

BAY COUNTY DRAIN COMMISSIONER

2009 ANNUAL REPORT



Photo: Dell Creek Mitigation Project

**Presented by:
Joseph Rivet
Bay County Drain Commissioner
April 1, 2010**

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BAY COUNTY DRAIN COMMISSIONER

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(HEARING IMPAIRED)

March 31, 2010

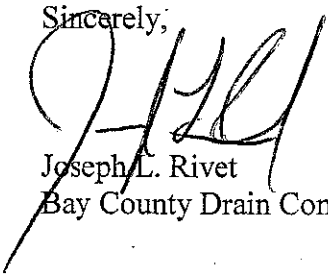
To the Honorable Chairman and
Members of the Bay County
Board of Commissioners

Dear Board of Commissioners:

In compliance with the provisions of Chapter 2, Section 31, of the Michigan Drain Code, which is Act 40 of the Public Acts of 1956, as amended, I respectfully submit my Annual Report for the Bay County Drain Commissioner's office for the year ending December 31, 2009.

It is hoped that the information in this report will be of benefit to you and the residents of the townships you represent.

Sincerely,



Joseph L. Rivet
Bay County Drain Commissioner

BAY COUNTY DRAIN COMMISSIONER

Staff & Board
Members

2009 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
Crystal Hebert, Staff Accountant
Cheryl Ackerman, Administrative Assistant
Karl A. Reinhardt, Drain Maintenance
Gregory A. Licht, Drain Maintenance
John W. Morse, Drain Maintenance

Bay County Board of Commissioners

Patrick Beson, Chairman
Eugene Gwizdala, Vice Chairman
Brian Elder
Kim Coonan
Vaughn Begick
Michael Duranczyk
Dawn Klida
Ernie Krygier
Donald J. Tilley

Bay County Chapter 20 Drain Board Members

Joseph L. Rivet, Chairman
Brian Elder
Eugene Gwizdala

Location

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

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BAY COUNTY DRAIN COMMISSIONER

2010 Goals/2009
Accomplishments

2009 ANNUAL REPORT

2010 Goals & Objectives

2009 Accomplishments

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2009 Accomplishments

Projects

In 2009, the Drain Commissioner focused efforts on a significant number of maintenance projects. Examples include the Fisher, Campbell, Stephan, Sloat and Russell Road. Beyond these contracted projects, Drain Commissioner Staff carried-out smaller repair, maintenance, spraying or brushing projects on dozens of drains throughout Bay County

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 2009, 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. 2009 brought the renewal and update of our community's certificate of coverage from the MDNRE, which outlines updated requirements and activities we must undertake to meet our obligations for storm water improvement.

A substantial component of the NPDES program is public education. The Bay County Drain Office developed outreach efforts including bringing storm water quality education into neighborhoods. As part of the effort, a trailer designed specifically for watershed education was utilized.

The Drain Commissioner continued an effort to restore the Kawkawlin River. The Drain Commissioner continued work on a \$230,000 grant for watershed management planning. To be completed in 2010, the grant will provide the planning necessary to acquire funds for implementation of water quality improvements. Two additional grants were obtained by the Drain Commissioner. The first is for \$65,000 from the Corps of Engineers for prioritization of water quality projects on the Saginaw River another is for \$24,500 for phosphorus education in the Saginaw Bay Watershed.

Equipment Replacement

In 2009, the Drain Office purchased a dump truck previously owned by the Bay County Road Commission. The vehicle will provide the Office the ability to truck spoils while doing maintenance projects with exiting staff.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 53 SESC permits in 2009. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2009, 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 2009. Each was responded to, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated. In addition, multiple drain district meetings were held in various areas of the community to inform and receive input from residents on upcoming or possible projects.

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2010 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 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 regular meetings with local officials, members of the farm community and environmental groups to seek input on the direction of the drain system.

Outstanding Projects

The Drain Commissioner's Office has three outstanding petitions that are not yet scheduled for work in 2010. These are the Kerr-Jammer-Szymanski, Wilcox and Hoppler Creek Drains. The Wilcox and Hoppler Creek will be considered in 2010. The Kerr-Jammer-Szymanski is heavily dependent on the Kawkawlin River. Progress will be influenced by efforts to restore the Kawkawlin, currently ongoing.

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 2010, it is anticipated that approximately ten drains will be cleaned through the maintenance process. These include the Tebo Erickson, Mill Pond, Kochville Frankenlust, West Branch, Pine, Cole, and North Branch.

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 three years. In 2010, we expect to purchase a pre-owned excavator, allowing staff to expand its ability to do in-house maintenance. We also intend to replace two of four fleet pickup trucks.

Kawkawlin River Restoration:

The Bay County Drain Commissioner received a \$230,000 grant to develop a watershed management plan for the Kawkawlin River. The planning process began in 2008. The plan is scheduled for completion in 2010.

During 2010, two additional grants will be carried out. The first, a \$100,000 planning and prioritization grant for the Saginaw River (\$65,000 from the U.S. Corps of Engineers). The second is a \$24,500 grant from the MDRE for phosphorus education in the Saginaw Bay Watershed.

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. As much as 15% of staff time will now be dedicated to the program. 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 2010, the Drain Commissioner will focus attention on updating several required plans including Education and Illicit Discharge Elimination. A Storm Water Pollution Prevention Initiative will also be developed and submitted to the MDNRE. In addition to NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2010, 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 2010, 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.

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BAY COUNTY DRAIN COMMISSIONER

2009 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Waiting for assessments in subdistricts to end
Wilcox Drain	Acquiring Right-of-Way
Kerr-Jammer-Szymanski	Dependent on Kawkawlin Watershed Plan/Project

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Fisher	Monitor
Indiantown	Bangor/Kawkawlin
Kaweck	Beaver
Bartlett	Pinconning
Behmlander	Monitor
Sloat	Monitor
Campbell	Beaver
Fanger	Pinconning
Moore	Fraser
Renner	Beaver
Stephan	Monitor
Reinhardt	Kawkawlin
Dell Creek Br 2,4,5	Williams
Robbins	Merritt
Munger Road	Merritt
Histead	Merritt

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Mill Pond	Robert Baker	3/18/2009
Bangor Consolidated	Bay Co Rd Commission	4/27/2009
Phillips	David Pashak	5/7/2009
McArthur	Jason Redmond	5/22/2009
Vanwert	Dave Schmidt	5/22/2009
Mill Pond	Jon Kaliszewski	5/7/2009
Corbin	Nathan Shawl	7/28/2009
Baxman	Nelly Scherzer	8/4/2009
Mill Pond Br 4	Wildfire Credit Union	11/19/2009

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Cooper	Bay Co Road Commission	3/26/2009
Bartlett	Northwoods Wholesale	4/9/2009
Lincoln D	Don Buffman	4/15/2009
Garvey	Bay Co Road Commission	4/15/2009
Weiss Mead	Visiting Nurses	4/21/2009
Munger Road	Dan VanMullekom	6/8/2009
Auburn Road	Bay Co Road Commission	7/14/2009
Seebeck	Mike Schultz	7/23/2009
Ratell	Kenton Felske	8/3/2009
Histead	Jim Smrcak	8/3/2009
Kinney Road	Mary Jane Baker	8/14/2009
Auburn Road	Jack Greenleaf	9/8/2009
K&K	Johnson Land Farms	9/30/2009
Dewyse	Tom Richard	10/23/2009
Histead	Howard Meyer	10/21/2009
Russell Road	Don Stefanski	10/16/2009
Phillips	Danny Weiss	11/4/2009
Jean Aplin	Dave Schmidt	11/4/2009

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Indiantown	AT&T	2/11/2009
Kochville Frankenlust	Gene Husen	4/24/2009
Kochville Frankenlust	Maureen Beyer	4/24/2009
Pinconning River	Pinconning Township	5/29/2009
O'Keefe	CenturyTel	6/25/2009
Anchutz	CenturyTel	6/25/2009
Anchutz	CenturyTel	6/25/2009
Erickson	CenturyTel	6/25/2009
Michalski	CenturyTel	7/28/2009
Bartlett	CenturyTel	7/28/2009
Old Main	CenturyTel	7/28/2009
Bartlett	CenturyTel	7/28/2009
Bartlett	CenturyTel	7/28/2009
Bartlett Br 3	CenturyTel	7/28/2009
Johnson	CenturyTel	7/28/2009
North Branch	Consumers	6/25/2009

BAY COUNTY DRAIN COMMISSIONER

2009 ANNUAL REPORT

Debt Service
2009 through 2018

2009 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER

2009 Annual Report

DEBT SERVICE 2009 THROUGH 2018
 NAME OF ISSUE/PURPOSE
 SPECIAL ASSESSMENT DEBT:

	2009	2010	2011	2012	2013	2014	2015	2016-2018	TOTAL
AUBURN ROAD DRAIN BONDS, SERIES 1992 Drain Construction	133,000.00	151,250.00	143,750.00	136,250.00	128,750.00				693,000.00
BAXMAN DRAIN BONDS, SERIES 2004 Drain Improvements	55,562.50	54,125.00	52,562.50	50,875.00					213,125.00
GOETZ DRAIN BONDS, SERIES 2006 Drain Improvement	77,061.42	83,574.51	86,739.75	83,696.25	80,652.75	77,609.25			412,272.51
ROSEBUSH DRAIN NOTE Drain Improvement	33,536.34	32,081.61							65,617.95
MUNGER ROAD DRAIN NOTE Drain Improvement	36,794.40	35,198.35							71,992.75
MCDONALD DRAIN NOTE Drain Improvement	21,164.83	20,297.70	19,430.58	18,563.51					79,456.62
BATKO DRAIN NOTE Drain Improvement	6,717.49	6,426.11							13,143.60
ARNOLD DRAIN NOTE Drain Improvement	9,446.50	9,036.73							18,483.23
KINDELL DRAIN NOTE Drain Improvement	13,259.84	12,659.09	12,170.49						38,089.42
CONSTANT DURUSSELL Drain Improvement	34,641.75	33,552.75							68,194.50
SHINBINE Drain Improvement	5,478.38	5,266.85	5,053.95	4,841.42					20,640.60
STIEVE Drain Improvement	4,548.23	4,372.62	4,195.87	4,019.43					17,136.15
KOLB Drain Improvement	14,138.58	12,707.65	12,186.33						39,032.56
BIS EXT Drain Improvement	20,707.17	16,957.20	16,406.40	15,861.78	15,299.51	14,754.00	14,203.20	39,305.69	153,494.95
DELL CREEK Drain Improvement	117,159.13	101,076.89	97,802.23	94,527.57	91,252.90	87,978.24	84,703.58	81,428.91	755,929.45
Special Assessment Debt Subtotal:	583,216.56	578,583.06	450,298.10	408,634.96	315,955.16	180,341.49	98,906.78	120,734.60	2,659,609.29
Drain Debt Fund (8523)	133,000.00	151,250.00	143,750.00	136,250.00	128,750.00				693,000.00
Drain Debt Fund (8510)	450,216.56	427,333.06	306,548.10	272,384.96	187,205.16	180,341.49	98,906.78	120,734.60	1,966,609.29
Total Drain Debt	583,216.56	578,583.06	450,298.10	408,634.96	315,955.16	180,341.49	98,906.78	120,734.60	2,659,609.29

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	PRINCIPAL PAYMENTS	2009
							PRINCIPAL OUTSTANDING
Bonded long-term debt obligations							
8523	17	AUBURN ROAD DRAIN BONDS - SERIES 1992	6.6002%	DRAIN	JUNE 1	\$350,000	\$250,000
8510	38	BAXMAN DRAIN BONDS - SERIES 2004	4.17%	DRAIN	JUNE 1	\$50,000	\$150,000
8510	39	CONSTANT DURUSSELL INTERCOUNTY DRAIN	4.53%	DRAIN	JUNE 1	\$33,000	\$33,000
8510	42	GOETZ INTERCOUNTY DRAIN - SERIES 2006	4.41%	DRAIN	JUNE 1	\$60,870	\$374,351
						<u>\$493,870</u>	<u>\$807,351</u>
Notes payable							
8510	31	ARNOLD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	\$8,627	\$8,627
8510	32	BATKO DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	\$6,135	\$6,135
8510	45	BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	\$12,000	\$108,000
8510	47	DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	\$78,154	\$547,080
8510	46	KOLB DRAIN 2007 NOTE	4.46%	DRAIN	JUNE 1	\$11,667	\$22,334
8510	33	MCDONALD DRAIN 2002 NOTE	5.90%	DRAIN	JUNE 1	\$17,696	\$53,090
8510	34	MUNGER ROAD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	\$33,602	\$33,602
8510	35	ROSEBUSH DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	\$30,627	\$30,627
8510	36	KINDELL DRAIN 2003 NOTE	4.79%	DRAIN	JUNE 1	\$11,918	\$23,494
8510	40	SCHROEDER DRAIN 2006 NOTE	5.53%	DRAIN	JUNE 1	\$5,728	\$0
8510	44	SHINBINE 2007 NOTE	5.10%	DRAIN	JUNE 1	\$4,628	\$13,885
8510	43	STIEVE 2007 NOTE	4.60%	DRAIN	JUNE 1	\$3,842	\$11,527
8510	41	VENNARD DRAIN 2006 NOTE	5.58%	DRAIN	JUNE 1	\$3,166	\$0
8014		BANGOR CONSOLIDATED DRAIN	4.14%	DRAIN	JUNE 1	\$26,702	\$53,298
						<u>\$254,492</u>	<u>\$911,699</u>
Total Obligations						<u>\$748,362</u>	<u>\$1,719,050</u>

BAY COUNTY DRAIN COMMISSIONER

2009 ANNUAL REPORT

Summary of Chapter 8 Drains
2009 Special Assessments

County At Large 2009 Drain Tax
Chapter 8 Drains

County At Large 2009 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2009 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report**

**Summary of Chapter 8 Drains
2009 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Auburn Road	\$0.00	Huron & Eastern Railway	\$921.18		
		City of Auburn	\$0.00	\$31,680.92	
		Williams Township	\$0.00	\$6,977.89	\$39,579.99
Arnold	\$920.59	Monitor Township	\$1,276.97	\$6,196.09	\$8,393.65
Batko	\$1,452.02	Garfield Township	\$1,381.38	\$2,473.01	\$5,306.41
Baxman	\$5,679.98	Frankenlust Township	\$163.85	\$496.28	
		Monitor Township	\$8,296.04	\$33,742.85	\$48,379.00
Bis Ext.	\$1,365.22	Williams Township	\$2,662.17	\$12,405.25	\$16,432.64
Constant DuRussell	\$4,147.19	Merritt Township	\$5,053.30	\$25,401.36	\$34,601.85
Dell Creek	\$4,845.27	Huron & Eastern Railway	\$656.80		
		Williams Township	\$15,720.20	\$85,162.86	\$106,385.13
Goetz	\$6,271.12	Frankenlust Township	\$3,122.59	\$75,644.73	\$85,038.44
Kindell	\$504.79	Huron & Eastern Railway	\$2,757.98		
		Williams Township	\$1,608.35	\$7,721.12	\$12,592.24
Kolb	\$1,016.59	Monitor Township	\$1,270.73	\$10,601.13	\$12,888.45
McDonald	\$1,242.94	Beaver Township	\$285.32	\$1,760.11	
		Kawkawlin Township	\$2,630.62	\$11,395.48	\$17,314.47
Munger Road	\$1,619.97	Huron & Eastern Railway	\$135.02		
		Merritt Township	\$5,215.87	\$26,842.13	\$33,812.99
Rosebush	\$2,458.89	Lake States Railway	\$335.21		
		Fraser Township	\$3,695.54	\$18,392.03	
		Kawkawlin Township	\$922.84	\$4,330.26	\$30,134.77
Shinbine	\$533.63	Beaver Township	\$800.44	\$2,882.99	\$4,217.06
Stieve	\$437.26	Beaver Township	\$656.33	\$3,279.46	\$4,373.05
Totals	\$32,495.46		\$59,568.73	\$367,385.95	\$459,450.14

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report**

**County At Large 2009 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2009 Receivable	Assessments Collected In Advance	Total Assessment
Auburn Road	17 of 20	4.56%	\$0.00	\$38,542.38	\$17,721.60	\$1,730,000.00
Arnold	8 of 8	10.09%	\$920.59	\$8,393.65	\$689.66	\$69,015.54
Batko	8 of 8	17.55%	\$1,452.02	\$5,306.41	\$1,116.82	\$49,077.54
Baxman	8 of 8	10.40%	\$5,979.98	\$48,379.00	\$5,119.40	\$385,000.00
Bis Ext.	2 of 10	8.00%	\$1,365.22	\$16,432.64	\$512.00	\$140,000.00
Constant DuRussell	5 of 5	11.90%	\$4,147.19	\$34,601.85	\$59.14	\$165,000.00
Dell Creek	2 of 8	4.50%	\$4,845.27	\$105,665.88	\$1,958.09	\$638,059.72
Goetz	3 of 8	7.25%	\$6,271.12	\$85,038.44	\$1,019.21	\$496,090.50
Kindell	7 of 8	4.39%	\$504.79	\$9,834.26	\$3,020.27	\$99,511.91
Kolb	2 of 3	5.00%	\$1,016.59	\$12,888.45	\$1,629.54	\$35,000.00
McDonald	8 of 10	5.49%	\$1,242.94	\$17,314.47	\$2,747.70	\$176,963.45
Munger Rd.	8 of 8	4.11%	\$1,619.97	\$33,677.97	\$1,229.83	\$268,817.57
Rosebush	8 of 8	7.50%	\$2,458.89	\$30,134.77	\$1,966.49	\$247,953.16
Shinbine	3 of 5	10.00%	\$533.63	\$4,217.06	\$943.56	\$23,140.82
Stieve	3 of 5	10.00%	\$437.26	\$4,373.05	\$0.00	\$19,211.88
Totals			\$32,795.46	\$454,800.28	\$39,733.31	\$4,542,842.09

**County At Large 2009 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$296,125.00	Annual	9.85%	\$29,168.00	N/A
Drain Operation & Maintenance	\$13,300.00	Annual	11.41%	\$11,410.00	N/A
Portsmouth Drain Operation & Maintenance	\$11,103.71	As Necessary	5.00%	\$555.19	N/A

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report**

**Summary of Chapter 20 Drains
2009 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$29,168.00	Bangor Township	\$258,073.00	
		MDOT	\$8,884.00	\$296,125.00
Hampton Operation & Maintenance	\$11,410.00	Hampton Township		
		MDOT	\$1,890.00	\$13,300.00
Portsmouth Operation & Maintenance	\$555.19	Portsmouth	\$10,000.00	
		MDOT	\$548.52	\$11,103.71
TOTALS	<u>\$41,133.19</u>		<u>\$279,395.52</u>	<u>\$320,528.71</u>

Bay County Pledge of Good Faith Projects 2009

Project	County	Percent	Amount	Year
Auburn Road Drain	Bay	100.00%	\$1,730,000.00	17 of 20
Baxman Drain	Bay	100.00%	\$385,000.00	6 of 8
Bis Ext.	Bay	100.00%	\$140,000.00	2 of 10
Constant DuRussell	Bay	100.00%	\$165,000.00	5 of 5
Dell Creek	Bay	100.00%	\$638,059.72	2 of 8
Goetz	Bay	100.00%	\$588,673.77	3 of 8
Total Pledges			<u>\$3,646,733.49</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements

2009 ANNUAL REPORT

2009 Consolidated Balance Sheets

2009 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2009 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$88,672.59	\$24,815.89	\$27,648.49
Investments	\$2,072,854.96	\$500,112.52	\$238,374.14
Due from Other Funds	-	-	\$23,384.63
Special Assessments Receivable-Current	\$134,884.06	\$367,542.28	-
Special Assessments Receivable-Long Term	-	\$1,247,267.74	-
Due from Other Govt. Units	\$31,641.72	\$54,762.54	\$268,073.00
Due from Primary Govt.	\$12,446.77	\$32,495.46	\$41,133.19
Due from Private Sources	-	\$30.00	\$3,632.35
Due from Federal Govt.	\$18,728.95	-	-
Interest Receivable	\$12,635.65	\$3,210.57	\$1,592.78
Total Assets	\$2,371,864.70	\$2,230,237.00	\$603,838.58
<u>Liabilities</u>			
Accounts Payable	\$14,981.24	-	\$3,531.39
Due to Other Funds	\$255,066.97	-	\$903.98
Due to Federal Govt.	-	-	-
Deferred Revenue	\$175,447.37	\$579,609.24	\$320,528.71
Deferred Revenue-Unavailable	-	\$1,247,267.74	-
Due to Others	-	-	\$2,700.00
Due to Primary Govt.	\$8,946.53	-	\$12,426.37
Total Liabilities	\$454,442.11	\$1,826,876.98	\$340,090.45
Net Worth	\$1,917,422.59	\$403,360.02	\$263,748.13

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BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
Interest Income from Inv.	\$60,487.24	\$18,895.02	\$7,319.68
Interest Income - Other	\$858.86	-	\$93.18
Drain Permits	\$4,600.00	-	\$1,000.00
Special Assessment Revenue	\$35,469.54	\$429,458.62	\$10,598.00
Contribution from Local Units	\$8,203.41	\$58,586.71	\$250,000.00
Contribution from Primary Govt.	\$3,370.96	\$34,866.34	\$39,379.00
Rents & Leases	\$6,275.10	-	\$31,785.75
Transfers In From Other Funds	\$69,050.27	\$3,066.30	-
Reimbursements	\$22,469.53	-	\$23,080.88
Engineering Fees	\$5,800.00	-	-
Federal Grants	\$153,659.58	-	-
Miscellaneous	\$1,949.57	-	\$6,443.47
Total Revenues	\$372,194.06	\$544,872.99	\$369,699.96
<u>Expenditures</u>			
Principal Payments	-	\$721,660.04	\$26,702.07
Interest Payment	-	\$113,479.93	\$1,794.00
Paying Agent Fees	-	\$1,013.50	-
Per Diems	-	-	\$1,625.00
Machinery & Equipment Expense	-	-	\$598.94
Professional Services	-	-	\$1,256.53
Uniform Purchases	-	-	\$202.43
Gas & Grease	\$8,615.68	-	\$4,911.86
Equipment Rental	\$25,034.89	-	\$880.39
Contractual Services	\$179,681.67	-	\$14,721.08
Engineering Services	\$88,868.69	-	\$3,276.75
Trash Removal	-	-	\$696.85
Filing Fees	-	-	\$31.00
Public Utilities	\$6,089.50	-	\$56,730.90
Telephone/Cellphone	\$960.00	-	\$984.71
Miscellaneous	\$889.22	-	\$707.96
Reimbursements	\$35,392.89	-	\$133,889.55
Insurance & Bonds	\$3,024.01	-	\$17,294.79
Equipment Repair & Maint.	\$776.49	-	\$18,058.11
Grounds Maintenance	\$34,363.92	-	\$24,238.86
Operating Transfers Out	\$42,513.56	\$2,306.18	\$27,296.82
Legal Notices	\$351.00	-	\$39.00
Building Repair & Maint.	-	-	\$716.73
Vehicles & Vehicle Repair & Maint.	\$35,752.60	-	\$10.00
Legal Fees	\$78.28	-	\$349.65
Other Supplies	-	-	\$808.79
Licenses & Permits	-	-	\$500.00
Principal Payments	-	-	-
Total Expenditures	\$462,392.40	\$838,459.65	\$338,322.77
Total Revenue Over (Under) Expenditures	(\$90,198.34)	(\$293,586.66)	\$31,377.19
Net Worth, Beginning of Year	\$2,007,620.93	\$696,946.68	\$232,370.94
Net Worth, End of Year	\$1,917,422.59	\$403,360.02	\$263,748.13

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**BAY COUNTY DRAIN COMMISSIONER
 2009 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$227,893.64)
Investments	-
Due from Other Funds	\$227,893.64
Due from Other Govt. Units	-
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
Total Assets	\$0.00

Liabilities

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

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BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

2009 ANNUAL REPORT

2009 Balance Sheets

2009 Statement of Revenues,
Expenditures, and Changes in
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Chapter 20 Drains

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Chapter 20 Drains
Balance Sheets**

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$21,277.58	\$4,398.96	\$1,971.95
Investments	\$133,494.77	\$103,944.54	\$934.83
Due from Other Funds	\$23,384.63	-	-
Due from Other Govt. Units	\$258,073.00	-	\$10,000.00
Due from Primary Govt.	\$29,168.00	\$11,410.00	\$555.19
Due from Private Sources	-	\$3,632.35	-
Other Deferred Expenses	-	-	-
Interest Receivable	\$947.73	\$638.97	\$6.08
Total Assets	\$466,345.71	\$124,024.82	\$13,468.05
<u>Liabilities</u>			
Accounts Payable	\$2,415.80	\$924.91	\$190.68
Due to Other Funds	\$89.54	-	\$814.44
Deferred Revenue	\$296,125.00	\$13,300.00	\$11,103.71
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$11,219.50	-	\$1,206.87
Total Liabilities	\$312,549.84	\$14,224.91	\$13,315.70
Net Worth	\$153,795.87	\$109,799.91	\$152.35

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BAY COUNTY DRAIN COMMISSIONER
2009 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
Interest Income from Inv.	\$4,166.55	\$3,123.10	\$30.03
Interest Income - Other	\$81.93	\$7.19	\$4.06
Drain Permits	\$900.00	\$100.00	-
Contributions from Local Units	\$245,000.00	-	\$5,000.00
Contribution from Primary Govt.	\$27,691.00	\$11,410.00	\$278.00
Special Assessment Revenue	\$8,434.00	\$1,890.00	\$274.00
Rents & Leases	\$31,785.75	-	-
Reimbursements	\$19,448.53	\$3,632.35	-
Sale of Fixed Assets	\$400.00	-	-
Insurance Proceeds	-	-	\$6,043.47
Total Revenues	\$337,907.76	\$20,162.64	\$11,629.56
 <u>Expenditures</u>			
Per Diems	\$825.00	\$800.00	-
Professional Services	\$1,256.53	-	-
Printing & Binding	\$68.25	\$165.60	-
Uniform Purchases	\$202.43	-	-
Gas & Grease	\$4,911.86	-	-
Equipment Rental	\$65.95	-	\$814.44
Contractual Services	\$13,451.08	\$1,270.00	-
Engineering Services	-	\$3,276.75	-
Trash Removal	\$696.85	-	-
Filing Fees	\$31.00	-	-
Public Utilities	\$39,832.32	\$14,016.22	\$2,882.36
Telephone	\$984.71	-	-
Miscellaneous	\$474.11	-	-
Reimbursements	\$131,721.64	-	\$2,167.91
Insurance & Bonds	\$16,234.35	-	\$1,060.44
Equipment Repair & Maint.	\$9,056.49	\$1,958.15	\$7,043.47
Grounds Maintenance	\$24,238.86	-	-
Operating Transfers Out	\$27,296.82	-	-
Legal Fees	\$159.65	\$190.00	-
Legal Notices	\$39.00	-	-
Building Repair & Maint.	\$716.73	-	-
Vehicle & Vehicle Expense	-	-	-
Vehicle Repair & Maint.	\$10.00	-	-
Machinery & Equipment Maint.	-	-	-
Machinery & Equipment Expense	\$598.94	-	-
Principal/Interest Payments	\$28,496.07	-	-
Other Supplies	\$808.79	-	-
Licenses & Permits	-	\$500.00	-
Total Expenditures	\$302,177.43	\$22,176.72	\$13,968.62
Total Revenue Over (Under) Expenditures	\$35,730.33	(\$2,014.08)	(\$2,339.06)
Net Worth, Beginning of Year	\$118,065.54	\$111,813.99	\$2,491.41
Net Worth, End of Year	\$153,795.87	\$109,799.91	\$152.35

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BAY COUNTY DRAIN COMMISSIONER

2009 ANNUAL REPORT

2009 Balance Sheets

2009 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Balance Sheets**

	MYRA LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	\$3,282.05	\$2,987.58	\$337.58	\$455.14
Investments	\$7,277.78	\$46,295.04	\$32,885.64	\$5,687.24
Special Assessment Rec. - Current	\$7,721.12	\$34,239.13	\$75,644.73	\$6,196.09
Special Assessment Rec. - Long Term	\$12,011.23	\$92,143.10	\$311,697.95	-
Due from Primary Govt.	\$504.79	\$5,679.98	\$6,271.12	\$920.59
Due from Other Govt. Units	\$1,608.35	\$8,459.89	\$3,122.59	\$1,276.97
Interest Receivable	\$43.62	\$282.15	\$133.54	\$34.44
Due from Private Sources	-	\$30.00	-	-
Total Assets	\$32,448.94	\$190,116.87	\$430,093.15	\$14,570.47
<u>Liabilities</u>				
Deferred Revenue	\$13,104.04	\$63,986.11	\$89,976.05	\$9,083.31
Deferred Revenue - Unavailable	\$12,011.23	\$92,143.10	\$311,697.95	-
Total Liabilities	\$25,115.27	\$156,129.21	\$401,674.00	\$9,083.31
Net Worth	\$7,333.67	\$33,987.66	\$28,419.15	\$5,487.16

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Balance Sheets

	BATKO	MCDONALD	MUNGER	ROSEBUSH
	DRAIN DEBT	DRAIN DEBT	ROAD	DRAIN DEBT
			DRAIN DEBT	DRAIN DEBT
<u>Assets</u>				
Cash	\$710.46	\$932.90	\$1,856.79	\$3,043.75
Investments	\$3,655.94	\$16,688.41	\$19,116.39	\$16,183.49
Special Assessment Rec. - Current	\$2,473.01	\$13,155.59	\$26,842.13	\$23,057.50
Special Assessment Rec. - Long Term	-	\$32,025.16	-	-
Due from Primary Govt.	\$1,452.02	\$1,242.94	\$1,619.97	\$2,458.89
Due from Other Govt. Units	\$1,381.38	\$2,915.94	\$5,215.87	\$4,618.38
Interest Receivable	\$22.67	\$102.70	\$116.00	\$99.62
Due from Private Sources	-	-	-	-
Total Assets	\$9,695.48	\$67,063.64	\$54,767.15	\$49,461.63
<u>Liabilities</u>				
Deferred Revenue	\$6,423.23	\$25,557.57	\$34,907.80	\$32,101.26
Deferred Revenue - Unavailable	-	\$32,025.16	-	-
Total Liabilities	\$6,423.23	\$57,582.73	\$34,907.80	\$32,101.26
Net Worth	\$3,272.25	\$9,480.91	\$19,859.35	\$17,360.37

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Balance Sheets**

	SCHROEDER DRAIN DEBT	VENNARD DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$1,486.72	\$1,925.57
Investments	-	-	\$6,142.16	\$3,596.89
Special Assessment Rec. - Current	-	-	\$25,401.36	\$10,601.13
Special Assessment Rec. - Long Term	-	-	-	\$10,809.36
Due from Primary Govt.	-	-	\$4,147.19	\$1,016.59
Due from Other Govt. Units	-	-	\$5,053.30	\$1,270.73
Interest Receivable	-	-	\$36.82	\$21.55
Due from Private Sources	-	-	-	-
Total Assets	\$0.00	\$0.00	\$42,267.55	\$29,241.82
<u>Liabilities</u>				
Deferred Revenue	-	-	\$34,660.99	\$16,191.25
Deferred Revenue - Unavailable	-	-	-	\$10,809.36
Total Liabilities	\$0.00	\$0.00	\$34,660.99	\$27,000.61
Net Worth	\$0.00	\$0.00	\$7,606.56	\$2,241.21

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Balance Sheets**

	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
<u>Assets</u>				
Cash	\$8.21	\$607.43	\$1,005.41	\$3,984.86
Investments	-	\$2,332.54	\$3,073.64	\$39,392.97
Special Assessment Rec. - Current	\$3,279.46	\$2,882.99	\$12,405.25	\$85,100.41
Special Assessment Rec. - Long Term	\$8,215.82	\$7,874.52	\$116,260.84	\$549,633.71
Due from Primary Govt.	\$437.26	\$533.63	\$1,365.22	\$4,845.27
Due from Other Govt. Units	\$656.33	\$800.44	\$2,662.17	\$15,720.20
Interest Receivable	-	\$15.11	\$9.41	\$237.72
Due from Private Sources	-	-	-	-
Total Assets	\$12,597.08	\$15,046.66	\$136,781.94	\$698,915.14
<u>Liabilities</u>				
Deferred Revenue	\$4,373.05	\$7,047.74	\$20,503.17	\$115,209.47
Deferred Revenue - Unavailable	\$8,215.82	\$7,874.52	\$116,260.84	\$549,633.71
Total Liabilities	\$12,588.87	\$14,922.26	\$136,764.01	\$664,843.18
Net Worth	\$8.21	\$124.40	\$17.93	\$34,071.96

**BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Balance Sheets**

**AUBURN ROAD
DEBT**

Assets

Cash	\$2,191.44
Investments	\$297,784.39
Special Assessment Rec. - Current	\$38,542.38
Special Assessment Rec. - Long Term	\$106,596.05
Due from Primary Govt.	-
Due from Other Govt. Units	-
Interest Receivable	\$2,055.22
Due from Private Sources	-
Total Assets	\$447,169.48

Liabilities

Deferred Revenue	\$106,484.20
Deferred Revenue - Unavailable	\$106,596.05
Total Liabilities	\$213,080.25
Net Worth	\$234,089.23

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Statement of Revenues, Expenditures, and Changes in Fund Balance

	MYRA			
<u>Revenues</u>	LEE/KINDELL	BAXMAN	GOETZ	ARNOLD
	DRAIN DEBT	DRAIN DEBT	DRAIN DEBT	DRAIN DEBT
Interest Income	\$228.92	\$1,446.82	\$578.93	\$177.45
Special Assessment Revenue	\$11,350.64	\$40,755.86	\$79,686.84	\$7,222.70
Contribution from Local Units	\$1,678.65	\$8,773.44	\$3,235.41	\$1,346.40
Contribution Primary Govt.	\$526.85	\$5,890.50	\$6,497.71	\$970.65
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$13,785.06	\$56,866.62	\$89,998.89	\$9,717.20
<u>Expenditures</u>				
Bond/Note Payments	\$11,917.71	\$50,000.00	\$60,870.00	\$8,626.94
Interest Payable	\$1,339.99	\$5,562.50	\$16,191.42	\$828.66
Paying Agent Fees	-	\$225.00	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$13,257.70	\$55,787.50	\$77,061.42	\$9,455.60
Total Revenue Over (Under) Expenditures	\$527.36	\$1,079.12	\$12,937.47	\$261.60
Net Worth, Beginning of Year	\$6,806.31	\$32,908.54	\$15,481.68	\$5,225.56
Net Worth, End of Year	\$7,333.67	\$33,987.66	\$28,419.15	\$5,487.16

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
Interest Income	\$125.03	\$537.71	\$600.71	\$538.22
Special Assessment Revenue	\$3,732.09	\$16,562.75	\$29,552.73	\$26,276.23
Contribution from Local Units	\$1,456.49	\$3,062.10	\$5,499.48	\$4,869.50
Contribution Primary Govt.	\$1,530.97	\$1,305.25	\$1,708.06	\$2,592.59
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$6,844.58	\$21,467.81	\$37,360.98	\$34,276.54
<u>Expenditures</u>				
Bond/Note Payments	\$6,134.69	\$17,696.34	\$33,602.19	\$30,626.79
Interest Payable	\$589.27	\$3,511.84	\$3,227.67	\$2,941.87
Paying Agent Fees	-	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$6,723.96	\$21,208.18	\$36,829.86	\$33,568.66
Total Revenue Over (Under) Expenditures	\$120.62	\$259.63	\$531.12	\$707.88
Net Worth, Beginning of Year	\$3,151.63	\$9,221.28	\$19,328.23	\$16,652.49
Net Worth, End of Year	\$3,272.25	\$9,480.91	\$19,859.35	\$17,360.37

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	SCHROEDER DRAIN DEBT	VENNARD DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT
Interest Income	\$28.66	\$20.59	\$201.24	\$120.40
Special Assessment Revenue	\$4,495.86	\$2,507.53	\$26,560.89	\$13,540.78
Contribution from Local Units	\$906.60	\$501.51	\$5,272.19	\$1,413.83
Contribution Primary Govt.	\$604.40	\$334.34	\$4,326.83	\$1,131.06
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$6,035.52	\$3,363.97	\$36,361.15	\$16,206.07
<u>Expenditures</u>				
Bond/Note Payments	\$5,727.27	\$3,166.33	\$33,000.00	\$11,667.00
Interest Payable	\$259.44	\$145.81	\$1,641.75	\$2,471.58
Paying Agent Fees	-	-	\$22.50	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	\$501.80	\$1,804.38	-	-
Total Expenditures	\$6,488.51	\$5,116.52	\$34,664.25	\$14,138.58
Total Revenue Over (Under) Expenditures	(\$452.99)	(\$1,752.55)	\$1,696.90	\$2,067.49
Net Worth, Beginning of Year	\$452.99	\$1,752.55	\$5,909.66	\$173.72
Net Worth, End of Year	(\$0.00)	\$0.00	\$7,606.56	\$2,241.21

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
Interest Income	\$2.60	\$90.93	\$30.83	\$1,257.12
Special Assessment Revenue	\$3,412.03	\$3,954.11	\$13,467.76	\$87,864.42
Contribution from Local Units	\$682.86	\$835.85	\$2,749.97	\$16,302.43
Contribution Primary Govt.	\$454.94	\$557.23	\$1,410.24	\$5,024.72
Transfers In	-	-	\$3,066.30	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$4,552.43	\$5,438.12	\$20,725.10	\$110,448.69
<u>Expenditures</u>				
Bond/Note Payments	\$3,842.37	\$4,628.16	\$12,000.00	\$78,154.25
Interest Payable	\$705.86	\$850.22	\$8,707.17	\$39,004.88
Paying Agent Fees	-	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$4,548.23	\$5,478.38	\$20,707.17	\$117,159.13
Total Revenue Over (Under) Expenditures	\$4.20	(\$40.26)	\$17.93	(\$6,710.44)
Net Worth, Beginning of Year	\$4.01	\$164.66	\$0.00	\$40,782.40
Net Worth, End of Year	\$8.21	\$124.40	\$17.93	\$34,071.96

BAY COUNTY DRAIN COMMISSIONER
2009 Annual Report
Debt Retirement Accounts
2009 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	AUBURN ROAD DEBT
Interest Income	\$12,908.86
Special Assessment Revenue	\$58,515.40
Contribution from Local Units	-
Contribution Primary Govt.	-
Transfers In	-
Bond/Note Proceeds	-
Total Revenues	<u>\$71,424.26</u>
<u>Expenditures</u>	
Bond/Note Payments	\$350,000.00
Interest Payable	\$25,500.00
Paying Agent Fees	\$766.00
Miscellaneous	-
Transfers Out to Other Funds	-
Total Expenditures	<u>\$376,266.00</u>
Total Revenue Over (Under) Expenditures	<u>(\$304,841.74)</u>
Net Worth, Beginning of Year	<u>\$538,930.97</u>
Net Worth, End of Year	<u><u>\$234,089.23</u></u>