

BAY COUNTY DRAIN COMMISSIONER

2015 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
April 1, 2016**

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BAY COUNTY DRAIN COMMISSIONER

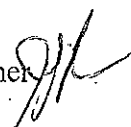
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(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Joseph Rivet, Drain Commissioner 

RE: Annual Report

DATE: March 28, 2016

As required by law, enclosed is the Bay County Drain Commissioner's Annual Report. I am pleased to present you 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 Don Tilley and Tom Herek, 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 2016, we have continued our work to improve water quality, implementing a \$995,000 grant to improve the Kawkawlin River. Water quality remains a priority which includes the ongoing oversight of the Bay Area Storm Water Authority.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2016 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



2015 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

BAY COUNTY DRAIN COMMISSIONER

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Drain Commissioner
Joseph L. Rivet

Staff

Mark Basket, Professional Surveyor
Lori Jezowski, Staff Accountant
Cheryl Myles, Administrative Assistant
Karl A. Reinhardt, Drain Maintenance
Gregory A. Licht, Drain Maintenance
John W. Morse, Drain Maintenance

Bay County Board of Commissioners

Ernie Krygier, Chairman
Don Tilley, Vice Chairman
Vaughn Begick
Kim Coonan
Thomas Herek
Michael Duranczyk
Michael Lutz

Bay County Chapter 20 Drain Board Members

Joseph L. Rivet, Chairman
Thomas Herek
Don Tilley

Location

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

BAY COUNTY DRAIN COMMISSIONER

2016 Goals/2015
Accomplishments



2015 ANNUAL REPORT

2016 Goals & Objectives

2015 Accomplishments

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2015 Accomplishments

Projects

In 2015, the Drain Commissioner focused efforts on a significant number (23) of maintenance projects. Work was done in nearly all townships. Examples include the Culver Creek, Betzold and Davis. Efforts continued to replace failing headwalls and culverts in Bangor Township. Beyond these contracted projects, Drain Commissioner Staff carried-out smaller repairs, maintenance, spraying or brushing projects on dozens of drains throughout Bay County.

2015 also saw the completion of a difficult project that required a creative solution. The Kerr-Jammer-Syzmanski Drain in Kawkawlin Township was substantially completed. This project was delayed for nearly a decade due to its high cost and difficulty.

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 2015, 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 substantial component of the NPDES program is public education. The Bay County Drain Office developed outreach efforts including bringing storm water quality education to residents in the urbanized area. This year this included stenciling storm drains and distributing literature door to door.

The Drain Commissioner has implemented a grant of \$995,504 to implement best management practices for water quality improvements to the Kawkawlin River. The grant will bring together various organizations and governmental agencies to complete the work over which will continue through 2016.

Equipment Replacement/Improvement

In the last several years, the Drain Office has upgraded and improved 95% of its equipment fleet. All necessary equipment has been purchased. A schedule of replacing vehicles and equipment has been implemented. In 2015 a new brush chipper was purchased.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 81 SESC permits in 2015. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2015, 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 2015. 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.

BAY COUNTY DRAIN COMMISSIONER

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2016 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 two outstanding petitions that are not yet scheduled for work. These are the Hoppler Creek and Bay Valley Drains. We expect the Bay Valley to be completed in the first half of 2016 and engineering to be done on the Hoppler Creek by the end of the year.

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 2016, it is anticipated that several drains will be cleaned through the maintenance process. These include the portion of the Nearing and Lower Keisel.

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 2016, we will purchase a John Deere Gator to allow for more efficient drain vegetation spraying (\$20,000)

2016 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, the focus being on the Linwood Road and Oakwood Pump Stations. Most of the equipment is decades old and a strategic approach to replacement is necessary.

Kawkawlin River Restoration:

The Bay County Drain Commissioner continues to administer a \$995,504 grant to implement improvements outlined watershed management plan for the Kawkawlin River. The grant involves a number of Best Management Practices for agriculture, septic tanks and erosion control.

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 10% 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 2016, 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 2016, 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 2016, 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



2015 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report**

PETITIONED PROJECTS

| <u>Drain</u> | <u>Status</u> |
|-----------------------|---|
| Hoppler Creek | Waiting for assessments in subdistricts to end |
| Bay Valley Drain | Design Stage |
| Kerr-Jammer-Szymanski | Construction |
| Dobson Drive | Design Stage |

MAINTENANCE PROJECTS COMPLETED

| <u>Drain</u> | <u>Township</u> |
|--------------|-----------------|
| Auburn | Williams |
| Augustyniak | Fraser |
| Betzold | Beaver |
| Culver Creek | Monitor |
| Davis | Beaver |
| Diehl | Portsmouth |
| Dubay | Kawkawlin |
| Hembling | Kawkawlin |
| Johnson | Fraser |
| Kaweck | Beaver |
| Kindell | Williams |
| Kinney | Merritt |
| Kochville | Frankenlust |
| Mason | Williams |
| McNally | Kawkawlin |
| Monison | Beaver |
| Nearing Dean | Merritt |
| North Branch | Frankenlust |
| Selleck | Pinconning |
| Wetters | Kawkawlin |
| White | Kawkawlin |
| Whitefeather | Pinconning |
| Youngs Ditch | Hampton |

Tap Permit Summary

| <u>Drain</u> | <u>Applicant</u> | <u>Date</u> |
|--------------|------------------|-------------|
|--------------|------------------|-------------|

Culvert Permit Summary

| <u>Drain</u> | <u>Applicant</u> | <u>Date</u> |
|-----------------|------------------|-------------|
| North Branch #2 | Helmreich Farms | 1/5/2015 |
| Bauer | Joe Witzke | 1/5/2015 |
| Goetz | Joshua Schlicker | 1/14/2015 |
| Youngs Ditch | Everett Jacobs | 5/20/2015 |

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report**

| | | |
|-----------------|------------------------|-----------|
| Plant Road | Scott Heinz | 6/8/2015 |
| Ol Townline | Bay Co Road Commission | 6/17/2015 |
| Weiss Meed | Rita Tilley | 6/23/2015 |
| Mill Pond Br #5 | Michael Beagle | 6/30/2015 |
| Livingston | Jerry Donley | 6/30/2015 |
| Crump | Kevin Wackerle | 7/7/2015 |
| Kinney Road | Duane Ackerman | 7/14/2015 |
| Johnson | Bernice Pickvet | 7/28/2015 |
| Johnson | Gary Lightner | 7/28/2015 |

| <u>Drain</u> | <u>Applicant</u> | <u>Date</u> |
|-----------------|------------------------|-------------|
| appold | Robert McShane | 7/28/2016 |
| Appold | Bay Co Road Commission | 9/9/2015 |
| Hugo | Bay Co Road Commission | 9/9/2015 |
| Knight | Bay Co Road Commission | 9/9/2015 |
| Betzold | Bay Co Road Commission | 9/9/2015 |
| Betzold Br #1 | Jerod Wrzesinski | 9/9/2015 |
| Brandford Creek | Bay Co Road Commission | 9/15/2015 |
| Lee Davis | Brandon Koste | 9/17/2015 |
| Augustyniak | Arlene Rosengard | 9/18/2015 |
| Mayville | Kin Studer | 9/29/2015 |
| Bryce | Ken Kraska | 11/9/2015 |
| Hoppler Creek | Steve Wegener | 11/9/2015 |
| Gregory | Gerald Rivard | 11/17/2015 |
| Chip Road | Chuck Hartley | 12/21/2015 |

Crossing Permit Summary

| <u>Drain</u> | <u>Applicant</u> | <u>Date</u> |
|--------------|------------------|-------------|
| Plant Road | Consumers Energy | 1/5/2015 |
| Hugo | Consumers Energy | 1/7/2015 |
| Wilcox | Consumers Energy | 2/3/2015 |
| Knight Road | Consumers Energy | 3/16/2015 |
| Hugo | Consumers Energy | 4/29/2015 |
| Wilcox | Consumers Energy | 5/20/2015 |
| Culver Creek | Consumers Energy | 5/20/2015 |
| Van Alstine | At&T | 7/10/2015 |
| Underwood | Consumers Energy | 9/14/2015 |

BAY COUNTY DRAIN COMMISSIONER



2015 ANNUAL REPORT

Debt Service
2015 through 2025

2015 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER

2015 Annual Report

DEBT SERVICE 2015 THROUGH 2025

| NAME OF ISSUE/PURPOSE SPECIAL ASSESSMENT DEBT: | 2015 | 2016 | 2017 | 2018 | 2019-2025 | TOTAL |
|---|------------|------------|------------|------------|--------------|--------------|
| BUDD Intercounty Drain- Bay Co. 21%- Arenac Co.79% | 38,950.70 | 38,950.70 | 38,950.70 | 38,950.69 | 194,753.50 | 350,556.29 |
| GOETZ DRAIN BONDS, SERIES 2006 Drain Improvement | - | - | - | - | - | 0.00 |
| BIS EXT Drain Improvement | 14,203.20 | 13,655.05 | 13,099.84 | 12,550.80 | - | 53,508.89 |
| DELL CREEK Drain Improvement | 84,703.58 | 81,430.91 | - | - | - | 166,134.49 |
| WILCOX Drain Improvement | 77,324.14 | 77,324.14 | 77,324.14 | 77,324.14 | 445,944.83 | 755,241.39 |
| KERR, JAMMER SZYMANSKI Drain Improvement | - | 62,843.52 | 62,843.52 | 62,843.52 | 439,904.64 | 628,435.20 |
| Special Assessment Debt Subtotal: | 215,181.62 | 274,204.32 | 192,218.20 | 191,669.15 | 1,080,602.97 | 1,953,876.26 |
| Drain Debt Fund (8523) | - | - | - | - | - | - |
| Drain Debt Fund (8510) | 215,181.62 | 274,204.32 | 192,218.20 | 191,669.15 | 1,080,602.97 | 1,953,876.26 |
| Total Drain Debt | 215,181.62 | 274,204.32 | 192,218.20 | 191,669.15 | 1,080,602.97 | 1,953,876.26 |

BAY COUNTY DRAIN COMMISSIONER
2014 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

| FUND NUMBER | NO. | DEBT | % | ENTITY | DUE DATE | PRINCIPAL | TOTAL PRINCIPAL | 2015 PAYMENTS | 2015 PRINCIPAL |
|-----------------------------------|-----|---------------------------------------|-------|--------|----------|------------|-----------------|---------------|----------------|
| | | | | | | | | | |
| Bonded long-term debt obligations | | | | | | | | | |
| 851.00 | 42 | GOETZ INTERCOUNTY DRAIN - SERIES 2006 | 4.41% | DRAIN | JUNE 1 | 496,091 | | \$0.00 | \$0.00 |
| | | | | | | | | \$0.00 | \$0.00 |
| Notes payable | | | | | | | | | |
| 851.00 | 45 | BIS EXT DRAIN 2007 NOTE | 4.69% | DRAIN | JUNE 1 | 120,000.00 | | \$12,000.00 | \$24,000.00 |
| 851.00 | 47 | DELL CREEK DRAIN 2007 NOTE | 5.00% | DRAIN | JUNE 1 | 625,234.00 | | \$78,154.25 | \$0.00 |
| 851.00 | 48 | BUDD INTERCOUNTY DRAIN 2013 NOTE | 2.50% | DRAIN | JUNE 1 | 340,899.00 | | \$31,188.93 | \$172,845.60 |
| 851.00 | 49 | WILCOX DRAIN 2014 NOTE | 3.00% | DRAIN | JUNE 1 | 634,000.00 | | \$55,304.14 | \$578,695.86 |
| 851.00 | | KERR JAMMER SZYMANSKI 2015 NOTE | 3.00% | DRAIN | JUNE 1 | 540,000.00 | | \$0.00 | \$540,000.00 |
| | | | | | | | | \$176,647.32 | \$775,540.84 |
| | | | | | | | | \$176,647.32 | \$775,540.84 |
| | | Total Obligations | | | | | | | |

BAY COUNTY DRAIN COMMISSIONER

2015 ANNUAL REPORT

Summary of Chapter 8 Drains
2015 Special Assessments

County At Large 2015 Drain Tax
Chapter 8 Drains

County At Large 2015 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2015 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report**

**Summary of Chapter 8 Drains
2015 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 | \$11,311.22 | \$13,366.69 |
| Bis Ext. | \$1,095.07 | Williams Township | \$2,135.39 | \$8,024.07 | \$11,254.53 |
| Dell Creek | \$3,768.54 | Huron & Eastern Railway | \$510.85 | | |
| | | Williams Township | \$12,226.82 | \$59,465.29 | \$75,971.50 |
| Kerr, Jammer, Szymanski | \$5,022.00 | Kawkawlin Township | \$20,689.71 | \$52,934.82 | \$78,646.53 |
| Wilcox | \$4,366.17 | Huron & Eastern Railway | \$730.92 | | |
| | | Monitor Township | \$12,779.04 | \$62,242.15 | \$80,118.28 |
| Totals | <u>\$15,057.24</u> | | <u>\$50,322.74</u> | <u>\$193,977.55</u> | <u>\$259,357.53</u> |

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report**

**County At Large 2015 Drain Tax
Chapter 8 Drains**

County @ Large

| Drain | Years | Percent | Amount | 2015 Receivable | Assessments Collected In Advance | Total Assessment |
|-------------------------|--------------|----------------|--------------------|----------------------------|---|-----------------------------|
| Budd Drain | 3 of 10 | 4.56% | \$805.46 | \$13,269.86 | \$96.83 | \$13,366.69 |
| Bis Ext. | 8 of 10 | 8.00% | \$1,095.07 | \$11,254.53 | \$1,030.12 | \$11,254.53 |
| Dell Creek | 8 of 8 | 4.50% | \$3,768.54 | \$75,971.50 | \$161.35 | \$75,971.50 |
| Wilcox | 2 of 10 | 4.10% | \$4,366.17 | \$80,118.28 | \$2,942.06 | \$80,118.28 |
| Kerr, Jammer, Szymanski | 1 of 10 | 6.00% | \$5,022.00 | \$78,646.53 | \$0.00 | \$78,646.53 |
| Totals | | | \$15,057.24 | \$259,260.70 | \$4,230.36 | \$259,357.53 |

**County At Large 2015 Drain Tax
Chapter 20 Drains**

County @ Large

| Drain | Total Assessment | Year | Percent | Amount | Bond Issue |
|--|-----------------------------|-----------------|----------------|---------------|-------------------|
| Bangor Drainage District Operation & Maintenance | \$372,920.25 | Annual | 9.85% | \$36,732.65 | N/A |
| Hampton Consolidated Drain Operation & Maintenance | \$23,300.00 | Annual | 11.41% | \$11,410.00 | N/A |
| Portsmouth Drain Operation & Maintenance | \$2,775.93 | As Necessary | 5.00% | \$138.80 | N/A |

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report**

**Summary of Chapter 20 Drains
2015 Special Assessments**

| Drain | County @ Large | Organization | At Large | Total |
|------------------------------------|---------------------------|------------------|----------------------------|----------------------------|
| Bangor Operation & Maintenance | \$36,732.64 | Bangor Township | \$325,000.00 | |
| | | MDOT | \$11,187.61 | \$372,920.25 |
| Hampton Operation & Maintenance | \$11,410.00 | Hampton Township | \$10,000.00 | |
| | | MDOT | \$1,890.00 | \$23,300.00 |
| Portsmouth Operation & Maintenance | \$138.80 | Portsmouth | \$2,500.00 | |
| | | MDOT | \$137.13 | \$2,775.93 |
| TOTALS | <u>\$48,281.44</u> | | <u>\$350,714.74</u> | <u>\$398,996.18</u> |

Bay County Pledge of Good Faith Projects 2015

| Project | County | Percent | Amount | Year |
|-------------------------|--------|---------|------------------------------|---------|
| Budd Drain | Bay | 100.00% | \$340,899.00 | 3 of 10 |
| Bis Ext. | Bay | 100.00% | \$140,000.00 | 8 of 10 |
| Dell Creek | Bay | 100.00% | \$638,059.72 | 8 of 8 |
| Kerr, Jammer, Szymanski | Bay | 100.00% | \$423,155.51 | 1 of 10 |
| Wilcox | Bay | 100.00% | \$823,922.69 | 2 of 10 |
| Total Pledges | | | <u>\$2,366,036.92</u> | |

BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements

2015 ANNUAL REPORT

2015 Consolidated Balance Sheets

2015 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2015 802 Fund Revolving Drain
Balance Sheet
Projects

FOOTNOTE TO FINANCIAL STATEMENTS

The 2015 Drain Winter Allocations from the Local and At Large Govt. Units received and the Allocation of difference in Fair Market Value of Long Term Investments are not reflected in the Drain Financial Statements.

**BAY COUNTY DRAIN COMMISSIONER
2015 Annual Report
Consolidated Balance Sheets**

| | Chapter 8 Drains Operation & Maintenance | Drain Debt Retirement Accounts | Chapter 20 Drains Operation & Maintenance |
|--|--|--------------------------------------|---|
| <u>Assets</u> | | | |
| Cash | \$764,234.90 | \$51,120.13 | \$197,412.70 |
| Investments | \$1,941,023.73 | \$146,225.25 | \$130,663.39 |
| Due from Other Funds | \$31,418.82 | - | \$33,184.77 |
| Special Assessments Receivable-Current | \$204,177.77 | \$195,272.14 | \$13,214.74 |
| Special Assessments Receivable-Long Term | - | \$1,271,589.68 | - |
| Due from Other Govt. Units | \$37,673.96 | \$48,931.32 | \$339,390.00 |
| Due from Primary Govt. | \$18,313.92 | \$15,057.24 | \$48,281.44 |
| Due from Private Sources | - | \$30.00 | \$3,632.35 |
| Due from Federal Govt. | \$274,654.00 | - | - |
| Interest Receivable | \$3,900.56 | \$290.99 | \$1,232.22 |
| Total Assets | \$3,275,397.66 | \$1,728,516.75 | \$767,011.61 |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$222,015.72 | - | \$6,912.16 |
| Due to Other Funds | \$357,661.58 | - | \$410.91 |
| Due to Federal Govt. | - | - | - |
| Deferred Revenue | \$261,801.93 | \$295,058.15 | \$413,514.59 |
| Deferred Revenue-Unavailable | - | \$1,271,589.68 | - |
| Due to Others | \$235,966.80 | - | \$2,700.00 |
| Due to Primary Govt. | \$22,051.93 | - | \$9,936.24 |
| Total Liabilities | \$1,099,497.96 | \$1,566,647.83 | \$433,473.90 |
| Net Worth | \$2,175,899.70 | \$161,868.92 | \$333,537.71 |

BAY COUNTY DRAIN COMMISSIONER

2015 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. | \$844.17 | \$101.77 | \$479.62 |
| Interest Income - Other | - | - | - |
| Drain Permits | \$19,049.10 | - | \$300.00 |
| Special Assessment Revenue | \$145,001.28 | \$159,495.79 | - |
| Contribution from Local Units | \$25,717.95 | \$29,232.97 | \$317,500.00 |
| Contribution from Primary Govt. | \$11,664.39 | \$10,369.52 | \$45,733.45 |
| Rents & Leases | \$22,138.94 | - | \$22,225.04 |
| Transfers In From Other Funds | \$23,559.39 | \$27,655.00 | - |
| Reimbursements from Other Govt. Unit | \$34,250.82 | - | - |
| Engineering Fees | \$6,829.62 | - | - |
| Federal Grants | \$491,840.66 | - | - |
| Miscellaneous/Note Proceeds | \$584,034.75 | - | \$1,625.20 |
| Total Revenues | \$1,364,931.07 | \$226,855.05 | \$387,863.31 |
| <u>Expenditures</u> | | | |
| Principal Payments | - | \$176,647.32 | - |
| Interest Payment | - | \$35,531.28 | - |
| Paying Agent Fees | - | \$137.60 | - |
| Per Diems | - | - | \$1,725.00 |
| Machinery & Equipment Expense | \$65,230.45 | - | \$1,565.79 |
| Professional Services | - | - | \$4,204.62 |
| Uniform Purchases | - | - | - |
| Gas & Grease | \$9,482.20 | - | \$8,368.55 |
| Equipment Rental | \$52,171.02 | - | \$756.15 |
| Contractual Services | \$904,777.24 | - | \$19,860.51 |
| Engineering Services | \$3,696.50 | - | \$1,079.00 |
| Trash Removal | - | - | \$336.87 |
| Public Utilities | \$7,141.98 | - | \$59,561.23 |
| Telephone/Cellphone | \$1,624.27 | - | \$100.77 |
| Miscellaneous | \$20,291.00 | - | \$2,029.06 |
| Reimbursements | \$38,260.78 | - | \$132,296.06 |
| Insurance & Bonds | \$1,735.33 | - | \$19,353.99 |
| Equipment Repair & Maint. | \$6,756.81 | - | \$8,887.10 |
| Grounds Maintenance | \$37,994.92 | - | \$17,279.29 |
| Operating Transfers Out | \$0.00 | - | \$23,559.39 |
| Legal Notices | \$968.45 | - | \$44.00 |
| Building Repair & Maint. | - | - | - |
| Vehicles & Vehicle Repair & Maint. | \$1,205.04 | - | \$11,243.89 |
| Legal Fees | - | - | - |
| Other Supplies | \$654.53 | - | \$1,827.64 |
| Licenses & Permits | - | - | - |
| Total Expenditures | \$1,151,990.52 | \$212,316.20 | \$314,078.91 |
| Total Revenue Over (Under) Expenditures | \$212,940.55 | \$14,538.85 | \$73,784.40 |
| Net Worth, Beginning of Year | \$1,962,959.15 | \$147,330.07 | \$259,753.31 |
| Net Worth, End of Year | \$2,175,899.70 | \$161,868.92 | \$333,537.71 |

**BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

| | |
|----------------------------|----------------|
| Cash | (\$293,468.91) |
| Investments | - |
| Due from Other Funds | \$293,468.91 |
| Due from Other Govt. Units | - |
| 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 |
| | <hr/> |
| Net Worth | \$0.00 |
| | <hr/> <hr/> |

BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

2015 ANNUAL REPORT

2015 Balance Sheets

2015 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Chapter 20 Drains
 Balance Sheets

| | BANGOR O&M | HAMPTON O&M | PORTSMOUTH O&M |
|----------------------------|---------------------|---------------------|-------------------|
| <u>Assets</u> | | | |
| Cash | \$184,412.73 | \$9,041.85 | \$3,958.12 |
| Due from Other Funds | \$33,184.77 | - | - |
| Due from Other Govt. Units | \$325,000.00 | \$11,890.00 | \$2,500.00 |
| Due from Primary Govt. | \$36,732.64 | \$11,410.00 | \$138.80 |
| Due from Private Sources | - | \$3,632.35 | - |
| Assessment Receivable | \$11,187.61 | \$1,890.00 | \$137.13 |
| Interest Receivable | \$1,051.56 | \$178.84 | \$1.82 |
| Investments | \$33,588.50 | \$96,018.54 | \$1,056.35 |
| Total Assets | \$625,157.81 | \$134,061.58 | \$7,792.22 |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$5,892.17 | \$733.87 | \$286.12 |
| Deferred Revenue | \$383,247.27 | \$27,080.00 | \$3,187.32 |
| Due to Other Funds | - | - | \$410.91 |
| Due to Others | \$2,700.00 | - | - |
| Due to Primary Govt. | \$9,853.41 | - | \$82.83 |
| Due to State- Sales Tax | - | - | - |
| Total Liabilities | \$401,692.85 | \$27,813.87 | \$3,967.18 |
| Net Worth | \$223,464.96 | \$106,247.71 | \$3,825.04 |

BAY COUNTY DRAIN COMMISSIONER

2015 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 | \$300,000.00 | \$10,000.00 | \$7,500.00 |
| Contributions from Primary Govt. | \$33,907.06 | \$11,410.00 | \$416.39 |
| Drain Permits | \$100.00 | \$200.00 | - |
| Interest Income from Inv. | \$454.03 | \$25.31 | \$0.28 |
| Interest Income- Other | - | - | - |
| Transfers in from Other Funds | - | - | - |
| Rent & Leases | \$22,225.04 | - | - |
| Special Assessment Revenue | - | - | - |
| Miscellaneous Revenue | \$1,625.20 | - | - |
| Total Revenues | \$358,311.33 | \$21,635.31 | \$7,916.67 |
| | | | |
| <u>Expenditures</u> | | | |
| Machinery & Equipment | \$1,565.79 | - | - |
| Contractual Services | \$20,939.51 | \$4,204.62 | - |
| Equipment Rental | \$120.00 | - | \$636.15 |
| Equipment Repair & Maint. | \$8,887.10 | - | - |
| Gas & Grease | \$8,368.55 | - | - |
| Grounds Maintenance | \$17,279.29 | - | - |
| Insurance & Bonds | \$18,569.99 | - | \$784.00 |
| Legal Notices | \$44.00 | - | - |
| Miscellaneous | \$2,029.06 | - | - |
| Operating Transfers Out | \$23,559.39 | - | - |
| Other Supplies | \$1,827.64 | - | - |
| Per Diems | \$875.00 | \$850.00 | - |
| Public Utilities | \$41,958.67 | \$14,326.63 | \$3,275.93 |
| Reimbursements | \$131,395.14 | - | \$900.92 |
| Telephone | \$100.77 | - | - |
| Trash Removal | \$336.87 | - | - |
| Vehicle Repair & Maintenance | \$11,243.89 | - | - |
| Total Expenditures | \$289,100.66 | \$19,381.25 | \$5,597.00 |
| Total Revenue Over (Under) Expenditures | \$69,210.67 | \$2,254.06 | \$2,319.67 |
| Net Worth, Beginning of Year | \$154,254.29 | \$103,993.65 | \$1,505.37 |
| Net Worth, End of Year | \$223,464.96 | \$106,247.71 | \$3,825.04 |

BAY COUNTY DRAIN COMMISSIONER



2015 ANNUAL REPORT

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2015 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Balance Sheets

| | MYRA LEE/KINDELL DEBT | BAXMAN DRAIN DEBT | GOETZ DRAIN DEBT | ARNOLD DRAIN DEBT |
|-------------------------------------|-----------------------------|----------------------|---------------------|----------------------|
| <u>Assets</u> | | | | |
| Cash | - | - | - | - |
| Due from Other Govt. Units | - | - | - | - |
| Due from Primary Govt. | - | - | - | - |
| Due From Private Sources | - | \$30.00 | - | - |
| Interest Receivable | \$13.98 | \$62.23 | \$61.89 | \$0.17 |
| Investments | \$8,399.79 | \$35,521.52 | \$19,083.05 | \$42.52 |
| Special Assessment Rec. - Current | - | - | - | - |
| Special Assessment Rec. - Long Term | - | - | - | - |
| Total Assets | \$8,413.77 | \$35,613.75 | \$19,144.94 | \$42.69 |
| <u>Liabilities</u> | | | | |
| Deferred Revenue | - | - | - | - |
| Deferred Revenue - Unavailable | - | - | - | - |
| Total Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Worth | \$8,413.77 | \$35,613.75 | \$19,144.94 | \$42.69 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Balance Sheets

| | BATKO DRAIN DEBT | MCDONALD DRAIN DEBT | MUNGER ROAD DRAIN DEBT | ROSEBUSH DRAIN DEBT |
|-------------------------------------|---------------------|------------------------|---------------------------|------------------------|
| <u>Assets</u> | | | | |
| Cash | - | - | - | - |
| Due from Other Govt. Units | - | - | - | - |
| Due from Primary Govt. | - | - | - | - |
| Due From Private Sources | - | - | - | - |
| Interest Receivable | \$0.09 | \$17.93 | \$0.73 | \$0.65 |
| Investments | \$21.72 | \$10,100.56 | \$183.51 | \$166.94 |
| Special Assessment Rec. - Current | - | - | - | - |
| Special Assessment Rec. - Long Term | - | - | - | - |
| Total Assets | \$21.81 | \$10,118.49 | \$184.24 | \$167.59 |
| <u>Liabilities</u> | | | | |
| Deferred Revenue | - | - | - | - |
| Deferred Revenue - Unavailable | - | - | - | - |
| Total Liabilities | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Net Worth | \$21.81 | \$10,118.49 | \$184.24 | \$167.59 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Balance Sheets

| | CONSTANT DURUSSELL DRAIN DEBT | KOLB DRAIN DEBT | STIEVE DRAIN DEBT | SHINBINE DRAIN DEBT |
|-------------------------------------|-------------------------------------|--------------------|----------------------|------------------------|
| <u>Assets</u> | | | | |
| Cash | - | - | - | - |
| Due from Other Govt. Units | - | - | - | - |
| Due from Primary Govt. | - | - | - | - |
| Due From Private Sources | - | - | - | - |
| Interest Receivable | \$0.26 | \$10.60 | \$0.03 | \$0.15 |
| Investments | \$65.89 | \$6,445.58 | \$17.50 | \$8.20 |
| Special Assessment Rec. - Current | - | - | - | - |
| Special Assessment Rec. - Long Term | - | - | - | - |
| Total Assets | \$66.15 | \$6,456.18 | \$17.53 | \$8.35 |
| <u>Liabilities</u> | | | | |
| Deferred Revenue | - | - | - | -\$0.01 |
| Deferred Revenue - Unavailable | - | - | - | - |
| Total Liabilities | \$0.00 | \$0.00 | \$0.00 | (\$0.01) |
| Net Worth | \$66.15 | \$6,456.18 | \$17.53 | \$8.36 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Balance Sheets

| | BIS DRAIN DRAIN DEBT | DELL CREEK DRAIN DEBT | BUDD DRAIN DEBT | WILCOX DEBT RET. |
|-------------------------------------|-------------------------|--------------------------|---------------------|---------------------|
| <u>Assets</u> | | | | |
| Cash | \$2,514.22 | \$11,374.47 | \$6,255.76 | \$16,912.05 |
| Due from Other Govt. Units | \$2,135.39 | \$12,226.82 | \$1,100.36 | \$12,779.04 |
| Due from Primary Govt. | \$1,095.07 | \$3,768.54 | \$805.46 | \$4,366.17 |
| Due From Private Sources | - | - | - | - |
| Interest Receivable | \$5.94 | \$116.34 | - | - |
| Investments | \$3,436.13 | \$64,132.97 | - | - |
| Special Assessment Rec. - Current | \$8,024.07 | \$59,976.14 | \$11,364.04 | \$62,973.07 |
| Special Assessment Rec. - Long Term | \$21,120.88 | - | \$85,369.50 | \$540,236.73 |
| Total Assets | \$38,331.70 | \$151,595.28 | \$104,895.12 | \$637,267.06 |
| <u>Liabilities</u> | | | | |
| Deferred Revenue | \$18,079.03 | \$84,323.22 | \$13,703.56 | \$87,642.82 |
| Deferred Revenue - Unavailable | \$21,120.88 | - | \$85,369.50 | \$540,236.73 |
| Total Liabilities | \$39,199.91 | \$84,323.22 | \$99,073.06 | \$627,879.55 |
| Net Worth | (\$868.21) | \$67,272.06 | \$5,822.06 | \$9,387.51 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
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KERR, JAMMER, AUBURN ROAD
 SZYMANSKI DEBT

Assets

| | | |
|-------------------------------------|--------------|--------|
| Cash | \$12,663.00 | |
| Due from Other Govt. Units | \$20,689.71 | |
| Due from Primary Govt. | \$5,022.00 | |
| Due From Private Sources | - | |
| Interest Receivable | - | |
| Investments | - | |
| Special Assessment Rec. - Current | \$52,934.82 | |
| Special Assessment Rec. - Long Term | \$624,862.57 | |
| | <hr/> | |
| Total Assets | \$716,172.10 | \$0.00 |

Liabilities

| | | |
|--------------------------------|--------------|--------|
| Deferred Revenue | \$91,309.53 | - |
| Deferred Revenue - Unavailable | \$624,862.57 | - |
| | <hr/> | |
| Total Liabilities | \$716,172.10 | \$0.00 |
| | <hr/> | |
| Net Worth | \$0.00 | \$0.00 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Statement of Revenues, Expenditures, and Changes in Fund Balance

| <u>Revenues</u> | MYRA | | | |
|--|---------------------------|----------------------|---------------------|----------------------|
| | LEE/KINDELL DRAIN DEBT | BAXMAN DRAIN DEBT | GOETZ DRAIN DEBT | ARNOLD DRAIN DEBT |
| Interest Income | \$2.28 | \$9.42 | \$5.47 | - |
| Special Assessment Revenue | - | - | - | - |
| Contribution from Local Units | - | - | - | - |
| Contribution Primary Govt. | - | - | - | - |
| Transfers In | - | - | - | - |
| Bond/Note Proceeds | - | - | - | - |
| Total Revenues | \$2.28 | \$9.42 | \$5.47 | \$0.00 |
| <u>Expenditures</u> | | | | |
| Bond/Note Payments | - | - | - | - |
| Interest Payable | - | - | - | - |
| Paying Agent Fees | - | - | - | - |
| Miscellaneous | - | - | \$27.52 | - |
| Transfers Out to Other Funds | - | - | - | - |
| Total Expenditures | \$0.00 | \$0.00 | \$27.52 | \$0.00 |
| Total Revenue Over (Under) Expenditures | \$2.28 | \$9.42 | (\$22.05) | \$0.00 |
| Net Worth, Beginning of Year | \$8,411.49 | \$35,604.33 | \$19,166.99 | \$42.69 |
| Net Worth, End of Year | \$8,413.77 | \$35,613.75 | \$19,144.94 | \$42.69 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 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 | - | \$2.65 | \$0.03 | \$0.02 |
| Special Assessment Revenue | - | - | - | - |
| Contribution from Local Units | - | - | - | - |
| Contribution Primary Govt. | - | - | - | - |
| Transfers In | - | - | - | - |
| Bond/Note Proceeds | - | - | - | - |
| Total Revenues | \$0.00 | \$2.65 | \$0.03 | \$0.02 |
| <u>Expenditures</u> | | | | |
| Bond/Note Payments | - | - | - | - |
| Interest Payable | - | - | - | - |
| Paying Agent Fees | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Transfers Out to Other Funds | - | - | - | - |
| Total Expenditures | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue Over (Under) Expenditures | \$0.00 | \$2.65 | \$0.03 | \$0.02 |
| Net Worth, Beginning of Year | \$21.81 | \$10,115.84 | \$184.21 | \$167.57 |
| Net Worth, End of Year | \$21.81 | \$10,118.49 | \$184.24 | \$167.59 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Statement of Revenues, Expenditures, and Changes in Fund Balance

| <u>Revenues</u> | CONSTANT | | | | |
|--|-------------------------|------|-------------------|----------------------|------------------------|
| | DURUSSELL DRAIN DEBT | KOLB | DRAIN DEBT | STIEVE DRAIN DEBT | SHINBINE DRAIN DEBT |
| Interest Income | (\$0.03) | | (\$4.82) | \$6.57 | (\$0.03) |
| Special Assessment Revenue | - | | - | - | - |
| Contribution from Local Units | - | | - | - | - |
| Contribution Primary Govt. | - | | - | - | - |
| Transfers In | - | | - | - | - |
| Bond/Note Proceeds | - | | - | - | - |
| Total Revenues | (\$0.03) | | (\$4.82) | \$6.57 | (\$0.03) |
| <u>Expenditures</u> | | | | | |
| Bond/Note Payments | - | | - | - | - |
| Interest Payable | - | | - | - | - |
| Paying Agent Fees | - | | - | - | - |
| Miscellaneous | - | | - | - | - |
| Transfers Out to Other Funds | - | | - | - | - |
| Total Expenditures | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue Over (Under) Expenditures | (\$0.03) | | (\$4.82) | \$6.57 | (\$0.03) |
| Net Worth, Beginning of Year | \$66.18 | | \$6,461.00 | \$10.96 | \$8.39 |
| Net Worth, End of Year | \$66.15 | | \$6,456.18 | \$17.53 | \$8.36 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Statement of Revenues, Expenditures, and Changes in Fund Balance

| <u>Revenues</u> | BIS DRAIN DEBT | DELL CREEK DRAIN DEBT | BUDD DRAIN DEBT | WILCOX DRAIN DEBT |
|--|--------------------|--------------------------|--------------------|----------------------|
| Interest Income | \$6.18 | \$43.99 | \$8.86 | \$21.18 |
| Special Assessment Revenue | \$10,530.76 | \$70,394.26 | \$12,429.89 | \$66,140.88 |
| Contribution from Local Units | \$2,223.19 | \$12,809.05 | \$1,100.36 | \$13,100.37 |
| Contribution Primary Govt. | \$1,140.10 | \$3,948.00 | \$805.46 | \$4,475.96 |
| Transfers In | - | - | \$27,655.00 | - |
| Bond/Note Proceeds | - | - | - | - |
| Total Revenues | \$13,900.23 | \$87,195.30 | \$41,999.57 | \$83,738.39 |
| <u>Expenditures</u> | | | | |
| Bond/Note Payments | \$12,000.00 | \$78,154.25 | \$31,188.93 | \$55,304.14 |
| Interest Payable | \$2,200.18 | \$6,549.33 | \$7,761.77 | \$19,020.00 |
| Paying Agent Fees | - | - | - | - |
| Miscellaneous | \$27.52 | \$27.52 | \$27.52 | \$27.52 |
| Transfers Out to Other Funds | - | - | - | - |
| Total Expenditures | \$14,227.70 | \$84,731.10 | \$38,978.22 | \$74,351.66 |
| Total Revenue Over (Under) Expenditures | (\$327.47) | \$2,464.20 | \$3,021.35 | \$9,386.73 |
| Net Worth, Beginning of Year | (\$540.74) | \$64,807.86 | \$2,800.71 | \$0.78 |
| Net Worth, End of Year | (\$868.21) | \$67,272.06 | \$5,822.06 | \$9,387.51 |

BAY COUNTY DRAIN COMMISSIONER
 2015 Annual Report
 Debt Retirement Accounts
 2015 Statement of Revenues, Expenditures, and Changes in Fund Balance

| <u>Revenues</u> | KERR, JAMMER, AUBURN ROAD SZYMANSKI DEBT | |
|---|--|--------|
| | | |
| Interest Income | - | - |
| Special Assessment Revenue | - | - |
| Contribution from Local Units | - | - |
| Contribution Primary Govt. | - | - |
| Transfers In | - | - |
| Bond/Note Proceeds | - | - |
| Total Revenues | \$0.00 | \$0.00 |
| | | |
| <u>Expenditures</u> | | |
| Bond/Note Payments | - | - |
| Interest Payable | - | - |
| Paying Agent Fees | - | - |
| Miscellaneous | - | - |
| Transfers Out to Other Funds | - | - |
| Total Expenditures | \$0.00 | \$0.00 |
| Total Revenue Over (Under) Expenditures | \$0.00 | \$0.00 |
| Net Worth, Beginning of Year | \$0.00 | \$0.00 |
| Net Worth, End of Year | \$0.00 | \$0.00 |