

# **BAY COUNTY DRAIN COMMISSIONER**

## **2017 ANNUAL REPORT**



**Presented by:  
Joseph Rivet  
Bay County Drain Commissioner  
March 28, 2018**



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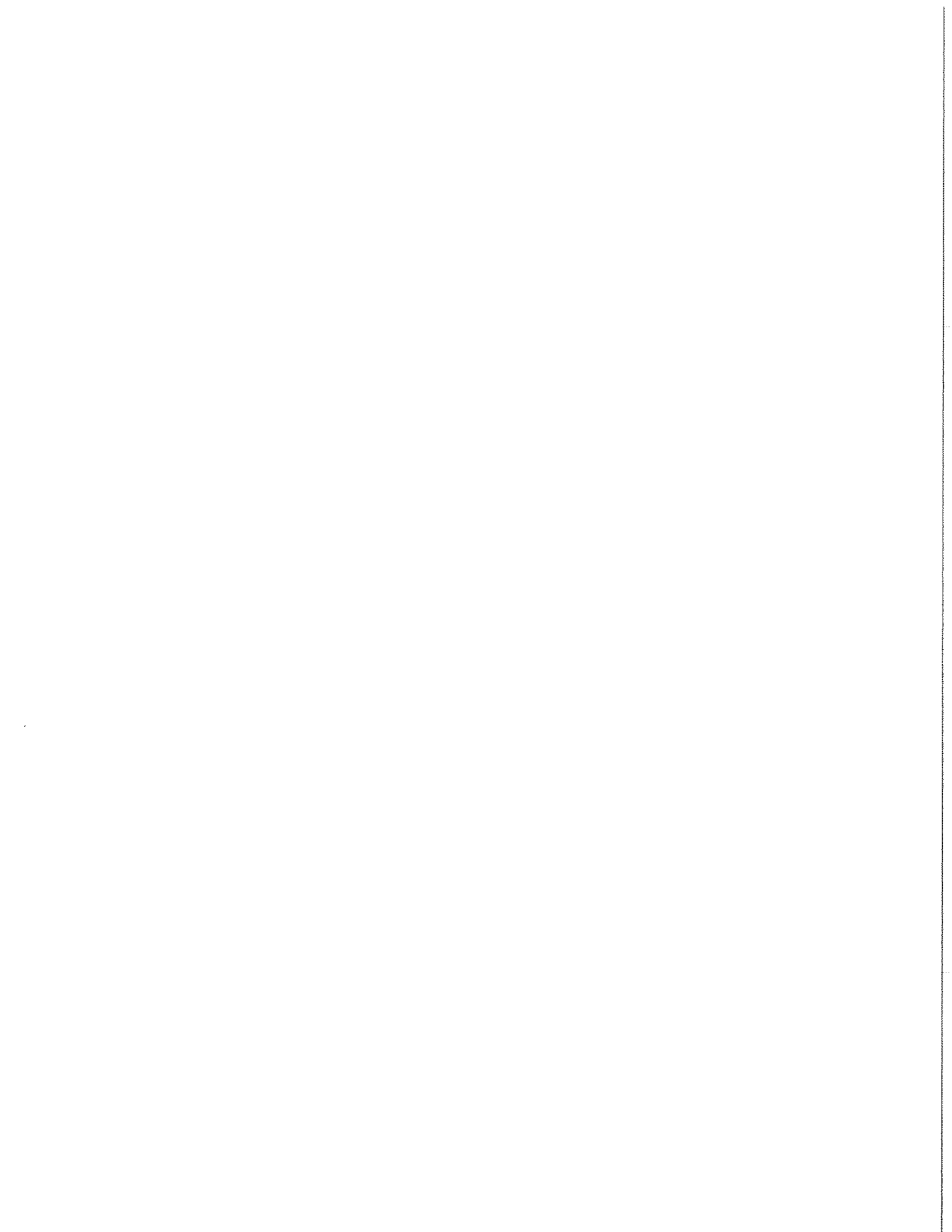
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# BAY COUNTY DRAIN COMMISSIONER

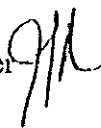
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(HEARING IMPAIRED)

## MEMORANDUM

TO: Board of Commissioners

FROM: Joseph Rivet, Drain Commissioner 

RE: Annual Report

DATE: March 26, 2018

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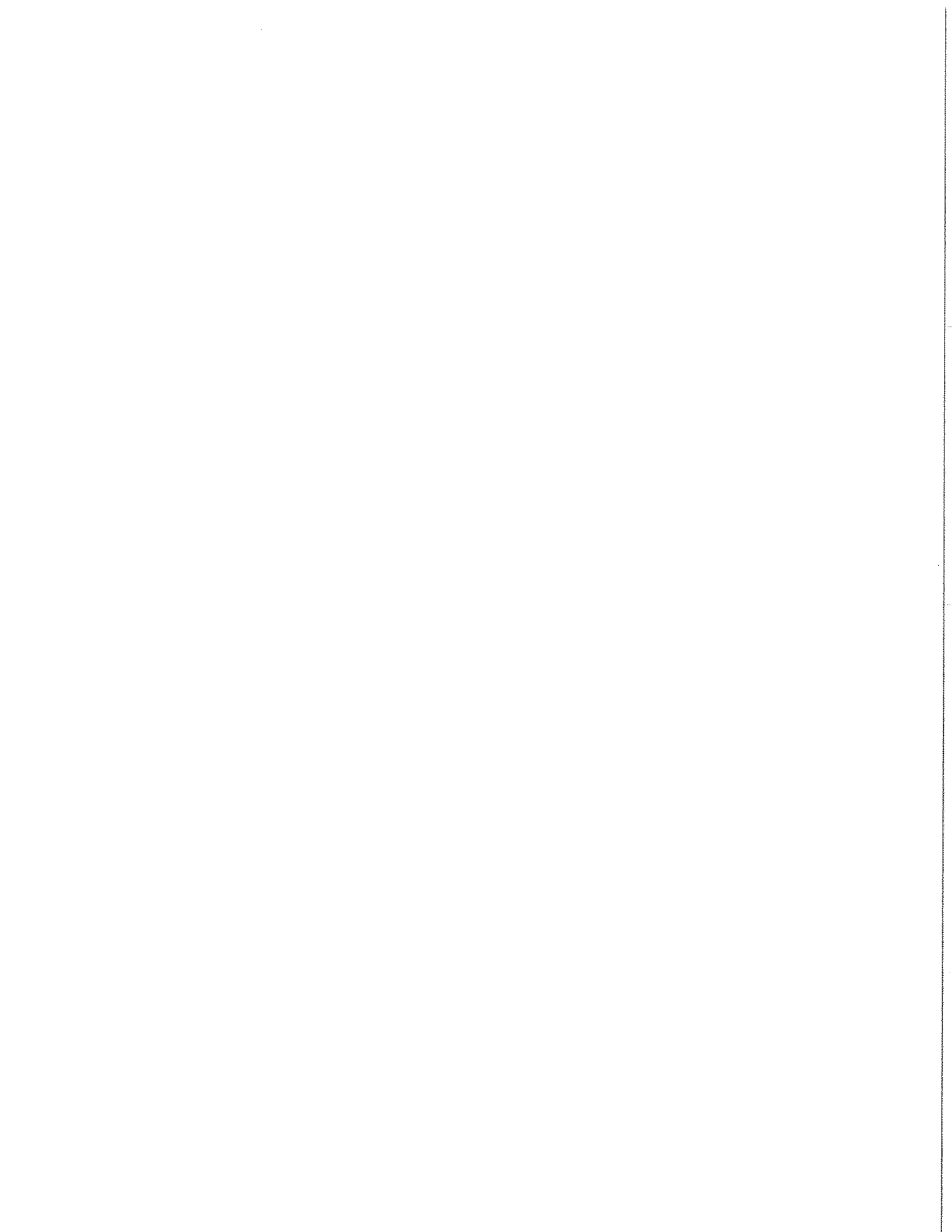
As required by law, we have completed the Bay County Drain Commissioner's Annual Report. I am pleased to present an update of our work on behalf of our staff. We have completed another very successful year and our financial position remains very strong.

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

As I do each year, I must stress the quality of the staff of the Drain Commissioner's Office. As always, under the direction of Drain Board Members Tom Herek and Kim Coonan, 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 2017, we have continued our work to improve water quality, beginning the implementation of a second \$397,000 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 2018 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

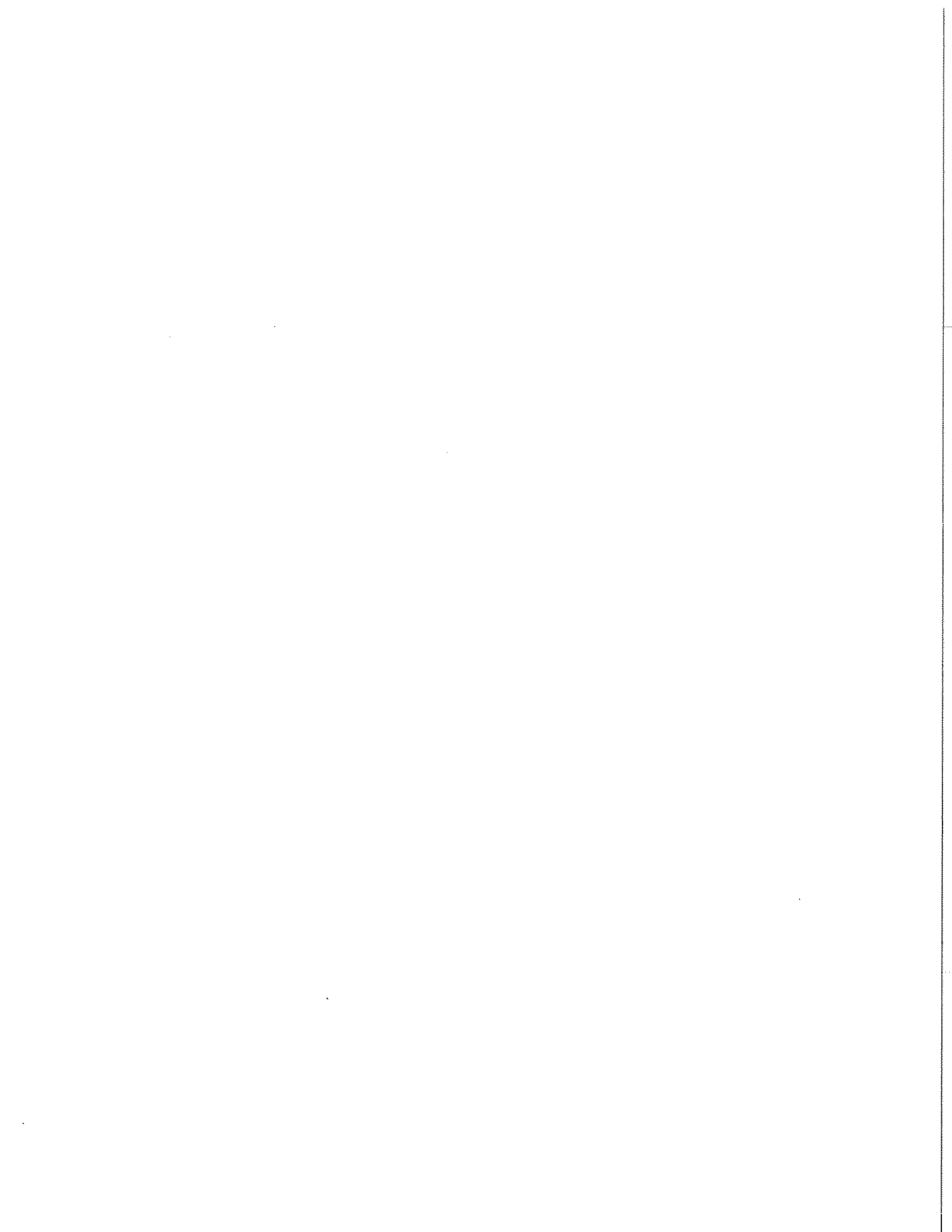


## 2017 ANNUAL REPORT

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

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

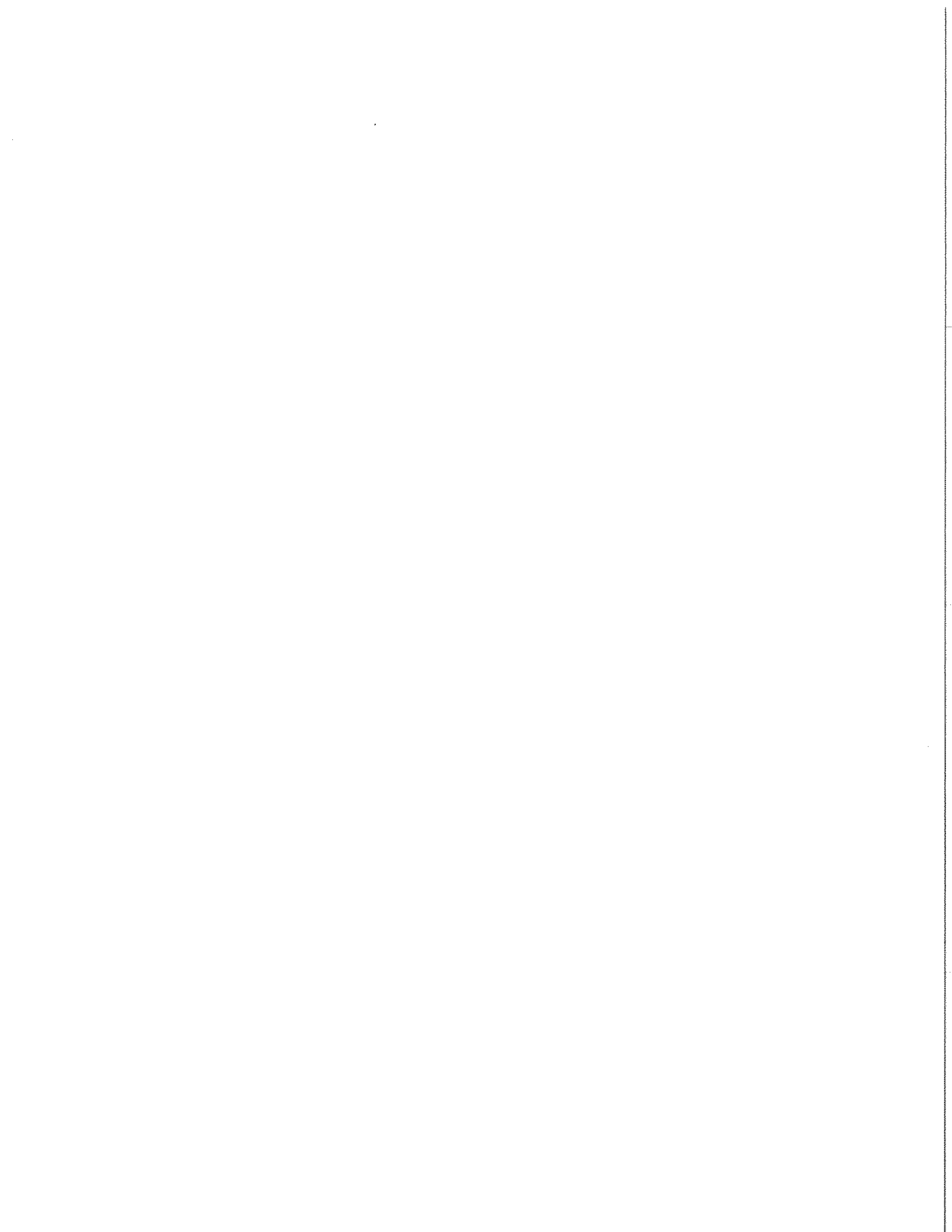
2018 Goals/2017  
Accomplishments



## 2017 ANNUAL REPORT

2018 Goals & Objectives

2017 Accomplishments



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## ***2017 Accomplishments***

### ***Projects***

In 2017, as in the past, the Drain Commissioner focused efforts on a significant number (22) of maintenance project. Work was done in twelve townships. Examples include the Selleck and Tebo-Erickson. 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.

2017 saw the upgrade of the Hadd and Oakwood pump station. This will necessitate the amending of the district boundaries for those drains. It also saw the commencement of a project on the Culver Creek Drain.

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 2017, 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.

In 2017, The Drain Commissioner has initiated a new grant of \$397,000 to implement best management practices for water quality improvements to the Kawkawlin River.



### ***Equipment Replacement/Improvement***

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

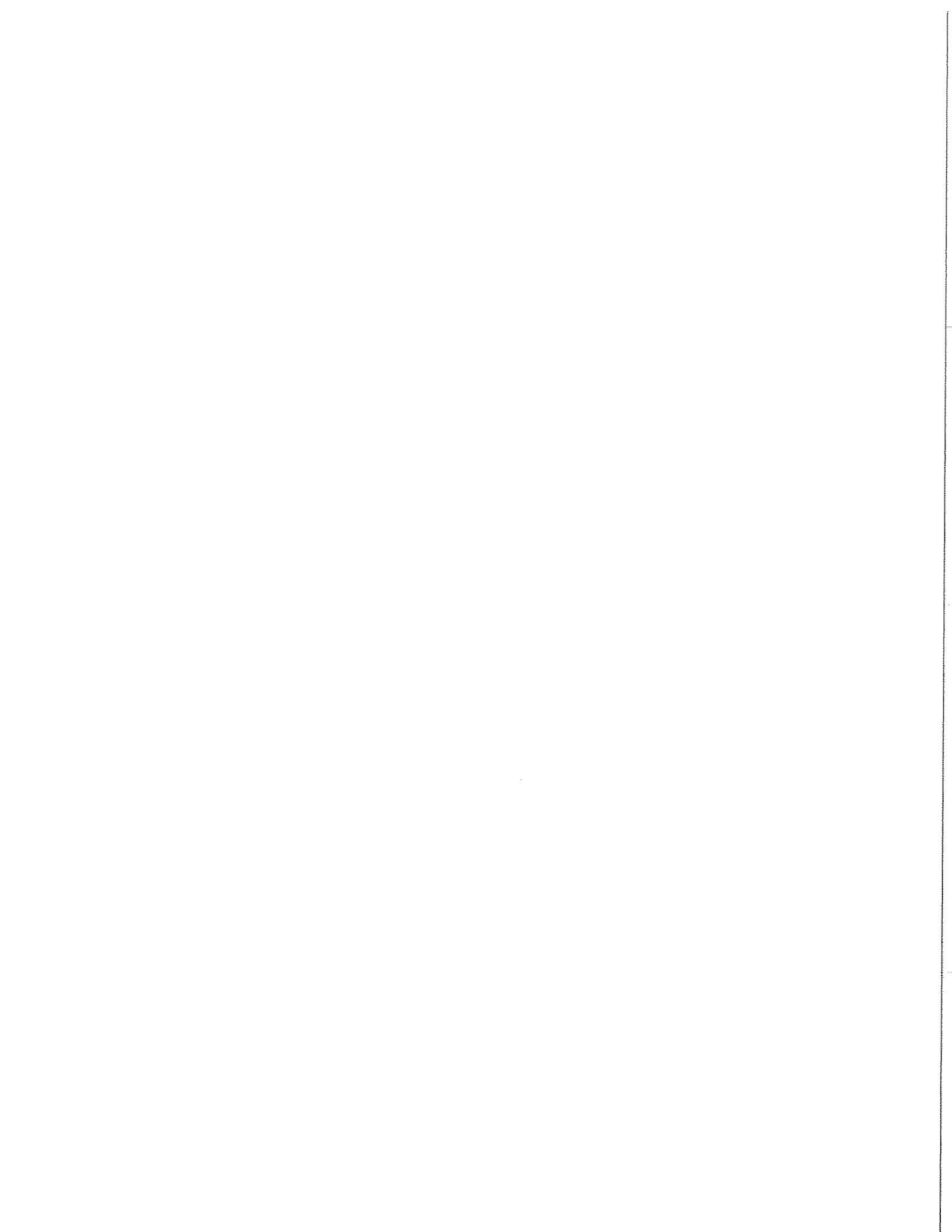
### ***Soil Erosion & Sedimentation Control***

The Drain Office issued or renewed 74 SESC permits in 2017. Each permit received the necessary oversight and inspection.

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

In 2017, 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 2017. Each was responded to, to the extent it fell within our jurisdiction, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.





# **BAY COUNTY DRAIN COMMISSIONER**

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## ***2018 Goals and Objectives***

### ***Responsiveness***

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

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

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

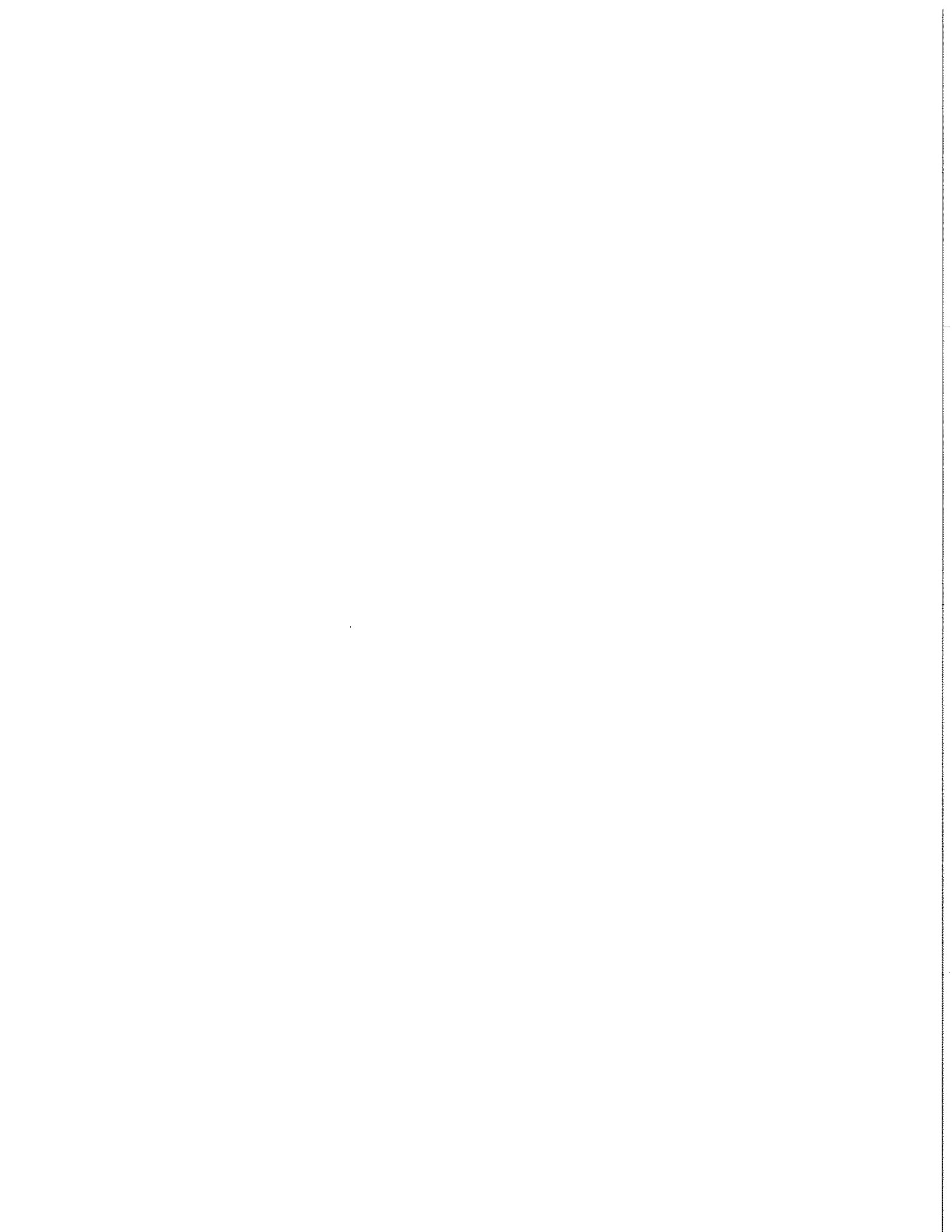
### ***Outstanding Projects***

The Drain Commissioner's Office has one outstanding petitions on the Hoppler Creek Drain and Tebo-Erickson Drain. Engineers have begun work on those drains and work should be undertaken in 2018.

### ***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 2018, 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 2018, a pick-up truck and medium sized dump truck will be purchased.

2018 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 Bangor Township Pump Stations. Much of the equipment is decades old and a strategic approach to replacement is necessary.

### ***Kawkawlin River Restoration:***

The Bay County Drain Commissioner has received a grant \$397,000 to implement improvements outlined watershed management plan for the Kawkawlin River. The grant is focused on implementing Best Management Practices for agriculture.

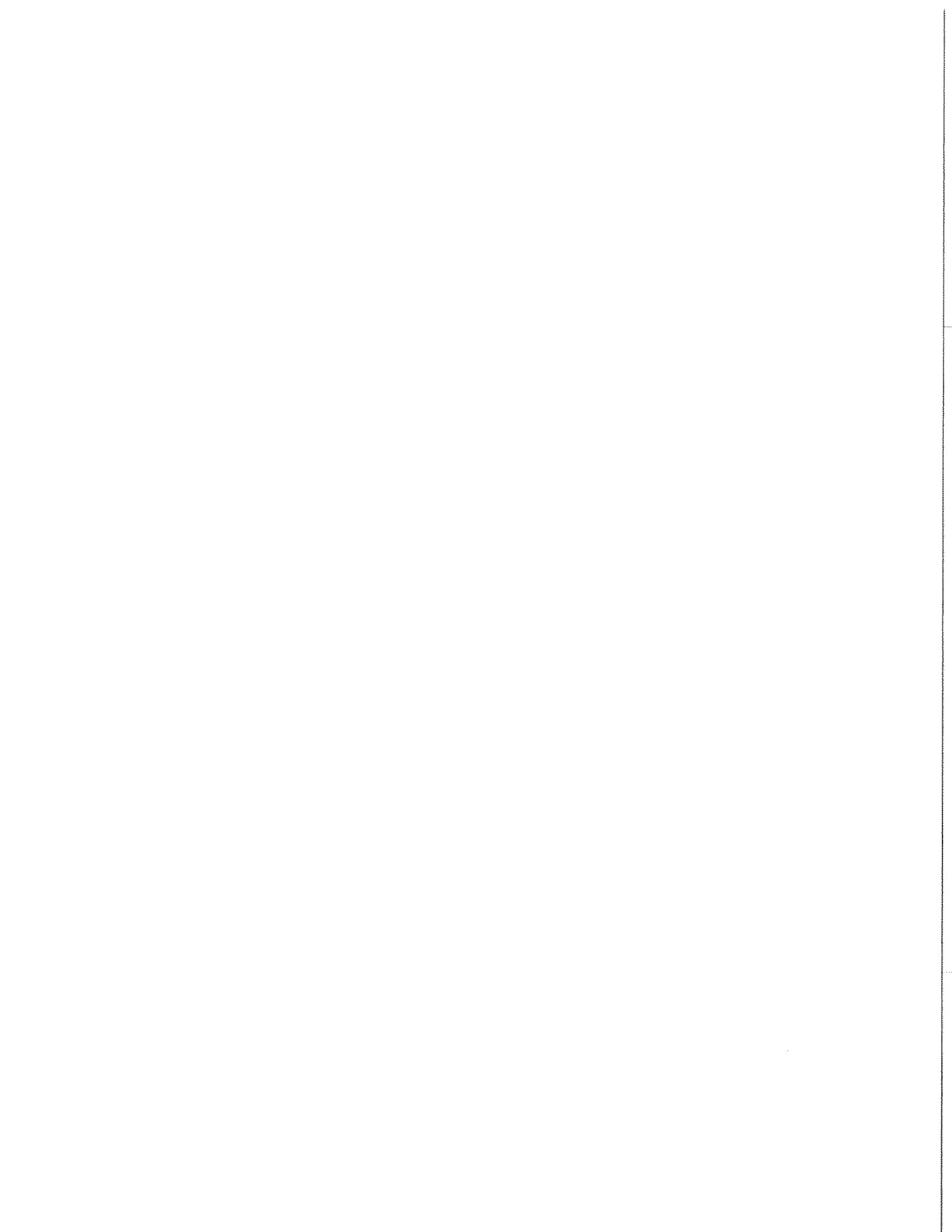
### ***Soil Erosion/Sedimentation Control***

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 2018, 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.

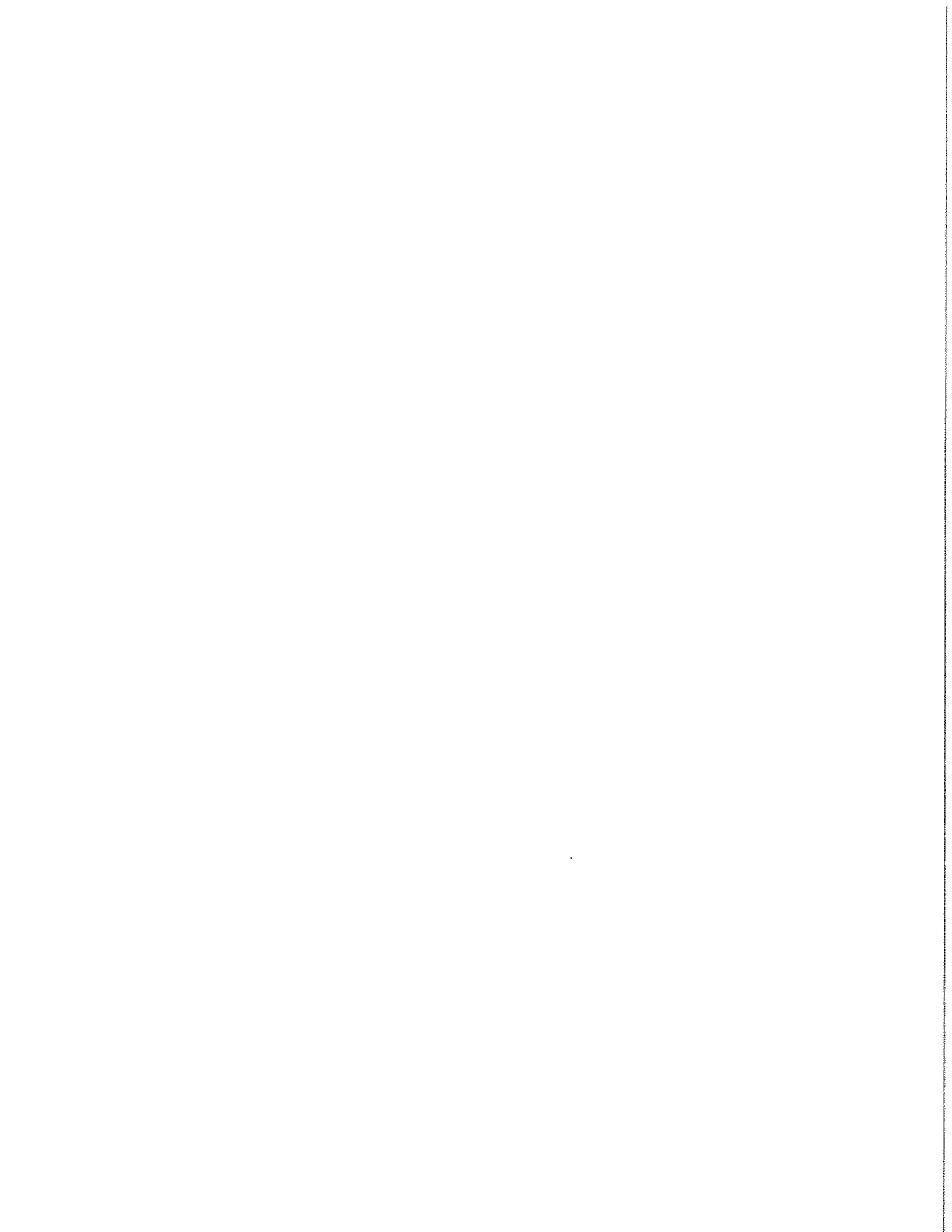


### ***Remonumentation Program***

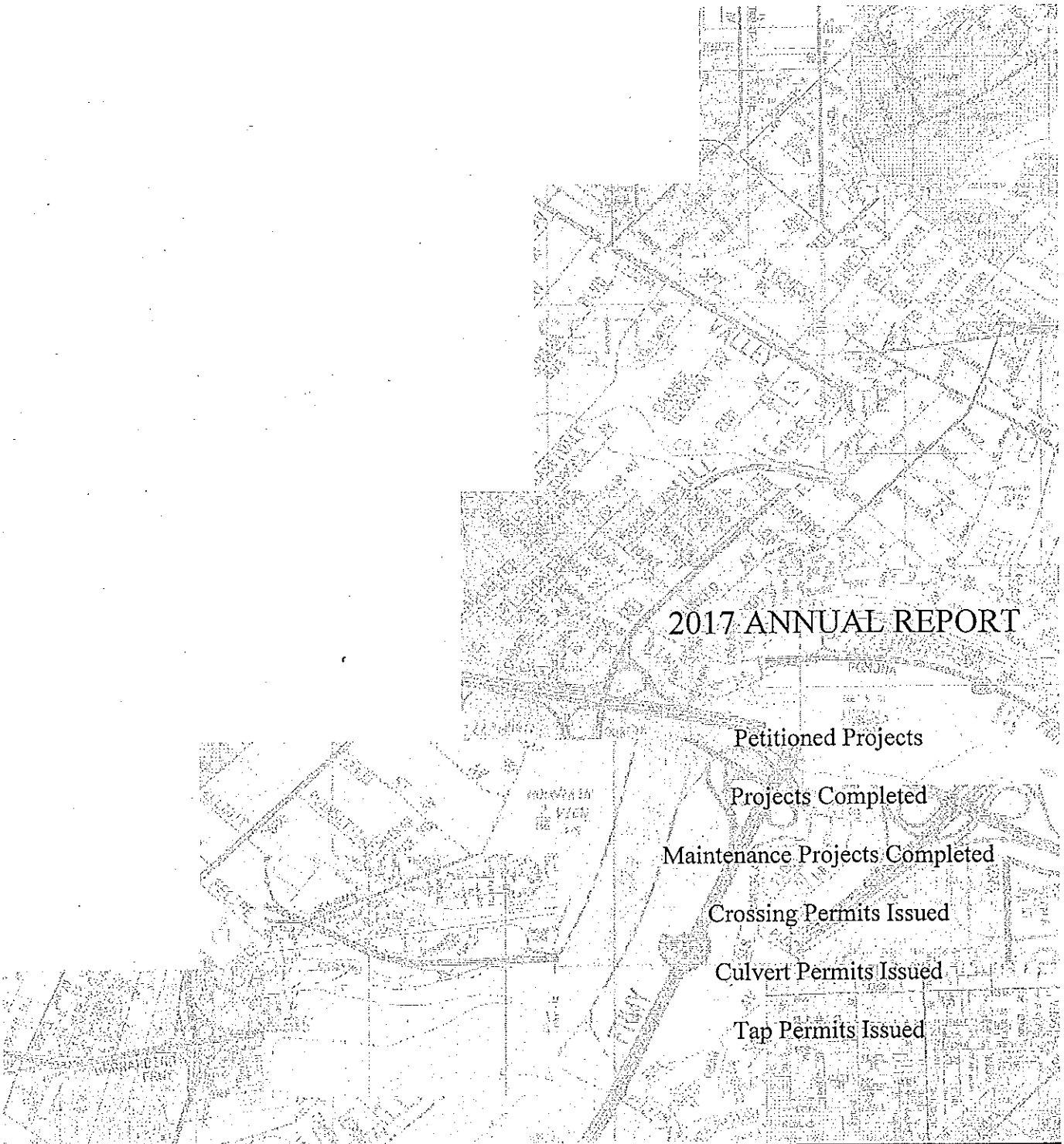
In 2018, the Drain Commissioner's office will continue to oversee the County's remonumentation program. Under the direction of Mark Basket, P.S. the Office will oversee State Grants that re-establish survey marks on section corners throughout Bay County.

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

During 2018, 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



## 2017 ANNUAL REPORT

Petitioned Projects

Projects Completed

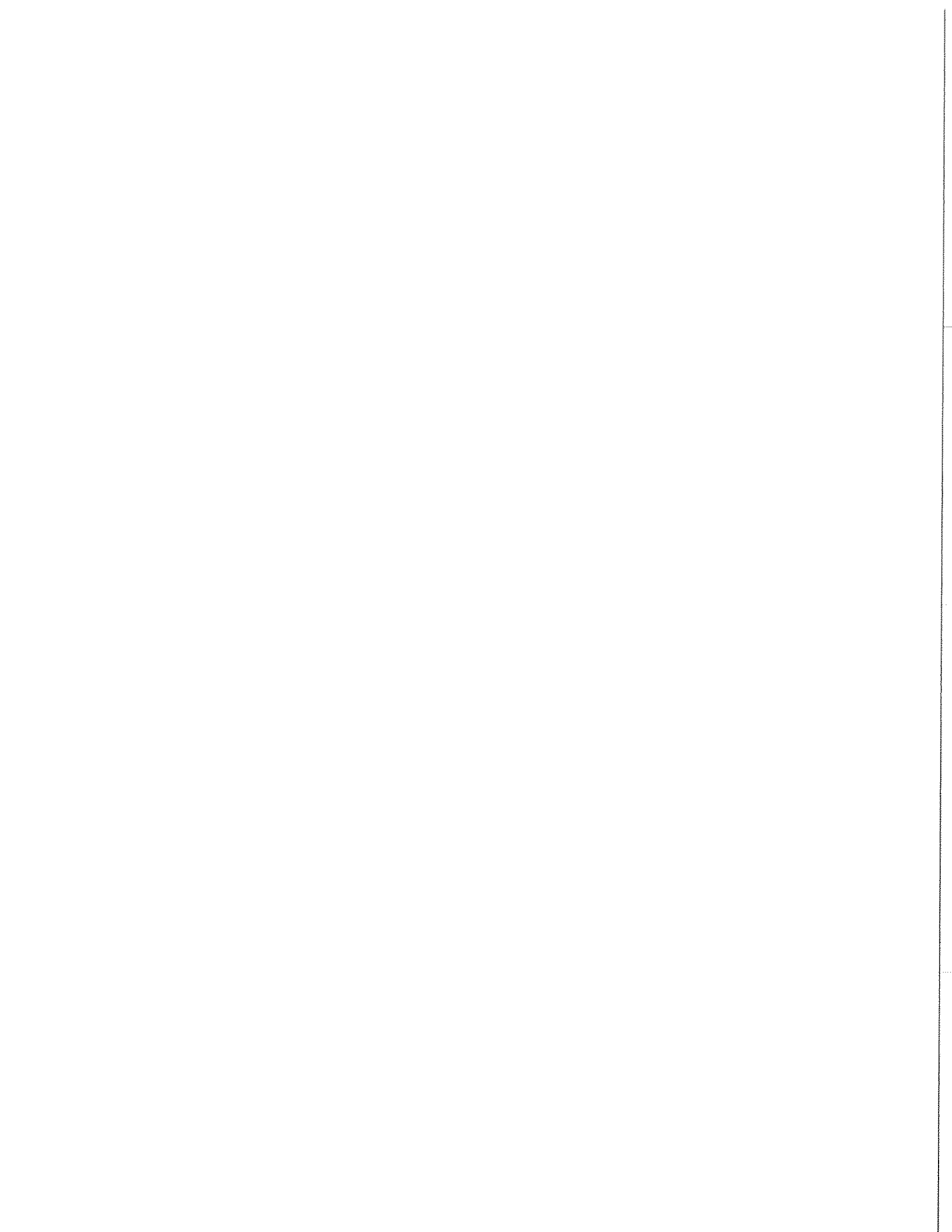
Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

Projects & Permits





**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**PETITIONED PROJECTS**

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Survey & Design Stage
Tebo-Erickson	Initial Survey

**MAINTENANCE PROJECTS COMPLETED**

<u>Drain</u>	<u>Township</u>
Beiser Br 4	Frankenlust
Bieser	Frankenlust
Bryce	Monitor
Culver Creek	Monitor
Ebelt Branch	Monitor
Forester	Monitor
H&K (Auburn Drain)	Williams
Hearitt	Kawkawlin
Hoppler Creek	Williams
Hudson	Mt. Forest
Krzyzaniak	Williams
North Branch Br. 1	Frankenlust
Panzer	Beaver
Pinconning River	Pinconning
Prast	Beaver
Renner	Beaver
Ripley	Merritt
Selleck	Pinconning
Tap & Gove	Kawkawlin
Tebo	Fraser
Tebo Erickson	Fraser
Tennant	Merritt

**Tap Permit Summary**

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Kindell	Fisher Contracting	4/20/2017
Douglas	Buena Vista Township	5/31/2017
Corbin Drain	Panera Bread	7/26/2017
Dell Creek	Dustin Fick	11/1/2017

**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**Culvert Permit Summary**

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Br 1 North Branch	Consumers	2/11/2017
Jean Aplin	Consumers	2/10/2017
Wilcox	Charter	2/13/2017
West Branch	Bay County DWS	4/3/2017
Hearitt	Consumers	4/20/2017
Kowalski	Consumers	4/20/2017
VanWert	Consumers	4/24/2017
Youngs Ditch	Consumers	4/24/2017
Bradford Creek	Consumers	5/11/2017
Corbin	City of Essexville	6/28/2017
Jean Aplin	City of Essexville	6/28/2017
Frank Jean	City of Essexville	6/28/2017
North Branch	Consumers	6/29/2017
Bradford Creek	Charter	7/19/2017
Warmbier	Charter	8/29/2017
Hoppler Creek	Charter	8/31/2017

**Crossing Permit Summary**

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Forster	Anthony Krengielski	1/11/2017
Underwood	Somalski Enterprise	4/27/2017
Williard	Allen Weber	4/27/2017
Phillips	Jack Greenleaf	5/18/2017
Diehl	Timothy Histed	6/7/2017
Pashak	Richard Zalucha	6/15/2017
Douglas Br 1	Saginaw Bay Farms	6/15/2017
O'Keefe	Allen Wever	6/15/2017
Kasemeyer	Paul Peil	6/19/2017
Dubay	Jonathan Zielinski	7/19/2017
Coggins	Leonard Steingraever	7/31/2017
Kindell	John Billette	7/31/2017
Old Townline	Duane Jacobs	9/14/2017
Beaver Dam	Alan Hayward	10/13/2017
Blondin	Michael Brookhouse	11/7/2017
Bryce	Gerald Cloutier	11/13/2017

# BAY COUNTY DRAIN COMMISSIONER

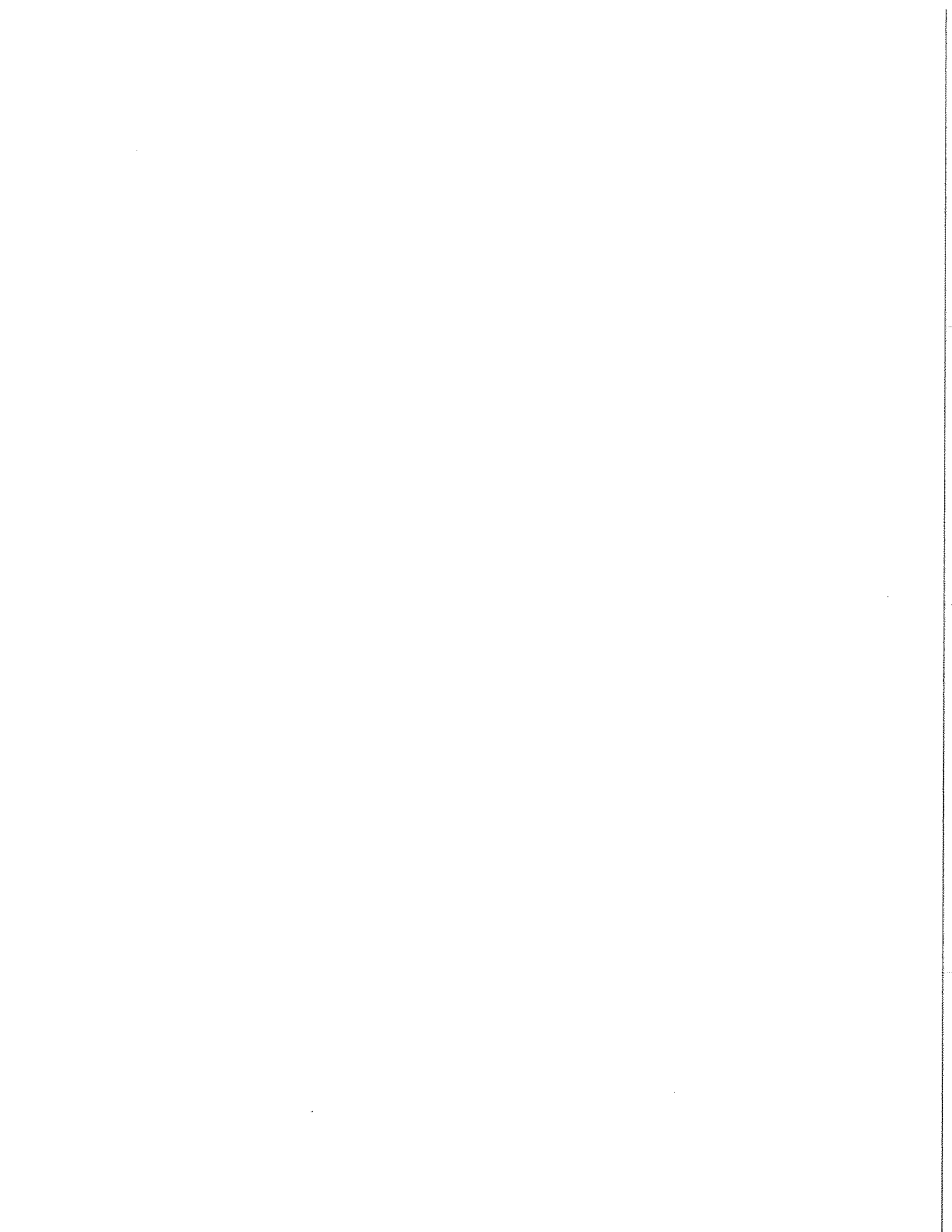


## 2017 ANNUAL REPORT

Debt Service  
2017 through 2025

2017 Drain Schedule of Debt and  
Related Debt Payments

Debt Schedules



**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**DEBT SERVICE 2017 THROUGH 2025**

<u>NAME OF ISSUE/PURPOSE</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022-2025</u>	<u>TOTAL</u>
<b>SPECIAL ASSESSMENT DEBT:</b>							
BUDD Intercounty Drain- Bay Co. 21%- Arena	\$38,950.70	\$38,950.69	\$38,950.70	\$38,950.70	\$38,950.70	\$77,901.40	\$272,654.89
BIS EXT Drain Improvement	\$13,099.84	\$12,550.80	\$0.00	\$0.00	\$0.00	\$0.00	\$25,650.64
WILCOX Drain Improvement	\$74,324.14	\$74,324.14	\$74,324.14	\$74,324.14	\$74,324.14	\$222,972.41	\$594,593.11
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.52	\$251,377.08	\$565,594.68
Special Assessment Debt Subtotal:	<u>\$189,218.20</u>	<u>\$188,669.15</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$552,250.89</u>	<u>\$1,458,493.32</u>
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$189,218.20	\$188,669.15	\$176,118.36	\$176,118.36	\$176,118.36	\$552,250.89	\$1,458,493.32
Total Drain Debt	<u>\$189,218.20</u>	<u>\$188,669.15</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$176,118.36</u>	<u>\$552,250.89</u>	<u>\$1,458,493.32</u>

COUNTY OF BAY  
 SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS  
 DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2017 PAYMENTS	2017 PRINCIPAL OUTSTANDING
Bonded long-term debt obligations								
Notes payable								
851.00		45 BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000.00	\$12,000.00
851.00		47 DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	625,234.00	\$0.00	\$0.00
851.00		48 BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	340,899.00	\$32,767.87	\$214,545.33
851.00		49 WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	634,000.00	\$58,672.16	\$463,060.43
851.00		50 KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	540,000.00	\$48,164.33	\$441,142.15
Total Obligations						\$151,604.36	\$151,604.36	\$1,130,747.29
							\$0.00	\$0.00

# BAY COUNTY DRAIN COMMISSIONER

## 2017 ANNUAL REPORT

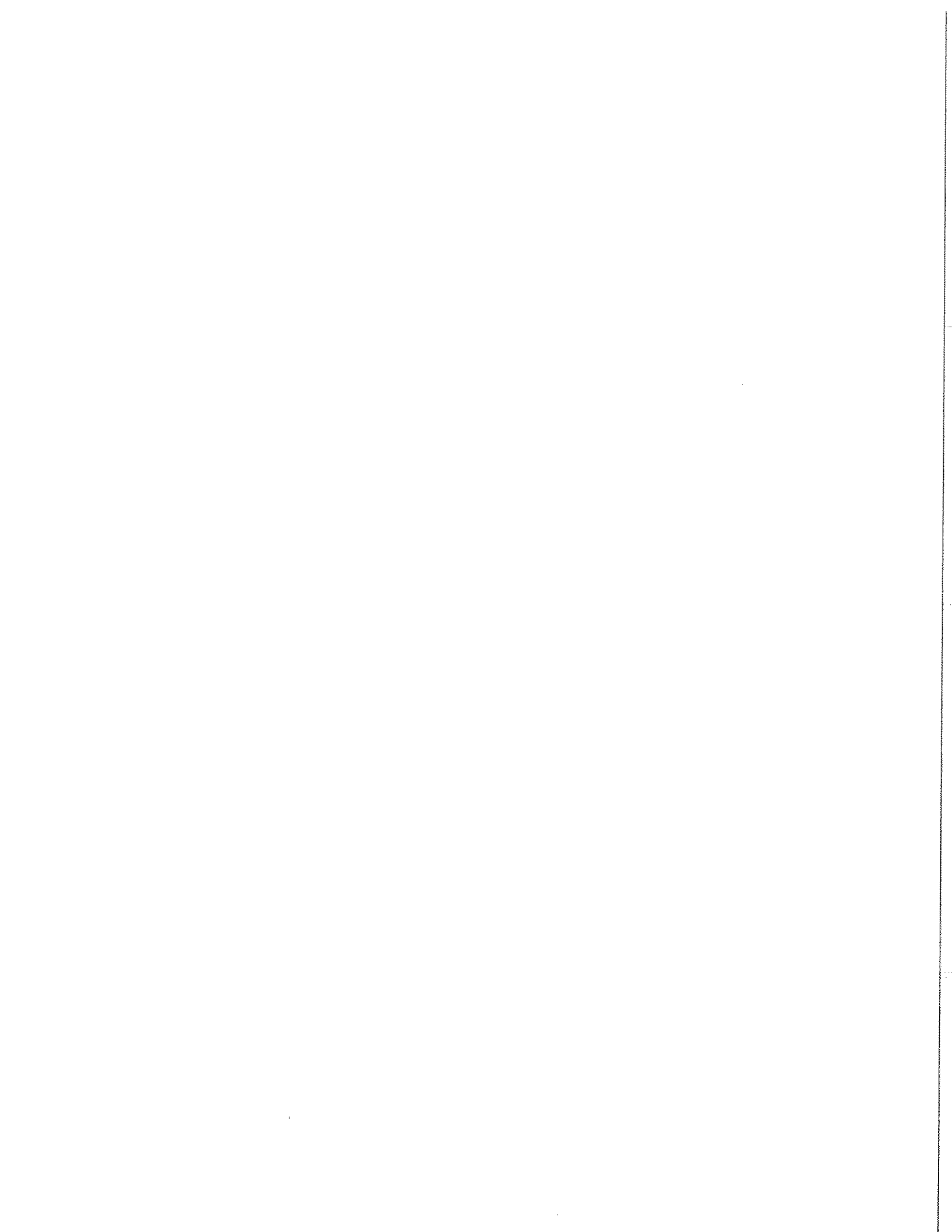
Summary of Chapter 8 Drains  
2017 Special Assessments

County At Large 2017 Drain Tax  
Chapter 8 Drains

County At Large 2017 Drain Tax  
Chapter 20 Drains

Summary of Chapter 20 Drains  
2017 Operation and Maintenance  
Assessments

Bay County Pledge of Good Faith  
Projects





**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**Summary of Chapter 8 Drains  
2017 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	\$10,675.90	\$12,731.37
Bis Ext.	\$1,005.02	Williams Township	\$1,959.80	\$7,396.70	\$10,361.52
Kerr, Jammer, Szymanski	\$4,779.00	Kawkawlin Township	\$19,688.60	\$50,054.57	\$74,522.17
Wilcox	\$4,146.60	Huron & Eastern Railway	\$694.16		
		Monitor Township	\$12,136.38	\$58,412.86	\$75,390.00
<b>Totals</b>	<b><u>\$10,736.08</u></b>		<b><u>\$35,728.95</u></b>	<b><u>\$126,540.03</u></b>	<b><u>\$173,005.06</u></b>

**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**County At Large 2017 Drain Tax  
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2017 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	5 of 10	4.56%	\$805.46	\$12,581.72	\$149.65	\$12,731.37
Bis Ext.	10 of 10	8.00%	\$1,005.02	\$10,361.52	\$0.00	\$10,361.52
Wilcox	4 of 10	4.10%	\$4,146.60	\$74,695.84	\$694.16	\$75,390.00
Kerr, Jammer, Szymanski	3 of 10	6.00%	\$4,779.00	\$74,522.17	\$0.00	\$74,522.17
<b>Totals</b>			<b>\$10,736.08</b>	<b>\$172,161.25</b>	<b>\$843.81</b>	<b>\$173,005.06</b>

**County At Large 2017 Drain Tax  
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$372,920.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$259,394.69	Annual	10.06%	\$26,099.73	N/A
Portsmouth Drain Operation & Maintenance	\$8,327.78	As Necessary	5.00%	\$416.39	N/A

**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report**

**Summary of Chapter 20 Drains  
2017 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	\$26,099.73	Hampton Township	\$228,945.00	
		MDOT	\$4,349.96	\$259,394.69
Portsmouth Operation & Maintenance	\$416.39	Portsmouth	\$7,500.00	
		MDOT	\$411.39	\$8,327.78
<b>TOTALS</b>	<b><u>\$63,248.77</u></b>		<b><u>\$577,393.96</u></b>	<b><u>\$640,642.73</u></b>

**Bay County Pledge of Good Faith Projects 2017**

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	5 of 10
Bis Ext.	Bay	100.00%	\$140,000.00	10 of 10
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	3 of 10
Wilcox	Bay	100.00%	\$634,000.00	4 of 10
<b>Total Pledges</b>			<b><u>\$1,654,899.00</u></b>	

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# BAY COUNTY DRAIN COMMISSIONER

Consolidated  
Statements



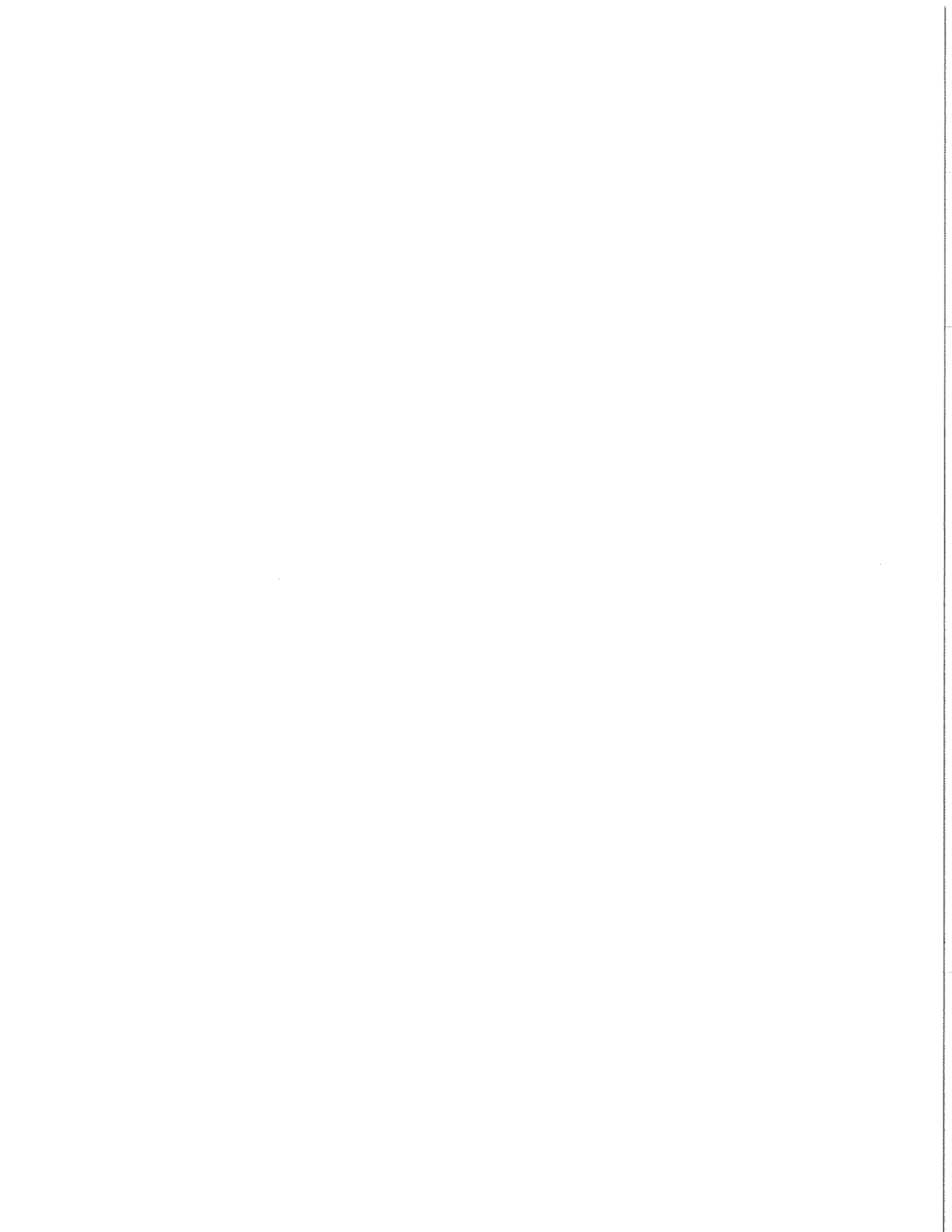
## 2017 ANNUAL REPORT

2017 Consolidated Balance Sheets

2017 Consolidated Statement of  
Revenues, Expenditures, and  
Changes in Fund Balance

Chapter 8 Drains  
Debt Retirement Accounts  
Chapter 20 Drains

2017 802 Fund Revolving Drain  
Balance Sheet  
Projects



BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 Consolidated Balance Sheets

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$132,887.46	\$89,976.61	\$275,692.29
Investments	\$1,988,436.00	\$149,804.76	\$444,509.38
Due from Other Funds	-	-	-
Special Assessments Receivable	-	\$941,915.94	-
Assessments Receivable	\$98,875.12	\$115,307.28	-
Due from Other Govt. Units	\$42,168.67	\$14,096.18	\$569,459.03
Due from Primary Govt.	\$20,163.27	\$42,757.79	\$70,748.77
Due from Private Sources	-	-	-
Due from Federal Govt.	\$10,376.66	-	-
Interest Receivable	\$7,980.53	\$603.16	\$1,830.62
<b>Total Assets</b>	<b>\$2,300,887.71</b>	<b>\$1,354,461.72</b>	<b>\$1,362,240.09</b>
<u>Liabilities</u>			
Accounts Payable	\$11,013.88	-	\$3,100.45
Due to Other Funds	\$258,182.97	-	-
Due to Federal Govt.	-	-	-
Deferred Revenue	\$135,341.39	\$172,161.25	\$624,693.77
Deferred Revenue-Unavailable	-	\$941,915.94	-
Due to Others	-	-	\$2,939.87
Due to Primary Govt.	\$24,104.83	-	\$29,104.16
<b>Total Liabilities</b>	<b>\$428,643.07</b>	<b>\$1,114,077.19</b>	<b>\$659,838.25</b>
<b>Net Worth</b>	<b>\$1,872,244.64</b>	<b>\$240,384.53</b>	<b>\$702,401.84</b>

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**BAY COUNTY DRAIN COMMISSIONER**

**2017 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.	\$38,314.54	\$2,895.81	\$9,003.59
Interest Income - Other	\$0.01	-	-
Drain Permits	\$6,017.00	-	\$1,000.00
Special Assessment Revenue	\$41,062.03	\$135,659.32	\$15,948.96
Contribution from Local Units	\$6,797.39	\$35,794.81	\$342,500.00
Contribution from Primary Govt.	\$3,475.20	\$11,012.39	\$48,559.04
Rents & Leases	\$24,798.99	-	\$18,452.04
Transfers In From Other Funds	\$20,582.67	-	-
Reimbursements from Other Govt. Unit	\$2,679.46	\$27,655.00	-
Engineering Fees	\$1,600.00	-	-
Federal Grants	\$9,957.30	-	-
Miscellaneous	\$87.78	-	\$475.00
Unrealized Gains on Investments	\$5,084.52	\$384.30	\$1,158.97
<b>Total Revenues</b>	<b>\$160,456.89</b>	<b>\$213,401.63</b>	<b>\$437,097.60</b>
<u>Expenditures</u>			
Principal Payments	-	\$151,604.36	-
Interest Payment	-	\$37,612.33	-
Per Diems	-	-	-
Machinery & Equipment Expense	-	-	\$1,199.80
Professional Services	\$63,541.72	-	\$525.00
Uniform Purchases	-	-	-
Gas & Grease	\$9,040.59	-	\$6,149.46
Equipment Rental	\$44,447.10	-	\$574.93
Contractual Services	\$181,307.00	-	\$750.00
Engineering Services	-	-	-
Trash Removal	-	-	\$398.75
Public Utilities	\$18,733.37	-	\$72,052.44
Telephone/Cellphone	\$1,407.33	-	-
Miscellaneous	\$12,671.00	\$0.01	\$27.75
Per Diems	-	-	\$1,700.00
Reimbursements	\$26,135.38	-	\$98,838.36
Insurance & Bonds	\$33.92	-	-
Equipment Repair & Maint.	\$46,177.74	-	\$19,438.13
Grounds Maintenance	\$34,721.18	-	\$3,522.64
Operating Transfers Out	277.37	-	\$20,305.30
Legal Notices	\$1,278.95	-	\$65.81
Repair & Maintenance	-	-	\$4,013.11
Vehicles & Vehicle Repair & Maint.	\$4,806.46	-	\$971.00
Legal Fees	-	-	-
Other Supplies	\$295.00	-	\$543.10
Licenses & Permits	-	-	-
Investments- Loss on FMV	-	-	-
<b>Total Expenditures</b>	<b>\$444,874.11</b>	<b>\$189,216.70</b>	<b>\$231,075.58</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>(\$284,417.22)</b>	<b>\$24,184.93</b>	<b>\$206,022.02</b>
Net Worth, Beginning of Year	\$2,156,661.86	\$178,327.36	\$346,583.42
Net Worth, End of Year	\$1,872,244.64	\$240,384.53	\$702,401.84

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BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 8020 Revolving Fund  
 Balance Sheet

8020 Revolving  
 Fund

Assets

Cash	(\$217,043.15)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$217,043.15
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
	<hr/>
<b>Total Assets</b>	<b>\$0.00</b>
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Liabilities

Accounts Payable	-
Due to Other Funds	-
Deferred Revenue	-
Due to Others	-
Due to Primary Govt.	-
	<hr/>
<b>Total Liabilities</b>	<b>\$0.00</b>
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<b>Net Worth</b>	<b>\$0.00</b>
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# BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

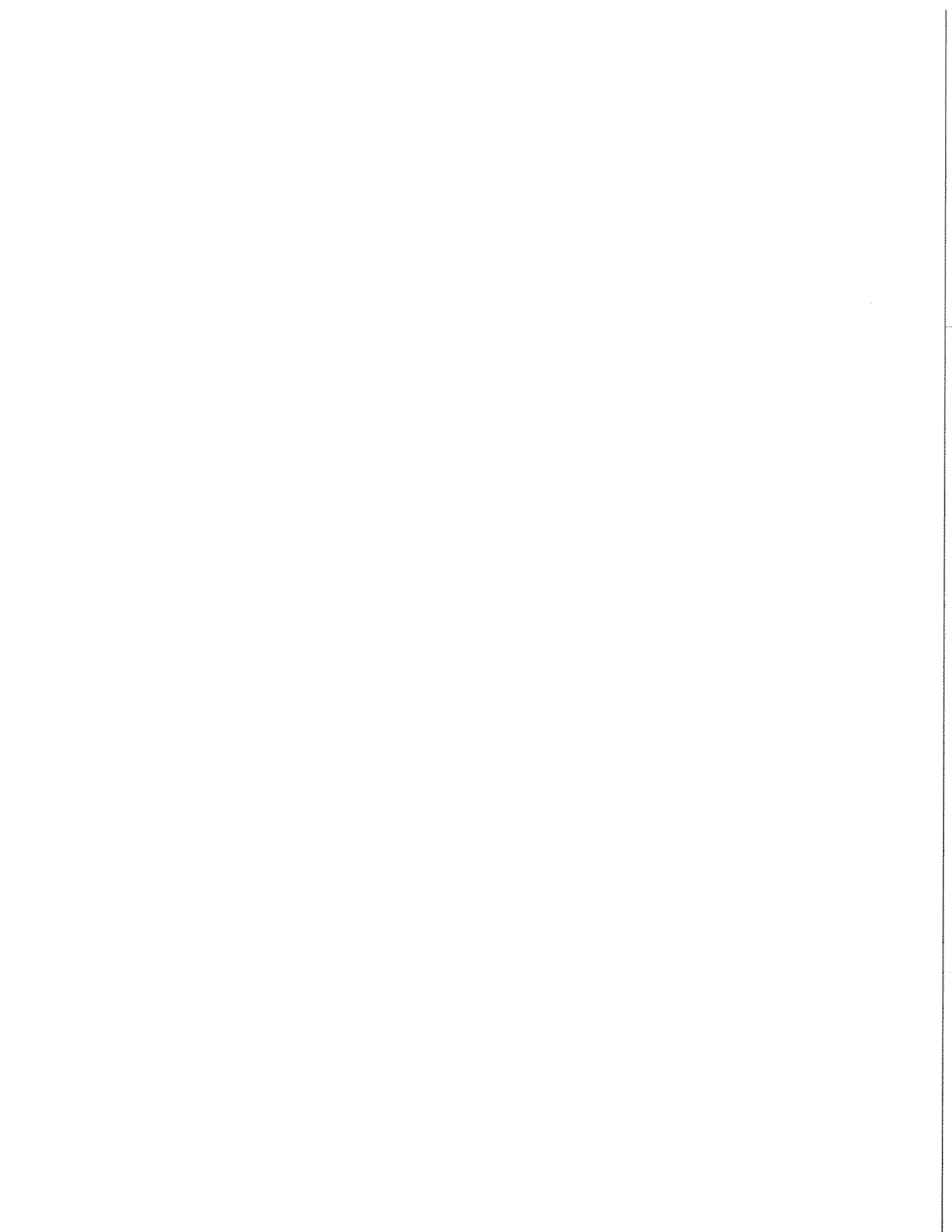


## 2017 ANNUAL REPORT

2017 Balance Sheets

2017 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Chapter 20 Drains



BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 Chapter 20 Drains  
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$247,661.72	\$23,913.40	\$4,117.17
Due from Other Funds	-	-	-
Due from Other Govt. Units	\$340,514.03	\$228,945.00	-
Due from Primary Govt.	\$36,732.65	\$26,099.73	\$7,916.39
Interest Receivable	\$1,436.22	\$393.89	\$0.51
Investments	\$346,097.93	\$98,345.26	\$66.19
<b>Total Assets</b>	<b>\$972,442.55</b>	<b>\$377,697.28</b>	<b>\$12,100.26</b>
<u>Liabilities</u>			
Accounts Payable	\$3,100.45	-	-
Deferred Revenue	\$361,732.65	\$255,044.73	\$7,916.39
Due to Other Funds	\$2,700.00	-	\$239.87
Due to Primary Govt.	\$28,948.87	-	\$155.29
<b>Total Liabilities</b>	<b>\$396,481.97</b>	<b>\$255,044.73</b>	<b>\$8,311.55</b>
<b>Net Worth</b>	<b>\$575,960.58</b>	<b>\$122,652.55</b>	<b>\$3,788.71</b>

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BAY COUNTY DRAIN COMMISSIONER

2017 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	\$7,500.00
Contributions from Primary Govt.	\$36,732.65	\$11,410.00	\$416.39
Drain Permits	\$600.00	\$400.00	-
Interest Income from Inv.	\$7,108.45	\$1,891.19	\$3.95
Interest Income- Other	-	-	-
Transfers in from Other Funds	-	-	-
Rent & Leases	\$18,452.04	-	-
Special Assessment Revenue	\$11,187.61	\$4,349.96	\$411.39
Miscellaneous Revenue	\$475.00	-	-
Unrealized Gain on Investments	\$907.82	\$250.97	\$0.18
<b>Total Revenues</b>	<b>\$400,463.57</b>	<b>\$28,302.12</b>	<b>\$8,331.91</b>
<u>Expenditures</u>			
Machinery & Equipment	\$1,199.80	-	-
Contractual Services	\$750.00	-	-
Engineering Fees	\$0.00	-	-
Equipment Rental	\$0.00	-	\$574.93
Equipment Repair & Maint.	\$18,713.13	-	\$725.00
Professional Services	\$525.00	-	-
Gas & Grease	\$6,149.46	-	-
Grounds Maintenance	\$3,522.64	-	-
Legal Notices	-	\$65.81	-
Miscellaneous	\$27.75	-	-
Operating Transfers Out	\$20,305.30	-	-
Other Supplies	\$543.10	-	-
Per Diems	\$875.00	\$825.00	-
Public Utilities	\$50,045.92	\$18,123.48	\$3,883.04
Reimbursements	\$98,204.97	-	\$633.39
Repair & Manintenance	\$4,013.11	-	-
Trash Removal	\$398.75	-	-
Vehicle Repair. & Maintenance	\$971.00	-	-
<b>Total Expenditures</b>	<b>\$206,244.93</b>	<b>\$19,014.29</b>	<b>\$5,816.36</b>
<b>Total Revenue Over (Under) Expenditur</b>	<b>\$194,218.64</b>	<b>\$9,287.83</b>	<b>\$2,515.55</b>
<b>Net Worth, Beginning of Year</b>	<b>\$381,741.94</b>	<b>\$113,364.72</b>	<b>\$1,273.16</b>
<b>Net Worth, End of Year</b>	<b>\$575,960.58</b>	<b>\$122,652.55</b>	<b>\$3,788.71</b>

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# BAY COUNTY DRAIN COMMISSIONER



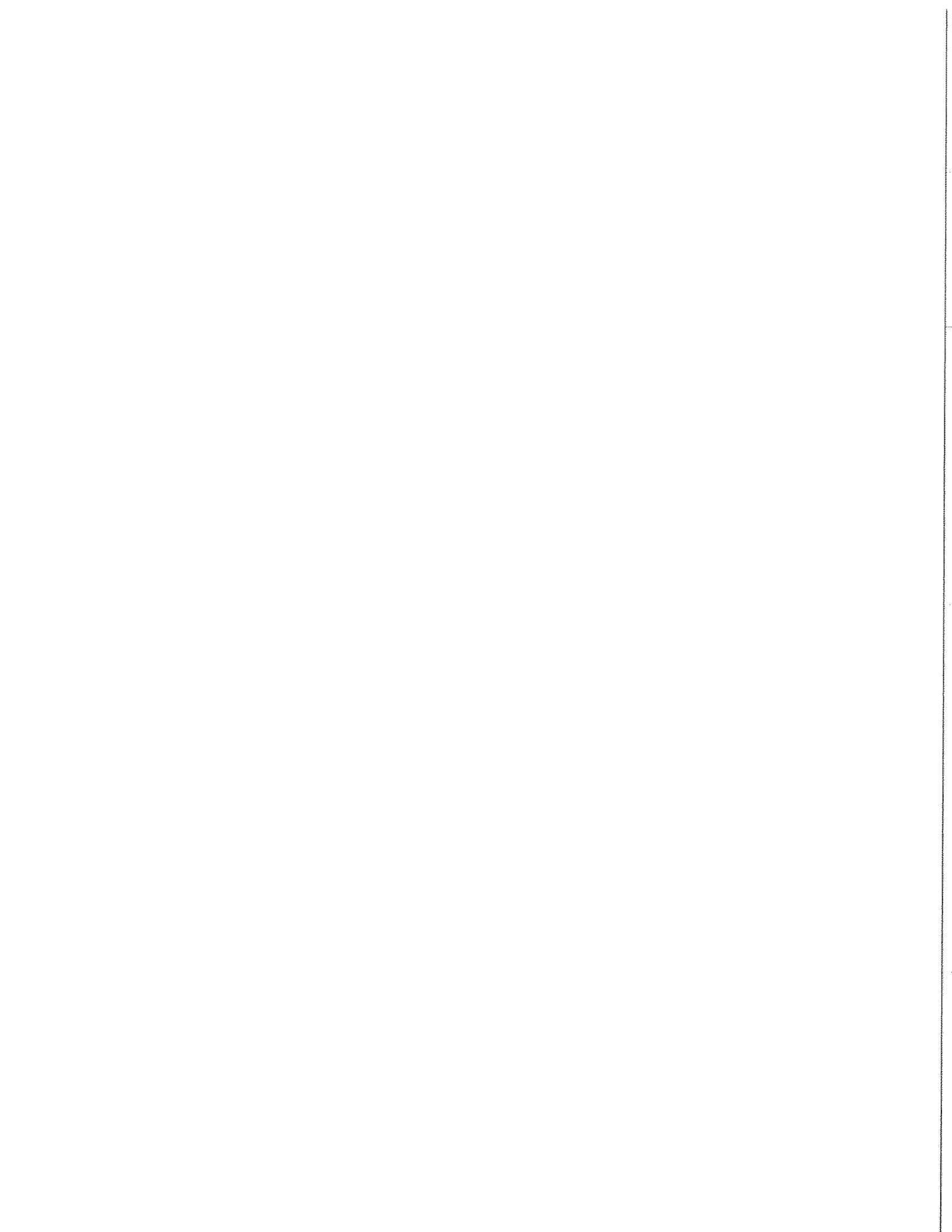
## 2017 ANNUAL REPORT

2017 Balance Sheets

2017 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Debt Retirement Accounts

Debt Retirement  
Accounts



**BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 Debt Retirement Accounts  
 2017 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	-	-	-	-
Interest Receivable	\$34.72	\$145.42	\$73.87	\$0.18
Investments	\$8,603.08	\$36,376.73	\$18,146.60	\$43.32
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
<b>Total Assets</b>	<b>\$8,637.80</b>	<b>\$36,522.15</b>	<b>\$19,747.95</b>	<b>\$43.50</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$8,637.80</b>	<b>\$36,522.15</b>	<b>\$19,747.95</b>	<b>\$43.50</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2017 Annual Report**  
**Debt Retirement Accounts**  
**2017 Balance Sheets**

	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
<u>Assets</u>				
Cash	-	-	-	-
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	-	-	-	-
Due From Private Sources	-	-	-	-
Interest Receivable	\$0.09	\$41.34	\$0.76	\$0.69
Investments	\$22.14	\$10,343.93	\$187.79	\$170.85
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
<b>Total Assets</b>	<b>\$22.23</b>	<b>\$10,385.27</b>	<b>\$188.55</b>	<b>\$171.54</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$22.23</b>	<b>\$10,385.27</b>	<b>\$188.55</b>	<b>\$171.54</b>

**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report  
Debt Retirement Accounts  
2017 Balance Sheets**

	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	\$0.27	\$26.66	\$0.04	\$0.02
Investments	\$67.54	\$6,608.15	\$11.18	\$8.43
Special Assessment Rec. - Current	-	-	-	-
Special Assessment Rec. - Long Term	-	-	-	-
<b>Total Assets</b>	<b>\$67.81</b>	<b>\$6,634.81</b>	<b>\$11.22</b>	<b>\$8.45</b>
<u>Liabilities</u>				
Deferred Revenue	-	-	-	-
Deferred Revenue - Unavailable	-	-	-	-
<b>Total Liabilities</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$67.81</b>	<b>\$6,634.81</b>	<b>\$11.22</b>	<b>\$8.45</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2017 Annual Report**  
**Debt Retirement Accounts**  
**2017 Balance Sheets**

	BIS DRAIN DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DEBT RET.
<u>Assets</u>				
Cash	\$641.01	\$2,609.09	\$10,114.58	\$29,209.65
Due from Other Govt. Units	\$1,959.80	-	-	\$12,136.38
Due from Primary Govt.	\$1,282.78	-	\$3,067.28	\$13,854.22
Due From Private Sources	-	-	-	-
Interest Receivable	\$10.60	\$268.50	-	-
Investments	\$711.03	\$68,503.99	-	-
Special Assessment Rec. - Current	\$7,118.94	-	\$9,514.44	\$48,705.24
Special Assessment Rec. - Long Term	-	-	\$59,607.02	\$411,991.57
<b>Total Assets</b>	<b>\$11,724.16</b>	<b>\$71,381.58</b>	<b>\$82,303.32</b>	<b>\$515,897.06</b>
<u>Liabilities</u>				
Deferred Revenue	\$10,361.52	-	\$12,581.72	\$74,695.84
Deferred Revenue - Unavailable	-	-	\$59,607.02	\$411,991.57
<b>Total Liabilities</b>	<b>\$10,361.52</b>	<b>\$0.00</b>	<b>\$72,188.74</b>	<b>\$486,687.41</b>
<b>Net Worth</b>	<b>\$1,362.64</b>	<b>\$71,381.58</b>	<b>\$10,114.58</b>	<b>\$29,209.65</b>



**BAY COUNTY DRAIN COMMISSIONER  
2017 Annual Report  
Debt Retirement Accounts  
2017 Balance Sheets**

KERR, JAMMER, AUBURN ROAD  
SZYMANSKI DEBT

Assets

Cash	\$45,874.80	-
Due from Other Govt. Units	-	-
Due from Primary Govt.	\$24,553.51	-
Due From Private Sources.	-	-
Interest Receivable	-	-
Investments	-	-
Special Assessment Rec. - Current	\$49,968.66	-
Special Assessment Rec. - Long Term	\$470,317.35	-
<b>Total Assets</b>	<b>\$590,714.32</b>	<b>\$0.00</b>

Liabilities

Deferred Revenue	\$74,522.17	-
Deferred Revenue - Unavailable	\$470,317.35	-
<b>Total Liabilities</b>	<b>\$544,839.52</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$45,874.80</b>	<b>\$0.00</b>

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**BAY COUNTY DRAIN COMMISSIONER**  
**2017 Annual Report**  
**Debt Retirement Accounts**  
**2017 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	\$166.67	\$698.20	\$354.51	\$0.81
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Unrealized Gain on Invesements	\$22.13	\$92.66	\$47.05	-
Bond/Note Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>\$188.80</b>	<b>\$790.86</b>	<b>\$401.56</b>	<b>\$0.81</b>
 <u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$188.80</b>	<b>\$790.86</b>	<b>\$401.56</b>	<b>\$0.81</b>
<b>Net Worth, Beginning of Year</b>	<b>\$8,449.00</b>	<b>\$35,761.29</b>	<b>\$19,346.39</b>	<b>\$42.69</b>
<b>Net Worth, End of Year</b>	<b>\$8,637.80</b>	<b>\$36,552.15</b>	<b>\$19,747.95</b>	<b>\$43.50</b>

BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 Debt Retirement Accounts  
 2017 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	(\$7.00)	\$205.64	\$3.92	\$3.35
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Unrealized Gain on Invesements	-	\$26.34	\$0.48	\$0.44
Bond/Note Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>(\$7.00)</b>	<b>\$231.98</b>	<b>\$4.40</b>	<b>\$3.79</b>
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>(\$7.00)</b>	<b>\$231.98</b>	<b>\$4.40</b>	<b>\$3.79</b>
<b>Net Worth, Beginning of Year</b>	<b>\$29.23</b>	<b>\$10,153.29</b>	<b>\$184.15</b>	<b>\$167.75</b>
<b>Net Worth, End of Year</b>	<b>\$22.23</b>	<b>\$10,385.27</b>	<b>\$188.55</b>	<b>\$171.54</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2017 Annual Report**  
**Debt Retirement Accounts**  
**2017 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	\$1.26		\$134.58	(\$6.32)
Special Assessment Revenue	-		-	\$0.12
Contribution from Local Units	-		-	-
Contribution Primary Govt.	-		-	-
Contributions from Others	-		-	-
Transfers In	-		-	-
Unrealized Gain on Invesements	\$0.38		\$16.99	-
Bond/Note Proceeds	-		-	-
<b>Total Revenues</b>	<b>\$1.64</b>		<b>\$151.57</b>	<b>(\$6.32)</b>
<u>Expenditures</u>				
Bond/Note Payments	-		-	-
Interest Payable	-		-	-
Paying Agent Fees	-		-	-
Miscellaneous/ Loss on Investments	-		-	-
Transfers Out to Other Funds	-		-	-
<b>Total Expenditures</b>	<b>\$0.00</b>		<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$1.64</b>		<b>\$151.57</b>	<b>(\$6.32)</b>
<b>Net Worth, Beginning of Year</b>	<b>\$66.17</b>		<b>\$6,483.24</b>	<b>\$17.54</b>
<b>Net Worth, End of Year</b>	<b>\$67.81</b>		<b>\$6,634.81</b>	<b>\$8.45</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2017 Annual Report**  
**Debt Retirement Accounts**  
**2017 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT	WILCOX DRAIN DEBT
Interest Income	\$63.22	\$1,276.85	-	-
Special Assessment Revenue	\$7,728.00	-	\$11,124.89	\$62,991.13
Contribution from Local Units	\$2,047.59	-	\$1,100.36	\$12,457.71
Contribution Primary Govt.	\$1,050.05	-	\$805.46	\$4,256.38
Contributions from Others	-	-	\$27,655.00	-
Transfers In	-	-	-	-
Unrealized Gain on Invesements	\$1.92	\$175.91	-	-
Bond/Note Proceeds	-	-	-	-
<b>Total Revenues</b>	<b>\$10,890.78</b>	<b>\$1,452.76</b>	<b>\$40,685.71</b>	<b>\$79,705.22</b>
<u>Expenditures</u>				
Bond/Note Payments	\$12,000.00	-	\$32,767.87	\$58,672.16
Interest Payable	\$1,098.33	-	\$6,182.83	\$15,651.98
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	\$0.01
Transfers Out to Other Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$13,098.33</b>	<b>\$0.00</b>	<b>\$38,950.70</b>	<b>\$74,324.15</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>(\$2,207.55)</b>	<b>\$1,452.76</b>	<b>\$1,735.01</b>	<b>\$5,381.07</b>
<b>Net Worth, Beginning of Year</b>	<b>\$3,570.19</b>	<b>\$69,928.82</b>	<b>\$8,379.57</b>	<b>\$23,828.58</b>
<b>Net Worth, End of Year</b>	<b>\$1,362.64</b>	<b>\$71,381.58</b>	<b>\$10,114.58</b>	<b>\$29,209.65</b>

BAY COUNTY DRAIN COMMISSIONER  
 2017 Annual Report  
 Debt Retirement Accounts  
 2017 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	KERR, JAMMER, AUBURN ROAD SZYMANSKI DEBT	
Interest Income	-	-
Special Assessment Revenue	\$53,815.30	-
Contribution from Local Units	\$20,189.15	-
Contribution Primary Govt.	\$4,900.50	-
Contributions from Others	-	-
Transfers In	-	-
Unrealized Gain on Invesements	-	-
Bond/Note Proceeds	-	-
<b>Total Revenues</b>	<b>\$78,904.95</b>	<b>\$0.00</b>
<u>Expenditures</u>		
Bond/Note Payments	\$48,164.33	-
Interest Payable	\$14,679.19	-
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
<b>Total Expenditures</b>	<b>\$62,843.52</b>	<b>\$0.00</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$16,061.43</b>	<b>\$0.00</b>
<b>Net Worth, Beginning of Year</b>	<b>\$29,813.37</b>	<b>\$0.00</b>
<b>Net Worth, End of Year</b>	<b>\$45,874.80</b>	<b>\$0.00</b>

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