

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting
City of Bloomington Utilities Building
600 E. Miller Dr., Bloomington, IN 47401
August 27, 2026
6:00 P.M.

AGENDA

- I. Call Meeting to Order/Chairman's Remarks (LW)
- II. Public Comment (LW)
- III. Approval of Board Meeting Minutes (LW)
 - A. Approval of June 20, 2026, Board Meeting Minutes
- IV. Treasurer's Report (DL)
 - A. June Financial Highlights
 - B. Report of Claims Approval for June 2026
 - C. July Financial Highlights
 - D. Report of Claims Approval for July 2026
- V. Manager's Report (AC)
 - A. General Update
 - B. Operational Update
 - C. 2027 Staffing
 - 1. Administrative Services & Community Engagement Coordinator-Full Time
 - 2. Lake Operations & Park Management Intern- Summer/Seasonal
- VI. 2027 Proposed Budget & Fee Schedule: Board Discussion (AC & DL)
- VII. Next Meeting and Public Hearing on the 2027 Budget: (LW)
 - Thursday, September 24, 2026, 6:00 PM;
 - Location: 600 E Miller Dr, Bloomington, IN 47401, Bloomington Utilities Building.
- VIII. Adjournment (LW)

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Les Wadzinski, Chairman
Action Requested	Approval
Item/Subject	June 20, 2026 Board Meeting Minutes
Dollar Amount	N/A
Meeting Date	August 27, 2026
Summary	Minutes from the Board Meeting on June 20, 2026.
Staff Recommendation	Approve

LAKE LEMON CONSERVANCY DISTRICT

Board of Directors Meeting

Riddle Point Park Shelter

June 20th, 2026

10:00 A.M.

BOARDMEMBERS PRESENT: Chairman – Les Wadzinski, Vice Chair – Bret Huber, Treasurer – Debra Ladyman, Stephen Werner, Malcom McClure, David Carrico, Mike Blackwell

ALSO PRESENT: Adam Casey, District Manager; Chris Conner, Operations Supervisor; Natasha Komoda, Office Administrator; Caleb Chen, LLCD intern

I. Call Meeting to Order/Chairman’s Remarks (LW)

II. Public Comment (LW)

A. Freeholder, Steve Langbeen from District 6 provided an update on the proposed sewer system. The State Revolving Fund allocation has been moved to the Lake Lemon project, providing approximately \$1M for engineering, with an additional \$3.7M federal grant from the U.S. Environmental Protection Agency designated for construction. A private partner is being explored to design and build the wastewater treatment facility.

The proposed system would serve multiple areas including residential, trailer park, marina, and surrounding corridors, with shovel-ready timelines targeted for late this year or early next year. Grinder pump systems would be used, with homeowner responsibilities limited to service from the home to the connection point. Participation of 80–85% is anticipated, with septic inspection requirements for non-participants. The regional sewer district would oversee long-term operations. Site selection, funding structure, and future development density were also discussed, with additional planning and approvals still in progress.

III. Approval of Board Meeting Minutes (LW)

A. Approval of April 23, 2026, Board Meeting Minutes

BLACKWELL MOTIONED TO APPROVE APRIL 23, 2026 MEETING MINUTES. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”, THE MOTION CARRIED.

IV. Treasurer’s Report (DL)

A. April 2026 Financial Highlights

1. Total Income: \$44,006.10
2. Expense: \$98,199.85
3. Total Checking & Savings: \$1,717,902.39
4. Total Fixed Assets: \$541,156.00
5. Total Liabilities: \$920,111.52
6. Total Liabilities & Equity: \$2,259,058.39

B. Report of Claims Approval for April 2026

WERNER MOTIONED TO APPROVE APRIL 2026 ALLOWANCE OF VOUCHERS. MCCLURE SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”, THE MOTION CARRIED.

C. May 2026 Financial Highlights

1. Total Income: \$89,435.76
2. Expense: \$121,337.69
3. Total Checking & Savings: \$1,689,359.03
4. Total Fixed Assets: \$456,156.00
5. Total Liabilities: \$893,470.09
6. Total Liabilities & Equity: \$2,145,515.03

D. Report of Claims Approval for May 2026

WERNER MOTIONED TO APPROVE MAY 2026 ALLOWANCE OF VOUCHERS. HUBER SECONDED THE MOTION. ALL OTHER MEMBERS “AYES”, THE MOTION CARRIED.

V. Manager's Report

(AC)

A. Vegetation Control: Update

1. First vegetation treatment of the season was completed on May 5 after a two-week weather delay. Treatment is working as expected, with vegetation beginning to die off. Aquatic Control guarantees treatment effectiveness and will re-treat areas if necessary. An additional submerged vegetation treatment is planned later this year. Lotus treatments are expected to occur in mid- to late July along the eastern end of the lake. Vegetation management remains focused on areas impacting recreation and boating, while beneficial vegetation is maintained in select areas to support water quality and fish habitat.
2. Overflow pond maintenance project is in its second year of a five-year plan. An update with photos will be shared with residents via newsletter.
3. Bacteria and cyanotoxin (blue-green algae) testing has begun at the beach and in open-water areas in partnership with Indiana University. Results to date have been either undetectable or well below recreational thresholds.

B. Fireworks & Events: Update

1. Independence Day fireworks show will be held on Saturday, July 4th. A new contractor, Wisely Pyrotechnics, has been selected to provide the display. Donations increased the fireworks budget to approximately \$19,000, with all additional funds allocated directly to enhancing the show. The display is expected to be a high-energy, approximately 20-minute show, consistent with industry recommendations for audience engagement.
2. Shoreline Sessions concert was held in June. A stage was constructed using a repurposed pontoon and installed on the point for the

performances. The Conservancy partnered with Orbit Room, which handled artist booking, sound, and event production. Attendance and community participation were positive, including boaters gathering along the shoreline to enjoy the concert.

C. Operational: Update

1. AC makes note that despite large turnover of office staff from last year, park operations have been running smoothly, thanks to a great team this season.
2. AC reported that Lake Monroe beaches remain closed, with no expected opening by the end of June and a potential delay into August if rainfall continues. Due to these closures, Riddle Point Park Beach attendance has increased significantly. AC also noted increased usage has required more frequent pumping of the bathhouse holding tanks, now occurring approximately every two weeks instead of monthly. The increased maintenance is manageable and offset by higher visitation and revenue.
3. This year saw the highest on-time sublease submissions to date, with 179 submitted by the deadline. Early compliance has improved revenue collection efficiency compared to prior years.
4. CC reported that overall park operations are running smoothly despite the team being largely new. Weekend attendance has been strong, with increased visitation attributed in part due to improved restroom facilities, which have received positive feedback from visitors. Recent projects include shoreline, construction of a stage for programming, ongoing grounds maintenance and repairs/general site improvements.

D. Member of the public brought up ongoing concerns regarding sublease and dock usage compliance. Parking and access issues along Sail Away Lane were also discussed.

VI. Next Meeting: Saturday, August 27, 2026, 6:00 p.m. (LW)
Location: City of Bloomington Utilities, 600 E. Miller Dr. Bloomington, IN

XI. Adjournment (LW)

BLACKWELL MOTIONED TO ADJOURN THE MEETING AT 11:04 AM. WERNER SECONDED THE MOTION. ALL OTHER MEMBERS "AYES", THE MOTION CARRIED

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Debra Ladyman, Treasurer
Action Requested	Review
Item/Subject	June Financial Update
Dollar Amount	N/A
Meeting Date	August 27, 2026
Summary	Financial reports showing end of June 2026 Balance Sheet, Income, Expense, 2025 comparison, and reconciliation data
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statement

For Period Ending

June 1, 2026 Through June 30, 2026

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of June 30, 2026

Cash Basis

	Jun 30, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank - General	
1001 · Peoples St Bank - Cum. Conserv	284,451.53
1000 · Peoples State Bank - General - Other	-219,599.19
Total 1000 · Peoples State Bank - General	64,852.34
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	824,395.43
1050 · Savings Account	838,483.17
1080 · Construction Account	480,438.58
Total Checking/Savings	2,208,469.52
Total Current Assets	2,208,469.52
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	67,009.00
1520 · Other Asset	8,100.00
1550 · Boats	157,500.00
1680 · Other Fixed Assets	120,792.00
Total Fixed Assets	456,156.00
TOTAL ASSETS	2,664,625.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	5,532.40
2020 · State & Co. Withholding Payable	2,468.67
Total Other Current Liabilities	8,001.07
Total Current Liabilities	8,001.07
Long Term Liabilities	
2810 · Bond Payable	885,000.00
Total Long Term Liabilities	885,000.00
Total Liabilities	893,001.07
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	204,807.69
3200 · Retained Earnings	1,031,008.71
Net Income	434,434.39
Total Equity	1,771,624.45
TOTAL LIABILITIES & EQUITY	2,664,625.52

LAKE LEMON CONSERVANCY

Profit & Loss

June 2026

Cash Basis

	Jun 26
Income	
2393 · Brown Co - Cumulative Conserv	12,465.04
2394 · Monroe Co - Cumulative Conserv	30,876.43
4000 · Watercraft Permits	42,249.00
4010 · Launch Fees	5,568.00
4015 · Wakeboard Fee	4,800.00
4030 · Sublease & Access Fees	2,030.00
4040 · Property Tax - Brown Co.	71,039.33
4045 · SBT Hydraulic Assessment-BC	71,039.32
4050 · Property Tax -Monroe Co.	175,967.42
4055 · SBT Hydraulic Assessment-MC	175,967.42
4060 · Interest	1,449.46
4070 · Grants & Donations	646.09
4080 · Fishing Tournament	110.00
4090 · Park Reservations	3,300.00
4100 · Park Admission Fees	32,712.00
4105 · Park Annual Pass	6,205.00
Total Income	636,424.51
Expense	
2001 · Park Capital Improvement Fund	30,503.65
6000 · Manager	6,723.08
6001 · Operations Supervisor	4,500.00
6010 · FICA	1,783.70
6025 · Merchant Fees	63.85
6030 · Retirement	2,962.23
6040 · Health Insurance	1,801.38
6060 · Dental Insurance	35.64
6070 · Gate Attendant	6,044.63
6080 · Seasonal Labor	2,080.00
6100 · Lake Patrol	2,660.00
6130 · Daily Permits	230.00
6150 · Checks	116.27
6170 · Miscellaneous-Other	5.00
6190 · General Business Supplies	67.90
6200 · Regular Gas	3,472.25
6210 · Diesel	105.86
6220 · Janitorial Supplies	1,022.14
6240 · Building & Grounds	735.12
6251 · Dredging Supplies	408.12
6290 · Signs & Nautical Markers	539.17
6300 · Accounting Services	1,100.00
6310 · Grass	1,810.00
6370 · Phone, LDT, Pager, E-Mail	342.45
6400 · Meals	58.63
6410 · Subscriptions	79.53
6441 · Event Planning	918.61
6450 · Insurance	3,811.00
6460 · Electric	463.00
6470 · Water	92.48
6480 · Trash	280.65
6500 · Pump Holding Tank	1,400.00
6510 · Building & Grounds Expense	1,680.00
6530 · Truck	24.00
6541 · Dredging Equipment Maintenance	194.49
6560 · Water Testing	1,362.47
6570 · Lake Weed Treatment	37,367.70
Total Expense	116,845.00
Net Income	519,579.51

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
Income		
2393 · Brown Co - Cumulative Conserv	12,465.04	12,465.04
2394 · Monroe Co - Cumulative Conserv	30,876.43	30,876.43
4000 · Watercraft Permits	42,249.00	119,826.00
4010 · Launch Fees	5,568.00	19,846.00
4015 · Wakeboard Fee	4,800.00	8,730.00
4020 · Marina & Club Fees	0.00	2,250.00
4030 · Sublease & Access Fees	2,030.00	48,150.00
4040 · Property Tax - Brown Co.	71,039.33	71,039.33
4045 · SBT Hydraulic Assessment-BC	71,039.32	71,039.32
4050 · Property Tax -Monroe Co.	175,967.42	175,967.42
4055 · SBT Hydraulic Assessment-MC	175,967.42	175,967.42
4060 · Interest	1,449.46	20,882.53
4070 · Grants & Donations	646.09	62,904.78
4080 · Fishing Tournament	110.00	1,320.00
4090 · Park Reservations	3,300.00	6,125.00
4095 · Special Events	0.00	5,558.56
4100 · Park Admission Fees	32,712.00	44,508.00
4105 · Park Annual Pass	6,205.00	9,945.00
4120 · Other Income	0.00	1,158.35
Total Income	636,424.51	888,559.18
Expense		
2001 · Park Capital Improvement Fund	30,503.65	159,081.95
6000 · Manager	6,723.08	43,700.02
6001 · Operations Supervisor	4,500.00	28,038.45
6010 · FICA	1,783.70	7,528.52
6020 · State Unemployment Tax	0.00	135.37
6025 · Merchant Fees	63.85	481.64
6030 · Retirement	2,962.23	11,350.34
6040 · Health Insurance	1,801.38	9,402.94
6060 · Dental Insurance	35.64	213.84
6070 · Gate Attendant	6,044.63	10,148.63
6080 · Seasonal Labor	2,080.00	14,924.00
6100 · Lake Patrol	2,660.00	3,905.00
6120 · Season & Launch Permits	0.00	1,957.25
6130 · Daily Permits	230.00	476.26
6150 · Checks	116.27	354.93
6160 · Printer, Copier & Computer Supp	0.00	354.88
6170 · Miscellaneous-Other	5.00	30.00
6180 · Postage	0.00	284.50
6190 · General Business Supplies	67.90	589.31
6200 · Regular Gas	3,472.25	3,472.25
6210 · Diesel	105.86	105.86
6220 · Janitorial Supplies	1,022.14	1,970.26
6230 · Medical Supplies	0.00	29.94
6240 · Building & Grounds	735.12	5,347.67
6250 · Boat/Weed Harvester/Truck	0.00	110.24
6251 · Dredging Supplies	408.12	1,759.13
6260 · Uniforms	0.00	451.20
6280 · Radio/Communication Equipment	0.00	131.96
6290 · Signs & Nautical Markers	539.17	6,821.99
6300 · Accounting Services	1,100.00	3,250.00
6310 · Grass	1,810.00	3,620.00
6315 · Office Cleaning Service	0.00	840.00
6320 · Attorney	0.00	484.50
6345 · Professional Development	0.00	420.00
6370 · Phone, LDT, Pager, E-Mail	342.45	2,054.34
6390 · Hotel	0.00	298.00
6400 · Meals	58.63	86.25
6410 · Subscriptions	79.53	494.16
6430 · Ads	0.00	116.58
6440 · Other	0.00	349.38
6441 · Event Planning	918.61	2,198.69
6450 · Insurance	3,811.00	43,205.83

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

June 2026

	Jun 26	Jan - Jun 26
6460 · Electric	463.00	4,405.00
6470 · Water	92.48	635.20
6480 · Trash	280.65	915.87
6490 · Port-O-Lets	0.00	936.50
6500 · Pump Holding Tank	1,400.00	2,300.00
6510 · Building & Grounds Expense	1,680.00	6,956.18
6530 · Truck	24.00	1,192.85
6541 · Dredging Equipment Maintenance	194.49	194.49
6560 · Water Testing	1,362.47	6,568.22
6570 · Lake Weed Treatment	37,367.70	37,367.70
6661 · Disposal Site Preparation	0.00	1,165.00
6700 · Computer Equipment	0.00	269.98
6755 · Wetland Planting	0.00	10,691.74
6770 · LLC Pick-up Truck	0.00	37,999.00
6790 · Bond Repayment - SedimentMgmt	0.00	39,950.00
Total Expense	116,845.00	522,123.79
Net Income	519,579.51	366,435.39

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
2393 · Brown Co - Cumulative Conserv	12,465.04	20,831.00	-8,365.96	59.8%
2394 · Monroe Co - Cumulative Conserv	30,876.43	53,761.00	-22,884.57	57.4%
4000 · Watercraft Permits	119,826.00	140,000.00	-20,174.00	85.6%
4010 · Launch Fees	19,846.00	28,000.00	-8,154.00	70.9%
4015 · Wakeboard Fee	8,730.00	6,000.00	2,730.00	145.5%
4020 · Marina & Club Fees	2,250.00	15,500.00	-13,250.00	14.5%
4030 · Sublease & Access Fees	48,150.00	42,500.00	5,650.00	113.3%
4040 · Property Tax - Brown Co.	71,039.33	106,250.00	-35,210.67	66.9%
4045 · SBT Hydraulic Assessment-BC	71,039.32	106,250.00	-35,210.68	66.9%
4050 · Property Tax -Monroe Co.	175,967.42	318,750.00	-142,782.58	55.2%
4055 · SBT Hydraulic Assessment-MC	175,967.42	318,750.00	-142,782.58	55.2%
4060 · Interest	20,882.53	16,000.00	4,882.53	130.5%
4070 · Grants & Donations	62,904.78			
4080 · Fishing Tournament	1,320.00	1,750.00	-430.00	75.4%
4090 · Park Reservations	6,125.00	4,000.00	2,125.00	153.1%
4095 · Special Events	5,558.56	25,000.00	-19,441.44	22.2%
4100 · Park Admission Fees	44,508.00	70,000.00	-25,492.00	63.6%
4105 · Park Annual Pass	9,945.00	8,000.00	1,945.00	124.3%
4120 · Other Income	1,158.35			
Total Income	888,559.18	1,281,342.00	-392,782.82	69.3%
Expense				
2001 · Park Capital Improvement Fund	159,081.95	293,500.00	-134,418.05	54.2%
6000 · Manager	43,700.02	87,400.00	-43,699.98	50.0%
6001 · Operations Supervisor	28,038.45	63,860.00	-35,821.55	43.9%
6010 · FICA	7,528.52	16,550.00	-9,021.48	45.5%
6020 · State Unemployment Tax	135.37	350.00	-214.63	38.7%
6025 · Merchant Fees	481.64	1,200.00	-718.36	40.1%
6030 · Retirement	11,350.34	24,057.00	-12,706.66	47.2%
6040 · Health Insurance	9,402.94	20,000.00	-10,597.06	47.0%
6050 · Life Insurance	0.00	400.00	-400.00	0.0%
6060 · Dental Insurance	213.84			
6070 · Gate Attendant	10,148.63	29,346.00	-19,197.37	34.6%
6080 · Seasonal Labor	14,924.00	24,960.00	-10,036.00	59.8%
6100 · Lake Patrol	3,905.00	11,040.00	-7,135.00	35.4%
6120 · Season & Launch Permits	1,957.25	2,250.00	-292.75	87.0%
6130 · Daily Permits	476.26	300.00	176.26	158.8%
6140 · Receipt/Tickets Books	0.00	430.00	-430.00	0.0%
6150 · Checks	354.93	400.00	-45.07	88.7%
6160 · Printer, Copier & Computer Supp	354.88	600.00	-245.12	59.1%
6170 · Miscellaneous-Other	30.00	500.00	-470.00	6.0%
6180 · Postage	284.50	600.00	-315.50	47.4%
6190 · General Business Supplies	589.31	1,200.00	-610.69	49.1%
6200 · Regular Gas	3,472.25	8,000.00	-4,527.75	43.4%
6210 · Diesel	105.86	1,500.00	-1,394.14	7.1%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
6220 · Janitorial Supplies	1,970.26	2,500.00	-529.74	78.8%
6230 · Medical Supplies	29.94	500.00	-470.06	6.0%
6240 · Building & Grounds	5,347.67	8,000.00	-2,652.33	66.8%
6250 · Boat/Weed Harvester/Truck	110.24	1,500.00	-1,389.76	7.3%
6251 · Dredging Supplies	1,759.13	2,000.00	-240.87	88.0%
6252 · Rip Rap/Erosion Control	0.00	9,500.00	-9,500.00	0.0%
6260 · Uniforms	451.20	600.00	-148.80	75.2%
6280 · Radio/Communication Equipment	131.96	400.00	-268.04	33.0%
6290 · Signs & Nautical Markers	6,821.99	7,000.00	-178.01	97.5%
6300 · Accounting Services	3,250.00	6,600.00	-3,350.00	49.2%
6310 · Grass	3,620.00	12,000.00	-8,380.00	30.2%
6315 · Office Cleaning Service	840.00	2,500.00	-1,660.00	33.6%
6320 · Attorney	484.50	6,000.00	-5,515.50	8.1%
6330 · Consulting Engineer	0.00	10,000.00	-10,000.00	0.0%
6345 · Professional Development	420.00	500.00	-80.00	84.0%
6350 · Other Prof/Secretarial Service	0.00	1,000.00	-1,000.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	2,054.34	5,500.00	-3,445.66	37.4%
6390 · Hotel	298.00	800.00	-502.00	37.3%
6400 · Meals	86.25	500.00	-413.75	17.3%
6410 · Subscriptions	494.16	2,400.00	-1,905.84	20.6%
6430 · Ads	116.58	500.00	-383.42	23.3%
6440 · Other	349.38	1,200.00	-850.62	29.1%
6441 · Event Planning	2,198.69	20,000.00	-17,801.31	11.0%
6450 · Insurance	43,205.83	64,000.00	-20,794.17	67.5%
6460 · Electric	4,405.00	5,500.00	-1,095.00	80.1%
6470 · Water	635.20	2,600.00	-1,964.80	24.4%
6480 · Trash	915.87	3,000.00	-2,084.13	30.5%
6490 · Port-O-Lets	936.50	3,500.00	-2,563.50	26.8%
6500 · Pump Holding Tank	2,300.00	2,000.00	300.00	115.0%
6510 · Building & Grounds Expense	6,956.18	10,000.00	-3,043.82	69.6%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	1,192.85	1,000.00	192.85	119.3%
6541 · Dredging Equipment Maintenance	194.49	5,000.00	-4,805.51	3.9%
6542 · Equipment Rental	0.00	5,000.00	-5,000.00	0.0%
6560 · Water Testing	6,568.22	12,000.00	-5,431.78	54.7%
6570 · Lake Weed Treatment	37,367.70	50,000.00	-12,632.30	74.7%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6630 · Spillway Repairs	0.00	40,000.00	-40,000.00	0.0%
6661 · Disposal Site Preparation	1,165.00	20,000.00	-18,835.00	5.8%
6680 · Other Services and Charges	0.00	2,500.00	-2,500.00	0.0%
6681 · Fireworks	0.00	11,000.00	-11,000.00	0.0%
6690 · Office Equipment	0.00	1,000.00	-1,000.00	0.0%
6700 · Computer Equipment	269.98	1,500.00	-1,230.02	18.0%
6755 · Wetland Planting	10,691.74	20,000.00	-9,308.26	53.5%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through June 2026

Cash Basis

	Jan - Jun 26	Budget	\$ Over Budget	% of Budget
6770 · LLCD Pick-up Truck	37,999.00	45,000.00	-7,001.00	84.4%
6790 · Bond Repayment - SedimentMgmt	39,950.00	79,600.00	-39,650.00	50.2%
Total Expense	522,123.79	1,086,143.00	-564,019.21	48.1%
Net Income	366,435.39	195,199.00	171,236.39	187.7%

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through June 2026

Cash Basis

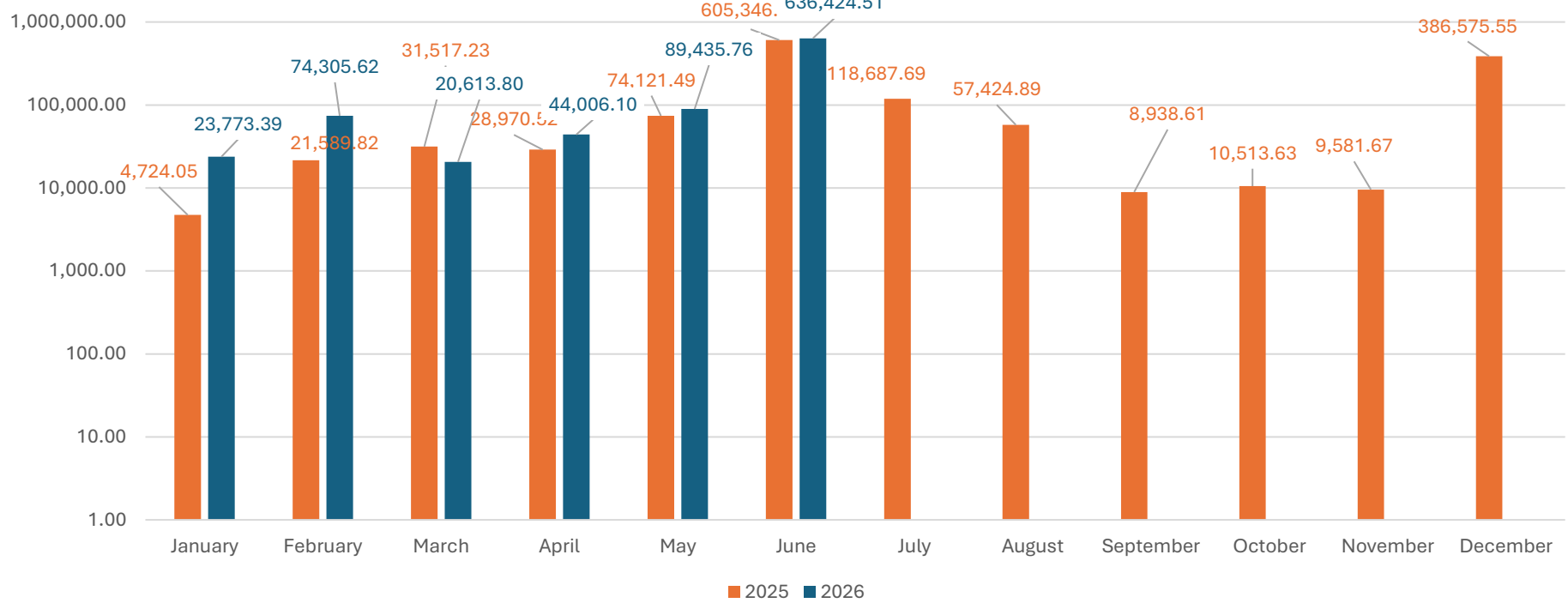
	Jan - Jun 26	Jan - Jun 25	\$ Change	% Change
Income				
2393 · Brown Co - Cumulative Conserv	12,465.04	11,833.67	631.37	5.3%
2394 · Monroe Co - Cumulative Conserv	30,876.43	31,035.51	-159.08	-0.5%
4000 · Watercraft Permits	119,826.00	94,625.00	25,201.00	26.6%
4010 · Launch Fees	19,846.00	16,571.00	3,275.00	19.8%
4015 · Wakeboard Fee	8,730.00	4,785.00	3,945.00	82.5%
4020 · Marina & Club Fees	2,250.00	2,175.00	75.00	3.5%
4030 · Sublease & Access Fees	48,150.00	43,675.26	4,474.74	10.3%
4040 · Property Tax - Brown Co.	71,039.33	68,363.48	2,675.85	3.9%
4045 · SBT Hydraulic Assessment-BC	71,039.32	68,363.48	2,675.84	3.9%
4050 · Property Tax -Monroe Co.	175,967.42	179,293.14	-3,325.72	-1.9%
4055 · SBT Hydraulic Assessment-MC	175,967.42	179,293.14	-3,325.72	-1.9%
4060 · Interest	20,882.53	8,076.47	12,806.06	158.6%
4070 · Grants & Donations	62,904.78	680.20	62,224.58	9,148.0%
4080 · Fishing Tournament	1,320.00	1,870.00	-550.00	-29.4%
4090 · Park Reservations	6,125.00	3,840.00	2,285.00	59.5%
4095 · Special Events	5,558.56	11,702.99	-6,144.43	-52.5%
4100 · Park Admission Fees	44,508.00	40,086.00	4,422.00	11.0%
4105 · Park Annual Pass	9,945.00	0.00	9,945.00	100.0%
4120 · Other Income	1,158.35	0.00	1,158.35	100.0%
Total Income	888,559.18	766,269.34	122,289.84	16.0%
Expense				
2001 · Park Capital Improvement Fund	159,081.95	0.00	159,081.95	100.0%
6000 · Manager	43,700.02	41,600.00	2,100.02	5.1%
6001 · Operations Supervisor	28,038.45	31,000.06	-2,961.61	-9.6%
6010 · FICA	7,528.52	7,146.16	382.36	5.4%
6020 · State Unemployment Tax	135.37	119.82	15.55	13.0%
6025 · Merchant Fees	481.64	441.43	40.21	9.1%
6030 · Retirement	11,350.34	10,309.26	1,041.08	10.1%
6040 · Health Insurance	9,402.94	8,439.99	962.95	11.4%
6060 · Dental Insurance	213.84	178.10	35.74	20.1%
6070 · Gate Attendant	10,148.63	8,096.68	2,051.95	25.3%
6080 · Seasonal Labor	14,924.00	14,669.20	254.80	1.7%
6100 · Lake Patrol	3,905.00	2,792.50	1,112.50	39.8%
6120 · Season & Launch Permits	1,957.25	2,152.25	-195.00	-9.1%
6130 · Daily Permits	476.26	0.00	476.26	100.0%
6150 · Checks	354.93	0.00	354.93	100.0%
6160 · Printer, Copier & Computer Supp	354.88	271.88	83.00	30.5%
6170 · Miscellaneous-Other	30.00	30.00	0.00	0.0%
6180 · Postage	284.50	438.00	-153.50	-35.1%
6190 · General Business Supplies	589.31	252.30	337.01	133.6%
6200 · Regular Gas	3,472.25	2,739.80	732.45	26.7%
6210 · Diesel	105.86	0.00	105.86	100.0%
6220 · Janitorial Supplies	1,970.26	1,151.92	818.34	71.0%
6230 · Medical Supplies	29.94	307.97	-278.03	-90.3%
6240 · Building & Grounds	5,347.67	2,770.66	2,577.01	93.0%
6250 · Boat/Weed Harvester/Truck	110.24	57.34	52.90	92.3%
6251 · Dredging Supplies	1,759.13	0.00	1,759.13	100.0%
6260 · Uniforms	451.20	0.00	451.20	100.0%
6280 · Radio/Communication Equipment	131.96	0.00	131.96	100.0%
6290 · Signs & Nautical Markers	6,821.99	7,417.71	-595.72	-8.0%
6300 · Accounting Services	3,250.00	2,500.00	750.00	30.0%
6310 · Grass	3,620.00	3,620.00	0.00	0.0%
6315 · Office Cleaning Service	840.00	720.00	120.00	16.7%
6320 · Attorney	484.50	921.00	-436.50	-47.4%
6330 · Consulting Engineer	0.00	14,509.35	-14,509.35	-100.0%
6345 · Professional Development	420.00	697.89	-277.89	-39.8%
6370 · Phone, LDT, Pager, E-Mail	2,054.34	2,957.55	-903.21	-30.5%
6390 · Hotel	298.00	716.00	-418.00	-58.4%
6400 · Meals	86.25	0.00	86.25	100.0%
6410 · Subscriptions	494.16	330.23	163.93	49.6%
6430 · Ads	116.58	714.88	-598.30	-83.7%
6440 · Other	349.38	412.05	-62.67	-15.2%
6441 · Event Planning	2,198.69	7,828.78	-5,630.09	-71.9%

LAKE LEMON CONSERVANCY
Profit & Loss Prev Year Comparison
January through June 2026

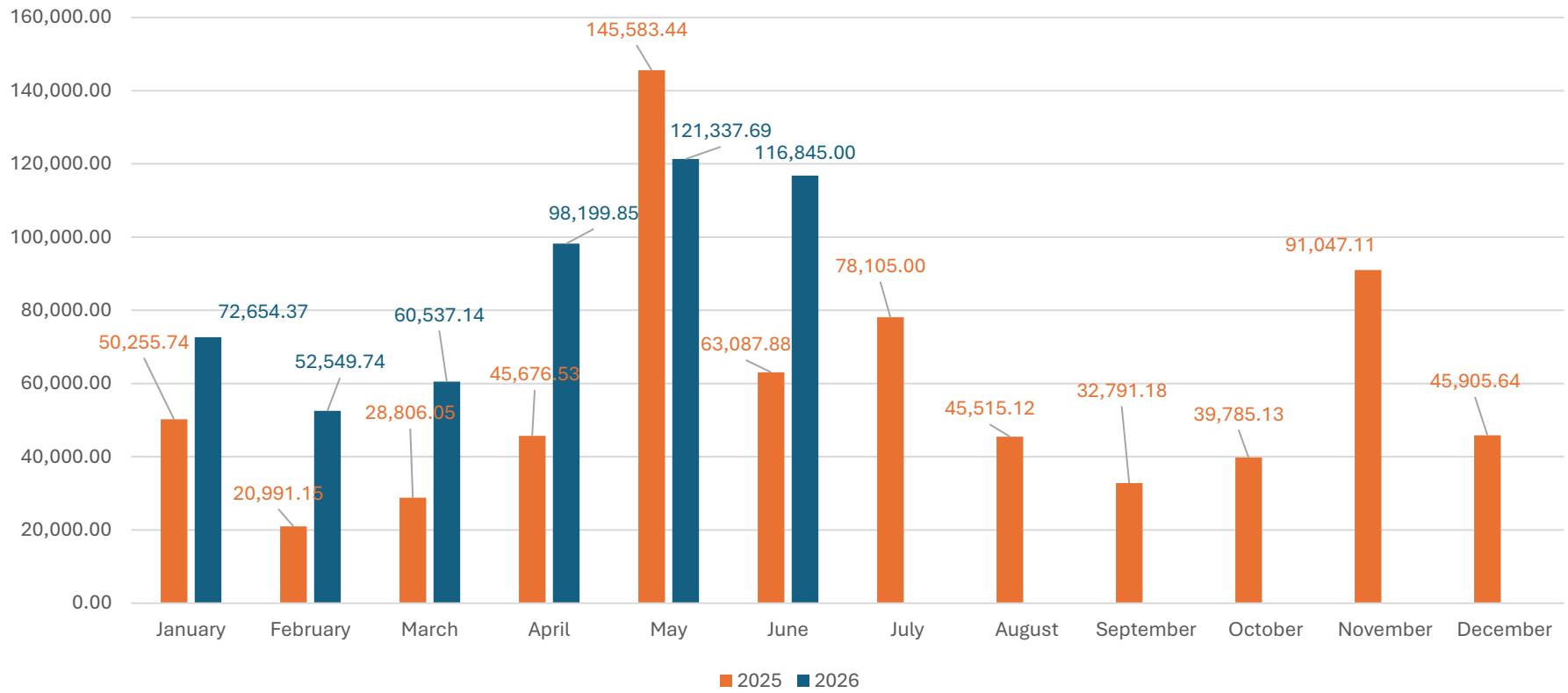
Cash Basis

	Jan - Jun 26	Jan - Jun 25	\$ Change	% Change
6450 · Insurance	43,205.83	39,118.70	4,087.13	10.5%
6460 · Electric	4,405.00	2,679.00	1,726.00	64.4%
6470 · Water	635.20	510.29	124.91	24.5%
6480 · Trash	915.87	1,366.57	-450.70	-33.0%
6490 · Port-O-Lets	936.50	1,119.00	-182.50	-16.3%
6500 · Pump Holding Tank	2,300.00	1,040.00	1,260.00	121.2%
6510 · Building & Grounds Expense	6,956.18	1,428.47	5,527.71	387.0%
6530 · Truck	1,192.85	0.00	1,192.85	100.0%
6540 · Sluice Gate Inspection	0.00	8,750.00	-8,750.00	-100.0%
6541 · Dredging Equipment Maintenance	194.49	6,838.48	-6,643.99	-97.2%
6560 · Water Testing	6,568.22	11,099.92	-4,531.70	-40.8%
6570 · Lake Weed Treatment	37,367.70	0.00	37,367.70	100.0%
6620 · Dam/Spillway Inspection	0.00	6,540.00	-6,540.00	-100.0%
6630 · Spillway Repairs	0.00	359.17	-359.17	-100.0%
6661 · Disposal Site Preparation	1,165.00	0.00	1,165.00	100.0%
6681 · Fireworks	0.00	10,500.00	-10,500.00	-100.0%
6700 · Computer Equipment	269.98	1,994.99	-1,725.01	-86.5%
6740 · Work Boat (Pontoon)	0.00	4,900.00	-4,900.00	-100.0%
6755 · Wetland Planting	10,691.74	37,295.44	-26,603.70	-71.3%
6770 · LLCD Pick-up Truck	37,999.00	0.00	37,999.00	100.0%
6790 · Bond Repayment - SedimentMgmt	39,950.00	10,550.00	29,400.00	278.7%
Total Expense	522,123.79	324,400.79	197,723.00	61.0%
Net Income	366,435.39	441,868.55	-75,433.16	-17.1%

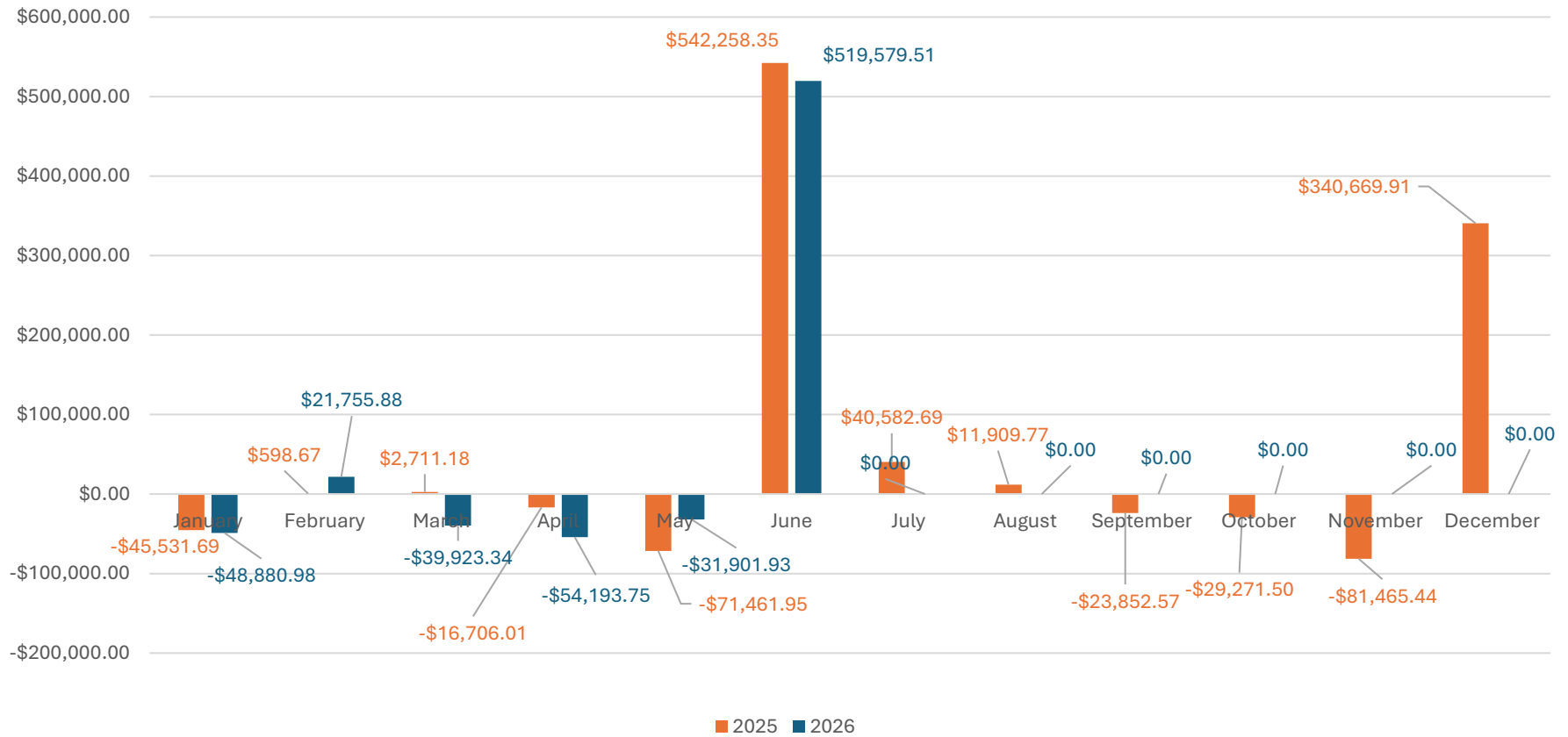
Previous Year Income Comparison



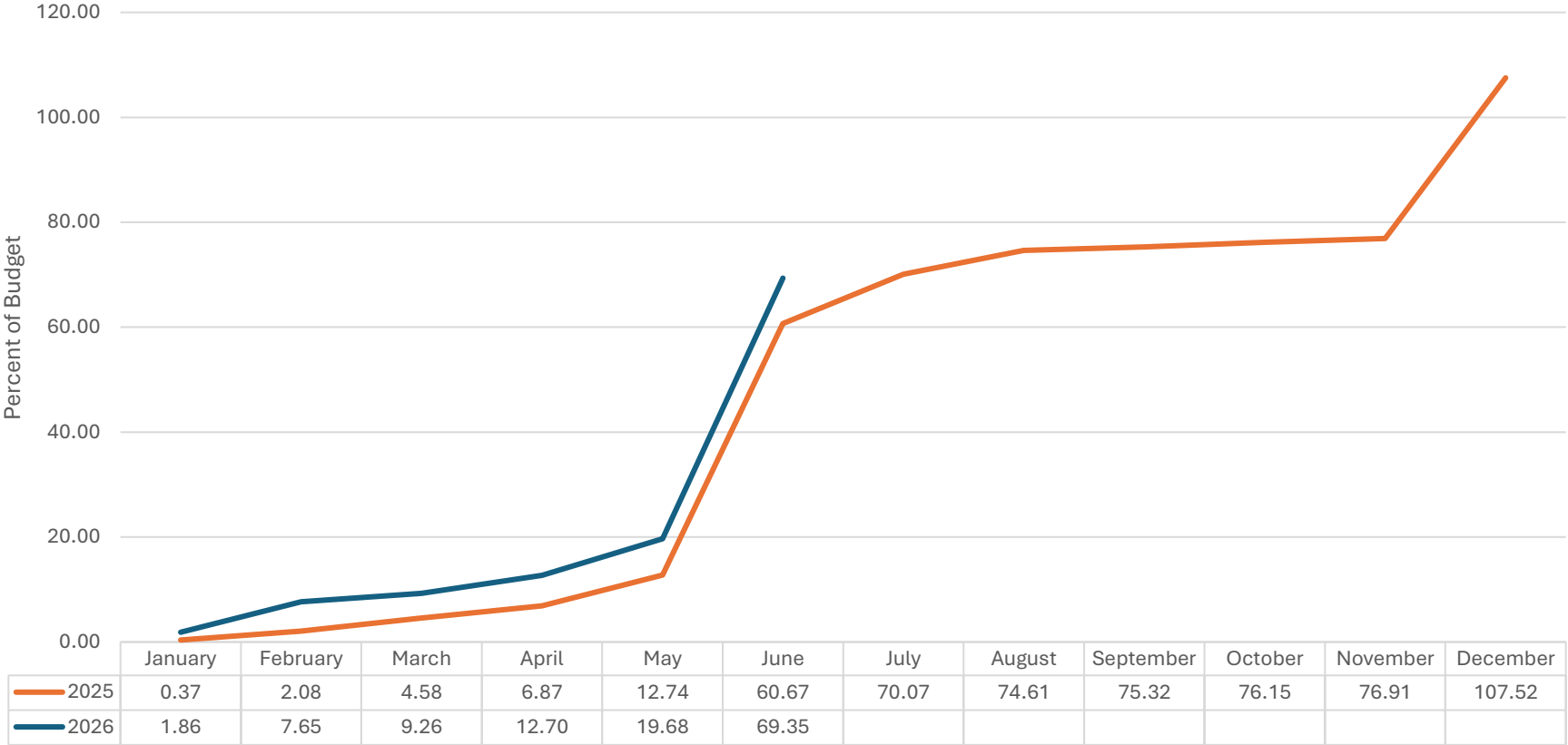
Previous Year Expense Comparison



Previous Year Net Income Comparison

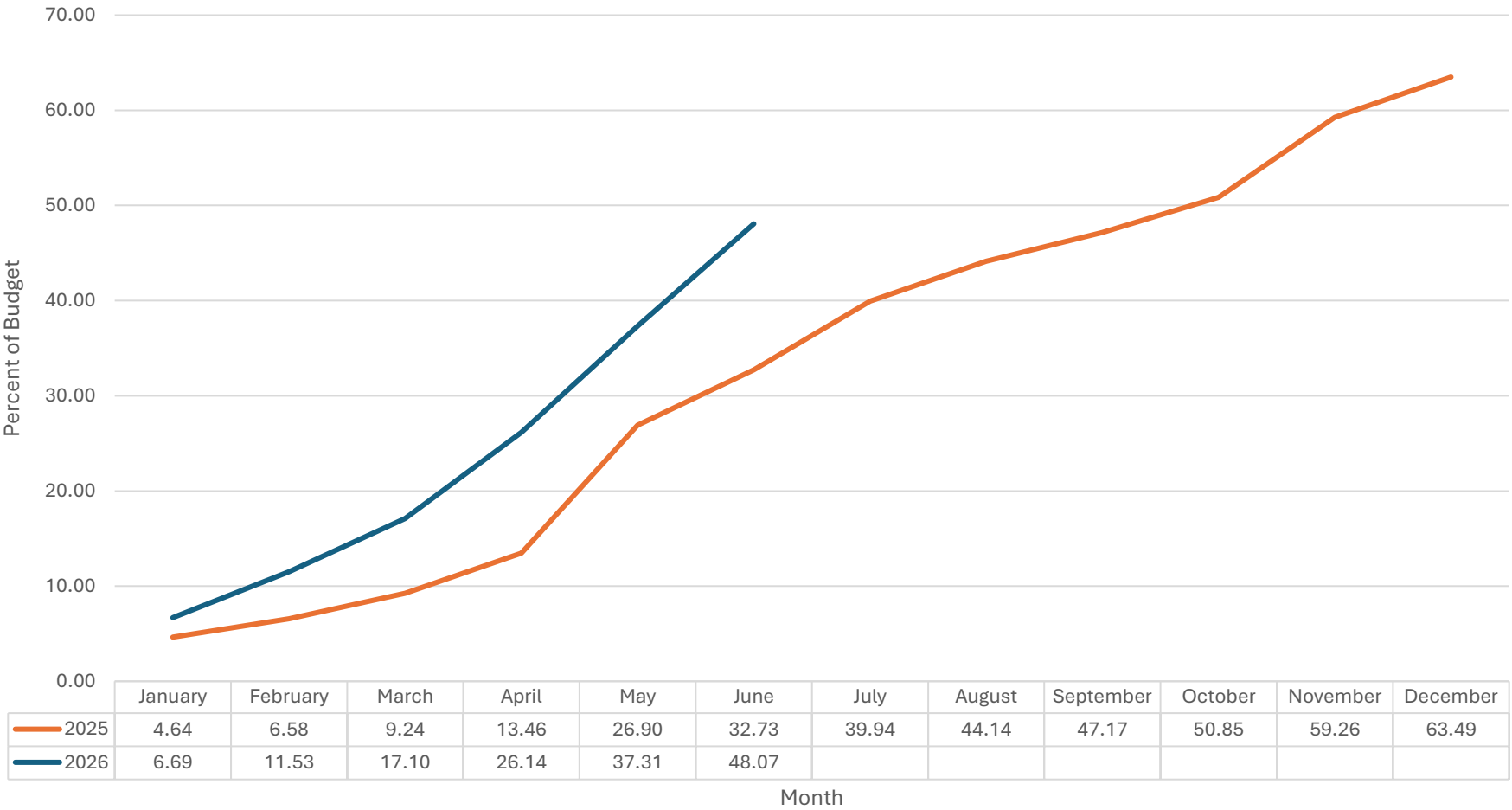


Percentage of Budgeted Revenue



Month

Percentage of Budgeted Expenditures



6:48 PM

07/09/26

LAKE LEMON CONSERVANCY

Reconciliation Summary

1000 - Peoples State Bank - General, Period Ending 06/30/2026

	Jun 30, 26
Beginning Balance	100,000.00
Cleared Transactions	
Checks and Payments - 24 items	-671,179.81
Deposits and Credits - 25 items	671,179.81
Total Cleared Transactions	0.00
Cleared Balance	100,000.00
Uncleared Transactions	
Checks and Payments - 5 items	-39,265.66
Deposits and Credits - 2 items	4,118.00
Total Uncleared Transactions	-35,147.66
Register Balance as of 06/30/2026	64,852.34
New Transactions	
Checks and Payments - 7 items	-6,584.43
Deposits and Credits - 2 items	26,567.00
Total New Transactions	19,982.57
Ending Balance	84,834.91

6:48 PM

07/09/26

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						100,000.00
Cleared Transactions						
Checks and Payments - 24 items						
Check	05/18/2026	ACH	VISA	X	-2,336.66	-2,336.66
Check	05/29/2026	6308	TODD'S SEPTIC SE...	X	-500.00	-2,836.66
Check	06/08/2026	6315	BLOOMINGTON SE...	X	-28,200.00	-31,036.66
Check	06/08/2026	6316	FIRST INSURANCE...	X	-3,811.00	-34,847.66
Check	06/08/2026	6309	N. ANDERSON EX...	X	-3,435.00	-38,282.66
Check	06/08/2026	6312	LOWE'S COMPANI...	X	-1,574.42	-39,857.08
Check	06/08/2026	6317	JOHN NAYLOR TR...	X	-1,017.77	-40,874.85
Check	06/08/2026	6311	KLEINDORFER HA...	X	-768.20	-41,643.05
Check	06/08/2026	6314	TODD'S SEPTIC SE...	X	-400.00	-42,043.05
Check	06/08/2026	6310	INTERSTATE BATT...	X	-342.60	-42,385.65
Check	06/08/2026	6313	B & B WATER CORP	X	-92.48	-42,478.13
Check	06/09/2026	6318	WATKINS ACCOUN...	X	-550.00	-43,028.13
Check	06/09/2026	6319	PINE GROVE MARI...	X	-194.49	-43,222.62
Check	06/09/2026	6320	B-TECH FIRE & SE...	X	-55.00	-43,277.62
Check	06/11/2026	6322	PREMIER ENERGY	X	-3,472.25	-46,749.87
Check	06/11/2026	ACH	VISA	X	-3,013.82	-49,763.69
Check	06/11/2026	6324	PLASTIC RECYCLI...	X	-1,285.88	-51,049.57
Check	06/11/2026	6325	WATKINS ACCOUN...	X	-550.00	-51,599.57
Check	06/11/2026	6323	RUMPKE OF INDIA...	X	-40.65	-51,640.22
Transfer	06/18/2026			X	-71,039.32	-122,679.54
General Journal	06/30/2026			X	-519,246.56	-641,926.10
General Journal	06/30/2026			X	-17,873.06	-659,799.16
General Journal	06/30/2026			X	-11,366.74	-671,165.90
General Journal	06/30/2026			X	-13.91	-671,179.81
Total Checks and Payments					-671,179.81	-671,179.81
Deposits and Credits - 25 items						
General Journal	05/29/2026			X	915.00	915.00
General Journal	05/31/2026			X	5,428.00	6,343.00
General Journal	05/31/2026			X	11,388.00	17,731.00
General Journal	06/04/2026			X	5,037.00	22,768.00
General Journal	06/04/2026			X	5,511.00	28,279.00
General Journal	06/07/2026			X	7,224.00	35,503.00
General Journal	06/07/2026			X	7,299.00	42,802.00
General Journal	06/11/2026			X	2,096.00	44,898.00
General Journal	06/11/2026			X	5,029.00	49,927.00
General Journal	06/14/2026			X	5,394.00	55,321.00
General Journal	06/14/2026			X	5,989.00	61,310.00
General Journal	06/18/2026			X	12,465.04	73,775.04
General Journal	06/18/2026			X	30,876.43	104,651.47
General Journal	06/18/2026			X	142,078.65	246,730.12
General Journal	06/18/2026			X	351,934.84	598,664.96
General Journal	06/19/2026			X	1,589.00	600,253.96
General Journal	06/19/2026			X	2,643.00	602,896.96
General Journal	06/22/2026			X	4,254.00	607,150.96
General Journal	06/22/2026			X	5,154.00	612,304.96
General Journal	06/26/2026			X	1,598.00	613,902.96
General Journal	06/26/2026			X	2,557.00	616,459.96
General Journal	06/28/2026			X	2,180.00	618,639.96
General Journal	06/28/2026			X	4,132.00	622,771.96
General Journal	06/30/2026			X	22,577.85	645,349.81
General Journal	06/30/2026			X	25,830.00	671,179.81
Total Deposits and Credits					671,179.81	671,179.81
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	100,000.00

6:48 PM

07/09/26

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Uncleared Transactions						
Checks and Payments - 5 items						
Check	06/11/2026	6321	AFFORDABLE SEP...		-400.00	-400.00
Check	06/24/2026	6326	AFFORDABLE SEP...		-600.00	-1,000.00
Check	06/25/2026	6327	FLEX PAC, INC.		-667.96	-1,667.96
Check	06/29/2026	6329	AQUATIC CONTRO...		-37,367.70	-39,035.66
Check	06/29/2026	6328	BAUGH FINE PRINT		-230.00	-39,265.66
Total Checks and Payments					-39,265.66	-39,265.66
Deposits and Credits - 2 items						
General Journal	06/30/2026				1,562.00	1,562.00
General Journal	06/30/2026				2,556.00	4,118.00
Total Deposits and Credits					4,118.00	4,118.00
Total Uncleared Transactions					-35,147.66	-35,147.66
Register Balance as of 06/30/2026					-35,147.66	64,852.34
New Transactions						
Checks and Payments - 7 items						
Check	07/02/2026	6334	INDIANA UNIVERSI...		-5,205.75	-5,205.75
Check	07/02/2026	6332	AFFORDABLE SEP...		-750.00	-5,955.75
Check	07/02/2026	6330	IZZY'S RENTAL		-188.50	-6,144.25
Check	07/02/2026	6331	B & B WATER CORP		-162.24	-6,306.49
Check	07/02/2026	6333	NAPA AUTO PARTS		-35.99	-6,342.48
Check	07/07/2026	6335	LOWE'S COMPANI...		-159.91	-6,502.39
Check	07/07/2026	6336	KLEINDORFER HA...		-82.04	-6,584.43
Total Checks and Payments					-6,584.43	-6,584.43
Deposits and Credits - 2 items						
General Journal	07/05/2026				13,190.00	13,190.00
General Journal	07/05/2026				13,377.00	26,567.00
Total Deposits and Credits					26,567.00	26,567.00
Total New Transactions					19,982.57	19,982.57
Ending Balance					-15,165.09	84,834.91

4:36 PM

07/09/26

LAKE LEMON CONSERVANCY
Reconciliation Summary
1080 · Construction Account, Period Ending 06/30/2026

	Jun 30, 26	
Beginning Balance		233,431.84
Cleared Transactions		
Deposits and Credits - 2 items	247,006.74	
Total Cleared Transactions	247,006.74	
Cleared Balance		480,438.58
Register Balance as of 06/30/2026		480,438.58
Ending Balance		480,438.58

4:36 PM

07/09/26

LAKE LEMON CONSERVANCY
Reconciliation Detail
1080 - Construction Account, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						233,431.84
Cleared Transactions						
Deposits and Credits - 2 items						
Transfer	06/17/2026			X	175,967.42	175,967.42
Transfer	06/18/2026			X	71,039.32	247,006.74
Total Deposits and Credits					247,006.74	247,006.74
Total Cleared Transactions					247,006.74	247,006.74
Cleared Balance					247,006.74	480,438.58
Register Balance as of 06/30/2026					247,006.74	480,438.58
Ending Balance					247,006.74	480,438.58

4:33 PM

07/09/26

LAKE LEMON CONSERVANCY
Reconciliation Summary
1050 - Savings Account, Period Ending 06/30/2026

	Jun 30, 26	
Beginning Balance		516,511.60
Cleared Transactions		
Checks and Payments - 2 items	-198,545.27	
Deposits and Credits - 2 items	520,516.84	
Total Cleared Transactions	321,971.57	
Cleared Balance		838,483.17
Register Balance as of 06/30/2026		838,483.17
Ending Balance		838,483.17

4:33 PM

07/09/26

LAKE LEMON CONSERVANCY
Reconciliation Detail
1050 - Savings Account, Period Ending 06/30/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						516,511.60
Cleared Transactions						
Checks and Payments - 2 items						
Transfer	06/17/2026			X	-175,967.42	-175,967.42
General Journal	06/30/2026			X	-22,577.85	-198,545.27
Total Checks and Payments					-198,545.27	-198,545.27
Deposits and Credits - 2 items						
General Journal	06/30/2026			X	1,270.28	1,270.28
General Journal	06/30/2026			X	519,246.56	520,516.84
Total Deposits and Credits					520,516.84	520,516.84
Total Cleared Transactions					321,971.57	321,971.57
Cleared Balance					321,971.57	838,483.17
Register Balance as of 06/30/2026					321,971.57	838,483.17
Ending Balance					321,971.57	838,483.17

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Debra Ladyman, Treasurer
Action Requested	Approval
Item/Subject	June Report of Claims: Approval of Vouchers
Dollar Amount	\$105,942.28
Meeting Date	August 27, 2026
Summary	Report showing check detail and payroll expenditures for June 2026
Staff Recommendation	Approval of June 2026 Report of Claims

Date: August 27th, 2026

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - June 2026)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 6 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$105,942.28

Dated this 27th Day of August, 2026

Signature of Governing Board

	Aye	Neigh	Abstain
LES WADZINSKI, CHAIRMAN	☐	☐	☐
BRET HUBER, VICE-CHAIR	☐	☐	☐
DEBRA LADYMAN, TREASURER	☐	☐	☐
DAVID CARRICO, Sub-Area I	☐	☐	☐
STEPHEN WERNER, 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 August 27th, 2026.

Les Wadzinski, Chairman

Debra Ladyman, Treasurer

LAKE LEMON CONSERVANCY
Check Detail
June 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	06/11/2026	VISA		1000 · Peoples Stat...		-3,013.82
				6240 · Building & Gr...		-269.98	269.98
				6190 · General Busi...		-67.90	67.90
				6370 · Phone, LDT, ...		-342.45	342.45
				6480 · Trash		-240.00	240.00
				6530 · Truck		-24.00	24.00
				6410 · Subscriptions		-79.53	79.53
				6210 · Diesel		-105.86	105.86
				6460 · Electric		-463.00	463.00
			Cyanotoxin Test Kits	6560 · Water Testing		-1,362.47	1,362.47
				6400 · Meals		-58.63	58.63
TOTAL						-3,013.82	3,013.82
Check	6309	06/08/2026	N. ANDERSON EX...		1000 · Peoples Stat...		-3,435.00
				6310 · Grass		-1,810.00	1,810.00
			Stone and Drainage Work	6510 · Building & Gr...		-1,625.00	1,625.00
TOTAL						-3,435.00	3,435.00
Check	6310	06/08/2026	INTERSTATE BATT...		1000 · Peoples Stat...		-342.60
			24 Volt Batteries for Excavator	6251 · Dredging Sup...		-342.60	342.60
TOTAL						-342.60	342.60
Check	6311	06/08/2026	KLEINDORFER HA...		1000 · Peoples Stat...		-768.20
			Chain and Hardware	6290 · Signs & Nauti...		-539.17	539.17
				6240 · Building & Gr...		-229.03	229.03
TOTAL						-768.20	768.20
Check	6312	06/08/2026	LOWE'S COMPANI...		1000 · Peoples Stat...		-1,574.42
			Pontoon Stage Lumber and Hardware	6240 · Building & Gr...		-236.11	236.11
				6441 · Event Planning		-918.61	918.61
				6220 · Janitorial Sup...		-354.18	354.18
				6251 · Dredging Sup...		-65.52	65.52
TOTAL						-1,574.42	1,574.42

LAKE LEMON CONSERVANCY
Check Detail
June 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	6313	06/08/2026	B & B WATER CORP		1000 · Peoples Stat...		-92.48
				6470 · Water		-92.48	92.48
TOTAL						-92.48	92.48
Check	6314	06/08/2026	TODD'S SEPTIC S...		1000 · Peoples Stat...		-400.00
				6500 · Pump Holdin...		-400.00	400.00
TOTAL						-400.00	400.00
Check	6315	06/08/2026	BLOOMINGTON SE...		1000 · Peoples Stat...		-28,200.00
			Black Top Riddle Point Park	2001 · Park Capital I...		-28,200.00	28,200.00
TOTAL						-28,200.00	28,200.00
Check	6316	06/08/2026	FIRST INSURANCE...		1000 · Peoples Stat...		-3,811.00
				6450 · Insurance		-3,811.00	3,811.00
TOTAL						-3,811.00	3,811.00
Check	6317	06/08/2026	JOHN NAYLOR TR...		1000 · Peoples Stat...		-1,017.77
			Stone for park	2001 · Park Capital I...		-1,017.77	1,017.77
TOTAL						-1,017.77	1,017.77
Check	6318	06/09/2026	WATKINS ACCOUN...		1000 · Peoples Stat...		-550.00
				6300 · Accounting S...		-550.00	550.00
TOTAL						-550.00	550.00
Check	6319	06/09/2026	PINE GROVE MARI...		1000 · Peoples Stat...		-194.49
				6541 · Dredging Equ...		-194.49	194.49
TOTAL						-194.49	194.49

LAKE LEMON CONSERVANCY
Check Detail
June 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	6320	06/09/2026	B-TECH FIRE & SE...		1000 · Peoples Stat...		-55.00
					6510 · Building & Gr...	-55.00	55.00
TOTAL						-55.00	55.00
Check	6321	06/11/2026	AFFORDABLE SEP...		1000 · Peoples Stat...		-400.00
					6500 · Pump Holdin...	-400.00	400.00
TOTAL						-400.00	400.00
Check	6322	06/11/2026	PREMIER ENERGY		1000 · Peoples Stat...		-3,472.25
			Unleaded		6200 · Regular Gas	-3,472.25	3,472.25
TOTAL						-3,472.25	3,472.25
Check	6323	06/11/2026	RUMPKE OF INDIA...		1000 · Peoples Stat...		-40.65
					6480 · Trash	-40.65	40.65
TOTAL						-40.65	40.65
Check	6324	06/11/2026	PLASTIC RECYCLI...		1000 · Peoples Stat...		-1,285.88
			Benches for Bathhouse		2001 · Park Capital I...	-1,285.88	1,285.88
TOTAL						-1,285.88	1,285.88
Check	6325	06/11/2026	WATKINS ACCOUN...		1000 · Peoples Stat...		-550.00
					6300 · Accounting S...	-550.00	550.00
TOTAL						-550.00	550.00
Check	6326	06/24/2026	AFFORDABLE SEP...		1000 · Peoples Stat...		-600.00
					6500 · Pump Holdin...	-600.00	600.00
TOTAL						-600.00	600.00

LAKE LEMON CONSERVANCY
Check Detail
June 2026

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	6327	06/25/2026	FLEX PAC, INC.		1000 · Peoples Stat...		-667.96
					6220 · Janitorial Sup...	-667.96	667.96
TOTAL						-667.96	667.96
Check	6328	06/29/2026	BAUGH FINE PRINT		1000 · Peoples Stat...		-230.00
					6130 · Daily Permits	-230.00	230.00
TOTAL						-230.00	230.00
Check	6329	06/29/2026	AQUATIC CONTRO...		1000 · Peoples Stat...		-37,367.70
			Submersed Vegetation treatment		6570 · Lake Weed T...	-37,367.70	37,367.70
TOTAL						-37,367.70	37,367.70

Total: \$88,069.22

1:02 PM

06/23/26

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

June 2026

	Casey, Adam W			CHEN, CALEB Y			CHITWOOD, EVELYN E			CONNER, CHRISTOPHER L		
	Hours	Rate	Jun 26	Hours	Rate	Jun 26	Hours	Rate	Jun 26	Hours	Rate	Jun 26
Employee Wages, Taxes and Adjus...												
Gross Pay												
Health Stipend - 6040			0.00			0.00			0.00			0.00
Salary-6000			7,569.24			0.00			0.00			0.00
Salary-6001			0.00			0.00			0.00			5,192.30
OT - 6100			0.00			0.00			0.00			0.00
Reg. Pay-6070			0.00	142	13.50	1,917.00	14.5	13.50	195.75			0.00
Reg. Pay-6080			0.00			0.00			0.00			0.00
Reg.Pay-6100			0.00			0.00			0.00			0.00
Total Gross Pay			7,569.24	142		1,917.00	14.5		195.75			5,192.30
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			0.00
Health Insurance			-454.94			0.00			0.00			0.00
Insurance			0.00			0.00			0.00			0.00
Retirement			-403.38			0.00			0.00			-135.00
Total Deductions from Gross ...			-858.32			0.00			0.00			-135.00
Adjusted Gross Pay			6,710.92	142		1,917.00	14.5		195.75			5,057.30
Taxes Withheld												
Federal Withholding			-620.00			-135.00			0.00			-608.00
Medicare Employee			-103.16			-27.80			-2.84			-75.29
Social Security Employee			-441.08			-118.85			-12.14			-321.93
IN - Withholding			-197.98			-56.55			-5.77			-149.20
Brown Co			0.00			0.00			0.00			-127.62
LAKE CO			0.00			-28.76			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-143.62			0.00			-4.19			0.00
Total Taxes Withheld			-1,505.84			-366.96			-24.94			-1,282.04
Net Pay			<u>5,205.08</u>	<u>142</u>		<u>1,550.04</u>	<u>14.5</u>		<u>170.81</u>			<u>3,775.26</u>
Employer Taxes and Contributions												
Federal Unemployment			0.00			11.50			1.17			0.00
Medicare Company			103.16			27.80			2.84			75.29
Social Security Company			441.08			118.85			12.14			321.93
IN - Unemployment Company			0.00			9.59			0.98			0.00
Qualified OT Tracking			0.00			0.00			0.00			0.00
Total Employer Taxes and Contrib...			<u>544.24</u>			<u>167.74</u>			<u>17.13</u>			<u>397.22</u>

1:02 PM

06/23/26

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

June 2026

	KOMODA, NATASHA H			LANE, NICHOLAS			LAUTENBACH, TIMOTHY N			RICKETTS, EWAN		
	Hours	Rate	Jun 26	Hours	Rate	Jun 26	Hours	Rate	Jun 26	Hours	Rate	Jun 26
Employee Wages, Taxes and Adjus...												
Gross Pay												
Health Stipend - 6040			225.00			0.00			0.00			0.00
Salary-6000			0.00			0.00			0.00			0.00
Salary-6001			0.00			0.00			0.00			0.00
OT - 6100			0.00	1	30.00	30.00			0.00			0.00
Reg. Pay-6070			0.00			0.00	121.5	13.50	1,640.25	69.25	13.50	934.88
Reg. Pay-6080	100	20.80	2,080.00			0.00			0.00			0.00
Reg.Pay-6100			0.00	131.5	20.00	2,630.00			0.00			0.00
Total Gross Pay	100		2,305.00	132.5		2,660.00	121.5		1,640.25	69.25		934.88
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			0.00
Health Insurance			0.00			0.00			0.00			0.00
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			0.00			0.00
Total Deductions from Gross ...			0.00			0.00			0.00			0.00
Adjusted Gross Pay	100		2,305.00	132.5		2,660.00	121.5		1,640.25	69.25		934.88
Taxes Withheld												
Federal Withholding			-150.00			-231.00			-102.00			-46.00
Medicare Employee			-33.42			-38.57			-23.78			-13.56
Social Security Employee			-142.91			-164.92			-101.70			-57.96
IN - Withholding			-63.46			-76.20			-48.39			-25.31
Brown Co			0.00			0.00			0.00			0.00
LAKE CO			0.00			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-46.04			-55.28			-35.10			-18.36
Total Taxes Withheld			-435.83			-565.97			-310.97			-161.19
Net Pay	100		1,869.17	132.5		2,094.03	121.5		1,329.28	69.25		773.69
Employer Taxes and Contributions												
Federal Unemployment			0.00			15.96			9.84			5.61
Medicare Company			33.42			38.57			23.78			13.56
Social Security Company			142.91			164.92			101.70			57.96
IN - Unemployment Company			0.00			13.30			8.20			4.68
Qualified OT Tracking			0.00			10.00			0.00			0.00
Total Employer Taxes and Contrib...			176.33			242.75			143.52			81.81

1:02 PM

06/23/26

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
June 2026

	SEACAT, TAYLOR N			TOTAL		
	Hours	Rate	Jun 26	Hours	Rate	Jun 26
Employee Wages, Taxes and Adjus...						
Gross Pay						
Health Stipend - 6040			0.00			225.00
Salary-6000			0.00			7,569.24
Salary-6001			0.00			5,192.30
OT - 6100			0.00	1.00		30.00
Reg. Pay-6070	100.5	13.50	1,356.75	447.75		6,044.63
Reg. Pay-6080			0.00	100.00		2,080.00
Reg. Pay-6100			0.00	131.50		2,630.00
Total Gross Pay	100.5		1,356.75	680.25		23,771.17
Deductions from Gross Pay						
Emp HSA			0.00			0.00
Health Insurance			0.00			-454.94
Insurance			0.00			0.00
Retirement			0.00			-538.38
Total Deductions from Gross ...			0.00			-993.32
Adjusted Gross Pay	100.5		1,356.75	680.25		22,777.85
Taxes Withheld						
Federal Withholding			-73.00			-1,965.00
Medicare Employee			-19.67			-338.09
Social Security Employee			-84.12			-1,445.61
IN - Withholding			-40.03			-662.89
Brown Co			-34.23			-161.85
LAKE CO			0.00			-28.76
Medicare Employee Addl Tax			0.00			0.00
Monroe Co.			0.00			-302.59
Total Taxes Withheld			-251.05			-4,904.79
Net Pay	100.5		1,105.70	680.25		17,873.06
Employer Taxes and Contributions						
Federal Unemployment			8.14			52.22
Medicare Company			19.67			338.09
Social Security Company			84.12			1,445.61
IN - Unemployment Company			6.78			43.53
Qualified OT Tracking			0.00			10.00
Total Employer Taxes and Contrib...			118.71			1,889.45

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Debra Ladyman, Treasurer
Action Requested	Review
Item/Subject	July Financial Update
Dollar Amount	N/A
Meeting Date	August 27, 2026
Summary	Financial reports showing end of July 2026 Balance Sheet, Income, Expense, 2025 comparison, and reconciliation data
Staff Recommendation	N/A

Lake Lemon Conservancy District

Financial Statement

For Period Ending

July 1, 2026 Through July 31, 2026

(Unaudited)

Watkins Accounting

113 E. 19th Street
Bloomington, IN47408

LAKE LEMON CONSERVANCY

Balance Sheet

As of July 31, 2026

Cash Basis

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
1000 · Peoples State Bank - General	
1001 · Peoples St Bank - Cum. Conserv	284,451.53
1000 · Peoples State Bank - General - Other	-171,775.14
Total 1000 · Peoples State Bank - General	112,676.39
1010 · Petty Cash	100.00
1020 · Change Fund	200.00
1030 · CD's General Fund	1,200,000.00
1050 · Savings Account	612,168.54
1080 · Construction Account	292,040.68
Total Checking/Savings	2,217,185.61
Total Current Assets	2,217,185.61
Fixed Assets	
1500 · Land @ South Shore Dr	102,755.00
1510 · Trucks	67,009.00
1520 · Other Asset	8,100.00
1550 · Boats	157,500.00
1680 · Other Fixed Assets	120,792.00
Total Fixed Assets	456,156.00
TOTAL ASSETS	2,673,341.61
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2010 · FICA & Federal Taxes Payable	5,900.52
2020 · State & Co. Withholding Payable	1,203.59
Total Other Current Liabilities	7,104.11
Total Current Liabilities	7,104.11
Long Term Liabilities	
2810 · Bond Payable	885,000.00
Total Long Term Liabilities	885,000.00
Total Liabilities	892,104.11
Equity	
3000 · Opening Balance Equity	101,373.66
3040 · General Fund	204,807.69
3200 · Retained Earnings	1,031,008.71
Net Income	444,047.44
Total Equity	1,781,237.50
TOTAL LIABILITIES & EQUITY	2,673,341.61

LAKE LEMON CONSERVANCY

Profit & Loss

July 2026

Cash Basis

	Jul 26
Income	
4000 · Watercraft Permits	11,428.00
4010 · Launch Fees	4,008.00
4015 · Wakeboard Fee	90.00
4020 · Marina & Club Fees	14,940.00
4030 · Sublease & Access Fees	290.00
4060 · Interest	7,820.00
4070 · Grants & Donations	141.15
4090 · Park Reservations	200.00
4095 · Special Events	15,118.00
4100 · Park Admission Fees	33,768.00
4105 · Park Annual Pass	935.00
Total Income	88,738.15
Expense	
6000 · Manager	6,723.08
6001 · Operations Supervisor	4,500.00
6010 · FICA	1,892.76
6020 · State Unemployment Tax	92.70
6025 · Merchant Fees	63.96
6030 · Retirement	1,795.36
6040 · Health Insurance	1,801.38
6060 · Dental Insurance	35.64
6070 · Gate Attendant	6,267.39
6080 · Seasonal Labor	3,328.00
6100 · Lake Patrol	2,615.00
6170 · Miscellaneous-Other	5.00
6190 · General Business Supplies	50.91
6200 · Regular Gas	189.75
6220 · Janitorial Supplies	735.04
6240 · Building & Grounds	315.93
6310 · Grass	1,810.00
6315 · Office Cleaning Service	180.00
6370 · Phone, LDT, Pager, E-Mail	341.56
6410 · Subscriptions	1,207.02
6441 · Event Planning	2,393.15
6450 · Insurance	8,932.00
6460 · Electric	522.00
6470 · Water	361.48
6480 · Trash	278.58
6490 · Port-O-Lets	377.00
6500 · Pump Holding Tank	1,550.00
6560 · Water Testing	5,205.75
6681 · Fireworks	20,000.00
6755 · Wetland Planting	5,554.66
Total Expense	79,125.10
Net Income	9,613.05

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

July 2026

	Jul 26	Jan - Jul 26
Income		
2393 · Brown Co - Cumulative Conserv	0.00	12,465.04
2394 · Monroe Co - Cumulative Conserv	0.00	30,876.43
4000 · Watercraft Permits	11,428.00	131,254.00
4010 · Launch Fees	4,008.00	23,854.00
4015 · Wakeboard Fee	90.00	8,820.00
4020 · Marina & Club Fees	14,940.00	17,190.00
4030 · Sublease & Access Fees	290.00	48,440.00
4040 · Property Tax - Brown Co.	0.00	71,039.33
4045 · SBT Hydraulic Assessment-BC	0.00	71,039.32
4050 · Property Tax -Monroe Co.	0.00	175,967.42
4055 · SBT Hydraulic Assessment-MC	0.00	175,967.42
4060 · Interest	7,820.00	28,702.53
4070 · Grants & Donations	141.15	63,045.93
4080 · Fishing Tournament	0.00	1,320.00
4090 · Park Reservations	200.00	6,325.00
4095 · Special Events	15,118.00	20,676.56
4100 · Park Admission Fees	33,768.00	78,276.00
4105 · Park Annual Pass	935.00	10,880.00
4120 · Other Income	0.00	1,158.35
Total Income	88,738.15	977,297.33
Expense		
2001 · Park Capital Improvement Fund	0.00	159,081.95
6000 · Manager	6,723.08	50,423.10
6001 · Operations Supervisor	4,500.00	32,538.45
6010 · FICA	1,892.76	9,421.28
6020 · State Unemployment Tax	92.70	228.07
6025 · Merchant Fees	63.96	545.60
6030 · Retirement	1,795.36	13,145.70
6040 · Health Insurance	1,801.38	11,204.32
6060 · Dental Insurance	35.64	249.48
6070 · Gate Attendant	6,267.39	16,416.02
6080 · Seasonal Labor	3,328.00	18,252.00
6100 · Lake Patrol	2,615.00	6,520.00
6120 · Season & Launch Permits	0.00	1,957.25
6130 · Daily Permits	0.00	476.26
6150 · Checks	0.00	354.93
6160 · Printer, Copier & Computer Supp	0.00	354.88
6170 · Miscellaneous-Other	5.00	35.00
6180 · Postage	0.00	284.50
6190 · General Business Supplies	50.91	640.22
6200 · Regular Gas	189.75	3,662.00
6210 · Diesel	0.00	105.86
6220 · Janitorial Supplies	735.04	2,705.30
6230 · Medical Supplies	0.00	29.94
6240 · Building & Grounds	315.93	5,663.60
6250 · Boat/Weed Harvester/Truck	0.00	110.24
6251 · Dredging Supplies	0.00	1,759.13
6260 · Uniforms	0.00	451.20
6280 · Radio/Communication Equipment	0.00	131.96
6290 · Signs & Nautical Markers	0.00	6,821.99
6300 · Accounting Services	0.00	3,250.00
6310 · Grass	1,810.00	5,430.00
6315 · Office Cleaning Service	180.00	1,020.00
6320 · Attorney	0.00	484.50
6345 · Professional Development	0.00	420.00
6370 · Phone, LDT, Pager, E-Mail	341.56	2,395.90
6390 · Hotel	0.00	298.00
6400 · Meals	0.00	86.25
6410 · Subscriptions	1,207.02	1,701.18
6430 · Ads	0.00	116.58
6440 · Other	0.00	349.38
6441 · Event Planning	2,393.15	4,591.84
6450 · Insurance	8,932.00	52,137.83

LAKE LEMON CONSERVANCY

Profit & Loss YTD Comparison

Cash Basis

July 2026

	Jul 26	Jan - Jul 26
6460 · Electric	522.00	4,927.00
6470 · Water	361.48	996.68
6480 · Trash	278.58	1,194.45
6490 · Port-O-Lets	377.00	1,313.50
6500 · Pump Holding Tank	1,550.00	3,850.00
6510 · Building & Grounds Expense	0.00	6,956.18
6530 · Truck	0.00	1,192.85
6541 · Dredging Equipment Maintenance	0.00	194.49
6560 · Water Testing	5,205.75	11,773.97
6570 · Lake Weed Treatment	0.00	37,367.70
6661 · Disposal Site Preparation	0.00	1,165.00
6681 · Fireworks	20,000.00	20,000.00
6700 · Computer Equipment	0.00	269.98
6755 · Wetland Planting	5,554.66	16,246.40
6770 · LLC'D Pick-up Truck	0.00	37,999.00
6790 · Bond Repayment - SedimentMgmt	0.00	39,950.00
Total Expense	79,125.10	601,248.89
Net Income	9,613.05	376,048.44

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through July 2026

Cash Basis

	Jan - Jul 26	Budget	\$ Over Budget	% of Budget
Income				
2393 · Brown Co - Cumulative Conserv	12,465.04	20,831.00	-8,365.96	59.8%
2394 · Monroe Co - Cumulative Conserv	30,876.43	53,761.00	-22,884.57	57.4%
4000 · Watercraft Permits	131,254.00	140,000.00	-8,746.00	93.8%
4010 · Launch Fees	23,854.00	28,000.00	-4,146.00	85.2%
4015 · Wakeboard Fee	8,820.00	6,000.00	2,820.00	147.0%
4020 · Marina & Club Fees	17,190.00	15,500.00	1,690.00	110.9%
4030 · Sublease & Access Fees	48,440.00	42,500.00	5,940.00	114.0%
4040 · Property Tax - Brown Co.	71,039.33	106,250.00	-35,210.67	66.9%
4045 · SBT Hydraulic Assessment-BC	71,039.32	106,250.00	-35,210.68	66.9%
4050 · Property Tax -Monroe Co.	175,967.42	318,750.00	-142,782.58	55.2%
4055 · SBT Hydraulic Assessment-MC	175,967.42	318,750.00	-142,782.58	55.2%
4060 · Interest	28,702.53	16,000.00	12,702.53	179.4%
4070 · Grants & Donations	63,045.93			
4080 · Fishing Tournament	1,320.00	1,750.00	-430.00	75.4%
4090 · Park Reservations	6,325.00	4,000.00	2,325.00	158.1%
4095 · Special Events	20,676.56	25,000.00	-4,323.44	82.7%
4100 · Park Admission Fees	78,276.00	70,000.00	8,276.00	111.8%
4105 · Park Annual Pass	10,880.00	8,000.00	2,880.00	136.0%
4120 · Other Income	1,158.35			
Total Income	977,297.33	1,281,342.00	-304,044.67	76.3%
Expense				
2001 · Park Capital Improvement Fund	159,081.95	293,500.00	-134,418.05	54.2%
6000 · Manager	50,423.10	87,400.00	-36,976.90	57.7%
6001 · Operations Supervisor	32,538.45	63,860.00	-31,321.55	51.0%
6010 · FICA	9,421.28	16,550.00	-7,128.72	56.9%
6020 · State Unemployment Tax	228.07	350.00	-121.93	65.2%
6025 · Merchant Fees	545.60	1,200.00	-654.40	45.5%
6030 · Retirement	13,145.70	24,057.00	-10,911.30	54.6%
6040 · Health Insurance	11,204.32	20,000.00	-8,795.68	56.0%
6050 · Life Insurance	0.00	400.00	-400.00	0.0%
6060 · Dental Insurance	249.48			
6070 · Gate Attendant	16,416.02	29,346.00	-12,929.98	55.9%
6080 · Seasonal Labor	18,252.00	24,960.00	-6,708.00	73.1%
6100 · Lake Patrol	6,520.00	11,040.00	-4,520.00	59.1%
6120 · Season & Launch Permits	1,957.25	2,250.00	-292.75	87.0%
6130 · Daily Permits	476.26	300.00	176.26	158.8%
6140 · Receipt/Tickets Books	0.00	430.00	-430.00	0.0%
6150 · Checks	354.93	400.00	-45.07	88.7%
6160 · Printer, Copier & Computer Supp	354.88	600.00	-245.12	59.1%
6170 · Miscellaneous-Other	35.00	500.00	-465.00	7.0%
6180 · Postage	284.50	600.00	-315.50	47.4%
6190 · General Business Supplies	640.22	1,200.00	-559.78	53.4%
6200 · Regular Gas	3,662.00	8,000.00	-4,338.00	45.8%
6210 · Diesel	105.86	1,500.00	-1,394.14	7.1%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through July 2026

Cash Basis

	Jan - Jul 26	Budget	\$ Over Budget	% of Budget
6220 · Janitorial Supplies	2,705.30	2,500.00	205.30	108.2%
6230 · Medical Supplies	29.94	500.00	-470.06	6.0%
6240 · Building & Grounds	5,663.60	8,000.00	-2,336.40	70.8%
6250 · Boat/Weed Harvester/Truck	110.24	1,500.00	-1,389.76	7.3%
6251 · Dredging Supplies	1,759.13	2,000.00	-240.87	88.0%
6252 · Rip Rap/Erosion Control	0.00	9,500.00	-9,500.00	0.0%
6260 · Uniforms	451.20	600.00	-148.80	75.2%
6280 · Radio/Communication Equipment	131.96	400.00	-268.04	33.0%
6290 · Signs & Nautical Markers	6,821.99	7,000.00	-178.01	97.5%
6300 · Accounting Services	3,250.00	6,600.00	-3,350.00	49.2%
6310 · Grass	5,430.00	12,000.00	-6,570.00	45.3%
6315 · Office Cleaning Service	1,020.00	2,500.00	-1,480.00	40.8%
6320 · Attorney	484.50	6,000.00	-5,515.50	8.1%
6330 · Consulting Engineer	0.00	10,000.00	-10,000.00	0.0%
6345 · Professional Development	420.00	500.00	-80.00	84.0%
6350 · Other Prof/Secretarial Service	0.00	1,000.00	-1,000.00	0.0%
6370 · Phone, LDT, Pager, E-Mail	2,395.90	5,500.00	-3,104.10	43.6%
6390 · Hotel	298.00	800.00	-502.00	37.3%
6400 · Meals	86.25	500.00	-413.75	17.3%
6410 · Subscriptions	1,701.18	2,400.00	-698.82	70.9%
6430 · Ads	116.58	500.00	-383.42	23.3%
6440 · Other	349.38	1,200.00	-850.62	29.1%
6441 · Event Planning	4,591.84	20,000.00	-15,408.16	23.0%
6450 · Insurance	52,137.83	64,000.00	-11,862.17	81.5%
6460 · Electric	4,927.00	5,500.00	-573.00	89.6%
6470 · Water	996.68	2,600.00	-1,603.32	38.3%
6480 · Trash	1,194.45	3,000.00	-1,805.55	39.8%
6490 · Port-O-Lets	1,313.50	3,500.00	-2,186.50	37.5%
6500 · Pump Holding Tank	3,850.00	2,000.00	1,850.00	192.5%
6510 · Building & Grounds Expense	6,956.18	10,000.00	-3,043.82	69.6%
6520 · Boat	0.00	2,000.00	-2,000.00	0.0%
6530 · Truck	1,192.85	1,000.00	192.85	119.3%
6541 · Dredging Equipment Maintenance	194.49	5,000.00	-4,805.51	3.9%
6542 · Equipment Rental	0.00	5,000.00	-5,000.00	0.0%
6560 · Water Testing	11,773.97	12,000.00	-226.03	98.1%
6570 · Lake Weed Treatment	37,367.70	50,000.00	-12,632.30	74.7%
6590 · Contingency Funds 10%	0.00	10,000.00	-10,000.00	0.0%
6630 · Spillway Repairs	0.00	40,000.00	-40,000.00	0.0%
6661 · Disposal Site Preparation	1,165.00	20,000.00	-18,835.00	5.8%
6680 · Other Services and Charges	0.00	2,500.00	-2,500.00	0.0%
6681 · Fireworks	20,000.00	11,000.00	9,000.00	181.8%
6690 · Office Equipment	0.00	1,000.00	-1,000.00	0.0%
6700 · Computer Equipment	269.98	1,500.00	-1,230.02	18.0%
6755 · Wetland Planting	16,246.40	20,000.00	-3,753.60	81.2%

LAKE LEMON CONSERVANCY
Profit & Loss Budget vs. Actual
January through July 2026

Cash Basis

	Jan - Jul 26	Budget	\$ Over Budget	% of Budget
6770 · LLCD Pick-up Truck	37,999.00	45,000.00	-7,001.00	84.4%
6790 · Bond Repayment - SedimentMgmt	39,950.00	79,600.00	-39,650.00	50.2%
Total Expense	601,248.89	1,086,143.00	-484,894.11	55.4%
Net Income	376,048.44	195,199.00	180,849.44	192.6%

LAKE LEMON CONSERVANCY

Profit & Loss Prev Year Comparison

January through July 2026

Cash Basis

	Jan - Jul 26	Jan - Jul 25	\$ Change	% Change
Income				
2393 · Brown Co - Cumulative Conserv	12,465.04	11,833.67	631.37	5.3%
2394 · Monroe Co - Cumulative Conserv	30,876.43	31,035.51	-159.08	-0.5%
4000 · Watercraft Permits	131,254.00	104,528.00	26,726.00	25.6%
4010 · Launch Fees	23,854.00	19,554.00	4,300.00	22.0%
4015 · Wakeboard Fee	8,820.00	4,825.00	3,995.00	82.8%
4020 · Marina & Club Fees	17,190.00	16,503.00	687.00	4.2%
4030 · Sublease & Access Fees	48,440.00	43,675.26	4,764.74	10.9%
4040 · Property Tax - Brown Co.	71,039.33	68,363.48	2,675.85	3.9%
4045 · SBT Hydraulic Assessment-BC	71,039.32	68,363.48	2,675.84	3.9%
4050 · Property Tax -Monroe Co.	175,967.42	179,293.14	-3,325.72	-1.9%
4055 · SBT Hydraulic Assessment-MC	175,967.42	179,293.14	-3,325.72	-1.9%
4060 · Interest	28,702.53	9,336.06	19,366.47	207.4%
4070 · Grants & Donations	63,045.93	4,419.20	58,626.73	1,326.6%
4080 · Fishing Tournament	1,320.00	1,870.00	-550.00	-29.4%
4090 · Park Reservations	6,325.00	4,640.00	1,685.00	36.3%
4095 · Special Events	20,676.56	25,907.90	-5,231.34	-20.2%
4100 · Park Admission Fees	78,276.00	65,375.00	12,901.00	19.7%
4105 · Park Annual Pass	10,880.00	6,630.00	4,250.00	64.1%
4120 · Other Income	1,158.35	39,511.19	-38,352.84	-97.1%
Total Income	977,297.33	884,957.03	92,340.30	10.4%
Expense				
2001 · Park Capital Improvement Fund	159,081.95	0.00	159,081.95	100.0%
6000 · Manager	50,423.10	48,000.00	2,423.10	5.1%
6001 · Operations Supervisor	32,538.45	35,769.30	-3,230.85	-9.0%
6010 · FICA	9,421.28	8,732.33	688.95	7.9%
6020 · State Unemployment Tax	228.07	200.05	28.02	14.0%
6025 · Merchant Fees	545.60	505.43	40.17	8.0%
6030 · Retirement	13,145.70	11,895.30	1,250.40	10.5%
6040 · Health Insurance	11,204.32	9,825.22	1,379.10	14.0%
6060 · Dental Insurance	249.48	213.72	35.76	16.7%
6070 · Gate Attendant	16,416.02	13,124.59	3,291.43	25.1%
6080 · Seasonal Labor	18,252.00	17,305.60	946.40	5.5%
6100 · Lake Patrol	6,520.00	4,107.50	2,412.50	58.7%
6120 · Season & Launch Permits	1,957.25	2,152.25	-195.00	-9.1%
6130 · Daily Permits	476.26	0.00	476.26	100.0%
6150 · Checks	354.93	0.00	354.93	100.0%
6160 · Printer, Copier & Computer Supp	354.88	271.88	83.00	30.5%
6170 · Miscellaneous-Other	35.00	556.48	-521.48	-93.7%
6180 · Postage	284.50	438.00	-153.50	-35.1%
6190 · General Business Supplies	640.22	574.38	65.84	11.5%
6200 · Regular Gas	3,662.00	2,739.80	922.20	33.7%
6210 · Diesel	105.86	0.00	105.86	100.0%
6220 · Janitorial Supplies	2,705.30	1,709.97	995.33	58.2%
6230 · Medical Supplies	29.94	307.97	-278.03	-90.3%
6240 · Building & Grounds	5,663.60	3,664.52	1,999.08	54.6%
6250 · Boat/Weed Harvester/Truck	110.24	79.31	30.93	39.0%
6251 · Dredging Supplies	1,759.13	0.00	1,759.13	100.0%
6260 · Uniforms	451.20	0.00	451.20	100.0%
6280 · Radio/Communication Equipment	131.96	0.00	131.96	100.0%
6290 · Signs & Nautical Markers	6,821.99	7,417.71	-595.72	-8.0%
6300 · Accounting Services	3,250.00	3,500.00	-250.00	-7.1%
6310 · Grass	5,430.00	5,430.00	0.00	0.0%
6315 · Office Cleaning Service	1,020.00	720.00	300.00	41.7%
6320 · Attorney	484.50	921.00	-436.50	-47.4%
6330 · Consulting Engineer	0.00	14,509.35	-14,509.35	-100.0%
6345 · Professional Development	420.00	697.89	-277.89	-39.8%
6370 · Phone, LDT, Pager, E-Mail	2,395.90	3,556.99	-1,161.09	-32.6%
6390 · Hotel	298.00	716.00	-418.00	-58.4%
6400 · Meals	86.25	0.00	86.25	100.0%
6410 · Subscriptions	1,701.18	1,493.85	207.33	13.9%
6430 · Ads	116.58	714.88	-598.30	-83.7%
6440 · Other	349.38	626.71	-277.33	-44.3%
6441 · Event Planning	4,591.84	9,533.40	-4,941.56	-51.8%

LAKE LEMON CONSERVANCY

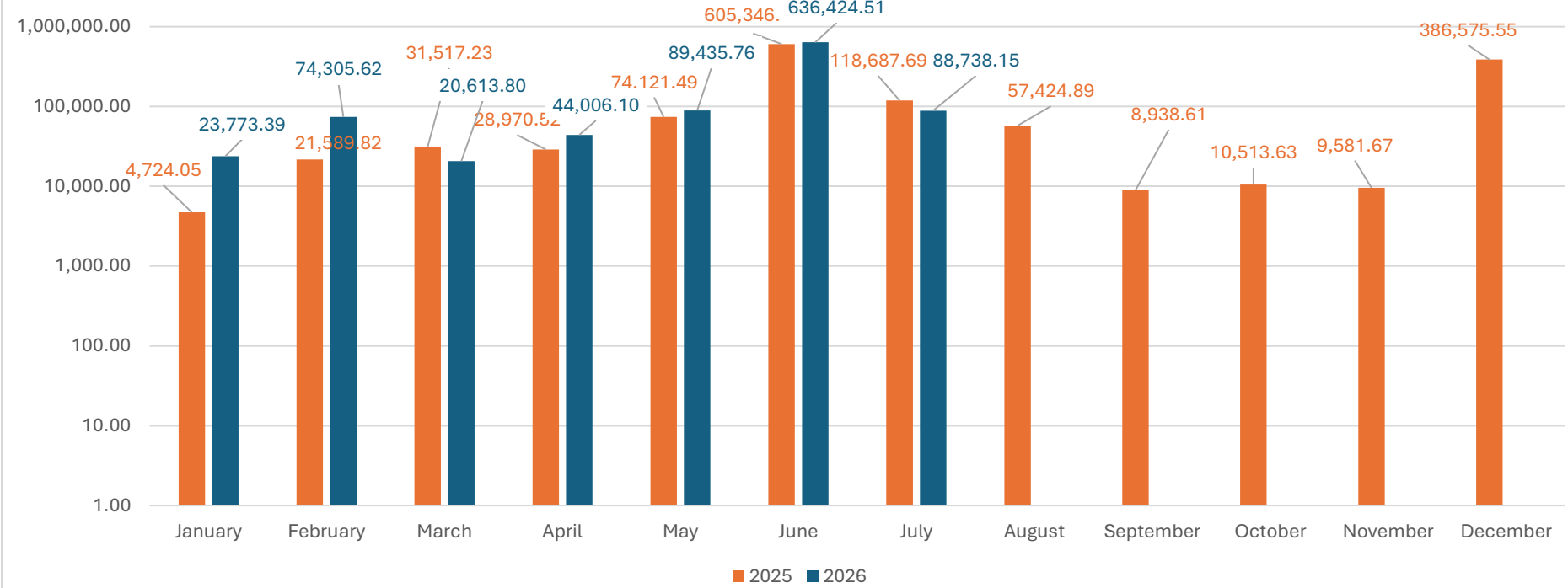
Profit & Loss Prev Year Comparison

Cash Basis

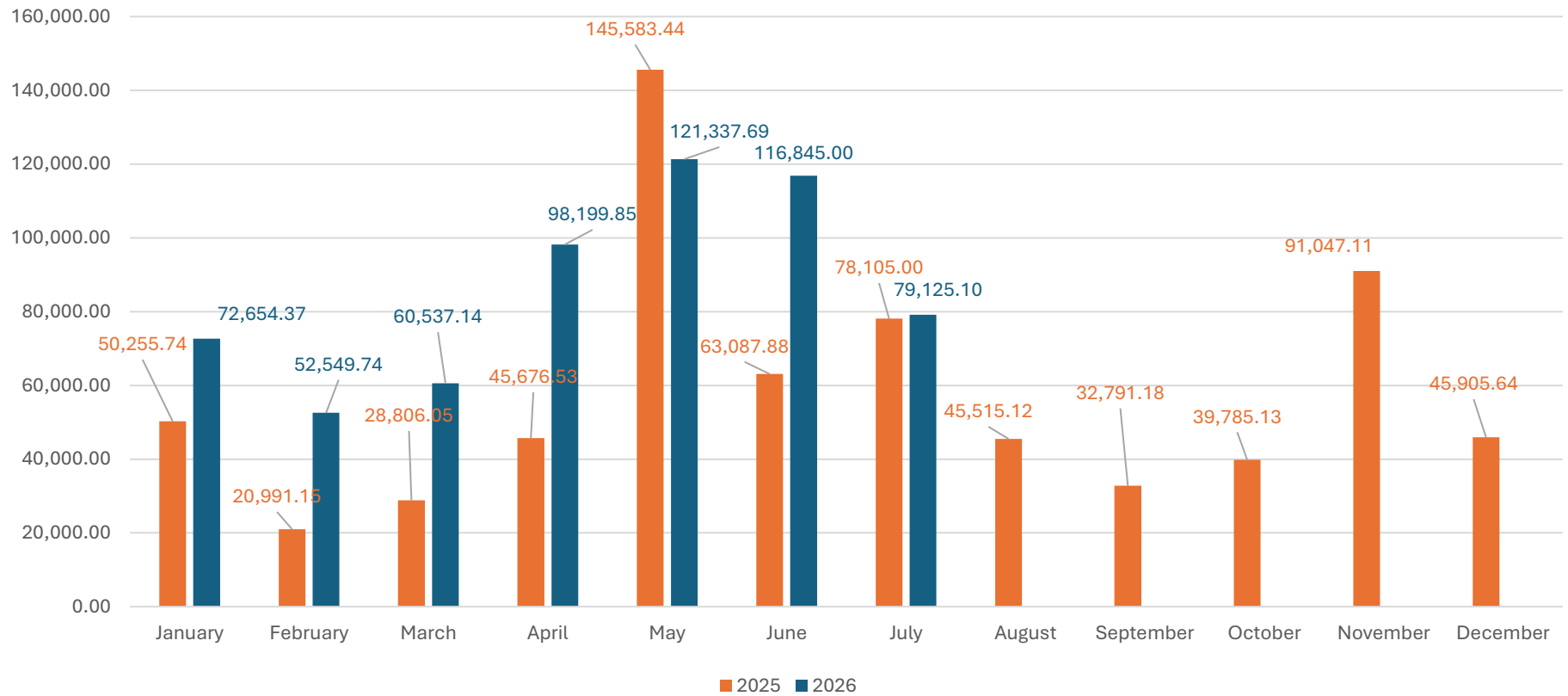
January through July 2026

	Jan - Jul 26	Jan - Jul 25	\$ Change	% Change
6450 · Insurance	52,137.83	48,256.70	3,881.13	8.0%
6460 · Electric	4,927.00	3,188.45	1,738.55	54.5%
6470 · Water	996.68	628.70	367.98	58.5%
6480 · Trash	1,194.45	1,643.56	-449.11	-27.3%
6490 · Port-O-Lets	1,313.50	1,305.50	8.00	0.6%
6500 · Pump Holding Tank	3,850.00	1,040.00	2,810.00	270.2%
6510 · Building & Grounds Expense	6,956.18	1,428.47	5,527.71	387.0%
6530 · Truck	1,192.85	0.00	1,192.85	100.0%
6540 · Sluice Gate Inspection	0.00	8,750.00	-8,750.00	-100.0%
6541 · Dredging Equipment Maintenance	194.49	22,904.84	-22,710.35	-99.2%
6560 · Water Testing	11,773.97	11,099.92	674.05	6.1%
6570 · Lake Weed Treatment	37,367.70	17,933.85	19,433.85	108.4%
6620 · Dam/Spillway Inspection	0.00	6,540.00	-6,540.00	-100.0%
6630 · Spillway Repairs	0.00	359.17	-359.17	-100.0%
6661 · Disposal Site Preparation	1,165.00	175.00	990.00	565.7%
6681 · Fireworks	20,000.00	10,500.00	9,500.00	90.5%
6700 · Computer Equipment	269.98	1,994.99	-1,725.01	-86.5%
6740 · Work Boat (Pontoon)	0.00	4,900.00	-4,900.00	-100.0%
6755 · Wetland Planting	16,246.40	37,295.44	-21,049.04	-56.4%
6770 · LLCD Pick-up Truck	37,999.00	0.00	37,999.00	100.0%
6790 · Bond Repayment - SedimentMgmt	39,950.00	10,550.00	29,400.00	278.7%
Total Expense	601,248.89	402,505.97	198,742.92	49.4%
Net Income	376,048.44	482,451.06	-106,402.62	-22.1%

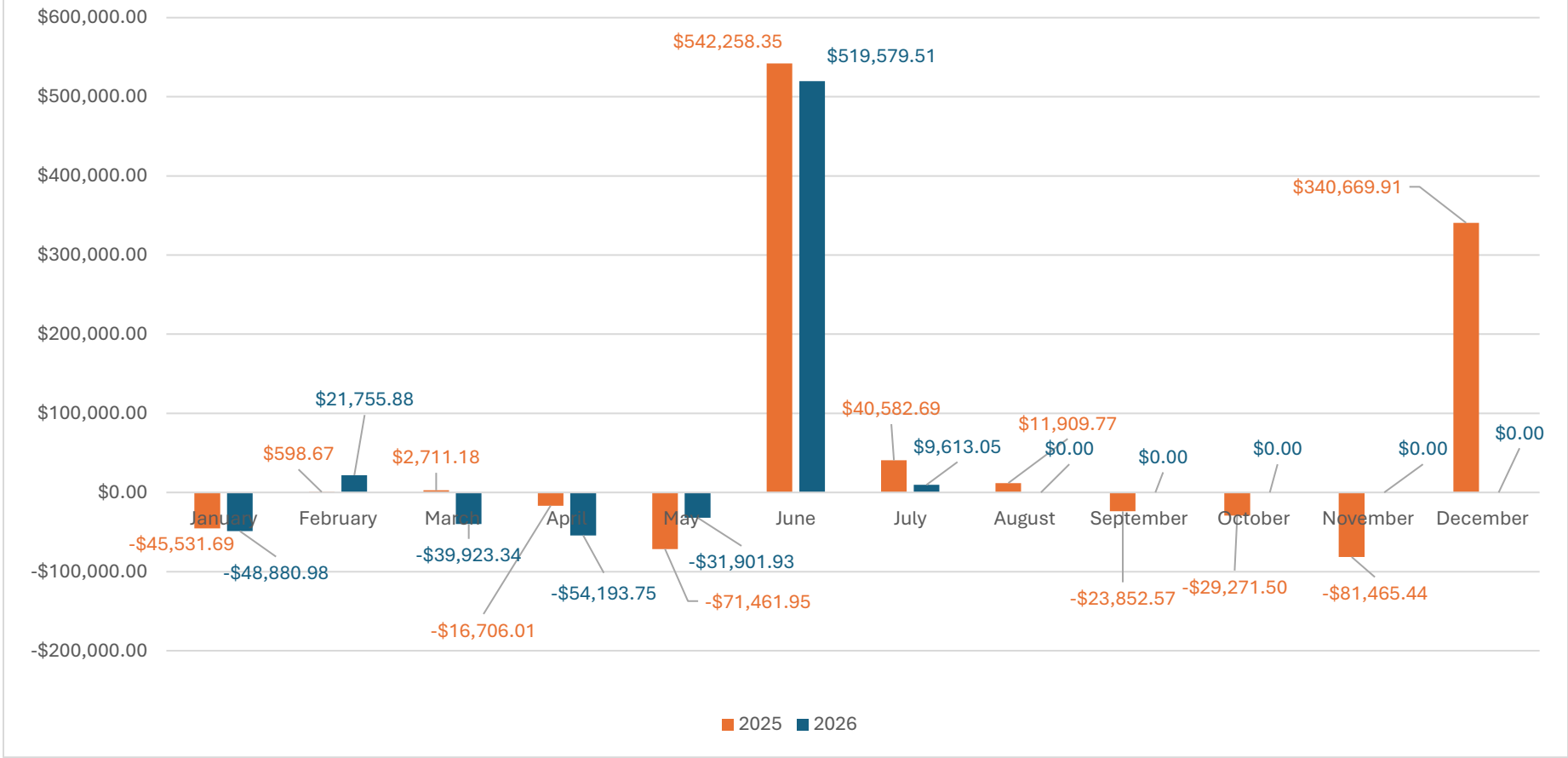
Previous Year Income Comparison



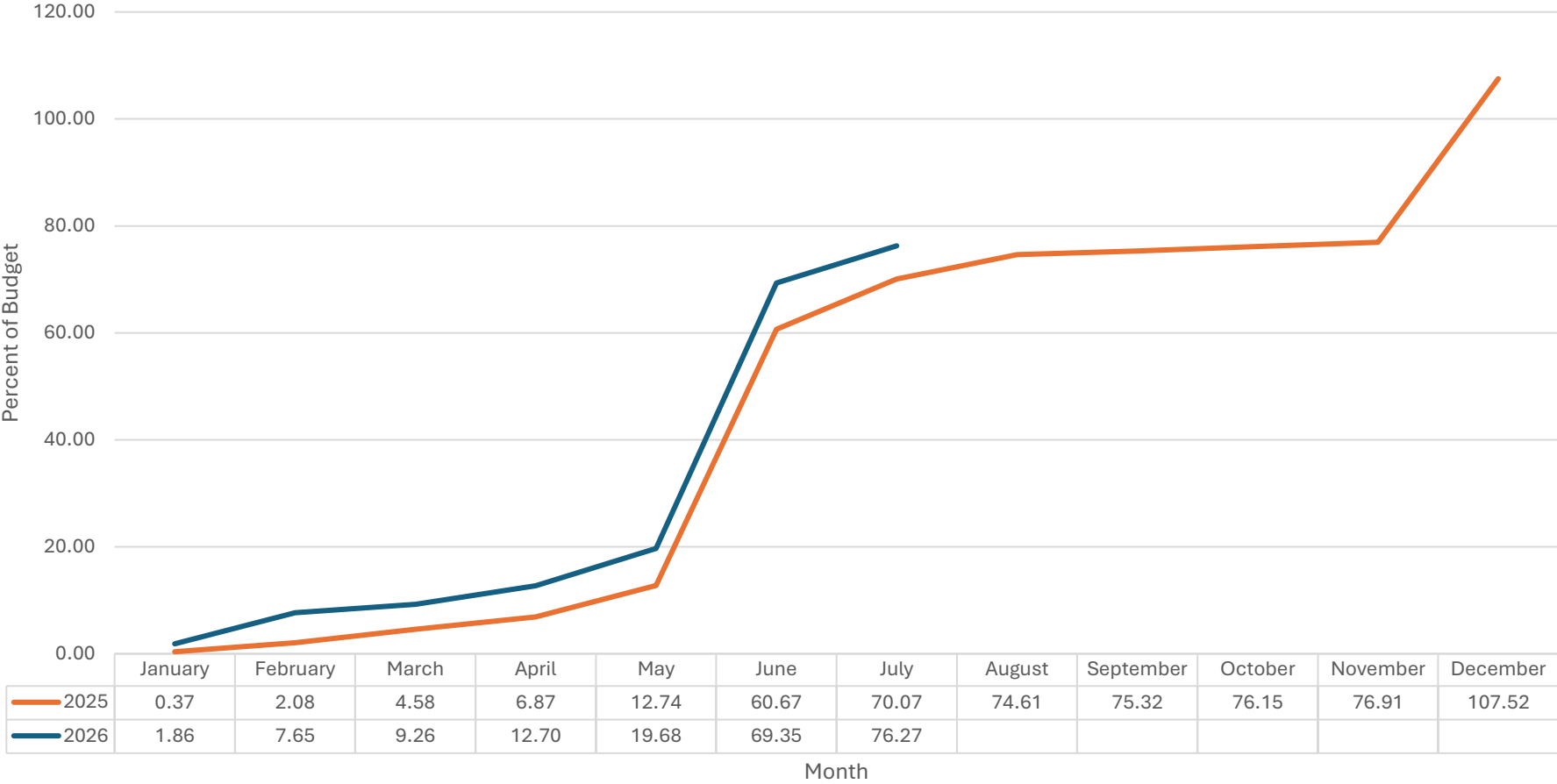
Previous Year Expense Comparison



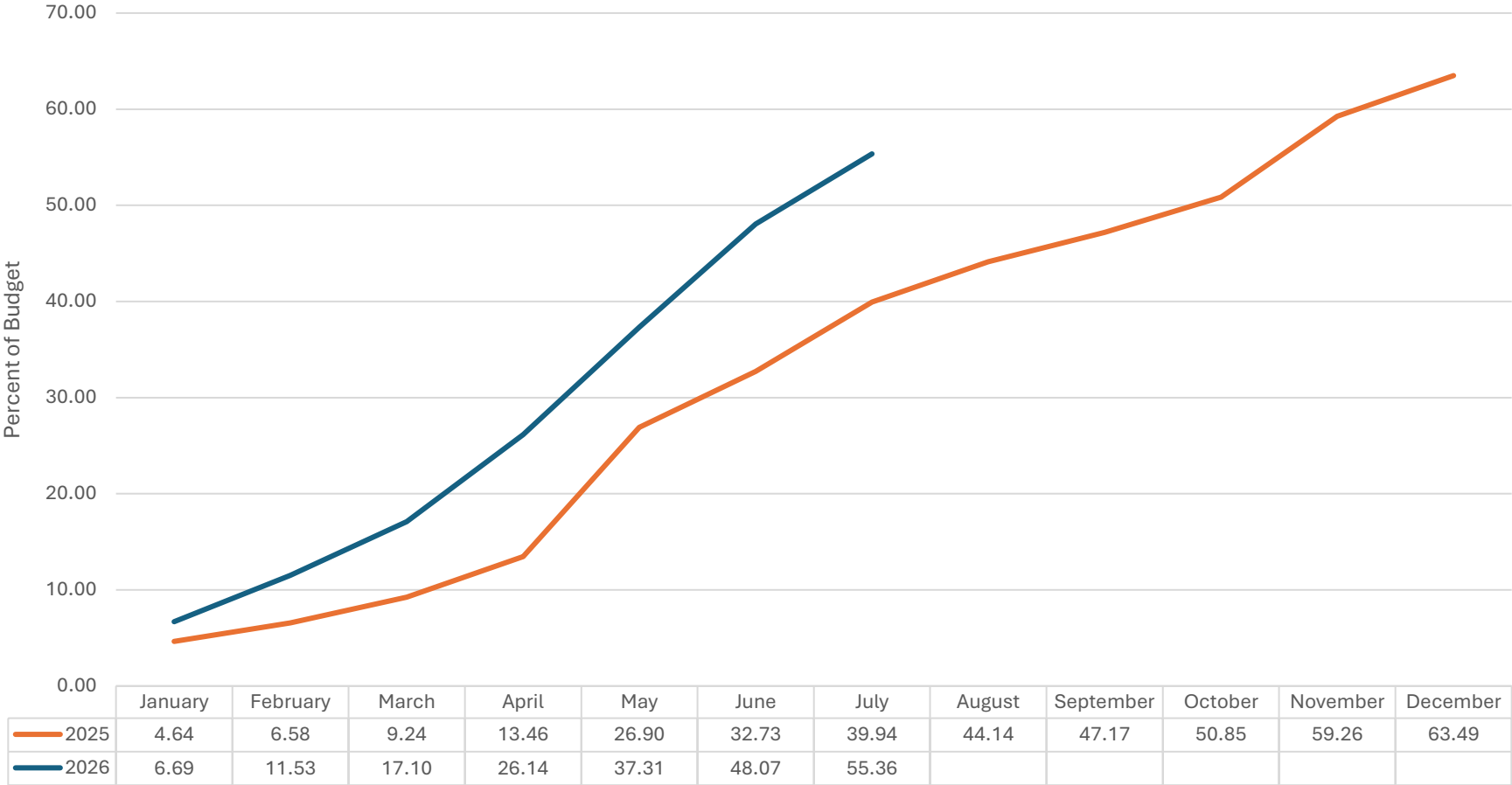
Previous Year Net Income Comparison



Percentage of Budgeted Revenue



Percentage of Budgeted Expenditures



Month

2:03 PM

08/10/26

LAKE LEMON CONSERVANCY
Reconciliation Summary
1000 · Peoples State Bank - General, Period Ending 07/31/2026

	Jul 31, 26
Beginning Balance	100,000.00
Cleared Transactions	
Checks and Payments - 21 items	-157,102.26
Deposits and Credits - 23 items	157,102.26
Total Cleared Transactions	0.00
Cleared Balance	<u>100,000.00</u>
Uncleared Transactions	
Checks and Payments - 7 items	-3,306.61
Deposits and Credits - 3 items	15,983.00
Total Uncleared Transactions	12,676.39
Register Balance as of 07/31/2026	<u>112,676.39</u>
New Transactions	
Checks and Payments - 4 items	-704.70
Deposits and Credits - 2 items	1,021.00
Total New Transactions	316.30
Ending Balance	<u>112,992.69</u>

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						100,000.00
Cleared Transactions						
Checks and Payments - 21 items						
Check	06/25/2026	6327	FLEX PAC, INC.	X	-667.96	-667.96
Check	06/29/2026	6329	AQUATIC CONTRO...	X	-37,367.70	-38,035.66
Check	06/29/2026	6328	BAUGH FINE PRINT	X	-230.00	-38,265.66
Check	07/02/2026	6334	INDIANA UNIVERSI...	X	-5,205.75	-43,471.41
Check	07/02/2026	6333	IZZY'S RENTAL	X	-188.50	-43,659.91
Check	07/02/2026	6332	B & B WATER CORP	X	-162.24	-43,822.15
Check	07/02/2026	6330	NAPA AUTO PARTS	X	-35.99	-43,858.14
Check	07/07/2026	6335	LOWE'S COMPANI...	X	-159.91	-44,018.05
Check	07/07/2026	6336	KLEINDORFER HA...	X	-82.04	-44,100.09
Check	07/13/2026	6337	WISLEY PYROTEC...	X	-20,000.00	-64,100.09
Check	07/16/2026	6344	FIRST INSURANCE...	X	-8,932.00	-73,032.09
Check	07/16/2026	6338	N. ANDERSON EX...	X	-1,810.00	-74,842.09
Check	07/16/2026	6343	IZZY'S RENTAL	X	-913.50	-75,755.59
Check	07/16/2026	6340	MSI SECURITY	X	-750.00	-76,505.59
Check	07/16/2026	6339	HARRIS SERVICES	X	-180.00	-76,685.59
Check	07/16/2026	6342	RUMPKE OF INDIA...	X	-38.58	-76,724.17
Check	07/23/2026	6345	FLEX PAC, INC.	X	-177.67	-76,901.84
General Journal	07/31/2026			X	-46,680.81	-123,582.65
General Journal	07/31/2026			X	-18,969.25	-142,551.90
General Journal	07/31/2026			X	-11,042.98	-153,594.88
Check	07/31/2026	ACH	VISA	X	-3,507.38	-157,102.26
Total Checks and Payments					-157,102.26	-157,102.26
Deposits and Credits - 23 items						
General Journal	06/30/2026			X	1,562.00	1,562.00
General Journal	06/30/2026			X	2,556.00	4,118.00
General Journal	07/05/2026			X	96.00	4,214.00
General Journal	07/05/2026			X	13,190.00	17,404.00
General Journal	07/05/2026			X	13,377.00	30,781.00
General Journal	07/07/2026			X	809.00	31,590.00
General Journal	07/07/2026			X	1,620.00	33,210.00
General Journal	07/09/2026			X	872.00	34,082.00
General Journal	07/09/2026			X	1,018.00	35,100.00
General Journal	07/12/2026			X	3,144.00	38,244.00
General Journal	07/12/2026			X	3,353.00	41,597.00
General Journal	07/16/2026			X	2,539.00	44,136.00
General Journal	07/16/2026			X	2,969.00	47,105.00
General Journal	07/19/2026			X	4,178.00	51,283.00
General Journal	07/19/2026			X	4,414.00	55,697.00
General Journal	07/23/2026			X	1,713.00	57,410.00
General Journal	07/23/2026			X	2,499.00	59,909.00
General Journal	07/26/2026			X	2,960.00	62,869.00
General Journal	07/26/2026			X	3,586.00	66,455.00
General Journal	07/30/2026			X	1,034.00	67,489.00
General Journal	07/30/2026			X	1,563.00	69,052.00
General Journal	07/31/2026			X	1.15	69,053.15
General Journal	07/31/2026			X	88,049.11	157,102.26
Total Deposits and Credits					157,102.26	157,102.26
Total Cleared Transactions					0.00	0.00
Cleared Balance					0.00	100,000.00
Uncleared Transactions						
Checks and Payments - 7 items						
Check	06/11/2026	6321	AFFORDABLE SEP...		-400.00	-400.00
Check	06/24/2026	6326	AFFORDABLE SEP...		-600.00	-1,000.00
Check	07/02/2026	6331	AFFORDABLE SEP...		-750.00	-1,750.00
Check	07/16/2026	6341	AFFORDABLE SEP...		-400.00	-2,150.00
Check	07/28/2026	6346	AFFORDABLE SEP...		-400.00	-2,550.00
Check	07/30/2026	6348	FLEX PAC, INC.		-557.37	-3,107.37
Check	07/30/2026	6347	B & B WATER CORP		-199.24	-3,306.61
Total Checks and Payments					-3,306.61	-3,306.61

2:03 PM

08/10/26

LAKE LEMON CONSERVANCY

Reconciliation Detail

1000 · Peoples State Bank - General, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Deposits and Credits - 3 items						
General Journal	07/30/2026				548.00	548.00
General Journal	07/31/2026				437.00	985.00
General Journal	07/31/2026				14,998.00	15,983.00
Total Deposits and Credits					15,983.00	15,983.00
Total Uncleared Transactions					12,676.39	12,676.39
Register Balance as of 07/31/2026					12,676.39	112,676.39
New Transactions						
Checks and Payments - 4 items						
Check	08/03/2026	6350	AFFORDABLE SEP...		-350.00	-350.00
Check	08/03/2026	6349	KOENING EQUIPM...		-71.85	-421.85
Check	08/05/2026	6352	KLEINDORFER HA...		-261.08	-682.93
Check	08/05/2026	6351	LOWE'S COMPANI...		-21.77	-704.70
Total Checks and Payments					-704.70	-704.70
Deposits and Credits - 2 items						
General Journal	08/02/2026				504.00	504.00
General Journal	08/02/2026				517.00	1,021.00
Total Deposits and Credits					1,021.00	1,021.00
Total New Transactions					316.30	316.30
Ending Balance					12,992.69	112,992.69

3:55 PM

08/06/26

LAKE LEMON CONSERVANCY
Reconciliation Summary
1050 - Savings Account, Period Ending 07/31/2026

	Jul 31, 26
Beginning Balance	838,483.17
Cleared Transactions	
Checks and Payments - 3 items	-274,118.46
Deposits and Credits - 2 items	47,803.83
Total Cleared Transactions	-226,314.63
Cleared Balance	612,168.54
Register Balance as of 07/31/2026	612,168.54
Ending Balance	612,168.54

3:55 PM

08/06/26

LAKE LEMON CONSERVANCY
Reconciliation Detail
1050 - Savings Account, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						838,483.17
Cleared Transactions						
Checks and Payments - 3 items						
General Journal	07/17/2026			X	-94,647.73	-94,647.73
General Journal	07/17/2026			X	-91,421.62	-186,069.35
General Journal	07/31/2026			X	-88,049.11	-274,118.46
Total Checks and Payments					-274,118.46	-274,118.46
Deposits and Credits - 2 items						
General Journal	07/31/2026			X	1,123.02	1,123.02
General Journal	07/31/2026			X	46,680.81	47,803.83
Total Deposits and Credits					47,803.83	47,803.83
Total Cleared Transactions					-226,314.63	-226,314.63
Cleared Balance					-226,314.63	612,168.54
Register Balance as of 07/31/2026					-226,314.63	612,168.54
Ending Balance					-226,314.63	612,168.54

3:53 PM

08/06/26

LAKE LEMON CONSERVANCY
Reconciliation Summary
1080 · Construction Account, Period Ending 07/31/2026

	Jul 31, 26
Beginning Balance	480,438.58
Cleared Transactions	
Checks and Payments - 2 items	-188,397.90
Total Cleared Transactions	-188,397.90
Cleared Balance	<u>292,040.68</u>
Register Balance as of 07/31/2026	292,040.68
Ending Balance	292,040.68

3:53 PM

08/06/26

LAKE LEMON CONSERVANCY

Reconciliation Detail

1080 - Construction Account, Period Ending 07/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						480,438.58
Cleared Transactions						
Checks and Payments - 2 items						
Check	07/16/2026	1025	DAVEY RESOURC...	X	-5,554.66	-5,554.66
General Journal	07/17/2026			X	-182,843.24	-188,397.90
Total Checks and Payments					-188,397.90	-188,397.90
Total Cleared Transactions					-188,397.90	-188,397.90
Cleared Balance					-188,397.90	292,040.68
Register Balance as of 07/31/2026					-188,397.90	292,040.68
Ending Balance					-188,397.90	292,040.68

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Debra Ladyman, Treasurer
Action Requested	Approval
Item/Subject	July Report of Claims: Approval of Vouchers
Dollar Amount	\$68,974.08
Meeting Date	August 27, 2026
Summary	Report showing check detail and payroll expenditures for July 2026
Staff Recommendation	Approval of July 2026 Report of Claims

Date: August 27th, 2026

ALLOWANCE OF VOUCHERS

Debra Ladyman
Treasurer

(Report of Claims - July 2026)

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.) We have examined the vouchers listed on the foregoing accounts payable voucher register and payroll journal, consisting of 6 pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total of \$68,974.08

Dated this 2th Day of August, 2026

Signature of Governing Board

	Aye	Neigh	Abstain
LES WADZINSKI, CHAIRMAN	☐	☐	☐
BRET HUBER, VICE-CHAIR	☐	☐	☐
DEBRA LADYMAN, TREASURER	☐	☐	☐
DAVID CARRICO, Sub-Area I	☐	☐	☐
STEPHEN WERNER, 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 August 27th, 2026.

Les Wadzinski, Chairman

Debra Ladyman, Treasurer

2:45 PM

08/10/26

LAKE LEMON CONSERVANCY

Check Detail

July 2026

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	ACH	07/31/2026	VISA		1000 · People...		-3,507.38
					6240 · Building...	-73.98	73.98
					6190 · General...	-50.91	50.91
					6370 · Phone, ...	-341.56	341.56
					6480 · Trash	-240.00	240.00
			Constant Contact Annual Renewal		6410 · Subscri...	-1,207.02	1,207.02
					6200 · Regular...	-153.76	153.76
					6460 · Electric	-522.00	522.00
			Safety & Staff Supplies		6441 · Event P...	-918.15	918.15
TOTAL						-3,507.38	3,507.38
Check	1025	07/16/2026	DAVEY RESOURC...		1080 · Constr...		-5,554.66
			Wetland Maintenance and Monitoring		6755 · Wetlan...	-5,554.66	5,554.66
TOTAL						-5,554.66	5,554.66
Check	6330	07/02/2026	NAPA AUTO PARTS		1000 · People...		-35.99
					6200 · Regular...	-35.99	35.99
TOTAL						-35.99	35.99
Check	6331	07/02/2026	AFFORDABLE SEP...		1000 · People...		-750.00
			Pump Office & Bathhouse		6500 · Pump H...	-750.00	750.00
TOTAL						-750.00	750.00
Check	6332	07/02/2026	B & B WATER CORP		1000 · People...		-162.24
					6470 · Water	-162.24	162.24
TOTAL						-162.24	162.24
Check	6333	07/02/2026	IZZY'S RENTAL		1000 · People...		-188.50
					6490 · Port-O-...	-188.50	188.50
TOTAL						-188.50	188.50

2:45 PM
08/10/26

LAKE LEMON CONSERVANCY
Check Detail
July 2026

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	6334	07/02/2026	INDIANA UNIVERSI...		1000 · People...		-5,205.75
			Water Testing Contract		6560 · Water T...	-5,205.75	5,205.75
TOTAL						-5,205.75	5,205.75
Check	6335	07/07/2026	LOWE'S COMPANI...		1000 · People...		-159.91
					6240 · Building...	-159.91	159.91
TOTAL						-159.91	159.91
Check	6336	07/07/2026	KLEINDORFER HA...		1000 · People...		-82.04
					6240 · Building...	-82.04	82.04
TOTAL						-82.04	82.04
Check	6337	07/13/2026	WISLEY PYROTEC...		1000 · People...		-20,000.00
					6681 · Fireworks	-20,000.00	20,000.00
TOTAL						-20,000.00	20,000.00
Check	6338	07/16/2026	N. ANDERSON EX...		1000 · People...		-1,810.00
					6310 · Grass	-1,810.00	1,810.00
TOTAL						-1,810.00	1,810.00
Check	6339	07/16/2026	HARRIS SERVICES		1000 · People...		-180.00
					6315 · Office C...	-180.00	180.00
TOTAL						-180.00	180.00
Check	6340	07/16/2026	MSI SECURITY		1000 · People...		-750.00
			Fireworks Security		6441 · Event P...	-750.00	750.00
TOTAL						-750.00	750.00

2:45 PM
08/10/26

LAKE LEMON CONSERVANCY
Check Detail
July 2026

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	6341	07/16/2026	AFFORDABLE SEP...		1000 · People...		-400.00
					6500 · Pump H...	-400.00	400.00
TOTAL						-400.00	400.00
Check	6342	07/16/2026	RUMPKE OF INDIA...		1000 · People...		-38.58
					6480 · Trash	-38.58	38.58
TOTAL						-38.58	38.58
Check	6343	07/16/2026	IZZY'S RENTAL		1000 · People...		-913.50
			Port-O-Lets Fireworks		6490 · Port-O-...	-188.50	188.50
					6441 · Event P...	-725.00	725.00
TOTAL						-913.50	913.50
Check	6344	07/16/2026	FIRST INSURANCE...		1000 · People...		-8,932.00
					6450 · Insurance	-8,932.00	8,932.00
TOTAL						-8,932.00	8,932.00
Check	6345	07/23/2026	FLEX PAC, INC.		1000 · People...		-177.67
					6220 · Janitori...	-65.87	65.87
					6220 · Janitori...	-111.80	111.80
TOTAL						-177.67	177.67
Check	6346	07/28/2026	AFFORDABLE SEP...		1000 · People...		-400.00
					6500 · Pump H...	-400.00	400.00
TOTAL						-400.00	400.00
Check	6347	07/30/2026	B & B WATER CORP		1000 · People...		-199.24
					6470 · Water	-199.24	199.24
TOTAL						-199.24	199.24

2:45 PM
08/10/26

LAKE LEMON CONSERVANCY
Check Detail
July 2026

Type	Num	Date	Name	I	Account	Paid Amount	Original Amount
Check	6348	07/30/2026	FLEX PAC, INC.		1000 · People...		-557.37
					6220 · Janitori...	-557.37	557.37
TOTAL						-557.37	557.37

Total: \$50,004.83

2:55 PM

08/10/26

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
July 2026

	Casey, Adam W			CHEN, CALEB Y			CHITWOOD, EVELYN E			CONNER, CHRISTOPHER L		
	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjustments												
Gross Pay												
Health Stipend - 6040			0.00			0.00			0.00			0.00
Salary-6000			7,569.24			0.00			0.00			0.00
Salary-6001			0.00			0.00			0.00			5,192.30
Reg. Pay-6070			0.00	156.25	13.50	2,109.38	114	13.50	1,539.00			0.00
Reg. Pay-6080			0.00			0.00			0.00			0.00
Reg. Pay-6100			0.00			0.00			0.00			0.00
Total Gross Pay			<u>7,569.24</u>	<u>156.25</u>		<u>2,109.38</u>	<u>114</u>		<u>1,539.00</u>			<u>5,192.30</u>
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			0.00
Health Insurance			-454.94			0.00			0.00			0.00
Insurance			0.00			0.00			0.00			0.00
Retirement			-403.38			0.00			0.00			-135.00
Total Deductions from Gross Pay			<u>-858.32</u>			<u>0.00</u>			<u>0.00</u>			<u>-135.00</u>
Adjusted Gross Pay			<u>6,710.92</u>	<u>156.25</u>		<u>2,109.38</u>	<u>114</u>		<u>1,539.00</u>			<u>5,057.30</u>
Taxes Withheld												
Federal Withholding			-620.00			-158.00			-91.00			-608.00
Medicare Employee			-103.16			-30.59			-22.31			-75.29
Social Security Employee			-441.09			-130.78			-95.41			-321.92
IN - Withholding			-197.98			-62.23			-45.40			-149.20
Brown Co			0.00			0.00			0.00			-127.62
LAKE CO			0.00			-31.64			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-143.62			0.00			-32.94			0.00
Total Taxes Withheld			<u>-1,505.85</u>			<u>-413.24</u>			<u>-287.06</u>			<u>-1,282.03</u>
Net Pay			<u>5,205.07</u>	<u>156.25</u>		<u>1,696.14</u>	<u>114</u>		<u>1,251.94</u>			<u>3,775.27</u>
Employer Taxes and Contributions												
Federal Unemployment			0.00			12.66			9.24			0.00
Medicare Company			103.16			30.59			22.31			75.29
Social Security Company			441.09			130.78			95.41			321.92
IN - Unemployment Company			0.00			10.54			7.69			0.00
Total Employer Taxes and Contributions			<u>544.25</u>			<u>184.57</u>			<u>134.65</u>			<u>397.21</u>

2:55 PM

08/10/26

LAKE LEMON CONSERVANCY DISTRICT

Payroll Summary

July 2026

	KOMODA, NATASHA H			LANE, NICHOLAS			LAUTENBACH, TIMOTHY N			RICKETTS, EWAN		
	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjustments												
Gross Pay												
Health Stipend - 6040			225.00			0.00			0.00			0.00
Salary-6000			0.00			0.00			0.00			0.00
Salary-6001			0.00			0.00			0.00			0.00
Reg. Pay-6070			0.00			0.00	20.25	13.50	273.38	89	13.50	1,201.50
Reg. Pay-6080	160	20.80	3,328.00			0.00			0.00			0.00
Reg. Pay-6100			0.00	130.75	20.00	2,615.00			0.00			0.00
Total Gross Pay	160		3,553.00	130.75		2,615.00	20.25		273.38	89		1,201.50
Deductions from Gross Pay												
Emp HSA			0.00			0.00			0.00			0.00
Health Insurance			0.00			0.00			0.00			0.00
Insurance			0.00			0.00			0.00			0.00
Retirement			0.00			0.00			0.00			0.00
Total Deductions from Gross Pay			0.00			0.00			0.00			0.00
Adjusted Gross Pay	160		3,553.00	130.75		2,615.00	20.25		273.38	89		1,201.50
Taxes Withheld												
Federal Withholding			-298.00			-225.00			0.00			-63.00
Medicare Employee			-51.52			-37.92			-3.97			-17.42
Social Security Employee			-220.28			-162.13			-16.95			-74.50
IN - Withholding			-100.28			-74.87			-8.06			-33.17
Brown Co			0.00			0.00			0.00			0.00
LAKE CO			0.00			0.00			0.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Monroe Co.			-72.74			-54.31			-5.85			-24.07
Total Taxes Withheld			-742.82			-554.23			-34.83			-212.16
Net Pay	160		2,810.18	130.75		2,060.77	20.25		238.55	89		989.34
Employer Taxes and Contributions												
Federal Unemployment			0.00			15.69			1.64			7.21
Medicare Company			51.52			37.92			3.97			17.42
Social Security Company			220.28			162.13			16.95			74.50
IN - Unemployment Company			0.00			13.07			1.37			6.00
Total Employer Taxes and Contributions			271.80			228.81			23.93			105.13

2:55 PM

08/10/26

LAKE LEMON CONSERVANCY DISTRICT
Payroll Summary
July 2026

	SEACAT, TAYLOR N			TOTAL		
	Hours	Rate	Jul 26	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjustments						
Gross Pay						
Health Stipend - 6040			0.00			225.00
Salary-6000			0.00			7,569.24
Salary-6001			0.00			5,192.30
Reg. Pay-6070	84.75	13.50	1,144.13	464.25		6,267.39
Reg. Pay-6080			0.00	160.00		3,328.00
Reg. Pay-6100			0.00	130.75		2,615.00
Total Gross Pay	84.75		1,144.13	755.00		25,196.93
Deductions from Gross Pay						
Emp HSA			0.00			0.00
Health Insurance			0.00			-454.94
Insurance			0.00			0.00
Retirement			0.00			-538.38
Total Deductions from Gross Pay			0.00			-993.32
Adjusted Gross Pay	84.75		1,144.13	755.00		24,203.61
Taxes Withheld						
Federal Withholding			-52.00			-2,115.00
Medicare Employee			-16.59			-358.77
Social Security Employee			-70.93			-1,533.99
IN - Withholding			-33.75			-704.94
Brown Co			-28.87			-156.49
LAKE CO			0.00			-31.64
Medicare Employee Addl Tax			0.00			0.00
Monroe Co.			0.00			-333.53
Total Taxes Withheld			-202.14			-5,234.36
Net Pay	84.75		941.99	755.00		18,969.25
Employer Taxes and Contributions						
Federal Unemployment			6.87			53.31
Medicare Company			16.59			358.77
Social Security Company			70.93			1,533.99
IN - Unemployment Company			5.72			44.39
Total Employer Taxes and Contributions			100.11			1,990.46

Lake Lemon Conservancy District
Board Meeting Agenda Item

Presenter	Adam Casey, District Manager
Action Requested	Approval
Item/Subject	2027 Staffing
Dollar Amount	N/A
Meeting Date	August 27, 2026
Summary	• Administrative Services & Community Engagement Coordinator - Full Time • Lake Operations & Park Management Intern - Summer/Seasonal
Staff Recommendation	Approval 2027 Staffing

Administrative Services & Community Engagement Coordinator

Finance, Office Operations, Events, Communications & Visitor Services

CLASSIFICATION	Regular Year-Round Salaried Administrative Employee
REPORTS TO	District Manager
PAY	\$48,000 annually, paid in biweekly installments
SCHEDULE	40 hours/week February-November 32 hours/week December-January
HEALTHCARE	\$4,000 annual stipend, paid through normal payroll
RETIREMENT	PERF membership with required 3% contributions paid/matched by LLCD

Position summary

The Administrative Services & Community Engagement Coordinator is the district's year-round administrative, communications, and visitor-services employee. The position supports professional office operations while coordinating facility rentals, special events, public outreach, and approved revenue-development initiatives. Serving as principal administrative assistant to the District Manager, the position also strengthens staff onboarding and cross-training, maintains accurate and audit-ready records, and helps expand public use of District facilities and programs.

Core areas of responsibility

Financial administration	Purchasing, accounts payable, payroll support, billing, deposits and audit-ready records.
Records, contracts & subleases	Curate databases and files; Freeholder/Sublease/Vouchers
District Manager & Board support	Confidential assistance, correspondence, Board materials, calendars, research, and project follow-through.
Facility rentals & revenue	Reservation services, rental administration, promotion, partnerships, sponsorships, and revenue tracking.
Special events & programs	Planning, logistics, vendors, permits, volunteers, budgets, and post-event evaluation.
Communications & outreach	Website, social media, newsletters, public information, promotional materials, and community relationships.
Visitor services & office operations	Responsive public contact, organized systems, professional records, supplies, and daily office coordination.
Staff onboarding & training	Administrative onboarding, procedures, resource materials, and cross-training for new and seasonal staff.

Essential duties and responsibilities

Administrative and financial operations

- Coordinate approved purchases, quotes, orders, receipts, office and operational supplies and supporting documentation.
- Receive, verify, code, and process invoices; route payments for approval; maintain complete claims.
- Review time records, prepare biweekly payroll information, maintain confidential payroll and personnel files
- Prepare billings for registrations, rentals, contracts, subleases, reimbursements, and other receivables; record payments, prepare deposits, and follow up on outstanding balances.
- Maintain accurate freeholder, property, customer, vessel, permit, pass, vendor, contractor, rental, and sublease databases and centralized electronic and physical files.
- Track renewals, expirations, required submissions, payments, and other deadlines; prepare reminders and follow-up

• Revenue development, facility rentals, and special events

- Serve as the primary contact for shelter and other facility rentals; respond to inquiries, explain amenities and requirements, maintain reservation calendars, and process applications, agreements, deposits, payments, and permits.
- Implement approved strategies to increase facility rentals, park visitation, program participation, sponsorships, and net event revenue through promotion, partnerships, customer follow-up, and service improvements.
- Help coordinate District-sponsored concerts, festivals, programs, and community events.
- Coordinate with operations and maintenance staff so facilities are prepared for rentals and events, and customer expectations are clearly communicated.
- Track inquiries, reservations, attendance, revenue, expenses, sponsorships, and feedback; report results and recommend pricing, promotion, programming, and operational improvements.
- Seek out and apply for relevant grant opportunities.

Communications, public outreach, and visitor services

- Develop and distribute newsletters, brochures, flyers, public notices, event announcements, press information, and other District communications.
- Manage the District's website and social media platforms; maintain a communications calendar and create accurate, engaging content promoting facilities, recreation, programs, projects, regulations, and events.
- Provide responsive customer and visitor service by phone, email, mail, and in person; assist freeholders, residents, park users, community groups, vendors, contractors, and public agencies.
- Represent the District at approved community events, cultivate community partnerships, and help maintain a consistent, accessible, and professional public image.

District Manager and organizational support

- Serve as principal administrative assistant to the District Manager on confidential, financial, personnel, operational, project, communications, event, and Board-related matters.
- Prepare correspondence, reports, forms, presentations, public notices, Board packets, meeting materials, calendars, research, data compilations, project files, and recurring deadline reminders.
- Manage daily office operations, maintain organized files and supplies, support the Operations Supervisor and other staff as directed, and perform related duties consistent with the position.

Qualifications

- Associate degree in business, office or public administration, accounting, communications, marketing, event management, parks and recreation, or a related field preferred; equivalent experience may be considered.
- At least three years of responsible experience in office administration, financial records, customer service, facility rentals, event coordination, communications, marketing, or related work.
- Demonstrated accuracy with financial transactions, confidential information, databases, and deadlines, with strong writing, customer service, organization, judgment, initiative, and project coordination skills.
- Proficiency with Microsoft Office and the ability to learn District financial, database, reservation, website, and communications systems. A valid driver's license is required.

Employment terms and working conditions

- February-November: 40 hours per week, generally Monday-Friday. December-January: 32 hours per week.
- Evening Board meetings, special events, and occasional weekend or holiday work may be required. Work is primarily office-based with occasional work outdoors or at District facilities and project sites.
- Vacation: 56 hours in year one; 96 hours in years two-five; 128 hours in years six-eleven. Sick leave: up to 40 hours annually. Paid holidays: nine annually.
- PERF membership is provided, with LLCD paying the required employer contribution and either paying or matching the employee's required 3% contribution.
- Ability to work indoors and outdoors and lift or carry up to 25 pounds with or without reasonable accommodation.

2027 SUMMER INTERNSHIP

Lake Operations & Park Management Intern

Lake Lemon Conservancy District • Unionville, Indiana

TERM	May 24-September 6, 2027 (anticipated)
COMMITMENT	480 total hours • Approximately 32 hours per week
SCHEDULE	Four 8-hour days per week • Variable weekdays, weekends, and holidays
COMPENSATION	\$6,000 total stipend • Equal installments on LLCD's biweekly payroll schedule
BENEFITS	None
REPORTS TO	Operations Supervisor, with oversight from the District Manager

The workweek will generally include four scheduled days. Because the internship spans the summer recreation season, availability during Memorial Day and Labor Day weekends and for other scheduled events is expected. Days may be adjusted within a week based on operational needs.

Position purpose

The intern will provide hands-on support for daily park and lake operations while developing practical experience in public recreation management, natural-resource stewardship, staff coordination, public service, and operational planning. The internship combines field work, administrative exposure, and a defined improvement project that contributes to LLCD operations.

About LLCD

The Lake Lemon Conservancy District (LLCD) is a local unit of government responsible for the operation, maintenance, and long-term management of Lake Lemon and Riddle Point Park. Lake Lemon is a 1,650-acre reservoir with approximately 24 miles of shoreline in Monroe and Brown Counties. LLCD supports boating, fishing, swimming, public events, environmental stewardship, and safe public access.

Essential duties and responsibilities

- Support daily operations at Riddle Point Park, including opening and closing procedures, facility and grounds inspections, visitor assistance, and preparation of public-use areas.
- Assist with lake patrol, safety education, buoy and signage checks, observation of boating activity, and other lake-operation duties under staff supervision.
- Interact professionally with visitors, residents, volunteers, partner organizations, and other members of the public while helping maintain a safe and welcoming environment.
- Support the planning, setup, operation, and breakdown of summer events and recreational programming.
- Assist with administrative and operational tasks such as daily revenue logs, supply inventories and ordering, schedules, records, and basic data organization.
- Participate in natural-resource and maintenance work, which may include water-quality monitoring, habitat or stewardship projects, equipment use, cleaning, grounds work, and facility upkeep.
- Collect visitor feedback and operational observations; identify opportunities to improve communication, safety, efficiency, amenities, or the visitor experience.
- Complete an approved internship project and provide written and verbal updates on progress, findings, and recommendations.
- Perform other related duties as assigned in support of LLCD's mission and summer operations.

Internship project and required deliverables

- Weekly activity log documenting hours worked, primary tasks, project progress, and key observations.
- Initial assessment and project proposal during the first two weeks, including two or three possible improvement projects and a recommended scope.

- Implementation of at least one approved project focused on visitor engagement, public education, operational efficiency, recreation, environmental stewardship, or another LLCD priority.
- Regular progress discussions with the Operations Supervisor, including a midpoint evaluation near the middle of the internship.
- Final written summary and brief presentation describing work completed, results, lessons learned, and recommendations for future action.
- Final performance evaluation and closeout discussion.

Learning opportunities

Depending on seasonal needs and project timing, the intern may gain experience with:

- Public-sector lake and park operations, including patrol, safety practices, visitor services, and staff coordination.
- Water-quality monitoring, lake management, sediment and dredging concepts, and natural-resource stewardship.
- Event and recreation-program planning, promotion, logistics, and evaluation.
- Budget awareness, daily revenue tracking, purchasing, and the relationship between operations and financial goals.
- Visitor surveys, data collection, customer feedback, and development of practical recommendations.
- Small-grant research, public communication, signage, social media, and community partnerships.
- Safe maintenance practices and supervised use of appropriate tools and equipment.

Minimum qualifications

- Current enrollment in, or recent graduation from, a college or university program in parks and recreation, environmental management, natural resources, public administration, leisure services, or a related field.
- Interest in public recreation, lake management, environmental stewardship, or local-government operations.
- Ability to communicate clearly, interact respectfully with the public, and work effectively both independently and as part of a small team.
- Ability to organize assigned work, manage multiple responsibilities, follow procedures, and meet deadlines.
- Availability for a variable four-day schedule that includes some weekends, holidays, and public events.
- Valid driver's license and reliable transportation.

Preferred qualifications

- Prior experience in park operations, outdoor recreation, customer service, natural resources, maintenance, events, or seasonal employment.
- Experience coordinating peers, volunteers, programs, projects, or daily assignments.
- Familiarity with boating, basic maintenance, field data collection, social media, or common office software.
- Demonstrated initiative, sound judgment, leadership potential, and interest in improving public services.

Physical and work environment

Work is performed in office, park, shoreline, and on-water settings. The intern must be able to work outdoors in heat, humidity, rain, and other typical summer conditions; walk on uneven terrain; stand for extended periods; bend, stoop, and reach; and safely lift and carry up to 40 pounds with or without reasonable accommodation. Some duties may involve boats, vehicles, maintenance equipment, and interaction with large numbers of visitors. Required training and supervision will be provided.

Compensation and employment terms

This is a temporary, paid internship scheduled for 480 total hours. The \$6,000 stipend will be paid in equal installments through LLCD's regular biweekly payroll process, with the final installment issued following completion of the internship and required records. The intern must accurately record all hours worked. This position does not include health insurance, paid leave, retirement benefits, or other employee benefits. Employment is subject to LLCD policies and applicable law.

Lake Lemon Conservancy District

Board Meeting Agenda Item

Presenter	Adam Casey, District Manager Debra Ladyman, Treasurer
Action Requested	Board Discussion
Item/Subject	2027 Proposed Budget & Fee Schedule
Dollar Amount	N/A
Meeting Date	August 27, 2026
Summary	2027 Proposed Budget & Fee Schedule: Board Discussion
Staff Recommendation	N/A

Cumulative Conservancy Improvement Fund Budget - Fund Code 2393

Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue		Total Tax Revenue	
2021	\$45,000.00	Spring	Monroe County	\$21,528.74	\$47,349.38
			Brown County	\$7,062.94	
		Fall	Monroe County	\$13,917.02	
			Brown County	\$4,840.68	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue		Total Tax Revenue	
2022	\$49,000.00	Spring	Monroe County	\$20,836.11	\$45,680.37
			Brown County	\$7,078.09	
		Fall	Monroe County	\$13,061.23	
			Brown County	\$4,704.94	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue		Total Tax Revenue	
2023	\$57,619.00	Spring	Monroe County	\$24,493.13	\$57,615.27
			Brown County	\$8,990.93	
		Fall	Monroe County	\$17,584.87	
			Brown County	\$6,546.34	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue		Total Tax Revenue	
2024	\$62,800.00	Spring	Monroe County	\$26,864.92	\$61,589.42
			Brown County	\$8,575.53	
		Fall	Monroe County	\$19,654.48	
			Brown County	\$6,496.49	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Actual Tax Revenue		Total Tax Revenue	
2025	\$65,000.00	Spring	Monroe County	\$31,035.51	\$73,723.04
			Brown County	\$11,833.67	
		Fall	Monroe County	\$23,238.63	
			Brown County	\$7,615.23	

Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
2024	\$57,000.00+	Account #	Description	2024 Budget	
		2001	Park Capital Improvements	\$0.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$0.00	
		Current Balance			
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
2025	\$65,000.00	Account #	Description	2025 Budget	
		2001	Park Capital Improvements	\$0.00	
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$0.00	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
2026	2393 · Brown Co - Cumulative Conserv: \$20,831.00 2394 · Monroe Co - Cumulative Conserv: \$53,761.00	Account #	Description	2026 Budget	
		2001	Park Capital Improvements	\$160,000.00	YTD
		2002	Park Recreation Improvements	\$0.00	
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$160,000.00	
Budget Year	Anticipated tax Revenue (Rate = \$0.033 per \$100 assessed)	Expense			
2027	\$75,000.00	Account #	Description	2025 Budget	
		2001	Park Capital Improvements	\$0.00	
		2002	Park Recreation Improvements	\$10,000.00	(Picnic Tables)
		2003	Non-Park Capital Improvements	\$0.00	
		2004	Lake Health Improvements	\$0.00	
				\$0.00	
			TOTAL	\$10,000.00	

2027- General Fund Budget

2027- General Fund Budget Revenues

Account #	Description	2027 Proposed	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
4000	Watercraft Permits	\$149,000.00	\$140,000.00	140,000.00	145,585.00	140,000.00	141,929.00
4010	Launch Fees	\$28,000.00	\$28,000.00	28,000.00	24,700.00	28,000.00	26,351.09
4015	Ballast Fee	\$9,500.00	\$6,000.00	6,000.00	9,140.00	5,000.00	5,526.00
4020	Marina & Club Fees	\$17,500.00	\$15,500.00	15,500.00	16,619.00	15,000.00	15,315.00
4030	Sublease Fees	\$49,500.00	\$42,500.00	42,500.00	44,235.26	42,000.00	39,661.97
4040	Special Benefits Tax (SBT) - BC	\$106,250.00	\$106,250.00	106,250.00	111,911.68	106,250.00	102,555.18
4045	SBT Hydraulic Assessment-BC	\$106,250.00	\$106,250.00	106,250.00	111,911.68	106,250.00	102,555.17
4050	Special benefits Tax (SBT)- MC	\$318,750.00	\$318,750.00	318,750.00	312,495.85	318,750.00	317,089.01
4055	SBT Hydraulic Assessment-MC	\$318,750.00	\$318,750.00	318,750.00	312,495.85	318,750.00	317,089.01
4060	Interest	\$25,000.00	\$16,000.00	10,000.00	25,226.35	250.00	29,317.83
4070	Grants & Donations			2,000.00	4,595.20	12,000.00	1,388.10
4071	Community Foundation						
4080	Fish Tournaments	\$1,750.00	\$1,750.00	1,500.00	1,980.00	1,500.00	2,300.00
4090	Park/Lake Reservations	\$7,000.00	\$4,000.00	4,000.00	6,040.00	4,000.00	6,666.93
4095	Special Events	\$27,000.00	\$25,000.00	25,000.00	26,805.28	90,000.00	41,179.47
4100	Park Admission Fees Daily	\$80,000.00	\$70,000.00	65,000.00	84,471.00	72,000.00	75,471.00
4105	Park Admission Fees Annual	\$11,000.00	\$8,000.00	8,000.00	6,545.00	9,000.00	7,520.00
4120	Other			500.00	39,511.19	0.00	33,200.00
	TOTAL	\$1,255,250.00	\$1,206,750.00	1,198,000.00	1,284,268.34	1,268,750.00	1,265,114.76

2027- General Fund Budget - Wages

Account #		2027 proposed	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
Salaries & Benefits							
6000	District Manager	\$90,000.00	\$87,400.00	\$83,200.00	\$83,200.00	80,000.00	80,000.00
6001	Park Operations Supervisor	\$60,250.00	\$63,860.00	\$62,000.00	\$40,538.54	60,000.00	55,392.71
6002	Administrative Services & Community E	\$48,000.00					
6010	FICA (7.65%--all staff)	\$18,250.00	\$16,550.00	\$17,000.00	\$13,698.95	15,600.00	13,053.13
6020	SUTA (1.236% to 9.5K--all staff)	\$1,000.00	\$350.00	\$800.00	\$268.54	800.00	259.81
6030	PERF (14.2% All +3% Manager)	\$30,975.00	\$24,057.00	\$23,200.00	\$20,266.94	19,880.00	23,652.80
6040	Insurance (Manager 11k; Operations 9K; A	\$24,000.00	\$20,000.00	\$18,000.00	\$14,439.16	18,000.00	18,285.00
6050	Life Insurance	\$0.00	\$400.00	\$400.00	\$0.00	400.00	0.00
	TOTAL	\$272,475.00	\$212,617.00	\$204,600.00	\$172,412.13	194,680.00	190,643.45
Hourly & Seasonal							
6070	Gate / Park Attendants (1900 hrs @ \$13.00)	\$24,700.00	\$29,346.00	\$29,346.00	\$19,081.81	\$28,262.00	\$20,848.55
6080	Admin	\$0.00	\$24,960.00	\$24,960.00	\$31,819.60	\$24,000.00	
6090	Summer Intern (480 hours Memoriaial- Labor day weekend	\$6,000.00					
6100	Parks & Watercraft Seasonal Worker (552 hrs @ \$20.00/hr) Thurs-Sun 8 hour days	\$11,040.00	\$11,040.00	\$11,040.00	\$6,267.50	\$3,000.00	\$3,131.25
6112	Equipment Operator (Other) (160 hrs @ \$33.00/hr)	\$0.00	\$0.00	\$0.00	\$0.00	\$5,280.00	\$0.00
6114	Push Boat Operator (Other) (160 hrs @ \$19.00/hr)	\$0.00	\$0.00	\$0.00		\$3,040.00	\$0.00
	TOTAL	\$41,740.00	\$65,346.00	\$65,346.00	\$57,168.91	63,582.00	23,979.80
	GRAND TOTAL WAGES	\$314,215.00	\$277,963.00	\$269,946.00	\$229,581.04	258,262.00	214,623.25

2027- General Fund Budget Supplies

Account #	Description	2027 Proposed	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
Office Supplies							
6025	Merchant Fees	1200	1200	1,000.00	1,018.64	200.00	1,041.85
6120	Season & Launch Permits	2300	2,250.00	2,250.00	2,227.25	2,250.00	2,003.99
6130	Daily Permits	450	300.00	300.00	0.00	300.00	166.00
6140	Receipt/Ticket Books	250	430.00	0.00	0.00	430.00	0.00
6150	Checks	300	400.00	400.00	0.00	430.00	293.84
6160	Printer, Copier, Computer	600	600.00	600.00	534.55	600.00	241.98
6170	Miscellaneous/Other	600	500.00	500.00	581.48	500.00	588.87
6180	Postage	600	600.00	600.00	594.00	600.00	488.60
6190	General Business Supplies	1200	1,200.00	1,200.00	815.37	1,200.00	1,072.62
	TOTAL	7,500.00	7,480.00	6,850.00	5,771.29	6,510.00	5,897.75
Operating Supplies							
6200	Regular Gas	8500	8,000.00	8,000.00	8,366.12	6500	7789.46
6210	Diesel, Oil, Grease	750	1,500.00	1,500.00	0.00	3000	0
6220	Janitorial	2500	2500	2,000.00	1,762.14	2000	2277.44
6230	Medical	500	500	500.00	895.97	0	0
	TOTAL	12,250.00	12,500.00	12,000.00	11,024.23	11,500.00	10,066.90
Repair & Maintenance Supplies							
6240	Building & Grounds	8000	8000	7,500.00	4,930.27	6500	7528.14
6250	Boats, Trucks	1,500.00	1,500.00	1,500.00	279.29	1500	575.28
6251	Equipment Supplies	2,000.00	2,000.00	2,000.00	0.00	5000	3270.69
6252	Rip Rap/ Erosion Control	20,000.00	9,500.00	10,000.00	0.00	10000	0
	TOTAL	31,500.00	21,000.00	21,000.00	5,209.56	23,000.00	11,374.11
Other Supplies							
6260	Uniforms	600.00	600.00	600.00	507.75	600	779.4
6280	Radios	400.00	400.00	0.00	0.00	1500	149.85
6290	Signs/Nautical Markers	8,000.00	7,000.00	7,000.00	9,557.73	5500	8017
	TOTAL	9,000.00	8,000.00	7,600.00	10,065.48	7,600.00	8,946.25
	GRAND TOTAL SUPPLIES	60,250.00	48,980.00	47,450.00	32,070.56	48,610.00	36,285.01

2027- General Fund BudgeSERVICES & CHARGES

Account #	Description	2027 Proposed	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
Professional Services							
6300	Accounting Services	\$6,600.00	\$6,600.00	\$6,500.00	\$6,000.00	\$6,000.00	\$6,850.00
6310	Grass Mowing	\$12,000.00	\$12,000.00	\$14,000.00	\$10,860.00	\$14,000.00	\$10,860.00
6315	Office Cleaning Service	\$2,500.00	\$2,500.00	\$2,500.00	\$720.00	\$0.00	\$0.00
6320	Attorney	\$3,000.00	\$6,000.00	\$6,000.00	\$921.00	\$6,000.00	\$2,347.00
6325	Fish Management Survey	\$6,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6330	Consulting Services	\$10,000.00	\$10,000.00	\$10,000.00	\$14,509.35	\$30,000.00	\$11,053.04
6340	State Board Accounts Audit	\$6,500.00	\$0.00	\$12,000.00	\$6,114.95	\$0.00	\$0.00
6345	Professional Development	\$700.00	\$500.00	\$500.00	\$697.89	\$1,500.00	\$320.00
	TOTAL	\$47,500.00	\$37,600.00	\$51,500.00	\$39,823.19	\$57,500.00	\$31,430.04
Communication/Transportation							
6350	Other Professional/Secretarial Services	\$1,000.00	\$1,000.00	\$1,000.00	\$2,261.00	\$1,000.00	\$320.00
6370	Phone, Internet	\$5,500.00	\$5,500.00	\$5,000.00	\$5,040.50	\$4,500.00	\$6,651.48
6380	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6390	Hotel	\$800.00	\$800.00	\$600.00	\$716.00	\$600.00	\$188.16
6400	Meals	\$500.00	\$500.00	\$500.00	\$135.98	\$500.00	\$0.00
6410	Subscriptions/Memberships	\$2,400.00	\$2,400.00	\$2,400.00	\$2,089.74	\$2,100.00	\$1,586.92
	TOTAL	\$10,200.00	\$10,200.00	\$9,500.00	\$10,243.22	\$8,700.00	\$8,746.56
Printing/Advertising/Events							
6430	Ads(legal notices)	\$500.00	\$500.00	\$250.00	\$782.00	\$250.00	\$490.40
6440	Other Printing	\$1,200.00	\$1,200.00	\$1,400.00	\$995.19	\$250.00	\$781.61
6441	Event support	\$5,000.00	\$20,000.00	\$20,000.00	\$10,283.40	\$20,000.00	\$12,155.80
	TOTAL	\$6,700.00	\$21,700.00	\$21,650.00	\$12,060.59	\$20,500.00	\$13,427.81
Insurance							
6450	Insurance	\$66,000.00	\$64,000.00	\$60,000.00	\$61,058.70	\$58,000.00	\$61,698.95
	TOTAL	\$66,000.00	\$64,000.00	\$60,000.00	\$61,058.70	\$58,000.00	\$61,698.95
Utility Services							
6460	Electric	\$7,000.00	\$5,500.00	\$7,000.00	\$6,006.45	\$6,000.00	\$3,522.00
6470	Water	\$2,500.00	\$2,600.00	\$2,000.00	\$1,865.71	\$1,800.00	\$2,989.91
6480	Trash	\$3,000.00	\$3,000.00	\$3,000.00	\$2,332.29	\$2,500.00	\$2,965.47
6490	Port-o-lets	\$3,000.00	\$3,500.00	\$3,500.00	\$2,238.00	\$3,000.00	\$2,671.00
6500	Pump Holding Tank	\$4,000.00	\$2,000.00	\$2,000.00	\$2,040.00	\$2,000.00	\$1,600.00
	TOTAL	\$19,500.00	\$16,600.00	\$17,500.00	\$14,482.45	\$15,300.00	\$13,748.38

2027- General Fund Budget

SERVICES & CHARGES (Continued)
2027 SERVICES & CHARGES (Continued)

Account #	Description	2027 Proposed	2026 Budget	2025 Budget	2025 Actual	2024 Budget	2024 Actual
Repair & Maintenance							
6510	Building & Grounds	\$12,000.00	\$10,000.00	\$2,500.00	\$22,998.07	\$2,000.00	\$11,115.00
6520	Boats	\$1,000.00	\$2,000.00	\$2,000.00	\$1,331.93	\$2,000.00	\$0.00
6530	Trucks	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
6540	Sluice Gate Inspection	\$0.00	\$0.00	\$7,000.00	\$8,750.00	\$0.00	\$0.00
6541	Heavy Equipment Repairs	\$5,000.00	\$5,000.00	\$5,000.00	\$23,303.80	\$5,000.00	\$3,686.11
6542	Equipment Rental	\$2,500.00	\$5,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	TOTAL	\$21,500.00	\$23,000.00	\$27,500.00	\$56,383.80	\$20,000.00	\$14,801.11
Other Services & Charges							
6560	Water Testing	\$13,000.00	\$12,000.00	\$12,000.00	\$11,099.92	\$12,000.00	\$12,774.50
6570	Lake Weed Treatment	\$50,000.00	\$50,000.00	\$50,000.00	\$30,208.70	\$50,000.00	\$45,940.99
6590	Contingency Fund	\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00
6620	Dam/Spillway Inspection	\$8,000.00	\$0.00	\$8,000.00	\$6,540.00	\$0.00	\$0.00
6630	Dam/Spillway Repairs	\$2,000.00	\$40,000.00	\$2,000.00	\$359.17	\$1,000.00	\$184.20
6661	Disposal Site Preparation	\$20,000.00	\$20,000.00	\$20,000.00	\$19,375.00	\$20,000.00	\$25,865.55
	Barge Mobilization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6680	Other Servies and Charges (Debris Removal)	\$1,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,000.00	\$0.00
6681	Fireworks	\$12,500.00	\$11,000.00	\$10,500.00	\$10,500.00	\$10,000.00	\$10,000.00
6682	Ramp Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$12,500.00
	TOTAL	\$117,000.00	\$145,500.00	\$115,000.00	\$78,082.79	\$115,000.00	\$107,265.24
	GRAND TOTAL SERVICES AND CHARGES	\$288,400.00	\$318,600.00	\$302,650.00	\$272,134.74	\$295,000.00	\$251,118.09

2027 Capital,Debt and Summary

Account #	Description	2027 Proposed	2026 Budget	2025 Budget	2025 Actual	2024 budget	2024 Actual
6690	Office Equipment		\$1,000.00		\$0.00	\$0.00	\$0.00
6700	Computer Equipment		\$1,500.00	\$2,000.00	\$1,994.99	\$0.00	\$839.93
6701	Barge				\$0.00	\$0.00	\$0.00
6702	Push Boat / Motors				\$0.00	\$0.00	\$0.00
6703	Excavator & Buckets				\$0.00	\$0.00	\$0.00
6704	Off Road Truck				\$0.00	\$0.00	\$0.00
6705	Utility Truck				\$0.00	\$0.00	\$0.00
6706	Bulldozer				\$0.00	\$0.00	\$0.00
6710	Boat Dock (2)				\$0.00	\$0.00	\$0.00
6720	Utility Vehicle			\$15,000.00	\$0.00	\$0.00	\$0.00
6730	Patrol Boat				\$0.00	\$0.00	\$0.00
6740	Work Boat (Pontoon)			\$15,000.00	\$4,900.00	\$15,000.00	\$0.00
6750	Sediment Mitigation					\$1,000,000.00	\$1,031,552.00
6755	Wetland Planting	\$20,000.00	\$20,000.00	\$200,000.00	\$65,774.72	\$0.00	\$0.00
	TOTAL	\$20,000.00	\$22,500.00	\$232,000.00	\$72,669.71	\$1,015,000.00	\$1,032,391.93

Other Capital Outlays							
6730	Patrol Boat/Trailer	\$0.00			\$0.00	\$0.00	\$0.00
6770	LLCD Pick-up Truck	\$0.00	\$45,000.00		\$0.00	\$0.00	\$0.00
6780	Park improvement				\$0.00	\$0.00	\$0.00
	TOTAL	\$0.00	\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL CAPITAL EXPENDITURES		\$20,000.00	\$67,500.00	\$232,000.00	\$72,669.71	\$1,015,000.00	\$1,032,391.93

6790	Bond Repayment- Sediment Mangamen	\$78,400.00	\$79,600.00	\$80,800.00	\$80,800.00	\$82,000.00	\$82,000.00
GRAND TOTAL DEBT EXPENDITURES		\$78,400.00	\$79,600.00	\$80,800.00	\$80,800.00	\$82,000.00	\$82,000.00

TOTAL EXPENDITURES GENERAL BUDGET	\$761,265.00	\$792,643.00	\$932,846.00	\$687,256.05	\$1,698,872.00	\$1,616,418.28
--	---------------------	---------------------	---------------------	---------------------	-----------------------	-----------------------

Excess Expenditures over Revenue
General Fund

Revenues	\$1,255,250.00	\$1,206,750.00	\$1,198,000.00	\$1,284,268.34	\$1,268,750.00	\$1,265,114.76
Expenses	\$761,265.00	\$792,643.00	\$932,846.00	\$687,256.05	\$1,698,872.00	\$1,616,418.28
Net	\$493,985.00	\$414,107.00	\$265,154.00	\$597,012.29	-\$430,122.00	-\$351,303.52

**Lake Lemon Conservancy District
2027 proposed Fees and Charges**

Annual Boat Permits	2027 ** Resident	2026 ** Resident	2025 ** Resident	2027 Non Resident	2026 Non Resident	2025 Non Resident
All boats with motors 10 HP & larger	\$93.00	\$91.00	\$88.00	\$140.00	\$138.00	\$135.00
All boats with motors less than 10 HP, including row boats & sail boats	\$62.00	\$62.00	\$60.00	\$100.00	\$98.00	\$95.00
Personal Watercraft	\$185.00	\$180.00	\$175.00	\$230.00	\$226.00	\$220.00
Commercial Guide Boat Fee	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00
Daily Boat Permits	2027		2026		2025	
All boats with motors 10 HP and larger	\$16.00		\$16.00		\$15.00	
All boats with motos less than 10 HP, including row boats & sail boats	\$12.00		\$12.00		\$11.00	
Personal Watercraft	\$27.00		\$26.00		\$25.00	
Boat Launch (ramp) Fees – Riddle Point Park	2027		2026		2025	
Daily	\$8.00		\$8.00		\$7.00	
Annual	\$43.00		\$42.00		\$40.00	
Ballast Boat Env. Fee	2027		2026		2025	
Ballast Boat Daily	\$50.00		\$30.00		\$20.00	
Ballast Boat Annual	\$310.00		\$300.00		\$225.00	

*Canoes, paddleboard, 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.

Fishing Tournaments	2027	2026	2025
Application Fee Per Tournament	\$110	\$110.00	\$110.00

Sub-Lease Fees	2027	2026	2025
Sublease Agreement Fee (Discount of \$40 if paid by March 1 st)	\$300.00	\$290.00	\$280.00
Commercial Sublease Agreement Fee	\$765.00	\$745.00	\$725.00

Commercial Marina Fees	2027	2026	2025
Annual Fee	\$1,545.00	\$1,500.00	\$1,450.00
Occupied Wet Boat Slips	\$125.00/slip	\$120.00/slip	\$115.00/slip
Occupied PWC Slips	\$62.00	\$60.00/slip	\$58.00/slip
Not for Profit/Educational Yacht & Sailing Club Fees		2026	2025
Annual Fee	\$775.00	\$750.00	\$725.00
Occupied Wet Boat Slips	\$63.00	\$60.00/slip	\$58.00/slip

*Applies only when another listed event or rental package has not been selected.

**Credited toward the total rental fee and is not an additional charge.

Wedding packages and exclusive park rentals are not charged the General Special Event Permit or separate Shelter Rental fee when those items are included in the package.

Riddle Point Park Entrance Fees	2027 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2026 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)	2025 (Memorial Day Weekend to Labor Day Weekend, 7 days per week)
Daily Admission Fee	\$12.00/motorized vehicle	\$12.00/motorized vehicle	\$11.00/motorized vehicle
Seasonal Park Admission Fee	\$90.00/motorized vehicle	\$85.00/motorized vehicle	\$85.00/motorized vehicle

Administrative Fees	2027	2026	2025
Public Record Copy Charge	\$0.10/page	\$0.10/page	\$0.10/page

Riddle Point Park Rentals & Special Event Fees	2027	2026	2025
Base Rentals and Event Packages			
On-Lake Special Event	\$2,000/day/event	\$1,800/day/event	\$1,700/day/event
General Special Event Permit Less than 250 Individuals	\$500/day/event Memorial Day - Labor Day \$750/day/event Labor Day- Memorial Day	\$500/day/event	\$500/day/event
General Special Event Permit 251-500 Individuals	\$750/day/event Memorial Day - Labor Day \$1000/day/event Labor Day- Memorial Day	—	—
General Special Event Permit 501-1000 Individuals	\$1,250/day/event Memorial Day - Labor Day \$2000/day/event Labor Day- Memorial Day	—	—
Full-Day Exclusive Park Rental* Labor Day-Memorial Day	Mon-Fri: \$1,750; Saturday/Sunday: \$2,500	—	—
Shelter Rental or Special Event Add-On	\$225/day	\$200/day	\$200/day
Event Add-Ons and Services			
Pontoon Boat Stage	\$200	—	—
Additional Event Time	\$100/hour	—	—
Vendor Access Before Park Opening	\$150	—	—
Park Vendor Fee, Including Food Trucks	\$100/vendor/day	\$50/vendor/day	\$50/vendor/day
Additional Cleanup by LLCD Staff	\$50/hour	—	—
Deposits			
Refundable Event Security Deposit	\$500	—	—
Nonrefundable Reservation Deposit**	25% of rental fee	—	—

*Only Available Beginning Week after Labor Day Through Week before Memorial Day; Required for event rentals with over 1000 Individuals.

**Credited toward the total rental fee and is not an additional charge.