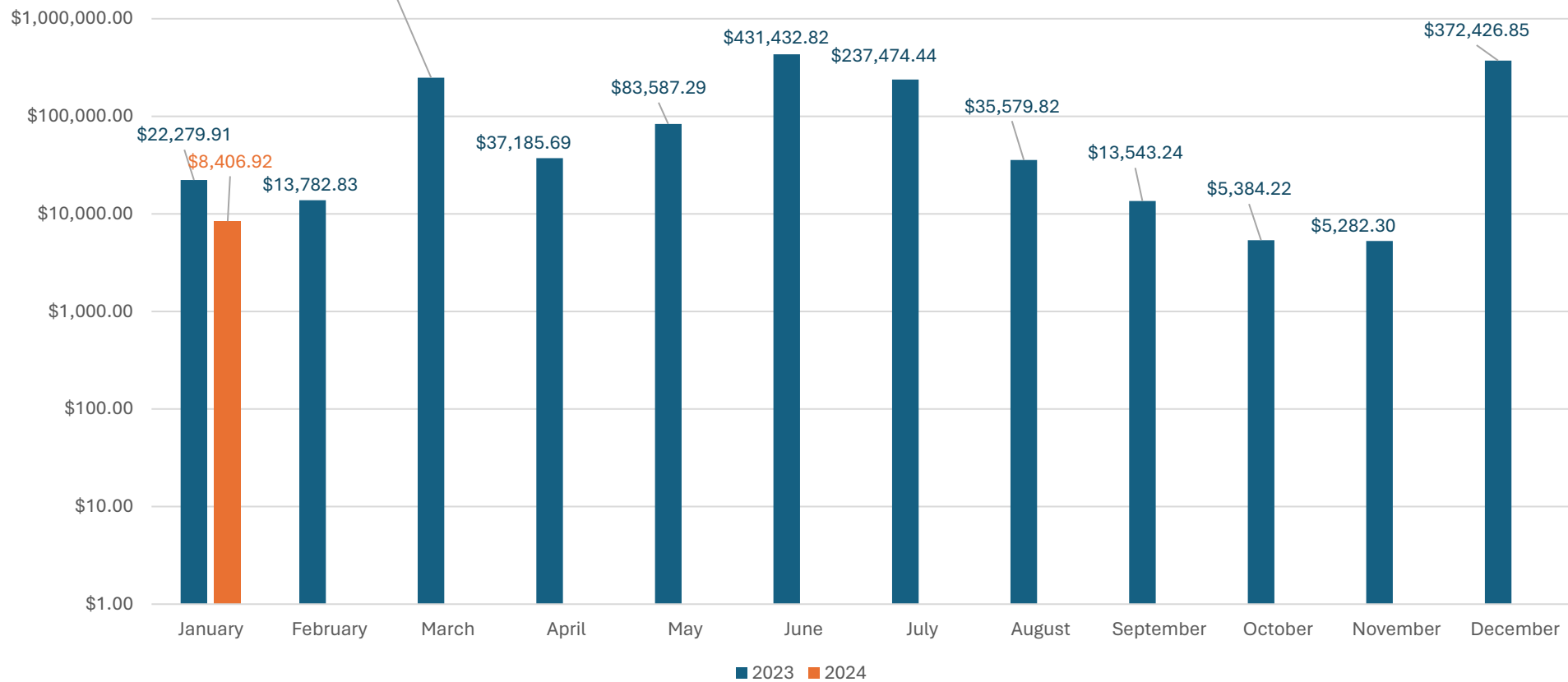
	Jan 24	Budget	\$ Over Budget	% of Budget
6180 · Postage	132.00	600.00	-468.00	22.0%
6185 · Receipt Books	0.00	200.00	-200.00	0.0%
6190 · General Business Supplies	71.95	1,200.00	-1,128.05	6.0%
6200 · Regular Gas	0.00	6,500.00	-6,500.00	0.0%
6210 · Diesel	0.00	3,000.00	-3,000.00	0.0%
6220 · Janitorial Supplies	0.00	2,000.00	-2,000.00	0.0%
6240 · Building & Grounds	17.63	6,500.00	-6,482.37	0.3%
6250 · Boat/Weed Harvester/Truck	0.00	1,500.00	-1,500.00	0.0%
6251 · Dredging Supplies	0.00	5,000.00	-5,000.00	0.0%
6252 · Rip Rap/Erosion Control	0.00	10,000.00	-10,000.00	0.0%
6260 · Uniforms	0.00	600.00	-600.00	0.0%
6280 · Radio/Communication Equipment	0.00	1,500.00	-1,500.00	0.0%
6290 · Signs & Nautical Markers	0.00	5,500.00	-5,500.00	0.0%
6300 · Accounting Services	0.00	6,000.00	-6,000.00	0.0%
6310 · Grass	0.00	14,000.00	-14,000.00	0.0%
6315 · Office Cleaning Service	0.00	2,000.00	-2,000.00	0.0%
6320 · Attorney	0.00	6,000.00	-6,000.00	0.0%
6330 · Consulting Engineer	2,898.75	30,000.00	-27,101.25	9.7%
6345 · Professional Development	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	356.45	4,500.00	-4,143.55	7.9%
6390 · Hotel	0.00	600.00	-600.00	0.0%
6400 · Meals	0.00	500.00	-500.00	0.0%
6410 · Subscriptions	49.88	2,100.00	-2,050.12	2.4%
6430 · Ads	160.48	250.00	-89.52	64.2%
6440 · Other	166.68	250.00	-83.32	66.7%
6441 · Event Planning	1,142.30	20,000.00	-18,857.70	5.7%
6450 · Insurance	20,348.00	58,000.00	-37,652.00	35.1%
6460 · Electric	517.00	6,000.00	-5,483.00	8.6%
6470 · Water	0.00	1,800.00	-1,800.00	0.0%
6480 · Trash	32.96	2,500.00	-2,467.04	1.3%
6490 · Port-O-Lets	97.25	3,000.00	-2,902.75	3.2%
6500 · Pump Holding Tank	0.00	2,000.00	-2,000.00	0.0%
6510 · Building & Grounds Expense	735.00	2,000.00	-1,265.00	36.8%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	0.00	1,000.00	-1,000.00	0.0%
6541 · Dredging Equipment Maintenance	0.00	5,000.00	-5,000.00	0.0%
6542 · Equipment Rental	0.00	10,000.00	-10,000.00	0.0%
6560 · Water Testing	5,095.75	12,000.00	-6,904.25	42.5%
6570 · Lake Weed Treatment	0.00	50,000.00	-50,000.00	0.0%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6630 · Spillway Repairs	184.20	1,000.00	-815.80	18.4%
6661 · Disposal Site Preparation	384.19	20,000.00	-19,615.81	1.9%
6680 · Other Services and Charges	0.00	2,000.00	-2,000.00	0.0%
6681 · Fireworks	0.00	10,000.00	-10,000.00	0.0%
6682 · Ramp Repairs	0.00	20,000.00	-20,000.00	0.0%
6700 · Computer Equipment	839.93			

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January 2024

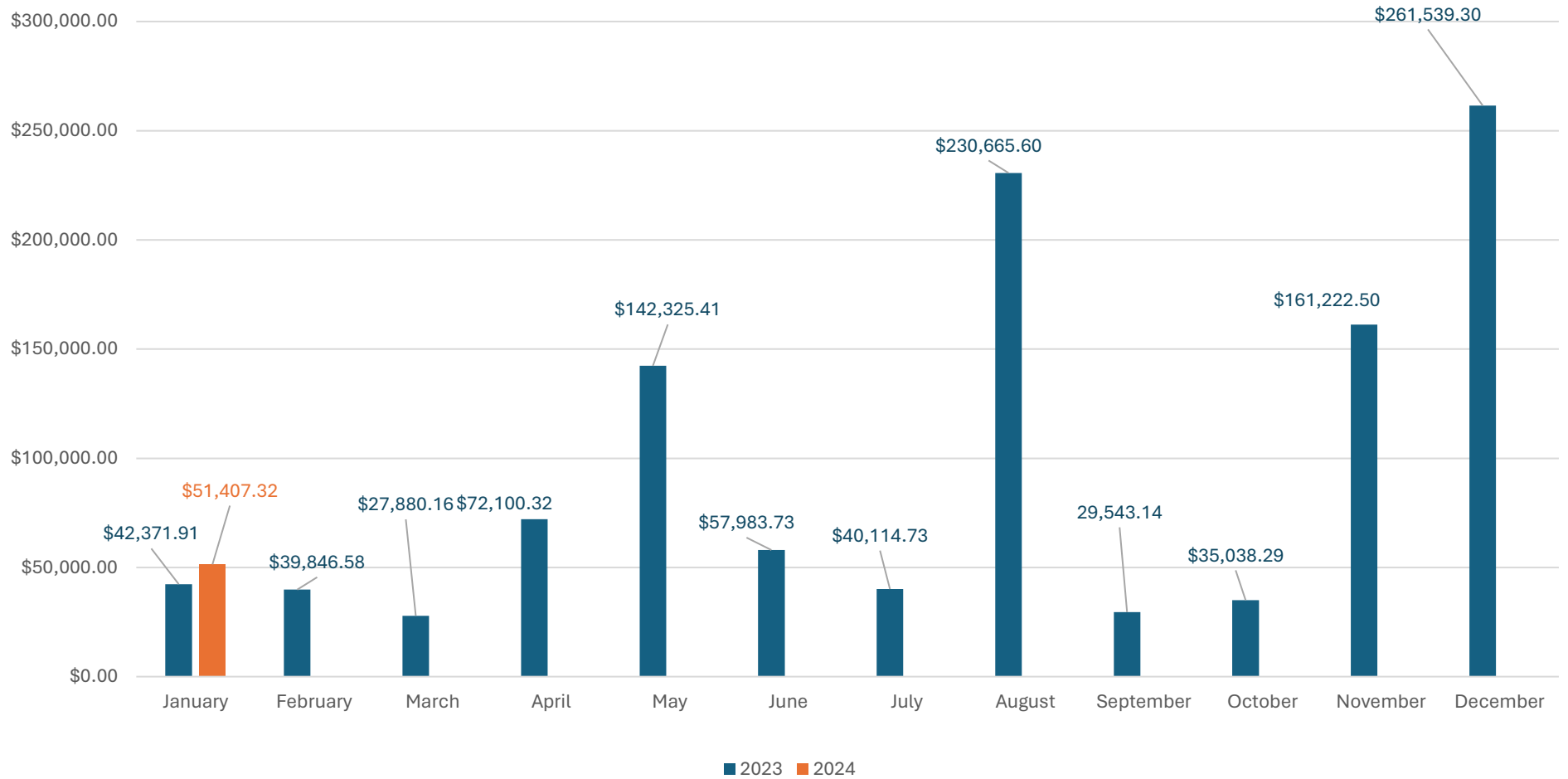
Cash Basis

	Jan 24	Budget	\$ Over Budget	% of Budget
6740 · Work Boat (Pontoon)	0.00	15,000.00	-15,000.00	0.0%
6750 · Sediment Mitigation	0.00	1,000,000.00	-1,000,000.00	0.0%
6790 · Bond Repayment - SedimentMgmt	0.00	82,000.00	-82,000.00	0.0%
Total Expense	51,407.32	1,761,072.00	-1,709,664.68	2.9%
Net Income	-43,000.40	-491,822.00	448,821.60	8.7%

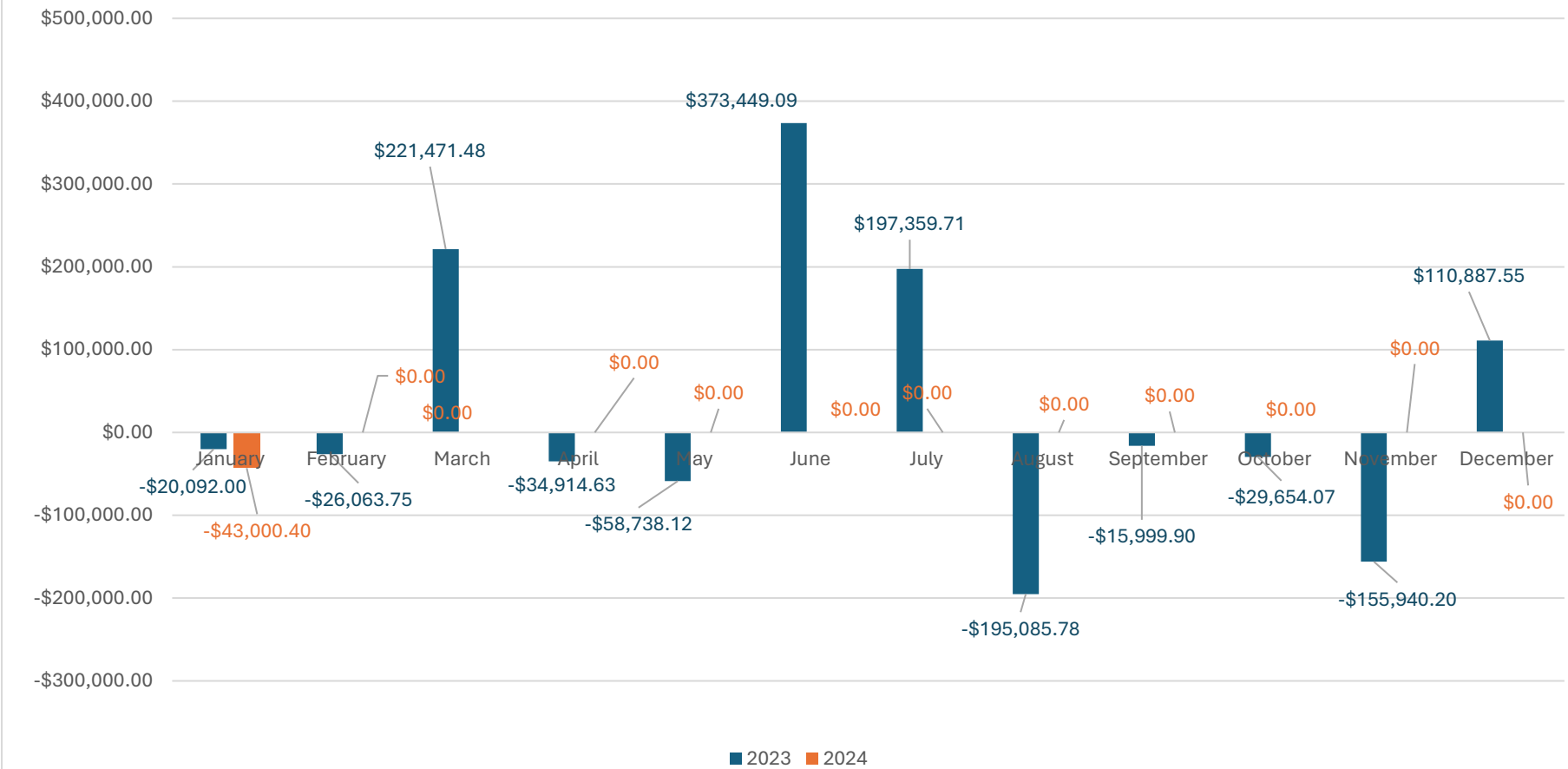
Previous Year Income Comparison



Previous Year Expense Comparison



Previous Year Net Income Comparison



2:40 PM

02/12/24

LAKE LEMON CONSERVANCY

Reconciliation Summary

1000 - Peoples State Bank - General, Period Ending 01/31/2024

	Jan 31, 24	
Beginning Balance		400,251.51
Cleared Transactions		
Checks and Payments - 17 items	-127,906.15	
Deposits and Credits - 13 items	53,232.10	
Total Cleared Transactions	-74,674.05	
Cleared Balance		<u>325,577.46</u>
Uncleared Transactions		
Checks and Payments - 7 Items	-2,918.88	
Deposits and Credits - 2 items	54.00	
Total Uncleared Transactions	-2,864.88	
Register Balance as of 01/31/2024		<u>322,712.58</u>
New Transactions		
Checks and Payments - 3 items	-1,568.28	
Deposits and Credits - 2 Items	29,140.00	
Total New Transactions	27,571.72	
Ending Balance		<u>350,284.30</u>

2:40 PM

02/12/24

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 - Peoples State Bank - General, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						400,251.51
Cleared Transactions						
Checks and Payments - 17 items						
General Journal	12/22/2023			X	-75,000.00	-75,000.00
Check	12/31/2023	ACH	VISA	X	-1,345.76	-76,345.76
Check	01/05/2024	5905	PAUL YOUNG PLU...	X	-735.00	-77,080.76
Check	01/05/2024	5906	EAGLE GROUP LT...	X	-530.90	-77,611.66
Check	01/05/2024	5904	LOWE'S COMPANI...	X	-201.83	-77,813.49
Check	01/08/2024	5907	FIRST INSURANCE...	X	-20,348.00	-98,161.49
Check	01/08/2024	5908	AIM MEDIA INDIANA	X	-135.00	-98,296.49
Check	01/11/2024	5911	INDIANA UNIVERSI...	X	-5,095.75	-103,392.24
Check	01/11/2024	5910	RUMPKE OF INDIA...	X	-32.96	-103,425.20
Check	01/17/2024	5912	CHRISTOPHER B B...	X	-2,898.75	-106,323.95
Check	01/17/2024	5914	IZZYS RENTAL	X	-97.25	-106,421.20
Check	01/17/2024	5913	GATEHOUSE MEDI...	X	-25.48	-106,446.68
Check	01/23/2024	5915	EAGLE GROUP LT...	X	-226.40	-106,673.08
General Journal	01/31/2024			X	-9,683.04	-116,356.12
General Journal	01/31/2024			X	-8,116.11	-124,472.23
Check	01/31/2024	ACH	VISA	X	-2,044.71	-126,516.94
General Journal	01/31/2024			X	-1,389.21	-127,906.15
Total Checks and Payments					-127,906.15	-127,906.15
Deposits and Credits - 13 items						
General Journal	01/01/2024			X	1,310.00	1,310.00
General Journal	01/04/2024			X	290.00	1,600.00
General Journal	01/07/2024			X	465.00	2,065.00
General Journal	01/12/2024			X	690.00	2,755.00
General Journal	01/12/2024			X	740.00	3,495.00
General Journal	01/12/2024			X	807.00	4,302.00
General Journal	01/18/2024			X	35.00	4,337.00
General Journal	01/18/2024			X	700.00	5,037.00
General Journal	01/21/2024			X	300.00	5,337.00
General Journal	01/26/2024			X	230.00	5,567.00
General Journal	01/30/2024			X	230.00	5,797.00
General Journal	01/31/2024			X	325.95	6,122.95
General Journal	01/31/2024			X	47,109.15	53,232.10
Total Deposits and Credits					53,232.10	53,232.10
Total Cleared Transactions					-74,674.05	-74,674.05
Cleared Balance					-74,674.05	325,577.46
Uncleared Transactions						
Checks and Payments - 7 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	01/11/2024	5909	LIBERTY STAGE		-350.00	-439.02
Check	01/23/2024	5918	BAUGH FINE PRINT		-1,130.74	-1,569.76
Check	01/23/2024	5916	BAUGH FINE PRINT		-798.25	-2,368.01
Check	01/23/2024	5917	BAUGH FINE PRINT		-166.68	-2,534.69
Check	01/25/2024	5919	YOUNG TRUCKING...		-384.19	-2,918.88
Total Checks and Payments					-2,918.88	-2,918.88
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					-2,864.88	-2,864.88
Register Balance as of 01/31/2024					-77,538.93	322,712.58
New Transactions						
Checks and Payments - 3 items						
Check	02/09/2024	5922	WATKINS ACCOUN...		-1,350.00	-1,350.00
Check	02/09/2024	5920	B & B WATER CORP		-188.74	-1,538.74

LAKE LEMON CONSERVANCY
Reconciliation Detail
1000 · Peoples State Bank - General, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Check	02/09/2024	5921	AIM MEDIA INDIANA		-29.54	-1,568.28
Total Checks and Payments					-1,568.28	-1,568.28
Deposits and Credits - 2 items						
General Journal	02/02/2024				1,020.00	1,020.00
General Journal	02/02/2024				28,120.00	29,140.00
Total Deposits and Credits					29,140.00	29,140.00
Total New Transactions					27,571.72	27,571.72
Ending Balance					-49,967.21	350,284.30

1:12 PM

02/12/24

LAKE LEMON CONSERVANCY
Reconciliation Summary
1050 - Savings Account, Period Ending 01/31/2024

	Jan 31, 24
Beginning Balance	1,043,823.82
Cleared Transactions	
Checks and Payments - 2 items	-216,258.66
Deposits and Credits - 2 items	3,668.18
Total Cleared Transactions	-212,590.48
Cleared Balance	<u>831,233.34</u>
Register Balance as of 01/31/2024	831,233.34
Ending Balance	831,233.34

1:12 PM

02/12/24

LAKE LEMON CONSERVANCY
Reconciliation Detail
1050 - Savings Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						1,043,823.82
Cleared Transactions						
Checks and Payments - 2 items						
General Journal	12/31/2023			X	-169,149.51	-169,149.51
General Journal	01/31/2024			X	-47,109.15	-216,258.66
Total Checks and Payments					-216,258.66	-216,258.66
Deposits and Credits - 2 items						
General Journal	01/31/2024			X	1,389.21	1,389.21
General Journal	01/31/2024			X	2,278.97	3,668.18
Total Deposits and Credits					3,668.18	3,668.18
Total Cleared Transactions					-212,590.48	-212,590.48
Cleared Balance					-212,590.48	831,233.34
Register Balance as of 01/31/2024					-212,590.48	831,233.34
Ending Balance					-212,590.48	831,233.34

12:54 PM

02/12/24

LAKE LEMON CONSERVANCY

Reconciliation Summary

1080 - Construction Account, Period Ending 01/31/2024

	Jan 31, 24	
Beginning Balance		98,858.09
Cleared Transactions		
Deposits and Credits - 1 item	169,149.51	
Total Cleared Transactions	169,149.51	
Cleared Balance		<u>268,007.60</u>
Register Balance as of 01/31/2024		268,007.60
Ending Balance		268,007.60

12:55 PM

02/12/24

LAKE LEMON CONSERVANCY

Reconciliation Detail

1080 - Construction Account, Period Ending 01/31/2024

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						98,858.09
Cleared Transactions						
Deposits and Credits - 1 Item						
General Journal	12/31/2023			X	169,149.51	169,149.51
Total Deposits and Credits					169,149.51	169,149.51
Total Cleared Transactions					169,149.51	169,149.51
Cleared Balance					169,149.51	268,007.60
Register Balance as of 01/31/2024					169,149.51	268,007.60
Ending Balance					169,149.51	268,007.60

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Debbie Ladyman - Treasurer
Action Requested	Approval
Item/Subject	January Report of Claims: Approval of Vouchers
Dollar Amount	\$42,543.00
Meeting Date	February 22nd, 2024
Summary	Report showing check detail and payroll expenditures for January 2024
Staff Recommendation	Approval of January 2024 Report of Claims

Date: February 22, 2024

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - January 2024)

(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 \$42,543.00

Dated this 22nd Day of February, 2024

Signature of Governing Board

Aye

Neigh

Abstain

MICHAEL KLITZING, CHAIRMAN

☐☐☐

LES WADZINSKI, VICE-CHAIR

☐☐☐

DEBRA LADYMAN, TREASURER

☐☐☐

BRET HUBER, Sub-Area III

☐☐☐

STEVEN PRIDDY, Sub-Area IV

☐☐☐

MALCOLM MCCLURE, Sub-Area VI

☐☐☐

MIKE BLACKWELL, Sub-Area VII

☐☐☐

CERTIFICATION

I certify under the penalties of perjury that the foregoing members of the Lake Lemon Conservancy Board of Directors voted as indicated above at a public meeting on February 22nd, 2024.

Michael Klitzing, Chairman

Debra Ladyman, Treasurer

3:12 PM

02/12/24

LAKE LEMON CONSERVANCY

Check Detail

January 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	01/31/2024	VISA		1000 · Peoples Stat...		-2,044.71
				Dental	6040 · Health Insura...	-42.50	42.50
				Stamps	6180 · Postage	-132.00	132.00
					6190 · General Busi...	-71.95	71.95
				Comcast	6370 · Phone, LDT, ...	-356.45	356.45
				MSFT, ADOBE, ZOOM	6410 · Subscriptions	-49.88	49.88
				Event Advertising	6441 · Event Planning	-35.00	35.00
				SCI REMC	6460 · Electric	-517.00	517.00
				DELL LAPTOP- TO be refunded	6700 · Computer Eq...	-839.93	839.93
TOTAL						-2,044.71	2,044.71
Check	5904	01/05/2024	LOWE'S COMPANI...		1000 · Peoples Stat...		-201.83
				Gutter Drain	6240 · Building & Gr...	-17.63	17.63
				Concrete	6630 · Spillway Rep...	-184.20	184.20
TOTAL						-201.83	201.83
Check	5905	01/05/2024	PAUL YOUNG PLU...		1000 · Peoples Stat...		-735.00
				Winterization	6510 · Building & Gr...	-735.00	735.00
TOTAL						-735.00	735.00
Check	5906	01/05/2024	EAGLE GROUP LT...		1000 · Peoples Stat...		-530.90
				Polar Plunge Beanies	6441 · Event Planning	-530.90	530.90
TOTAL						-530.90	530.90
Check	5907	01/08/2024	FIRST INSURANCE...		1000 · Peoples Stat...		-20,348.00
					6450 · Insurance	-20,348.00	20,348.00
TOTAL						-20,348.00	20,348.00
Check	5908	01/08/2024	AIM MEDIA INDIANA		1000 · Peoples Stat...		-135.00
				Meeting dates legal ads	6430 · Ads	-135.00	135.00
TOTAL						-135.00	135.00

3:12 PM

02/12/24

LAKE LEMON CONSERVANCY
Check Detail
January 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	5909	01/11/2024	LIBERTY STAGE		1000 · Peoples Stat...		-350.00
			Down Payment Stage and Sound		6441 · Event Planning	-350.00	350.00
TOTAL						-350.00	350.00
Check	5910	01/11/2024	RUMPKE OF INDIA...		1000 · Peoples Stat...		-32.96
					6480 · Trash	-32.96	32.96
TOTAL						-32.96	32.96
Check	5911	01/11/2024	INDIANA UNIVERSI...		1000 · Peoples Stat...		-5,095.75
			Water Testing Contract Payment		6560 · Water Testing	-5,095.75	5,095.75
TOTAL						-5,095.75	5,095.75
Check	5912	01/17/2024	CHRISTOPHER B ...		1000 · Peoples Stat...		-2,898.75
			Final pay app and Bid Work		6330 · Consulting E...	-2,898.75	2,898.75
TOTAL						-2,898.75	2,898.75
Check	5913	01/17/2024	GATEHOUSE MEDI...		1000 · Peoples Stat...		-25.48
			News paper Legal ads		6430 · Ads	-25.48	25.48
TOTAL						-25.48	25.48
Check	5914	01/17/2024	IZZY'S RENTAL		1000 · Peoples Stat...		-97.25
					6490 · Port-O-Lets	-97.25	97.25
TOTAL						-97.25	97.25
Check	5915	01/23/2024	EAGLE GROUP LT...		1000 · Peoples Stat...		-226.40
			Polar Plunge beanies		6441 · Event Planning	-226.40	226.40
TOTAL						-226.40	226.40
Check	5916	01/23/2024	BAUGH FINE PRINT		1000 · Peoples Stat...		-798.25

LAKE LEMON CONSERVANCY
Check Detail
January 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
			Dock, Trailer, Park Passes		6120 · Season & La...	-798.25	798.25
TOTAL						-798.25	798.25
Check	5917	01/23/2024	BAUGH FINE PRINT		1000 · Peoples Stat...		-166.68
			Election Items		6440 · Other	-166.68	166.68
TOTAL						-166.68	166.68
Check	5918	01/23/2024	BAUGH FINE PRINT		1000 · Peoples Stat...		-1,130.74
			Watercraft Stickers		6120 · Season & La...	-1,130.74	1,130.74
TOTAL						-1,130.74	1,130.74
Check	5919	01/25/2024	YOUNG TRUCKING...		1000 · Peoples Stat...		-384.19
			Stone for Possum Trot		6661 · Disposal Site...	-384.19	384.19
TOTAL						-384.19	384.19

Total: \$35,201.89

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02/12/24

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
 January 2024

	Carlson, Ross			Casey, Adam W			PATTERSON, AVERY			Schunn, Lily G			TOTAL		
	Hours	Rate	Jan 24	Hours	Rate	Jan 24	Hours	Rate	Jan 24	Hours	Rate	Jan 24	Hours	Rate	Jan 24
Employee Wages, Taxes and Adjustments															
Gross Pay															
Salary-6000			0.00			6,923.08			0.00			0.00			6,923.08
Salary-6001			5,230.76			0.00			0.00			0.00			5,230.76
Reg. Pay-6070			0.00			0.00	4	13.00	52.00	4	13.00	52.00	8.00		104.00
Total Gross Pay			5,230.76			6,923.08	4		52.00	4		52.00	8.00		12,257.84
Deductions from Gross Pay															
Emp HSA			-400.00			-375.00			0.00			0.00			-775.00
Health Insurance			0.00			-798.02			0.00			0.00			-798.02
Insurance			0.00			0.00			0.00			0.00			0.00
Retirement			-523.08			-415.38			0.00			0.00			-938.46
Total Deductions from Gross Pay			-923.08			-1,588.40			0.00			0.00			-2,511.48
Adjusted Gross Pay			4,307.68			5,334.68	4		52.00	4		52.00	8.00		9,746.36
Taxes Withheld															
Federal Withholding			-314.00			-783.00			0.00			0.00			-1,097.00
Medicare Employee			-70.05			-83.38			-0.75			-0.75			-154.93
Social Security Employee			-299.51			-356.50			-3.22			-3.22			-662.45
IN - Withholding			-128.77			-165.31			-1.59			-0.41			-296.08
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00			0.00
Monroe Co.			-84.54			-108.56			0.00			-0.28			-193.38
Morgan Co			0.00			0.00			-1.41			0.00			-1.41
Total Taxes Withheld			-896.87			-1,496.75			-6.97			-4.66			-2,405.25
Net Pay			3,410.81			3,837.93	4		45.03	4		47.34	8.00		7,341.11
Employer Taxes and Contributions															
Medicare Company			70.05			83.38			0.75			0.75			154.93
Social Security Company			299.51			356.50			3.22			3.22			662.45
IN - Unemployment Company			24.15			28.75			0.26			0.26			53.42
Total Employer Taxes and Contributions			393.71			468.63			4.23			4.23			870.80

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey / Ross Carlson
Action Requested	Discussion
Item/Subject	2023 Annual Report
Dollar Amount	N/A
Meeting Date	February 22nd, 2024
Summary	This report is a summary of significant operational objectives the LLCD addressed in 2023.
Staff Recommendation	N/A

Lake Lemon Conservancy District
2023 Annual Report
February 22, 2024

This report is a summary of significant operational objectives the LLCD addressed in 2023.

1. BOARD OF DIRECTORS:

Two (2) LLCD Board position were filled in 2023. Mike Blackwell ran unopposed and was re-elected to a four (4) year term in Sub Area VII. Bret Huber ran unopposed to finish Mary Jane Browns term ending 2024 after she stepped down as Sub Area III representative. Board officers for 2023 were Michael Klitzing, Chairman; Les Wadzinski, Vice-Chairman; and Debra Ladyman, Treasurer.

2. PERSONNEL:

Staff for 2023 included Maggie Piercy, Lily Shunn, Avery Patterson, and Grace Adams, Gate Attendants; Ross Carlson, Operations Supervisor; and Jessica Healey, Administrative Assistant.

3. GATE HOUSE OPERATIONS:

2023 Gatehouse Operations began on Friday, April 15th, and ended on Sunday, November 12th. Boat permits and launch fees collected in 2023 totaled \$173,208.07. A \$13,414.77 (8.39%) increase in revenue compared to 2022. The District hosted 14 fishing tournaments in 2023, raising \$1,080 a decrease of \$70 (-6.1%) compared to 2022.

4. RIDDLE POINT PARK:

- A. The park opened on Friday, May 13th, 2022. Park admissions were charged daily thru Sunday, September 10th, 2023. The season vehicle pass was \$70.00; daily park admission was \$10.00 per vehicle. Total park admissions collected were \$77,010.00. An increase in revenue of \$3,730.00 (5.1%) compared to 2022.
- B. The Riddle Point Park shelter was rented 19 times. The shelter rental fee was \$175.00/day, while the Park Special Use Fee was \$500/day. Total shelter rental and Special use fees collected were \$3,325.00.
- C. Events hosted by the IU Women's Varsity Rowing Team; Dale England Cup, and Spring Rowing Regatta generated an additional \$6,360 in revenues.
- D. The LLCD hosted the Independence Day Fireworks Show at Riddle Point Park on Monday, July 3rd. Heath Heady and Bill Hawkins conducted the show at a cost of \$9,000.00. Donations collected for the event totaled \$14,400.00.

E. On Saturday May 6th the LLCD hosted the first ever Riddle Point Boogie. An all day Bluegrass festival showcasing five bands on a portable stage at the tip of Riddle Point. The event was a success with over 275 tickets sold. Overall, the event raised \$6,296.00 for the District.

F. On January 15th the LLCD hosted the inaugural “Lemon Drop” Polar Plunge. The event was well received by the community and helped to raise almost \$2,000.

5. LAKE LEMON ENHANCEMENT FUNDS

A. Monroe County Community Foundation

2023 Beginning Balance: \$93,082.00; 2023 Ending Balance: \$105,245.44

B. Brown County Community Foundation

2023 Beginning Balance: \$30,617.61; 2023 Ending Balance: \$34,693.

6. 2022/2023 Revenue Comparison

2022 vs. 2023 Revenue Comparison			
	2022	2023	% Increase
Watercraft Permits (4000)	\$134,619.76	145,042.04	7.7%
launch fees (4010)	\$25,173.54	28,166.03	11.9%
Marina & Club Fees (4020)	\$12,465.00	\$14,295.00	14.7%
Sublease & Access Fees (4030)	\$34,960.00	\$38,272.99	9.5%
Property Tax- Brown Co. (4040)	\$94,814.72	\$112,793.71	19.0%
SBT- Hydraulic Assessment BC (4045)	0.00	\$112,793.71	100.00%
Property Tax- Monroe Co. (4050)	\$275,994.73	\$298,983.80	8.3%
SBT- Hydraulic Assessment MC (4055)	0.00	\$298,983.80	100.00%
Cum. Cons. Tax- Brown	\$11,783.03	\$15,537.26	31.9%
Cum. Cons. Tax- Monroe	\$33,897.34	\$42,078.00	24.1%
interest (4060)	\$322.01	\$6474.88	1,910.8%
Grants & Donation (4070)	\$15,566.23	\$15,607.75	0.3%
Community Foundation (4071)	\$40,000.00	\$0.0	-100.00%
Fishing Tournaments (4080)	\$1,690.00	\$1,150.00	-6.1%
Park Reservations (4090)	\$4,420.05	\$20,768.65	369.9%
Park Admission Fees (4100)	\$73,280.00	\$77,010.00	5.1%
Total	\$790,510.41	1,280,984.05	62.1%

LLCD revenue in 2023 was up \$22,346.41 (62.1%) when compared to 2022. New LLCD income sources in 2023 include the Special Benefits Tax Hydraulic Assessment.

7. 2022/2023 Expense Comparison

Year	Expense	% Increase
2022	\$1,057,286.78	7.8%
2023	\$1,140,173.28	

LLCD expenses in 2023 were up \$82,886.50 (7.8%) when compared to 2022. In 2023, \$601,172.14 can be contributed to the East Bay Sediment Mitigation.

8. 2023 Significant Line Item Transfer Highlights (>\$5,000.00)

Line Item	Amount of Transfer	Discussion
6510 – Building & Grounds	\$15,718.41	Bathhouse Roof and Gatehouse Weather Head/Electric. The Bathhouse was covered by insurance. The Gatehouse is pending Yellow Freight bankruptcy.
6750 – Sediment Mitigation	\$71,172.14	Contract Change Order - Increase dredging Yardage

9. 2023 AQUATIC PLANT MANAGEMENT:

Lake Lemon, 2023 Treatment Summary

Date	Acres Treated	Targeted Vegetation	Products Applied
4/27/23	32.18	Eurasian Watermilfoil	ProcellaCOR
7/31/23	1.24	Mixed Submersed Veg.	ProcellaCOR , Aquathol & Flumioxazin
7/31/23	22.72	Emergent vegetation (Lotus & Spatterdock)	AquaPRO
8/23/23	Touch up	Emergent vegetation (Free touchup) (Lotus & Spatterdock)	AquaPRO
2023 Total Vegetation Treatment Cost- \$31,713.60 (Including Permitting)			



Lake Lemon July/August Treatment



10. 2023 WATER TESTING:

- A. Indiana University's School of Public and Environmental Affairs (SPEA) conducted lake wide testing during 2023. The tests included a review of such parameters as clarity, nutrients, algae, dissolved oxygen, and fecal coliform bacteria. The 2023 results will be presented in Spring 2024. All previous reports may be found on the LLCD website.
- B. Fecal Coliform concentrations at Riddle Point Park beach were tested once a week starting in May and ending in September.
- C. Blue Green Algae concentrations at Riddle Point Park beach were tested biweekly starting in May and ending in September. Additional testing occurred in the South Shore Dr. long causeway pond and open water locations on the lake.

11. SHORELINE PROJECT PERMITS:

- A. Six (6) permits were issued to lake freeholders in 2023. These projects dealt primarily with shoreline alteration and dock configurations. Since 1996, 406 shoreline permits have been issued to Conservancy freeholders.

12. 2023 LLCD LAKE ENHANCEMENT PROGRAM:

The Lake Enhancement Program consists of four primary maintenance functions: lake debris and stump removal; shore-line erosion control stabilization (rip-rap stone); lake dredging (sediment removal); and disposal site(s) development and maintenance.

These functions are accomplished through LLCD's Lake Enhancement Program. In 2023 there was no season dredging staff hired. In response to Resolution 05-22-02 Dredging Priorities and Funding, the LLCD sold the articulated off road truck (Caterpillar 725C2) to MacAllister Machinery for \$235,000. The District continues to investigate avenues for liquidation of the remaining equipment. Currently LLCD holds the following pieces of equipment: A. 66 foot long x 36 foot wide steel barge; B. Excavator; C. Push boat; D. Bulldozer; E. Maintenance Utility Truck; and G. 40 foot long x 20 foot wide steel barge.

During 2023 dredging operations consisted of debris removal along the sea wall at Salmon Point, stump/ log jam removal in Beanblossom creek, and debris removal in dredging zones. 6 loads of debris were cleared from the Salmon Point Sea wall in the spring of 2023 along with additional work in the area that was contracted to McCullough Dredging.

A Summary of 2023 Lake Lemon Enhancement, Operational Costs are as follows:

2022 Barge Operation & Equipment Operating Costs (non-staff)		
Category	Line Item	Annual Expenditure
Regular Gas	6200	\$7,138.10
Diesel	6210	\$0.0
Dredging Supplies	6251	\$607.14
Rip-Rap Stone	6252	\$0.0
Dredging Equipment Maintenance	6541	\$51.30
Equipment Rental	6542	\$0.0
Disposal Site Preparation	6661	\$5,321.84
Non-staff Total		\$13,118.38

13. Sediment Management Project

The Lake Lemon sediment management project was a major focus during 2023. The project strives to remove upwards of 100,000 cubic yards of sediment, through hydraulic dredging, from the eastern bay of lake lemon. Impacts of sedimentation are of particular concern in this region of the lake due to the Bean Blossom Creek tributary depositing a large portion of non-point source sediment pollution in this area. In the spring of 2022 United Earthwork completed construction of the upland settling basin. Heartland Dredging successfully removed 60,000 cubic yard of sediment in 2022. Heartland continued dredging in 2023 through the summer and fall. In December the barge was taken off the lake. In 2023 a total of 75,000 cubic yards of sediment were removed through this work. In total 130,000 cubic yards of sediment have been removed utilizing hydraulic dredging. In December of 2023 the LLCD Board of Directors awarded Dredge America a contract to remove an additional 125,000 cubic yards of sediment from the east by and place the material in the overflow pond along Southshore Drive. The contracted cost for this work is \$995,000.

McCullough Dredging completed private dredging jobs for residents through out early spring and summer. Through this work a total of 4,790 Cubic Yards of sediment were removed, and 16 loads of riprap were placed for shoreline stabilization projects. LLCD allowed McCullough to utilize the Possom Trot disposal site to place material in an effort

to subsidize costs to freeholders.

14. INSURANCE SERVICES:

Provided by First Insurance Group, Bloomington, IN. (Lance Eberle).

15. ACCOUNTING SERVICES:

Provided by Watkins Accounting, Bloomington, IN. (Shirley Watkins).

16. LEGAL & ADVISORY SERVICES :

Attorney: Carmin Parker PC, Bloomington, IN. (Angela Parker).

Financial Advisor and continuing reporting Agent: Baker Tilly LLC, Indianapolis
(Brian Colton: Isaac Bales)

17. LLC'S FINANCIAL INSTITUTIONS:

The Peoples State Bank, Ellettsville, IN.: Checking and Savings

Old National Wealth Management: Bond Registrar/Paying Agent

First Internet Bank of Indiana: High Yield Savings Account.

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Steve Priddy, District IV
Action Requested	Discussion
Item/Subject	Capital Campaign Continuation
Dollar Amount	\$150.00/Hr. Initial allotment of 10 hours
Meeting Date	February 23rd, 2023
Summary	Discuss if there is enough Board Member buy in to attend 1on1 meetings with interested parties to gauge donor capacity
Staff Recommendation	N/A

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Michael Klitzing, Vice-Chairman
Action Requested	Administer
Item/Subject	Oath of Office
Dollar Amount	N/A
Meeting Date	February 23rd, 2023
Summary	Klitzing will administer the Oath of Office to Bret Huber and the winner of the District V election.
Staff Recommendation	N/A

Director Oath of Office

I do solemnly swear that I shall, to the best of my ability, strive to accomplish the purposes for which the district is established and to properly operate and maintain its works of improvement.

February 22, 2024
Date

Bret Huber
Sub Area III

Director Oath of Office

I do solemnly swear that I shall, to the best of my ability, strive to accomplish the purposes for which the district is established and to properly operate and maintain its works of improvement.

February 22, 2024
Date

Sub Area V