

BAY COUNTY DRAIN COMMISSIONER

2024 ANNUAL REPORT



Waldo Drain Beaver Dam

Presented by:
Michael Rivard
Bay County Drain Commissioner
March 26, 2025

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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 26, 2025

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 2025 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

2024 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

Vaughn Begick, Chair

Tim Banaszak
Thomas Herek
Collen Maillette
Kathy Niemiec
Dennis Poirier
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

2025 Goals/2024
Accomplishments

2024 ANNUAL REPORT

2025 Goals & Objectives

2024 Accomplishments

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2024 Accomplishments

Projects

In 2024, as in the past, the Drain Commissioner focused efforts on a significant number (27) of maintenance projects and the work was done throughout Bay County. Beyond these Maintenance projects, Drain Commissioner Staff carried-out smaller repairs, spraying and brushing projects on dozens of drains throughout Bay County.

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 115 new SESC permits in 2024 along with several renewals. Each permit received the necessary oversight and inspection.

Community Outreach/Responsiveness

In 2024, 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 2024. 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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2025 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.

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 2024, 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

2024 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.

Remonumentation Program

In 2025, 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 2025, 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

Projects & Permits

2024 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

PETITIONED PROJECTS

Drain

Cheboyganing Creek Intercounty Drain

Status

Row & Design

MAINTENANCE PROJECTS COMPLETED

Drain

1921 Dredge Cut Drain
 Cole Drain
 Cole Drain
 Countegan Drain
 Erickson Drain
 Fitzhugh Drain
 Frank Jean Drain
 Hatch Road Pond
 Hildebrandt Anderson drain
 Kerr Jammer Szymanski Drain
 Link Drain
 Link Drain
 Mall Pond Drain
 Mayville Drain
 Meddaugh Drain
 Munger Road Drain
 Perry Creek Drain
 Plant Road Drain
 Ponside Park
 Popp Drain
 Renner drain
 Russell Road Drain
 Stephan Drain
 Tebo Erickson Drain
 Tebo Erickson Drain
 VanDevyrve Drain
 Weiss Mead Drain

Tap Permit Summary

Drain

Douglas
 Lincoln Road
 Underwood
 Bangor Relief
 Underwood
 Underwood
 Tacey
 Underwood
 Stieve

Applicant

Bay County Road Commission
 John Drzewicki
 Aaron Vermeersch
 Bangor Township Schools
 Consumers Energy
 Consumers Energy
 Consumers Energy
 Consumers Energy
 Sandy Ridge Golf

Date

3.28.2024
 4.25.2024
 8.05.2024
 9.12.2024
 9.20.2024
 9.20.2024
 9.20.2024
 7.08.2024
 10.21.2024

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

Culvert Permit Summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Seaman Branch	Norm Corrion	1.16.2024
Ziegler	Howard Helmreich	1.17.2024
O'Keefe Branch	Laura Briggs	1.22.2024
Livingston	Meylan Farms	2.07.2024
Corrion	Greg Reinhardt	3.19.2024
Essexville Hampton	City of Essexville	3.20.2024
Blondin	Matt anthony	3.25.2024
Old Townline	Derek Sherrard	3.27.2024
Renner	Mark Rivard	4.15.2024
Keck	Mark Rivard	4.15.2024
Perry Creek	Little Forks Conservancy	4.22.2024
Beiser	John Burk	4.29.2024
Fitzhugh	Greg Sahr	4.29.2024
Forrester	Floyd Groholski	4.30.2024
Shue Branch 5	Bay County Road Commmission	6.17.2024
Shue Branch 2	Bay County Road Commmission	6.17.2024
Fraser Garfield	Bay County Road Commmission	6.17.2024
K&R	Bay County Road Commmission	6.17.2024
Fraser Garfield Br 2	Bay County Road Commmission	6.17.2024
Lambert Branch 1	Bay County Road Commmission	6.17.2024
Lambert	Bay County Road Commmission	6.17.2024
Schumacher Ellison	Terry Histed	7.24.2024
Tobico	Kevin Huber	8.01.2024
O'Keefe	Charles Carson	9.16.2024
Rosebush	Kurt Mitchele	11.12.2024
Old Townline	Justin Ziokowski	11.12.2024
Walk	Patrick Krenglieski	12.03.2024

Crossing Permit summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Bangor Relief	MDOT	1.19.2024
Bangor Relief	MDOT	1.27.2024
Kolb	Consumers Energy	2.02.2024
Baxman	123.NET	2.07.2024
Essexville Hampton	Bay County DWS	3.20.2024
Railroad Branch 1	Bay County DWS	3.21.2024
Kolb	Bay City Electric	4.22.2024
Railroad	Charter Communications	6.28.2024
Link	LakeNet, LLC	7.29.2024
Reichard	LakeNet, LLC	7.29.2024
Reichard	LakeNet, LLC	7.29.2024
Reichard	LakeNet, LLC	7.29.2024

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

Crossing Permit summary

<u>Drain</u>	<u>Applicant</u>	<u>Date</u>
Reichard	LakeNet, LLC	7.29.2024
Kochville Frankenlust	LakeNet, LLC	7.29.2024
Kochville Frankenlust	LakeNet, LLC	7.29.2024
Kochville Frankenlust	LakeNet, LLC	7.29.2024
Kochville Frankenlust	LakeNet, LLC	7.29.2024
Squaconning Creek	LakeNet, LLC	7.29.2024
Beaver Dam	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
Bradford Creek	LakeNet, LLC	7.29.2024
Culver Creek	LakeNet, LLC	7.29.2024
Culver Creek	LakeNet, LLC	7.29.2024
Culver Creek	LakeNet, LLC	7.29.2024
Klauss	LakeNet, LLC	7.29.2024
Klauss	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
West Branch	LakeNet, LLC	7.29.2024
Betzold	Beaver Township	9.05.2024
Kiesel Lower	Charter Communications	10.09.2024
VanAlstine	Consumers Energy	10.22.2024
Johnson	Consumers Energy	10.22.2024
Kerr Jammer Szymanski	BAISD	11.18.2024
Kerr Jammer Szymanski	BAISD	11.18.2024
Railroad Branch 1	BAISD	11.18.2024
Graham	BAISD	11.18.2024
Garvey	BAISD	11.18.2024
Railroad	BAISD	11.18.2024
Hembling	BAISD	11.18.2024
Tacey	Consumers Energy	12.12.2024
Tacey	Consumers Energy	12.12.2024
Underwood	Consumers Energy	12.12.2024
Underwood	Consumers Energy	12.12.2024
Bartlett Branch 2	BAISD	12.19.2024
Fanger	BAISD	12.19.2024
Walk	BAISD	12.19.2024
Bartlett Branch 3	BAISD	12.19.2024
Whitefeather	BAISD	12.19.2024
Michalski	BAISD	12.18.2024
Selleck	BAISD	12.19.2024
Bangor Relief	Rowleys/Dahn	12.19.2024
Youngs Ditch	Consumers Energy	12.20.2024

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BAY COUNTY DRAIN COMMISSIONER

2024 ANNUAL REPORT

Debt Service
2024 through 2040

2024 Drain Schedule of Debt and
Related Debt Payments

Debt Schedules

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

DEBT SERVICE 2024 THROUGH 2040

NAME OF ISSUE/PURPOSE
SPECIAL ASSESSMENT DEBT:

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028-2040</u>	<u>TOTAL</u>
WILCOX Drain Improvement	\$74,324.13					\$74,324.13
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52	\$62,843.50				\$125,687.02
HOPPLER CREEK Drain Improvement	\$459,646.21	\$449,823.10				\$909,469.31
TEBO-ERICKSON Drain Improvement	\$351,950.19	\$345,466.46	\$338,982.72			\$1,036,399.37
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22% Drain Improvement	\$178,772.00	\$175,848.00	\$172,924.00	\$170,000.00	\$888,879.00	\$1,586,423.00
Special Assessment Debt Subtotal:	<u>\$1,127,536.05</u>	<u>\$1,033,981.06</u>	<u>\$511,906.72</u>	<u>\$170,000.00</u>	<u>\$888,879.00</u>	<u>\$3,732,302.83</u>
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$1,127,536.05	\$1,033,981.06	\$511,906.72	\$170,000.00	\$888,879.00	\$3,732,302.83
Total Drain Debt	<u>\$1,127,536.05</u>	<u>\$1,033,981.06</u>	<u>\$511,906.72</u>	<u>\$170,000.00</u>	<u>\$888,879.00</u>	<u>\$3,732,302.83</u>

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

COUNTY OF BAY
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS
DRAIN

FUND NUMBER	NO.	DRAIN DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2024		2025	
							PAYMENTS	PRINCIPAL OUTSTANDING	PAYMENTS	PRINCIPAL OUTSTANDING
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	\$440,000.00	\$0.00
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$1,768,000.00	\$146,200.00	\$1,183,200.00	\$146,200.00	\$1,037,000.00
							\$586,200.00	\$1,623,200.00	\$586,200.00	\$1,037,000.00
Notes payable										
851.00	48	BUDD INTERCOUNTY DRAIN 2013 NOTE	2.50%	DRAIN	JUNE 1	\$340,899.00	\$0.00	\$0.00	\$0.00	\$0.00
851.00	49	WILCOX DRAIN 2014 NOTE	3.00%	DRAIN	JUNE 1	\$634,000.00	\$72,159.35	\$0.00	\$0.00	\$0.00
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$59,236.05	\$61,013.11	\$61,013.11	\$0.00
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$332,499.00	\$664,998.00	\$332,499.00	\$332,499.00
							\$463,894.40	\$726,010.49	\$393,512.11	\$332,498.38
		Total Obligations					\$1,050,094.40	\$2,349,210.49	\$979,712.11	\$1,369,498.38

BAY COUNTY DRAIN COMMISSIONER

2024 ANNUAL REPORT

Summary of Chapter 8 Drains
2024 Special Assessments

County At Large 2024 Drain Tax
Chapter 8 Drains

County At Large 2024 Drain Tax
Chapter 20 Drains

Summary of Chapter 20 Drains
2024 Operation and Maintenance
Assessments

Bay County Pledge of Good Faith
Projects

2024 Assessments

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

Summary of Chapter 8 Drains
2024 Special Assessments

Drain	County @ Large	Organization	At Large	Local	Total
Hoppler Creek Drain	\$19,070.35	Huron & Eastern Railway	\$391.59		
		City of Midland	\$261.84	\$1,707.54	
		Williams Township	\$30,512.56	\$175,932.73	\$227,876.61
Kerr, Jammer, Szymanski	\$3,928.50	Kawkawlin Township	\$16,184.69	\$39,746.37	\$59,859.56
Tebo-Erickson Drain	\$0.00	Lakestate Railroad	\$35.67		
		Fraser Township	\$17,120.31	\$50,457.96	
		Garfield Township	\$0.00	\$53,774.40	\$121,388.34
Waldo & Br Intercounty Drain	\$13,232.05	Beaver Township	\$13,232.05	\$126,628.77	
		Williams Township	\$264.64	\$2,285.74	\$155,643.25
Totals	<u>\$36,230.90</u>		<u>\$78,003.35</u>	<u>\$450,533.51</u>	<u>\$564,767.76</u>

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

County At Large 2024 Drain Tax
Chapter 8 Drains

County @ Large						
Drain	Years	Percent	Amount	2024 Receivable	Assessments Collected In Advance	Total Assessment
Hoppler Creek	5 of 5	2.21%	\$19,070.35	\$188,076.38	\$266,751.43	\$2,348,292.50
Kerr,Jammer,Szymanski	10 of 10	6.00%	\$3,928.50	\$43,674.87	\$16,184.69	\$585,840.00
Tebo-Erickson	4 of 5	2.50%	\$0.00	\$93,272.36	\$242,105.98	\$1,698,377.55
Waldo & Br Intercounty	5 of 7	2.00%	\$13,232.05	\$141,505.51	\$135,853.47	\$2,036,640.00
Totals			\$36,230.90	\$466,529.12	\$660,895.57	\$6,669,150.05

County At Large 2024 Drain Tax
Chapter 20 Drains

County @ Large					
Drain	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$404,746.42	Annual	9.85%	\$39,558.23	N/A
Hampton Consolidated Drain Operation & Maintenance	\$288,383.89	As Necessary	11.41%	\$32,904.60	N/A
Portsmouth Drain Operation & Maintenance	\$27,759.27	As Necessary	5.00%	\$1,387.96	N/A

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report

Summary of Chapter 20 Drains
2024 Special Assessments

Drain	County @ Large	Organization	At Large	Total
Bangor Operation & Maintenance	\$39,558.23	Bangor Township Dobson Drive Resident: MDOT	\$350,000.00 \$3,140.00 \$12,048.19	\$404,746.42
Hampton Operation & Maintenance	\$32,904.60	Hampton Township MDOT	\$250,000.00 \$5,479.29	\$288,383.89
Portsmouth Operation & Maintenance	\$1,387.96	Portsmouth MDOT	\$25,000.00 \$1,371.31	\$27,759.27
TOTALS	<u>\$73,850.79</u>		<u>\$647,038.79</u>	<u>\$720,889.58</u>

Bay County Pledge of Good Faith Projects 2024

Project	County	Percent	Amount	Year
Hoppler Creek Drain	Bay	100.00%	\$2,200,000.00	5 of 5
Kerr, Jammer, Szymanski	Bay	100.00%	\$540,000.00	10 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	4 of 5
Waldo & Br Intercounty Drain	Bay	100.00%	\$1,768,000.00	5 of 21
Total Pledges			<u>\$6,170,495.00</u>	

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BAY COUNTY DRAIN COMMISSIONER

Consolidated
Statements



2024 ANNUAL REPORT

2024 Consolidated Balance Sheets

2024 Consolidated Statement of
Revenues, Expenditures, and
Changes in Fund Balance

Chapter 8 Drains
Debt Retirement Accounts
Chapter 20 Drains

2024 802 Fund Revolving Drain
Balance Sheet
Projects

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report
Consolidated Balance Sheets

	Chapter 8 Drains Operation & Maintenance	Drain Debt Retirement Accounts	Chapter 20 Drains Operation & Maintenance
<u>Assets</u>			
Cash	\$505,062.17	\$898,785.34	\$559,504.43
Restricted Cash Held by Other	-	\$663,631.08	-
Investments	\$2,080,417.40	\$875.76	\$1,497,643.86
Due from Other Funds	\$3,530.18	-	\$90,784.54
Special Assessments Receivable	\$84,390.46	\$430,036.38	\$3,140.00
Special Assessments Receivable-LT	-	\$855,509.21	-
Due from Other Govt. Units	\$3,606.95	\$261.84	\$600,000.00
Due from Primary Govt.	\$30,941.01	\$133,472.30	\$98,850.79
Interest Receivable	\$10,487.08	\$4.41	\$7,539.69
Investments- Loss on FMV	(\$108,790.05)	(\$5.89)	(\$47,536.27)
Total Assets	\$2,609,645.20	\$2,982,570.43	\$2,809,927.04

<u>Liabilities</u>			
Accounts Payable	\$12,895.06	-	\$841.61
Due to Other Funds	\$116,337.16	-	\$8,053.25
Deferred Revenue	\$118,938.42	\$563,770.52	701,990.79
Deferred Revenue-Unavailable	-	\$855,509.21	-
Due to Others	-	-	\$2,700.00
Customer Deposits	\$11,894.50	-	-
Due to Primary Govt.	\$60,042.50	-	\$78,908.08
Total Liabilities	\$320,107.64	\$1,419,279.73	\$792,493.73
Net Worth	\$2,289,537.56	\$1,563,290.70	\$2,017,433.31

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BAY COUNTY DRAIN COMMISSIONER
2024 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.	\$67,443.14	\$28.29	\$48,511.67
Drain Permits	\$9,710.00	-	\$900.00
Special Assessment Revenue	\$73,779.18	\$1,079,945.52	\$22,038.79
Contribution from Local Units	\$14,452.80	\$89,914.02	\$660,087.50
Contribution from Primary Govt.	\$8,112.43	\$40,756.36	\$80,075.34
Engineering Fees	\$29,443.25	-	-
Rents & Leases	6,306.05	-	\$91,585.63
Transfers In From Other Funds	\$56,373.20	\$6,300.00	-
Reimbursements from Other Govt. Unit	\$2,986.56	-	-
Miscellaneous/Reimbursements	\$450.00	-	\$2,100.00
Sale of Fixed Assets	\$8,000.00	-	-
Unrealized Gains on Investments	\$15,902.92	-	\$11,515.91
Total Revenues	\$292,959.53	\$1,216,944.19	\$916,814.84
<u>Expenditures</u>			
Principal Payments	-	\$1,050,094.40	-
Interest Payment	-	\$77,000.34	-
Professional Services	\$9,115.98	-	-
Machinery & Equipment	-	-	\$16,890.00
Building Repair & Maintenance	-	-	\$177.00
Filing Fees	\$60.00	-	-
Gas & Grease	\$11,316.25	-	\$16,864.27
Equipment Rental	\$109,632.97	-	\$10,487.81
Contractual Services	\$750.00	-	\$7,245.00
Engineering Supplies	-	-	\$116.59
Trash Removal	-	-	\$432.45
Insurance & Bonds	\$59.03	-	-
Public Utilities	\$12,185.11	-	\$71,315.01
Telephone/Cellphone	\$4,276.50	-	-
Legal Notices/Fees	\$22,658.15	-	-
Miscellaneous- Indirect Cost	\$21,669.00	-	-
Per Diems	-	-	\$1,425.00
Reimbursements	\$83,545.64	-	\$156,845.89
Licenses & Permits	\$6.47	-	\$204.00
Equipment Repair & Maint.	\$535.00	-	\$23,317.37
Grounds Maintenance	\$26,708.04	-	\$3,528.13
Operating Transfers Out	\$10,708.74	\$22,098.28	\$34,274.92
Contribution To other Counties	\$5,026.89	-	-
Education & Training	-	-	\$140.00
Repair & Maintenance	-	-	\$8,507.64
Vehicles & Vehicle Repair & Maint.	\$1,487.20	-	\$3,441.75
Vehicles & Vehicles Expense	-	-	\$89,600.00
Other Supplies	\$448.00	-	\$4,666.89
Total Expenditures	\$320,188.97	\$1,149,193.02	\$449,479.72
Total Revenue Over (Under) Expenditures	(\$27,229.44)	\$67,751.17	\$467,335.12
Net Worth, Beginning of Year	\$2,316,767.00	\$1,495,539.53	\$1,550,098.19
Net Worth, End of Year	\$2,289,537.56	\$1,563,290.70	\$2,017,433.31

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BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report
8020 Revolving Fund
Balance Sheet

**8020 Revolving
Fund**

Assets

Cash	(\$30,075.70)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$30,075.70
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
Total Assets	<u><u>\$0.00</u></u>

Liabilities

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

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BAY COUNTY DRAIN COMMISSIONER

Chapter 20 Drains

2024 ANNUAL REPORT

2024 Balance Sheets

2024 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Chapter 20 Drains

BAY COUNTY DRAIN COMMISSIONER

2024 Annual Report

Chapter 20 Drains

Balance Sheets

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<u>Assets</u>			
Cash	\$267,696.75	\$280,882.83	\$10,924.85
Due from Other Funds	\$81,860.65	8,923.89	-
Due from Other Govt. Units	\$350,000.00	\$250,000.00	-
Due from Primary Govt.	\$39,558.23	\$32,904.60	\$26,387.96
Assessments Receivable	\$3,140.00	-	-
Interest Receivable	\$5,755.26	\$1,731.32	\$53.11
Investments	\$1,142,528.37	\$344,538.21	\$10,577.28
Loss on Inv. To FMV	(\$44,340.32)	(\$3,264.10)	\$68.15
	<hr/>		
Total Assets	\$1,846,198.94	\$915,716.75	\$48,011.35
	<hr/>		
<u>Liabilities</u>			
Accounts Payable	\$801.04	\$40.57	-
Deferred Revenue	\$392,698.23	\$282,904.60	\$26,387.96
Due to Other Funds	-	7,880.55	\$172.70
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$73,687.79	\$4,927.19	\$293.10
	<hr/>		
Total Liabilities	\$469,887.06	\$295,752.91	\$26,853.76
	<hr/>		
Net Worth	\$1,376,311.88	\$619,963.84	\$21,157.59
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BAY COUNTY DRAIN COMMISSIONER

2024 Annual Report

Chapter 20 Drains

Statement of Revenues, Expenditures, and Changes in Fund Balance

			PORTSMOUTH	
	<u>Revenues</u>	BANGOR O&M	HAMPTON O&M	O&M
Contributions from Local Units		\$325,000.00	325,087.50	\$10,000.00
Contributions from Primary Govt.		\$36,732.65	\$42,787.50	\$555.19
Drain Permits		\$400.00	\$500.00	-
Insurance Recoveries		\$2,100.00	-	-
Interest Income from Inv.		\$37,055.05	\$11,115.34	\$341.28
Special Assessment Revenue		\$15,188.19	\$5,479.29	\$1,371.31
Rents and Leases		\$82,629.03	8,956.60	-
Unrealized Gain on Investments		\$8,774.03	\$2,741.88	
Total Revenues		<u>\$507,878.95</u>	<u>\$396,668.11</u>	<u>\$12,267.78</u>
<u>Expenditures</u>				
Building Repair & Maintenance		\$177.00	-	-
Machinery & Equipment		-	\$16,890.00	-
Contractual Services		\$7,245.00	-	-
Education & Training		\$140.00	-	-
Engineering Supplies		116.59	-	-
Equipment Rental		60.00	10,035.45	\$392.36
Equipment Repair & Maint.		\$16,385.86	\$6,931.51	-
Gas & Grease		\$16,864.27	40.90	-
Grounds Maintenance		\$1,933.82	\$1,594.31	-
Licenses & Permits		\$150.00	\$54.00	-
Operating Transfers Out		\$21,632.90	12,642.02	-
Other Supplies		\$3,841.49	784.50	-
Per Diems		\$825.00	\$600.00	-
Public Utilities		\$51,815.34	\$15,489.03	\$4,010.64
Reimbursements		\$148,299.81	\$7,777.50	\$768.58
Repair & Manitenance		\$8,507.64	-	-
Trash Removal		\$432.45	-	-
Vehicles		-	\$89,600.00	-
Vehicle Repair & Maintenance		-	\$3,441.75	-
Other Operating Expenses		-	-	-
Unrealized Loss on Investments		-	-	-
Total Expenditures		<u>\$278,427.17</u>	<u>\$165,880.97</u>	<u>\$5,171.58</u>
Total Revenue Over (Under) Expenditures		<u>\$229,451.78</u>	<u>\$230,787.14</u>	<u>\$7,096.20</u>
Net Worth, Beginning of Year		<u>\$1,146,860.10</u>	<u>\$389,176.70</u>	<u>\$14,061.39</u>
Net Worth, End of Year		<u>\$1,376,311.88</u>	<u>\$619,963.84</u>	<u>\$21,157.59</u>

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BAY COUNTY DRAIN COMMISSIONER

Debt Retirement
Accounts

2024 ANNUAL REPORT

2024 Balance Sheets

2024 Statement of Revenues,
Expenditures, and Changes in
Fund Balance

Debt Retirement Accounts

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report
Debt Retirement Accounts
2024 Balance Sheets

	TEBO ERICKSON DRAIN DEBT	WALDO & BR IC DRAIN DEBT	HOPPLER CREEK DRAIN DEBT	GOETZ DRAIN DEBT
<u>Assets</u>				
Cash	244,051.96	\$131,072.86	\$436,626.45	-
Restricted Cash Held by Other	-	\$663,631.08	-	-
Due from Primary Govt.	\$28,080.31	\$26,799.81	\$58,478.99	-
Due from Other Govt Units	-	-	261.84	-
Interest Receivable	-	-	-	-
Investments	-	-	-	-
Special Assessment Rec. - Current	\$93,272.36	\$128,273.46	\$168,744.19	-
Special Assessment Rec. - Long Term	\$327,348.72	\$528,160.49	-	-
Allowance on Investments- FMV	-	-	-	-
Total Assets	\$692,753.35	\$1,477,937.70	\$664,111.47	\$0.00
<u>Liabilities</u>				
Deferred Revenue	\$121,352.67	\$155,073.27	\$227,485.02	-
Deferred Revenue - Unavailable	\$327,348.72	\$528,160.49	-	-
Total Liabilities	\$448,701.39	\$683,233.76	\$227,485.02	\$0.00
Net Worth	\$244,051.96	\$794,703.94	\$436,626.45	\$0.00

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report
Debt Retirement Accounts
2024 Balance Sheets

	DELL CREEK DRAIN DEBT	BUDD WILCOX DRAIN DRAIN DEBT	DEBT	KERR, JAMMER, SZYMANSKI
<u>Assets</u>				
Cash	-	-	\$574.30	\$86,459.77
Restricted Cash Held by Other	-	-	-	-
Due from Primary Govt.	-	-	-	\$20,113.19
Due from Other Govt Units	-	-	-	-
Interest Receivable	-	-	\$4.41	-
Investments	-	-	\$875.76	-
Special Assessment Rec. - Current	-	-	-	\$39,746.37
Special Assessment Rec. - Long Term	-	-	-	-
Allowance on Investments- FMV	-	-	(\$5.89)	-
Total Assets	\$0.00	\$0.00	\$1,448.58	\$146,319.33
<u>Liabilities</u>				
Deferred Revenue	-	-	-	\$59,859.56
Deferred Revenue - Unavailable	-	-	-	-
Total Liabilities	\$0.00	\$0.00	\$0.00	\$59,859.56
Net Worth	\$0.00	\$0.00	\$1,448.58	\$86,459.77

BAY COUNTY DRAIN COMMISSIONER**2024 Annual Report****Debt Retirement Accounts****2024 Statement of Revenues, Expenditures, and Changes in Fund Balance**

	TEBO ERICKSON DRAIN DEBT	WALDO & BR INTERCOUNTY DRAIN DEBT	HOPPLER CREEK DRAIN DEBT
<u>Revenues</u>			
Interest Income	-	-	-
Special Assessment Revenue	\$321,253.89	\$258,571.27	\$409,952.09
Contribution from Local Units	\$17,527.94	\$13,938.17	\$31,554.26
Contribution Primary Govt.	-	\$13,664.87	\$19,553.62
Contributions from Others	-	-	-
Total Revenues	338,781.83	286,174.31	461,059.97
<u>Expenditures</u>			
Bond/Note Payments	\$332,499.00	\$146,200.00	\$440,000.00
Interest Payable	\$19,451.19	\$32,572.00	\$19,204.90
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
Total Expenditures	\$351,950.19	\$178,772.00	\$459,204.90
Total Revenue Over (Under) Expenditures	(\$13,168.36)	\$107,402.31	\$1,855.07
Net Worth, Beginning of Year	\$257,220.32	\$687,301.63	\$434,771.38
Net Worth, End of Year	\$244,051.96	\$794,703.94	\$436,626.45

BAY COUNTY DRAIN COMMISSIONER
2024 Annual Report
Debt Retirement Accounts
2024 Statement of Revenues, Expenditures, and Changes in Fund Balance

<u>Revenues</u>	GOETZ DRAIN DEBT	DELL CREEK DRAIN DEBT	BUDD DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	-	-	-
Contribution from Local Units	-	-	-
Contribution Primary Govt.	-	-	-
Contributions from Others	-	-	-
Total Revenues	-	-	-
<u>Expenditures</u>			
Bond/Note Payments	-	-	-
Interest Payable	-	-	-
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	\$1,527.48	\$2,609.09	\$17,961.71
Contribution- To Other Counties	-	-	-
Total Expenditures	\$1,527.48	\$2,609.09	\$17,961.71
Total Revenue Over (Under) Expenditures	(\$1,527.48)	(\$2,609.09)	(\$17,961.71)
Net Worth, Beginning of Year	\$1,527.48	\$2,609.09	\$17,961.71
Net Worth, End of Year	\$0.00	\$0.00	\$0.00

BAY COUNTY DRAIN COMMISSIONER**2024 Annual Report****Debt Retirement Accounts****2024 Statement of Revenues, Expenditures, and Changes in Fund Balance**

	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DRAIN DEBT
<u>Revenues</u>		
Interest Income	\$28.29	-
Special Assessment Revenue	\$49,159.04	\$41,009.23
Contribution from Local Units	\$10,208.40	\$16,685.25
Contribution Primary Govt.	\$3,487.87	\$4,050.00
Contributions from Others	\$6,300.00	-
Total Revenues	\$69,183.60	61,744.48

<u>Expenditures</u>		
Bond/Note Payments	\$72,159.35	\$59,236.05
Interest Payable	\$2,164.78	\$3,607.47
Paying Agent Fees	-	-
Miscellaneous/ Loss on Investments	-	-
Transfers Out to Other Funds	-	-
Contribution- To Other Counties	-	-
Total Expenditures	\$74,324.13	\$62,843.52
Total Revenue Over (Under) Expenditures	(\$5,140.53)	(\$1,099.04)
Net Worth, Beginning of Year	\$6,589.11	\$87,558.81
Net Worth, End of Year	\$1,448.58	\$86,459.77

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