

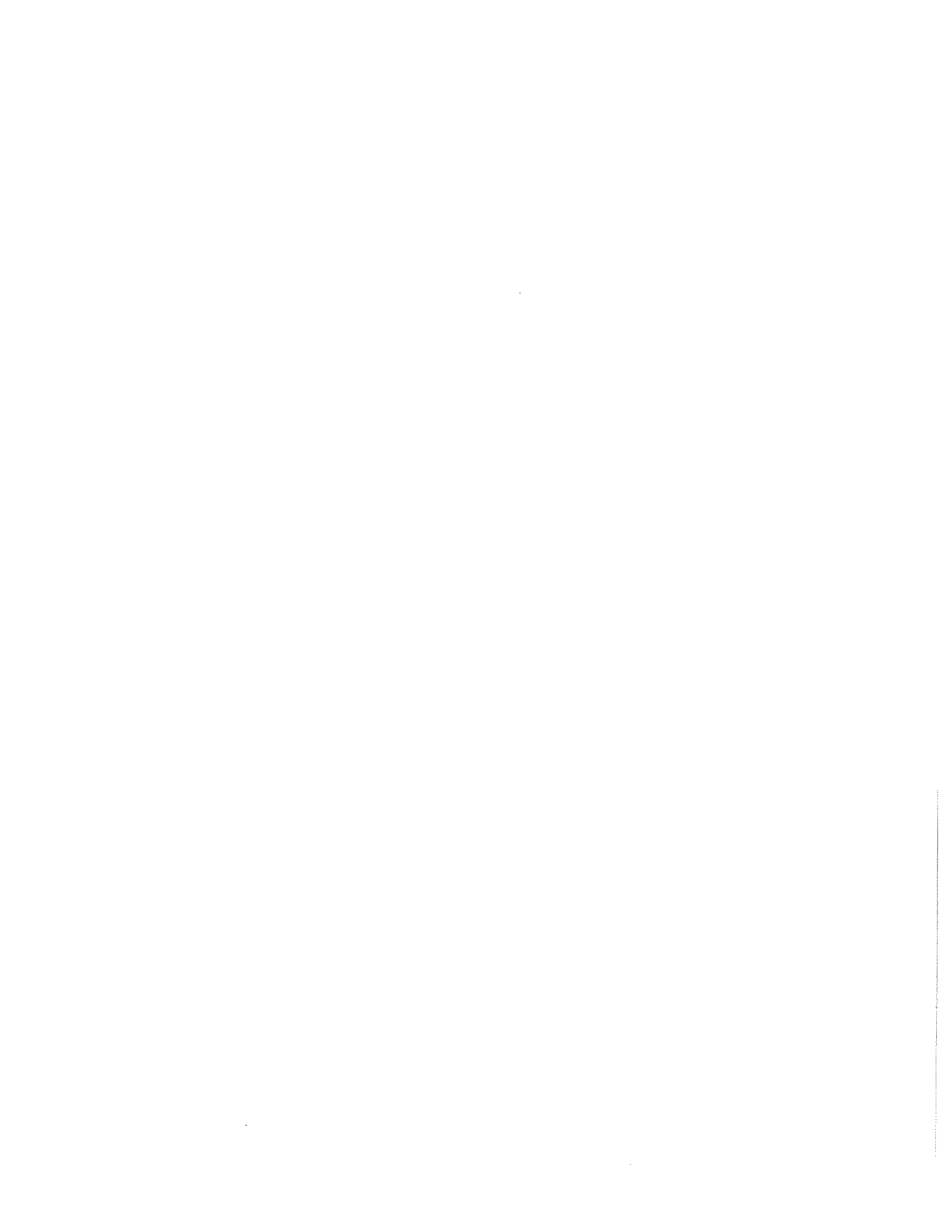
# BAY COUNTY DRAIN COMMISSIONER

## 2020 ANNUAL REPORT



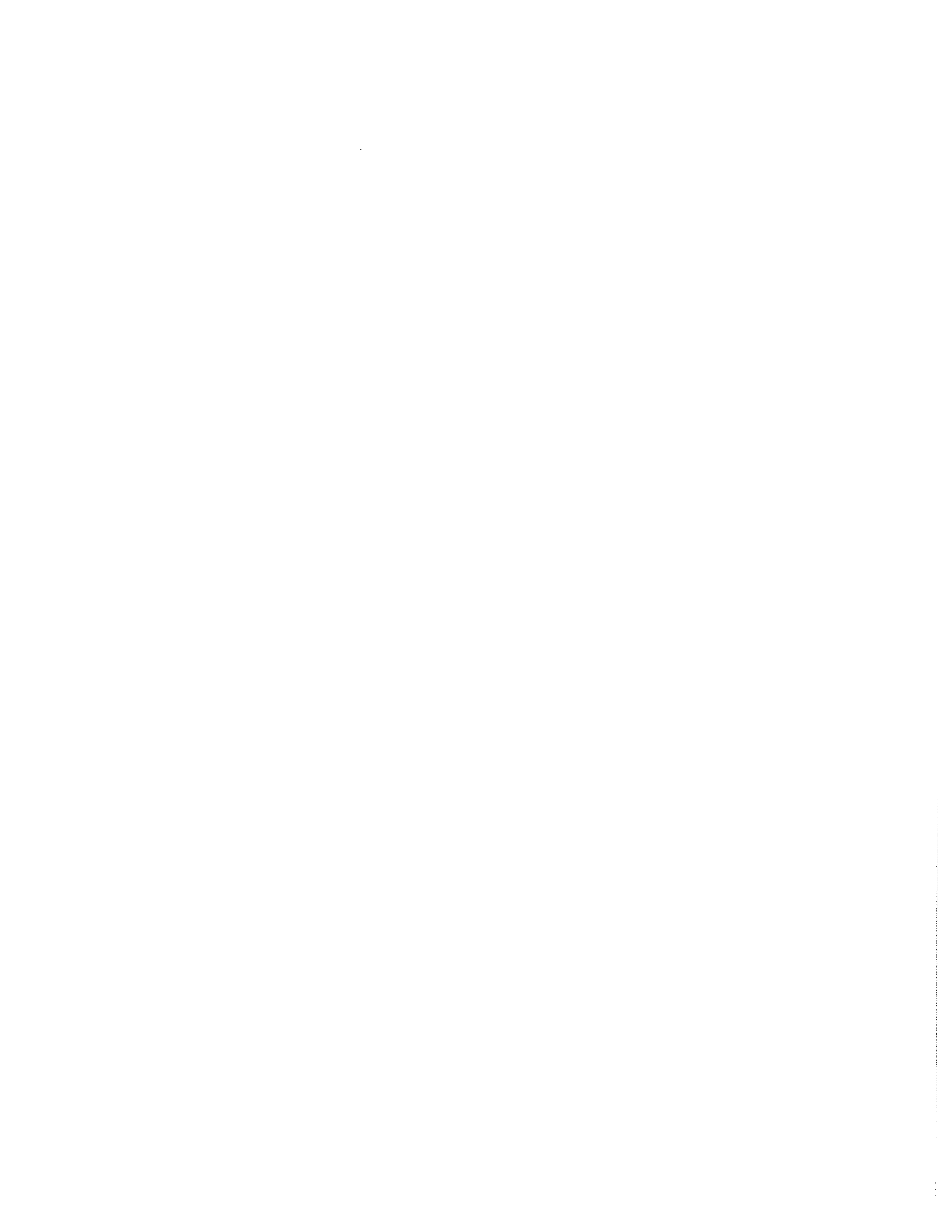
*Tebo-Erickson Drain Project*

Presented by:  
**Michael Rivard**  
Bay County Drain Commissioner  
March 31, 2021



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# BAY COUNTY DRAIN COMMISSIONER

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TDD (989) 895-4049  
(HEARING IMPAIRED)

## MEMORANDUM

TO: Board of Commissioners

FROM: Michael Rivard, Drain Commissioner *MR*

RE: Annual Report

DATE: March 31, 2021

---

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 Mike Duranczyk, 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 2020, 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 obtaining an updated NPDES permit and the associated implementation requirements in conjunction with the Bay Area Storm Water Authority.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2021 on behalf of the residents of Bay County. Please do not hesitate to contact me if you have any questions or if our office can be of service to you.



# BAY COUNTY DRAIN COMMISSIONER

Staff & Board  
Members



## 2020 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of  
Commissioners

Bay County Chapter 20 Drain  
Board Members





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**Drain Commissioner**  
Michael Rivard

## **Staff**

Mark Basket, Professional Surveyor

Lori Jezowski, Staff Accountant

Cheryl Ackerman, Administrative Assistant

Gregory A. Licht, Drain Maintenance

Stephen Williams, Drain Maintenance

Scott Bennett, Drain Maintenance

**Bay County Board of Commissioners**  
Michael Duranczyk, Chairman

Vaughn Begick

Kim Coonan

Thomas Herek

Ernie Krygier

Michael Lutz

Tom Ryder

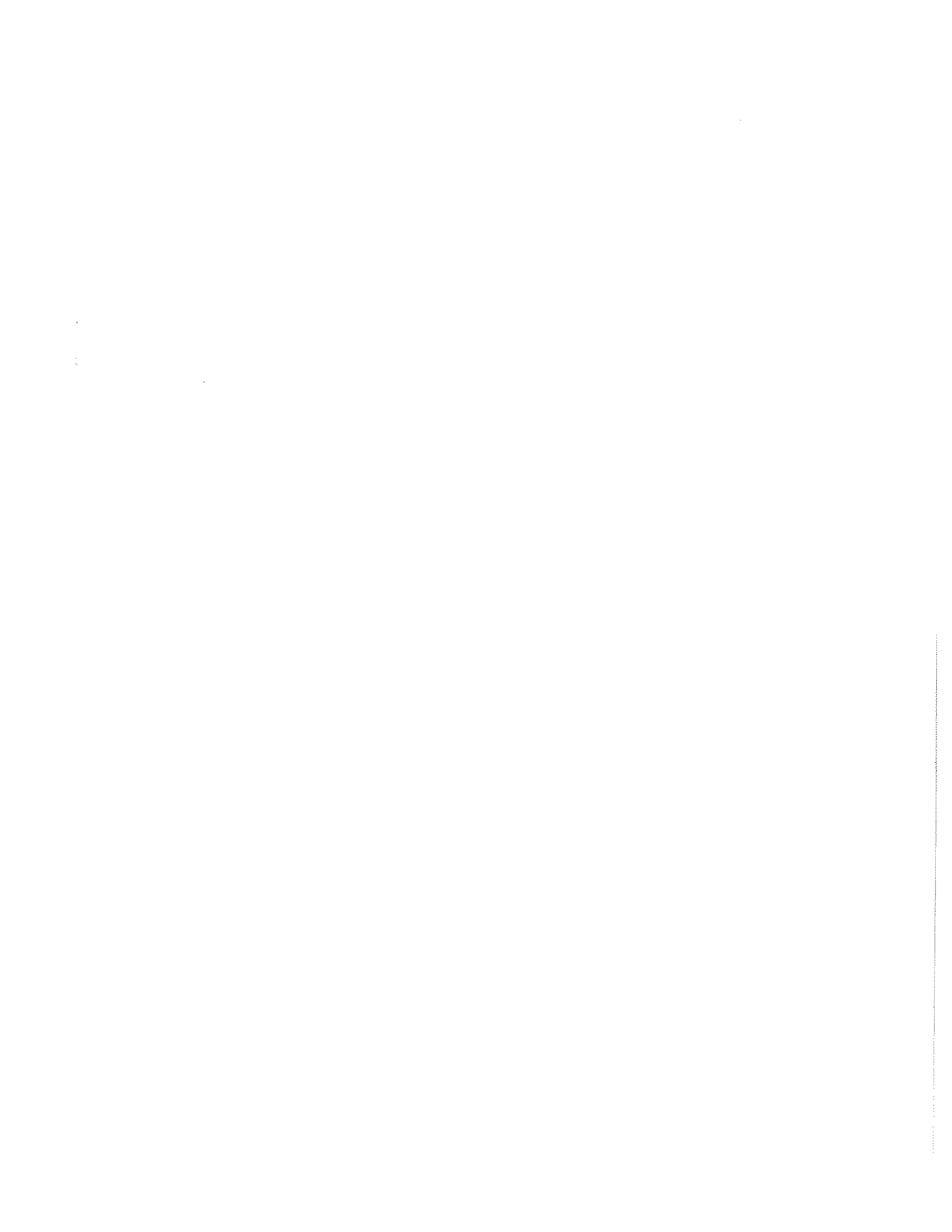
**Bay County Chapter 20 Drain Board Members**  
Michael Rivard, Chairman

Thomas Herek

Michael Duranczyk

## **Location**

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



# BAY COUNTY DRAIN COMMISSIONER

2021 Goals/2020  
Accomplishments



2020 ANNUAL REPORT

2021 Goals & Objectives

2020 Accomplishments



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## ***2020 Accomplishments***

### ***Projects***

In 2020, as in the past, the Drain Commissioner focused efforts on a significant number (22) of maintenance projects and the work was done in 8 townships. Beyond these contracted projects, Drain Commissioner Staff carried-out smaller repairs, maintenance, spraying or brushing projects on dozens of drains throughout Bay County.

In 2020, construction began on 3 petitioned projects: Hoppler Creek, Tebo-Erickson and Waldo & Branches Intercounty Drains.

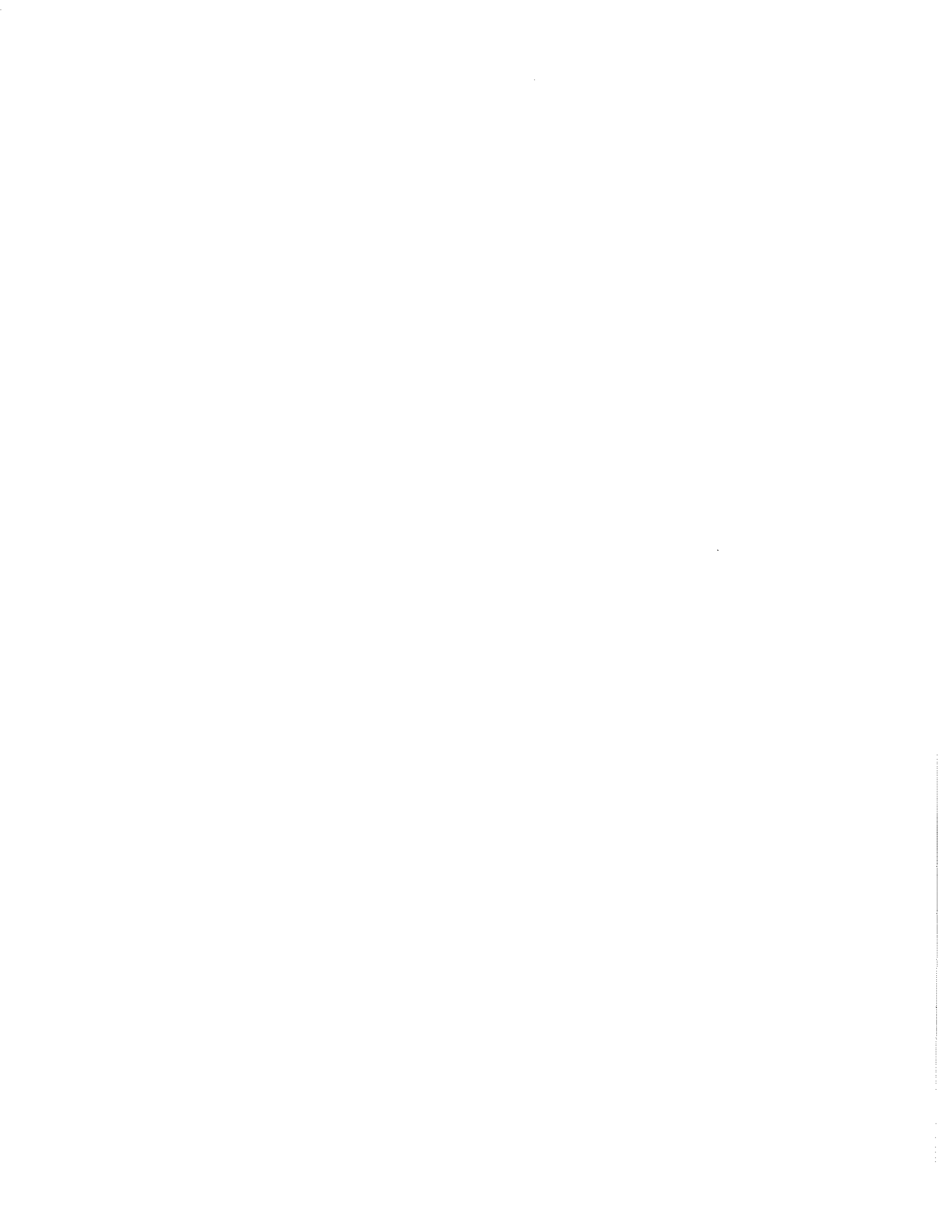
As always, the most important aspect of work on the Drain Commissioner's projects remained the approach taken to completing them. A strategy of utilizing creative and responsive methods to address project needs has been adopted.

### ***Environmental/Storm Water Quality***

In 2020, 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 submitted in 2016 for Bay County and all of the Authority members. The Drain Office has worked closely with EGLE to amend the permit application to remain in compliance.

In 2020 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. In 2020, a CAT 305 mini excavator was purchased. A schedule of replacing vehicles and equipment has been implemented.

### ***Soil Erosion & Sedimentation Control***

The Drain Office issued 82 new SESC permits in 2020 along with several renewals. Each permit received the necessary oversight and inspection.

### ***Community Outreach/Responsiveness***

In 2020, 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 2020. 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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## ***2021 Goals and Objectives***

### ***Responsiveness***

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

### ***Community Information/Outreach***

Building on the past successes, the Drain Commissioner's Office will continue to outreach to the community with information on its efforts. Mailings, individual and neighborhood meetings have led to clear communication with residents on specific projects affecting them. These activities will continue to be a priority. The Drain Commissioner will also continue meetings with local officials, members of the farm community and environmental groups to seek input on the direction of the drain system. This includes an ongoing effort to notify the public of the potential impacts the record high water levels in the Saginaw Bay will have on property.

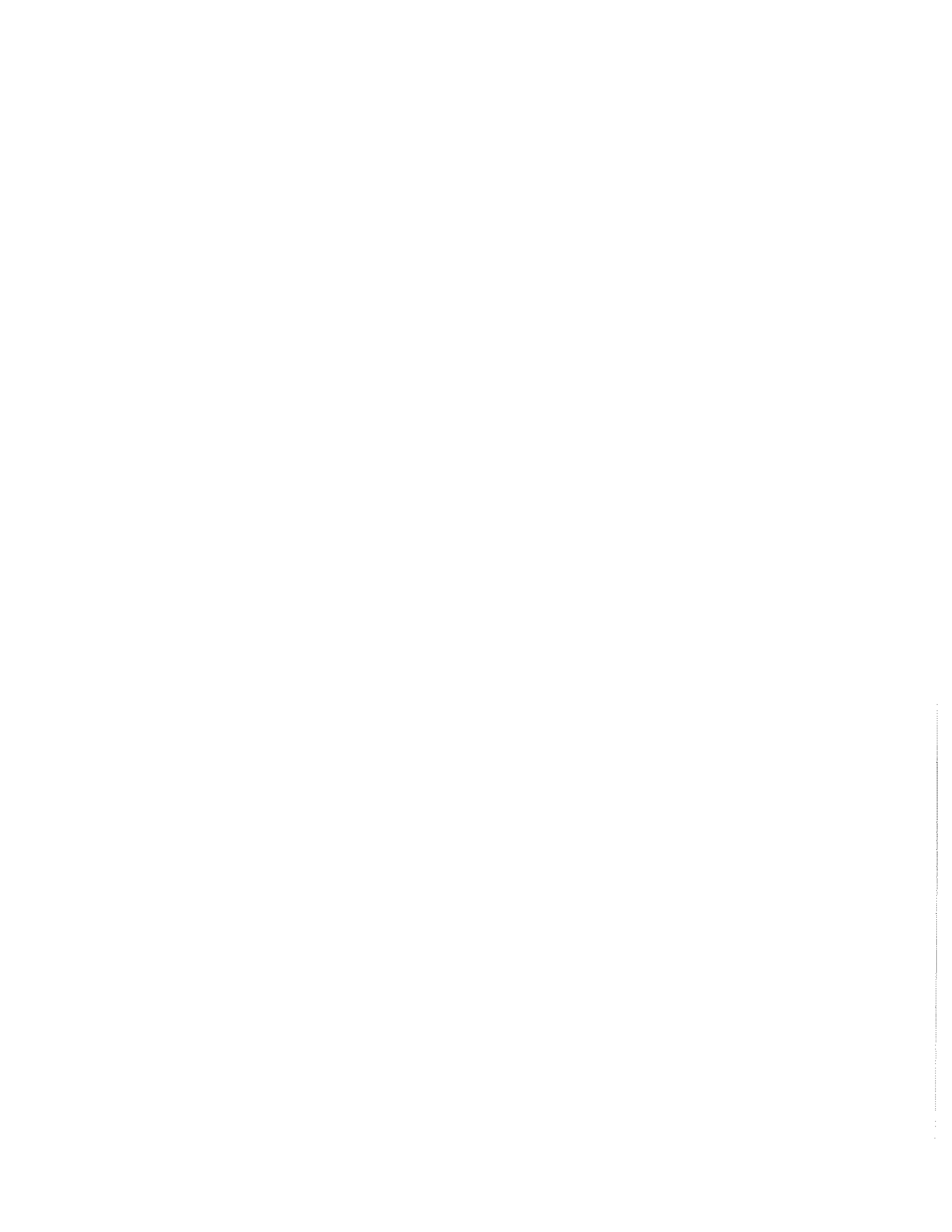
### ***Outstanding Projects***

The Drain Commissioner's Office has begun work on the Hoppler Creek Drain with a expected completion date of spring 2021. In conjunction with Midland County, a project has been undertaken on the Waldo Drain, the \$4 million project will be completed in 2022. Engineers work has begun on the Tebo-Erickson Drain, with a goal of a spring 2021 construction start.

### ***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 2021, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process.

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



### ***Equipment Replacement Program***

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 2020, a pick-up truck and a mini excavator were purchased.

2021 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, most pump stations have been upgraded, including Bangor and Hampton Townships, but efforts will continue.

### ***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. The expected completion date is in spring 2021.

### ***Soil Erosion/Sedimentation Control***

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

### ***Remonumentation Program***

In 2021, the Drain Commissioner's office will continue to oversee the County's remonumentation program. Under the direction of Mark Basket, P.S. the Office will oversee State Grants that will maintain survey marks on section corners throughout Bay County.

### ***Operational/Strategic***

During 2021, 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

## 2020 ANNUAL REPORT

- Petitioned Projects
- Projects Completed
- Maintenance Projects Completed
- Crossing Permits Issued
- Culvert Permits Issued
- Tap Permits Issued



**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

**PETITIONED PROJECTS**

**Drain**

Hoppler Creek  
Tebo-Erickson  
Waldo Intercounty

**Status**

Construction Phase  
Construction Phase  
Construction Phase

**MAINTENANCE PROJECTS COMPLETED**

**Drain**

Bartlett Drain  
Beard Drain  
Bis Drain  
Cole & Branch  
Culver Creek Drain  
Dell Creek Drain  
Deshano Drain  
Dubay Drain  
Fraser Garfield Drain  
Graham Drain  
H&K Drain  
Johnson Drain  
Kindell Drain  
Lambert Drain  
Livingston Drain  
McArthur Drain  
Phillips Drain  
Railroad Drain  
Wetters Drain

**Township**

Pinconning  
Merritt  
Williams  
Monitor  
Monitor  
Williams  
Beaver  
Kawkawlin  
Fraser  
Kawkawlin  
Williams  
Fraser  
Williams  
Fraser  
Beaver  
Williams  
Williams  
Kawkawlin  
Kawkawlin

**Tap Permit Summary**

**Drain**

Fanger Drain  
Dell Creek Drain  
Baxman Drain

**Applicant**

KAA Properties  
Chris & Deb Schmidt  
Bay City Public Schools

**Date**

5/26/2020  
9/18/2020  
11/16/2020

**Culvert Permit Summary**

**Drain**

Youngs Ditch Drain  
Dingman Branch 3  
Tebo Drain  
Tebo Drain  
Bartlet Branch 3  
Bartlett Drain  
Dewyse Drain  
Walk Drain  
Fanger Drain  
Trombley Branch

**Applicant**

Bernadette Jacobs  
Kenneth hintz  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission  
Bay County Road Commission

**Date**

1/13/2020  
1/22/2020  
1/31/2020  
1/31/2020  
2/19/2020  
2/19/2020  
2/19/2020  
2/19/2020  
2/19/2020  
2/19/2020

**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

Mayville Drain	Jeffery Wheeler	3/12/2020
Underwood Drain	Consumers Energy	5/5/2020
Railroad Br 3	Michael & Lorraine rumbley	8/5/2020
Vanwert Branch 1	Erik Felski	8/6/2020
Waldo & Branches	Consumers Energy	8/12/2020
Webster Drain	Todd Holzhei	9/14/2020
Culver Creek Drain	Lester Weiss & Helmreich Farms	9/22/2020
Old Townline Drain	Consumers Energy	10/6/2020
Youngs Ditch Drain	Brian Morse	10/2/2020
Johnson Drain	Bay County Road Commission	11/18/2020
S Br Pinconning River	Bay County Road Commission	11/18/2020
Whitefeather Branch 1	Omer Racette	12/3/2020

**Crossing Permit Summary**

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Hoppler Drain	Consumers Energy	1/6/2020
Tobico Drain	Consumers Energy	1/15/2020
Jean Aplin	Consumers Energy	1/14/2020
Saganing Tributary	METC	1/28/2020
Tebo Erickson Drain	Consumers Energy	3/16/2020
German Road Drain	Consumers Energy	4/29/2020
Johnson Drain	Consumers Energy	4/29/2020
Johnson Drain	Consumers Energy	4/29/2020
Bryce Drain	Consumers Energy	4/29/2020
Schoof Drain	Consumers Energy	6/8/2020
Johnson Drain	Consumers Energy	6/24/2020
Steive Drain	METC	6/24/2020
Wilson Drain	METC	6/24/2020
Pinconning River Tributary	METC	6/24/2020
Pinconning River Tributary	METC	6/24/2020
Selle Drain	METC	6/24/2020
Tebo Erickson Drain	METC	6/24/2020
O'Keefe Drain	METC	6/24/2020
Erickson Drain	METC	6/24/2020
Sequin Drain	METC	6/24/2020
Kiesel Middle Drain	METC	6/24/2020
Kaweck Drain	METC	6/24/2020
Schroeder Drain	METC	6/24/2020
Davis Drain	METC	6/24/2020
Shinbines Drain	METC	6/24/2020
Waldo Drain	METC	6/24/2020
Livingston Drain	METC	6/24/2020
Livingston Drain	METC	6/24/2020



**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

Prast Drain	METC	6/24/2020
Mill Pond Drain	Consumers Energy	7/6/2020
Rattell Drain	Consumers Energy	7/22/2020
Dell Creek Drain	Chris & Deb Schmidt	9/28/2020
Meddaugh Drain	Peninsula Fiber Network	9/22/2020
Tap & Gove Drain	Kawkawlin Township	9/29/2020
Appold Drain	METC	10/20/2020
Goetz Drain	METC	10/20/2020
Forster Drain	I PteIX	10/29/2020
Reichle Drain	METC	12/14/2020

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# BAY COUNTY DRAIN COMMISSIONER

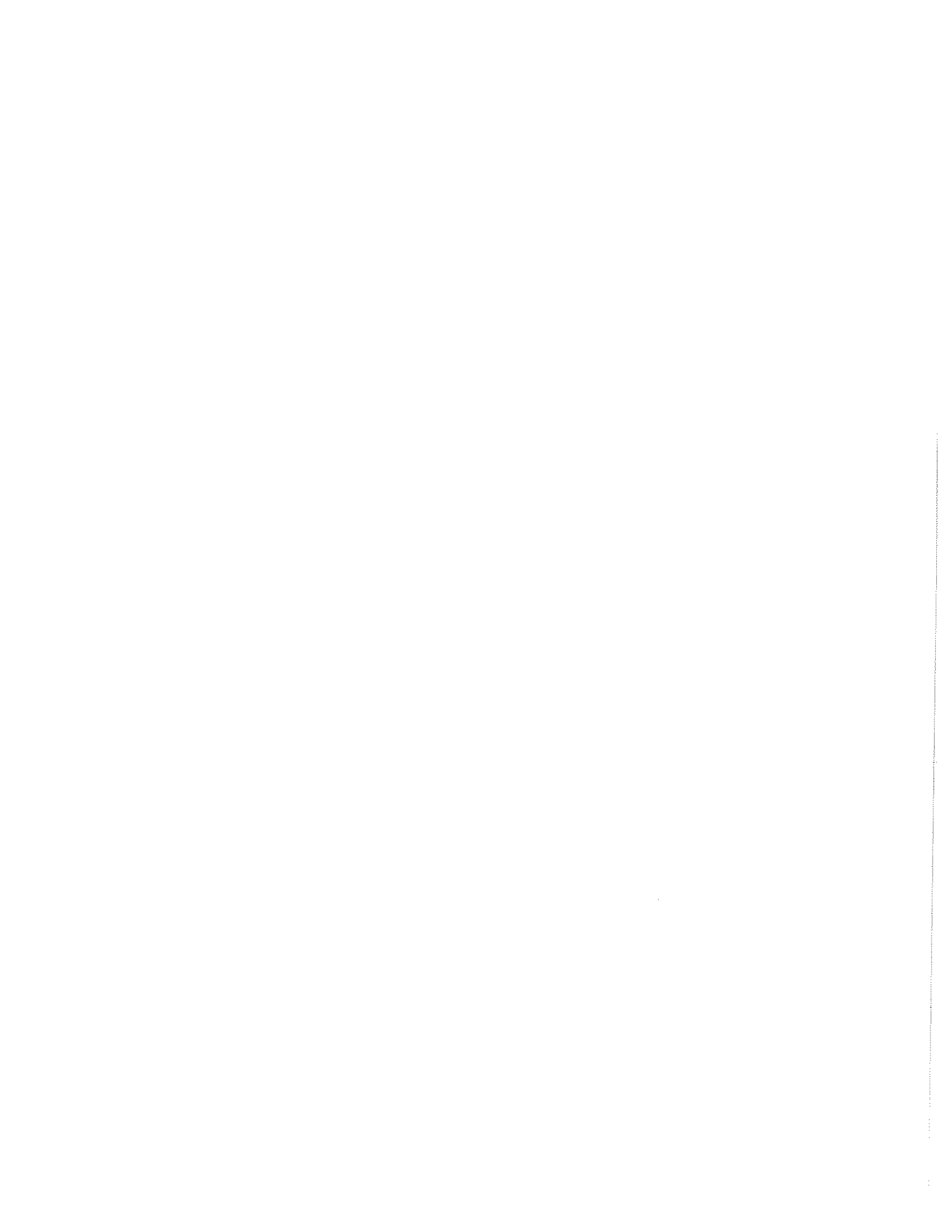


## 2020 ANNUAL REPORT

Debt Service  
2020 through 2027

2020 Drain Schedule of Debt and  
Related Debt Payments

Debt Schedules



**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

**DEBT SERVICE 2020 THROUGH 2040**

<u>NAME OF ISSUE/PURPOSE</u>	<u>2020</u>	<u>2021</u>	<u>2022-2040</u>	<u>TOTAL</u>
<b>SPECIAL ASSESSMENT DEBT:</b>				
BUDD Intercounty Drain- Bay Co. 21%- Arenac Co. 79% Drain Improvement	\$38,950.70	\$38,950.70	\$77,901.40	\$155,802.80
WILCOX Drain Improvement	\$74,324.14	\$74,324.14	\$222,972.40	\$371,620.68
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$251,374.06	\$377,061.10
HOPPLER CREEK Drain Improvement		\$494,485.51	\$1,858,231.03	\$2,352,716.54
TEBO-ERICKSON Drain Improvement			\$1,777,581.21	\$1,777,581.21
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22% Drain Improvement			\$2,404,260.65	\$2,404,260.65
<b>Special Assessment Debt Subtotal:</b>	<b>\$176,118.36</b>	<b>\$670,603.87</b>	<b>\$6,592,320.75</b>	<b>\$7,439,042.98</b>
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$176,118.36	\$670,603.87	\$6,592,320.75	\$7,439,042.98
<b>Total Drain Debt</b>	<b>\$176,118.36</b>	<b>\$670,603.87</b>	<b>\$6,592,320.75</b>	<b>\$7,439,042.98</b>

BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report

COUNTY OF BAY  
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS  
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2020	
							PAYMENTS	PRINCIPAL OUTSTANDING
Bonded long-term debt obligations								
851.00	51	HOPPLER CREEK BOND	2.2100%	DRAIN	JUNE 1	\$2,200,000.00	\$0.00	\$2,200,000.00
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$196,456.00	\$0.00	\$1,964,560.00
<hr/>								
Notes payable								
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$340,899.00	\$35,287.41	\$111,244.12
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$634,000.00	\$64,112.66	\$276,270.14
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$52,630.46	\$287,804.90
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$0.00	\$1,662,495.00
							\$152,030.53	\$2,337,813.54
Total Obligations							\$152,030.53	\$6,502,373.54

# BAY COUNTY DRAIN COMMISSIONER

## 2020 ANNUAL REPORT

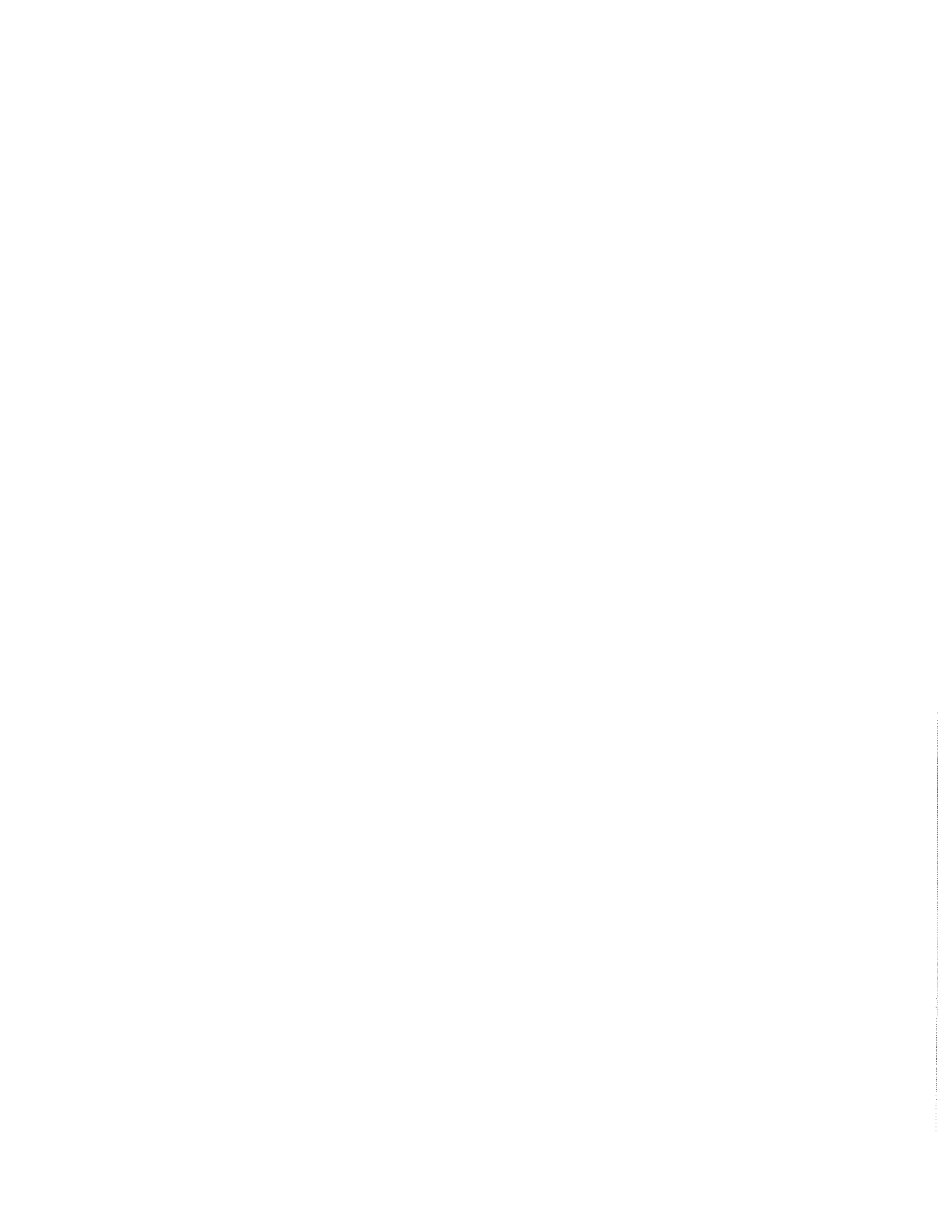
Summary of Chapter 8 Drains  
2020 Special Assessments

County At Large 2020 Drain Tax  
Chapter 8 Drains

County At Large 2020 Drain Tax  
Chapter 20 Drains

Summary of Chapter 20 Drains  
2020 Operation and Maintenance  
Assessments

Bay County Pledge of Good Faith  
Projects





**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

**Summary of Chapter 8 Drains  
2020 Special Assessments**

<b>Drain</b>	<b>County @ Large</b>	<b>Organization</b>	<b>At Large</b>	<b>Local</b>	<b>Total</b>
Budd Drain	\$805.46	Lakestate Railroad	\$96.83		
		MDOT	\$52.82		
		Pinconning Township	\$1,100.36	\$9,468.89	\$11,524.36
Hoppler Creek Drain	\$18,587.09	Huron & Eastern Railway	\$381.67		
		City of Midland	\$255.20	\$1,664.20	
		Williams Township	\$29,739.34	\$175,290.06	\$225,917.56
Kerr, Jammer, Szymanski	\$4,414.50	Kawkawlin Township	\$18,186.92	\$45,556.21	\$68,157.63
Wilcox Drain	\$3,817.23	Huron & Eastern Railway	\$639.03		
		Monitor Township	\$11,172.39	\$53,904.61	\$69,533.26
Waldo & Br Intercounty	\$14,963.34	Beaver Township	\$14,963.34	\$145,130.49	
		Williams Township	\$299.27	\$2,584.77	\$177,941.21
<b>Totals</b>	<b><u>\$42,587.62</u></b>		<b><u>\$76,887.17</u></b>	<b><u>\$433,599.23</u></b>	<b><u>\$553,074.02</u></b>

**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

**County At Large 2020 Drain Tax  
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2020 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	8 of 10	4.56%	\$805.46	\$11,374.71	\$883.83	\$11,524.36
Hoppler Creek	1 of 5	2.21%	\$18,587.09	\$225,293.46	\$11,881.01	\$447,117.56
Wilcox	7 of 10	4.10%	\$3,817.23	\$68,894.23	\$639.03	\$69,533.26
Kerr, Jammer, Szymanski	6 of 10	6.00%	\$4,414.50	\$68,157.63	\$1,243.16	\$68,157.63
Waldo & Br Intercounty	1 of 7	2.00%	\$14,963.34	\$177,941.20	\$206,202.53	\$316,226.92
<b>Totals</b>			<b>\$42,587.62</b>	<b>\$551,661.23</b>	<b>\$220,849.56</b>	<b>\$912,559.73</b>

**County At Large 2020 Drain Tax  
Chapter 20 Drains**

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

**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report**

**Summary of Chapter 20 Drains  
2020 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township	\$325,000.00	\$376,060.26
		Dobson Drive Resident	\$3,140.00	
		MDOT	\$11,187.61	
Hampton Operation & Maintenance	\$26,297.58	Hampton Township	\$200,000.00	\$230,680.51
		MDOT	\$4,382.93	
Portsmouth Operation & Maintenance	\$555.19	Portsmouth	\$10,000.00	\$11,103.72
		MDOT	\$548.53	
<b>TOTALS</b>	<u><u>\$63,585.42</u></u>		<u><u>\$551,119.07</u></u>	<u><u>\$617,844.49</u></u>

**Bay County Pledge of Good Faith Projects 2020**

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	7 of 10
Hoppler Creek Drain	Bay	100.00%	\$2,200,000.00	1 of 5
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	5 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	1 of 5
Waldo & Br Intercounty Drain	Bay	100.00%	\$1,964,560.00	1 of 21
Wilcox	Bay	100.00%	\$634,000.00	6 of 10
<b>Total Pledges</b>			<u><u>\$7,341,954.00</u></u>	

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# BAY COUNTY DRAIN COMMISSIONER

Consolidated  
Statements



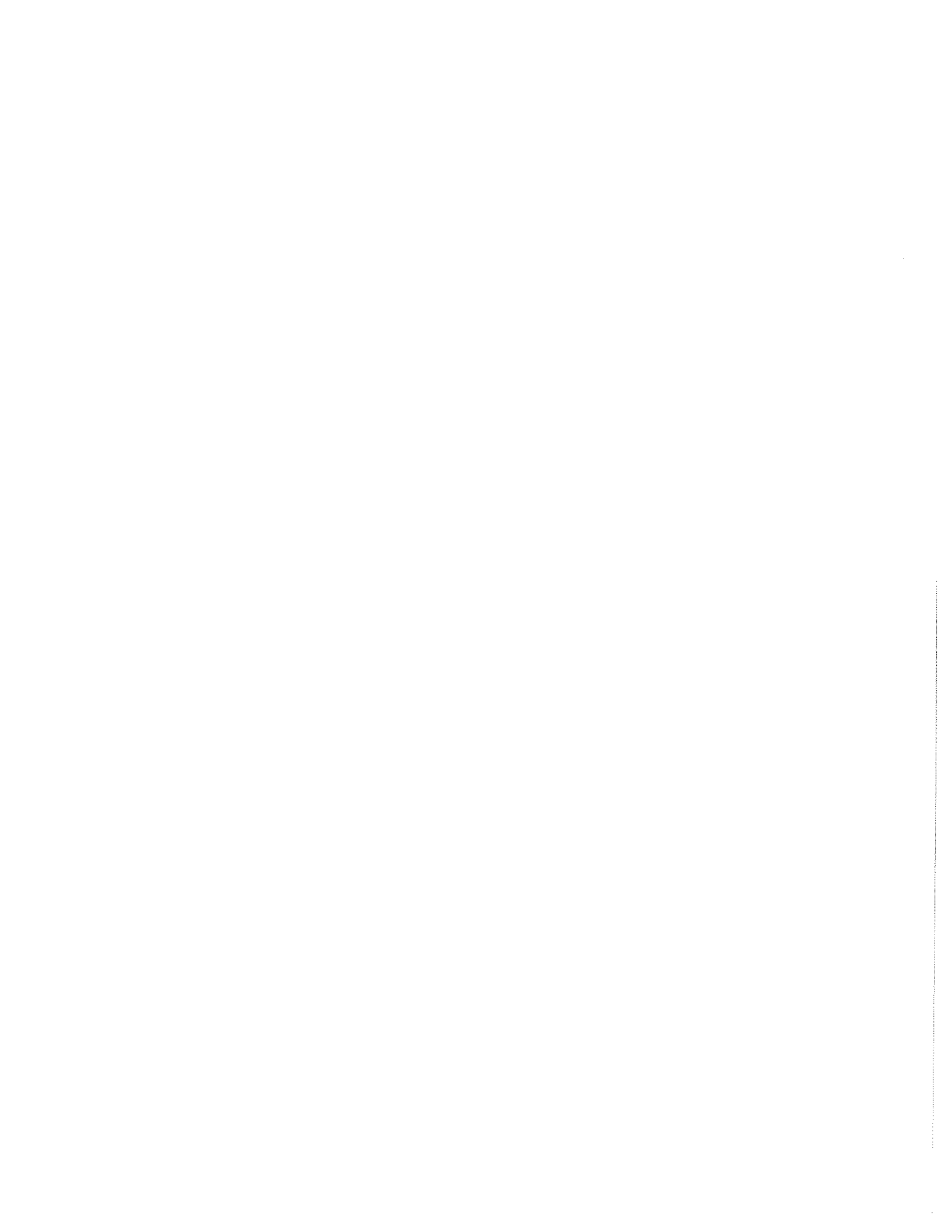
## 2020 ANNUAL REPORT

2020 Consolidated Balance Sheets

2020 Consolidated Statement of  
Revenues, Expenditures, and  
Changes in Fund Balance

Chapter 8 Drains  
Debt Retirement Accounts  
Chapter 20 Drains

2020 802 Fund Revolving Drain  
Balance Sheet  
Projects



**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report  
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$3,788,722.21	\$496,017.34	\$182,929.19
Investments	\$1,992,181.29	\$802.61	\$673,236.88
Due from Other Funds	-	-	25,153.51
Special Assessments Receivable	-	\$6,049,454.29	-
Assessments Receivable	\$81,758.90	\$424,859.60	3,140.00
Due from Other Govt. Units	\$31,153.92	\$41,466.20	\$500,640.32
Due from Primary Govt.	\$48,620.22	\$85,335.43	\$97,945.10
Due from Private Sources	-	-	-
Due from Federal Govt.	99,557.70	-	-
Interest Receivable	\$5,409.95	\$2.17	\$1,888.71
Investments- Gain on FMV	\$26,774.35	(\$2,433.89)	\$5,009.51
<b>Total Assets</b>	<b>\$6,074,178.54</b>	<b>\$7,095,503.75</b>	<b>\$1,489,943.22</b>
<u>Liabilities</u>			
Accounts Payable	\$81,379.64	-	\$5,384.98
Due to Other Funds	\$109,097.38	-	668.42
Due to Federal Govt.	-	-	-
Deferred Revenue	\$134,229.12	\$744,716.83	\$601,725.42
Deferred Revenue-Unavailable	-	\$6,049,454.29	-
Due to Others	4,854.00	-	\$2,700.00
Customer Deposits	2,500.00	-	\$0.00
Due to Primary Govt.	\$43,809.18	-	\$72,544.78
<b>Total Liabilities</b>	<b>\$375,869.32</b>	<b>\$6,794,171.12</b>	<b>\$683,023.60</b>
<b>Net Worth</b>	<b>\$5,698,309.22</b>	<b>\$301,332.63</b>	<b>\$806,919.62</b>

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**BAY COUNTY DRAIN COMMISSIONER**  
**2020 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.	\$32,264.72	\$12.99	\$11,946.34
Drain Permits	\$4,400.00	-	\$1,000.00
Special Assessment Revenue	\$509,541.46	\$287,238.82	\$16,119.07
Contribution for Pvt Sources	-	\$7,780.00	-
Contribution from Local Units	\$11,489.97	\$31,281.56	\$332,500.00
Contribution from Primary Govt.	\$6,611.00	\$9,268.48	\$45,149.04
Engineering Fees	7,767.75	-	-
Rents & Leases	\$25,926.08	-	\$22,495.81
Transfers In From Other Funds	(\$50,286.25)	-	-
Reimbursements from Other Govt. Unit	\$410,582.73	\$27,655.00	-
Federal Grants	\$176,032.20	-	-
Miscellaneous/Reimbursements	\$18,963.22	-	\$15.09
Bond/Note/ Debt Proceeds	\$3,862,495.00	-	-
Unrealized Gains on Investments	12,473.96	-	4,157.99
<b>Total Revenues</b>	<b>\$5,028,261.84</b>	<b>\$363,236.85</b>	<b>\$433,383.34</b>
<u>Expenditures</u>			
Principal Payments	-	\$152,030.53	-
Interest Payment	-	\$24,087.83	-
Machinery & Equipment Expense	-	-	\$56,218.31
Gas & Grease	\$7,616.20	-	\$9,915.03
Equipment Rental	\$55,815.26	-	\$3,421.48
Contractual Services	\$840,994.49	-	\$3,250.00
Contribution- To other Counties	4,381.00	-	-
Engineering Services	196,852.14	-	-
Trash Removal	-	-	\$393.87
Insurance & Bonds	19.29	-	-
Public Utilities	\$22,949.75	-	\$160,642.78
Telephone/Cellphone	\$2,351.08	-	-
Legal Notices	\$3,902.09	-	104.55
Miscellaneous	\$20,513.00	-	\$1,231.57
Per Diems	-	-	\$1,100.00
Reimbursements	\$41,649.08	-	\$129,961.23
Licenses & Permits	-	-	150.00
Equipment Repair & Maint.	-	-	\$23,858.45
Grounds Maintenance	\$16,077.61	-	\$36,396.99
Operating Transfers Out	(77,675.61)	-	\$27,706.92
Education & Training	-	-	-
Repair & Maintenance	13,630.65	-	\$272.65
Vehicles & Vehicle Repair & Maint.	\$40,729.81	-	-
Other Supplies	\$8,660.91	-	\$2,277.55
<b>Total Expenditures</b>	<b>1,198,466.75</b>	<b>176,118.36</b>	<b>456,901.38</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$3,829,795.09</b>	<b>\$187,118.49</b>	<b>(\$23,518.04)</b>
<b>Net Worth, Beginning of Year</b>	<b>\$1,868,514.13</b>	<b>\$114,214.14</b>	<b>\$830,437.66</b>
<b>Net Worth, End of Year</b>	<b>\$5,698,309.22</b>	<b>\$301,332.63</b>	<b>\$806,919.62</b>

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**BAY COUNTY DRAIN COMMISSIONER  
 2020 Annual Report  
 8020 Revolving Fund  
 Balance Sheet**

**8020 Revolving  
 Fund**

Assets

Cash	(\$57,308.38)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$57,308.38
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
<b>Total Assets</b>	<u><u>\$0.00</u></u>

Liabilities

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

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# BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains



## 2020 ANNUAL REPORT

2020 Balance Sheets

2020 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Chapter 20 Drains



BAY COUNTY DRAIN COMMISSIONER  
 2020 Annual Report  
 Chapter 20 Drains  
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$167,654.66	\$14,547.03	\$727.50
Due from Other Funds	\$25,153.51	-	-
Due from Other Govt. Units	\$325,000.00	\$175,640.32	-
Due from Primary Govt.	\$36,732.65	\$50,657.26	\$10,555.19
Assessments Receivable	\$3,140.00	-	-
Interest Receivable	\$1,778.07	\$110.43	\$0.21
Investments	\$648,800.37	\$24,359.16	\$77.35
Gain on Inv. To FMV	\$3,886.97	\$1,128.81	(\$6.27)
<b>Total Assets</b>	<b>\$1,212,146.23</b>	<b>\$266,443.01</b>	<b>\$11,353.98</b>
<u>Liabilities</u>			
Accounts Payable	\$5,384.98	-	-
Deferred Revenue	\$364,872.65	\$226,297.58	\$10,555.19
Due to Other Funds	-	-	\$668.42
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$71,772.27	-	\$772.51
<b>Total Liabilities</b>	<b>\$444,729.90</b>	<b>\$226,297.58</b>	<b>\$11,996.12</b>
<b>Net Worth</b>	<b>\$767,416.33</b>	<b>\$40,145.43</b>	<b>(\$642.14)</b>

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BAY COUNTY DRAIN COMMISSIONER

2020 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	\$8,000.00	\$416.39
Drain Permits	\$300.00	\$700.00	-
Interest Income from Inv.	\$11,052.15	\$892.95	\$1.24
Transfers in from Other Funds	-	-	-
Miscellaneous Revenue	\$15.09	-	-
Special Assessment Revenue	\$11,187.61	\$4,382.93	\$548.53
Reimbursements	-	-	-
Rents and Leases	\$22,495.81	-	-
Unrealized Gain on Investments	\$3,991.67	\$166.32	-
<b>Total Revenues</b>	<b>\$410,774.98</b>	<b>\$14,142.20</b>	<b>\$8,466.16</b>
<u>Expenditures</u>			
Machinery & Equipment	\$56,218.31	-	-
Contractual Services	-	-	\$3,250.00
Engineering Supplies	-	-	-
Equipment Rental	\$2,735.92	-	\$685.56
Equipment Repair & Maint.	\$23,858.45	-	-
Professional Services	-	-	-
Gas & Grease	\$9,915.03	-	-
Grounds Maintenance	\$36,396.99	-	-
Legal Notices	\$104.55	-	-
Licensess & Permits	\$150.00	-	-
Miscellaneous	\$1,231.57	-	-
Operating Transfers Out	\$27,706.92	-	-
Other Supplies	\$2,277.55	-	-
Per Diems	\$800.00	\$300.00	-
Public Utilities	\$64,520.99	\$91,085.44	\$5,036.35
Reimbursements	\$128,828.37	-	\$1,132.86
Repair & Manitenance	\$272.65	-	-
Trash Removal	\$393.87	-	-
Vehicle Repair & Maintenance	-	-	-
Unrealized Loss on Investments	-	-	-
<b>Total Expenditures</b>	<b>\$355,411.17</b>	<b>\$91,385.44</b>	<b>\$10,104.77</b>
<b>Total Revenue Over (Under) Expenditur</b>	<b>\$55,363.81</b>	<b>-\$77,243.24</b>	<b>-\$1,638.61</b>
<b>Net Worth, Beginning of Year</b>	<b>\$712,052.52</b>	<b>\$117,388.67</b>	<b>\$996.47</b>
<b>Net Worth, End of Year</b>	<b>\$767,416.33</b>	<b>\$40,145.43</b>	<b>(\$642.14)</b>

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# BAY COUNTY DRAIN COMMISSIONER

Debt Retirement  
Accounts



2020 ANNUAL REPORT

2020 Balance Sheets

2020 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Debt Retirement Accounts



**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report  
Debt Retirement Accounts  
2020 Balance Sheets**

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	TEBO ERICKSON DRAIN DEBT	WALDO & BR I C DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$7,907.38	\$352,268.24
Due from Other Govt. Units	-	-	-	\$299.27
Due from Primary Govt.	-	-	-	\$30,007.05
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	\$147,634.88
Special Assessment Rec. - Long Term	-	-	\$1,965,959.74	\$1,705,273.35
Allowance on Investments- FMV	(\$159.69)	(\$327.11)	-	-
<b>Total Assets</b>	<b>(\$159.69)</b>	<b>(\$327.11)</b>	<b>\$1,973,867.12</b>	<b>\$2,235,482.79</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	\$6,589.45	\$354,686.11
Deferred Revenue - Unavailable	-	-	\$1,965,959.74	\$1,705,273.35
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,972,549.19</b>	<b>\$2,059,959.46</b>
<b>Net Worth</b>	<b>(\$159.69)</b>	<b>(\$327.11)</b>	<b>\$1,317.93</b>	<b>\$175,523.33</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Balance Sheets**

	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT	BATKO DRAIN DEBT
<u>Assets</u>				
Cash	\$12,533.27	\$1,527.48	-	-
Due from Other Govt. Units	\$29,994.54	-	-	-
Due from Primary Govt.	\$18,587.09	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	\$176,711.83	-	-	-
Special Assessment Rec. - Long Term	\$1,904,719.83	-	-	-
Allowance on Investments- FMV	-	(\$490.63)	(\$0.72)	(\$0.37)
<b>Total Assets</b>	<b>\$2,142,546.56</b>	<b>\$1,036.85</b>	<b>(\$0.72)</b>	<b>(\$0.37)</b>
<u>Liabilities</u>				
Deferred Revenue	\$235,014.70	-	-	-
Deferred Revenue - Unavailable	\$1,904,719.83	-	-	-
<b>Total Liabilities</b>	<b>\$2,139,734.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$2,812.03</b>	<b>\$1,036.85</b>	<b>(\$0.72)</b>	<b>(\$0.37)</b>

**BAY COUNTY DRAIN COMMISSIONER  
2020 Annual Report  
Debt Retirement Accounts  
2020 Balance Sheets**

	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	(\$91.95)	(\$3.79)	(\$3.55)	(\$1.91)
<b>Total Assets</b>	<b>(\$91.95)</b>	<b>(\$3.79)</b>	<b>(\$3.55)</b>	<b>(\$1.91)</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>(\$91.95)</b>	<b>(\$3.79)</b>	<b>(\$3.55)</b>	<b>(\$1.91)</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Balance Sheets**

	KOLB DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	(\$122.01)	(\$0.18)	(\$0.14)	(\$44.51)
<b>Total Assets</b>	<b>(\$122.01)</b>	<b>(\$0.18)</b>	<b>(\$0.14)</b>	<b>(\$44.51)</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>(\$122.01)</b>	<b>(\$0.18)</b>	<b>(\$0.14)</b>	<b>(\$44.51)</b>



**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Balance Sheets**

	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DEBT RET.	KERR, JAMMER, SZYMANSKI
<u>Assets</u>				
Cash	\$2,609.09	\$14,302.42	\$29,600.69	\$75,268.77
Due from Other Govt. Units	-	-	\$11,172.39	-
Due from Primary Govt.	-	\$2,577.73	\$11,562.14	\$22,601.42
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$2.17	-
Investments	-	\$0.43	\$802.18	-
Special Assessment Rec. - Current	-	\$8,796.98	\$46,159.70	\$45,556.21
Special Assessment Rec. - Long Term	-	\$22,352.60	\$196,620.95	\$254,527.82
Allowance on Investments- FMV	(\$1,181.44)	-	(\$5.89)	-
<b>Total Assets</b>	<b>\$1,427.65</b>	<b>\$48,030.16</b>	<b>\$295,914.33</b>	<b>\$397,954.22</b>
<u>Liabilities</u>				
Deferred Revenue	-	\$11,374.71	\$68,894.23	\$68,157.63
Deferred Revenue - Unavailable	-	\$22,352.60	\$196,620.95	\$254,527.82
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$33,727.31</b>	<b>\$265,515.18</b>	<b>\$322,685.45</b>
<b>Net Worth</b>	<b>\$1,427.65</b>	<b>\$14,302.85</b>	<b>\$30,399.15</b>	<b>\$75,268.77</b>

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**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Statement of Revenues, Expenditures, and Changes in Fund Balance**

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

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	WALDO & BR IC DRAIN DEBT	HOPPLER CREEK DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
Interest Income	-	-	-	-
Special Assessment Revenue	\$167,743.33	\$2,812.03	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	\$7,780.00	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>\$175,523.33</b>	<b>\$2,812.03</b>	<b>\$0.00</b>	<b>\$0.00</b>
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$175,523.33</b>	<b>\$2,812.03</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth, Beginning of Year</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,036.85</b>	<b>(\$0.72)</b>
<b>Net Worth, End of Year</b>	<b>\$175,523.33</b>	<b>\$2,812.03</b>	<b>\$1,036.85</b>	<b>(\$0.72)</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
Interest Income	-	-	-	-
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth, Beginning of Year</b>	<b>(\$0.37)</b>	<b>(\$91.95)</b>	<b>(\$3.79)</b>	<b>(\$3.55)</b>
<b>Net Worth, End of Year</b>	<b>(\$0.37)</b>	<b>(\$91.95)</b>	<b>(\$3.79)</b>	<b>(\$3.55)</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 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	-		-	-	-
Special Assessment Revenue	-		-	-	-
Contribution from Local Units	-		-	-	-
Contribution Primary Govt.	-		-	-	-
Contributions from Others	-		-	-	-
Transfers In	-		-	-	-
Bond/Note Proceeds	-		-	-	-
<b>Total Revenues</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
 <u>Expenditures</u>					
Bond/Note Payments	-		-	-	-
Interest Payable	-		-	-	-
Paying Agent Fees	-		-	-	-
Miscellaneous/ Loss on Investments	-		-	-	-
Transfers Out to Other Funds	-		-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth, Beginning of Year</b>	<b>(\$1.91)</b>		<b>(\$122.01)</b>	<b>(\$0.18)</b>	<b>(\$0.14)</b>
<b>Net Worth, End of Year</b>	<b>(\$1.91)</b>		<b>(\$122.01)</b>	<b>(\$0.18)</b>	<b>(\$0.14)</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2020 Annual Report**  
**Debt Retirement Accounts**  
**2020 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	-	-	\$0.43
Special Assessment Revenue	-	-	\$10,995.33
Contribution from Local Units	-	-	\$1,100.36
Contribution Primary Govt.	-	-	\$805.46
Contributions from Others	-	-	\$27,655.00
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
<b>Total Revenues</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$40,556.58</b>
<u>Expenditures</u>			
Bond/Note Payments	-	-	\$35,287.41
Interest Payable	-	-	\$3,663.29
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$38,950.70</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,605.88</b>
<b>Net Worth, Beginning of Year</b>	<b>(\$44.51)</b>	<b>\$1,427.65</b>	<b>\$12,696.97</b>
<b>Net Worth, End of Year</b>	<b>(\$44.51)</b>	<b>\$1,427.65</b>	<b>\$14,302.85</b>

**BAY COUNTY DRAIN COMMISSIONER**  
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<u>Revenues</u>	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DEBT
Interest Income	\$12.56	-
Special Assessment Revenue	\$56,094.08	\$48,276.12
Contribution from Local Units	\$11,493.72	\$18,687.48
Contribution Primary Govt.	\$3,927.02	\$4,536.00
Contributions from Others	-	-
Transfers In	-	-
Bond/Note Proceeds	-	-
<b>Total Revenues</b>	<b>\$71,527.38</b>	<b>\$71,499.60</b>
<u>Expenditures</u>		
Bond/Note Payments	\$64,112.66	\$52,630.46
Interest Payable	\$10,211.48	\$10,213.06
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
<b>Total Expenditures</b>	<b>\$74,324.14</b>	<b>\$62,843.52</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>(\$2,796.76)</b>	<b>\$8,656.08</b>
<b>Net Worth, Beginning of Year</b>	<b>\$33,195.91</b>	<b>\$66,612.69</b>
<b>Net Worth, End of Year</b>	<b>\$30,399.15</b>	<b>\$75,268.77</b>