

BAY COUNTY DRAIN COMMISSIONER

2021 ANNUAL REPORT



Hoppler Creek Drain Project

Presented by:
Michael Rivard
Bay County Drain Commissioner
March 30, 2022

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*The 2021 Drain Winter Allocations from Government At Large and Local Units collected are not reflected in the Financial Statements.

BAY COUNTY DRAIN COMMISSIONER


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(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Michael Rivard, Drain Commissioner 

RE: Annual Report

DATE: March 30, 2022

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, Ernie Krygier and Jamie Johnson, we have continued to provide the equipment and tools they need to be more efficient and productive.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2021 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



2021 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

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Drain Commissioner

Michael Rivard

Staff

Mark Basket, Professional Surveyor

Lori Jezowski, Staff Accountant

Cheryl Ackerman, Administrative Assistant

Scott Bennett, Drain Maintenance

Stephen Williams, Drain Maintenance

Michael Goodman, Drain Maintenance

Gregory Licht, Temporary Part-Time Drain Maintenance

Bay County Board of Commissioners

Ernie Krygier, Chairman

Vaughn Begick

Kim Coonan

Marie Fox

Thomas Herek

Jayme Johnson

Kaysey Radtke

Bay County Chapter 20 Drain Board Members

Michael Rivard, Chairman

Thomas Herek

Ernie Krygier

Jayme Johnson

Location

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

BAY COUNTY DRAIN COMMISSIONER

2022 Goals/2021
Accomplishments



2021 ANNUAL REPORT

2022 Goals & Objectives

2021 Accomplishments

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2021 Accomplishments

Projects

In 2021, as in the past, the Drain Commissioner focused efforts on a significant number (20) of maintenance projects and the work was done in 11 townships. Beyond these Maintenance projects, Drain Commissioner Staff carried-out smaller repairs, spraying and brushing projects on dozens of drains throughout Bay County.

In 2021, final construction was completed on 2 petitioned projects: Hoppler Creek, Tebo-Erickson Drain and Waldo & Branches Intercounty Drain will be complete in 2022.

Equipment Replacement/Improvement

The Drain Office continuously upgrades and improves its equipment fleet. In 2021, a Skid Steer with a brushing and grapple attachment was purchased. A schedule of replacing vehicles and equipment has been implemented.

Soil Erosion & Sedimentation Control

The Drain Office issued 96 new SESC permits in 2021 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2021, 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 2021. 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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2022 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 nearly completed work on the Hoppler Creek Drain and Tebo Erickson Drain. Once grass growth is established in early 2022 the projects will be complete. In conjunction with Midland County, a project has been undertaken on the Waldo Drain, the \$4 million project will be completed in 2022.

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 2022, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process.

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

2022 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.

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.

Remonumentation Program

In 2022, 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 will maintain survey marks on section corners throughout Bay County.

Operational/Strategic

During 2022, 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



2021 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report**

PETITIONED PROJECTS

Drain

Hoppler Creek Drain
Tebo-Erickson Drain
Waldo Intercounty Drain
Cheboyganing Creek
Intercounty Drain

Status

Construction Phase
Construction Phase
Construction Phase

Design Phase

MAINTENANCE PROJECTS COMPLETED

Drain

Beard Drain
Rattell Drain
Railroad Drain
Rosebush Drain
Culver Creek Drain
Johnson Drain
Prast Drain
Tebo Erickson Upper/Lower
Mill Pond Drain
Auburn Road Drain
Dubay Drain
Kiesel Drain
Phillips Drain
Willard Drain
Westline Drain
Uhlman Drain
Bryce Drain
Kerr Jammer Drain
West Branch Branch 1 Drain
Whitefeather Drain

Township

Merritt
Merritt
Kawkawlin
Kawkawlin
Monitor
Fraser
Beaver
Fraser
Monitor
Williams
Kawkawlin
Beaver
Williams
Garfield
Mt. Forest
Fraser
Pinconning
Kawkawlin
Frankenlust
Pinconning

Tap Permit Summary

Drain

Dell Creek Br 5 Drain

Applicant

Warmbier Farms

Date

3/9/2021

Culvert Permit Summary

Drain

Crump Drain
Uhlman Drain
Mayville Drain
Tebo Erickson Drain
Tebo Erickson Branch Drain
Dell Creek Branch 1 Drain
Kasemeyer Branch Drain
Farley Road Drain
Selle Branch Drain
Phillips Drain
Erickson Drain

Applicant

Bay County Road Commission
Bay County Road Commission
Bay County Road Commission
Bay County Road Commission
Bay County Road Commission
Warmbier Farms
Marcella Anderson
Mark Hugo
Dan Helm
Robert Kernstock
Steven Blackwell

Date

1/20/2021
1.20.2021
1/20/2021
1/20/2021
1/20/2021
3/1/2021
3/2/2021
4/9/2021
5/3/2021
5/4/2021
5/10/2021

**BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Hudson Branch Drain	Bay County Road Commission	5/11/2021
Schoof Drain	Bay County Road Commission	5/11/2021
Whitefeather Branch 3 Drain	Bay County Road Commission	5/11/2021
Hudson Branch Drain	Bay County Road Commission	5/11/2021
Histed Drain	Ray Vermeesch	5/17/2021
Railroad Branch 3 Drain	Robert Johnson	6/7/2021
Stephan Drain	Scott Miller	6/9/2021
Railroad Branch 3 Drain	Brent Delano	6/28/2021
Reichard Drain	Matt Helmreich	7/12/2021
VanWert Drain	Tim Darby	7/13/2021
Constant DuRussell Drain	Alysa Reis	7/14/2021
Knight Road Drain	Rick Sella	8/9/2021
Behmlander Drain	Jordan Reder	8/12/2021
Tobico Drain	William Hugo	8/19/2021
Wetters Drain	William Hugo	8/19/2021
Oakwood Drain	William Hugo	8/19/2021
Russell Road Drain	Phillip bublitz	8/19/2021
Westline Drain	Mark Fitzgerald	9/15/2021
Auburn Road Drain	Jack Greenleaf	10/4/2021
Bartlett Old Main Drain	Scott Nietzke	10/18/2021
Tebo Erickson Drain	Harry Gaiser	10/13/2021

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Nolet Drain	Consumers Energy	2/1/2021
Link Drain	MECT	2/1/2021
Jean Aplin Drain	Consumers Energy	2/16/2021
Phillips Drain	Consumers Energy	4/5/2021
Oakwood Drain	Consumers Energy	5/3/2021
Wilson Drain	Consumers Energy	5/18/2021
Constant DuRussell Drain	ITC	7/7/2021
Hembling Drain	Muskegon Development	8/9/2021
Johnson Branch 2 Drain	Century Link	8/12/2021
Waldo Intercounty Drain	Consumers Energy	9/13/2021
Frank Jean Drain	Consumers Energy	9/24/2021
Tacey Drain	Consumers Energy	10/12/2021
Oakwood Drain	Consumers Energy	10/12/2021
Bartlett Drain	City of Pinconning	10/15/2021
Whitefeather Drain	Consumers Energy	11/2/2021
Railroad Drain	Kawkawlin Township	11/8/2021

BAY COUNTY DRAIN COMMISSIONER



2021 ANNUAL REPORT

Debt Service
2021 through 2040

2021 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report

DEBT SERVICE 2021 THROUGH 2040

<u>NAME OF ISSUE/PURPOSE</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2040</u>	<u>TOTAL</u>
SPECIAL ASSESSMENT DEBT:						
BUDD Intercounty Drain- Bay Co. 21%- Arenac Co.79% Drain Improvement	\$38,950.70	\$38,950.70	\$38,950.70			\$116,852.10
WILCOX Drain Improvement	\$74,324.14	\$74,324.14	\$74,324.13	\$74,324.13		\$297,296.54
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.50	\$314,217.58
HOPPLER CREEK Drain Improvement	\$494,485.51	\$479,292.41	\$469,469.31	\$459,646.21	\$449,823.10	\$2,352,716.54
TEBO-ERICKSON Drain Improvement		\$382,747.91	\$358,433.92	\$351,950.19	\$684,449.19	\$1,777,581.21
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22% Drain Improvement	\$187,544.00	\$184,620.00	\$181,696.00	\$178,772.00	\$1,407,651.00	\$2,140,283.00
Special Assessment Debt Subtotal:	<u>\$858,147.87</u>	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,998,946.97</u>
Drain Debt Fund (8510)	<u>\$858,147.87</u>	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,998,946.97</u>
Total Drain Debt	<u>\$858,147.87</u>	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,998,946.97</u>

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	PRINCIPAL	2021		
							TOTAL PRINCIPAL	PAYMENTS	
Bonded long-term debt obligations									
851.00	51	HOPPLER CREEK BOND	2.2100%	DRAIN	JUNE 1	\$2,200,000.00	\$440,000.00	\$440,000.00	
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$1,768,000.00	\$146,200.00	\$146,200.00	
							<u>\$586,200.00</u>		
Notes payable									
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$340,899.00	\$36,169.60	\$36,169.60	
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$634,000.00	\$66,036.04	\$66,036.04	
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$54,209.37	\$54,209.37	
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$0.00	\$0.00	
							<u>\$156,415.01</u>		
							<u>\$742,615.01</u>		
Total Obligations									

BAY COUNTY DRAIN COMMISSIONER

2021 ANNUAL REPORT

Summary of Chapter 8 Drains
2021 Special Assessments

County At Large 2021 Drain Tax
Chapter 8 Drains

County At Large 2021 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2021 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report**

**Summary of Chapter 8 Drains
2021 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	\$9,232.93	\$11,288.40
Hoppler Creek Drain	\$20,520.15	Huron & Eastern Railway	\$421.36		
		City of Midland	\$281.74	\$1,836.85	
		Williams Township	\$32,832.23	\$190,753.04	\$246,645.37
Kerr, Jammer, Szymanski	\$4,293.00	Kawkawlin Township	\$17,686.37	\$43,687.98	\$65,667.35
Tebo-Erickson Drain	\$41,781.72	Lakestate Railroad	\$38.22		
		Fraser Township	\$18,343.19	\$54,992.56	
		Garfield Township	\$0.00	\$58,249.11	\$173,404.80
Wilcox Drain	\$3,707.44	Huron & Eastern Railway	\$620.65		
		Monitor Township	\$10,851.06	\$52,241.78	\$67,420.93
Waldo & Br Intercounty Drain	\$14,530.52	Beaver Township	\$14,530.52	\$140,575.96	
		Williams Township	\$290.61	\$2,510.01	\$172,437.62
Totals	<u>\$85,638.29</u>		<u>\$97,145.96</u>	<u>\$554,080.22</u>	<u>\$736,864.47</u>

**BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report**

**County At Large 2021 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2021 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	9 of 10	4.56%	\$805.46	\$9,232.93	\$149.65	\$9,382.58
Hoppler Creek	2 of 5	2.21%	\$20,520.15	\$192,589.89	\$255,404.80	\$447,994.69
Wilcox	8 of 10	4.10%	\$3,707.74	\$52,241.78	\$0.00	\$52,241.78
Kerr, Jammer, Szymanski	7 of 10	6.00%	\$4,293.00	\$43,687.98	\$0.00	\$43,687.98
Tebo-Erickson	1 of 5	2.50%	\$41,781.72	\$113,241.67	\$229,313.22	\$342,554.89
Waldo & Br Intercounty	2 of 7	2.00%	\$14,530.52	\$143,085.97	\$134,285.71	\$277,371.68
Totals			\$85,638.59	\$554,080.22	\$619,153.38	\$1,173,233.60

**County At Large 2021 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$376,060.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$230,681.51	As Necessary	10.06%	\$26,297.58	N/A
Portsmouth Drain Operation & Maintenance	\$11,103.72	As Necessary	5.00%	\$555.19	N/A

**BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report**

**Summary of Chapter 20 Drains
2021 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township Dobson Drive Resident MDOT	\$325,000.00 \$3,140.00 \$11,187.61	\$376,060.26
Hampton Operation & Maintenance	\$26,297.58	Hampton Township MDOT	\$200,000.00 \$4,382.93	\$230,680.51
Portsmouth Operation & Maintenance	\$555.19	Portsmouth MDOT	\$10,000.00 \$548.53	\$11,103.72
TOTALS	<u>\$63,585.42</u>		<u>\$554,259.07</u>	<u>\$617,844.49</u>

Bay County Pledge of Good Faith Projects 2021

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	9 of 10
Hoppler Creek Drain	Bay	100.00%	\$2,200,000.00	2 of 5
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	7 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	1 of 5
Waldo & Br Intercounty Drain	Bay	100.00%	\$1,964,560.00	2 of 21
Wilcox	Bay	100.00%	\$634,000.00	7 of 10
Total Pledges			<u>\$7,341,954.00</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



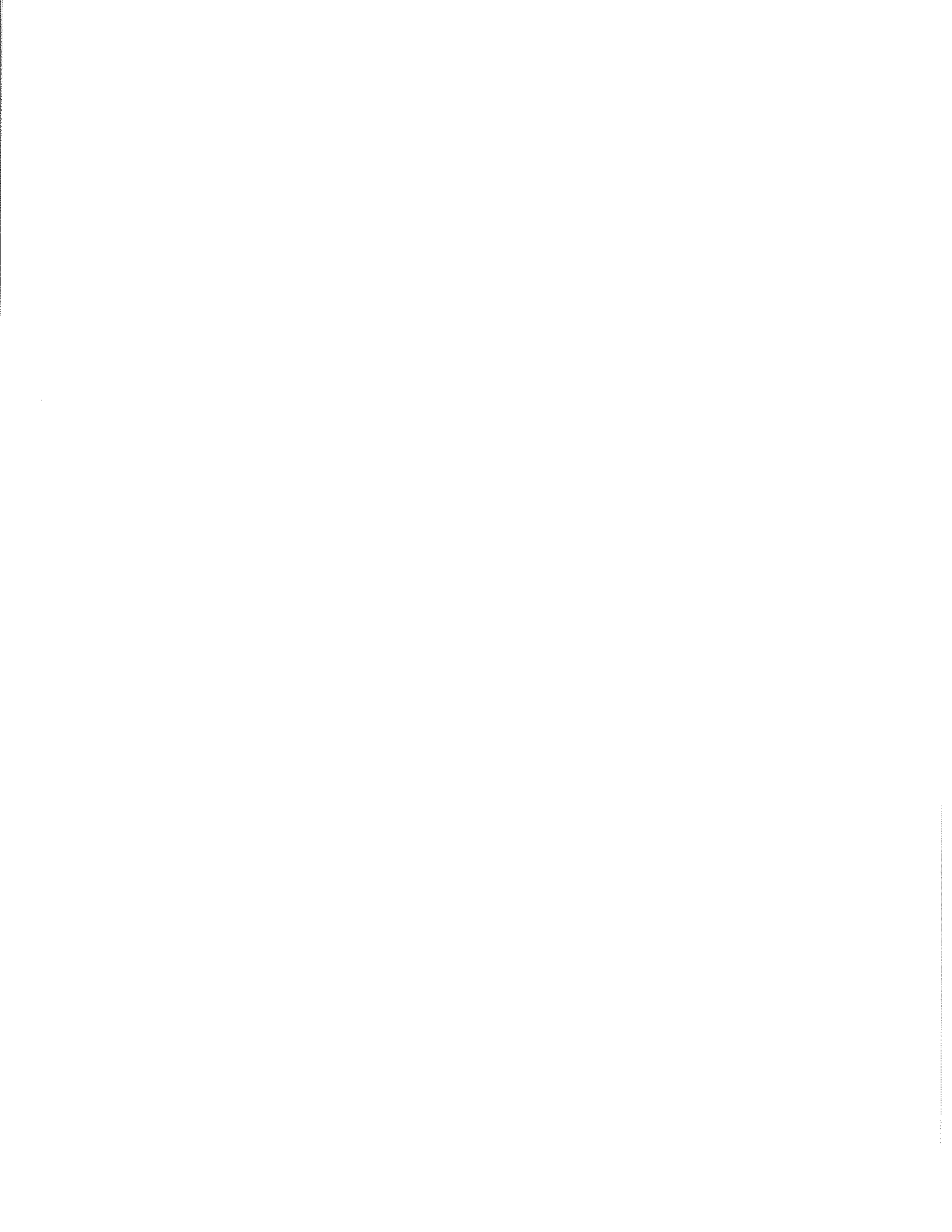
2021 ANNUAL REPORT

2021 Consolidated Balance Sheets

2021 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2021 802 Fund Revolving Drain
Balance Sheet
Projects



FOOTNOTE TO FINANCIAL STATEMENTS

The 2021 Drain Winter Allocations from the Local and At Large Govt. units collected are not reflected in the Drain Financial Statements.

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Consolidated Balance Sheets

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$1,028,692.42	\$932,526.95	\$121,464.37
Investments	\$2,013,953.55	\$812.60	\$1,000,159.02
Due from Other Funds	\$20,201.08	-	\$65,460.27
Special Assessments Receivable	\$116,369.45	\$555,122.23	\$3,140.00
Special Assessments Receivable-LT	-	\$4,646,294.21	-
Due from Other Govt. Units	\$22,838.06	\$95,916.08	\$535,000.00
Due from Primary Govt.	\$11,504.28	\$85,638.29	\$63,585.42
Due from Others	-	-	-
Due from Federal Govt.	(\$0.02)	-	-
Interest Receivable	\$4,744.68	\$1.91	\$2,149.12
Investments- Loss on FMV	(\$148.61)	(\$2,433.89)	(\$8,251.05)
Prepaid Expenses	\$1,323,839.80	-	-
Total Assets	\$4,541,994.69	\$6,313,878.38	\$1,782,707.15
<u>Liabilities</u>			
Accounts Payable	\$2,768.11	-	\$3,856.88
Due to Other Funds	\$120,785.39	-	\$136.84
Due to Federal Govt.	-	-	-
Deferred Revenue	\$150,711.79	\$899,357.73	-
Deferred Revenue-Unavailable	-	\$4,646,294.21	\$601,725.42
Due to Others	-	-	\$2,700.00
Customer Deposits	\$5,000.00	-	-
Due to Primary Govt.	\$50,301.52	-	\$112,308.03
Total Liabilities	\$329,566.81	\$5,545,651.94	\$720,727.17
Net Worth	\$4,212,427.88	\$768,226.44	\$1,061,979.98

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BAY COUNTY DRAIN COMMISSIONER
2021 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.	\$24,181.15	\$9.73	\$9,682.55
Drain Permits	\$6,350.00	-	\$1,100.00
Special Assessment Revenue	\$106,340.04	\$1,101,047.79	\$19,259.07
Contribution from Local Units	\$20,498.40	\$75,716.82	\$535,000.00
Contribution from Primary Govt.	\$10,250.80	\$42,587.62	\$63,585.42
Engineering Fees	4,850.00	-	-
Rents & Leases	\$3,489.42	-	\$80,488.56
Transfers In From Other Funds	\$29,511.13	-	-
Reimbursements from Other Govt. Unit	\$136,391.83	\$27,655.00	-
Miscellaneous/Reimbursements	\$774.58	-	\$3,503.60
Bond/Note/ Debt Proceeds	-	-	-
Total Revenues	\$342,637.35	\$1,247,016.96	\$712,619.20
<u>Expenditures</u>			
Principal Payments	-	\$742,615.01	-
Interest Payment	-	\$137,683.63	-
Professional Licenses	-	-	-
Machinery & Equipment	-	-	\$74,161.64
Machinery & Equipment Expense	-	-	\$5,131.77
Building Repair & Maintenance	-	-	5,493.57
Gas & Grease	\$9,254.55	-	\$14,084.39
Equipment Rental	\$83,081.90	-	\$946.08
Contractual Services	\$2,290,740.19	-	\$30,159.00
Contribution- To other Counties	\$16,412.82	\$319,824.51	-
Engineering Services	\$183,557.91	-	-
Trash Removal	-	-	\$374.38
Insurance & Bonds	\$37.26	-	-
Public Utilities	\$19,165.64	-	\$93,214.84
Telephone/Cellphone	\$2,540.00	-	-
Legal Notices	\$43.65	-	-
Miscellaneous	\$17,494.50	-	-
Per Diems	-	-	\$1,575.00
Reimbursements	\$55,410.89	-	\$146,801.50
Licenses & Permits	-	-	\$250.00
Equipment Repair & Maint.	\$10,621.42	-	\$19,247.81
Grounds Maintenance	\$15,522.67	-	\$10,160.22
Operating Transfers Out	-	-	\$29,511.13
Repair & Maintenance	-	-	\$9,707.70
Vehicles & Vehicle Repair & Maint.	\$656.35	-	-
Contributions Others	\$774.58	-	-
Other Supplies	\$884.64	-	\$3,447.07
Other Operating Expenses	-	-	-
Investments- Loss on FMV	\$26,922.96	-	\$13,260.56
Total Expenditures	\$2,733,121.93	\$1,200,123.15	\$457,526.66
Total Revenue Over (Under) Expenditures	(\$2,390,484.58)	\$46,893.81	\$255,092.54
Net Worth, Beginning of Year	\$6,602,912.46	\$721,332.63	\$806,887.44
Net Worth, End of Year	\$4,212,427.88	\$768,226.44	\$1,061,979.98

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**BAY COUNTY DRAIN COMMISSIONER
 2021 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$36,193.83)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$36,193.83
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
	<hr/>
Total Assets	\$0.00
	<hr/> <hr/>

Liabilities

Accounts Payable	-
Due to Other Funds	-
Deferred Revenue	-
Due to Others	-
Due to Primary Govt.	-
	<hr/>
Total Liabilities	\$0.00
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Net Worth	\$0.00
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BAY COUNTY DRAIN COMMISSIONER



2021 ANNUAL REPORT

2021 Balance Sheets

2021 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2021 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$43,894.73	\$72,062.89	\$5,506.75
Due from Other Funds	\$65,460.27	-	-
Due from Other Govt. Units	\$325,000.00	\$200,000.00	\$10,000.00
Due from Primary Govt.	\$36,732.65	\$26,297.58	\$555.19
Assessments Receivable	\$3,140.00	-	-
Interest Receivable	\$1,915.20	\$233.73	\$0.19
Investments	\$875,048.81	\$125,031.91	\$78.30
Loss on Inv. To FMV	(\$7,766.25)	(\$478.53)	(\$6.27)
Total Assets	\$1,343,425.41	\$423,147.58	\$16,134.16
<u>Liabilities</u>			
Accounts Payable	\$3,607.81	\$249.07	-
Deferred Revenue	\$364,872.65	\$226,297.58	\$10,555.19
Due to Other Funds	-	-	\$136.84
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$108,346.48	-	\$3,961.55
Total Liabilities	\$479,526.94	\$226,546.65	\$14,653.58
Net Worth	\$863,898.47	\$196,600.93	\$1,480.58

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BAY COUNTY DRAIN COMMISSIONER

2021 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	\$200,000.00	\$10,000.00
Contributions from Primary Govt.	\$36,732.65	\$26,297.58	\$555.19
Drain Permits	\$200.00	\$900.00	-
Interest Income from Inv.	\$8,885.57	\$796.05	\$0.93
Transfers in from Other Funds	-	-	-
Miscellaneous Revenue	\$3,003.60	-	-
Special Assessment Revenue	\$14,327.61	\$4,382.93	\$548.53
Reimbursements	\$500.00	-	-
Rents and Leases	\$80,488.56	-	-
Total Revenues	\$469,137.99	\$232,376.56	\$11,104.65
<u>Expenditures</u>			
Building Repair & Maintenance	\$5,493.57	-	-
Machinery & Equipment	\$79,293.41	-	-
Contractual Services	-	\$30,159.00	-
Equipment Rental	-	-	\$946.08
Equipment Repair & Maint.	\$18,947.81	-	\$300.00
Professional Services	-	-	-
Gas & Grease	\$14,084.39	-	-
Grounds Maintenance	\$9,532.94	\$200.00	\$427.28
Legal Notices	-	-	-
Licensess & Permits	\$250.00	-	-
Operating Transfers Out	\$29,511.13	-	-
Other Supplies	\$3,447.07	-	-
Per Diems	\$900.00	\$675.00	-
Public Utilities	\$46,884.00	\$43,229.72	\$3,101.12
Reimbursements	\$142,544.05	\$50.00	\$4,207.45
Repair & Manitenance	\$9,707.70	-	-
Trash Removal	\$374.38	-	-
Vehicle Repair & Maintenance	-	-	-
Other Operating Expenses	-	-	-
Unrealized Loss on Investments	\$11,653.22	\$1,607.34	-
Total Expenditures	\$372,623.67	\$75,921.06	\$8,981.93
Total Revenue Over (Under) Expenditur	\$96,514.32	\$156,455.50	\$2,122.72
Net Worth, Beginning of Year	\$767,384.15	\$40,145.43	(\$642.14)
Net Worth, End of Year	\$863,898.47	\$196,600.93	\$1,480.58

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BAY COUNTY DRAIN COMMISSIONER

Debt Retirement
Accounts

2021 ANNUAL REPORT

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2021 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Balance Sheets

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	TEBO ERICKSON DRAIN DEBT	WALDO & BR I C DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$250,314.27	\$134,285.71
Due from Other Govt. Units	-	-	\$18,343.19	\$14,821.13
Due from Primary Govt.	-	-	\$41,781.72	\$14,530.52
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	\$113,241.67	\$143,085.97
Special Assessment Rec. - Long Term	-	-	\$1,520,329.08	\$1,396,570.09
Allowance on Investments- FMV	(\$159.69)	(\$327.11)	-	-
Total Assets	(\$159.69)	(\$327.11)	\$1,944,009.93	\$1,703,293.42
<u>Liabilities</u>				
Deferred Revenue	-	-	\$179,710.42	\$317,342.16
Deferred Revenue - Unavailable	-	-	\$1,520,329.08	\$1,396,570.09
Total Liabilities	\$0.00	\$0.00	\$1,700,039.50	\$1,713,912.25
Net Worth	(\$159.69)	(\$327.11)	\$243,970.43	(\$10,618.83)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Balance Sheets

	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT	BATKO DRAIN DEBT
<u>Assets</u>				
Cash	\$421,730.93	\$1,527.48	-	-
Due from Other Govt. Units	\$33,113.97	-	-	-
Due from Primary Govt.	\$20,520.15	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	\$193,011.25	-	-	-
Special Assessment Rec. - Long Term	\$1,403,190.30	-	-	-
Allowance on Investments- FMV	-	(\$490.63)	(\$0.72)	(\$0.37)
Total Assets	\$2,071,566.60	\$1,036.85	(\$0.72)	(\$0.37)
<u>Liabilities</u>				
Deferred Revenue	\$258,078.12	-	-	-
Deferred Revenue - Unavailable	\$1,403,190.30	-	-	-
Total Liabilities	\$1,661,268.42	\$0.00	\$0.00	\$0.00
Net Worth	\$410,298.18	\$1,036.85	(\$0.72)	(\$0.37)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
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	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT	CONSTANT DURUSSELL 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	(\$91.95)	(\$3.79)	(\$3.55)	(\$1.91)
Total Assets	(\$91.95)	(\$3.79)	(\$3.55)	(\$1.91)
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	(\$91.95)	(\$3.79)	(\$3.55)	(\$1.91)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Balance Sheets

	KOLB DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN 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	(\$122.01)	(\$0.18)	(\$0.14)	(\$44.51)
Total Assets	(\$122.01)	(\$0.18)	(\$0.14)	(\$44.51)
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	(\$122.01)	(\$0.18)	(\$0.14)	(\$44.51)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Balance Sheets

	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DEBT RET.	KERR, JAMMER, SZYMANSKI
<u>Assets</u>				
Cash	\$2,609.09	\$18,348.31	\$20,668.76	\$83,042.40
Due from Other Govt. Units	-	\$1,100.36	\$10,851.06	\$17,686.37
Due from Primary Govt.	-	\$805.46	\$3,707.44	\$4,293.00
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$1.91	-
Investments	-	-	\$812.60	-
Special Assessment Rec. - Current	-	\$9,232.93	\$52,862.43	\$43,687.98
Special Assessment Rec. - Long Term	-	\$11,064.20	\$128,872.34	\$186,268.20
Allowance on Investments- FMV	(\$1,181.44)	-	(\$5.89)	-
Total Assets	\$1,427.65	\$40,551.26	\$217,770.65	\$334,977.95
<u>Liabilities</u>				
Deferred Revenue	-	\$11,138.75	\$67,420.93	\$65,667.35
Deferred Revenue - Unavailable	-	\$11,064.20	\$128,872.34	\$186,268.20
Total Liabilities	\$0.00	\$22,202.95	\$196,293.27	\$251,935.55
Net Worth	\$1,427.65	\$18,348.31	\$21,477.38	\$83,042.40

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BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	MYRA		
	LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	TEBO ERICKSON DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	-	-	\$242,652.50
Contribution from Local Units	-	-	-
Contribution Primary Govt.	-	-	-
Contributions from Others	-	-	-
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
Total Revenues	\$0.00	\$0.00	\$242,652.50
<u>Expenditures</u>			
Bond/Note Payments	-	-	-
Interest Payable	-	-	-
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
Total Expenditures	\$0.00	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	\$0.00	\$0.00	\$242,652.50
Net Worth, Beginning of Year	(\$159.69)	(\$327.11)	\$1,317.93
Net Worth, End of Year	(\$159.69)	(\$327.11)	\$243,970.43

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
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<u>Revenues</u>	WALDO & BR IC DRAIN DEBT	HOPPLER CREEK DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
Interest Income	-	-	-	-
Special Assessment Revenue	\$314,424.80	\$432,116.40	-	-
Contribution from Local Units	\$15,262.61	\$29,994.54	-	-
Contribution Primary Govt.	\$14,963.34	\$18,587.09	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$344,650.75	\$480,698.03	\$0.00	\$0.00
 <u>Expenditures</u>				
Bond/Note Payments	\$146,200.00	\$440,000.00	-	-
Interest Payable	\$64,768.40	\$53,211.88	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Contribution- To Other Counties	\$319,824.51	-	-	-
Total Expenditures	\$530,792.91	\$493,211.88	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	(\$186,142.16)	(\$12,513.85)	\$0.00	\$0.00
Net Worth, Beginning of Year	\$175,523.33	\$422,812.03	\$1,036.85	(\$0.72)
Net Worth, End of Year	(\$10,618.83)	\$410,298.18	\$1,036.85	(\$0.72)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
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2021 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	-	-	-	-
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Contribution- To Other Counties	-	-	-	-
Total Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth, Beginning of Year	(\$0.37)	(\$91.95)	(\$3.79)	(\$3.55)
Net Worth, End of Year	(\$0.37)	(\$91.95)	(\$3.79)	(\$3.55)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	CONSTANT		DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT
	DURUSSELL DRAIN DEBT	KOLB			
Interest Income	-	-	-	-	-
Special Assessment Revenue	-	-	-	-	-
Contribution from Local Units	-	-	-	-	-
Contribution Primary Govt.	-	-	-	-	-
Contributions from Others	-	-	-	-	-
Transfers In	-	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-
Total Revenues	\$0.00		\$0.00	\$0.00	\$0.00
 <u>Expenditures</u>					
Bond/Note Payments	-	-	-	-	-
Interest Payable	-	-	-	-	-
Paying Agent Fees	-	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-	-
Transfers Out to Other Funds	-	-	-	-	-
Contribution- To Other Counties	-	-	-	-	-
Total Expenditures	\$0.00		\$0.00	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	\$0.00		\$0.00	\$0.00	\$0.00
Net Worth, Beginning of Year	(\$1.91)		(\$122.01)	(\$0.18)	(\$0.14)
Net Worth, End of Year	(\$1.91)		(\$122.01)	(\$0.18)	(\$0.14)

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
2021 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	-	-	(\$0.43)
Special Assessment Revenue	-	-	\$9,618.54
Contribution from Local Units	-	-	\$1,100.36
Contribution Primary Govt.	-	-	\$4,622.69
Contributions from Others	-	-	\$27,655.00
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
Total Revenues	\$0.00	\$0.00	\$42,996.16
<u>Expenditures</u>			
Bond/Note Payments	-	-	\$36,169.60
Interest Payable	-	-	\$2,781.10
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
Total Expenditures	\$0.00	\$0.00	\$38,950.70
Total Revenue Over (Under) Expenditures	\$0.00	\$0.00	\$4,045.46
Net Worth, Beginning of Year	(\$44.51)	\$1,427.65	\$14,302.85
Net Worth, End of Year	(\$44.51)	\$1,427.65	\$18,348.31

BAY COUNTY DRAIN COMMISSIONER
2021 Annual Report
Debt Retirement Accounts
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<u>Revenues</u>	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DEBT
Interest Income	\$10.16	-
Special Assessment Revenue	\$54,219.82	\$48,015.73
Contribution from Local Units	\$11,172.39	\$18,186.92
Contribution Primary Govt.	-	\$4,414.50
Contributions from Others	-	-
Transfers In	-	-
Bond/Note Proceeds	-	-
Total Revenues	<u>\$65,402.37</u>	<u>\$70,617.15</u>
 <u>Expenditures</u>		
Bond/Note Payments	\$66,036.04	\$54,209.37
Interest Payable	\$8,288.10	\$8,634.15
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Contribution- To Other Counties	-	-
Total Expenditures	<u>\$74,324.14</u>	<u>\$62,843.52</u>
Total Revenue Over (Under) Expenditures	<u>(\$8,921.77)</u>	<u>\$7,773.63</u>
Net Worth, Beginning of Year	<u>\$30,399.15</u>	<u>\$75,268.77</u>
Net Worth, End of Year	<u><u>\$21,477.38</u></u>	<u><u>\$83,042.40</u></u>