

BAY COUNTY DRAIN COMMISSIONER

2016 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
March 28, 2017**

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BAY COUNTY DRAIN COMMISSIONER


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(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Joseph Rivet, Drain Commissioner 

RE: Annual Report

DATE: March 28, 2017

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

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

As I do each year, I must stress the quality of the staff of the Drain Commissioner's Office. As always, under the direction of Drain Board Members Don Tilley and Tom Herek, 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 2016, we continue our work to improve water quality, recently completing a \$995,000 grant to improve the Kawkawlin River. Water quality remains a priority which includes the ongoing oversight of the Bay Area Storm Water Authority.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2017 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



2016 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

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Drain Commissioner
Joseph L. Rivet

Staff

Mark Basket, Professional Surveyor

Lori Jezowski, 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

Thomas Herek, Chairman

Vaughn Begick

Kim Coonan

Michael Duranczyk

Ernie Krygier

Michael Lutz

Tom Ryder

Bay County Chapter 20 Drain Board Members

Joseph L. Rivet, Chairman

Thomas Herek

Kim Coonan

Location

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

BAY COUNTY DRAIN COMMISSIONER

2017 Goals/2016
Accomplishments



2016 ANNUAL REPORT

2017 Goals & Objectives

2016 Accomplishments

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2016 Accomplishments

Projects

In 2016, the Drain Commissioner focused efforts on a significant number (16) of maintenance projects and one new drain. Work was done in nearly all townships. Examples include the Culver Creek, Oakwood, Hadd, Phillips and Wolverine. 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.

2016 also saw the completion of work on a new Drain, The Bay Valley. Although a smaller project, the project used techniques to minimize disruption in this developed area.

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 2016, administration of the Bay Area Storm Water Authority remained a focus of environmental actions in the Office of the Bay County Drain Commissioner. This included continued implementation of the various pollution elimination and public education programs.

A new permit application was required in 2016 for Bay County and all of the Authority members. The Drain Office coordinated the submission of applications for all members including holding a joint submission session using the County IT department.

The Drain Commissioner has completed the implementation of a grant of \$995,504 to implement best management practices for water quality improvements to the Kawkawlin River.

Equipment Replacement/Improvement

The Drain Office continuously upgrades and improves its equipment fleet. All necessary equipment has been purchased. A schedule of replacing vehicles and equipment has been implemented. In 2016 a John Deer Gator was purchased.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 53 SESC permits in 2016. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2016, 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 2016. Each was responded to, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.

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2017 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 one outstanding petition that has not yet been scheduled for work, the Hoppler Creek Drain. We expect to address the Hoppler Creek this year.

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 2017, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process. These include the Hudson and Pinconning River

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

Equipment Replacement Program

In an effort to make necessary upgrades and provide the necessary equipment to perform more functions, a number of equipment purchases have been made in the last several years. In 2017, although no purchase is currently planned, we will begin to plan the replacement of a dump truck and our four pick-up truck fleet.

2017 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, the focus being on the completion of the Linwood Road and Oakwood Pump Stations. Most of the equipment is decades old and a strategic approach to replacement is necessary.

Kawkawlin River Restoration:

The Bay County Drain Commissioner will complete a \$995,504 grant to implement improvements outlined watershed management plan for the Kawkawlin River. The grant has implemented Best Management Practices for agriculture, septic tanks and erosion control.

Soil Erosion/Sedimentation Control

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

NPDES/Environmental

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

In 2017, the Drain Commissioner will continue to administer the Bay Area Storm Water Authority, including a new five year permit. In addition to NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2017, 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 2017, 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

2016 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

Projects & Permits

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Waiting for assessments in subdistricts to end
Bay Valley Drain	Completed
Kerr-Jammer-Szymanski	Completed
L&L Court	Completed
Dobson Drive	Pending ROW acquisition

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
Behmlander	Monitor
Culver Creek	Monitor
Dubay	Kawkawlin
Hadd	Kawkawlin
Lincoln Road	Portsmouth
Meddaugh	Fraser
Merritt Branch	Portsmouth
Mill Pond Branch 5	Monitor
Oakwood	Kawkawlin
O'Keefe	Garfield
Phillips	Williams
Ripley	Merritt
Schoof	Merritt
Tap & Gove	Kawkawlin
Trombley & Branch	Portsmouth
Wolverine	Monitor

Tap Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Tacey	Consumers	9/19/2016
Keck	Randy Gushow	10/3/2016

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Culver Creek	Bay Co Road Commission	2/8/2016
Burgeson	Dave Pischel	4/20/2016
Lincoln	Don Krzysiak	4/20/2016
Lincoln	Don Krzysiak	4/20/2016
Fanger	Wayne Wackerle	5/16/2016
Old Townline	Bay Co Road Commission	6/6/2016
Perry Creek	Bay Co Road Commission	8/16/2016
Old Townline	Mike Hayward	9/16/2016
Stephan	Enbridge	9/21/2016
Forster	John A Burk	9/23/2016
Mill Pond Br 4	Christine Dengel	9/28/2016
Ebelt	Dean Grappin	11/7/2016
Russell Road	Jeff Schulz	11/9/2016
Hugo	Brad Wood	11/10/2016
Willard	Sean Gorman	11/14/2016
Krzyzaniak	Meylan Farms	11/21/2016
White	Clint Knochel	12/6/2016
Plant Road	David Miller	12/12/2016

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Culver Creek	Consumers Energy	2/1/2016
Kawkawlin River	Consumers Energy	3/18/2016
Perry Creek	Consumers Energy	3/18/2016
Dingman	Consumers Energy	3/18/2016
Everson	Consumers Energy	3/18/2016
Fraser Garfield	Consumers Energy	4/19/2016
Dingman	Consumers Energy	4/20/2016
Popp 1A	Consumers Energy	5/6/2016
Tap & Gove	Consumers Energy	6/6/2016
Tap & Gove	Consumers Energy	6/7/2016
Hearit	Consumers Energy	7/7/2016
Campbell	Consumers Energy	7/7/2016
Mill Pond Br 4	Consumers Energy	8/23/2016
Reichard	Consumers Energy	8/29/2016
Nolet	Consumers Energy	10/6/2016
Zimmerman	Bay County DWS	10/27/2016
Perry Creek	Bay County DWS	10/27/2016
Culver Creek Br 1	Charter Communications	12/20/2016
Culver Creek	Charter Communications	12/20/2016
Wilcox	Charter Communications	12/20/2016
Wilcox Br 1	Charter Communications	12/20/2016

BAY COUNTY DRAIN COMMISSIONER



2016 ANNUAL REPORT

Debt Service
2016 through 2025

2016 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER

2016 Annual Report

DEBT SERVICE 2016 THROUGH 2025
 NAME OF ISSUE/PURPOSE
 SPECIAL ASSESSMENT DEBT:

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019-2025</u>	<u>TOTAL</u>
BUDD Intercounty Drain- Bay Co. 21%- Arenac Co.79%	38,950.70	38,950.70	38,950.69	194,753.50	311,605.59
BIS EXT Drain Improvement	13,655.05	13,099.84	12,550.80		39,305.69
DELL CREEK Drain Improvement	81,428.91				81,428.91
WILCOX Drain Improvement	74,324.14	74,324.14	74,324.14	445,944.82	668,917.24
KERR JAMMER SZYMANSKI Drain Improvement	62,843.52	62,842.90	62,843.52	439,904.62	628,434.56
Special Assessment Debt Subtotal:	<u>271,202.32</u>	<u>189,217.58</u>	<u>188,669.15</u>	<u>1,080,602.94</u>	<u>1,729,691.99</u>
Drain Debt Fund (8523)					
Drain Debt Fund (8510)	<u>271,202.32</u>	<u>189,217.58</u>	<u>188,669.15</u>	<u>1,080,602.94</u>	<u>1,729,691.99</u>
Total Drain Debt	<u>271,202.32</u>	<u>189,217.58</u>	<u>188,669.15</u>	<u>1,080,602.94</u>	<u>1,729,691.99</u>

BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2016		
							PAYMENTS	PRINCIPAL OUTSTANDING	
Bonded long-term debt obligations									
							\$0.00	\$0.00	
Notes payable									
851.00	45	BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000.00	\$24,000.00	
851.00	47	DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	625,234.00	\$78,154.25	\$0.00	
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	340,899.00	\$31,968.65	\$247,313.20	
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	634,000.00	\$56,963.27	\$521,732.59	
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	540,000.00	\$50,693.52	\$489,306.48	
Total Obligations							\$229,779.69	\$1,282,351.65	
							\$229,779.69	\$1,282,351.65	

BAY COUNTY DRAIN COMMISSIONER

2016 ANNUAL REPORT

Summary of Chapter 8 Drains
2016 Special Assessments

County At Large 2016 Drain Tax
Chapter 8 Drains

County At Large 2016 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2016 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report**

**Summary of Chapter 8 Drains
2016 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Budd Drain	\$805.46	Lakestate Railroad	\$96.83		
		MDOT	\$52.82		
		Pinconning Township	\$1,100.36	\$10,975.24	\$13,030.71
Bis Ext.	\$1,050.05	Williams Township	\$2,047.59	\$7,728.00	\$10,825.64
Kerr, Jammer, Szymanski	\$4,900.50	Kawkawlin Township	\$20,189.15	\$51,567.91	\$76,657.56
Wilcox	\$4,256.38	Huron & Eastern Railway	\$712.54		
		Monitor Township	\$12,457.71	\$60,499.15	\$77,925.78
Totals	<u>\$11,012.39</u>		<u>\$36,657.00</u>	<u>\$130,770.30</u>	<u>\$178,439.69</u>

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report**

**County At Large 2016 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2016 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	4 of 10	4.56%	\$805.46	\$12,881.06	\$149.65	\$13,030.71
Bis Ext.	9 of 10	8.00%	\$1,050.05	\$10,825.64	\$0.00	\$10,825.64
Wilcox	3 of 10	4.10%	\$4,256.38	\$77,213.24	\$712.54	\$77,925.78
Kerr, Jammer, Szymanski	2 of 10	6.00%	\$4,900.50	\$76,657.56	\$0.00	\$76,657.56
Totals			\$11,012.39	\$177,577.50	\$862.19	\$178,439.69

**County At Large 2016 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$372,920.25	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$23,300.00	Annual	49.00%	\$11,410.00	N/A
Portsmouth Drain Operation & Maintenance	\$8,327.78	As Necessary	5.00%	\$416.39	N/A

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report**

**Summary of Chapter 20 Drains
2016 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township	\$325,000.00	
		MDOT	\$11,187.61	\$372,920.26
Hampton Operation & Maintenance	\$11,410.00	Hampton Township	\$10,000.00	
		MDOT	\$1,890.00	\$23,300.00
Portsmouth Operation & Maintenance	\$416.39	Portsmouth	\$7,500.00	
		MDOT	\$411.39	\$8,327.78
TOTALS	\$48,559.04		\$355,989.00	\$404,548.04

Bay County Pledge of Good Faith Projects 2016

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	4 of 10
Bis Ext.	Bay	100.00%	\$140,000.00	9 of 10
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	2 of 10
Wilcox	Bay	100.00%	\$634,000.00	3 of 10
Total Pledges			\$1,654,899.00	

BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



2016 ANNUAL REPORT

2016 Consolidated Balance Sheets

2016 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2016 802 Fund Revolving Drain
Balance Sheet
Projects

FOOTNOTE TO FINANCIAL STATEMENTS

The 2016 Drain Winter Allocations from the Local and At Large Govt. Units received are not reflected in the Drain Financial Statements.

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$187,551.99	\$69,071.78	\$57,088.10
Investments	\$1,946,950.84	\$146,669.39	\$478,310.61
Due from Other Funds	-	-	\$13,193.76
Special Assessments Receivable	-	\$1,117,608.26	-
Assessments Receivable	\$39,937.12	\$130,770.30	-
Due from Other Govt. Units	\$26,797.95	\$35,794.81	\$342,500.00
Due from Primary Govt.	\$3,475.20	\$11,012.39	\$48,559.04
Due from Private Sources	-	\$30.00	-
Due from Federal Govt.	\$163,054.33	-	-
Interest Receivable	\$6,066.62	\$458.42	\$1,366.84
Total Assets	\$2,373,834.05	\$1,511,415.35	\$941,018.35
<u>Liabilities</u>			
Accounts Payable	\$31,139.50	-	\$9,465.44
Due to Other Funds	\$124,804.56	-	-
Due to Federal Govt.	-	-	-
Deferred Revenue	\$50,209.71	\$177,577.48	\$391,059.04
Deferred Revenue-Unavailable	-	\$1,117,608.26	-
Due to Others	-	-	\$2,792.80
Due to Primary Govt.	\$8,933.66	-	\$24,574.64
Total Liabilities	\$215,087.43	\$1,295,185.74	\$427,891.92
Net Worth	\$2,158,746.62	\$216,229.61	\$513,126.43

BAY COUNTY DRAIN COMMISSIONER
2016 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.	\$34,187.27	\$2,583.82	\$5,447.93
Interest Income - Other	-	-	\$0.00
Drain Permits	\$3,900.00	-	\$800.00
Special Assessment Revenue	\$203,001.28	\$217,330.55	\$26,703.74
Contribution from Local Units	\$37,673.96	\$48,931.32	\$337,500.00
Contribution from Primary Govt.	\$18,313.92	\$15,057.24	\$48,281.44
Rents & Leases	\$27,886.25	-	\$17,970.35
Transfers In From Other Funds	\$20,785.95	-	-
Reimbursements from Other Govt. Unit	\$450.00	\$27,655.00	(\$3,632.35)
Engineering Fees	\$875.00	-	-
Federal Grants	\$223,499.33	-	-
Miscellaneous	-	-	\$168.75
Total Revenues	\$570,572.96	\$311,557.93	\$433,239.86
<u>Expenditures</u>			
Principal Payments	-	\$229,780.69	-
Interest Payment	-	\$41,422.64	-
Per Diems	-	-	-
Machinery & Equipment Expense	\$16,182.50	-	\$4,470.90
Professional Services	-	-	-
Uniform Purchases	-	-	-
Gas & Grease	\$8,346.57	-	\$7,686.94
Equipment Rental	\$57,745.05	-	\$711.04
Contractual Services	\$395,954.02	-	\$2,700.00
Engineering Services	-	-	\$69.00
Trash Removal	-	-	\$363.87
Public Utilities	\$12,959.54	-	\$64,997.65
Telephone/Cellphone	\$1,402.00	-	\$183.59
Miscellaneous	\$12,138.81	-	\$7.88
Per Diems	157.46	-	\$1,675.00
Reimbursements	\$35,603.45	-	\$114,566.39
Insurance & Bonds	\$333.84	-	\$831.21
Equipment Repair & Maint.	\$8,390.36	-	\$5,598.95
Grounds Maintenance	\$10,982.84	-	\$26,949.14
Operating Transfers Out	-	-	\$20,785.95
Legal Notices	\$1,148.40	-	-
Repair & Maintenance	-	-	1,756.35
Vehicles & Vehicle Repair & Maint.	\$1,706.60	-	\$3,380.52
Legal Fees	-	-	-
Other Supplies	\$996.78	-	\$1,851.41
Licenses & Permits	-	-	-
Investments- Loss on FMV	\$32,445.96	\$2,452.35	\$8,111.06
Total Expenditures	\$596,494.18	\$273,655.68	\$266,696.85
Total Revenue Over (Under) Expenditures	(\$25,921.22)	\$37,902.25	\$166,543.01
Net Worth, Beginning of Year	\$2,184,667.84	\$178,327.36	\$346,583.42
Net Worth, End of Year	\$2,158,746.62	\$216,229.61	\$513,126.43

**BAY COUNTY DRAIN COMMISSIONER
 2016 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$46,670.97)
Investments	-
Due from Other Funds	\$46,670.97
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/>
Net Worth	\$0.00
	<hr/> <hr/>

BAY COUNTY DRAIN COMMISSIONER



2016 ANNUAL REPORT

2016 Balance Sheets

2016 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2016 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$38,488.96	\$17,893.40	\$705.74
Due from Other Funds	\$13,193.76	-	-
Due from Other Govt. Units	\$325,000.00	\$10,000.00	\$7,500.00
Due from Primary Govt.	\$36,732.65	\$11,410.00	\$416.39
Interest Receivable	\$1,064.52	\$299.03	\$3.29
Investments	\$380,953.37	\$96,297.96	\$1,059.28
Total Assets	\$795,433.26	\$135,900.39	\$9,684.70
<u>Liabilities</u>			
Accounts Payable	\$8,008.43	\$1,125.67	\$331.34
Deferred Revenue	\$361,732.65	\$21,410.00	\$7,916.39
Due to Other Funds	\$2,700.00	-	\$92.80
Due to Primary Govt.	\$24,574.64	-	-
Total Liabilities	\$397,015.72	\$22,535.67	\$8,340.53
Net Worth	\$398,417.54	\$113,364.72	\$1,344.17

BAY COUNTY DRAIN COMMISSIONER

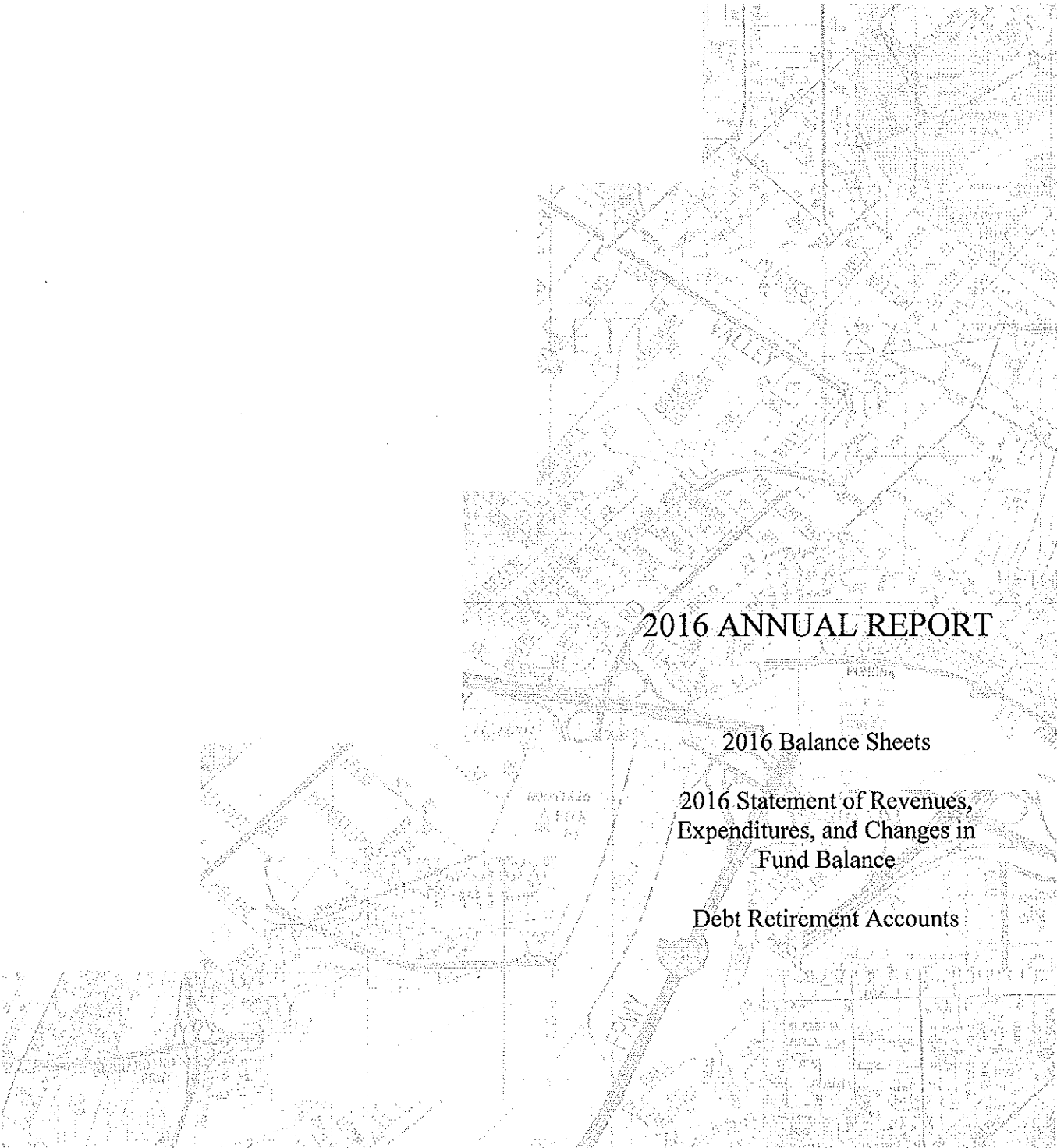
2016 Annual Report

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	\$2,500.00
Contributions from Primary Govt.	\$36,732.64	\$11,410.00	\$138.80
Drain Permits	\$500.00	\$300.00	-
Interest Income from Inv.	\$3,741.80	\$1,687.56	\$18.57
Interest Income- Other	-	-	-
Transfers in from Other Funds	-	-	-
Rent & Leases	\$17,970.35	-	-
Special Assessment Revenue	\$22,375.22	\$3,780.00	\$548.52
Miscellaneous Revenue	\$168.75	-\$3,632.35	-
Total Revenues	\$406,488.76	\$23,545.21	\$3,205.89
 <u>Expenditures</u>			
Machinery & Equipment	\$4,470.90	-	-
Contractual Services	\$2,700.00	-	-
Engineering Fees	\$69.00	-	-
Equipment Rental	\$400.00	-	\$311.04
Equipment Repair & Maint.	\$4,683.95	-	\$915.00
FMV Loss on Investments	\$6,491.92	\$1,601.52	\$17.62
Gas & Grease	\$7,686.94	-	-
Grounds Maintenance	\$26,949.14	-	-
Insurance & Bonds	\$666.21	-	\$165.00
Legal Notices	-	-	-
Miscellaneous	\$7.88	-	-
Operating Transfers Out	\$20,785.95	-	-
Other Supplies	\$1,851.41	-	-
Per Diems	\$825.00	\$850.00	-
Public Utilities	\$44,513.08	\$16,180.25	\$4,304.32
Reimbursements	\$114,177.77	-	\$388.62
Repair & Manitenance	\$1,756.35	-	-
Telephone	\$183.59	-	-
Trash Removal	\$363.87	-	-
Vehicle Repair & Maintenance	\$3,380.52	-	-
Total Expenditures	\$241,963.48	\$18,631.77	\$6,101.60
Total Revenue Over (Under) Expenditur	\$164,525.28	\$4,913.44	-\$2,895.71
Net Worth, Beginning of Year	\$233,892.26	\$108,451.28	\$4,239.88
Net Worth, End of Year	\$398,417.54	\$113,364.72	\$1,344.17

BAY COUNTY DRAIN COMMISSIONER



2016 ANNUAL REPORT

2016 Balance Sheets

2016 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
Debt Retirement Accounts
2016 Balance Sheets**

	MYRA LEE/KINDELL DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$1,527.48	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	\$30.00	-	-
Interest Receivable	\$26.30	\$110.28	\$56.92	\$0.13
Investments	\$8,422.70	\$35,621.01	\$17,761.99	\$42.56
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$8,449.00	\$35,761.29	\$19,346.39	\$42.69
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$8,449.00	\$35,761.29	\$19,346.39	\$42.69

BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
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	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	\$0.07	\$31.36	\$0.59	\$0.53
Investments	\$29.16	\$10,121.93	\$183.56	\$167.22
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$29.23	\$10,153.29	\$184.15	\$167.75
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00
Net Worth	\$29.23	\$10,153.29	\$184.15	\$167.75

**BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
Debt Retirement Accounts
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	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	\$0.21	\$20.20	\$0.04	\$0.03
Investments	\$65.96	\$6,463.04	\$17.50	\$8.30
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
Total Assets	\$66.17	\$6,483.24	\$17.54	\$8.33
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-\$0.01
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	(\$0.01)
Net Worth	\$66.17	\$6,483.24	\$17.54	\$8.34

BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
Debt Retirement Accounts
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	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DEBT RET.
<u>Assets</u>				
Cash	\$113.70	\$5,409.09	\$8,379.57	\$23,828.57
Due from Other Govt. Units	\$2,047.59	-	\$1,100.36	\$12,457.71
Due from Primary Govt.	\$1,050.05	-	\$805.46	\$4,256.38
Due From Private Sources	-	-	-	-
Interest Receivable	\$10.77	\$200.99	-	-
Investments	\$3,445.72	\$64,318.74	-	-
Special Assessment Rec. - Current	\$7,728.00	-	\$10,975.24	\$60,499.15
Special Assessment Rec. - Long Term	\$10,361.52	-	\$72,030.16	\$488,916.12
Total Assets	\$24,757.35	\$69,928.82	\$93,290.79	\$589,957.93
<u>Liabilities</u>				
Deferred Revenue	\$10,825.64	-	\$12,881.06	\$77,213.23
Deferred Revenue - Unavailable	\$10,361.52	-	\$72,030.16	\$488,916.12
Total Liabilities	\$21,187.16	\$0.00	\$84,911.22	\$566,129.35
Net Worth	\$3,570.19	\$69,928.82	\$8,379.57	\$23,828.58

**BAY COUNTY DRAIN COMMISSIONER
 2016 Annual Report
 Debt Retirement Accounts
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KERR, JAMMER, AUBURN ROAD
 SZYMANSKI DEBT

Assets

Cash	\$29,813.37	-
Due from Other Govt. Units	\$20,189.15	-
Due from Primary Govt.	\$4,900.50	-
Due From Private Sources	-	-
Interest Receivable	-	-
Investments	-	-
Special Assessment Rec. - Current	\$51,567.91	-
Special Assessment Rec. - Long Term	\$546,300.46	-
Total Assets	\$652,771.39	\$0.00

Liabilities

Deferred Revenue	\$76,657.56	-
Deferred Revenue - Unavailable	\$546,300.46	-
Total Liabilities	\$622,958.02	\$0.00
Net Worth	\$29,813.37	\$0.00

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	MYRA LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
Interest Income	\$148.74	\$623.01	\$316.12	\$0.72
Special Assessment Revenue	-	-	\$126.85	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$148.74	\$623.01	\$442.97	\$0.72
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	\$141.15	\$591.25	\$300.21	\$0.72
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$141.15	\$591.25	\$300.21	\$0.72
Total Revenue Over (Under) Expenditures	\$7.59	\$31.76	\$142.76	\$0.00
Net Worth, Beginning of Year	\$8,441.41	\$35,729.53	\$19,203.63	\$42.69
Net Worth, End of Year	\$8,449.00	\$35,761.29	\$19,346.39	\$42.69

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
Interest Income	\$7.79	\$169.98	\$3.00	\$2.97
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$7.79	\$169.98	\$3.00	\$2.97
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	\$0.37	\$168.10	\$3.09	\$2.81
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$0.37	\$168.10	\$3.09	\$2.81
Total Revenue Over (Under) Expenditures	\$7.42	\$1.88	(\$0.09)	\$0.16
Net Worth, Beginning of Year	\$21.81	\$10,151.41	\$184.24	\$167.59
Net Worth, End of Year	\$29.23	\$10,153.29	\$184.15	\$167.75

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	CONSTANT				
	DURUSSELL DRAIN DEBT	KOLB	DRAIN DEBT	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT
Interest Income	\$1.13		\$114.25	\$0.19	\$0.12
Special Assessment Revenue	-		-	-	-
Contribution from Local Units	-		-	-	-
Contribution Primary Govt.	-		-	-	-
Transfers In	-		-	-	-
Bond/Note Proceeds	-		-	-	-
Total Revenues	\$1.13		\$114.25	\$0.19	\$0.12
 <u>Expenditures</u>					
Bond/Note Payments	-		-	-	-
Interest Payable	-		-	-	-
Paying Agent Fees	-		-	-	-
Miscellaneous/ Loss on Investments	\$1.11		\$108.42	\$0.18	\$0.14
Transfers Out to Other Funds	-		-	-	-
Total Expenditures	\$1.11		\$108.42	\$0.18	\$0.14
Total Revenue Over (Under) Expenditures	\$0.02		\$5.83	\$0.01	(\$0.02)
Net Worth, Beginning of Year	\$66.15		\$6,477.41	\$17.53	\$8.36
Net Worth, End of Year	\$66.17		\$6,483.24	\$17.54	\$8.34

BAY COUNTY DRAIN COMMISSIONER
2016 Annual Report
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<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DRAIN DEBT
Interest Income	\$60.85	\$1,134.95	-	-
Special Assessment Revenue	\$8,024.07	\$59,469.17	\$11,894.57	\$70,870.71
Contribution from Local Units	\$2,135.39	\$12,226.82	\$1,100.36	\$12,779.04
Contribution Primary Govt.	\$1,095.07	\$3,768.54	\$805.46	\$4,366.17
Transfers In	-	-	\$27,655.00	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$11,315.38	\$76,599.48	\$41,455.39	\$88,015.92
<u>Expenditures</u>				
Bond/Note Payments	\$12,000.00	\$78,155.25	\$31,968.65	\$56,963.27
Interest Payable	\$1,655.05	\$3,274.66	\$6,982.05	\$17,360.88
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	\$57.74	\$1,077.06	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$13,712.79	\$82,506.97	\$38,950.70	\$74,324.15
Total Revenue Over (Under) Expenditures	(\$2,397.41)	(\$5,907.49)	\$2,504.69	\$13,691.77
Net Worth, Beginning of Year	\$5,967.60	\$75,836.31	\$5,874.88	\$10,136.81
Net Worth, End of Year	\$3,570.19	\$69,928.82	\$8,379.57	\$23,828.58

BAY COUNTY DRAIN COMMISSIONER
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<u>Revenues</u>	KERR, JAMMER, SZYMANSKI	AUBURN ROAD DEBT
Interest Income	-	-
Special Assessment Revenue	\$66,945.18	-
Contribution from Local Units	\$20,689.71	-
Contribution Primary Govt.	\$5,022.00	-
Transfers In	-	-
Bond/Note Proceeds	-	-
Total Revenues	\$92,656.89	\$0.00

<u>Expenditures</u>		
Bond/Note Payments	\$50,693.52	-
Interest Payable	\$12,150.00	-
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Total Expenditures	\$62,843.52	\$0.00
Total Revenue Over (Under) Expenditures	\$29,813.37	\$0.00
Net Worth, Beginning of Year	\$0.00	\$0.00
Net Worth, End of Year	\$29,813.37	\$0.00