

BAY COUNTY DRAIN COMMISSIONER

2011 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
March 28, 2012**

TABLE OF CONTENTS

Drain Commissioner's Letter	1
Drain Commissioner Staff, Board of Commissioners, Drain Board Members.....	2
2012 Goals and Objectives, 2011 Accomplishments	3
Petitions and Permits	8
Drain 2011 Debt Schedules	10
2011 Assessments.....	12
Financials	
Consolidated Balance Sheets	15
Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balance	16
8020 Revolving Fund Balance Sheet	17
Chapter 20 Drains, Balance Sheets.....	18
Chapter 20 Drains, Statement of Revenues, Expenditures, and Changes in Fund Balance	19
Drain Debt Accounts, Balance Sheets.....	20
Drain Debt Accounts, Statement of Revenues, Expenditures, and Changes in Fund Balance.....	25
Chapter 8 Drains, Balance Sheets.....	30
Chapter 8 Drains, Statement of Revenues, Expenditures, and Changes in Fund Balance.....	88
2011 Drain Orders Issued.....	146

BAY COUNTY DRAIN COMMISSIONER

Staff & Board
Members

2011 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

BAY COUNTY DRAIN COMMISSIONER


JOSEPH RIVET
rivetj@baycounty.net

515 CENTER AVENUE, SUITE 601
BAY CITY, MICHIGAN 48708-5127
drainoffice@baycounty.net

PHONE (989) 895-4290
FAX (989) 895-4292
TDD (989) 895-4049
(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Joseph Rivet, Drain Commissioner 

RE: Annual Report

DATE: March 28, 2012

Each year I have sent you a copy of our 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. Like last year, we are trying to fulfill the County's approach of going "paperless" and have not made the 30 plus copies of the 150 page document we normally do.

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 Kraus, 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 2011, we have continued our work to improve water quality, including completing a year-long advertising campaign to reduce phosphorus use. We also have a \$325,000 grant application pending to begin implementation of the watershed management plan for 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 2012 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

JOSEPH RIVET
rivetj@baycounty.net

515 CENTER AVENUE, SUITE 601
BAY CITY, MICHIGAN 48708-5127
drainoffice@baycounty.net

PHONE (989) 895-4290
FAX (989) 895-4292
TDD (989) 895-4049
(HEARING IMPAIRED)

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

Kim Coonan, Chairman

Don Tilley, Vice Chairman

Vaughn Begick

Joe Davis

Michael Duranczyk

Brandon Krause

Ernie Krygier

Christopher Rupp

Tom Ryder

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

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

2012 Goals/2011
Accomplishments

2011 ANNUAL REPORT

2012 Goals & Objectives

2011 Accomplishments

BAY COUNTY DRAIN COMMISSIONER

JOSEPH RIVET
rivetj@baycounty.net

515 CENTER AVENUE, SUITE 601
BAY CITY, MICHIGAN 48708-5127
drainoffice@baycounty.net

PHONE (989) 895-4290
FAX (989) 895-4292
TDD (989) 895-4049
(HEARING IMPAIRED)

2012 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. The Kerr-Jammer-Szymanski is heavily dependent on the Kawkawlin River. Progress will be influenced by efforts to restore the Kawkawlin, currently ongoing.

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 2012, it is anticipated that several drains will be cleaned through the maintenance process. These include the Kindell, Tap & Grove, Hembling, Beckman & Kowalski.

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 2012, we expect to upgrade a tractor mower for cleaning ditches.

This year, a program will begin 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 \$230,000 grant to develop a watershed management plan for the Kawkawlin River. The planning process began in 2008. The plan was approved by the MDEQ. A grant request for \$325,000 is pending with the MDEQ to implement the recommendations of the plan.

During 2012 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 2012, 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 2012, 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 2012, 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.

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

JOSEPH RIVET
rivetj@baycounty.net

515 CENTER AVENUE, SUITE 601
BAY CITY, MICHIGAN 48708-5127
drainoffice@baycounty.net

PHONE (989) 895-4290
FAX (989) 895-4292
TDD (989) 895-4049
(HEARING IMPAIRED)

2011 Accomplishments

Projects

In 2011, the Drain Commissioner focused efforts on a significant number (25) of maintenance projects. Work was done in 9 townships. The largest project was the Kochville-Frankenlust at just over \$150,000. Other examples include the Campbell, Beckman, and West Branch. 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 2011, 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. In 2011, the MDEQ conducted an audit the County Storm Water Program. MDEQ staff provided some suggestions for the program, but overall it was considered valid.

A substantial component of the NPDES program is public education. The Bay County Drain Office developed outreach efforts including bringing storm water quality education into neighborhoods. As part of the effort, a trailer designed specifically for watershed education was utilized.

The Drain Commissioner completed a year-long advertising campaign to build awareness of the importance of reducing phosphorus use in the Saginaw Bay Watershed. In addition, an application is pending for a \$325,000 grant to begin implementing the Kawkawlin River Watershed Management Plan.

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 2011, two pickup trucks were upgraded.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 75 SESC permits in 2011. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2011, 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 2011. Each was responded to, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.

BAY COUNTY DRAIN COMMISSIONER

2011 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2011 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	Dependent on Kawkawlin Watershed Plan/Project

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Kochville Frankenlust	Frankenlust
Auburn Road	Williams
Beckman	Beaver
Burgeson	Bangor
Columbia	Monitor
Halstead	Merritt
Histead	Merritt
Mill Pond	Monitor
Plant	Williams
West Branch	Frankenlust
Weiss Mead	Monitor
Legness	Pinconning
K&R	Fraser
Schunac	Merritt
Culver Creek	Williams
Gunther	Williams
German	Merritt
Kaczmarek	Monitor
Pine	Monitor
Johnson Br 2	Garfield
Tennant	Merritt
Reichle	Bangor
Lesperance	Kawkawlin
Tebo Erickson Br 1	Garfield

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Dell Creek	Dow	6/10/2011
Drouillard	Bangor School	8/2/2011
Phillips	Daniel Cieslinski	9/6/2011
Perry Creek	Boufford Builder	9/9/2011
Schmidt	Neil Strautner	11/21/2011

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Kaiser	John Beebe	4/5/2011
Mill Pond Br 5	Bay Co Road Commission	4/7/2011
Ulman	Allen Weber	5/4/2011
Auburn Road	Stephen Maraskine	6/16/2011
Constant DuRussell	Bay Co Road Commission	6/29/2011
Douglas	Thomas Lynch	6/29/2011
Douglas	G&R VanDriessche	7/27/2011
Indiantown	Chuck Calcutt	9/23/2011
Hembling Br 4	Michael Torka	10/3/2011
Fanger	Jeff Johnson	10/20/2011
Histead	Mike Majeske	10/26/2011
Merritt	Joim DeWyse	11/7/2011
Wecker	William Schmidt	11/9/2011
Kowalski	Bay Co Road Commission	11/9/2011

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Waldo	AT&T	4/20/2011
Shinbine	AT&T	4/20/2011
Waldo	AT&T	4/20/2011
Cassube	AT&T	4/20/2011
Deshano	AT&T	4/20/2011
Dingman	AT&T	4/20/2011
Perry Creek	AT&T	4/20/2011
Hoppler Creek	AT&T	4/20/2011
Dell Creek	AT&T	4/20/2011
Bullock	Wolverine	3/9/2011
Beaver Dam	Wolverine	3/9/2011
Selleck Br 1	Pinconning Township	1/18/2011
Dell Creek	Dow Corning	1/27/2011
Dewyse	Wolverine	3/9/2011
Helmuth	Wolverine	3/9/2011
Histed	Wolverine	3/9/2011
Lincoln Road	Wolverine	3/9/2011
Merritt	Wolverine	3/9/2011
Redy	Wolverine	3/9/2011
Russell Road	Wolverine	3/9/2011
Selleck	Pinconning Township	1/18/2011
Trombley	Wolverine	3/9/2011
Trombley	Wolverine	3/9/2011
Whitefeather	Pinconning Township	1/18/2011
Mill Pond Br 5	Consumers	5/10/2011
Popp	Muskegon Development	6/29/2011
Popp	Muskegon Development	6/29/2011

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Chip	Muskegon Development	6/29/2011
Chip	Muskegon Development	6/29/2011
Chip	Muskegon Development	6/29/2011
Lambert	CenturyTel	7/27/2011
Rosebush	CenturyTel	7/27/2011
Tap & Gove	CenturyTel	7/27/2011
Railroad Br 1	CenturyTel	7/27/2011
Railroad	CenturyTel	7/27/2011
Kerr-Jammer-Szyma Br	CenturyTel	7/27/2011
Kerr-Jammer-Szymanski	CenturyTel	7/27/2011
Garvey	CenturyTel	7/27/2011
Goulet	CenturyTel	7/27/2011
Graham	CenturyTel	7/27/2011
Hembling	CenturyTel	7/27/2011
Popp	CenturyTel	7/27/2011
Arnold	CenturyTel	7/27/2011
Hildebrandt Anderson	CenturyTel	7/27/2011
West Branch	CenturyTel	7/27/2011
Beiser	CenturyTel	7/27/2011
North Branch	CenturyTel	7/27/2011
Wilcox	CenturyTel	7/27/2011
Kochville Frankenlust	CenturyTel	7/27/2011
Fraser Garfield	CenturyTel	7/27/2011
Johnson	CenturyTel	7/27/2011
Augustyniak	CenturyTel	7/27/2011
Tebo Erickson	CenturyTel	7/27/2011
Gregory Branch	CenturyTel	7/27/2011
Countegan	Air Advantage	8/15/2011
Old Townline	Air Advantage	8/15/2011
Redy	Air Advantage	8/15/2011
Treiber	Air Advantage	8/15/2011
Constant DuRussell	Air Advantage	8/15/2011
Rattell	Air Advantage	8/15/2011
Ripley	Air Advantage	8/15/2011
Webster	Air Advantage	8/15/2011
1921 Dredge Cut	Air Advantage	8/15/2011
Douglas	Air Advantage	8/15/2011
Trombley	Air Advantage	8/15/2011
Beaver Dam	Air Advantage	8/15/2011
Schumacher Ellison	Air Advantage	8/15/2011
Mill Pond	Merritt Network	8/23/2011

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

Crossing Permit Summary

<u><i>Drain</i></u>	<u><i>Applicant</i></u>	<u><i>Date</i></u>
Whitefeather	Merritt Network	8/23/2011
Pinconning River	Merritt Network	8/23/2011
Perry Creek	Merritt Network	8/23/2011
Hoppler Creek	Merritt Network	8/23/2011
Renner	CenturyTel	8/23/2011
Keck	CenturyTel	8/23/2011
Tebo Erickson Br 4	CenturyTel	8/23/2011
Tebo Erickson Br 1	CenturyTel	8/23/2011
Crump	CenturyTel	8/23/2011
Crump Br 2	CenturyTel	8/23/2011

BAY COUNTY DRAIN COMMISSIONER

2011 ANNUAL REPORT

Debt Service
2011 through 2018

2011 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER

2011 Annual Report

DEBT SERVICE 2011 THROUGH 2018

NAME OF ISSUE/PURPOSE
SPECIAL ASSESSMENT DEBT:

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016-2018</u>	<u>TOTAL</u>
AUBURN ROAD DRAIN BONDS, SERIES 1992 Drain Construction	268,750.00	-	-	-	-	-	268,750.00
BAXMAN DRAIN BONDS, SERIES 2004 Drain Improvements	52,562.50	50,875.00	-	-	-	-	103,437.50
GOETZ DRAIN BONDS, SERIES 2006 Drain Improvement	86,739.75	83,696.25	80,852.75	77,609.25	-	-	251,088.75
ROSEBUSH DRAIN NOTE Drain Improvement	-	-	-	-	-	-	-
MUNGER ROAD DRAIN NOTE Drain Improvement	-	-	-	-	-	-	-
MCDONALD DRAIN NOTE Drain Improvement	19,430.58	18,563.51	-	-	-	-	37,994.09
BATKO DRAIN NOTE Drain Improvement	-	-	-	-	-	-	-
ARNOLD DRAIN NOTE Drain Improvement	-	-	-	-	-	-	-
KINDELL DRAIN NOTE Drain Improvement	12,170.49	-	-	-	-	-	12,170.49
CONSTANT JURUSSELL Drain Improvement	-	-	-	-	-	-	-
SHINBINE Drain Improvement	5,053.95	4,841.42	-	-	-	-	9,895.37
STIEVE Drain Improvement	4,195.87	4,019.43	-	-	-	-	8,215.30
KOLB Drain Improvement	12,186.33	-	-	-	-	-	12,186.33
BIS EXT Drain Improvement	16,406.40	15,861.78	15,299.51	14,754.00	14,203.20	39,305.69	47,567.69
DELL CREEK Drain Improvement	97,802.23	94,527.57	91,252.90	87,978.24	84,703.58	81,428.91	263,582.70
Special Assessment Debt Subtotal:	575,298.10	272,384.96	187,205.16	180,341.49	98,906.78	120,734.60	1,034,888.22
Drain Debt Fund (8523)	268,750.00	-	-	-	-	-	268,750.00
Drain Debt Fund (8510)	306,548.10	272,384.96	187,205.16	180,341.49	98,906.78	120,734.60	766,138.22
Total Drain Debt	575,298.10	272,384.96	187,205.16	180,341.49	98,906.78	120,734.60	1,034,888.22

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS

FUND NUMBER NO.	DEBT	%	ENTITY	PRINCIPAL DUE DATE	TOTAL PRINCIPAL	2011	
						PAYMENTS	PRINCIPAL OUTSTANDING
Banded 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	\$250,000.00	\$0.00
851.00	38 BAXMAN DRAIN BONDS - SERIES 2004	4.17%	DRAIN	JUNE 1	385,000	\$50,000.00	\$50,000.00
851.00	39 CONSTANT DURUSSELL INTERCOUNTY DRAIN	4.53%	DRAIN	JUNE 1	165,000	\$0.00	\$0.00
851.00	42 GOETZ INTERCOUNTY DRAIN - SERIES 2006	4.41%	DRAIN	JUNE 1	496,091	\$76,087.50	\$228,263.00
						<u>\$376,087.50</u>	<u>\$278,263.00</u>
Notes payable							
851.00	31 ARNOLD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	69,015.53	\$0.00	\$0.00
851.00	32 BATKO DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	49,077.54	\$0.00	\$0.00
851.00	45 BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000.00	\$84,000.00
851.00	47 DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	625,234.00	\$78,154.25	\$390,771.25
851.00	46 KOLB DRAIN 2007 NOTE	4.46%	DRAIN	JUNE 1	35,000.00	\$11,666.00	\$0.00
851.00	33 MCDONALD DRAIN 2002 NOTE	5.90%	DRAIN	JUNE 1	176,963.45	\$17,696.34	\$17,697.34
851.00	34 MUNGER ROAD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	268,817.57	\$0.00	\$0.00
851.00	35 ROSEBUSH DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	245,014.37	\$0.00	\$0.00
851.00	36 KINDELL DRAIN 2003 NOTE	4.79%	DRAIN	JUNE 1	99,511.91	\$11,577.00	\$0.00
851.00	40 SCHROEDER DRAIN 2006 NOTE	5.53%	DRAIN	JUNE 1	17,181.80	\$0.00	\$0.00
851.00	44 SHINBINE 2007 NOTE	5.10%	DRAIN	JUNE 1	23,140.82	\$4,628.16	\$4,628.18
851.00	43 STEVE 2007 NOTE	4.60%	DRAIN	JUNE 1	19,211.88	\$3,842.37	\$3,842.40
851.00	41 VENNARD DRAIN 2006 NOTE	5.58%	DRAIN	JUNE 1	9,500.00	\$0.00	\$0.00
801.04	BANGOR CONSOLIDATED DRAIN	4.14%	DRAIN	JUNE 1	80,000.00	\$27,132.80	\$0.00
Total Obligations						<u>\$166,696.92</u>	<u>\$500,937.59</u>
						<u>\$542,784.42</u>	<u>\$779,202.17</u>

BAY COUNTY DRAIN COMMISSIONER

2011 ANNUAL REPORT

Summary of Chapter 8 Drains
2011 Special Assessments

County At Large 2011 Drain Tax
Chapter 8 Drains

County At Large 2011 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2011 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

**Summary of Chapter 8 Drains
2011 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Auburn Road	\$0.00	Huron & Eastern Railway	\$823.60		
		City of Auburn	\$0.00	\$27,094.79	
		Williams Township	\$0.00	\$6,200.91	\$34,119.30
Baxman	\$5,258.94	Frankenlust Township	\$151.70	\$459.49	
		Monitor Township	\$7,681.08	\$30,679.62	\$44,230.83
Bis Ext.	\$1,275.17	Williams Township	\$2,486.58	\$10,963.56	\$14,725.31
Dell Creek	\$4,486.36	Huron & Eastern Railway	\$608.15		
		Williams Township	\$14,555.74	\$74,893.21	\$94,543.46
Goetz	\$5,817.94	Frankenlust Township	\$2,896.93	\$68,969.84	\$77,684.71
McDonald	\$1,118.33	Beaver Township	\$256.72	\$1,583.66	
		Kawkawlin Township	\$2,366.88	\$10,253.04	\$15,578.63
Shinbine	\$486.42	Beaver Township	\$729.63	\$2,522.28	\$3,738.33
Stieve	\$401.91	Beaver Township	\$603.27	\$3,014.32	\$4,019.50
Totals	<u>\$18,845.07</u>		<u>\$33,160.28</u>	<u>\$236,634.72</u>	<u>\$288,640.07</u>

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

**County At Large 2011 Drain Tax
Chapter 8 Drains**

Drain	Years	Percent	County @ Large			
			Amount	2011 Receivable	Assessments Collected In Advance	Total Assessment
Auburn Road	19 of 20	4.56%	\$0.00	\$33,295.70	\$18,230.02	\$1,730,000.00
Bis Ext.	4 of 10	8.00%	\$1,275.17	\$14,725.31	\$954.41	\$140,000.00
Dell Creek	4 of 8	4.50%	\$4,486.36	\$93,935.31	\$4,898.65	\$638,059.72
Goetz	5 of 8	7.25%	\$5,817.94	\$77,684.71	\$2,215.32	\$496,090.50
McDonald	10 of 10	5.49%	\$1,118.33	\$15,578.63	\$2,747.20	\$176,963.45
Shinbine	5 of 5	10.00%	\$486.42	\$3,738.33	\$1,044.13	\$23,140.82
Stieve	5 of 5	10.00%	\$401.91	\$4,019.50	\$0.00	\$19,211.88
Totals			\$13,586.13	\$242,977.49	\$30,089.73	\$3,223,466.37

**County At Large 2011 Drain Tax
Chapter 20 Drains**

Drain	County @ Large				
	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	\$7,500.00	As Necessary	5.00%	\$375.00	N/A

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report**

**Summary of Chapter 20 Drains
2011 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	\$375.00	Portsmouth	\$6,754.50	
		MDOT	\$370.50	\$7,500.00
TOTALS	\$29,168.00		\$266,957.00	\$296,125.00

Bay County Pledge of Good Faith Projects 2011

Project	County	Percent	Amount	Year
Auburn Road Drain	Bay	100.00%	\$1,730,000.00	19 of 20
Baxman Drain	Bay	100.00%	\$385,000.00	8 of 8
Bis Ext.	Bay	100.00%	\$140,000.00	4 of 10
Dell Creek	Bay	100.00%	\$638,059.72	4 of 8
Goetz	Bay	100.00%	\$588,673.77	5 of 8
Total Pledges			\$3,481,733.49	

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements

2011 ANNUAL REPORT

2011 Consolidated Balance Sheets

2011 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2011 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$62,618.47	\$77,814.83	\$36,711.57
Investments	\$2,026,261.77	\$494,717.05	\$286,571.79
Due from Other Funds	-	-	\$35,096.44
Special Assessments Receivable-Current	\$78,342.54	\$266,483.34	-
Special Assessments Receivable-Long Term	-	\$893,619.62	-
Due from Other Govt. Units	\$27,685.94	\$35,789.78	\$258,073.00
Due from Primary Govt.	\$6,416.31	\$21,067.92	\$40,578.00
Due from Private Sources	-	\$30.00	\$3,632.35
Due from Federal Govt.	\$29,703.64	-	-
Interest Receivable	\$13,532.11	\$3,339.81	\$1,913.13
Total Assets	\$2,244,560.78	\$1,792,862.35	\$662,576.28
<u>Liabilities</u>			
Accounts Payable	\$67,710.19	-	\$6,199.08
Due to Other Funds	\$189,013.78	-	\$468.08
Due to Federal Govt.	-	-	-
Deferred Revenue	\$101,283.84	\$434,366.81	\$309,425.00
Deferred Revenue-Unavailable	-	\$893,619.62	-
Due to Others	\$84.67	-	\$2,700.00
Due to Primary Govt.	\$27,432.84	-	\$21,564.98
Total Liabilities	\$385,525.32	\$1,327,986.43	\$340,357.14
Net Worth	\$1,859,035.46	\$464,875.92	\$322,219.14

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

2011 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.	\$49,304.13	\$11,017.56	\$6,874.01
Interest Income - Other	\$258.37	-	\$141.04
Drain Permits	\$9,100.00	-	\$200.00
Special Assessment Revenue	\$79,631.41	\$305,722.56	\$10,774.00
Contribution from Local Units	\$14,542.13	\$35,789.78	\$258,073.00
Contribution from Primary Govt.	\$6,416.31	\$21,067.92	\$40,578.00
Rents & Leases	\$23,850.22	-	\$15,007.40
Transfers In From Other Funds	\$124,532.27	-	-
Reimbursements	-	-	-
Engineering Fees	\$4,300.00	-	-
Federal Grants	\$6,295.76	-	-
Miscellaneous	\$12,992.00	-	\$932.16
Total Revenues	\$331,222.60	\$373,597.82	\$332,579.61
<u>Expenditures</u>			
Principal Payments	-	\$515,651.62	\$28,127.54
Interest Payment	-	\$55,756.20	-
Paying Agent Fees	-	\$991.00	-
Per Diems	-	-	\$1,375.00
Machinery & Equipment Expense	-	-	-
Professional Services	-	-	-
Uniform Purchases	-	-	\$591.88
Gas & Grease	\$16,088.25	-	\$11,467.67
Equipment Rental	\$51,617.62	-	-
Contractual Services	\$156,236.29	-	\$5,627.25
Engineering Services	\$17,288.75	-	-
Trash Removal	-	-	\$852.87
Filing Fees	-	-	-
Public Utilities	\$6,898.88	-	\$49,426.46
Telephone/Cellphone	\$840.00	-	\$1,045.23
Miscellaneous	\$10,609.00	\$30.00	\$766.82
Reimbursements	\$35,635.89	-	\$145,322.95
Insurance & Bonds	\$1,524.00	-	\$17,626.59
Equipment Repair & Maint.	\$686.14	-	\$7,787.37
Grounds Maintenance	\$5,680.80	-	\$5,080.31
Operating Transfers Out	\$42,506.40	\$55,680.48	\$26,345.39
Legal Notices	\$252.00	-	-
Building Repair & Maint.	-	-	\$1,744.78
Vehicles & Vehicle Repair & Maint.	\$48,443.94	-	\$292.66
Legal Fees	-	-	\$410.97
Other Supplies	\$677.62	-	\$1,053.06
Licenses & Permits	-	-	-
Total Expenditures	\$394,985.58	\$628,109.30	\$304,944.80
Total Revenue Over (Under) Expenditures	(\$63,762.98)	(\$254,511.48)	\$27,634.81
Net Worth, Beginning of Year	\$1,859,035.46	\$464,875.92	\$321,936.82
Net Worth, End of Year	\$1,795,272.48	\$210,364.44	\$349,571.63

This Page Left Intentionally Blank

**BAY COUNTY DRAIN COMMISSIONER
 2011 Annual Report
 8020 Revolving Fund
 Balance Sheet**

8020 Revolving
 Fund

Assets

Cash	(\$131,836.09)
Investments	-
Due from Other Funds	\$131,836.09
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/>

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

2011 ANNUAL REPORT

2011 Balance Sheets

2011 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2011 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$26,688.11	\$19,765.34	\$1,526.05
Due from Other Funds	\$25,640.35	-	-
Due from Other Govt. Units	\$258,073.00	-	\$6,754.50
Due from Primary Govt.	\$29,168.00	\$11,410.00	\$375.00
Due from Private Sources	-	\$3,632.35	-
Interest Receivable	\$2,916.33	\$1,258.31	\$12.67
Investments	\$220,228.09	\$90,903.75	\$971.94
Total Assets	\$562,713.88	\$126,969.75	\$9,640.16
<u>Liabilities</u>			
Accounts Payable	\$7,300.30	\$1,025.73	\$345.86
Deferred Revenue	\$296,125.00	\$13,300.00	\$7,500.00
Due to Other Funds	-	-	\$468.08
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$20,571.27	-	\$416.02
Total Liabilities	\$326,696.57	\$14,325.73	\$8,729.96
Net Worth	\$236,017.31	\$112,644.02	\$910.20

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

2011 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	-	-
Contributions from Primary Govt.	\$29,168.00	\$11,410.00	-
Drain Permits	\$200.00	-	-
Interest Income from Inv.	\$4,661.09	\$2,191.43	\$21.49
Interest Income- Other	\$99.64	\$32.04	\$9.36
Miscellaneous Revenue	\$657.76	\$271.50	\$2.90
Rent & Leases	\$15,007.40	-	-
Special Assessment Revenue	\$8,884.00	\$1,890.00	-
Total Revenues	\$316,750.89	\$15,794.97	\$33.75
<u>Expenditures</u>			
Building Repair & Maint.	\$1,744.78	-	-
Contractual Services	\$4,479.70	\$1,147.55	-
Equipment Repair & Maint.	\$6,113.19	-	\$1,674.18
Gas & Grease	\$11,467.67	-	-
Grounds Maintenance	\$5,670.92	-\$679.41	\$88.80
Insurance & Bonds	\$16,862.59	-	\$764.00
Legal Fees	-	\$410.97	-
Miscellaneous	\$766.82	-	-
Operating Transfers Out	\$26,345.39	-	-
Other Supplies	\$991.86	-	\$61.20
Per Diems	\$750.00	\$625.00	-
Principal/Interest Payments	\$28,127.54	-	-
Public Utilities	\$33,590.52	\$12,600.12	\$3,235.82
Reimbursements	\$144,951.56	-	\$371.39
Telephone	\$1,045.23	-	-
Trash Removal	\$852.87	-	-
Uniform Purchases	\$591.88	-	-
Vehicle Repair & Maintenance	\$292.66	-	-
Total Expenditures	\$284,645.18	\$14,104.23	\$6,195.39
Total Revenue Over (Under) Expenditur	\$32,105.71	\$1,690.74	(\$6,161.64)
Net Worth, Beginning of Year	\$203,911.70	\$110,953.28	\$7,071.84
Net Worth, End of Year	\$236,017.41	\$112,644.02	\$910.20

This Page Left Intentionally Blank

BAY COUNTY DRAIN COMMISSIONER

Debt Retirement
Accounts

2011 ANNUAL REPORT

2011 Balance Sheets

2011 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Balance Sheets**

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	\$2,318.22	\$1,011.03	\$976.46	-
Due from Other Govt. Units	-	\$7,832.78	\$2,896.93	-
Due from Primary Govt.	-	\$5,258.94	\$5,817.94	-
Due From Private Sources	-	\$30.00	-	-
Interest Receivable	\$56.42	\$535.96	\$454.34	\$17.30
Investments	\$5,524.42	\$38,294.11	\$34,110.12	\$22.90
Special Assessment Rec. - Current	-	\$31,139.11	\$68,969.84	-
Special Assessment Rec. - Long Term	-	-	\$146,358.05	-
Total Assets	\$7,899.06	\$84,101.93	\$259,583.68	\$40.20
<u>Liabilities</u>				
Deferred Revenue	-	\$49,966.84	\$84,384.91	-
Deferred Revenue - Unavailable	-	-	\$146,358.05	-
Total Liabilities	\$0.00	\$49,966.84	\$230,742.96	\$0.00
Net Worth	\$7,899.06	\$34,135.09	\$28,840.72	\$40.20

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Balance Sheets**

	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
<u>Assets</u>				
Cash	-	\$321.55	-	-
Due from Other Govt. Units	-	\$2,623.60	-	-
Due from Primary Govt.	-	\$1,118.33	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	\$8.79	\$166.73	\$74.80	\$67.66
Investments	\$11.74	\$11,869.23	\$99.52	\$90.03
Special Assessment Rec. - Current	-	\$11,836.70	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$20.53	\$27,936.14	\$174.32	\$157.69
<u>Liabilities</u>				
Deferred Revenue	-	\$18,326.33	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$18,326.33	\$0.00	\$0.00
Net Worth	\$20.53	\$9,609.81	\$174.32	\$157.69

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Balance Sheets

	SCHROEDER DRAIN DEBT	VENNARD DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	\$2,300.06
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$26.70	\$37.53
Investments	-	-	\$35.61	\$3,737.83
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$0.00	\$0.00	\$62.31	\$6,075.42
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$0.00	\$0.00	\$62.31	\$6,075.42

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Balance Sheets

	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT
<u>Assets</u>				
Cash	\$10.07	\$432.77	\$3,303.95	\$29,179.31
Due from Other Govt. Units	\$603.27	\$729.63	\$2,486.58	\$14,555.74
Due from Primary Govt.	\$401.91	\$486.42	\$1,275.17	\$4,486.36
Due From Private Sources	-	-	-	-
Interest Receivable	-	\$7.74	\$31.86	\$546.32
Investments	-	\$594.86	\$3,184.99	\$40,937.37
Special Assessment Rec. - Current	\$3,014.32	\$2,522.28	\$10,963.56	\$74,893.21
Special Assessment Rec. - Long Term	-	-	\$77,433.44	\$340,884.61
Total Assets	\$4,029.57	\$4,773.70	\$98,679.55	\$505,482.92
<u>Liabilities</u>				
Deferred Revenue	\$4,019.50	\$4,782.45	\$21,164.77	\$116,557.42
Deferred Revenue - Unavailable	-	-	\$77,433.44	\$340,884.61
Total Liabilities	\$4,019.50	\$4,782.45	\$98,598.21	\$457,442.03
Net Worth	\$10.07	(\$8.75)	\$81.34	\$48,040.89

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Balance Sheets

AUBURN ROAD
DEBT

Assets

Cash	\$6,152.41
Due from Other Govt. Units	-
Due from Primary Govt.	-
Due From Private Sources	-
Interest Receivable	\$3,059.02
Investments	\$101,667.89
Special Assessment Rec. - Current	\$33,295.70
Special Assessment Rec. - Long Term	\$32,009.51
Total Assets	\$176,184.53

Liabilities

Deferred Revenue	\$68,949.28
Deferred Revenue - Unavailable	\$32,009.51
Total Liabilities	\$100,958.79
Net Worth	\$75,225.74

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 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	\$128.88	\$1,053.13	\$880.53	\$52.75
Special Assessment Revenue	\$10,239.98	\$38,215.22	\$74,016.39	-
Contribution from Local Units	\$1,538.04	\$8,146.33	\$3,009.76	-
Contribution Primary Govt.	\$482.72	\$5,469.46	\$6,044.53	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$12,389.62	\$52,884.14	\$83,951.21	\$52.75
 <u>Expenditures</u>				
Bond/Note Payments	\$11,577.00	\$50,000.00	\$76,087.50	-
Interest Payable	\$438.76	\$2,562.50	\$10,652.25	-
Paying Agent Fees	-	\$225.00	-	-
Miscellaneous	-	\$30.00	-	-
Transfers Out to Other Funds	-	-	-	\$5,648.75
Total Expenditures	\$12,015.76	\$52,817.50	\$86,739.75	\$5,648.75
Total Revenue Over (Under) Expenditures	\$373.86	\$66.64	(\$2,788.54)	(\$5,596.00)
Net Worth, Beginning of Year	\$7,525.20	\$34,068.45	\$31,629.26	\$5,636.20
Net Worth, End of Year	\$7,899.06	\$34,135.09	\$28,840.72	\$40.20

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 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	\$26.07	\$324.74	\$231.81	\$211.08
Special Assessment Revenue	-	\$15,243.83	-	-
Contribution from Local Units	-	\$2,769.77	-	-
Contribution Primary Govt.	-	\$1,180.63	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$26.07	\$19,518.97	\$231.81	\$211.08
<u>Expenditures</u>				
Bond/Note Payments	-	\$17,696.34	-	-
Interest Payable	-	\$1,748.69	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	\$3,337.13	-	\$20,030.48	\$17,806.88
Total Expenditures	\$3,337.13	\$19,445.03	\$20,030.48	\$17,806.88
Total Revenue Over (Under) Expenditures	(\$3,311.06)	\$73.94	(\$19,798.67)	(\$17,595.80)
Net Worth, Beginning of Year	\$3,331.59	\$9,535.87	\$19,972.99	\$17,753.49
Net Worth, End of Year	\$20.53	\$9,609.81	\$174.32	\$157.69

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 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	\$85.77		\$88.49	\$0.34	\$17.74
Special Assessment Revenue	-		\$11,840.80	\$3,146.92	\$3,693.16
Contribution from Local Units	-		\$1,218.70	\$629.80	\$765.04
Contribution Primary Govt.	-		\$974.96	\$419.59	\$510.02
Transfers In	-		-	-	-
Bond/Note Proceeds	-		-	-	-
Total Revenues	\$85.77		\$14,122.95	\$4,196.65	\$4,985.96
<u>Expenditures</u>					
Bond/Note Payments	-		\$11,666.00	\$3,842.37	\$4,628.16
Interest Payable	-		\$520.33	\$353.50	\$425.79
Paying Agent Fees	-		-	-	-
Miscellaneous	-		-	-	-
Transfers Out to Other Funds	\$8,857.24		-	-	-
Total Expenditures	\$8,857.24		\$12,186.33	\$4,195.87	\$5,053.95
Total Revenue Over (Under) Expenditures	(\$8,771.47)		\$1,936.62	\$0.78	(\$67.99)
Net Worth, Beginning of Year	\$8,833.78		\$4,138.80	\$9.29	\$59.24
Net Worth, End of Year	\$62.31		\$6,075.42	\$10.07	(\$8.75)

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
Interest Income	\$76.92	\$1,106.86
Special Assessment Revenue	\$12,440.91	\$83,368.11
Contribution from Local Units	\$2,574.37	\$15,137.97
Contribution Primary Govt.	\$1,320.19	\$4,665.82
Transfers In	-	-
Bond/Note Proceeds	-	-
	<hr/>	<hr/>
Total Revenues	\$16,412.39	\$104,278.76
	<hr/>	<hr/>
<u>Expenditures</u>		
Bond/Note Payments	\$12,000.00	\$78,154.25
Interest Payable	\$4,406.40	\$19,647.98
Paying Agent Fees	-	-
Miscellaneous	-	-
Transfers Out to Other Funds	-	-
	<hr/>	<hr/>
Total Expenditures	\$16,406.40	\$97,802.23
	<hr/>	<hr/>
Total Revenue Over (Under) Expenditures	\$5.99	\$6,476.53
	<hr/>	<hr/>
Net Worth, Beginning of Year	\$75.35	\$41,564.36
	<hr/>	<hr/>
Net Worth, End of Year	\$81.34	\$48,040.89
	<hr/>	<hr/>

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Debt Retirement Accounts
2011 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	AUBURN ROAD DEBT
Interest Income	\$6,732.45
Special Assessment Revenue	\$53,517.24
Contribution from Local Units	-
Contribution Primary Govt.	-
Transfers In	-
Bond/Note Proceeds	-
	<hr/>
Total Revenues	\$60,249.69
	<hr/>
 <u>Expenditures</u>	
Bond/Note Payments	\$250,000.00
Interest Payable	\$15,000.00
Paying Agent Fees	\$766.00
Miscellaneous	-
Transfers Out to Other Funds	-
	<hr/>
Total Expenditures	\$265,766.00
	<hr/>
Total Revenue Over (Under) Expenditures	(\$205,516.31)
	<hr/>
Net Worth, Beginning of Year	\$280,742.05
	<hr/>
Net Worth, End of Year	\$75,225.74
	<hr/> <hr/>

BAY COUNTY DRAIN COMMISSIONER

2011 ANNUAL REPORT

2011 Balance Sheets

2011 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 8 Drains

Chapter 8 Drains

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	AMES	AUBURN	ANDERSON	APPOLD
<u>Assets</u>				
Cash	-	\$1,094.85	-	-
Investments	\$150.00	\$6,610.66	\$31.86	\$534.29
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$68.56	-	-
Total Assets	\$150.00	\$7,774.07	\$31.86	\$534.29
<u>Liabilities</u>				
Accounts Payable	-	\$44.11	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	\$1,805.90	-	-
Due to Primary Govt.	-	\$86.28	-	-
Total Liabilities	\$0.00	\$1,936.29	\$0.00	\$0.00
Net Worth	\$150.00	\$5,837.78	\$31.86	\$534.29

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	ARNOLD	AUGUSTYNIAK	BARTLETT
<u>Assets</u>			
Cash	\$536.19	\$260.19	\$2,850.46
Investments	\$9,919.20	\$1,833.39	\$3,341.08
Due from Other Govt. Units	-	-	-
Due from Primary Govt.	-	-	-
Assessments Receivable	-	-	-
Interest Receivable	\$102.87	\$19.01	\$34.65
Total Assets	\$10,558.26	\$2,112.59	\$6,226.19
<u>Liabilities</u>			
Accounts Payable	-	-	-
Deferred Revenue	-	-	-
Due to Other Funds	-	-	\$10.84
Due to Primary Govt.	-	(\$0.01)	-
Total Liabilities	\$0.00	(\$0.01)	\$10.84
Net Worth	\$10,558.26	\$2,112.60	\$6,215.35

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	BATKO	BAUER	BEARD	BEAVER DAM
<u>Assets</u>				
Cash	\$401.96	\$306.20	\$432.50	\$100.11
Investments	\$17,294.61	\$2,579.68	\$3,831.23	\$9,910.99
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$179.35	\$26.75	\$39.73	\$102.78
Total Assets	\$17,875.92	\$2,912.63	\$4,303.46	\$10,113.88
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$17,875.92	\$2,912.63	\$4,303.46	\$10,113.88

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	BECKMAN	GOSS	BEHMLANDER	BEISER
<u>Assets</u>				
Cash	\$8.00	-	\$684.66	\$1,052.99
Investments	-	\$19,644.31	\$5,372.95	\$3,388.68
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$203.72	\$55.72	\$35.14
Total Assets	\$8.00	\$19,848.03	\$6,113.33	\$4,476.81
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	\$270.62	\$21.68
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$270.62	\$21.68
Net Worth	\$8.00	\$19,848.03	\$5,842.71	\$4,455.13

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	BENCH	BETZOLD & BR	BLESHENSKI	BLONDIN & BRS
<u>Assets</u>				
Cash	-	\$110.49	-	\$1,120.99
Investments	\$357.01	\$6,190.19	\$272.06	\$676.12
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$64.20	-	-
Total Assets	\$357.01	\$6,364.88	\$272.06	\$1,797.11
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$357.01	\$6,364.88	\$272.06	\$1,797.11

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	BRADFORD CRK	BRYCE	BUECHLER	CAMPBELL
<u>Assets</u>				
Cash	\$1,679.05	\$101.11	\$300.26	\$618.53
Investments	\$42,496.81	\$979.81	\$1,629.58	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$440.71	-	\$16.90	-
Total Assets	\$44,616.57	\$1,080.92	\$1,946.74	\$618.53
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	\$122.94
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$122.94
Net Worth	\$44,616.57	\$1,080.92	\$1,946.74	\$495.59

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	CASSUBE	CHEBOY- GANING CRK	CHIP ROAD	CLARK
<u>Assets</u>				
Cash	\$619.40	-	\$333.85	-
Investments	-	\$1,363.80	-	\$427.48
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$14.14	-	-
Total Assets	\$619.40	\$1,377.94	\$333.85	\$427.48
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$619.40	\$1,377.94	\$333.85	\$427.48

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	COGGINS, GREEN, POIRER	COLE	COLUMBIA	CONSTANT DURUSSEL
<u>Assets</u>				
Cash	\$1,985.75	\$120.98	\$558.89	\$22.60
Investments	\$36,402.99	-	\$1,833.51	\$8,968.87
Due from Other Govt. Units	-	\$350.00	\$4,500.00	-
Due from Primary Govt.	-	\$175.00	\$3,315.90	-
Assessments Receivable	-	\$2,460.15	\$21,645.00	-
Interest Receivable	\$377.52	-	\$19.01	\$93.01
Total Assets	\$38,766.26	\$3,106.13	\$31,872.31	\$9,084.48
<u>Liabilities</u>				
Accounts Payable	-	-	\$188.84	-
Deferred Revenue	-	\$3,500.00	\$30,000.00	-
Due to Other Funds	-	\$1,440.17	\$29,269.13	-
Due to Primary Govt.	-	-	\$1,750.97	-
Total Liabilities	\$0.00	\$4,940.17	\$61,208.94	\$0.00
Net Worth	\$38,766.26	(\$1,834.04)	(\$29,336.63)	\$9,084.48

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	COOPER	COUNTEGAN	CRUMP	CULVER CRK
<u>Assets</u>				
Cash	-	\$16.66	\$1,611.74	\$1,706.91
Investments	\$100.00	-	\$49,368.42	\$38,141.33
Due from Other Govt. Units	-	\$375.00	-	-
Due from Primary Govt.	-	\$234.50	-	-
Assessments Receivable	-	\$1,793.25	-	-
Interest Receivable	-	-	\$511.98	\$395.55
Total Assets	\$100.00	\$2,419.41	\$51,492.14	\$40,243.79
<u>Liabilities</u>				
Accounts Payable	-	\$867.00	-	-
Deferred Revenue	-	\$2,500.00	-	-
Due to Other Funds	-	\$1,304.25	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$4,671.25	\$0.00	\$0.00
Net Worth	\$100.00	(\$2,251.84)	\$51,492.14	\$40,243.79

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	1921 DREDGE CUT	DAVIS	DECLERK	DELL CRK & BRS
<u>Assets</u>				
Cash	\$0.01	\$59.56	-	\$1,628.19
Investments	-	\$15,257.90	\$100.00	\$23,855.64
Due from Other Govt. Units	\$250.00	-	-	-
Due from Primary Govt.	\$125.00	-	-	-
Assessments Receivable	\$2,125.00	-	-	-
Interest Receivable	-	\$158.23	-	\$247.40
Total Assets	\$2,500.01	\$15,475.69	\$100.00	\$25,731.23
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	\$2,500.00	-	-	-
Due to Other Funds	\$40.14	-	-	\$719.00
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$2,540.14	\$0.00	\$0.00	\$719.00
Net Worth	(\$40.13)	\$15,475.69	\$100.00	\$25,012.23

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	DELL CRK BR 5	DENTON	DESHANO	DEWYSE
<u>Assets</u>				
Cash	-	-	\$284.14	\$710.75
Investments	\$50.20	\$4,730.75	\$3,222.92	\$29,314.96
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$49.06	\$33.42	\$304.01
Total Assets	\$50.20	\$4,779.81	\$3,540.48	\$30,329.72
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$50.20	\$4,779.81	\$3,540.48	\$30,329.72

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	DIEHL	DINGMAN	DOUGLAS	DUBAY
<u>Assets</u>				
Cash	\$106.06	\$484.11	\$602.06	\$143.32
Investments	\$100.14	\$2,096.90	-	\$22,276.90
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$21.75	-	\$231.02
Total Assets	\$206.20	\$2,602.76	\$602.06	\$22,651.24
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	(\$0.03)
Total Liabilities	\$0.00	\$0.00	\$0.00	(\$0.03)
Net Worth	\$206.20	\$2,602.76	\$602.06	\$22,651.27

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	ERICKSON	FANGER	FISHER	FITZHUGH
<u>Assets</u>				
Cash	\$2,871.83	\$1,573.74	\$635.86	
Investments	\$37,518.06	\$11,363.11	\$400.00	\$1,337.13
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$389.08	\$117.84	-	\$13.87
Total Assets	\$40,778.97	\$13,054.69	\$1,035.86	\$1,351.00
<u>Liabilities</u>				
Accounts Payable	\$450.00	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	\$5,656.62	-	-	-
Due to Primary Govt.	\$337.16	-	-	-
Total Liabilities	\$6,443.78	\$0.00	\$0.00	\$0.00
Net Worth	\$34,335.19	\$13,054.69	\$1,035.86	\$1,351.00

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	FORESTER	FRASER- GARFIELD	GARVEY	GERMAN RD
<u>Assets</u>				
Cash	\$655.97	-\$317.77	\$100.16	\$1,463.40
Investments	\$582.28	-	\$532.41	\$21,023.57
Due from Other Govt. Units	-	\$200.00	-	-
Due from Primary Govt.	-	\$150.00	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	\$218.03
Total Assets	\$1,238.25	\$32.23	\$632.57	\$22,705.00
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	\$350.00	-	-
Due to Other Funds	-	-	-	\$2,277.44
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$350.00	\$0.00	\$2,277.44
Net Worth	\$1,238.25	(\$317.77)	\$632.57	\$20,427.56

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	GIBSON	GOETZ	GOULET	GRAHAM
<u>Assets</u>				
Cash	\$1.61	-	-	\$491.13
Investments	-	-	\$706.69	\$2,130.58
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	\$22.10
Total Assets	\$1.61	\$0.00	\$706.69	\$2,643.81
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	\$867.43	-	-
Due to Primary Govt.	-	\$23.23	-	-
Total Liabilities	\$0.00	\$890.66	\$0.00	\$0.00
Net Worth	\$1.61	(\$890.66)	\$706.69	\$2,643.81

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	GREGORY	GUNTHER	HADD	HALSTEAD
<u>Assets</u>				
Cash	-	-	\$791.98	\$2,500.15
Investments	\$100.41	\$1.03	\$7,585.56	\$15,076.59
Due from Other Govt. Units	-	\$375.00	\$313.40	-
Due from Primary Govt.	-	\$250.00	\$108.00	-
Assessments Receivable	-	\$1,875.00	\$1,578.60	-
Interest Receivable	-	-	\$78.67	\$156.35
Total Assets	\$100.41	\$2,501.03	\$10,456.21	\$17,733.09
<u>Liabilities</u>				
Accounts Payable	-	-	\$26.77	-
Deferred Revenue	-	\$2,500.00	\$2,000.00	-
Due to Other Funds	-	\$3,894.19	\$490.82	\$3,472.00
Due to Primary Govt.	-	\$2,709.73	\$114.98	\$2,247.96
Total Liabilities	\$0.00	\$9,103.92	\$2,632.57	\$5,719.96
Net Worth	\$100.41	(\$6,602.89)	\$7,823.64	\$12,013.13

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	HAYWARD	HEARIT	HELMUTH	HEMBLING MAIN
<u>Assets</u>				
Cash	-\$59.13	\$100.38	\$110.45	\$986.72
Investments	-	\$200.41	-	\$85,021.83
Due from Other Govt. Units	\$285.00	-	-	-
Due from Primary Govt.	\$190.00	-	-	-
Assessments Receivable	\$1,407.33	-	-	-
Interest Receivable	-	-	-	\$881.72
Total Assets	\$1,823.20	\$300.79	\$110.45	\$86,890.27
<u>Liabilities</u>				
Accounts Payable	-	-	-	\$990.00
Deferred Revenue	\$1,900.00	-	-	-
Due to Other Funds	\$1,770.47	-	-	\$13.86
Due to Primary Govt.	\$1,357.23	-	-	-
Total Liabilities	\$5,027.70	\$0.00	\$0.00	\$1,003.86
Net Worth	(\$3,204.50)	\$300.79	\$110.45	\$85,886.41

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	HILDE-BRANDT- ANDERSON	HISTEAD	HOPPLER CRK	HUDSON
<u>Assets</u>				
Cash	\$126.42	\$1,150.49	\$412.65	\$393.31
Investments	\$57,643.12	\$2,395.71	-	\$18,772.61
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$597.79	\$24.84	-	\$194.68
Total Assets	\$58,367.33	\$3,571.04	\$412.65	\$19,360.60
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	\$422.16	\$13,750.15	-
Due to Primary Govt.	-	-	\$86.29	-
Total Liabilities	\$0.00	\$422.16	\$13,836.44	\$0.00
Net Worth	\$58,367.33	\$3,148.88	(\$13,423.79)	\$19,360.60

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	INDIANTOWN	JOHNSON	KACZMAREK	KAISER
<u>Assets</u>				
Cash	\$5,839.01	\$654.31	-	-
Investments	-	\$21,919.08	-	\$3,814.43
Due from Other Govt. Units	\$562.50	-	\$250.00	-
Due from Primary Govt.	\$375.00	-	\$250.00	-
Assessments Receivable	\$2,812.50	-	\$2,000.00	-
Interest Receivable	-	\$227.31	-	\$39.56
Total Assets	\$9,589.01	\$22,800.70	\$2,500.00	\$3,853.99
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	\$3,750.00	-	\$2,500.00	-
Due to Other Funds	\$8,332.16	-	\$5,008.27	-
Due to Primary Govt.	\$153.49	-	\$390.41	-
Total Liabilities	\$12,235.65	\$0.00	\$7,898.68	\$0.00
Net Worth	(\$2,646.64)	\$22,800.70	(\$5,398.68)	\$3,853.99

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	KANNELL	K&R	KAWECK	KECK
<u>Assets</u>				
Cash	\$0.01	\$1,407.82	\$166.41	\$292.95
Investments	-	-	\$208.83	\$4,450.53
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	\$46.15
Total Assets	\$0.01	\$1,407.82	\$375.24	\$4,789.63
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	\$2,122.23	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$2,122.23	\$0.00	\$0.00
Net Worth	\$0.01	(\$714.41)	\$375.24	\$4,789.63

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	KERR	KINDELL	KINNEY	KLAUSS
<u>Assets</u>				
Cash	\$174.91	\$991.17	\$948.11	\$17.62
Investments	\$3,569.75	\$39,345.93	\$2,102.38	\$826.44
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$37.02	\$408.04	\$21.80	-
Total Assets	\$3,781.68	\$40,745.14	\$3,072.29	\$844.06
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	\$21.68
Due to Primary Govt.	(\$86.79)	-	-	-
Total Liabilities	(\$86.79)	\$0.00	\$0.00	\$21.68
Net Worth	\$3,868.47	\$40,745.14	\$3,072.29	\$822.38

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	KOCHVILLE- FRANKENLUST	KOLB	KOSSICK	KOWALSKI
<u>Assets</u>				
Cash	\$155.14	\$100.18	-	-
Investments	\$11,125.16	-	\$100.00	\$535.32
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$115.37	-	-	-
Total Assets	\$11,395.67	\$100.18	\$100.00	\$535.32
<u>Liabilities</u>				
Accounts Payable	\$4,177.08	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	\$21.68	-	-	-
Due to Primary Govt.	-	\$23.50	-	-
Total Liabilities	\$4,198.76	\$23.50	\$0.00	\$0.00
Net Worth	\$7,196.91	\$76.68	\$100.00	\$535.32

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	KRAINER	KRZYZANIAK	LAMBERT	LAPAN
<u>Assets</u>				
Cash	\$75.08	-	\$588.04	-
Investments	-	\$76.52	\$37,818.19	\$198.19
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	\$392.19	-
Total Assets	\$75.08	\$76.52	\$38,798.42	\$198.19
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$75.08	\$76.52	\$38,798.42	\$198.19

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	LEE DAVIS DRAIN	LEGNES	LESPERENCE, REZLER, TAYLOR	LINCOLN D
<u>Assets</u>				
Cash	\$108.83	\$433.98	\$80.37	\$100.25
Investments	\$304.68	\$157.85	\$65.98	-
Due from Other Govt. Units	-	-	\$200.00	-
Due from Primary Govt.	-	-	\$100.00	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	-
Total Assets	\$413.51	\$591.83	\$446.35	\$100.25
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	\$300.00	-
Due to Other Funds	-	-	\$116.38	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$416.38	\$0.00
Net Worth	\$413.51	\$591.83	\$29.97	\$100.25

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	LINCOLN AVE	LINK	LIVINGSTON	LOBODZINSKI
<u>Assets</u>				
Cash	\$2,037.50	\$233.28	-	-
Investments	\$125.47	\$2,780.12	\$23,292.45	\$201.91
Due from Other Govt. Units	\$401.48	-	-	-
Due from Primary Govt.	\$102.40	-	-	-
Assessments Receivable	\$1,496.12	-	-	-
Interest Receivable	-	\$28.83	\$241.56	-
Total Assets	\$4,162.97	\$3,042.23	\$23,534.01	\$201.91
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	\$2,000.00	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	\$28.82	-	-	-
Total Liabilities	\$2,028.82	\$0.00	\$0.00	\$0.00
Net Worth	\$2,134.15	\$3,042.23	\$23,534.01	\$201.91

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	MACARTHUR	MCDONALD	MCARTHUR	MASON
<u>Assets</u>				
Cash	\$482.24	\$1,204.84	\$642.57	-
Investments	-	\$20,622.28	\$4,874.78	\$8,533.04
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	\$213.86	\$50.55	\$88.49
Total Assets	\$482.24	\$22,040.98	\$5,567.90	\$8,621.53
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$482.24	\$22,040.98	\$5,567.90	\$8,621.53

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	MAYVILLE	MEDDAUGH	MERRITT	MEYER
<u>Assets</u>				
Cash	-	-	\$400.13	\$100.19
Investments	\$31,242.51	\$7,106.81	-	\$98.19
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$324.00	\$73.70	-	-
Total Assets	\$31,566.51	\$7,180.51	\$400.13	\$198.38
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$31,566.51	\$7,180.51	\$400.13	\$198.38

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	MICHALSKI	MILL POND	MILL POND BR 4	MONITOR
<u>Assets</u>				
Cash	\$197.85	\$558.81	-	\$100.17
Investments	\$2,883.49	\$5.11	\$188.08	-
Due from Other Govt. Units	-	\$3,750.00	-	-
Due from Primary Govt.	-	\$1,250.00	-	-
Assessments Receivable	-	\$20,000.00	-	-
Interest Receivable	\$29.90	-	-	-
Total Assets	\$3,111.24	\$25,563.92	\$188.08	\$100.17
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	\$25,000.00	-	-
Due to Other Funds	-	\$17,724.20	-	-
Due to Primary Govt.	-	\$3,026.17	-	-
Total Liabilities	\$0.00	\$45,750.37	\$0.00	\$0.00
Net Worth	\$3,111.24	(\$20,186.45)	\$188.08	\$100.17

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	MONSION	MOORE DRAIN	MULDOON DITCH	MUNGER RD
<u>Assets</u>				
Cash	-	\$94.67	-	\$882.34
Investments	\$678.21	-	\$200.00	\$50,295.79
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	-	\$521.59
Total Assets	\$678.21	\$94.67	\$200.00	\$51,699.72
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	\$21.68	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$21.68	\$0.00	\$0.00
Net Worth	\$678.21	\$72.99	\$200.00	\$51,699.72

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	NEARING & DEAN	NORTH BR	OAKWOOD	OLD TOWNLINE
<u>Assets</u>				
Cash	-	\$1,056.64	\$1,671.93	\$294.95
Investments	\$2,338.90	\$13,663.34	\$5,041.77	\$16,084.69
Due from Other Govt. Units	-	-	\$301.60	-
Due from Primary Govt.	-	-	\$66.60	-
Assessments Receivable	-	-	\$2,104.80	-
Interest Receivable	\$24.26	\$141.70	\$52.29	\$166.81
Total Assets	\$2,363.16	\$14,861.68	\$9,238.99	\$16,546.45
<u>Liabilities</u>				
Accounts Payable	-	-	\$23.69	-
Deferred Revenue	-	-	\$2,500.00	-
Due to Other Funds	-	-	\$469.14	\$167.92
Due to Primary Govt.	-	-	\$114.98	-
Total Liabilities	\$0.00	\$0.00	\$3,107.81	\$167.92
Net Worth	\$2,363.16	\$14,861.68	\$6,131.18	\$16,378.53

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	OTT	OKEEFE	PANZER	PASHAK
<u>Assets</u>				
Cash	\$423.51	\$644.65	-	\$0.56
Investments	-	\$958.30	\$1,866.53	-
Due from Other Govt. Units	-	-	-	\$250.00
Due from Primary Govt.	-	-	-	\$125.00
Assessments Receivable	-	-	-	\$2,125.00
Interest Receivable	-	-	\$19.36	-
Total Assets	\$423.51	\$1,602.95	\$1,885.89	\$2,500.56
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	\$2,500.00
Due to Other Funds	-	-	-	\$628.41
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$3,128.41
Net Worth	\$423.51	\$1,602.95	\$1,885.89	(\$627.85)

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	PENKALA	PERRY CRK	PHILLIPS	PINE
<u>Assets</u>				
Cash	-	\$458.11	\$332.18	\$3,293.63
Investments	\$215.53	\$10,937.86	-	-
Due from Other Govt. Units	-	-	-	\$750.00
Due from Primary Govt.	-	-	-	\$500.00
Assessments Receivable	-	-	-	\$3,750.00
Interest Receivable	-	\$113.43	-	-
Total Assets	\$215.53	\$11,509.40	\$332.18	\$8,293.63
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	\$5,000.00
Due to Other Funds	-	-	-	\$128.66
Due to Primary Govt.	-	-	-	\$224.72
Total Liabilities	\$0.00	\$0.00	\$0.00	\$5,353.38
Net Worth	\$215.53	\$11,509.40	\$332.18	\$2,940.25

BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets

	PLANT RD	POPP	PRAST	RAILROAD
<u>Assets</u>				
Cash	-	\$78.11	-	\$9.31
Investments	\$41,968.74	\$58,784.64	\$25,223.20	\$637.10
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	\$435.24	\$609.63	\$261.58	-
Total Assets	\$42,403.98	\$59,472.38	\$25,484.78	\$646.41
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	\$2,719.25	-	-	-
Due to Primary Govt.	(\$0.03)	-	-	-
Total Liabilities	\$2,719.22	\$0.00	\$0.00	\$0.00
Net Worth	\$39,684.76	\$59,472.38	\$25,484.78	\$646.41

**BAY COUNTY DRAIN COMMISSIONER
2011 Annual Report
Chapter 8 Drains
2011 Balance Sheets**

	RASKA	RATHKE	RATTELL	REDY
<u>Assets</u>				
Cash	-	\$396.55	\$301.53	\$100.11
Investments	\$108.95	-	\$5,138.58	\$126.92
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Assessments Receivable	-	-	-	-
Interest Receivable	-	-	\$53.29	-
Total Assets	\$108.95	\$396.55	\$5,493.40	\$227.03
<u>Liabilities</u>				
Accounts Payable	-	-	-	-
Deferred Revenue	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Primary Govt.	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$108.95	\$396.55	\$5,493.40	\$227.03