

BAY COUNTY DRAIN COMMISSIONER

2010 ANNUAL REPORT



**Presented by:
Joseph Rivet
Bay County Drain Commissioner
April 1, 2011**



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BAY COUNTY DRAIN COMMISSIONER

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(HEARING IMPAIRED)

March 31, 2011

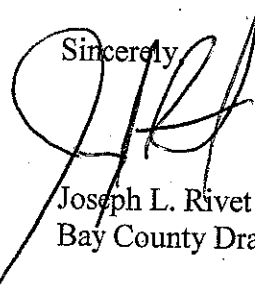
To the Honorable Chairman and
Members of the Bay County
Board of Commissioners

Dear Board of Commissioners:

In compliance with the provisions of Chapter 2, Section 31, of the Michigan Drain Code, which is Act 40 of the Public Acts of 1956, as amended, I respectfully submit my Annual Report for the Bay County Drain Commissioner's office for the year ending December 31, 2010.

It is hoped that the information in this report will be of benefit to you and the residents of the townships you represent.

Sincerely,



Joseph L. Rivet
Bay County Drain Commissioner

BAY COUNTY DRAIN COMMISSIONER



2010 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
Jodie DuRussell, 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

Patrick Beson, Chairman
Eugene Gwizdala, Vice Chairman
Brian Elder
Kim Coonan
Vaughn Begick
Michael Duranczyk
Colleen Maillette
Ernie Krygier
Donald J. Tilley

Bay County Chapter 20 Drain Board Members

Joseph L. Rivet, Chairman
Brian Elder
Don Tilley

Location

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

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BAY COUNTY DRAIN COMMISSIONER



2010 ANNUAL REPORT

2011 Goals & Objectives

2010 Accomplishments

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2010 Accomplishments

Projects

In 2010, the Drain Commissioner focused efforts on a significant number (25) of maintenance projects. Work was done in 9 townships. Examples include the Mill Pond, Countegan, Beiser, Reichle, Arnold and Kinney. A trial program to replace failing headwalls and culverts was also completed in Bangor Township. Beyond these contracted projects, Drain Commissioner Staff carried-out smaller repair, maintenance, spraying or brushing projects on dozens of drains throughout Bay County.

As always, the most important aspect of work on the Drain Commissioner's projects remained the approach taken to completing them. A strategy of utilizing creative and responsive methods to address project needs has been adopted.

Environmental/Storm Water Quality

In 2010, administration of the Bay Area Storm Water Authority remained a focus of environmental actions in the Office of the Bay County Drain Commissioner. This included continued implementation of the various pollution elimination and public education programs. In 2010, an intern was brought on staff to implement various components of the BASWA strategy as required by the MNDRE. A significant portion of the work required was completed by Mr. Ben Belholm who acted as an intern for the program.

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

The Drain Commissioner completed an effort to restore the Kawkawlin River. The Drain Commissioner finished work on a \$230,000 grant for watershed management planning. The grant provided the planning necessary to acquire funds for implementation of water quality improvements. Two additional grants were administered by the Drain Commissioner. The first is for \$65,000 from the Corps of Engineers for prioritization of

water quality projects on the Saginaw River another is for \$24,500 for phosphorus education in the Saginaw Bay Watershed.

Equipment Replacement/Improvement

In 2010, the Drain Office purchased a Caterpillar 315 Excavator, trailer and necessary auxiliary equipment. We also purchased was a Bradco brush/mulching head attachment for the excavator. Two pickup trucks were also upgraded. The excavator and attachment will improve operational efficiency by allowing staff to complete additional projects as well as complete ongoing work more rapidly.

Soil Erosion & Sedimentation Control

The Drain Office issued or renewed 79 SESC permits in 2010. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2010, 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 2010. 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. In addition, multiple drain district meetings were held in various areas of the community to inform and receive input from residents on upcoming or possible projects.

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2011 Goals and Objectives

Responsiveness

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

Community Information/Outreach

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

Outstanding Projects

The Drain Commissioner's Office has three outstanding petitions that are not yet scheduled for work. These are the Kerr-Jammer-Szymanski, Wilcox and Hoppler Creek Drains. The Wilcox and Hoppler Creek will be considered in 2011. The Kerr-Jammer-Szymanski is heavily dependent on the Kawkawlin River. Progress will be influenced by efforts to restore the Kawkawlin, currently ongoing.

Drain Maintenance Program

A substantial portion of the work done by the Office of the Drain Commissioner is considered maintenance. It is restoring drains to their original design. In 2011, it is anticipated that several drains will be cleaned through the maintenance process. These include the Johnson Creek, Gunther, 1921 Dredge Cut, Frank Jean and Jean Aplin Drains.

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

Equipment Replacement Program

In an effort to make necessary upgrades and provide the necessary equipment to perform more functions, a number of equipment purchases have been made in the last three years. In 2011, we expect to replace two of four fleet pickup trucks. We will also be looking into upgrading a tractor mower for cleaning ditches.

Kawkawlin River Restoration:

The Bay County Drain Commissioner received a \$230,000 grant to develop a watershed management plan for the Kawkawlin River. The planning process began in 2008. The plan was completed in 2010 and is under review by the MDEQ. Several grant requests utilizing the completed plan will be submitted in 2011.

During 2011, two additional grants will be carried out. The first, a \$100,000 planning and prioritization grant for the Saginaw River (\$65,000 from the U.S. Corps of Engineers). The second is the completion of a \$24,500 grant from the MDEQ for phosphorus education in the Saginaw Bay Watershed.

Soil Erosion/Sedimentation Control

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

NPDES/Environmental

The Drain Commissioner's assumption of responsibility to administer the NPDES Phase II permit for Bay County has altered the workload of the Drain Office. As much as 15% of staff time will now be dedicated to the program. The Office will manage the program efficiently, complying with all required components of the program and enhance the community's knowledge of the importance of storm water management.

In 2011, the Drain Commissioner will continue to administer the Bay Area Storm Water Authority. In addition to NPDES, the Drain Commissioner will focus on integrating environmental enhancements on all projects, reducing sedimentation and other pollutants.

Remonumentation Program

In 2011, 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 2011, 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.

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BAY COUNTY DRAIN COMMISSIONER



2010 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report**

PETITIONED PROJECTS

<u>Drain</u>	<u>Status</u>
Hoppler Creek	Waiting for assessments in subdistricts to end
Wilcox	Acquiring Right-of-Way
Kerr-Jammer-Szymanski	Dependent on Kawkawlin Watershed Plan/Project

MAINTENANCE PROJECTS COMPLETED

<u>Drain</u>	<u>Township</u>
1921 Dredge Cut	Merritt
Arnold	Monitor
Bartlett	Pinconning
Beiser	Frankenlust
Blondin	Fraser
Cole	Monitor
Countegan	Merritt
Dell Creek Br 3	Williams
Erickson	Garfield
Erickson Br 1	Garfield
Fairway	Bangor
Fraser/Garfield	Fraser
Hembling	Kawkawlin
Kiesel	Beaver
Kinney	Merritt
Lesperence	Kawkawlin
Mill Pond	Merritt
North Branch Intercounty	Frankenlust
Oakwood	Kawkawlin
Pashak	Beaver
Reichle	Bangor
Tap & Gove	Kawkawlin
Tebo Erickson	Garfield
Tebo Upper	Garfield
West Branch Br 1	Frankenlust

Ridge Road Drain

Tap Permit Summary
Kayla 1 Builders

6/7/2010

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report**

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Beard	Terry Histed	7/26/2010
Beiser	Tom Burk	8/16/2010
Budd	Bay Co Road Commission	5/20/2010
Countegan	Terry Histed	7/26/2010
Countegan	Brian Wascher	9/9/2010
Dubay Br	Robert McShane	7/9/2010
Fanger	Bay Co Road Commission	5/20/2010
Jean Aplin	Ronald Prime	6/14/2010
Kaiser	Bay Co Road Commission	10/20/2010
Kindell Br 1	Michael Harpham	4/8/2010
Kinney Road	Dave Bremer	9/9/2010
Knight	Chris Zube	9/13/2010
Kolb	violet Kernstock	11/1/2010
Lincoln Road	Scott Richard	5/13/2010
Oakwood	Mike Trask	9/9/2010
Old Townline	Jack Neveau	5/12/2010
Old Townline	Pete Ratajczak	7/14/2010
Pinconning River	Andre Toth	11/12/2010
Pinconning River	Andre Toth	11/12/2010
Rathke	Gene VanDriessche	7/14/2010
Tebo	George Augustyniak	11/16/2010
Tebo Br 1	Allen Weber	5/18/2010
Walk	Kenneth LaBean	8/16/2010
Witbrodt	Tri City Motor Speedway	11/24/2010
Youngs Ditch	Les Tacey	9/7/2010

Crossing Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Baxman	Consumers	6/28/2010
Baxman	Consumers	3/3/2010
Columbia Salzburg	AT&T	6/14/2010
Columbia Salzburg	AT&T	6/14/2010
Columbia Salzburg	Consumers	3/3/2010
Fischer	Muskegon Development	8/19/2010
Garvey	AT&T	10/7/2010
Garvey	AT&T	10/7/2010
Kochville	Consumers	11/7/2010
Meyers	Muskegon Development	8/19/2010
Mill Pond	Muskegon Development	8/19/2010
Mill Pond Br 1	Muskegon Development	8/16/2010
Monitor	Muskegon Development	8/19/2010
Oakwood	Consumers	6/14/2010
Perry Creek	Williams Township	9/7/2010

BAY COUNTY DRAIN COMMISSIONER



2010 ANNUAL REPORT

Debt Service
2010 through 2018

2010 Drain Schedule of Debt and
Related Debt Payments

BAY COUNTY DRAIN COMMISSIONER

2010 Annual Report

DEBT SERVICE 2010 THROUGH 2018
 NAME OF ISSUE/PURPOSE
 SPECIAL ASSESSMENT DEBT:

	2010	2011	2012	2013	2014	2015	2016-2018	TOTAL
AUBURN ROAD DRAIN BONDS, SERIES 1992 Drain Construction	151,250.00	143,750.00	136,250.00	128,750.00				693,000.00
BAXMAN DRAIN BONDS, SERIES 2004 Drain Improvements	54,125.00	52,562.50	50,875.00					213,125.00
GOETZ DRAIN BONDS, SERIES 2006 Drain Improvement	83,574.51	86,739.75	83,696.25	80,652.75	77,609.25			411,724.68
ROSEBUSH DRAIN NOTE Drain Improvement	32,081.61							65,617.95
MUNGER ROAD DRAIN NOTE Drain Improvement	35,198.35							71,992.75
MCDONALD DRAIN NOTE Drain Improvement	20,297.70	19,430.58	18,563.51					79,456.62
BATKO DRAIN NOTE Drain Improvement	6,426.11							13,143.60
ARNOLD DRAIN NOTE Drain Improvement	9,036.73							18,483.23
KINDELL DRAIN NOTE Drain Improvement	12,659.09	12,170.49						38,089.42
CONSTANT DURUSSELL Drain Improvement	33,552.75							68,194.50
SHINGINE Drain Improvement	5,266.85	5,063.95	4,841.42					20,640.60
STIEVE Drain Improvement	4,372.62	4,195.87	4,019.43					17,136.15
KOLB Drain Improvement	12,707.65	12,186.33						39,032.56
BIS EXT Drain Improvement	16,957.20	16,406.40	15,861.78	15,299.51	14,754.00	14,203.20	39,305.69	85,232.06
DELL CREEK Drain Improvement	101,076.89	97,802.23	94,527.57	91,252.90	87,978.24	84,703.58	81,428.91	501,818.72
Special Assessment Debt Subtotal:	578,583.06	450,298.10	408,634.96	315,955.16	180,341.49	98,906.78	120,734.60	2,336,687.84
Drain Debt Fund (8523)	151,250.00	143,750.00	136,250.00	128,750.00				693,000.00
Drain Debt Fund (8510)	427,333.06	306,548.10	272,384.96	187,205.16	180,341.49	98,906.78	120,734.60	1,643,687.84
Total Drain Debt	578,583.06	450,298.10	408,634.96	315,955.16	180,341.49	98,906.78	120,734.60	2,336,687.84

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report

COUNTY OF BAY
 SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
 DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2010		2010 PRINCIPAL OUTSTANDING
							PAYMENTS	PAYMENTS	
Bonded long-term debt obligations									
852.01	8	COLUMBIA DRAIN DISTRICT BONDS	7.6373%	DRAIN	JUNE 1	1,400,000	\$0	\$0	\$0
852.03	17	AUBURN ROAD DRAIN BONDS - SERIES 1992	6.6002%	DRAIN	JUNE 1	1,730,000	\$0	\$250,000	\$250,000
851.00	38	BAXMAN DRAIN BONDS - SERIES 2004	4.17%	DRAIN	JUNE 1	385,000	\$50,000	\$100,000	\$100,000
851.00	39	CONSTANT DURUSSELL INTERCOUNTY DRAIN	4.53%	DRAIN	JUNE 1	165,000	\$33,000	\$0	\$0
851.00	42	GOETZ INTERCOUNTY DRAIN - SERIES 2006	4.41%	DRAIN	JUNE 1	496,091	\$70,001	\$304,351	\$304,351
							\$153,001		\$654,351
Notes payable									
851.00	31	ARNOLD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	69,015.53	\$8,627	\$0	\$0
851.00	32	BATKO DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	49,077.54	\$6,134	\$0	\$0
851.00	45	BIS EXT DRAIN 2007 NOTE	4.69%	DRAIN	JUNE 1	120,000.00	\$12,000	\$96,000	\$96,000
851.00	47	DELL CREEK DRAIN 2007 NOTE	5.00%	DRAIN	JUNE 1	625,234.00	\$78,154	\$468,926	\$468,926
851.00	46	KOLB DRAIN 2007 NOTE	4.46%	DRAIN	JUNE 1	35,000.00	\$11,667	\$11,666	\$11,666
851.00	33	MCDONALD DRAIN 2002 NOTE	5.90%	DRAIN	JUNE 1	176,963.45	\$17,696	\$35,394	\$35,394
851.00	34	MUNGER ROAD DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	268,817.57	\$33,603	\$0	\$0
851.00	35	ROSEBUSH DRAIN 2002 NOTE	5.75%	DRAIN	JUNE 1	245,014.37	\$30,625	\$0	\$0
851.00	36	KINDELL DRAIN 2003 NOTE	4.79%	DRAIN	JUNE 1	99,511.91	\$11,918	\$11,577	\$11,577
851.00	40	SCHROEDER DRAIN 2006 NOTE	5.53%	DRAIN	JUNE 1	17,181.80	\$0	\$0	\$0
851.00	44	SHINBINE 2007 NOTE	5.10%	DRAIN	JUNE 1	23,140.82	\$4,628	\$9,256	\$9,256
851.00	43	STIEVE 2007 NOTE	4.60%	DRAIN	JUNE 1	19,211.88	\$3,842	\$7,685	\$7,685
851.00	41	VENNARD DRAIN 2006 NOTE	5.58%	DRAIN	JUNE 1	9,500.00	\$0	\$0	\$0
801.04		BANGOR CONSOLIDATED DRAIN	4.14%	DRAIN	JUNE 1	80,000.00	\$26,268	\$27,133	\$27,133
							\$245,164		\$667,635
							\$398,165		\$1,321,986

Total Obligations

BAY COUNTY DRAIN COMMISSIONER

2010 ANNUAL REPORT

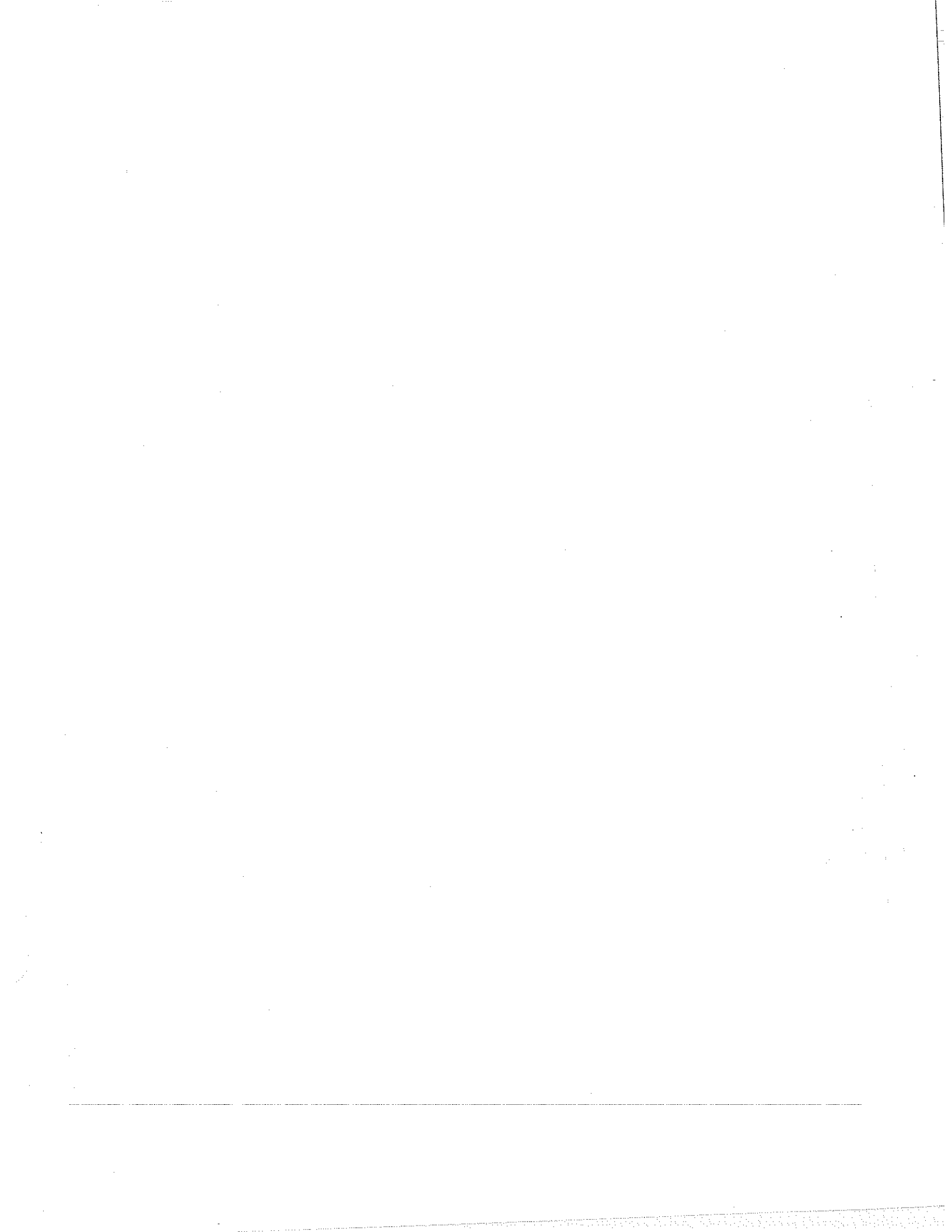
Summary of Chapter 8 Drains
2010 Special Assessments

County At Large 2010 Drain Tax
Chapter 8 Drains

County At Large 2010 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2010 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects



**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report**

**Summary of Chapter 8 Drains
2010 Special Assessments**

Drain	County @ Large	Organization	At Large	Local	Total
Auburn Road	\$0.00	Huron & Eastern Railway	\$872.39		
		City of Auburn	\$0.00	\$28,892.57	
		Williams Township	\$0.00	\$6,605.54	\$36,370.50
Baxman	\$5,469.46	Frankenlust Township	\$157.77	\$415.34	
		Monitor Township	\$7,988.56	\$32,324.01	\$46,355.14
Bis Ext.	\$1,320.19	Williams Township	\$2,574.37	\$11,996.09	\$15,890.65
Dell Creek	\$4,665.82	Huron & Eastern Railway	\$632.48		
		Williams Township	\$15,137.97	\$78,227.85	\$98,664.12
Goetz	\$6,044.53	Frankenlust Township	\$3,009.76	\$72,258.02	\$81,312.31
Kindell	\$482.72	Huron & Eastern Railway	\$2,637.42		
		Williams Township	\$1,538.04	\$7,353.05	\$12,011.23
Kolb	\$974.96	Monitor Township	\$1,218.70	\$10,123.20	\$12,316.86
McDonald	\$1,180.63	Beaver Township	\$271.02	\$1,671.89	
		Kawkawlin Township	\$2,498.75	\$10,824.24	\$16,446.53
Shinbine	\$510.02	Beaver Township	\$765.04	\$2,644.62	\$3,919.68
Stieve	\$419.59	Beaver Township	\$629.80	\$3,146.92	\$4,196.31
Totals	<u>\$21,067.92</u>		<u>\$39,932.07</u>	<u>\$266,483.34</u>	<u>\$327,483.33</u>

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report**

**County At Large 2009 Drain Tax
Chapter 8 Drains**

County @ Large						
Drain	Years	Percent	Amount	2010 Receivable	Assessments Collected In Advance	Total Assessment
Auburn Road	18 of 20	4.56%	\$0.00	\$35,498.11	\$17,900.42	\$1,730,000.00
Baxman	8 of 8	10.40%	\$5,469.46	\$46,355.14	\$5,411.51	\$385,000.00
Bis Ext.	3 of 10	8.00%	\$1,320.19	\$15,890.65	\$444.82	\$140,000.00
Dell Creek	3 of 8	4.50%	\$4,665.82	\$98,031.64	\$5,132.87	\$638,059.72
Goetz	4 of 8	7.25%	\$6,044.53	\$81,312.31	\$1,469.77	\$496,090.50
Kindell	8 of 8	4.39%	\$482.72	\$9,373.81	\$2,886.93	\$99,511.91
Kolb	3 of 3	5.00%	\$974.96	\$12,316.86	\$1,716.78	\$35,000.00
McDonald	9 of 10	5.49%	\$1,180.63	\$16,446.53	\$2,747.70	\$176,963.45
Shinbine	4 of 5	10.00%	\$510.02	\$3,919.68	\$1,048.54	\$23,140.82
Stieve	4 of 5	10.00%	\$419.59	\$4,196.31	\$0.00	\$19,211.88
Totals			\$21,067.92	\$323,341.04	\$38,759.34	\$3,742,978.28

**County At Large 2010 Drain Tax
Chapter 20 Drains**

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$296,125.00	Annual	9.85%	\$29,168.00	N/A
Drain Operation & Maintenance	\$13,300.00	Annual	11.41%	\$11,410.00	N/A

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report**

**Summary of Chapter 20 Drains
2010 Special Assessments**

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$29,168.00	Bangor Township	\$258,073.00	
		MDOT	\$8,884.00	\$296,125.00
Hampton Operation & Maintenance	\$11,410.00	Hampton Township		
		MDOT	\$1,890.00	\$13,300.00
TOTALS	\$40,578.00		\$268,847.00	\$309,425.00

Bay County Pledge of Good Faith Projects 2010

Project	County	Percent	Amount	Year
Auburn Road Drain	Bay	100.00%	\$1,730,000.00	18 of 20
Baxman Drain	Bay	100.00%	\$385,000.00	7 of 8
Bis Ext.	Bay	100.00%	\$140,000.00	3 of 10
Dell Creek	Bay	100.00%	\$638,059.72	3 of 8
Goetz	Bay	100.00%	\$588,673.77	4 of 8
Total Pledges			\$3,481,733.49	

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BAY COUNTY DRAIN COMMISSIONER

2010 ANNUAL REPORT

2010 Consolidated Balance Sheets

2010 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2010 802 Fund Revolving Drain
Balance Sheet
Projects



**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Consolidated Balance Sheets**

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

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BAY COUNTY DRAIN COMMISSIONER
2010 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.	\$41,603.27	\$10,487.66	\$5,518.00
Interest Income - Other	\$369.23	-	\$198.42
Drain Permits	\$4,950.00	-	\$600.00
Special Assessment Revenue	\$135,496.17	\$407,338.22	\$11,322.52
Contribution from Local Units	\$72,039.62	\$54,762.54	\$268,073.00
Contribution from Primary Govt.	\$12,446.77	\$32,495.46	\$41,133.19
Rents & Leases	\$11,850.29	-	\$31,198.88
Transfers In From Other Funds	\$25,603.44	-	-
Reimbursements	\$3,160.00	-	-
Engineering Fees	\$500.00	-	-
Federal Grants	\$82,004.04	-	-
Miscellaneous	-	-	\$11,093.76
Total Revenues	\$390,022.83	\$505,083.88	\$369,137.77
 <u>Expenditures</u>			
Principal Payments	-	\$371,897.07	\$26,268.10
Interest Payment	-	\$70,639.41	\$2,227.97
Paying Agent Fees	-	\$1,013.50	-
Per Diems	-	-	\$1,550.00
Machinery & Equipment Expense	-	-	\$2,143.63
Professional Services	\$74,770.04	-	-
Uniform Purchases	-	-	\$491.88
Gas & Grease	\$10,605.36	-	\$6,986.83
Equipment Rental	\$37,840.05	-	\$639.03
Contractual Services	\$125,980.12	-	\$3,160.00
Engineering Services	-	-	-
Trash Removal	-	-	-
Filing Fees	-	-	\$753.35
Public Utilities	\$4,134.48	-	-
Telephone/Cellphone	\$920.00	-	\$40,263.87
Miscellaneous	\$11,314.37	-	\$1,170.99
Reimbursements	\$30,790.02	\$18.00	\$569.05
Insurance & Bonds	\$1,604.35	-	\$135,892.37
Equipment Repair & Maint.	\$2,109.76	-	\$17,791.78
Grounds Maintenance	\$3,432.78	-	\$18,667.63
Operating Transfers Out	-	-	\$23,077.65
Legal Notices	\$311.22	-	\$25,603.44
Building Repair & Maint.	-	-	\$39.00
Vehicles & Vehicle Repair & Maint.	\$143,612.60	-	\$415.85
Legal Fees	-	-	\$1,197.41
Other Supplies	\$32.81	-	-
Licenses & Permits	-	-	\$1,756.93
Total Expenditures	\$447,457.96	\$443,567.98	\$310,666.76
Total Revenue Over (Under) Expenditures	(\$57,435.13)	\$61,515.90	\$58,471.01
Net Worth, Beginning of Year	\$1,916,470.59	\$403,360.02	\$263,748.13
Net Worth, End of Year	\$1,859,035.46	\$464,875.92	\$322,219.14

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**BAY COUNTY DRAIN COMMISSIONER
 2010 Annual Report
 8020 Revolving Fund
 Balance Sheet**

**8020 Revolving
 Fund**

Assets

Cash	(\$141,326.29)
Investments	-
Due from Other Funds	\$141,326.29
Due from Other Govt. Units	-
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



2010 ANNUAL REPORT

2010 Balance Sheets

2010 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Chapter 20 Drains
Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$19,456.23	\$10,117.79	\$7,137.55
Investments	\$186,602.39	\$99,015.53	\$953.87
Due from Other Funds	\$35,096.44	-	-
Due from Other Govt. Units	\$258,073.00	-	-
Due from Primary Govt.	\$29,168.00	\$11,410.00	-
Due from Private Sources	-	\$3,632.35	-
Other Deferred Expenses	-	-	-
Interest Receivable	\$1,223.18	\$683.60	\$6.35
Total Assets	\$529,619.24	\$124,859.27	\$8,097.77
<u>Liabilities</u>			
Accounts Payable	\$5,407.85	\$605.99	\$185.24
Due to Other Funds	\$0.00	-	\$468.08
Deferred Revenue	\$296,125.00	\$13,300.00	-
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$21,192.37	-	\$372.61
Total Liabilities	\$325,425.22	\$13,905.99	\$1,025.93
Net Worth	\$204,194.02	\$110,953.28	\$7,071.84

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BAY COUNTY DRAIN COMMISSIONER
2010 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
Interest Income from Inv.	\$3,383.07	\$2,115.62	\$19.31
Interest Income - Other	\$156.30	\$25.13	\$16.99
Drain Permits	\$300.00	\$300.00	-
Contributions from Local Units	\$258,073.00	-	\$10,000.00
Contribution from Primary Govt.	\$29,168.00	\$11,410.00	\$555.19
Special Assessment Revenue	\$8,884.00	\$1,890.00	\$548.52
Rents & Leases	\$31,198.88	-	-
Reimbursements	-	-	-
Miscellaneous Revenue	\$444.00	-	-
Insurance Proceeds	\$10,649.76	-	-
Total Revenues	\$342,257.01	\$15,740.75	\$11,140.01
<u>Expenditures</u>			
Per Diems	\$825.00	\$725.00	-
Professional Services	-	-	-
Printing & Binding	-	-	-
Uniform Purchases	\$491.88	-	-
Gas & Grease	\$6,986.83	-	-
Equipment Rental	\$170.95	-	\$468.08
Contractual Services	\$3,160.00	-	-
Engineering Services	-	-	-
Trash Removal	\$753.35	-	-
Filing Fees	-	-	-
Public Utilities	\$29,200.75	\$9,205.56	\$1,857.56
Telephone	\$1,170.99	-	-
Miscellaneous	\$569.05	-	-
Reimbursements	\$134,765.49	-	\$1,126.88
Insurance & Bonds	\$17,023.78	-	\$768.00
Equipment Repair & Maint.	\$18,667.63	-	-
Grounds Maintenance	\$18,420.83	\$4,656.82	-
Operating Transfers Out	\$25,603.44	-	-
Legal Fees	-	-	-
Legal Notices	\$39.00	-	-
Building Repair & Maint.	\$415.85	-	-
Vehicle & Vehicle Expense	\$750.00	-	-
Vehicle Repair & Maint.	\$447.41	-	-
Machinery & Equipment Maint.	-	-	-
Machinery & Equipment Expense	\$2,143.63	-	-
Principal/Interest Payments	\$28,496.07	-	-
Other Supplies	\$1,756.93	-	-
Licenses & Permits	-	-	-
Total Expenditures	\$291,858.86	\$14,587.38	\$4,220.52
Total Revenue Over (Under) Expenditures	\$50,398.15	\$1,153.37	\$6,919.49
Net Worth, Beginning of Year	\$153,795.87	\$109,799.91	\$152.35
Net Worth, End of Year	\$204,194.02	\$110,953.28	\$7,071.84

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BAY COUNTY DRAIN COMMISSIONER



2010 ANNUAL REPORT

2010 Balance Sheets

2010 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts



**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Balance Sheets**

	MYRA LEE/KINDELL DRAIN DEBT	BAXMAN DRAIN DEBT	GOETZ DRAIN DEBT	ARNOLD DRAIN DEBT
<u>Assets</u>				
Cash	\$4,953.31	\$393.03	\$4,392.90	\$1,809.97
Investments	\$5,416.73	\$44,211.95	\$33,481.88	\$3,794.85
Special Assessment Rec. - Current	\$7,353.05	\$32,739.35	\$72,258.02	-
Special Assessment Rec. - Long Term	-	\$44,564.64	\$226,443.07	-
Due from Primary Govt.	\$482.72	\$5,469.46	\$6,044.53	-
Due from Other Govt. Units	\$1,538.04	\$8,146.33	\$3,009.76	-
Interest Receivable	\$42.09	\$302.27	\$215.95	\$31.38
Due from Private Sources	-	\$30.00	-	-
Total Assets	\$19,785.94	\$135,857.03	\$345,846.11	\$5,636.20
<u>Liabilities</u>				
Deferred Revenue	\$12,260.74	\$57,223.94	\$87,773.78	-
Deferred Revenue - Unavailable	\$0.00	\$44,564.64	\$226,443.07	-
Total Liabilities	\$12,260.74	\$101,788.58	\$314,216.85	\$0.00
Net Worth	\$7,525.20	\$34,068.45	\$31,629.26	\$5,636.20

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Balance Sheets**

	BATKO DRAIN DEBT	MCDONALD DRAIN DEBT	MUNGER ROAD DRAIN DEBT	ROSEBUSH DRAIN DEBT
<u>Assets</u>				
Cash	\$1,590.40	\$1,418.02	\$1,855.37	\$1,136.03
Investments	\$1,723.47	\$13,512.68	\$17,993.78	\$16,508.03
Special Assessment Rec. - Current	-	\$12,496.13	-	-
Special Assessment Rec. - Long Term	-	\$15,578.63	-	-
Due from Primary Govt.	-	\$1,180.63	-	-
Due from Other Govt. Units	-	\$2,769.77	-	-
Interest Receivable	\$17.72	\$100.57	\$123.84	\$109.43
Due from Private Sources	-	-	-	-
Total Assets	\$3,331.59	\$47,056.43	\$19,972.99	\$17,753.49
<u>Liabilities</u>				
Deferred Revenue	-	\$21,941.93	-	-
Deferred Revenue - Unavailable	-	\$15,578.63	-	-
Total Liabilities	\$0.00	\$37,520.56	\$0.00	\$0.00
Net Worth	\$3,331.59	\$9,535.87	\$19,972.99	\$17,753.49

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Balance Sheets**

	SCHROEDER DRAIN DEBT	VENNARD DRAIN DEBT	CONSTANT DURUSSELL DRAIN DEBT	KOLB DRAIN DEBT
<u>Assets</u>				
Cash	-	-	\$2,527.89	\$2,162.82
Investments	-	-	\$6,264.45	\$3,668.48
Special Assessment Rec. - Current	-	-	-	\$10,123.20
Special Assessment Rec. - Long Term	-	-	-	-
Due from Primary Govt.	-	-	-	\$974.96
Due from Other Govt. Units	-	-	-	\$1,218.70
Interest Receivable	-	-	\$41.44	\$24.28
Due from Private Sources	-	-	-	-
Total Assets	\$0.00	\$0.00	\$8,833.78	\$18,172.44
<u>Liabilities</u>				
Deferred Revenue	-	-	-	\$14,033.64
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$14,033.64
Net Worth	\$0.00	\$0.00	\$8,833.78	\$4,138.80

**BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Balance Sheets**

	STIEVE DRAIN DEBT	SHINBINE DRAIN DEBT	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
<u>Assets</u>				
Cash	\$9.29	\$1,265.76	\$487.42	\$26,885.45
Investments	-	\$875.56	\$3,126.57	\$40,178.58
Special Assessment Rec. - Current	\$3,146.92	\$2,644.62	\$11,996.09	\$78,227.85
Special Assessment Rec. - Long Term	\$4,019.51	\$3,738.33	\$96,060.59	\$436,255.14
Due from Primary Govt.	\$419.59	\$510.02	\$1,320.19	\$4,665.82
Due from Other Govt. Units	\$629.80	\$765.04	\$2,574.37	\$15,137.97
Interest Receivable	-	\$10.58	\$19.89	\$265.95
Due from Private Sources	-	-	-	-
Total Assets	\$8,225.11	\$9,809.91	\$115,585.12	\$601,616.76
<u>Liabilities</u>				
Deferred Revenue	\$4,196.31	\$6,012.34	\$19,449.18	\$123,797.26
Deferred Revenue - Unavailable	\$4,019.51	\$3,738.33	\$96,060.59	\$436,255.14
Total Liabilities	\$8,215.82	\$9,750.67	\$115,509.77	\$560,052.40
Net Worth	\$9.29	\$59.24	\$75.35	\$41,564.36

**BAY COUNTY DRAIN COMMISSIONER
 2010 Annual Report
 Debt Retirement Accounts
 2010 Balance Sheets**

**AUBURN ROAD
 DEBT**

Assets

Cash	\$26,927.17
Investments	\$303,960.04
Special Assessment Rec. - Current	\$35,498.11
Special Assessment Rec. - Long Term	\$66,959.71
Due from Primary Govt.	-
Due from Other Govt. Units	-
Interest Receivable	\$2,034.42
Due from Private Sources	-
Total Assets	\$435,379.45

Liabilities

Deferred Revenue	\$87,677.69
Deferred Revenue - Unavailable	\$66,959.71
Total Liabilities	\$154,637.40
Net Worth	\$280,742.05

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 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	\$145.16	\$948.32	\$726.97	\$108.15
Special Assessment Revenue	\$10,741.39	\$39,360.60	\$76,663.94	\$6,885.75
Contribution from Local Units	\$1,608.35	\$8,459.89	\$3,122.59	\$1,276.97
Contribution Primary Govt.	\$504.79	\$5,679.98	\$6,271.12	\$920.59
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$12,999.69	\$54,448.79	\$86,784.62	\$9,191.46
<u>Expenditures</u>				
Bond/Note Payments	\$11,917.71	\$50,000.00	\$70,000.50	\$8,626.95
Interest Payable	\$890.45	\$4,125.00	\$13,574.01	\$415.47
Paying Agent Fees	-	\$225.00	-	-
Miscellaneous	-	\$18.00	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$12,808.16	\$54,368.00	\$83,574.51	\$9,042.42
Total Revenue Over (Under) Expenditures	\$191.53	\$80.79	\$3,210.11	\$149.04
Net Worth, Beginning of Year	\$7,333.67	\$33,987.66	\$28,419.15	\$5,487.16
Net Worth, End of Year	\$7,525.20	\$34,068.45	\$31,629.26	\$5,636.20

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 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	\$66.26	\$326.63	\$392.46	\$342.62
Special Assessment Revenue	\$3,589.83	\$15,903.29	\$28,071.96	\$25,075.05
Contribution from Local Units	\$1,381.38	\$2,915.94	\$5,215.87	\$4,618.38
Contribution Primary Govt.	\$1,452.02	\$1,242.94	\$1,619.97	\$2,458.89
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$6,489.49	\$20,388.80	\$35,300.26	\$32,494.94
<u>Expenditures</u>				
Bond/Note Payments	\$6,134.71	\$17,696.34	\$33,602.24	\$30,626.84
Interest Payable	\$295.44	\$2,637.50	\$1,584.38	\$1,474.98
Paying Agent Fees	-	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$6,430.15	\$20,333.84	\$35,186.62	\$32,101.82
Total Revenue Over (Under) Expenditures	\$59.34	\$54.96	\$113.64	\$393.12
Net Worth, Beginning of Year	\$3,272.25	\$9,480.91	\$19,859.35	\$17,360.37
Net Worth, End of Year	\$3,331.59	\$9,535.87	\$19,972.99	\$17,753.49

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 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	\$141.48	\$87.25	\$0.65	\$41.07
Special Assessment Revenue	\$25,460.50	\$12,230.67	\$3,279.46	\$3,826.55
Contribution from Local Units	\$5,053.30	\$1,270.73	\$656.33	\$800.44
Contribution Primary Govt.	\$4,147.19	\$1,016.59	\$437.26	\$533.63
Transfers In	-	-	-	-
Bond/Note Proceeds	-	-	-	-
Total Revenues	\$34,802.47	\$14,605.24	\$4,373.70	\$5,201.69
<u>Expenditures</u>				
Bond/Note Payments	\$33,000.00	\$11,667.00	\$3,842.37	\$4,628.16
Interest Payable	\$552.75	\$1,040.65	\$530.25	\$638.69
Paying Agent Fees	\$22.50	-	-	-
Miscellaneous	-	-	-	-
Transfers Out to Other Funds	-	-	-	-
Total Expenditures	\$33,575.25	\$12,707.65	\$4,372.62	\$5,266.85
Total Revenue Over (Under) Expenditures	\$1,227.22	\$1,897.59	\$1.08	(\$65.16)
Net Worth, Beginning of Year	\$7,606.56	\$2,241.21	\$8.21	\$124.40
Net Worth, End of Year	\$8,833.78	\$4,138.80	\$9.29	\$59.24

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	BIS DRAIN DEBT	DELL CREEK DRAIN DEBT
Interest Income	\$66.94	\$938.85
Special Assessment Revenue	\$12,920.29	\$87,064.97
Contribution from Local Units	\$2,662.17	\$15,720.20
Contribution Primary Govt.	\$1,365.22	\$4,845.27
Transfers In	-	-
Bond/Note Proceeds	-	-
Total Revenues	\$17,014.62	\$108,569.29
<u>Expenditures</u>		
Bond/Note Payments	\$12,000.00	\$78,154.25
Interest Payable	\$4,957.20	\$22,922.64
Paying Agent Fees	-	-
Miscellaneous	-	-
Transfers Out to Other Funds	-	-
Total Expenditures	\$16,957.20	\$101,076.89
Total Revenue Over (Under) Expenditures	\$57.42	\$7,492.40
Net Worth, Beginning of Year	\$17.93	\$34,071.96
Net Worth, End of Year	\$75.35	\$41,564.36

BAY COUNTY DRAIN COMMISSIONER
2010 Annual Report
Debt Retirement Accounts
2010 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	AUBURN ROAD DEBT
Interest Income	\$6,154.85
Special Assessment Revenue	\$56,263.97
Contribution from Local Units	-
Contribution Primary Govt.	-
Transfers In	-
Bond/Note Proceeds	-
	<hr/>
Total Revenues	<u>\$62,418.82</u>
<u>Expenditures</u>	
Bond/Note Payments	-
Interest Payable	\$15,000.00
Paying Agent Fees	\$766.00
Miscellaneous	-
Transfers Out to Other Funds	-
	<hr/>
Total Expenditures	<u>\$15,766.00</u>
Total Revenue Over (Under) Expenditures	<u>\$46,652.82</u>
Net Worth, Beginning of Year	<u>\$234,089.23</u>
Net Worth, End of Year	<u><u>\$280,742.05</u></u>