

BAY COUNTY DRAIN COMMISSIONER

2022 ANNUAL REPORT



Waldo Drain Beaver Dam

**Presented by:
Michael Rivard
Bay County Drain Commissioner
March 29, 2023**

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BAY COUNTY DRAIN COMMISSIONER


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(HEARING IMPAIRED)

MEMORANDUM

TO: Board of Commissioners

FROM: Michael Rivard, Drain Commissioner 

RE: Annual Report

DATE: March 29, 2023

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

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

As I do each year, I must stress the quality of the staff of the Drain Commissioner's Office. As always, under the direction of Drain Board Members Tom Herek, and Kaysey Radtke, we have continued to provide the equipment and tools they need to be more efficient and productive.

We look forward to working with the County Board of Commissioners, Township Officials and our stakeholders in 2023 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



2022 ANNUAL REPORT

Drain Commissioner & Staff

Bay County Board of
Commissioners

Bay County Chapter 20 Drain
Board Members

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Drain Commissioner

Michael Rivard

Staff

Mark Basket, Professional Surveyor

Lori Jezowski, Staff Accountant

Cheryl Ackerman, Administrative Assistant

Scott Bennett, Drain Maintenance

Stephen Williams, Drain Maintenance

Michael Goodman, Drain Maintenance

Gregory Licht, Temporary Part-Time Drain Maintenance

Bay County Board of Commissioners

Thomas Herek , Chairman

Vaughn Begick

Ernie Krygier

Kim Coonan

Marie Fox

Thomas Herek

Jayne Johnson

Kaysey Radtke

Bay County Chapter 20 Drain Board Members

Michael Rivard, Chairman

Thomas Herek

Kaysey Radtke

Location

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

BAY COUNTY DRAIN COMMISSIONER

2023 Goals/2022
Accomplishments



2022 ANNUAL REPORT

2023 Goals & Objectives

2022 Accomplishments

BAY COUNTY DRAIN COMMISSIONER

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2022 Accomplishments

Projects

In 2022, as in the past, the Drain Commissioner focused efforts on a significant number (21) of maintenance projects and the work was done in 11 townships. Beyond these Maintenance projects, Drain Commissioner Staff carried-out smaller repairs, spraying and brushing projects on dozens of drains throughout Bay County.

In 2022, final construction was completed on 2 petitioned projects: Hoppler Creek, Tebo-Erickson Drain and Waldo & Branches Intercounty Drain will be complete in 2023.

Equipment Replacement/Improvement

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

Soil Erosion & Sedimentation Control

The Drain Office issued 101 new SESC permits in 2022 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2022, 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 2022. Each was responded to, to the extent it fell within our jurisdiction, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.

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2023 Goals and Objectives

Responsiveness

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

Community Information/Outreach

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

Outstanding Projects

In conjunction with Midland County, a project has been undertaken on the Waldo Drain, the \$4 million project will be completed in 2023.

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 2023, it is anticipated that dozens of drains will be cleaned or improved through the maintenance process.

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

Equipment Replacement Program

2023 will see the continuation of an effort to review and upgrade pumps and electrical equipment at pump stations under Drain Office jurisdiction, most pump stations have been upgraded, including Bangor and Hampton Townships, but efforts will continue.

Soil Erosion/Sedimentation Control

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

Remonumentation Program

In 2023, the Drain Commissioner's office will continue to oversee the County's remonumentation program. Under the direction of Mark Basket, P.S. the Office will Oversee State Grants that will maintain survey marks on section corners throughout Bay County.

Operational/Strategic

During 2023, 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



2022 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

Projects & Permits

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

PETITIONED PROJECTS

Drain

Hoppler Creek
Tebo-Erickson
Waldo Intercounty

Status

Complete
Complete
Complete

MAINTENANCE PROJECTS COMPLETED

Drain

Arnold
Batko
Baxman
Bay Valley
Crump
Douglas
Frank Jean
Hayward
Indiantown
Jean Aplin
Kerr Jammer Szymanski
Legness
Mayville
Munger Road
Pashak
Perry Creek
Ripley
Tebo Erickson
White
Wilcox
Zimmer

Township

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

Tap Permit Summary

Drain

Kindell
Bangor Consolidated
Droulliard

Applicant

Dow
Bangor Township Schools
Strategic Koach

Date

5/17/2022
6/15/2022
8/23/2022

Culvert Permit Summary

Drain

Mayville
Shinbines
Hoppler Creek
Wornier
Weiss Mead
Davis

Applicant

Ron Munsion
Gary Koch
City of Auburn
Eugene Symborski
Stacy Bricault
Ryan Myers

Date

1/13/2022
4/11/2022
4/18/2022
5/23/2022
6/1/2022
6/9/2022

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Jones Road	James Irwin	6/15/2022
White	Duane McCarthy	6/21/2022
Underwood	Terry Collier	6/28/2022
Underwood	Jeff & Crisen Gignac	7/20/2022
Wetters	Kyle Harpham	7/25/2022
Kindell	Vaughn rytlewski	7/25/2022
Anderson	Bay County Road Commission	8/3/2022
Tebo Erickson Br1	Bay County Road Commission	8/3/2022
Lee Davis	Bay County Road Commission	8/3/2022
Ridge Road	Bay County Road Commission	8/3/2022
Budd	Ken powers	12.8-22

Crossing Permit summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Dell Creek Drain	Consumers Energy	1/3/2022
Tap & Gove	ATU&T	1/10/2022
Goetz	Consumers Energy	2/22/2022
Munger Road	Consumers Energy	3/28/2022
Lincolne Road	Consumers Energy	3/28/2022
Klaudd	Consumers Energy	4/20/2022
Hoppler Creek Br 1	Williams Township	5/17/2022
German Road	Consumers Energy	5/18/2022
Fanger	Charter Communications	6/21/2022
Farley Road	Consumers Energy	6/22/2022
Youngs Ditch	Hampton Township	6/28/2022
Bartlett Branch 3	Beaver Township	6/28/2022
Klauss	Consumers Energy	7/25/2022
Fanger	Consumers Energy	8/7/2022
Anderson	Consumers Energy	8/9/2022
Corbin	Consumers Energy	8/31/2022
Mayville	Consumers Energy	9/12/2022
Klauss	Consumers Energy	9/20/2022
Betzold Branch 3	Charter Communications	9/30/2022
Tebo Erickson	Charter Communications	10/18/2022
Hembling	Charter Communications	11/7/2022
Reinhardt	Charter Communications	11/7/2022
Wilcox	Charter Communications	11/7/2022
Wilcox	Charter Communications	11/7/2022
McNally	Charter Communications	11/7/2022
Goss	Charter Communications	11/7/2022
Lapan	Charter Communications	11/7/2022

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Railroad	Charter Communications	11/7/2022
Tap & Gove	Charter Communications	11/7/2022
Tap & Gove	Charter Communications	11/7/2022
Tap & Gove	Charter Communications	11/7/2022
Popp	Charter Communications	11/7/2022
Hildebrandt Anderson	Charter Communications	11/7/2022
Culver Creek	Charter Communications	11/7/2022
Bartlett	Charter Communications	12/19/2022

BAY COUNTY DRAIN COMMISSIONER

2022 ANNUAL REPORT

Debt Service
2022 through 2040

2022 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report

DEBT SERVICE 2022 THROUGH 2040

<u>NAME OF ISSUE/PURPOSE</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025-2040</u>	<u>TOTAL</u>
SPECIAL ASSESSMENT DEBT:					
BUDD Intercounty Drain- Bay Co. 21%- Arenac Co.79% Drain Improvement	\$38,950.70	\$38,950.70			\$77,901.40
WILCOX Drain Improvement	\$74,324.14	\$74,324.13	\$74,324.13		\$222,972.40
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.52	\$62,843.52	\$62,843.50	\$251,374.06
HOPPLER CREEK Drain Improvement	\$479,292.41	\$469,469.31	\$459,646.21	\$449,823.10	\$1,858,231.03
TEBO-ERICKSON Drain Improvement	\$382,747.91	\$358,433.92	\$351,950.19	\$684,449.19	\$1,777,581.21
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22% Drain Improvement	\$184,620.00	\$181,696.00	\$178,772.00	\$1,407,651.00	\$1,952,739.00
Special Assessment Debt Subtotal:	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,140,799.10</u>
Drain Debt Fund (8510)	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,140,799.10</u>
Total Drain Debt	<u>\$1,222,778.68</u>	<u>\$1,185,717.58</u>	<u>\$1,127,536.05</u>	<u>\$2,604,766.79</u>	<u>\$6,140,799.10</u>

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	PRINCIPAL	2022		2022 PRINCIPAL OUTSTANDING
							TOTAL PRINCIPAL	PAYMENTS	
Bonded long-term debt obligations									
851.00	51	HOPPLER CREEK BOND	2.2100%	DRAIN	JUNE 1	\$2,200,000.00	\$440,000.00	\$440,000.00	\$1,320,000.00
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$1,768,000.00	\$146,200.00	\$146,200.00	\$1,475,600.00
							<u>\$586,200.00</u>		<u>\$2,795,600.00</u>
Notes payable									
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$340,899.00	\$37,073.84	\$37,073.84	\$38,000.68
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$634,000.00	\$68,017.12	\$68,017.12	\$142,216.98
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$55,835.65	\$55,835.65	\$177,759.88
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$332,499.00	\$332,499.00	\$1,329,996.00
							<u>\$493,425.61</u>		<u>\$1,687,972.92</u>
							<u>\$1,079,625.61</u>		<u>\$4,483,572.92</u>
Total Obligations									

BAY COUNTY DRAIN COMMISSIONER

2022 ANNUAL REPORT

Summary of Chapter 8 Drains
2022 Special Assessments

County At Large 2022 Drain Tax
Chapter 8 Drains

County At Large 2022 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2022 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

**Summary of Chapter 8 Drains
2022 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	\$8,882.00	\$10,937.47
Hoppler Creek Drain	\$20,036.88	Huron & Eastern Railway	\$411.44		
		City of Midland	\$275.11	\$1,793.96	
		Williams Township	\$32,059.01	\$185,446.44	\$240,022.84
Kerr, Jammer, Szymanski	\$4,171.50	Kawkawlin Township	\$17,185.81	\$42,124.33	\$63,481.64
Tebo-Erickson Drain	\$0.00	Lakestate Railroad	\$37.37		
		Fraser Township	\$17,935.57	\$53,479.83	
		Garfield Township	\$0.00	\$56,586.58	\$128,039.35
Wilcox Drain	\$3,597.66	Huron & Eastern Railway	\$602.27		
		Monitor Township	\$10,529.73	\$50,988.16	\$65,717.82
Waldo & Br Intercounty Drain	\$14,097.70	Beaver Township	\$14,097.70	\$135,560.37	
		Williams Township	\$281.96	\$2,435.29	\$166,473.02
Totals	\$42,709.20		\$94,665.98	\$537,296.96	\$674,672.14

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

**County At Large 2022 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2022 Receivable	Assessments Collected In Advance	Total Assessment
Budd Drain	10 of 10	7.32%	\$805.46	\$7,606.52	\$149.65	\$97,612.44
Hoppler Creek	3 of 5	2.21%	\$20,036.88	\$175,954.95	\$141,081.67	\$2,348,292.50
Wilcox	9 of 10	4.10%	\$3,597.66	\$40,295.71	\$602.27	\$823,922.69
Kerr, Jammer, Szymanski	8 of 10	6.00%	\$4,171.50	\$42,124.33	\$0.00	\$585,840.00
Tebo-Erickson	2 of 5	2.50%	\$0.00	\$97,060.50	\$231,938.17	\$1,698,377.55
Waldo & Br Intercounty	3 of 7	2.00%	\$14,097.70	\$137,805.65	\$282,085.38	\$2,036,640.00
Totals			\$42,709.20	\$500,847.66	\$655,857.14	\$7,590,685.18

**County At Large 2022 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$376,060.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$30,681.51	As Necessary	10.06%	\$26,297.58	N/A
Portsmouth Drain Operation & Maintenance	\$11,103.72	As Necessary	5.00%	\$555.19	N/A

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report**

**Summary of Chapter 20 Drains
2022 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$36,732.65	Bangor Township Dobson Drive Resident: MDOT	\$325,000.00 \$3,140.00 \$11,187.61	\$376,060.26
Hampton Operation & Maintenance	\$26,297.58	Hampton Township MDOT	\$0.00 \$4,382.93	\$30,680.51
Portsmouth Operation & Maintenance	\$555.19	Portsmouth MDOT	\$10,000.00 \$548.53	\$11,103.72
TOTALS	<u>\$63,585.42</u>		<u>\$354,259.07</u>	<u>\$417,844.49</u>

Bay County Pledge of Good Faith Projects 2022

Project	County	Percent	Amount	Year
Budd Drain	Bay	100.00%	\$340,899.00	10 of 10
Hoppler Creek Drain	Bay	100.00%	\$2,200,000.00	3 of 5
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	8 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	2 of 5
Waldo & Br Intercounty Drain	Bay	100.00%	\$1,964,560.00	3 of 21
Wilcox	Bay	100.00%	\$634,000.00	9 of 10
Total Pledges			<u>\$7,341,954.00</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



2022 ANNUAL REPORT

2022 Consolidated Balance Sheets

2022 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2022 802 Fund Revolving Drain
Balance Sheet
Projects

**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Consolidated Balance Sheets**

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$713,042.64	\$950,476.74	\$540,339.93
Investments	\$1,960,860.78	\$825.16	\$881,500.97
Due from Other Funds	\$8,543.33	-	\$53,898.27
Special Assessments Receivable	\$69,614.70	\$500,847.66	\$3,140.00
Special Assessments Receivable-LT	-	\$3,212,432.41	\$0.00
Due from Other Govt. Units	\$4,126.70	\$27,715.54	\$325,000.00
Due from Primary Govt.	\$31,638.84	\$144,908.21	\$105,333.30
Due from Others	-	-	-
Due from Federal Govt.	-	-	-
Interest Receivable	\$5,854.52	\$2.45	\$2,639.79
Investments- Loss on FMV	(\$135,209.33)	(\$5.89)	-\$67,839.67
Prepaid Expenses	\$620,316.80	-	-
Total Assets	\$3,278,788.98	\$4,837,202.28	\$1,844,012.59
<u>Liabilities</u>			
Accounts Payable	\$1,723.63	-	\$851.38
Due to Other Funds	\$94,236.15	-	\$2,733.44
Due to Other Govt.	-	-	\$31,718.01
Deferred Revenue	\$105,380.24	\$807,358.13	-
Deferred Revenue-Unavailable	-	\$3,212,432.41	\$401,725.42
Due to Others	-	-	\$2,700.00
Customer Deposits	\$7,500.00	-	-
Due to Primary Govt.	\$48,536.29	-	\$79,204.40
Total Liabilities	\$257,376.31	4,019,790.54	\$518,932.65
Net Worth	\$3,021,412.67	\$817,411.74	\$1,325,079.94

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**BAY COUNTY DRAIN COMMISSIONER
2022 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.	\$31,522.07	\$13.10	\$14,332.62
Drain Permits	\$5,200.00	-	\$1,700.00
Special Assessment Revenue	\$163,377.43	\$1,185,782.09	\$19,259.07
Contribution from Local Units	\$22,838.06	\$95,648.44	\$535,000.00
Contribution from Primary Govt.	\$11,504.28	\$85,638.29	\$63,585.42
Engineering Fees	\$5,450.00	-	-
Rents & Leases	\$2,146.16	-	\$55,707.14
Transfers In From Other Funds	\$26,194.70	-	-
Reimbursements from Other Govt. Unit	\$2,055.48	\$27,655.00	-
Miscellaneous/Reimbursements	\$2,168.68	-	\$230.00
Bond/Note/ Debt Proceeds	-	-	-
Total Revenues	\$272,456.86	\$1,394,736.92	\$689,814.25
<u>Expenditures</u>			
Principal Payments	-	\$1,079,625.61	-
Interest Payment	-	\$142,540.58	-
Professional Services	\$15,131.25	-	\$255.00
Machinery & Equipment	-	-	\$488.99
Building Repair & Maintenance	-	-	\$436.25
Gas & Grease	\$12,149.00	-	\$23,019.49
Equipment Rental	\$69,760.91	-	\$2,938.39
Contractual Services	\$389,150.81	-	\$8,835.00
Contribution- To other Counties	\$3,300.00	\$125,813.43	-
Engineering Services	\$8,021.50	-	-
Engineering Supplies	-	-	\$243.75
Trash Removal	-	-	\$333.06
Insurance & Bonds	\$69.34	-	-
Public Utilities	\$13,293.43	-	\$78,379.05
Telephone/Cellphone	\$3,320.00	-	-
Legal Notices	\$59.20	-	225.00
Miscellaneous	\$47,743.08	-	-
Per Diems	-	-	\$1,700.00
Reimbursements	\$49,299.50	-	\$163,317.06
Licenses & Permits	\$6.47	-	\$135.00
Equipment Repair & Maint.	\$5,000.00	-	\$29,295.23
Grounds Maintenance	\$14,200.93	-	\$20,823.23
Operating Transfers Out	(\$2,428.00)	(\$2,428.00)	\$31,050.70
Education & Training	-	-	\$225.00
Vehicles & Vehicle Repair & Maint.	\$3,399.77	-	-
Other Supplies	\$921.32	-	\$5,425.47
Other Operating Expenses	\$917.84	-	-
Investments- Loss on FMV	\$132,632.72	-	59,588.62
Total Expenditures	\$765,949.07	\$1,345,551.62	\$426,714.29
Total Revenue Over (Under) Expenditures	(\$493,492.21)	\$49,185.30	\$263,099.96
Net Worth, Beginning of Year	\$3,508,904.88	\$768,226.44	\$1,061,979.98
Net Worth, End of Year	\$3,015,412.67	\$817,411.74	\$1,325,079.94

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**BAY COUNTY DRAIN COMMISSIONER
 2022 Annual Report
 8020 Revolving Fund
 Balance Sheet**

8020 Revolving
 Fund

Assets

Cash	(\$34,528.00)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$34,528.00
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
Total Assets	\$0.00

Liabilities

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

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BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains



2022 ANNUAL REPORT

2022 Balance Sheets

2022 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
 2022 Annual Report
 Chapter 20 Drains
 Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$283,389.57	\$248,768.50	\$8,181.86
Due from Other Funds	\$53,928.14	-	-
Due from Other Govt. Units	\$325,000.00	-	-
Due from Primary Govt.	\$36,732.65	\$58,015.59	\$10,555.19
Assessments Receivable	\$3,140.00	-	-
Interest Receivable	\$2,265.14	\$374.41	\$0.24
Investments	\$754,515.85	\$126,905.59	\$79.53
Loss on Inv. To FMV	(\$59,666.01)	(\$8,167.39)	(\$6.27)
Total Assets	\$1,399,305.34	\$425,896.70	\$18,810.55
<u>Liabilities</u>			
Accounts Payable	\$808.46	\$42.92	-
Deferred Revenue	\$364,872.65	\$26,297.58	\$10,555.19
Due to Other Funds	-	\$2,688.96	-
Due to Others	\$2,700.00	\$22.24	\$22.24
Due to Other Units of Govt.	-	\$31,718.01	-
Due to Primary Govt.	\$77,811.13	\$1,311.57	\$81.70
Total Liabilities	\$446,192.24	\$62,081.28	\$10,659.13
Net Worth	\$953,113.10	\$363,815.42	\$8,151.42

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BAY COUNTY DRAIN COMMISSIONER

2022 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	\$200,000.00	\$10,000.00
Contributions from Primary Govt.	\$36,732.65	\$26,297.58	\$555.19
Drain Permits	\$400.00	\$1,300.00	-
Interest Income from Inv.	\$12,316.98	\$2,014.36	\$1.28
Transfers in from Other Funds	-	-	-
Miscellaneous Revenue	\$5.00	-	-
Special Assessment Revenue	\$14,327.61	\$4,382.93	\$548.53
Reimbursements	\$225.00	-	-
Rents and Leases	\$55,707.14	-	-
Total Revenues	\$444,714.38	\$233,994.87	\$11,105.00
<u>Expenditures</u>			
Building Repair & Maintenance	\$436.25	-	-
Machinery & Equipment	\$488.99	-	-
Contractual Services	\$5,110.00	\$3,725.00	-
Education & Training	\$225.00	-	-
Engineering Supplies	\$243.75	-	-
Equipment Rental	\$50.00	\$2,711.20	\$177.19
Equipment Repair & Maint.	\$12,445.23	\$16,850.00	-
Professional Services	-	\$255.00	-
Gas & Grease	\$23,019.49	-	-
Grounds Maintenance	\$14,025.33	\$6,497.90	\$300.00
Legal Notices	\$225.00	-	-
Licensess & Permits	\$135.00	-	-
Operating Transfers Out	\$31,050.70	-	-
Other Supplies	\$5,425.47	-	-
Per Diems	\$875.00	\$825.00	-
Public Utilitties	\$47,941.94	\$26,915.85	\$3,521.26
Reimbursements	\$161,569.78	\$1,311.57	\$435.71
Repair & Manitenance	-	-	-
Trash Removal	\$333.06	-	-
Other Operating Expenses	-	-	-
Unrealized Loss on Investments	\$51,899.76	\$7,688.86	-
Total Expenditures	\$355,499.75	\$66,780.38	\$4,434.16
Total Revenue Over (Under) Expenditur	\$89,214.63	\$167,214.49	\$6,670.84
Net Worth, Beginning of Year	\$863,898.47	\$196,600.93	\$1,480.58
Net Worth, End of Year	\$953,113.10	\$363,815.42	\$8,151.42

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BAY COUNTY DRAIN COMMISSIONER



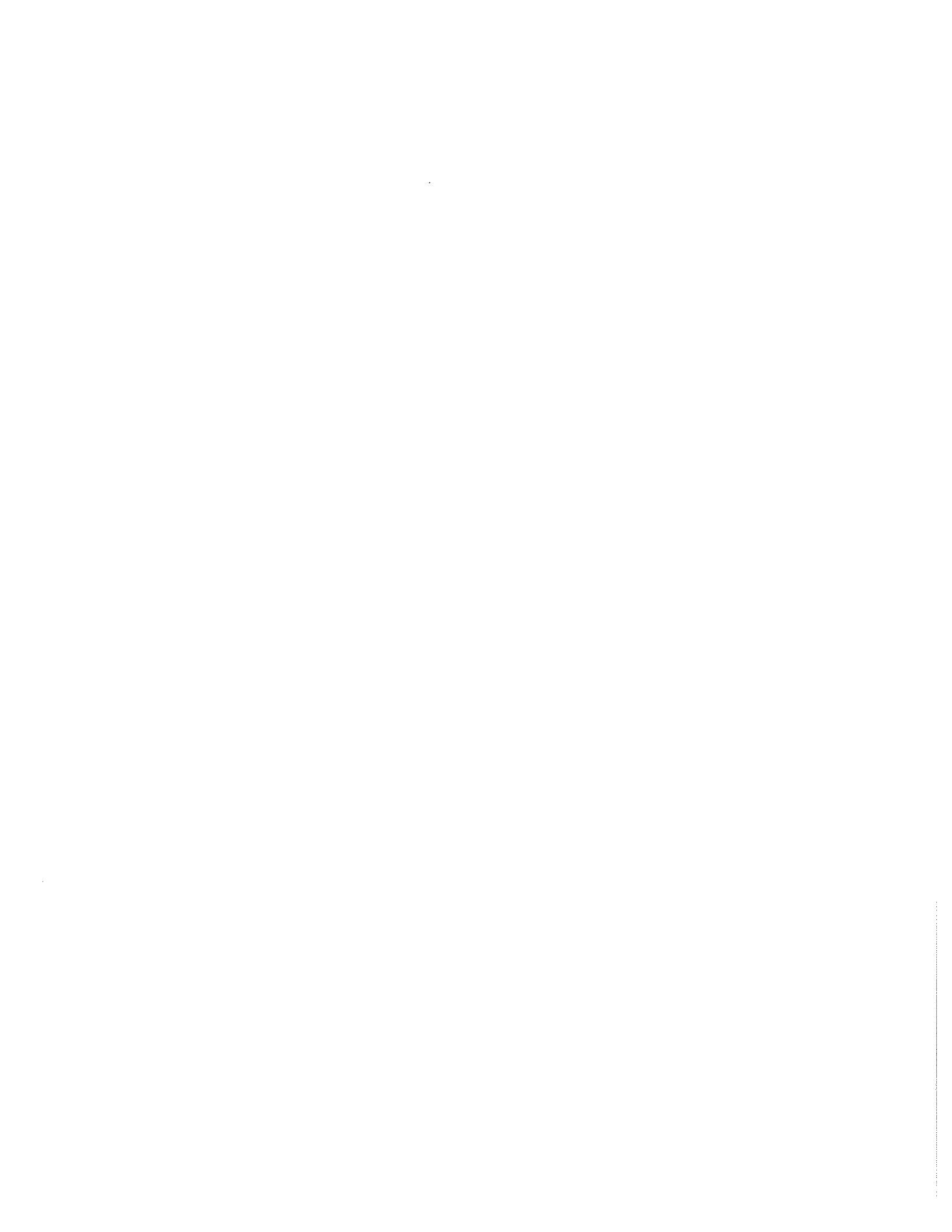
2022 ANNUAL REPORT

2022 Balance Sheets

2022 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

Debt Retirement
Accounts



**BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Balance Sheets**

	TEBO ERICKSON DRAIN DEBT	WALDO & BR IC DRAIN DEBT	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT
<u>Assets</u>				
Cash	\$266,527.05	\$130,285.71	\$430,103.92	\$1,527.48
Due from Other Govt. Units	-	-	-	-
Due from Primary Govt.	\$30,941.48	\$28,667.37	\$63,656.45	-
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	\$97,060.50	\$137,805.65	\$175,954.95	-
Special Assessment Rec. - Long Term	\$1,008,513.72	\$1,095,930.09	\$922,397.26	-
Allowance on Investments- FMV	-	-	-	-
Total Assets	\$1,403,042.75	\$1,392,688.82	\$1,592,112.58	\$1,527.48
<u>Liabilities</u>				
Deferred Revenue	\$133,792.35	\$287,646.41	\$246,534.36	-
Deferred Revenue - Unavailable	\$1,008,513.72	\$1,095,930.09	\$922,397.26	-
Total Liabilities	\$1,142,306.07	\$1,383,576.50	\$1,168,931.62	\$0.00
Net Worth	\$260,736.68	\$9,112.32	\$423,180.96	\$1,527.48

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Balance Sheets

	DELL CREEK DRAIN DEBT	BUDD WILCOX DRAIN DRAIN DEBT	DEBT	KERR, JAMMER, SZYMANSKI
<u>Assets</u>				
Cash	\$2,609.09	\$18,467.74	\$14,367.82	\$86,587.93
Due from Other Govt. Units	-	-	\$10,529.73	\$17,185.81
Due from Primary Govt.	-	\$3,181.30	\$14,290.11	\$4,171.50
Due From Private Sources	-	-	-	-
Interest Receivable	-	-	\$2.45	-
Investments	-	-	\$825.16	-
Special Assessment Rec. - Current	-	\$7,606.52	\$40,295.71	\$42,124.33
Special Assessment Rec. - Long Term	-	-	\$63,693.03	\$121,898.31
Allowance on Investments- FMV	-	-	(\$5.89)	-
Total Assets	\$2,609.09	\$29,255.56	\$143,998.12	\$271,967.88
<u>Liabilities</u>				
Deferred Revenue	-	\$10,787.82	\$65,115.55	\$63,481.64
Deferred Revenue - Unavailable	-	-	\$63,693.03	\$121,898.31
Total Liabilities	\$0.00	\$10,787.82	\$128,808.58	\$185,379.95
Net Worth	\$2,609.09	\$18,467.74	\$15,189.54	\$86,587.93

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	MYRA		
	LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	TEBO ERICKSON DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	-	-	\$339,389.25
Contribution from Local Units	-	-	\$18,343.19
Contribution Primary Govt.	-	-	\$41,781.72
Contributions from Others	-	-	-
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
Total Revenues	\$0.00	\$0.00	\$399,514.16
 <u>Expenditures</u>			
Bond/Note Payments	-	-	\$332,499.00
Interest Payable	-	-	\$50,248.91
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	(\$159.69)	(\$327.11)	-
Contribution- To Other Counties	-	-	-
Total Expenditures	(\$159.69)	(\$327.11)	\$382,747.91
Total Revenue Over (Under) Expenditures	\$159.69	\$327.11	\$16,766.25
Net Worth, Beginning of Year	(\$159.69)	(\$327.11)	\$243,970.43
Net Worth, End of Year	\$0.00	\$0.00	\$260,736.68

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	WALDO & BR INTERCOUNTY DRAIN DEBT	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	\$303,671.12	\$435,338.03	-
Contribution from Local Units	\$14,821.13	\$32,846.33	-
Contribution Primary Govt.	\$14,530.52	\$20,520.15	-
Contributions from Others	-	-	-
Transfers In	-	-	-
Bond/Note Proceeds	-	-	-
Total Revenues	\$333,022.77	\$488,704.51	\$0.00
<u>Expenditures</u>			
Bond/Note Payments	\$146,200.00	\$440,000.00	-
Interest Payable	\$38,420.00	\$38,679.92	-
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	(\$490.63)
Contribution- To Other Counties	\$125,813.43	-	-
Total Expenditures	\$310,433.43	\$478,679.92	(\$490.63)
Total Revenue Over (Under) Expenditures	\$22,589.34	\$10,024.59	\$490.63
Net Worth, Beginning of Year	(\$13,477.02)	\$413,156.37	\$1,036.85
Net Worth, End of Year	\$9,112.32	\$423,180.96	\$1,527.48

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	ARNOLD DRAIN DEBT	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT
Interest Income	-	-	-	-
Special Assessment Revenue	-	-	-	-
Contribution from Local Units	-	-	-	-
Contribution Primary Govt.	-	-	-	-
Contributions from Others	-	-	-	-
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.00	\$0.00	\$0.00	\$0.00
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	-
Interest Payable	-	-	-	-
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)
Contribution- To Other Counties	-	-	-	-
Total Expenditures	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)
Total Revenue Over (Under) Expenditures	\$0.72	\$0.37	\$91.95	\$3.79
Net Worth, Beginning of Year	(\$0.72)	(\$0.37)	(\$91.95)	(\$3.79)
Net Worth, End of Year	\$0.00	\$0.00	\$0.00	\$0.00

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

	ROSEBUSH DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB	DRAIN DEBT	STIEVE DRAIN DEBT
<u>Revenues</u>					
Interest Income	-	-	-	-	-
Special Assessment Revenue	-	-	-	-	-
Contribution from Local Units	-	-	-	-	-
Contribution Primary Govt.	-	-	-	-	-
Contributions from Others	-	-	-	-	-
Transfers In	-	-	-	-	-
Bond/Note Proceeds	-	-	-	-	-
Total Revenues	\$0.00	\$0.00		\$0.00	\$0.00
<u>Expenditures</u>					
Bond/Note Payments	-	-	-	-	-
Interest Payable	-	-	-	-	-
Paying Agent Fees	-	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-	-
Transfers Out to Other Funds	(\$3.55)	(\$1.91)		(\$122.01)	(\$0.18)
Contribution- To Other Counties	-	-	-	-	-
Total Expenditures	(\$3.55)	(\$1.91)		(\$122.01)	(\$0.18)
Total Revenue Over (Under) Expenditures	\$3.55	\$1.91		\$122.01	\$0.18
Net Worth, Beginning of Year	(\$3.55)	(\$1.91)		(\$122.01)	(\$0.18)
Net Worth, End of Year	\$0.00	\$0.00		\$0.00	\$0.00

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	SHINBINE DRAIN DEBT	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	-	-	-	
Special Assessment Revenue	-	-	-	\$9,509.31
Contribution from Local Units	-	-	-	\$1,100.36
Contribution Primary Govt.	-	-	-	\$805.46
Contributions from Others	-	-	-	\$27,655.00
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$0.00	\$0.00	\$0.00	\$39,070.13
<u>Expenditures</u>				
Bond/Note Payments	-	-	-	\$37,073.84
Interest Payable	-	-	-	\$1,876.86
Paying Agent Fees	-	-	-	-
Miscellaneous/ Loss on Investments	-	-	-	-
Transfers Out to Other Funds	(\$0.14)	(\$44.51)	(\$1,181.44)	-
Contribution- To Other Counties	-	-	-	-
Total Expenditures	(\$0.14)	(\$44.51)	(\$1,181.44)	\$38,950.70
Total Revenue Over (Under) Expenditures	\$0.14	\$44.51	\$1,181.44	\$119.43
Net Worth, Beginning of Year	(\$0.14)	(\$44.51)	\$1,427.65	\$18,348.31
Net Worth, End of Year	\$0.00	\$0.00	\$2,609.09	\$18,467.74

BAY COUNTY DRAIN COMMISSIONER
2022 Annual Report
Debt Retirement Accounts
2022 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DRAIN DEBT
Interest Income	\$13.10	-
Special Assessment Revenue	\$53,464.70	\$44,409.68
Contribution from Local Units	\$10,851.06	\$17,686.37
Contribution Primary Govt.	\$3,707.44	\$4,293.00
Contributions from Others	-	-
Transfers In	-	-
Bond/Note Proceeds	-	-
Total Revenues	\$68,036.30	\$66,389.05

<u>Expenditures</u>		
Bond/Note Payments	\$68,017.12	\$55,835.65
Interest Payable	\$6,307.02	\$7,007.87
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Contribution- To Other Counties	-	-
Total Expenditures	\$74,324.14	\$62,843.52
Total Revenue Over (Under) Expenditures	(\$6,287.84)	\$3,545.53
Net Worth, Beginning of Year	\$21,477.38	\$83,042.40
Net Worth, End of Year	\$15,189.54	\$86,587.93