

BAY COUNTY DRAIN COMMISSIONER

2019 ANNUAL REPORT



Hoppler Creek Drain Project

Presented by:
Joseph Rivet
Bay County Drain Commissioner
March 25, 2020

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BAY COUNTY DRAIN COMMISSIONER

JOSEPH RIVET
rivetj@baycounty.net

515 CENTER AVENUE, SUITE 601
BAY CITY, MICHIGAN 48708-5127
drainoffice@baycounty.net

PHONE (989) 895-4290
FAX (989) 895-4292
TDD (989) 895-4049
(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners
FROM: Joseph Rivet, Drain Commissioner 
RE: Annual Report
DATE: March 25, 2020

As required by law, we have completed the Bay County Drain Commissioner's Annual Report. I am pleased to present an update of our work on behalf of our staff. We have completed another very successful year and our financial position remains very strong.

We provided one copy to the Chair of the Board and put the report on the County website under the Drain Commissioner's Office. We can easily produce a copy of the report if you would like one.

As I do each year, I must stress the quality of the staff of the Drain Commissioner's Office. As always, under the direction of Drain Board Members Tom Herek and Mike Duranczyk, we have continued to provide the equipment and tools they need to be more efficient and productive.

In addition to completing a number of projects during 2019, we have continued our work to improve water quality, implementing a second \$397,000 grant to improve the Kawkawlin River. Water quality remains a priority which includes obtaining a updated NPDES permit and the associated implementation requirements in conjunction with the Bay Area Storm Water Authority.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2020 on behalf of the residents of Bay County. Please do not hesitate to contact me if you have any questions or if our office can be of service to you.

BAY COUNTY DRAIN COMMISSIONER

Staff & Board
Members



2019 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

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Drain Commissioner
Joseph L. Rivet

Staff

Mark Basket, Professional Surveyor
Lori Jezowski, Staff Accountant
Cheryl Ackerman, Administrative Assistant
Gregory A. Licht, Drain Maintenance
Stephen Williams, Drain Maintenance
Scott Bennett, Drain Maintenance

Bay County Board of Commissioners
Michael Duranczyk, Chairman

Thomas Herek
Vaughn Begick
Kim Coonan
Ernie Krygier
Michael Lutz
Tom Ryder

Bay County Chapter 20 Drain Board Members
Joseph L. Rivet, Chairman

Thomas Herek
Michael Duranczyk

Location
Bay County Building
Suite 601
515 Center Avenue
Bay City, MI 48708

BAY COUNTY DRAIN COMMISSIONER

2020 Goals/2019
Accomplishments



2019 ANNUAL REPORT

2020 Goals & Objectives

2019 Accomplishments

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2019 Accomplishments

Projects

In 2019, as in the past, the Drain Commissioner focused efforts on a significant number (23) of maintenance project. Work was done in nine townships. This includes a major maintenance project on the Johnson Creek Drain. Beyond these contracted projects, Drain Commissioner Staff carried-out smaller repairs, maintenance, spraying or brushing projects on dozens of drains throughout Bay County.

In 2019 our Office completed a project on Dobson Drive. It was a first storm sewer engineer and build project we had completed. Addressing a decades old issue in the area, the project saved tens-of thousands of dollars for residents. It also saw the commencement/engineering of petitioned projects on the Hoppler Creek and Tebo-Erickson and Waldo Drains.

As always, the most important aspect of work on the Drain Commissioner's projects remained the approach taken to completing them. A strategy of utilizing creative and responsive methods to address project needs has been adopted.

Environmental/Storm Water Quality

In 2019, administration of the Bay Area Storm Water Authority remained a focus of environmental actions in the Office of the Bay County Drain Commissioner. This included continued implementation of the various pollution elimination and public education programs.

A new permit application was required in 2016 for Bay County and all of the Authority members. The Drain Office has worked closely over several years with EGLE to amend the permit application to remain in compliance.

In 2019 The Drain Commissioner has continued to administer a grant of \$397,000 to implement best management practices for water quality improvements to the Kawkawlin River.

Equipment Replacement/Improvement

The Drain Office continuously upgrades and improves its equipment fleet. All necessary equipment has been purchased. A schedule of replacing vehicles and equipment has been implemented.

Soil Erosion & Sedimentation Control

The Drain Office issued ___ new SESC permits in 2019 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2019, the Drain Commissioner issued an annual report, making it available to all municipalities and other interested parties. Dialogs were maintained and an open informational policy remains in place in the Office of Drain Commissioner.

Dozens of residents of Bay County had contacted the Drain Office with Drain specific concerns in 2019. Each was responded to, to the extent it fell within our jurisdiction, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.

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2020 Goals and Objectives

Responsiveness

The Drain Office will continue efforts to be responsive to all requests for information. The goal of an initial response within 48 hours continues. This includes site visits and presentation of necessary permitting or petitioning information.

Community Information/Outreach

Building on the past successes, the Drain Commissioner's Office will continue to outreach to the community with information on its efforts. Mailings, individual and neighborhood meetings have led to clear communication with residents on specific projects affecting them. These activities will continue to be a priority. The Drain Commissioner will also continue meetings with local officials, members of the farm community and environmental groups to seek input on the direction of the drain system. This includes an ongoing effort to notify the public of the potential impacts the record high water levels in the Saginaw Bay will have on property.

Outstanding Projects

The Drain Commissioner's Office has begun work on the Hoppler Creek Drain with a expected completion date of fall 2020. In conjunction with Midland County, a project has been undertaken on the Waldo Drain, the \$4 million project will be completed in 2020. Engineers continue to work on the Tebo-Erickson Drain, with a goal of a fall 2020 construction start.

Drain Maintenance Program

A substantial portion of the work done by the Office of the Drain Commissioner is considered maintenance. It is restoring drains to their original design. In 2020, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process. These include the Hudson and Pinconning River

Maintenance staff will continue to perform minor county-wide drain maintenance work. This includes jetting culverts, repairing wash-outs, removing obstructions, brushing and installing minor pipe projects. We will also continue our mowing and drain spray programs. These functions are provided at a reduced cost and are more efficient for residents.

Equipment Replacement Program

In an effort to make necessary upgrades and provide the necessary equipment to perform more functions, a number of equipment purchases have been made in the last several years. In 2020, a pick-up truck and medium sized dump truck will be purchased.

2020 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, most pump stations have been upgraded, including Bangor and Hampton Townships, but efforts will continue.

Kawkawlin River Restoration:

The Bay County Drain Commissioner has received a grant \$397,000 to implement improvements outlined watershed management plan for the Kawkawlin River. The grant is focused on implementing Best Management Practices for agriculture.

Soil Erosion/Sedimentation Control

The Drain Commissioner will continue as the County Enforcement Agent for soil erosion and sedimentation control. The Drain Office has made minor modifications to the system for the efficient issuance and enforcement of SESC permits and will continue to operate the program within the original Drain Commissioner's budget, relieving the general fund of any costs for the program.

NPDES/Environmental

The Drain Commissioner's assumption of responsibility to administer the NPDES Phase II permit for Bay County has altered the workload of the Drain Office. The Office will manage the program efficiently, complying with all required components of the program and enhance the community's knowledge of the importance of storm water management.

In 2018, the Drain Commissioner will continue to administer the Bay Area Storm Water Authority, including a new five year permit. In addition to NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2020, the Drain Commissioner's office will continue to oversee the County's remonumentation program. Under the direction of Mark Basket, P.S. the Office will oversee State Grants that re-establish survey marks on section corners throughout Bay County.

Operational/Strategic

During 2020, the Drain Office will continue to improve its operation and approach to serving the community. Over the coming year, further implementation of additional responsibilities, as well as on going changes will be reviewed for efficiency.

BAY COUNTY DRAIN COMMISSIONER

Projects & Permits



2019 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Construction Spring 2020
Tebo-Erickson	Final Design Bid early 2020
Waldo Intercounty	Final Design Bid Early 2020

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Lincoln Road Drain	Portsmouth
Graham Drain	Kawkawlin
Fraser Garfield	Fraser
Burgeson	Bangor
Clark	Monitor
Popp	Monitor
Mill Pond Branch	Monitor
Dell Creek	Williams
Helmuth	Merritt
Tebo	Fraser
German Road	Merritt
Beaver Dam	Merritt
K&R	Fraser
Phillips	Williams
Davis	Beaver
Whitefeather	Pinconning

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Kindell Drain	Dow Chemical	5/21/2019
Bis Drain	Williams Township	9/18/2019
Dell Creek Drain	Bay Co Road Commission	9/18/2019
Bradford Creek Drain	Spartan Partners	12/20/2019

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Knight Road	Patricia Vereyken	1/2/2019
Baxman	Paul Phinniger	2/15/2019
Phillips	Norma Rytlewski	2/28/2019
Jean Aplin	Ryan Valderas	4/8/2019
Hayward	Michael Houghtaling	4/17/2019
Knight Road	Hampton Township	4/18/2019
German Road	Saginaw Bay Farms	5/2/2019
Hayward	Saginaw Bay Farms	5/2/2019
Batko	Karan Kaczmarek	5/9/2019

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

Schroeder	Rod Krager	5/23/2019
Monroe Branch	Andrew Ratajczak	5/29/2019
Redy	Consumers Energy	6/12/2019
Rattell	Dave Trombley	6/25/2019
McNally	Muskegon Development	7/1/2019
Kaczmarek	Monitor Township	8/1/2019
Old Townline	James Dahn	8/2/2019
Phillips	Alvina Walters	8/23/2019
Phillips	Shirley Mosher	8/23/2019
Countegan	Robert Bergevin	8/29/2019
Batko	Backus Farms	9/16/2019
Koib	Randy Theaker	9/26/2019
Betzold 1, 9, 10	Ryan Downing	10/4/2019
Bartlett Old Main	Robert Richter	10/14/2019
So Br Pinconning River	Foor Fams	10/14/2019
Plant Road	Richard Kociba	10/30/2019

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Tebo Erickson	Century Link	1/29/2019
Johnson Creek	Century Link	1/29/2019
Hembling	Consumers Energy	3/12/2019
Waldo	CMS Energy	3/28/2019
Waldo	CMS Energy	3/28/2019
Blondin	Linwood Metro Water District	4/11/2019
Hugo	Consumers Energy	5/14/2019
Essexville Hampton	City of Essexville	5/21/2019
Wilcox	AT&T	5/28/2019
Redy	Consumers Energy	6/12/2019
Wilson	Century Link	7/29/2019
Whitefeather Br 3	Century Link	7/29/2019
Hoppler Creek	Consumers Energy	8/12/2019
Hoppler Creek	Consumers Energy	8/12/2019
Hoppler Creek	Consumers Energy	8/12/2019
Hoppler Creek	Consumers Energy	8/12/2019
Tap & Gove	Kawkawlin Township	10/7/2019
Railroad	Kawkawlin Township	10/7/2019
Tebo Erickson	Century Link	11/14/2019
Tebo Erickson	Century Link	11/14/2019
German Road	Consumers Energy	11/19/2019
Lobodzinski	Consumers Energy	12/20/2019

BAY COUNTY DRAIN COMMISSIONER



2019 ANNUAL REPORT

Debt Service
2019 through 2025

2019 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

**DEBT SERVICE 2019 THROUGH 2025
NAME OF ISSUE/PURPOSE
SPECIAL ASSESSMENT DEBT:**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2025</u>	<u>TOTAL</u>
BUDD Intercounty Drain- Bay Co. 21%- Arenac Drain Improvement	\$38,950.70	\$38,950.70	\$38,950.70	\$77,901.40	\$194,753.50
WILCOX Drain Improvement	\$74,324.14	\$74,324.14	\$74,324.14	\$222,972.40	\$445,944.82
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.52	\$251,374.06	\$439,904.62
Special Assessment Debt Subtotal:	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$552,247.86</u>	<u>\$1,080,602.94</u>
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$176,118.36	\$176,118.36	\$176,118.36	\$552,247.86	\$1,080,602.94
Total Drain Debt	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$552,247.86</u>	<u>\$1,080,602.94</u>

BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report

COUNTY OF BAY
 SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
 DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	PRINCIPAL DUE DATE	TOTAL PRINCIPAL PAYMENTS	2019 PRINCIPAL OUTSTANDING
Bonded long-term debt obligations							
Notes payable							
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$34,426.74	\$146,531.53
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$62,245.30	\$340,382.80
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$51,097.53	\$340,435.36
						<u>\$147,769.57</u>	<u>\$827,349.07</u>
Total Obligations						<u>\$147,769.57</u>	<u>\$827,349.07</u>

BAY COUNTY DRAIN COMMISSIONER

2019 ANNUAL REPORT

Summary of Chapter 8 Drains
2019 Special Assessments

County At Large 2019 Drain Tax
Chapter 8 Drains

County At Large 2019 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2019 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

**Summary of Chapter 8 Drains
2019 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Budd Drain	\$805.46	Lakestate Railroad	\$96.83		
		MDOT	\$52.82		
		Pinconning Township	\$1,100.36	\$10,111.50	\$12,166.97
Kerr, Jammer, Szymanski	\$4,536.00	Kawkawlin Township	\$18,687.48	\$47,032.96	\$70,256.44
Wilcox	\$3,927.02	Huron & Eastern Railway	\$657.40		
		Monitor Township	\$11,493.72	\$55,455.05	\$71,533.19
Totals	<u>\$9,268.48</u>		<u>\$32,088.61</u>	<u>\$112,599.51</u>	<u>\$153,956.60</u>

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

**County At Large 2019 Drain Tax
Chapter 8 Drains**

Drain	Years	Percent	County @ Large			
			Amount	2019 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	7 of 10	4.56%	\$805.46	\$12,017.32	\$149.65	\$12,166.97
Wilcox	6 of 10	4.10%	\$4,036.81	\$70,875.79	\$657.40	\$71,533.19
Kerr, Jammer, Szymanski	5 of 10	6.00%	\$4,657.50	\$70,256.44	\$0.00	\$70,256.44
Totals			\$9,499.77	\$153,149.55	\$807.05	\$153,956.60

**County At Large 2019 Drain Tax
Chapter 20 Drains**

Drain	County @ Large				
	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$372,920.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$113,976.00	As Necessary	10.06%	\$8,000.00	N/A
Portsmouth Drain Operation & Maintenance	\$8,327.78	As Necessary	5.00%	\$416.39	N/A

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report**

**Summary of Chapter 20 Drains
2019 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township	\$325,000.00	
		MDOT	\$11,187.61	\$372,920.26
Hampton Operation & Maintenance	\$8,000.00	Hampton Township	\$104,000.00	
		MDOT	\$1,976.00	\$113,976.00
Portsmouth Operation & Maintenance	\$416.39	Portsmouth	\$7,500.00	
		MDOT	\$411.39	\$8,327.78
TOTALS	<u>\$45,149.04</u>		<u>\$450,075.00</u>	<u>\$495,224.04</u>

Bay County Pledge of Good Faith Projects 2019

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	7 of 10
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	5 of 10
Wilcox	Bay	100.00%	\$634,000.00	6 of 10
Total Pledges			<u>\$1,514,899.00</u>	

BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



2019 ANNUAL REPORT

2019 Consolidated Balance Sheets

2019 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2019 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$339,526.67	\$116,508.50	\$27,607.19
Investments	\$1,996,792.54	\$788.56	\$879,770.63
Due from Other Funds	25,695.81	-	11,785.67
Special Assessments Receivable	-	\$112,599.51	-
Assessments Receivable	\$45,444.55	\$625,171.90	-
Due from Other Govt. Units	\$1,937.20	\$31,281.56	\$418,993.93
Due from Primary Govt.	\$24,167.65	\$9,268.48	\$62,655.11
Due from Private Sources	-	-	-
Due from Federal Govt.	27,002.00	-	-
Interest Receivable	\$8,533.98	\$3.23	\$3,408.62
Investments- Gain on FMV	\$14,300.39	(\$2,433.89)	\$851.52
Total Assets	\$2,483,400.79	\$893,187.85	\$1,405,072.67
<u>Liabilities</u>			
Accounts Payable	\$10,188.53	-	\$1,002.45
Due to Other Funds	\$509,891.85	-	1,786.08
Due to Federal Govt.	-	-	-
Deferred Revenue	\$71,549.40	\$153,801.81	\$481,649.04
Deferred Revenue-Unavailable	-	\$625,171.90	-
Due to Others	-	-	\$2,700.00
Due to Sales Tax	-	-	-
Due to Primary Govt.	\$23,256.88	-	\$89,463.04
Total Liabilities	\$614,886.66	\$778,973.71	\$576,600.61
Net Worth	\$1,868,514.13	\$114,214.14	\$828,472.06

BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report
Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Revenues</u>			
Interest Income from Inv.	\$46,167.50	\$1,840.02	\$17,080.42
Drain Permits	\$6,500.00	-	\$550.00
Special Assessment Revenue	\$182,058.86	\$117,639.63	\$13,575.00
Contribution from Local Units	\$36,938.31	\$32,103.45	\$332,500.00
Contribution from Primary Govt.	\$16,011.63	\$9,499.77	\$63,248.77
Engineering Fees	\$1,767.75	-	-
Rents & Leases	\$24,464.35	-	\$9,794.13
Transfers In From Other Funds	\$52,557.55	\$784.17	-
Reimbursements from Other Govt. Unit	\$339,123.75	\$27,655.00	\$385.00
Federal Grants	\$126,242.00	-	-
Miscellaneous/Reimbursement	\$20,200.00	-	\$140.40
Unrealized Gains on Investments	\$39,579.33	-	\$17,451.40
Total Revenues	\$891,611.03	\$189,522.04	\$454,725.12
<u>Expenditures</u>			
Principal Payments	-	\$147,769.57	-
Interest Payment	-	\$28,348.79	-
Machinery & Equipment Expense	\$886.45	-	\$7,114.07
Professional Services	\$349,847.63	-	-
Gas & Grease	\$10,208.30	-	\$8,160.58
Equipment Rental	\$33,728.84	-	\$11,038.24
Contractual Services	\$141,075.00	-	\$1,249.00
Contribution- To other Counties	-	-	-
Engineering Services	\$159,547.39	-	-
Trash Removal	-	-	\$406.60
Computer Software	-	-	-
Public Utilities	\$23,369.19	-	\$117,121.06
Telephone/Cellphone	\$1,675.95	-	-
Miscellaneous	\$18,609.99	-	\$44.86
Per Diems	\$190.00	-	\$1,750.00
Reimbursements	\$28,034.69	-	\$145,908.30
Insurance & Bonds	\$47.40	-	-
Equipment Repair & Maint.	\$2,037.71	-	\$8,458.77
Grounds Maintenance	\$5,587.84	-	\$26,339.35
Operating Transfers Out	(\$134,490.75)	\$156,087.66	\$31,744.81
Repair & Maintenance	-	-	\$1,155.63
Vehicles & Vehicle Repair & Maint.	\$1,944.03	-	\$1,492.79
Vehicles & Vehicles Expense	\$31,334.00	-	-
Building Repair & Maintenance	-	-	\$3,120.92
Other Supplies	\$456.27	-	\$4,117.09
Other Operating Expenses	\$2,825.70	-	-
Licenses & Permits	\$2,000.00	-	-
Investments- Loss on FMV	-	-	-
Total Expenditures	\$678,915.63	\$332,206.02	\$369,222.07
Total Revenue Over (Under) Expenditures	\$212,695.40	(\$142,683.98)	\$85,503.05
Net Worth, Beginning of Year	\$1,655,819.63	\$256,808.12	\$742,969.01
Net Worth, End of Year	\$1,868,514.13	\$114,124.14	\$854,501.55

**BAY COUNTY DRAIN COMMISSIONER
 2019 Annual Report
 8020 Revolving Fund
 Balance Sheet**

8020 Revolving
 Fund

Assets

Cash	(\$472,230.86)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$472,230.86
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
Total Assets	<u><u>\$0.00</u></u>

Liabilities

Accounts Payable	-
Due to Other Funds	-
Deferred Revenue	-
Due to Others	-
Due to Primary Govt.	-
Total Liabilities	<u>\$0.00</u>
Net Worth	<u><u>\$0.00</u></u>

BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains



2019 ANNUAL REPORT

2019 Balance Sheets

2019 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2020 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$9,658.43	\$12,849.54	\$5,099.22
Due from Other Funds	\$11,785.67	-	-
Due from Other Govt. Units	\$325,000.00	\$93,993.93	-
Due from Primary Govt.	\$36,732.65	\$18,006.07	\$7,916.39
Interest Receivable	\$2,983.48	\$424.82	\$0.32
Investments	\$776,542.81	\$103,151.82	\$76.00
Gain on Inv. To FMV	(\$104.70)	\$962.49	(\$6.27)
Total Assets	\$1,162,598.34	\$229,388.67	\$13,085.66
<u>Liabilities</u>			
Accounts Payable	\$1,002.45	-	-
Deferred Revenue	\$361,732.65	\$112,000.00	\$7,916.39
Due to Other Funds	-	-	\$1,786.08
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$87,076.32	\$31.01	\$2,355.71
Total Liabilities	\$452,511.42	\$112,031.01	\$12,058.18
Net Worth	\$710,086.92	\$117,357.66	\$1,027.48

BAY COUNTY DRAIN COMMISSIONER

2019 Annual Report

Chapter 20 Drains

Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
Contributions from Local Units	\$325,000.00	-	\$7,500.00
Contributions from Primary Govt.	\$36,732.65	\$26,099.73	\$416.39
Drain Permits	\$100.00	\$450.00	-
Interest Income from Inv.	\$14,751.46	\$2,327.23	\$1.73
Interest Income- Other	-	-	-
Transfers in from Other Funds	-	-	-
Miscellaneous Revenue	\$140.40	-	-
Special Assessment Revenue	\$11,187.61	\$1,976.00	\$411.39
Reimbursements	-	\$385.00	-
Rents and Leases	\$9,794.13	-	-
Unrealized Gain on Investments	\$15,398.30	\$2,053.10	-
Total Revenues	\$413,104.55	\$33,291.06	\$8,329.51

<u>Expenditures</u>	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
Building Repair & Maintenance	\$3,120.92	-	-
Machinery & Equipment	\$7,114.07	-	-
Contractual Services	\$1,249.00	-	-
Education & Training	-	-	-
Engineering Supplies	-	-	-
Equipment Rental	\$8,498.00	-	\$2,540.24
Equipment Repair & Maint.	\$7,772.77	-	\$686.00
Professional Services	-	-	-
Gas & Grease	\$8,160.58	-	-
Grounds Maintenance	\$24,421.06	\$635.00	\$1,283.29
Legal Notices	-	-	-
Miscellaneous	\$44.86	-	-
Operating Transfers Out	\$31,744.81	-	-
Other Supplies	\$4,117.09	-	-
Per Diems	\$900.00	\$850.00	-
Public Utilities	\$58,231.53	\$54,214.08	\$4,675.45
Reimbursements	\$143,326.73	\$31.01	\$2,550.56
Repair & Manintenance	\$1,155.63	-	-
Trash Removal	\$406.60	-	-
Vehicle Repair & Maintenance	\$1,492.79	-	-
Unrealized Loss on Investments	-	-	-
Total Expenditures	\$301,756.44	\$55,730.09	\$11,735.54
Total Revenue Over (Under) Expenditur	\$111,348.11	-\$22,439.03	-\$3,406.03
Net Worth, Beginning of Year	\$598,738.81	\$139,796.69	\$4,433.51
Net Worth, End of Year	\$710,086.92	\$117,357.66	\$1,027.48

BAY COUNTY DRAIN COMMISSIONER

Debt Retirement
Accounts



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2019 Statement of Revenues,
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Debt Retirement Accounts

BAY COUNTY DRAIN COMMISSIONER
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	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	HOPPLER CREEK DEBT	GOETZ DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$652.26	\$1,527.48
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	(\$159.69)	(\$327.11)	-	(\$490.63)
Total Assets	(\$159.69)	(\$327.11)	\$652.26	\$1,036.85
<u>Liabilities</u>				
Deferred Revenue	-	-	\$652.26	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$652.26	\$0.00
Net Worth	(\$159.69)	(\$327.11)	\$0.00	\$1,036.85

BAY COUNTY DRAIN COMMISSIONER
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	ARNOLD DRAIN DEBT	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)
Total Assets	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)

BAY COUNTY DRAIN COMMISSIONER
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	ROSEBUSH DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT	STIEVE DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	(\$3.55)	(\$1.91)	(\$122.01)	(\$0.18)
Total Assets	(\$3.55)	(\$1.91)	(\$122.01)	(\$0.18)
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	(\$3.55)	(\$1.91)	(\$122.01)	(\$0.18)

BAY COUNTY DRAIN COMMISSIONER
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	SHINBINE DRAIN DEBT	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$2,609.09	\$12,696.97
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	\$3,036.52
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	\$8,980.80
Special Assessment Rec. - Long Term	-	-	-	\$34,998.03
Allowance on Investments- FMV	(\$0.14)	(\$44.51)	(\$1,181.44)	-
Total Assets	(\$0.14)	(\$44.51)	\$1,427.65	\$59,712.32
<u>Liabilities</u>				
Deferred Revenue	-	-	-	\$12,017.32
Deferred Revenue - Unavailable	-	-	-	\$34,998.03
Total Liabilities	\$0.00	\$0.00	\$0.00	\$47,015.35
Net Worth	(\$0.14)	(\$44.51)	\$1,427.65	\$12,696.97

BAY COUNTY DRAIN COMMISSIONER
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	WILCOX DEBT RET.	KERR, JAMMER, SZYMANSKI	AUBURN ROAD DEBT
<u>Assets</u>			
Cash	\$32,410.01	\$66,612.69	-
Due from Other Govt. Units	\$11,493.72	-	-
Due from Primary Govt.	\$11,899.51	\$23,223.48	-
Due From Private Sources	-	-	-
Interest Receivable	\$3.23	-	-
Investments	\$788.56	-	-
Special Assessment Rec. - Current	\$47,482.56	\$47,032.96	-
Special Assessment Rec. - Long Term	\$266,154.21	\$324,019.66	-
Allowance on Investments- FMV	(\$5.89)	-	-
Total Assets	\$370,225.91	\$460,888.79	\$0.00
<u>Liabilities</u>			
Deferred Revenue	\$70,875.79	\$70,256.44	-
Deferred Revenue - Unavailable	\$266,154.21	\$324,019.66	-
Total Liabilities	\$337,030.00	\$394,276.10	\$0.00
Net Worth	\$33,195.91	\$66,612.69	\$0.00

BAY COUNTY DRAIN COMMISSIONER
2019 Annual Report
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2019 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	MYRA			
	LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	HOPPLER CREEK DEBT	GOETZ DRAIN DEBT
Interest Income	\$105.43	\$441.56	-	\$224.23
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$105.43	\$441.56	\$0.00	\$224.23
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	\$9,028.91	\$37,820.95	-	\$19,204.96
Total Expenditures	\$9,028.91	\$37,820.95	\$0.00	\$19,204.96
Total Revenue Over (Under) Expenditures	(\$8,923.48)	(\$37,379.39)	\$0.00	(\$18,980.73)
Net Worth, Beginning of Year	\$8,673.79	\$37,052.28	\$0.00	\$20,017.58
Net Worth, End of Year	(\$249.69)	(\$327.11)	\$0.00	\$1,036.85

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	ARNOLD DRAIN DEBT	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT
Interest Income	\$0.55	\$0.27	\$125.54	\$2.30
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.55	\$0.27	\$125.54	\$2.30
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	\$45.73	\$23.36	\$10,752.91	\$197.72
Total Expenditures	\$45.73	\$23.36	\$10,752.91	\$197.72
Total Revenue Over (Under) Expenditures	(\$45.18)	(\$23.09)	(\$10,627.37)	(\$195.42)
Net Worth, Beginning of Year	\$44.46	\$22.72	\$10,535.42	\$191.63
Net Worth, End of Year	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)

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<u>Revenues</u>	ROSEBUSH DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT	STIEVE DRAIN DEBT
Interest Income	\$2.09	\$0.84	\$80.99	\$0.11
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$2.09	\$0.84	\$80.99	\$0.11
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	\$179.87	\$70.94	\$6,935.25	\$11.75
Total Expenditures	\$179.87	\$70.94	\$6,935.25	\$11.75
Total Revenue Over (Under) Expenditures	(\$177.78)	(\$70.10)	(\$6,854.26)	(\$11.64)
Net Worth, Beginning of Year	\$174.23	\$68.19	\$6,732.25	\$11.46
Net Worth, End of Year	(\$3.55)	(\$1.91)	(\$122.01)	(\$0.18)

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	SHINBINE DRAIN DEBT	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	\$0.09	\$0.01	\$838.27	-
Special Assessment Revenue	-	-	-	\$10,536.60
Contribution from Local Units	-	-	-	\$1,100.36
Contribution Primary Govt.	-	-	-	\$805.46
Contributions from Others	-	-	-	\$27,655.00
Transfers In	-	\$784.17	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.09	\$784.18	\$838.27	\$40,097.42
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	\$34,426.74
Interest Payable	-	-	-	\$4,523.96
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	\$8.86	\$8.36	\$71,798.09	-
Total Expenditures	\$8.86	\$8.36	\$71,798.09	\$38,950.70
Total Revenue Over (Under) Expenditures	(\$8.77)	\$775.82	(\$70,959.82)	\$1,146.72
Net Worth, Beginning of Year	\$8.63	(\$820.33)	\$72,387.47	\$11,550.25
Net Worth, End of Year	(\$0.14)	(\$44.51)	\$1,427.65	\$12,696.97

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DEBT	AUBURN ROAD DEBT
Interest Income	\$17.74	-	-
Special Assessment Revenue	\$60,679.65	\$46,423.38	-
Contribution from Local Units	\$11,815.05	\$19,188.04	-
Contribution Primary Govt.	\$4,036.81	\$4,657.50	-
Contributions from Others	-	-	-
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
Total Revenues	\$76,549.25	\$70,268.92	\$0.00
<u>Expenditures</u>			
Bond/Note Payments	\$62,245.30	\$51,097.53	-
Interest Payable	\$12,078.84	\$11,745.99	-
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Total Expenditures	\$74,324.14	\$62,843.52	\$0.00
Total Revenue Over (Under) Expenditures	\$2,225.11	\$7,425.40	\$0.00
Net Worth, Beginning of Year	\$30,970.80	\$59,187.29	\$0.00
Net Worth, End of Year	\$33,195.91	\$66,612.69	\$0.00