

BAY COUNTY DRAIN COMMISSIONER

2018 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
March 27, 2019**

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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 27, 2019

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

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

As I do each year, I must stress the quality of the staff of the Drain Commissioner's Office. As always, under the direction of Drain Board Members Tom Herek and Kim Coonan, 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 2018, we have continued our work to improve water quality, implementing a second \$397,000 grant to improve the Kawkawlin River. Water quality remains a priority which includes 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 2019 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



2018 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 Ackerman, Administrative Assistant
Gregory A. Licht, Drain Maintenance
Stephen Williams, Drain Maintenance
Eric Auch, Drain Maintenance

Bay County Board of Commissioners
Michael Duranczyk, Chairman

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

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

Thomas Herek
Michael Duranczyk

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

BAY COUNTY DRAIN COMMISSIONER

2019 Goals/2018
Accomplishments



2018 ANNUAL REPORT

2019 Goals & Objectives

2018 Accomplishments

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2018 Accomplishments

Projects

In 2018, as in the past, the Drain Commissioner focused efforts on a significant number (23) of maintenance project. Work was done in nine townships. This includes a major maintenance project on the Johnson Creek Drain. 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.

2018 saw the completion of upgrades of the Hadd and Oakwood pump stations as well as the amendment of district boundaries for those drains. It also saw the commencement of projects (engineering) on the Hoppler Creek and Tebo-Erickson Drains.

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

Environmental/Storm Water Quality

In 2018, administration of the Bay Area Storm Water Authority remained a focus of environmental actions in the Office of the Bay County Drain Commissioner. This included continued implementation of the various pollution elimination and public education programs.

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

In 2018, The Drain Commissioner has continued to administer a grant of \$397,000 to implement best management practices for water quality improvements to the Kawkawlin River.

Equipment Replacement/Improvement

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

Soil Erosion & Sedimentation Control

The Drain Office issued 110 new SESC permits in 2018 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2018, 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 2018. 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.

BAY COUNTY DRAIN COMMISSIONER

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2019 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.

Outstanding Projects

The Drain Commissioner's Office has outstanding petitions on the Hoppler Creek Drain and Tebo-Erickson Drain. Engineering on those projects will be complete in the first half of 2019, with bidding in late summer and work beginning in the fall of 2019.

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 2019, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process. These include the Bartlett and Pinconning River

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

Equipment Replacement Program

In an effort to make necessary upgrades and provide the necessary equipment to perform more functions, a number of equipment purchases have been made in the last several years. In 2019, two pick-up trucks will be purchased.

2019 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 Bangor Township Pump Stations. Much of the equipment is decades old and a strategic approach to replacement is necessary.

Kawkawlin River Restoration:

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

Soil Erosion/Sedimentation Control

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

NPDES/Environmental

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

In 2019, the Drain Commissioner expects a new permit will be issued increasing necessary activity. In addition, the Drain Office will assist other municipalities in making necessary amendments to their permit applications. Finally, beyond NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2019, 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 2019, 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

2018 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Final Design Bid Fall 2019
Tebo-Erickson	Design State Bid Fall 2019
Waldo Intercounty	Survey & Design Stage

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Bis	Williams
Corbin	Bangor
Dingman	Williams
Erickson	Fraser
Forester Br 2	Monitor
H&K	Williams
Hadd	Kawkawlin
Hembling	Kawkawlin
Johnson	Fraser
Kerr	Kawkawlin
Kiesel	Beaver
Meyer	Monitor
Mill Pond Br 4	Monitor
North Branch	Frankenlust
Oakwood	Kawkawlin
Pinconning River	Pinconning
Railroad Br 1	Kawkawlin
rosebush	Kawkawlin
Schoof	Merritt
Selleck	Pinconning
Shue	Fraser
Squaconning Creek	Frankenlust
West Branch	Frankenlust

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Dell Creek	Dow	4/23/2018
Hoppler Creek	Don Jezewski	7/2/2018

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Baxman	Julie Dominowski	1/5/2018
Forster	Thomas Feinauer	1/12/2018
Beaver Dam	Saginaw Bay Farms	5/3/2018
Perry Creek Br 1	Bay County Road Commission	5/14/2018
Old Townline Ext	Daniel Purman	5/29/2018
Tobico	Paul Roupe	6/12/2018
Baxman	Gary Ciaciuch	7/2/2018
Fitzhugh	Glenn Ackerman	7/16/2018
Chip Road	Jack Frank	7/25/2018
Culver Creek	Randy Bauer	8/21/2018
Bartlett	Alan Schlatter	9/5/2018
Old Townline Ext	Kurt Hausbeck	9/6/2018
Campbell	Meylan Farms	10/31/2018
Youngs Ditch	Bay County Road Commission	11/29/2018
Plant Road	Kyle & Abby Plant	12/11/2018
McNally	Muskegon Development	12/11/2018

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
1921 Dredge Cut	Consumers Energy	3/12/2018
Lincoln Road Branch	Consumers Energy	4/4/2018
Bench Drain	Consumers Energy	4/25/2018
Baxman	Consumers Energy	7/12/2018
Mill Pond	City of Bay City	8/6/2018
Clark	Consumers Energy	10/10/2018

BAY COUNTY DRAIN COMMISSIONER

2018 ANNUAL REPORT

Debt Service
2018 through 2025

2018 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

DEBT SERVICE 2018 THROUGH 2025

NAME OF ISSUE/PURPOSE SPECIAL ASSESSMENT DEBT:	2018	2019	2020	2021	2022-2025	TOTAL
BUDD Intercounty Drain- Bay Co. 21%- Arena	\$38,950.69	\$38,950.70	\$38,950.70	\$38,950.70	\$77,901.40	\$233,704.19
BIS EXT Drain Improvement	\$12,550.80	\$0.00	\$0.00	\$0.00	\$0.00	\$12,550.80
WILCOX Drain Improvement	\$74,324.14	\$74,324.14	\$74,324.14	\$74,324.14	\$222,972.40	\$520,268.96
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.52	\$251,374.06	\$502,748.14
Special Assessment Debt Subtotal:	\$188,669.15	\$176,118.36	\$176,118.36	\$176,118.36	\$552,247.86	\$1,269,272.09
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$188,669.15	\$176,118.36	\$176,118.36	\$176,118.36	\$552,247.86	\$1,269,272.09
Total Drain Debt	\$188,669.15	\$176,118.36	\$176,118.36	\$176,118.36	\$552,247.86	\$1,269,272.09

BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	PRINCIPAL TOTAL	2018	
							PAYMENTS	PRINCIPAL OUTSTANDING
Bonded long-term debt obligations								
Notes payable								
851.00	45	BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000.00	\$0.00
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	340,899.00	\$33,587.06	\$180,958.27
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	634,000.00	\$60,432.33	\$402,628.10
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	540,000.00	\$49,609.26	\$391,532.89
						<u>\$155,628.65</u>	<u>\$975,118.64</u>	
Total Obligations						<u>\$155,628.65</u>	<u>\$975,118.64</u>	

BAY COUNTY DRAIN COMMISSIONER

2018 ANNUAL REPORT

Summary of Chapter 8 Drains
2018 Special Assessments

County At Large 2018 Drain Tax
Chapter 8 Drains

County At Large 2018 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2018 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

**Summary of Chapter 8 Drains
2018 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Budd Drain	\$805.46	Lakestate Railroad	\$96.83		
		MDOT	\$52.82		
		Pinconning Township	\$1,100.36	\$10,386.95	\$12,442.42
Kerr, Jammer, Szymanski	\$4,657.50	Kawkawlin Township	\$19,188.04	\$48,434.08	\$72,279.62
Wilcox	\$4,036.81	Huron & Eastern Railway	\$675.78		
		Monitor Township	\$11,815.05	\$57,005.38	\$73,533.02
Totals	<u>\$9,499.77</u>		<u>\$32,928.88</u>	<u>\$115,826.41</u>	<u>\$158,255.06</u>

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

**County At Large 2018 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2018 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	6 of 10	4.56%	\$805.46	\$12,292.77	\$149.65	\$12,442.42
Wilcox	5 of 10	4.10%	\$4,036.81	\$72,857.24	\$675.78	\$73,533.02
Kerr, Jammer, Szymanski	4 of 10	6.00%	\$4,657.50	\$72,279.62	\$0.00	\$72,279.62
Totals			\$9,499.77	\$157,429.63	\$825.43	\$158,255.06

**County At Large 2018 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$372,920.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$259,394.69	Annual	10.06%	\$26,099.73	N/A
Portsmouth Drain Operation & Maintenance	\$8,327.78	As Necessary	5.00%	\$416.39	N/A

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report**

**Summary of Chapter 20 Drains
2018 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township	\$325,000.00	
		MDOT	\$11,187.61	\$372,920.26
Hampton Operation & Maintenance	\$26,099.73	Hampton Township	\$228,945.00	
		MDOT	\$4,349.96	\$259,394.69
Portsmouth Operation & Maintenance	\$416.39	Portsmouth	\$7,500.00	
		MDOT	\$411.39	\$8,327.78
TOTALS	<u>\$63,248.77</u>		<u>\$577,393.96</u>	<u>\$640,642.73</u>

Bay County Pledge of Good Faith Projects 2018

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	6 of 10
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	4 of 10
Wilcox	Bay	100.00%	\$634,000.00	5 of 10
Total Pledges			<u>\$1,514,899.00</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



2018 ANNUAL REPORT

2018 Consolidated Balance Sheets

2018 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2018 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$126,352.61	\$104,292.58	\$99,332.98
Investments	\$1,960,914.17	\$154,396.59	\$720,502.29
Due from Other Funds	-	-	20,830.65
Special Assessments Receivable	-	\$98,402.17	-
Assessments Receivable	\$174,292.36	\$780,233.49	-
Due from Other Govt. Units	\$49,577.44	\$11,815.05	\$561,445.00
Due from Primary Govt.	\$39,445.05	\$47,212.41	\$63,248.77
Due from Private Sources	-	-	-
Due from Federal Govt.	-	-	-
Interest Receivable	\$8,244.85	\$642.84	\$3,096.54
Investments- Loss on FMV	(\$25,278.94)	(\$2,433.89)	(\$16,599.88)
Total Assets	\$2,333,547.54	\$1,194,561.24	\$1,451,856.35
<u>Liabilities</u>			
Accounts Payable	\$2,953.92	-	\$2,850.28
Due to Other Funds	\$408,537.72	-	-
Due to Federal Govt.	-	-	-
Deferred Revenue	\$232,676.38	\$157,429.63	\$624,693.77
Deferred Revenue-Unavailable	-	\$780,233.49	-
Due to Others	-	-	\$4,585.71
Due to Sales Tax	-	-	\$33.96
Due to Primary Govt.	\$32,884.11	-	\$76,723.62
Total Liabilities	\$677,052.13	\$937,663.12	\$708,887.34
Net Worth	\$1,656,495.41	\$256,898.12	\$742,969.01

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BAY COUNTY DRAIN COMMISSIONER

2018 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.	\$43,818.43	\$3,375.30	\$14,698.41
Drain Permits	\$4,400.00	-	\$100.00
Special Assessment Revenue	\$107,897.16	\$129,708.01	\$15,948.96
Contribution from Local Units	\$20,627.15	\$34,885.14	\$332,500.00
Contribution from Primary Govt.	\$10,213.98	\$10,736.08	\$63,248.77
Engineering Fees	2,500.00	-	-
Rents & Leases	\$15,891.26	-	\$18,070.02
Transfers In From Other Funds	\$23,639.08	-	-
Reimbursements from Other Govt. Unit	\$44,529.02	\$27,654.99	-
Insurance Recoveries/Proceeds	-	-	3,474.00
Federal Grants	\$47,125.98	-	-
Miscellaneous	\$19,839.94	-	\$894.23
Total Revenues	\$340,482.00	\$206,359.52	\$448,934.39
<u>Expenditures</u>			
Principal Payments	-	\$155,628.65	-
Interest Payment	-	\$33,039.60	-
Machinery & Equipment Expense	-	-	\$76,672.56
Professional Services	\$42,916.25	-	-
Gas & Grease	\$10,709.24	-	\$6,892.86
Equipment Rental	\$29,877.06	-	\$2,170.89
Contractual Services	\$208,577.43	-	\$5,125.00
Contribution- To other Counties	3,983.93	-	-
Engineering Services	121,118.75	-	-
Engineering Supplies	-	-	108.00
Trash Removal	-	-	\$411.00
Computer Software	3,739.50	-	-
Public Utilities	\$15,320.64	-	\$60,445.62
Telephone/Cellphone	\$1,574.23	-	-
Miscellaneous	\$10,952.44	-	\$249.13
Per Diems	600.36	-	\$1,700.00
Reimbursements	\$27,361.78	-	\$132,348.69
Insurance & Bonds	\$36.95	-	-
Equipment Repair & Maint.	\$5,671.51	-	\$33,044.66
Grounds Maintenance	\$20,973.96	-	\$15,498.78
Operating Transfers Out	-	-	\$23,039.08
Education & Training	-	-	\$150.00
Repair & Maintenance	-	-	\$15,638.43
Vehicles & Vehicle Repair & Maint.	\$31,069.39	-	-
Vehicles & Vehicles Expense	-	-	-
Building Repair & Maintenance	-	-	2,029.91
Other Supplies	\$352.49	-	\$6,504.02
Other Operating Expenses	\$963.51	-	-
Investments- Loss on FMV	15,091.76	1,177.68	5,539.46
Total Expenditures	550,891.18	189,845.93	387,568.09
Total Revenue Over (Under) Expenditures	(\$210,409.18)	\$16,513.59	\$61,366.30
Net Worth, Beginning of Year	\$1,866,228.81	\$240,384.53	\$681,602.71
Net Worth, End of Year	\$1,655,819.63	\$256,898.12	\$742,969.01

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**BAY COUNTY DRAIN COMMISSIONER
 2018 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$359,630.10)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$359,630.10
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/> <hr/>
Net Worth	\$0.00
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BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains



2018 ANNUAL REPORT

2018 Balance Sheets

2018 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2018 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$51,958.48	\$39,637.89	\$7,736.61
Due from Other Funds	\$20,830.65	-	-
Due from Other Govt. Units	\$325,000.00	\$228,945.00	\$7,500.00
Due from Primary Govt.	\$36,732.65	\$26,099.73	\$416.39
Interest Receivable	\$2,676.38	\$419.85	\$0.31
Investments	\$619,598.45	\$100,829.56	\$74.28
Loss on Inv. To FMV	(\$15,503.00)	(\$1,090.61)	(\$6.27)
Total Assets	\$1,041,293.61	\$394,841.42	\$15,721.32
<u>Liabilities</u>			
Accounts Payable	\$2,850.28	-	-
Deferred Revenue	\$361,732.65	\$255,044.73	\$7,916.39
Due to Other Funds	\$2,700.00	-	\$1,885.71
Due to Sales Tax	\$33.96	-	-
Due to Primary Govt.	\$75,237.91	-	\$1,485.71
Total Liabilities	\$442,554.80	\$255,044.73	\$11,287.81
Net Worth	\$598,738.81	\$139,796.69	\$4,433.51

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BAY COUNTY DRAIN COMMISSIONER

2018 Annual Report

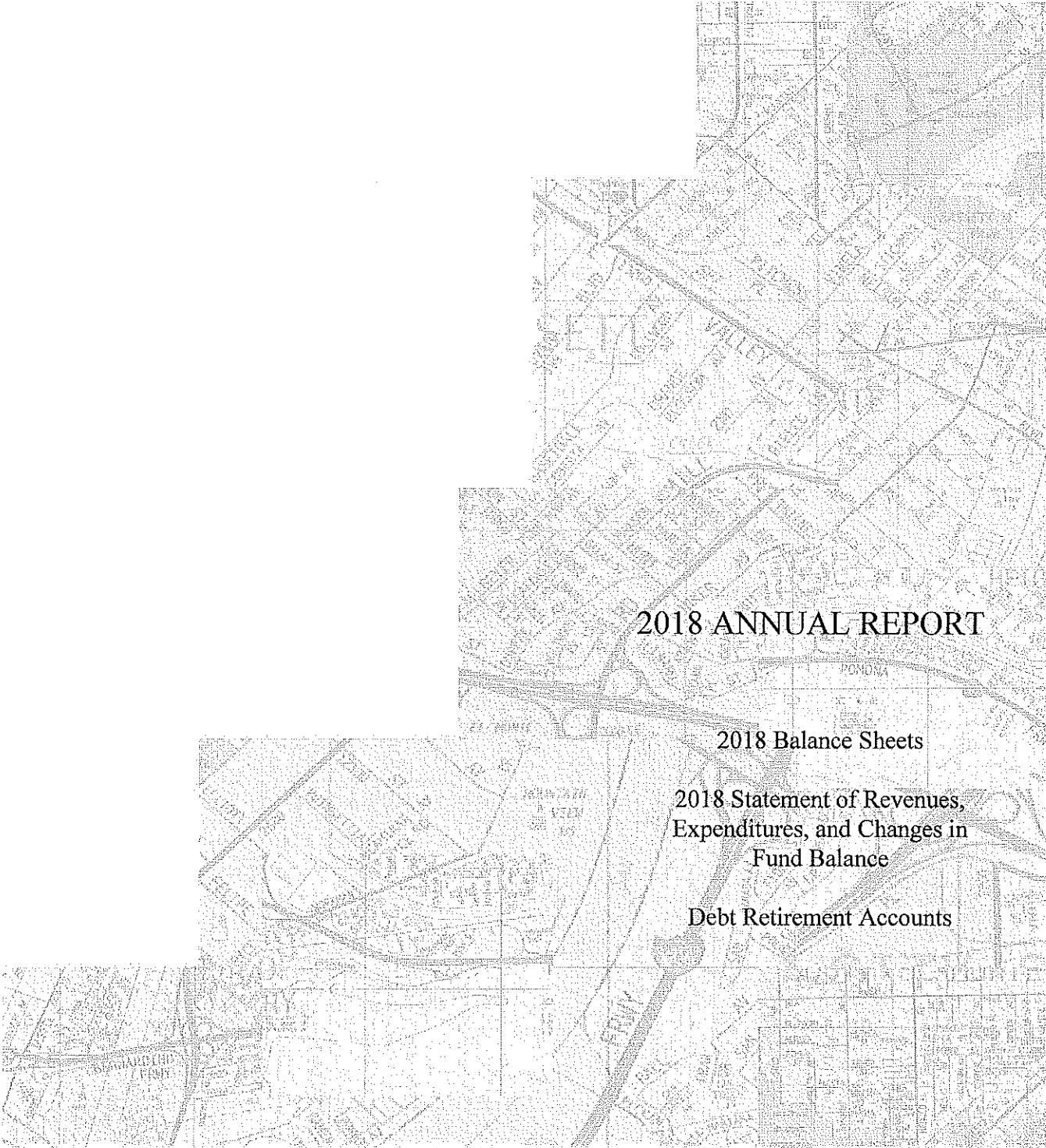
Chapter 20 Drains

Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
Contributions from Local Units	\$325,000.00	-	\$7,500.00
Contributions from Primary Govt.	\$36,732.65	\$26,099.73	\$416.39
Drain Permits	-	\$100.00	-
Interest Income from Inv.	\$12,492.02	\$2,204.77	\$1.62
Interest Income- Other	-	-	-
Transfers in from Other Funds	-	-	-
Rent & Leases	\$18,070.02	-	-
Special Assessment Revenue	\$11,187.61	\$4,349.96	\$411.39
Miscellaneous Revenue	\$894.23	-	-
Insurance Recoveries/Proceeds	\$3,474.00	-	-
Total Revenues	\$407,850.53	\$32,754.46	\$8,329.40
<u>Expenditures</u>			
Building Repair & Maintenance	\$2,029.91	-	-
Machinery & Equipment	\$76,672.56	-	-
Contractual Services	\$5,125.00	-	-
Education & Training	\$150.00	-	-
Engineering Supplies	\$108.00	-	-
Equipment Rental	-	-	\$2,170.89
Equipment Repair & Maint.	\$33,044.66	-	-
Professional Services	-	-	-
Gas & Grease	\$6,892.86	-	-
Grounds Maintenance	\$14,818.50	\$680.28	-
Legal Notices	-	-	-
Miscellaneous	\$249.13	-	-
Operating Transfers Out	\$23,039.08	-	-
Other Supplies	\$6,504.02	-	-
Per Diems	\$875.00	\$825.00	-
Public Utilities	\$43,873.03	\$13,319.92	\$3,252.67
Reimbursements	\$130,315.07	-	\$2,033.62
Repair & Manitenance	\$15,638.43	-	-
Trash Removal	\$411.00	-	-
Vehicle Repair & Maintenance	-	-	-
Unrealized Loss on Investments	\$4,754.34	\$785.12	-
Total Expenditures	\$364,500.59	\$15,610.32	\$7,457.18
Total Revenue Over (Under) Expenditur	\$43,349.94	\$17,144.14	\$872.22
Net Worth, Beginning of Year	\$555,388.87	\$122,652.55	\$3,561.29
Net Worth, End of Year	\$598,738.81	\$139,796.69	\$4,433.51

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BAY COUNTY DRAIN COMMISSIONER



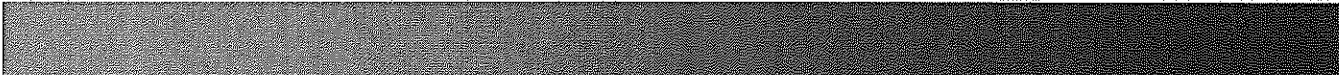
2018 ANNUAL REPORT

2018 Balance Sheets

2018 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts



**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Debt Retirement Accounts
2018 Balance Sheets**

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$1,527.48	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	\$37.00	\$155.00	\$78.70	\$0.18
Investments	\$8,886.48	\$37,224.39	\$18,902.03	\$45.00
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Loss on Investments- FMV	(\$159.69)	(\$327.11)	(\$490.63)	(\$0.72)
Total Assets	\$8,763.79	\$37,052.28	\$20,017.58	\$44.46
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$8,763.79	\$37,052.28	\$20,017.58	\$44.46

BAY COUNTY DRAIN COMMISSIONER
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Debt Retirement Accounts
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	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	\$44.07	\$0.81	\$0.74
Investments	\$23.00	\$10,583.30	\$194.61	\$177.04
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Loss on Investments- FMV	(\$0.37)	(\$91.95)	(\$3.79)	(\$3.55)
Total Assets	\$22.72	\$10,535.42	\$191.63	\$174.23
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$22.72	\$10,535.42	\$191.63	\$174.23

**BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Debt Retirement Accounts
2018 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	\$0.29	\$28.42	\$0.05	\$0.04
Investments	\$69.81	\$6,825.84	\$11.59	\$8.73
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Loss on Investments- FMV	(\$1.91)	(\$122.01)	(\$0.18)	(\$0.14)
Total Assets	\$68.19	\$6,732.25	\$11.46	\$8.63
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$68.19	\$6,732.25	\$11.46	\$8.63

BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Debt Retirement Accounts
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	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DEBT RET.
<u>Assets</u>				
Cash	(\$784.17)	\$2,609.09	\$11,550.25	\$30,202.64
Due from Other Govt. Units	-	-	-	\$11,815.05
Due from Primary Govt.	-	-	\$6,652.62	\$15,411.60
Due From Private Sources	-	-	-	-
Interest Receivable	\$0.53	\$294.02	-	\$2.90
Investments	\$7.82	\$70,665.80	-	\$771.15
Special Assessment Rec. - Current	-	-	\$5,640.15	\$45,630.59
Special Assessment Rec. - Long Term	-	-	\$47,165.00	\$337,687.40
Loss on Investments- FMV	(\$44.51)	(\$1,181.44)	-	(\$5.89)
Total Assets	(\$820.33)	\$72,387.47	\$71,008.02	\$441,515.44
<u>Liabilities</u>				
Deferred Revenue	-	-	\$12,292.77	\$72,857.24
Deferred Revenue - Unavailable	-	-	\$47,165.00	\$337,687.40
Total Liabilities	\$0.00	\$0.00	\$59,457.77	\$410,544.64
Net Worth	(\$820.33)	\$72,387.47	\$11,550.25	\$30,970.80

**BAY COUNTY DRAIN COMMISSIONER
 2018 Annual Report
 Debt Retirement Accounts
 2018 Balance Sheets**

KERR, JAMMER, AUBURN ROAD
 SZYMANSKI DEBT

Assets

Cash	\$59,187.29	-
Due from Other Govt. Units	-	-
Due from Primary Govt.	\$25,148.19	-
Due From Private Sources	-	-
Interest Receivable	-	-
Investments	-	-
Special Assessment Rec. - Current	\$47,131.43	-
Special Assessment Rec. - Long Term	\$395,381.09	-
Loss on Investments- FMV	-	-
Total Assets	\$526,848.00	\$0.00

Liabilities

Deferred Revenue	\$72,279.62	-
Deferred Revenue - Unavailable	\$395,381.09	-
Total Liabilities	\$467,660.71	\$0.00
Net Worth	\$59,187.29	\$0.00

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BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Debt Retirement Accounts
2018 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 DRAIN DEBT
Interest Income	\$194.30	\$813.95	\$413.31	\$0.96
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$194.30	\$813.95	\$413.31	\$0.96
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	\$68.31	\$283.82	\$143.68	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$68.31	\$283.82	\$143.68	\$0.00
Total Revenue Over (Under) Expenditures	\$125.99	\$530.13	\$269.63	\$0.96
Net Worth, Beginning of Year	\$8,637.80	\$36,522.15	\$19,747.95	\$43.50
Net Worth, End of Year	\$8,763.79	\$37,052.28	\$20,017.58	\$44.46

BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
Debt Retirement Accounts
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<u>Revenues</u>	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
Interest Income	\$0.49	\$231.41	\$4.26	\$3.87
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.49	\$231.41	\$4.26	\$3.87
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	\$81.26	\$1.18	\$1.18
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$0.00	\$81.26	\$1.18	\$1.18
Total Revenue Over (Under) Expenditures	\$0.49	\$150.15	\$3.08	\$2.69
Net Worth, Beginning of Year	\$22.23	\$10,385.27	\$188.55	\$171.54
Net Worth, End of Year	\$22.72	\$10,535.42	\$191.63	\$174.23

BAY COUNTY DRAIN COMMISSIONER
2018 Annual Report
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<u>Revenues</u>	CONSTANT DURUSSELL DRAIN DEBT	KOLB	DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT
Interest Income	\$1.56		\$149.25	\$0.24	\$0.18
Special Assessment Revenue	-		-	-	-
Contribution from Local Units	-		-	-	-
Contribution Primary Govt.	-		-	-	-
Contributions from Others	-		-	-	-
Transfers In	-		-	-	-
Bond/Note Proceeds	-		-	-	-
Total Revenues	\$1.56		\$149.25	\$0.24	\$0.18
<u>Expenditures</u>					
Bond/Note Payments	-		-	-	-
Interest Payable	-		-	-	-
Paying Agent Fees	-		-	-	-
Miscellaneous/ Loss on Investments	\$1.18		\$51.81	-	-
Transfers Out to Other Funds	-		-	-	-
Total Expenditures	\$1.18		\$51.81	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	\$0.38		\$97.44	\$0.24	\$0.18
Net Worth, Beginning of Year	\$67.81		\$6,634.81	\$11.22	\$8.45
Net Worth, End of Year	\$68.19		\$6,732.25	\$11.46	\$8.63

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DRAIN DEBT
Interest Income	\$5.41	\$1,545.26	-	\$10.85
Special Assessment Revenue	\$7,396.70	-	\$10,825.55	\$59,797.35
Contribution from Local Units	\$1,959.80	-	\$1,100.36	\$12,136.38
Contribution Primary Govt.	\$1,005.02	-	\$805.46	\$4,146.60
Contributions from Others	-	-	\$27,654.99	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$10,366.93	\$1,545.26	\$40,386.36	\$76,091.18
<u>Expenditures</u>				
Bond/Note Payments	\$12,000.00	-	\$33,587.06	\$60,432.33
Interest Payable	\$549.90	-	\$5,363.63	\$13,891.81
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	\$539.37	-	\$5.89
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$12,549.90	\$539.37	\$38,950.69	\$74,330.03
Total Revenue Over (Under) Expenditures	(\$2,182.97)	\$1,005.89	\$1,435.67	\$1,761.15
Net Worth, Beginning of Year	\$1,362.64	\$71,381.58	\$10,114.58	\$29,209.65
Net Worth, End of Year	(\$820.33)	\$72,387.47	\$11,550.25	\$30,970.80

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	KERR, JAMMER, SZYMANSKI	AUBURN ROAD DEBT
Interest Income	-	-
Special Assessment Revenue	\$51,688.41	-
Contribution from Local Units	\$19,688.60	-
Contribution Primary Govt.	\$4,779.00	-
Contributions from Others	-	-
Transfers In	-	-
Bond/Note Proceeds	-	-
Total Revenues	\$76,156.01	\$0.00
<u>Expenditures</u>		
Bond/Note Payments	\$49,609.26	-
Interest Payable	\$13,234.26	-
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Total Expenditures	\$62,843.52	\$0.00
Total Revenue Over (Under) Expenditures	\$13,312.49	\$0.00
Net Worth, Beginning of Year	\$45,874.80	\$0.00
Net Worth, End of Year	\$59,187.29	\$0.00

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