

BAY COUNTY DRAIN COMMISSIONER

2023 ANNUAL REPORT



Waldo Drain Beaver Dam

**Presented by:
Michael Rivard
Bay County Drain Commissioner
March 27, 2024**

BAY COUNTY DRAIN COMMISSIONER

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(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Michael Rivard, Drain Commissioner

RE: Annual Report

DATE: March 27, 2024



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.

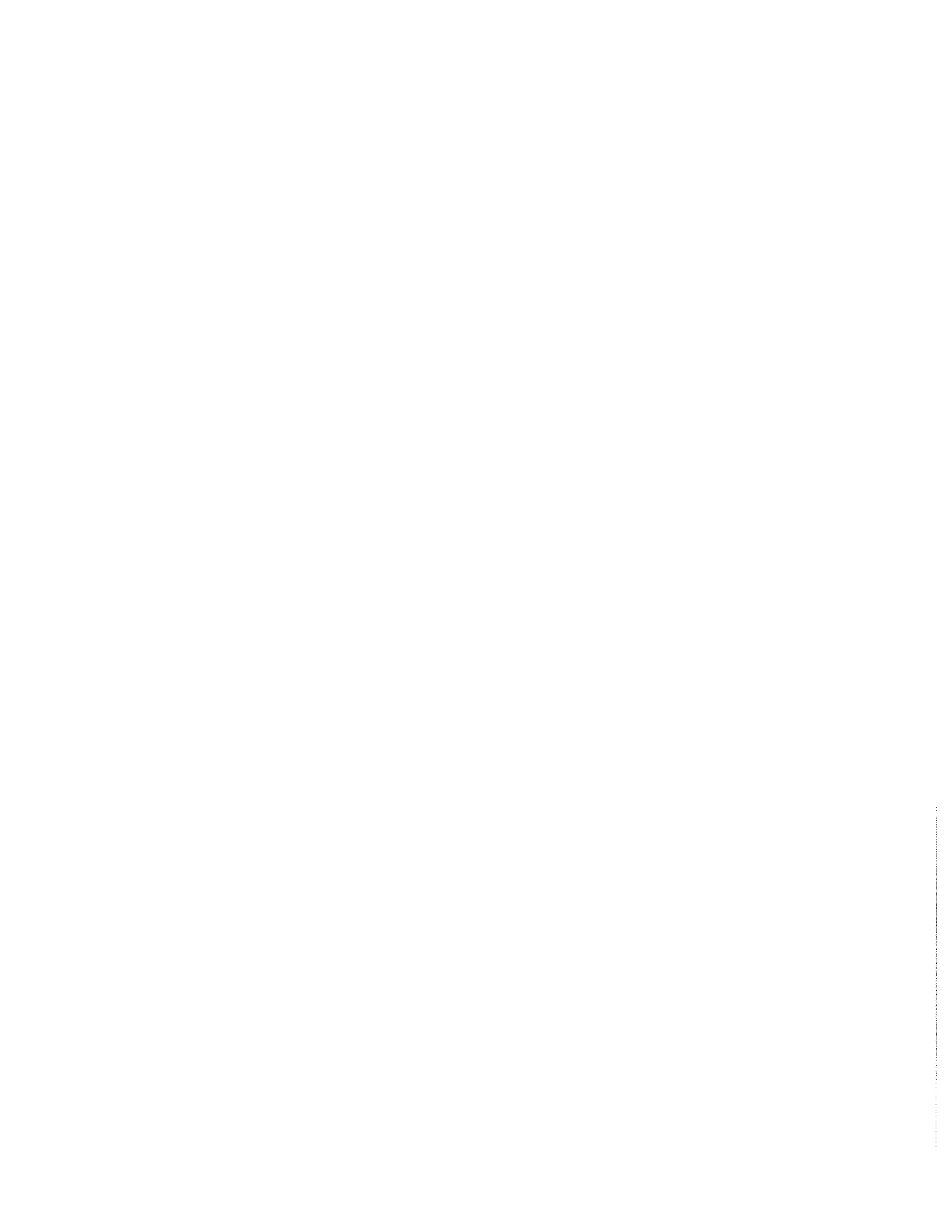
We provided one copy to the Chair of the Board and put the report on the County website under the Drain Commissioner's Office. We can easily produce a copy of the report if you would like one.

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 Kaysey Radtke, we have continued to provide the equipment and tools they need to be more efficient and productive.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2024 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.

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BAY COUNTY DRAIN COMMISSIONER

Staff & Board
Members



2023 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

Michael Rivard

Staff

Mark Basket, Professional Surveyor

Lori Jezowski, Staff Accountant

Cheryl Ackerman, Administrative Assistant

Scott Bennett, Drain Maintenance

Stephen Williams, Drain Maintenance

Michael Goodman, Drain Maintenance

Gregory Licht, Temporary Part-Time Drain Maintenance

Bay County Board of Commissioners

Vaughn Begick, Chair

Tim Banaszak

Thomas Herek

Collen Maillette

Kathy Niemiec

Dennis Poirier

Kaysey Radtke

Bay County Chapter 20 Drain Board Members

Michael Rivard, Chairman

Thomas Herek

Kaysey Radtke

Location

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

BAY COUNTY DRAIN COMMISSIONER

2024 Goals/2023
Accomplishments



2023 ANNUAL REPORT

2024 Goals & Objectives

2023 Accomplishments

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2023 Accomplishments

Projects

In 2023, as in the past, the Drain Commissioner focused efforts on a significant number (37) of maintenance projects and the work was done in 11 townships. Beyond these Maintenance projects, Drain Commissioner Staff carried-out smaller repairs, spraying and brushing projects on dozens of drains throughout Bay County.

Equipment Replacement/Improvement

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

Soil Erosion & Sedimentation Control

The Drain Office issued 105 new SESC permits in 2023 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2023, 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 2023. Each was responded to, to the extent it fell within our jurisdiction, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.

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2024 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.

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 2024, 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

2024 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, most pump stations have been upgraded, including Bangor and Hampton Townships, but efforts will continue.

Soil Erosion/Sedimentation Control

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

Remonumentation Program

In 2024, 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 2024, 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



2023 ANNUAL REPORT

Petitioned Projects

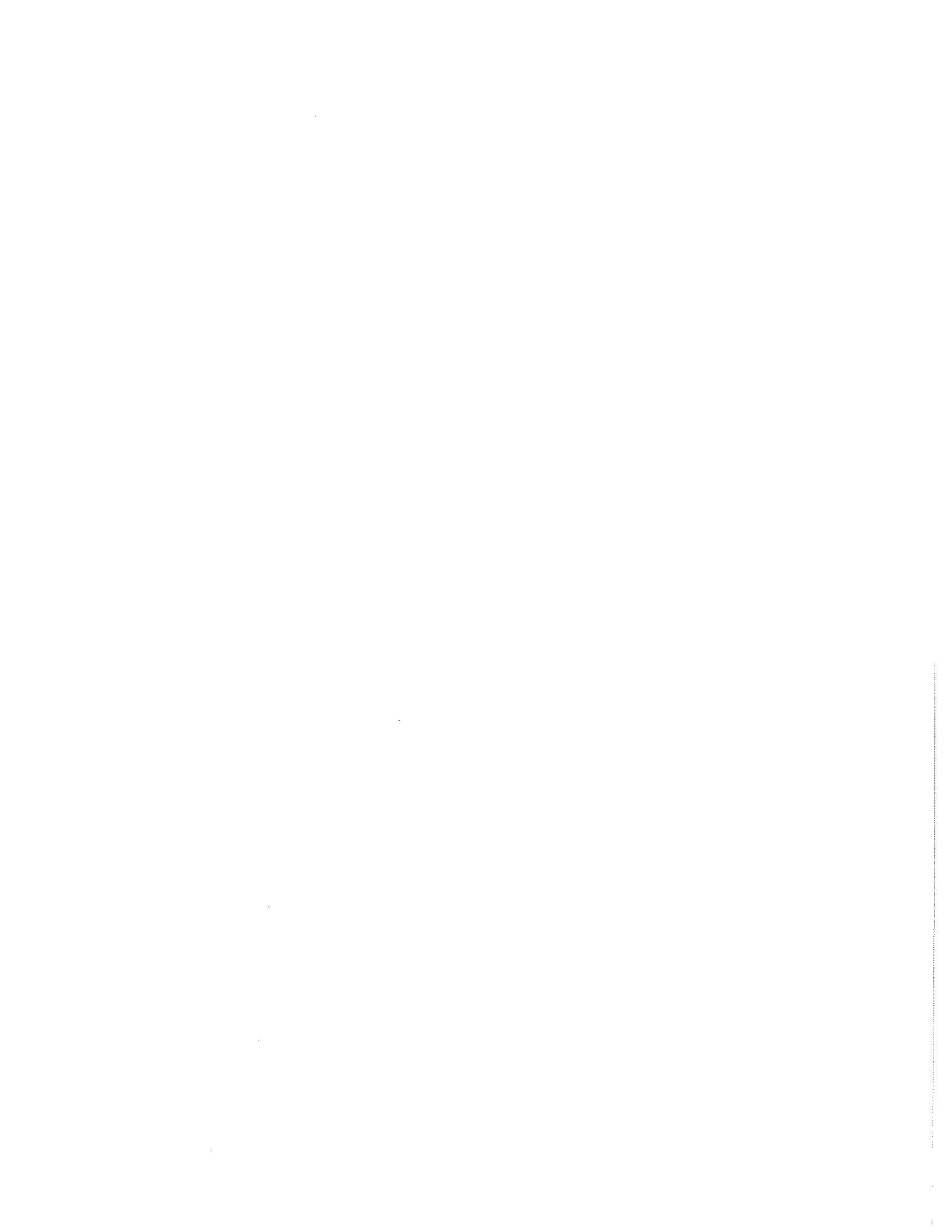
Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued



**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

PETITIONED PROJECTS

Drain

Status

MAINTENANCE PROJECTS COMPLETED

Drain

Township

Legness
Hildebrandt Anderson
Fraser Garfield
Uhlman
Munger Road
Baxman
1921 Dredge Cut
Betzold
Armour
Stieve
Kasemeyer
Bartlett
Trombley
Munger Road
Frank Jean
Vandevyvere
Compo
Ziegler
Weiss Meed
Behmlander
Stephen
Hayward
Baxman
Mill Pond Branch
Pinconning River Drain
Esseltine
Squaconing Creek
Weiss Meed
Hayward
Legness
Trieber
O'Keefe
Plant Road
Goetz
Compo

Pinconning
Monitor
Fraser
Fraser
Merritt
Monitor
Merritt
Beaver
Merritt
Beaver
Monitor
Pinconning
Portsmouth
Merritt
Bangor
Monitor
Fraser
Frankenlust
Monitor
Frankenlust
Monitor
Merritt
Frankenlust
Monitor
Pinconning
Pinconning
Frankenlust
Monitor
Merritt
Pinconning
Merritt
Garfield
Williams
Frankenlust
Fraser

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Hampton Consolidated	Chris Militello	6/12/2023
Jean Aplin	Korpall Development	7/10/2023
Youngs Ditch	David Dinsmore	10/19/2023
Tennent	Jim Schabel	10/19/2023
Tennent	Jim Schabel	10/19/2023
Hoppler Creek	Bay County Road Commission	11/6/2023
Tacey	Keith Schweinsberg	12/1/2023

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Stieve	Sandy Ridge Golf	1/5/2023
Kossick	Christine Kiing	1/30/2023
Everson	Jack Knochel	3/23/2023
Baxman	Cody Grigg	5/23/2022
Legness	Bay County Road Commission	4/26/2023
Whitefeather Br 1	Terry Bauer	5/10/2023
Lincoln Road	Terry Fitzpatrick	5/10/2023
Munger Road	Howard Ritter	5/12/2023
Lincoln Road	Sandra Cunningham	5/31/2023
Auburn Road	John Hine	8/14/2023
Shue	Michael Dewyse	8/21/2023
Compo	Eric Neu	8/10/2023
Tennent	Brad Wood	10/16/2023
Munger Road	Anna Pavlawk	10/16/2023
Plant Road	Connie Quade	10/16/2023
Ridge Road	Tyler Keit	10/16/2023
Lesperance	Richard Sniecinski	10/10/2023
Baxman	Jmie Thomas Hart	10/27/2023
Munger Road	Russell Dinsmore	11/27/2023
O'Keefe	McLean Nature Preserve	11/6/2023
Behmlander	Bay County Road Commission	12/14/2023
Kolb	Bay County Road Commission	12/14/2023

Crossing Permit summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Betzold	Consumers Energy	1/4/2023
Goetz	123.Net	1/6/2023
Tacey	Consumers Energy	1/23/2023
Fanger	Wojo LLC	1/30/2023
Youngs Ditch	Consumers Energy	1/30/2023
Wilcox Branch 1	Consumers Energy	2/10/2023
Wilcox	Consumers Energy	2/14/2023
Wilcox Branch 2	Consumers Energy	3/3/2023

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

Crossing Permit Summary

<u><i>Drain</i></u>	<u><i>Applicant</i></u>	<u><i>Date</i></u>
Tap & Gove Branch 1	Kawkawlin Township	3/3/2023
Fraser Garfield	Everstream	3/3/2023
Fraser Garfield	Everstream	3/3/2023
K&R	Everstream	3/3/2023
Tebo Erickson	Charter Communications	3/12/2023
Mill Pond	123.Net	3/21/2023
Bangor Relief	123.Net	3/21/2023
Jean Aplin	Fisher Contracting	4/17/2023
Gregory	Consumers Energy	4/17/2023
Columbia, Salzburg	123.Net	4/24/2023
Columbia, Salzburg	123.Net	5/3/2023
<i>Railroad</i>	<i>Charter Communications</i>	<i>5/23/2023</i>
Blondin	Linwood Metropolitan	6/27/2023
Phillips	Charter Communications	7/10/2023
Graham	Muskegon Development	7/11/2023
Bangor Relief	123.Net	8/29/2023
Dell Creek	Consumers Energy	10/16/2023
Ridge Kroad	Consumers Energy	12/13/2023
Railroad	Linwood Metropolitan	12/23/2023
Bangor Relief	MDOT	12/27/2023

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BAY COUNTY DRAIN COMMISSIONER

2023 ANNUAL REPORT

Debt Service
2023 through 2040

2023 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

DEBT SERVICE 2023 THROUGH 2040

<u>NAME OF ISSUE/PURPOSE</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2040</u>	<u>TOTAL</u>
SPECIAL ASSESSMENT DEBT:					
BUDD Intercounty Drain- Bay Co. 21%- Arenac Co.79% Drain Improvement	\$38,950.70				\$38,950.70
WILCOX Drain Improvement	\$74,324.13	\$74,324.13			\$148,648.26
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.50		\$188,530.54
HOPPLER CREEK Drain Improvement	\$469,469.31	\$459,646.21	\$449,823.10		\$1,378,938.62
TEBO-ERICKSON Drain Improvement	\$358,433.92	\$351,950.19	\$345,466.46	\$338,982.73	\$1,394,833.30
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22% Drain Improvement	\$181,696.00	\$178,772.00	\$175,848.00	\$1,231,803.00	\$1,768,119.00
Special Assessment Debt Subtotal:	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$1,033,981.06</u>	<u>\$1,570,785.73</u>	<u>\$4,918,020.42</u>
Drain Debt Fund (6510)	\$1,185,717.58	\$1,127,536.05	\$1,033,981.06	\$1,570,785.73	\$4,918,020.42
Total Drain Debt	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$1,033,981.06</u>	<u>\$1,570,785.73</u>	<u>\$4,918,020.42</u>

BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2023	
							PAYMENTS	PRINCIPAL OUTSTANDING
Bonded long-term debt obligations								
851.00	51	HOPPLER CREEK BOND	2.2100%	DRAIN	JUNE 1	\$2,200,000.00	\$440,000.00	\$880,000.00
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$1,768,000.00	\$146,200.00	\$1,329,400.00
							<u>\$586,200.00</u>	<u>\$2,209,400.00</u>
Notes payable								
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$340,899.00	\$38,000.68	\$0.00
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$634,000.00	\$70,057.63	\$72,159.35
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$57,510.72	\$120,249.16
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$332,499.00	\$997,497.00
							<u>\$498,068.03</u>	<u>\$1,189,904.89</u>
Total Obligations							<u>\$1,084,268.03</u>	<u>\$3,399,304.89</u>

BAY COUNTY DRAIN COMMISSIONER

2023 ANNUAL REPORT

Summary of Chapter 8 Drains
2023 Special Assessments

County At Large 2023 Drain Tax
Chapter 8 Drains

County At Large 2023 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2023 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

**Summary of Chapter 8 Drains
2023 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Hoppler Creek Drain	\$19,553.62	Huron & Eastern Railway	\$401.52		
		City of Midland	\$268.47	\$1,750.33	
		Williams Township	\$31,285.79	\$180,608.60	\$233,868.33
Kerr, Jammer, Szymanski	\$4,050.00	Kawkawlin Township	\$16,685.25	\$41,009.23	\$61,744.48
Tebo-Erickson Drain	\$0.00	Lakestate Railroad	\$36.52		
		Fraser Township	\$17,527.94	\$51,742.43	
		Garfield Township	\$0.00	\$55,300.68	\$124,607.57
Wilcox Drain	\$3,487.87	Huron & Eastern Railway	\$583.89		
		Monitor Township	\$10,208.40	\$49,159.04	\$63,439.20
Waldo & Br Intercounty Drain	\$13,664.87	Beaver Township	\$13,664.87	\$131,315.68	
		Williams Township	\$273.30	\$2,360.52	\$161,279.24
Totals	<u>\$40,756.36</u>		<u>\$90,935.95</u>	<u>\$513,246.51</u>	<u>\$644,938.82</u>

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

**County At Large 2023 Drain Tax
Chapter 8 Drains**

County @ Large

Drain	Years	Percent	Amount	2023 Receivable	Assessments Collected In Advance	Total Assessment
Hoppler Creek	4 of 5	2.21%	\$19,553.62	\$182,358.93	\$243,488.44	\$2,348,292.50
Wilcox	10 of 10	4.10%	\$3,487.87	\$49,159.04	\$582.89	\$823,922.69
Kerr, Jammer, Szymanski	9 of 10	6.00%	\$4,050.00	\$41,009.23	\$0.00	\$585,840.00
Tebo-Erickson	3 of 5	2.50%	\$0.00	\$107,043.11	\$226,842.32	\$1,698,377.55
Waldo & Br Intercounty	4 of 7	2.00%	\$13,664.87	\$133,676.20	\$277,752.38	\$2,036,640.00
Totals			\$40,756.36	\$513,246.51	\$748,666.03	\$7,493,072.74

**County At Large 2023 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	\$375,003.00	As Necessary	11.41%	\$42,787.50	N/A
Portsmouth Drain Operation & Maintenance	\$11,103.72	As Necessary	5.00%	\$555.19	N/A

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report**

**Summary of Chapter 20 Drains
2023 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township Dobson Drive Resident MDOT	\$325,000.00 \$3,140.00 \$11,187.61	\$376,060.26
Hampton Operation & Maintenance	\$42,787.50	Hampton Township MDOT	\$325,087.50 \$7,128.00	\$375,003.00
Portsmouth Operation & Maintenance	\$555.19	Portsmouth MDOT	\$10,000.00 \$548.53	\$11,103.72
TOTALS	<u>\$80,075.34</u>		<u>\$682,091.64</u>	<u>\$762,166.98</u>

Bay County Pledge of Good Faith Projects 2023

Project	County	Percent	Amount	Year
Hoppler Creek Drain	Bay	100.00%	\$2,200,000.00	4 of 5
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	9 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	3 of 5
Waldo & Br Intercounty Drain	Bay	100.00%	\$1,768,000.00	4 of 21
Wilcox	Bay	100.00%	\$634,000.00	10 of 10
Total Pledges			<u>\$7,145,394.00</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



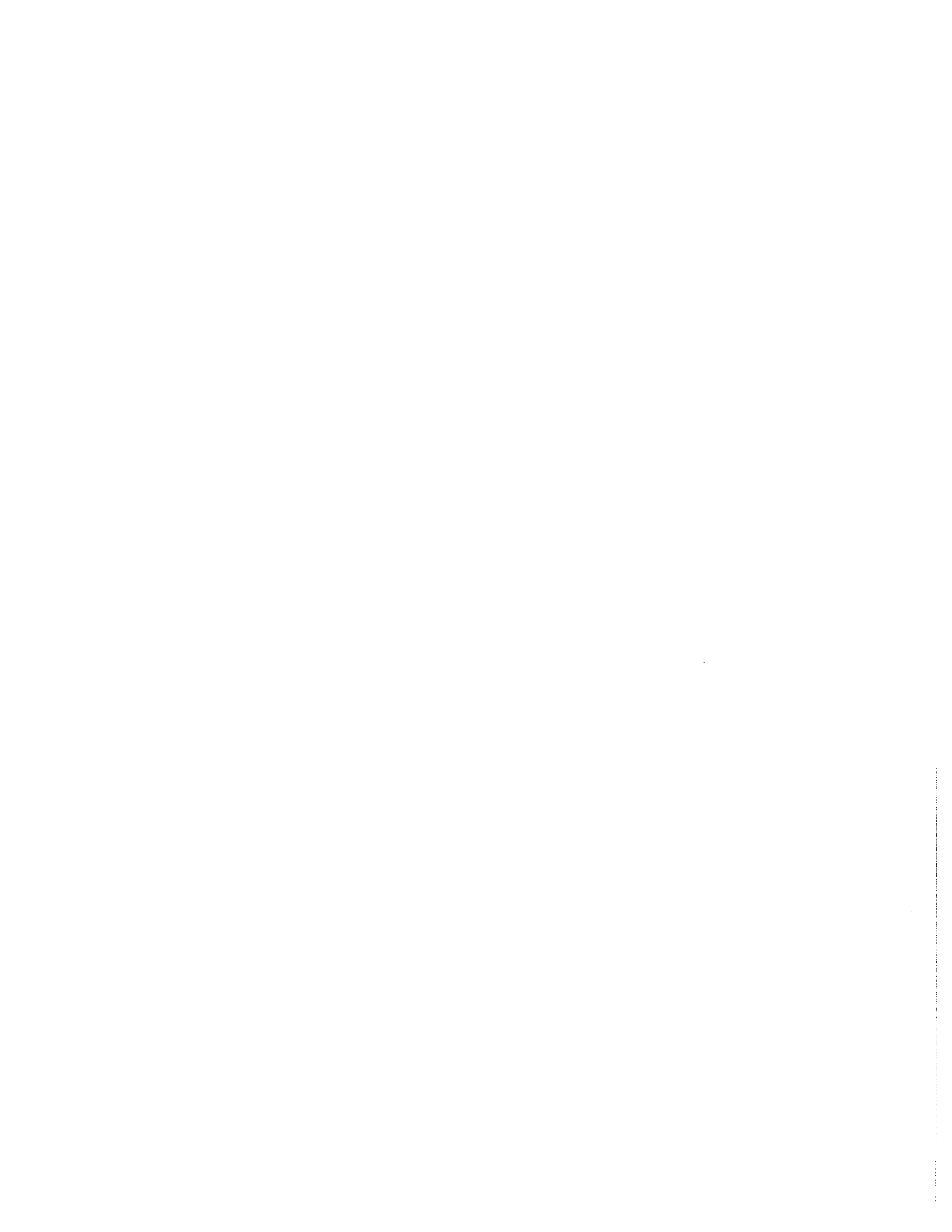
2023 ANNUAL REPORT

2023 Consolidated Balance Sheets

2023 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2023 802 Fund Revolving Drain
Balance Sheet
Projects



**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$592,576.31	\$933,736.03	\$100,574.32
Investments	\$2,015,179.77	\$848.39	\$1,475,808.69
Due from Other Funds	\$3,208.19	-	\$64,952.17
Special Assessments Receivable	\$64,568.98	\$483,212.65	\$3,140.00
Special Assessments Receivable-LT	-	\$1,986,204.19	-
Due from Other Govt. Units	\$3,915.95	\$23,873.27	\$660,087.50
Due from Primary Govt.	\$24,560.61	\$136,830.97	\$80,075.34
Interest Receivable	\$8,281.57	\$3.49	\$5,863.19
Investments- Loss on FMV	(\$124,692.97)	(\$5.89)	(\$59,052.18)
Total Assets	\$2,587,598.41	\$3,564,703.10	\$2,331,449.03
<u>Liabilities</u>			
Accounts Payable	\$982.05	-	\$4,526.41
Due to Other Funds	\$100,915.05	-	\$529.44
Deferred Revenue	\$93,045.54	\$643,916.89	-
Deferred Revenue-Unavailable	-	\$1,986,204.19	\$743,302.84
Due to Others	-	-	\$2,700.00
Customer Deposits	\$5,000.00	-	-
Due to Primary Govt.	\$70,888.77	-	\$30,292.15
Total Liabilities	\$270,831.41	\$2,630,121.08	\$781,350.84
Net Worth	\$2,316,767.00	\$934,582.02	\$1,550,098.19

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BAY COUNTY DRAIN COMMISSIONER
2023 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.	\$57,676.04	\$24.27	\$37,531.12
Drain Permits	\$6,700.00	-	\$900.00
Special Assessment Revenue	\$81,560.65	\$1,253,759.28	\$22,004.14
Contribution from Local Units	\$16,326.05	\$93,465.25	\$335,000.00
Contribution from Primary Govt.	\$10,035.05	\$42,709.20	\$63,585.42
Engineering Fees	\$12,892.00	-	-
Rents & Leases	-	-	\$67,207.65
Transfers In From Other Funds	\$381,534.86	-	\$6,068.77
Reimbursements from Other Govt. Unit	\$17,849.36	\$27,655.00	-
Miscellaneous/Reimbursements	\$4,531.50	-	\$9,850.35
Unrealized Gains on Investments	\$14,314.14	-	\$10,493.73
Total Revenues	\$603,419.65	\$1,417,613.00	\$552,641.18
<u>Expenditures</u>			
Principal Payments	-	\$1,084,268.03	-
Interest Payment	-	\$100,855.12	-
Professional Services	\$10,302.47	-	-
Building Repair & Maintenance	-	-	\$3,300.85
Gas & Grease	\$10,420.34	-	\$16,175.36
Equipment Rental	\$75,049.66	-	\$620.49
Contractual Services	\$26,875.00	-	\$2,550.00
Contribution- To other Counties	\$16,551.69	\$115,319.57	-
Engineering Services	\$9,888.75	-	-
Trash Removal	-	-	\$503.75
Insurance & Bonds	\$62.43	-	-
Public Utilities	\$13,287.50	-	\$75,007.81
Telephone/Cellphone	\$4,351.25	-	-
Legal Notices	\$225.00	-	-
Miscellaneous	\$30,726.00	-	-
Per Diems	-	-	\$1,750.00
Reimbursements	\$71,392.17	-	\$150,170.74
Licenses & Permits	\$6.47	-	-
Equipment Repair & Maint.	\$90.00	-	\$19,338.10
Grounds Maintenance	\$26,736.16	-	\$11,150.40
Operating Transfers Out	\$351,017.89	-	\$36,585.74
Education & Training	-	-	\$130.00
Repair & Maintenance	-	-	\$4,502.05
Vehicles & Vehicle Repair & Maint.	\$35,852.00	-	-
Other Supplies	\$419.96	-	\$4,131.40
Other Operating Expenses	\$450.00	-	-
Printing/Publishing/Advertising	\$246.00	-	-
Total Expenditures	\$683,950.74	\$1,300,442.72	\$325,916.69
Total Revenue Over (Under) Expenditures	(\$80,531.09)	\$117,170.28	\$226,724.49
Net Worth, Beginning of Year	\$2,397,298.09	\$817,411.74	\$1,323,373.70
Net Worth, End of Year	\$2,316,767.00	\$934,582.02	\$1,550,098.19

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**BAY COUNTY DRAIN COMMISSIONER
 2023 Annual Report
 8020 Revolving Fund
 Balance Sheet**

8020 Revolving
 Fund

Assets

Cash	(\$33,284.14)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$33,284.14
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
	<hr/>
Total Assets	<u>\$0.00</u>

Liabilities

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

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BAY COUNTY DRAIN COMMISSIONER



2023 ANNUAL REPORT

2023 Balance Sheets

2023 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2023 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$35,302.07	\$60,877.43	\$4,394.82
Due from Other Funds	\$64,952.17	-	-
Due from Other Govt. Units	\$325,000.00	\$325,087.50	\$10,000.00
Due from Primary Govt.	\$36,732.65	\$42,787.50	\$555.19
Assessments Receivable	\$3,140.00	-	-
Interest Receivable	\$4,525.01	\$1,299.66	\$38.52
Investments	\$1,131,703.57	\$333,854.53	\$10,250.59
Loss on Inv. To FMV	(\$53,114.35)	(\$6,005.98)	\$68.15
Total Assets	\$1,548,241.12	\$757,900.64	\$25,307.27
<u>Liabilities</u>			
Accounts Payable	\$3,891.47	\$634.94	-
Deferred Revenue	\$364,872.65	\$367,875.00	\$10,555.19
Due to Other Funds	-	-	\$529.44
Due to Others	\$2,700.00	-	-
Due to Other Units of Govt.	-	-	-
Due to Primary Govt.	\$29,916.90	\$214.00	\$161.25
Total Liabilities	\$401,381.02	\$368,723.94	\$11,245.88
Net Worth	\$1,146,860.10	\$389,176.70	\$14,061.39

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BAY COUNTY DRAIN COMMISSIONER

2023 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	-	\$10,000.00
Contributions from Primary Govt.	\$36,732.65	\$26,297.58	\$555.19
Drain Permits	\$100.00	\$800.00	-
Interest Income from Inv.	\$29,447.59	\$7,874.19	\$209.34
Transfers in from Other Funds	\$6,068.77	-	-
Special Assessment Revenue	\$14,327.61	\$7,128.00	\$548.53
Reimbursements	\$4,484.16	\$5,366.19	-
Rents and Leases	\$67,207.65	-	-
Unrealized Gain on Investments	\$8,037.75	\$2,381.56	\$74.42
Total Revenues	\$491,406.18	\$49,847.52	\$11,387.48
<u>Expenditures</u>			
Building Repair & Maintenance	\$3,300.85	-	-
Contractual Services	-	\$2,550.00	-
Education & Training	\$130.00	-	-
Engineering Supplies	-	-	-
Equipment Rental	-	-	\$620.49
Equipment Repair & Maint.	\$16,238.10	\$2,950.00	\$150.00
Professional Services	-	-	-
Gas & Grease	\$16,175.36	-	-
Grounds Maintenance	\$10,903.43	\$246.97	-
Operating Transfers Out	\$36,585.74	-	-
Other Supplies	\$4,131.40	-	-
Per Diems	\$875.00	\$875.00	-
Public Utilities	\$53,553.86	\$17,430.12	\$4,023.83
Reimbursements	\$149,273.55	\$214.00	\$683.19
Repair & Maintenance	\$4,502.05	-	-
Trash Removal	\$503.75	-	-
Total Expenditures	\$296,173.09	\$24,266.09	\$5,477.51
Total Revenue Over (Under) Expenditures	\$195,233.09	\$25,581.43	\$5,909.97
Net Worth, Beginning of Year	\$951,627.01	\$363,595.27	\$8,151.42
Net Worth, End of Year	\$1,146,860.10	\$389,176.70	\$14,061.39

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BAY COUNTY DRAIN COMMISSIONER



2023 ANNUAL REPORT

2023 Balance Sheets

2023 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report
Debt Retirement Accounts
2023 Balance Sheets**

	TEBO ERICKSON DRAIN DEBT	WALDO & BR IC DRAIN DEBT	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT
<u>Assets</u>				
Cash	\$257,220.32	\$126,344.12	\$434,771.38	\$1,527.48
Due from Other Govt. Units	-	\$13,664.87	-	-
Due from Primary Govt.	\$25,406.25	\$14,011.56	\$62,689.97	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	\$99,164.80	\$133,602.81	\$170,776.84	-
Special Assessment Rec. - Long Term	\$663,241.46	\$808,063.43	\$455,039.74	-
Allowance on Investments- FMV	-	-	-	-
Total Assets	\$1,045,032.83	\$1,095,686.79	\$1,123,277.93	\$1,527.48
<u>Liabilities</u>				
Deferred Revenue	\$124,571.05	\$161,279.24	\$233,466.81	-
Deferred Revenue - Unavailable	\$663,241.46	\$808,063.43	\$455,039.74	-
Total Liabilities	\$787,812.51	\$969,342.67	\$688,506.55	\$0.00
Net Worth	\$257,220.32	\$126,344.12	\$434,771.38	\$1,527.48

**BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report
Debt Retirement Accounts
2023 Balance Sheets**

	DELL CREEK DRAIN DEBT	BUDD WILCOX DRAIN DRAIN DEBT	KERR, JAMMER, SZYMANSKI DEBT	
<u>Assets</u>				
Cash	\$2,609.09	\$17,961.71	\$5,743.12	\$87,558.81
Due from Other Govt. Units	-	-	\$10,208.40	-
Due from Primary Govt.	-	-	\$13,722.29	\$21,000.90
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$3.49	-
Investments	-	-	\$848.39	-
Special Assessment Rec. - Current	-	-	\$38,924.62	\$40,743.58
Special Assessment Rec. - Long Term	-	-	-	\$59,859.56
Allowance on Investments- FMV	-	-	(\$5.89)	-
Total Assets	\$2,609.09	\$17,961.71	\$69,444.42	\$209,162.85
<u>Liabilities</u>				
Deferred Revenue	-	-	\$62,855.31	\$61,744.48
Deferred Revenue - Unavailable	-	-	-	\$59,859.56
Total Liabilities	\$0.00	\$0.00	\$62,855.31	\$121,604.04
Net Worth	\$2,609.09	\$17,961.71	\$6,589.11	\$87,558.81

BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report
Debt Retirement Accounts
2023 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	TEBO ERICKSON DRAIN DEBT	WALDO & BR INTERCOUNTY DRAIN DEBT	HOPPLER CREEK DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	\$336,981.99	\$385,770.01	\$428,094.29
Contribution from Local Units	\$17,935.57	\$14,379.66	\$32,334.12
Contribution Primary Govt.	-	\$14,097.70	\$20,036.88
Contributions from Others	-	-	-
Total Revenues	\$354,917.56	\$414,247.37	\$480,465.29
<u>Expenditures</u>			
Bond/Note Payments	\$332,499.00	\$146,200.00	\$440,000.00
Interest Payable	\$25,934.92	\$35,496.00	\$28,874.87
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	\$115,319.57	-
Total Expenditures	\$358,433.92	\$297,015.57	\$468,874.87
Total Revenue Over (Under) Expenditures	(\$3,516.36)	\$117,231.80	\$11,590.42
Net Worth, Beginning of Year	\$260,736.68	\$9,112.32	\$423,180.96
Net Worth, End of Year	\$257,220.32	\$126,344.12	\$434,771.38

BAY COUNTY DRAIN COMMISSIONER
2023 Annual Report
Debt Retirement Accounts
2023 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	GOETZ DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	-	-	\$8,883.85
Contribution from Local Units	-	-	\$1,100.36
Contribution Primary Govt.	-	-	\$805.46
Contributions from Others	-	-	\$27,655.00
Total Revenues	\$0.00	\$0.00	\$38,444.67
<u>Expenditures</u>			
Bond/Note Payments	-	-	\$38,000.68
Interest Payable	-	-	\$950.02
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
Total Expenditures	\$0.00	\$0.00	\$38,950.70
Total Revenue Over (Under) Expenditures	\$0.00	\$0.00	(\$506.03)
Net Worth, Beginning of Year	\$1,527.48	\$2,609.09	\$18,467.74
Net Worth, End of Year	\$1,527.48	\$2,609.09	\$17,961.71

BAY COUNTY DRAIN COMMISSIONER

2023 Annual Report

Debt Retirement Accounts

2023 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DRAIN DEBT
Interest Income	\$24.27	-
Special Assessment Revenue	\$51,572.05	\$42,457.09
Contribution from Local Units	\$10,529.73	\$17,185.81
Contribution Primary Govt.	\$3,597.66	\$4,171.50
Contributions from Others	-	-
Total Revenues	\$65,723.71	\$63,814.40

<u>Expenditures</u>		
Bond/Note Payments	\$70,057.63	\$57,510.72
Interest Payable	\$4,266.51	\$5,332.80
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Contribution- To Other Counties	-	-
Total Expenditures	\$74,324.14	\$62,843.52
Total Revenue Over (Under) Expenditures	(\$8,600.43)	\$970.88
Net Worth, Beginning of Year	\$15,189.54	\$86,587.93
Net Worth, End of Year	\$6,589.11	\$87,558.81

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