

BAY COUNTY DRAIN COMMISSIONER

2012 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
March 27, 2012**

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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, 2013

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 Brandon Krause, 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 2012, we have continued our work to improve water quality, beginning the implementation of 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 2013 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

2012 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

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Drain Commissioner
Joseph L. Rivet

Staff

Mark Basket, Professional Surveyor

Jodie DuRussel, Staff Accountant

Cheryl Ackerman, Administrative Assistant

Karl A. Reinhardt, Drain Maintenance

Gregory A. Licht, Drain Maintenance

John W. Morse, Drain Maintenance

Bay County Board of Commissioners

Ernie Krygier, Chairman

Don Tilley, Vice Chairman

Vaughn Begick

Kim Coonan

Thomas Herek

Brandon Krause

Michael Lutz

Bay County Chapter 20 Drain Board Members

Joseph L. Rivet, Chairman

Brandon Krause

Don Tilley

Location

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

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BAY COUNTY DRAIN COMMISSIONER

2012 ANNUAL REPORT

2013 Goals & Objectives

2012 Accomplishments

2013 Goals/2012
Accomplishments

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2012 Accomplishments

Projects

In 2012, the Drain Commissioner focused efforts on a significant number (20) of maintenance projects. Work was done in 12 townships. Examples include the Redy, Halstead, Tebo Erickson and Railroad. 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.

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 2012, 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.

The Drain Commissioner was notified they were awarded 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 a 2.5 year period.

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 2012 a new tractor with a boom arm cutter was purchased. In addition, pumps were replaced in the largest pump station in the County.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 71 SESC permits in 2012. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2012, 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 2012. 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.

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2013 Goals and Objectives

Responsiveness

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

Community Information/Outreach

Building on the past successes, the Drain Commissioner's Office will continue to outreach to the community with information on its efforts. Mailings and neighborhood meetings have led to clear communication with residents on specific projects affecting them. These activities will continue to be a priority. The Drain Commissioner will also continue regular meetings with local officials, members of the farm community and environmental groups to seek input on the direction of the drain system.

Outstanding Projects

The Drain Commissioner's Office has three outstanding petitions that are not yet scheduled for work. These are the Kerr-Jammer-Szymanski, Wilcox and Hoppler Creek Drains. The approach on the Wilcox Drain will be modified to a more maintenance-type project. The intent is to address some of the issues without having to expend the \$1 million previously discussed. Engineering work has begun on a solution for the Kerr-Jammer-Szymanski which is heavily dependent on the Kawkawlin River. A plan will be completed in 2013.

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 2013, it is anticipated that several drains will be cleaned through the maintenance process. These include the West Branch, Railroad, Tap & Grove, Hembling, Lower Keisel, Renner & Klaus.

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 2013, we expect to upgrade the electrical system in the largest pump station, (approximately \$55,000)

2013 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction. Most of the equipment is decades old and a strategic approach to replacement is necessary.

Kawkawlin River Restoration:

The Bay County Drain Commissioner received 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.

During 2013 the Drain Commissioner will administer a grant to determine bank-full reference numbers for lake-plain areas of the State. The \$65,000 grant will improve our MDEQ permitting opportunities in the future.

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 2013, the Drain Commissioner will continue to administer the Bay Area Storm Water Authority. In addition to NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2013, 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 2013, the Drain Office will continue to improve its operation and approach to serving the community. Over the coming year, further implementation of additional responsibilities, as well as on going changes will be reviewed for efficiency.

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BAY COUNTY DRAIN COMMISSIONER

2012 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Waiting for assessments in subdistricts to end
Wilcox	Acquiring Right-of-Way
Kerr-Jammer-Szymanski	Design Stage
Budd Intercounty Drain	2013 Construction
Beson Drain	2013 Construction

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Auburn Road	Williams
Bauer	Monitor
Beckman Intercounty	Beaver
Campbell	Beaver
Gasta	Portsmouth
Halstead	Hampton
Muldoon	Monitor
Railroad Br 1	Kawkawlin
Rattell	Merritt
Redy	Merritt
Reichard	Frankenlust
Schmidt	Frankenlust
Selleck	Pinconning
Tebo Erickson	Fraser
Walk	Pinconning
Warmbier	Williams
Weiss Meed	Monitor
Wilson	Mt. Forest
Whitbrodt	Williams
Zimmerman	Williams

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Vanalstine	Glen Peterason	1/3/2012
Renner	Charles Cribley	5/10/2012
Railroad	ITC	7/9/2012
Porstmouth	Robert Balwinski	8/30/2012
Warmbier	Central MI Contractors	10/10/2012
Bis	Donat Ratell	12/4/2012

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Hugo	Anna Godiali	1/24/2012
Schmidt	Alfred Rueger	3/26/2012
Zimmerman	James Rytlewski	5/3/2012
Trombley Branch	Tom Fleishcmann	5/14/2012
Munger Road	Delmar Nichols	6/8/2012
Wilson	Bay Co Road Commission	6/11/2012
youngs Ditch (extend)	Paul Casper	6/11/2012
Augustyniak	Robert LaPonsey	6/14/2012
Munger Road	White Construction	6/21/2012
Secord	David Krzyzaniak	6/20/2012
Railroad Br 3	Clark Homes & RV	6/28/2012
Kaiser	Bob Berg	7/30/2012
Kinney Road	Charlie Markel	8/7/2012
Phillips	Barbara Quinn	8/27/2012
Everson (extend)	Al Drescher	9/27/2012
Kindell	Dow Corning	10/15/2012
Warmbier	Mersen USA	10/11/2012
Forster	Elaine Sobieray	10/24/2012
Beiser Br 4 (extend)	Tommy Weiss	10/29/2012
Lapan	Alan Blohm	12/18/2012
Moore	Rich Dzurka	12/18/2012
Gasta	Don Rouech	12/18/2012

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Hoppler Creek	Bilacic	3/5/2012
Dell Creek	Bilacic	3/5/2012
Kindell	Bilacic	3/5/2012
1921 Dredge Cut	White Construction	4/4/2012
Kinney	White Construction	4/4/2012
Kinney	White Construction	4/4/2012
Constant DuRussell	White Construction	4/4/2012
Ripley	White Construction	4/4/2012
Rattell	White Construction	4/4/2012
1921 Dredge Cut	White Construction	4/4/2012
Ripley	White Construction	4/4/2012
Kolb	Consumers	4/13/2012
Behmlander	Consumers	4/13/2012
McNally	Muskegon Development	5/10/2012
Hembling	Muskegon Development	5/10/2012
Kindell	Dow Corning	6/11/2012
Frank Jean	Consumers	8/15/2012
Perry Creek	Bay Co DWS	10/17/2012

BAY COUNTY DRAIN COMMISSIONER

2012 ANNUAL REPORT

Debt Service
2012 through 2018

2012 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER

2012 Annual Report

DEBT SERVICE 2012 THROUGH 2018	2012	2013	2014	2015	2016	2017	2018	TOTAL
NAME OF ISSUE/PURPOSE								
SPECIAL ASSESSMENT DEBT:								
AUBURN ROAD DRAIN BONDS, SERIES 1992 Drain Construction								
BAXMAN DRAIN BONDS, SERIES 2004 Drain Improvements	50,875.00							50,875.00
GOETZ DRAIN BONDS, SERIES 2006 Drain Improvement	83,696.25	80,652.75	77,609.25					241,958.25
MCDONALD DRAIN NOTE Drain Improvement	18,563.51							18,563.51
SHINBINE Drain Improvement	4,841.42							4,841.42
STIEVE Drain Improvement	4,019.43							4,019.43
BIS EXT Drain Improvement	15,861.78	15,299.51	14,754.00	14,203.20	13,655.05	13,099.84	12,550.80	99,424.18
DELL CREEK Drain Improvement	94,527.57	91,252.90	87,978.24	84,703.58	81,430.91			439,893.20
Special Assessment Debt Subtotal:	272,384.96	187,205.16	180,341.49	98,906.78	95,085.96			859,574.99
Drain Debt Fund (8523)								
Drain Debt Fund (8510)	272,384.96	187,205.16	180,341.49	98,906.78	95,085.96			859,574.99
Total Drain Debt	272,384.96	187,205.16	180,341.49	98,906.78	95,085.96			859,574.99

BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report

COUNTY OF BAY
 SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
 DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DATE	PRINCIPAL DUE	TOTAL PRINCIPAL	2012 PAYMENTS	2012 PRINCIPAL OUTSTANDING
Bonded long-term debt obligations									
852.01	8	COLUMBIA DRAIN DISTRICT BONDS	7.6373%	DRAIN	JUNE 1	1,400,000		\$0.00	\$0.00
852.03	17	AUBURN ROAD DRAIN BONDS - SERIES 1992	6.6002%	DRAIN	JUNE 1	1,730,000		\$0.00	\$0.00
851.00	38	BAXMAN DRAIN BONDS - SERIES 2004	4.17%	DRAIN	JUNE 1	385,000	\$50,000.00	\$0.00	\$0.00
851.00	39	CONSTANT DURUSSELL INTERCOUNTY DRAIN	4.53%	DRAIN	JUNE 1	165,000	\$0.00	\$0.00	\$0.00
851.00	42	GOETZ INTERCOUNTY DRAIN - SERIES 2006	4.41%	DRAIN	JUNE 1	496,091	\$76,087.50	\$152,175.50	\$152,175.50
							<u>\$126,087.50</u>		<u>\$152,175.50</u>
Notes payable									
851.00	31	ARNOLD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	69,015.53	\$0.00	\$0.00	\$0.00
851.00	32	BATKO DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	49,077.54	\$0.00	\$0.00	\$0.00
851.00	45	BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000.00	\$72,000.00	\$0.00
851.00	47	DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	625,234.00	\$78,154.25	\$312,617.00	\$0.00
851.00	46	KOLB DRAIN 2007 NOTE	4.46%	DRAIN	JUNE 1	35,000.00	\$0.00	\$0.00	\$0.00
851.00	33	MCDONALD DRAIN 2002 NOTE	5.90%	DRAIN	JUNE 1	176,963.45	\$17,696.34	\$0.00	\$0.00
851.00	34	MUNGER ROAD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	268,817.57	\$0.00	\$0.00	\$0.00
851.00	35	ROSEBUSH DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	245,014.37	\$0.00	\$0.00	\$0.00
851.00	36	KINDELL DRAIN 2003 NOTE	4.79%	DRAIN	JUNE 1	99,511.91	\$0.00	\$0.00	\$0.00
851.00	40	SCHROEDER DRAIN 2006 NOTE	5.53%	DRAIN	JUNE 1	17,181.80	\$0.00	\$0.00	\$0.00
851.00	44	SHINBINE 2007 NOTE	5.10%	DRAIN	JUNE 1	23,140.82	\$4,628.18	\$0.00	\$0.00
851.00	43	STIEVE 2007 NOTE	4.60%	DRAIN	JUNE 1	19,211.88	\$3,842.40	\$0.00	\$0.00
851.00	41	VENNARD DRAIN 2006 NOTE	5.58%	DRAIN	JUNE 1	9,500.00	\$0.00	\$0.00	\$0.00
801.04		BANGOR CONSOLIDATED DRAIN	4.14%	DRAIN	JUNE 1	80,000.00	\$0.00	\$0.00	\$0.00
							<u>\$116,321.17</u>		<u>\$384,616.38</u>
Total Obligations							<u>\$242,408.67</u>		<u>\$536,791.88</u>

BAY COUNTY DRAIN COMMISSIONER

2012 ANNUAL REPORT

Summary of Chapter 8 Drains
2012 Special Assessments

County At Large 2012 Drain Tax
Chapter 8 Drains

County At Large 2012 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2012 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report**

**Summary of Chapter 8 Drains
2012 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Auburn Road	\$0.00	Huron & Eastern Railway	\$774.81		
		City of Auburn	\$0.00	\$25,205.97	
		Williams Township	\$0.00	\$5,838.73	\$31,819.51
Bis Ext.	\$1,230.14	Williams Township	\$2,398.78	\$9,543.69	\$13,172.61
Dell Creek	\$4,306.91	Huron & Eastern Railway	\$583.82		
		Williams Township	\$13,973.51	\$69,850.84	\$88,715.08
Goetz	\$5,591.34	Frankenlust Township	\$2,784.10	\$65,372.87	\$73,748.31
Totals	\$11,128.39		\$20,515.02	\$175,812.10	\$207,455.51

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report**

**County At Large 2012 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2012 Receivable	Assessments Collected In Advance	Total Assessment
Auburn Road	20 of 20	4.56%	\$0.00	\$31,031.67	\$17,620.08	\$1,730,000.00
Bis Ext.	5 of 10	8.00%	\$1,230.14	\$13,172.61	\$10,356.72	\$140,000.00
Dell Creek	5 of 8	4.50%	\$4,306.91	\$87,779.85	\$26,506.42	\$638,059.72
Goetz	7 of 8	7.25%	\$5,591.34	\$73,676.48	\$6,398.30	\$496,090.50
Totals			\$11,128.39	\$205,660.61	\$60,881.52	\$3,004,150.22

**County At Large 2012 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$296,125.00	Annual	9.85%	\$29,168.00	N/A
Drain Operation & Maintenance	\$13,300.00	Annual	11.41%	\$11,410.00	N/A
Portsmouth Drain Operation & Maintenance	\$8,500.00	As Necessary	5.00%	\$425.00	N/A

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report**

**Summary of Chapter 20 Drains
2012 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$29,168.00	Bangor Township	\$258,073.00	
		MDOT	\$8,884.00	\$296,125.00
Hampton Operation & Maintenance	\$11,410.00	Hampton Township		
		MDOT	\$1,890.00	\$13,300.00
Portsmouth Operation & Maintenance	\$425.00	Portsmouth	\$7,655.10	
		MDOT	\$419.90	\$8,500.00
TOTALS	\$29,168.00		\$266,957.00	\$296,125.00

Bay County Pledge of Good Faith Projects 2012

Project	County	Percent	Amount	Year
Auburn Road Drain	Bay	100.00%	\$1,730,000.00	20 of 20
Bis Ext.	Bay	100.00%	\$140,000.00	5 of 10
Dell Creek	Bay	100.00%	\$638,059.72	5 of 8
Goetz	Bay	100.00%	\$588,673.77	7 of 8
Total Pledges			\$3,096,733.49	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements

2012 ANNUAL REPORT

2012 Consolidated Balance Sheets

2012 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2012 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$77,864.02	\$78,040.81	\$33,187.17
Investments	\$1,799,878.59	\$247,643.30	\$335,474.14
Due from Other Funds	-	-	\$24,655.63
Special Assessments Receivable-Current	\$117,110.12	\$175,375.83	-
Special Assessments Receivable-Long Term	-	\$372,871.72	-
Due from Other Govt. Units	\$69,447.22	\$19,156.39	\$265,728.10
Due from Primary Govt.	\$10,883.22	\$11,128.39	\$41,003.00
Due from Private Sources	-	\$30.00	\$3,632.35
Due from Federal Govt.	-	-	-
Interest Receivable	\$20,569.35	\$3,128.68	\$3,295.24
Total Assets	\$2,095,752.52	\$907,375.12	\$706,975.63
<u>Liabilities</u>			
Accounts Payable	\$27,697.50	-	\$4,837.18
Due to Other Funds	\$169,149.27	-	\$1,757.70
Due to Federal Govt.	-	-	-
Deferred Revenue	\$152,162.86	\$267,900.75	\$317,925.00
Deferred Revenue-Unavailable	-	\$372,871.72	-
Due to Others	-	-	\$2,700.00
Due to Primary Govt.	\$23,493.92	-	\$9,432.33
Total Liabilities	\$372,503.55	\$640,772.47	\$336,652.21
Net Worth	\$1,723,248.97	\$266,602.65	\$370,323.42

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BAY COUNTY DRAIN COMMISSIONER
2012 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.	\$40,699.92	\$5,542.67	\$6,478.29
Interest Income - Other	\$128.43	-	\$259.13
Drain Permits	\$5,800.00	-	\$400.00
Special Assessment Revenue	\$73,978.36	\$272,678.48	\$11,144.50
Contribution from Local Units	\$14,108.68	\$31,728.53	\$264,827.50
Contribution from Primary Govt.	\$7,826.25	\$18,845.07	\$40,953.00
Rents & Leases	\$27,687.26	-	\$13,355.82
Transfers In From Other Funds	\$25,344.80	\$65.47	\$71,100.00
Reimbursements	-	-	-
Engineering Fees	\$1,950.00	-	-
Federal Grants	-	-	-
Miscellaneous	\$7,500.00	-	-
Total Revenues	\$205,023.70	\$328,860.22	\$408,518.24
 <u>Expenditures</u>			
Principal Payments	-	\$242,408.72	-
Interest Payment	-	\$29,988.29	-
Paying Agent Fees	-	\$225.00	-
Per Diems	-	-	\$1,600.00
Machinery & Equipment Expense	-	-	\$98,642.76
Professional Services	-	-	-
Uniform Purchases	-	-	-
Gas & Grease	\$15,300.35	-	\$14,024.58
Equipment Rental	\$39,244.33	-	\$1,289.62
Contractual Services	\$77,243.73	-	\$16,570.81
Engineering Services	-	-	-
Trash Removal	-	-	\$962.35
Filing Fees	-	-	-
Public Utilities	\$4,904.47	-	\$47,641.17
Telephone/Cellphone	\$960.00	-	\$1,184.78
Miscellaneous	\$17,587.82	-	\$919.22
Reimbursements	\$40,823.63	-	\$136,565.08
Insurance & Bonds	\$2,739.80	-	\$17,056.55
Equipment Repair & Maint.	\$1,786.73	-	\$5,035.97
Grounds Maintenance	\$2,908.58	-	\$13,889.72
Operating Transfers Out	\$71,165.47	-	\$25,344.80
Legal Notices	\$417.20	-	\$42.00
Building Repair & Maint.	-	-	-
Vehicles & Vehicle Repair & Maint.	\$809.40	-	\$5,778.53
Legal Fees	-	-	-
Other Supplies	\$1,155.70	-	\$1,218.51
Licenses & Permits	-	-	-
Total Expenditures	\$277,047.21	\$272,622.01	\$387,766.45
Total Revenue Over (Under) Expenditures	(\$72,023.51)	\$56,238.21	\$20,751.79
Net Worth, Beginning of Year	\$1,795,272.48	\$210,364.44	\$349,571.63
Net Worth, End of Year	\$1,723,248.97	\$266,602.65	\$370,323.42

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**BAY COUNTY DRAIN COMMISSIONER
 2012 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$110,385.42)
Investments	-
Due from Other Funds	\$110,385.42
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/> <hr/>
Net Worth	\$0.00
	<hr/> <hr/>

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BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

2012 ANNUAL REPORT

2012 Balance Sheets

2012 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2012 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$23,641.49	\$6,738.70	\$2,806.98
Due from Other Funds	\$24,655.63	-	-
Due from Other Govt. Units	\$258,073.00	-	\$7,655.10
Due from Primary Govt.	\$29,168.00	\$11,410.00	\$425.00
Due from Private Sources	-	\$3,632.35	-
Interest Receivable	\$2,228.75	\$1,055.51	\$10.98
Investments	\$229,286.43	\$105,192.17	\$995.54
Total Assets	\$567,053.30	\$128,028.73	\$11,893.60
<u>Liabilities</u>			
Accounts Payable	\$3,688.40	\$835.40	\$313.38
Deferred Revenue	\$296,125.00	\$13,300.00	\$8,500.00
Due to Other Funds	-	\$1,214.92	\$542.78
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$8,527.35	-	\$904.98
Total Liabilities	\$311,040.75	\$15,350.32	\$10,261.14
Net Worth	\$256,012.55	\$112,678.41	\$1,632.46

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BAY COUNTY DRAIN COMMISSIONER
 2012 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	\$258,073.00	-	\$6,754.50
Contributions from Primary Govt.	\$29,168.00	\$11,410.00	\$375.00
Drain Permits	\$200.00	\$100.00	\$100.00
Interest Income from Inv.	\$4,370.76	\$2,085.62	\$21.91
Interest Income- Other	\$224.37	\$30.42	\$4.34
Transfers in from Other Funds	\$71,100.00	-	-
Rent & Leases	\$13,355.82	-	-
Special Assessment Revenue	\$8,884.00	\$1,890.00	\$370.50
Total Revenues	\$385,375.95	\$15,516.04	\$7,626.25
 <u>Expenditures</u> 			
Machinery & Equipment	\$98,642.76	-	-
Contractual Services	\$14,630.39	-	\$1,940.42
Equipment Rental	-	\$1,214.92	\$74.70
Equipment Repair & Maint.	\$5,035.97	-	-
Gas & Grease	\$14,024.58	-	-
Grounds Maintenance	\$13,889.72	-	-
Insurance & Bonds	\$16,003.96	-	\$1,052.59
Legal Notices	\$42.00	-	-
Miscellaneous	\$481.39	-	-
Operating Transfers Out	\$25,344.80	-	-
Other Supplies	\$1,656.34	-	-
Per Diems	\$800.00	\$800.00	-
Public Utilities	\$31,859.51	\$12,649.89	\$3,131.77
Reimbursements	\$135,043.73	\$816.84	\$704.51
Telephone	\$1,184.78	-	-
Trash Removal	\$962.35	-	-
Vehicle Repair & Maintenance	\$5,778.53	-	-
Total Expenditures	\$365,380.81	\$15,481.65	\$6,903.99
Total Revenue Over (Under) Expenditur	\$19,995.14	\$34.39	\$722.26
Net Worth, Beginning of Year	\$236,017.41	\$112,644.02	\$910.20
Net Worth, End of Year	\$256,012.55	\$112,678.41	\$1,632.46

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BAY COUNTY DRAIN COMMISSIONER

Debt Retirement
Accounts

2012 ANNUAL REPORT

2012 Balance Sheets

2012 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 Balance Sheets**

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$75.98	-
Due from Other Govt. Units	-	-	\$2,784.10	-
Due from Primary Govt.	-	-	\$5,591.34	-
Due From Private Sources	-	\$30.00	-	-
Interest Receivable	\$67.10	\$414.60	\$377.91	\$3.89
Investments	\$7,957.24	\$33,394.16	\$31,758.81	\$36.94
Special Assessment Rec. - Current	-	-	\$65,301.04	-
Special Assessment Rec. - Long Term	-	-	\$70,689.85	-
Total Assets	\$8,024.34	\$33,838.76	\$176,579.03	\$40.83
<u>Liabilities</u>				
Deferred Revenue	-	-	\$80,074.78	-
Deferred Revenue - Unavailable	-	-	\$70,689.85	-
Total Liabilities	\$0.00	\$0.00	\$150,764.63	\$0.00
Net Worth	\$8,024.34	\$33,838.76	\$25,814.40	\$40.83

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 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	\$1.98	\$126.74	\$16.79	\$15.17
Investments	\$18.86	\$9,488.91	\$160.27	\$144.97
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$20.84	\$9,615.65	\$177.06	\$160.14
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$20.84	\$9,615.65	\$177.06	\$160.14

BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 Balance Sheets

	SCHROEDER DRAIN DEBT	VENNARD DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$5.98	\$46.70
Investments	-	-	\$57.29	\$6,116.87
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$0.00	\$0.00	\$63.27	\$6,163.57
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$0.00	\$0.00	\$63.27	\$6,163.57

**BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 Balance Sheets**

	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$7,062.50	\$30,460.93
Due from Other Govt. Units	-	-	\$2,398.78	\$13,973.51
Due from Primary Govt.	-	-	\$1,230.14	\$4,306.91
Due From Private Sources	-	-	-	-
Interest Receivable	\$0.02	\$5.12	\$35.94	\$494.70
Investments	\$10.46	\$2.99	\$3,246.98	\$49,727.97
Special Assessment Rec. - Current	-	-	\$9,543.69	\$69,499.43
Special Assessment Rec. - Long Term	-	-	\$58,631.30	\$243,550.57
Total Assets	\$10.48	\$8.11	\$82,149.33	\$412,014.02
<u>Liabilities</u>				
Deferred Revenue	-	-\$0.01	\$23,529.33	\$114,870.09
Deferred Revenue - Unavailable	-	-	\$58,631.30	\$243,550.57
Total Liabilities	\$0.00	(\$0.01)	\$82,160.63	\$358,420.66
Net Worth	\$10.48	\$8.12	(\$11.30)	\$53,593.36

**BAY COUNTY DRAIN COMMISSIONER
 2012 Annual Report
 Debt Retirement Accounts
 2012 Balance Sheets**

**AUBURN ROAD
 DEBT**

Assets

Cash	\$40,441.40
Due from Other Govt. Units	\$105,520.58
Due from Primary Govt.	-
Due From Private Sources	-
Interest Receivable	\$1,516.04
Investments	-
Special Assessment Rec. - Current	\$31,031.67
Special Assessment Rec. - Long Term	-
Total Assets	\$178,509.69

Liabilities

Deferred Revenue	\$49,426.56
Deferred Revenue - Unavailable	-
Total Liabilities	\$49,426.56
Net Worth	\$129,083.13

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BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 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	\$125.28	\$835.93	\$769.90	\$0.63
Special Assessment Revenue	-	\$36,876.02	\$71,185.16	-
Contribution from Local Units	-	\$7,832.78	\$2,896.93	-
Contribution Primary Govt.	-	\$5,258.94	\$5,817.94	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$125.28	\$50,803.67	\$80,669.93	\$0.63
 <u>Expenditures</u>				
Bond/Note Payments	-	\$50,000.00	\$76,087.50	-
Interest Payable	-	\$875.00	\$7,608.75	-
Paying Agent Fees	-	\$225.00	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$0.00	\$51,100.00	\$83,696.25	\$0.00
Total Revenue Over (Under) Expenditures	\$125.28	(\$296.33)	(\$3,026.32)	\$0.63
Net Worth, Beginning of Year	\$7,899.06	\$34,135.09	\$28,840.72	\$40.20
Net Worth, End of Year	\$8,024.34	\$33,838.76	\$25,814.40	\$40.83

BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
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2012 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	\$0.31	\$255.07	\$2.74	\$2.45
Special Assessment Revenue	-	\$14,584.40	-	-
Contribution from Local Units	-	\$2,623.60	-	-
Contribution Primary Govt.	-	\$1,118.33	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.31	\$18,581.40	\$2.74	\$2.45
<u>Expenditures</u>				
Bond/Note Payments	-	\$17,696.39	-	-
Interest Payable	-	\$879.17	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$0.00	\$18,575.56	\$0.00	\$0.00
Total Revenue Over (Under) Expenditures	\$0.31	\$5.84	\$2.74	\$2.45
Net Worth, Beginning of Year	\$20.53	\$9,609.81	\$174.32	\$157.69
Net Worth, End of Year	\$20.84	\$9,615.65	\$177.06	\$160.14

BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 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	\$0.96		\$88.15	\$0.35	\$10.36
Special Assessment Revenue	-		-	\$3,014.32	\$3,566.41
Contribution from Local Units	-		-	\$603.27	\$729.63
Contribution Primary Govt.	-		-	\$401.91	\$486.42
Transfers In	-		-	-	\$65.47
Bond/Note Proceeds	-		-	-	-
Total Revenues	\$0.96		\$88.15	\$4,019.85	\$4,858.29
 <u>Expenditures</u>					
Bond/Note Payments	-		-	\$3,842.40	\$4,628.18
Interest Payable	-		-	\$177.04	\$213.24
Paying Agent Fees	-		-	-	-
Miscellaneous	-		-	-	-
Transfers Out to Other Funds	-		-	-	-
Total Expenditures	\$0.00		\$0.00	\$4,019.44	\$4,841.42
Total Revenue Over (Under) Expenditures	\$0.96		\$88.15	\$0.41	\$16.87
Net Worth, Beginning of Year	\$62.31		\$6,075.42	\$10.07	(\$8.75)
Net Worth, End of Year	\$63.27		\$6,163.57	\$10.48	\$8.12

BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
Interest Income	\$86.44	\$1,054.39
Special Assessment Revenue	\$11,920.94	\$79,983.55
Contribution from Local Units	\$2,486.58	\$14,555.74
Contribution Primary Govt.	\$1,275.17	\$4,486.36
Transfers In	-	-
Bond/Note Proceeds	-	-
	<hr/>	<hr/>
Total Revenues	\$15,769.13	\$100,080.04
	<hr/>	<hr/>
<u>Expenditures</u>		
Bond/Note Payments	\$12,000.00	\$78,154.25
Interest Payable	\$3,861.77	\$16,373.32
Paying Agent Fees	-	-
Miscellaneous	-	-
Transfers Out to Other Funds	-	-
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Total Expenditures	\$15,861.77	\$94,527.57
	<hr/>	<hr/>
Total Revenue Over (Under) Expenditures	(\$92.64)	\$5,552.47
	<hr/>	<hr/>
Net Worth, Beginning of Year	\$81.34	\$48,040.89
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Net Worth, End of Year	(\$11.30)	\$53,593.36
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BAY COUNTY DRAIN COMMISSIONER
2012 Annual Report
Debt Retirement Accounts
2012 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	AUBURN ROAD DEBT
Interest Income	\$2,309.71
Special Assessment Revenue	\$51,547.68
Contribution from Local Units	-
Contribution Primary Govt.	-
Transfers In	-
Bond/Note Proceeds	-
	<hr/>
Total Revenues	\$53,857.39
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<u>Expenditures</u>	
Bond/Note Payments	-
Interest Payable	-
Paying Agent Fees	-
Miscellaneous	-
Transfers Out to Other Funds	-
	<hr/>
Total Expenditures	\$0.00
	<hr/>
Total Revenue Over (Under) Expenditures	\$53,857.39
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Net Worth, Beginning of Year	\$75,225.74
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Net Worth, End of Year	\$129,083.13
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