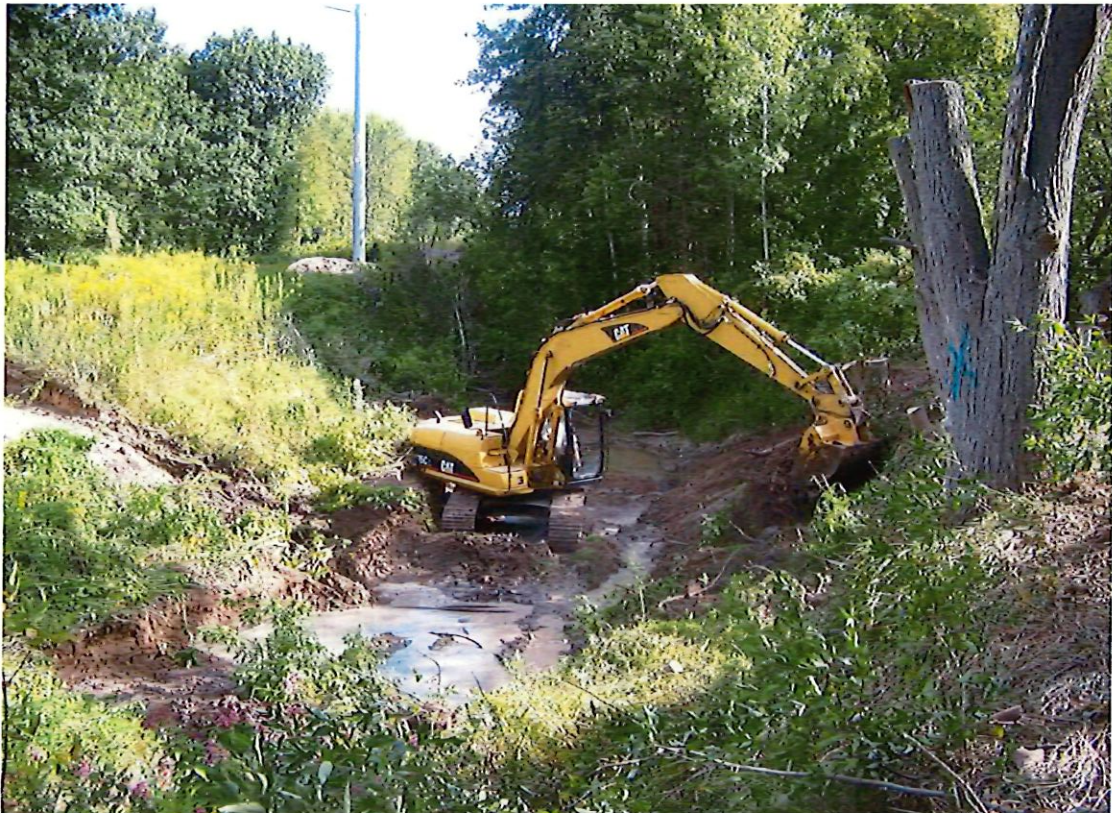


# **BAY COUNTY DRAIN COMMISSIONER**

## **2025 ANNUAL REPORT**



**Presented by:**  
**Michael Rivard**  
**Bay County Drain Commissioner**  
**March 25, 2026**



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# BAY COUNTY DRAIN COMMISSIONER

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PHONE (989) 895-4290  
FAX (989) 895-4292  
TDD (989) 895-4049  
(HEARING IMPAIRED)

## MEMORANDUM

TO: Board of Commissioners

FROM: Michael Rivard, Drain Commissioner

RE: Annual Report

DATE: March 25, 2026

---



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 Kathy Niemiec, and Christopher Rupp 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 2026 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



## 2025 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**

Tim Banaszak, Chair

Vaughn J. Begick

Larry Beson

Jerome Crete

Jesse Docket

Kathy Niemiec

Christopher T. Rupp

## **Bay County Chapter 20 Drain Board Members**

Michael Rivard, Chairman

Kathy Niemiec

Christopher T. Rupp

## **Location**

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



# BAY COUNTY DRAIN COMMISSIONER

2026 Goals/2025  
Accomplishments



## 2025 ANNUAL REPORT

2026 Goals & Objectives

2025 Accomplishments



# BAY COUNTY DRAIN COMMISSIONER

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## ***2025 Accomplishments***

### ***Projects***

In 2025, as in the past, the Drain Commissioner focused efforts on a significant number 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 106 new SESC permits in 2025 along with several renewals. Each permit received the necessary oversight and inspection.

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

In 2025, 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 2025. Each was responded to, to the extent it fell within our jurisdiction, most often after receiving a site visit. Although many issues could not be addressed by the Drain Commissioner, each contact was investigated.



# BAY COUNTY DRAIN COMMISSIONER

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(HEARING IMPAIRED)

## ***2026 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 2026, 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 washouts, 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, as Bay County has approximately 1,200 miles of county drains and over 30 pump stations. This is a full-time requirement.

### ***Equipment Replacement Program***

2026 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 to modernize them.



### ***Soil Erosion/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 manage the program.

### ***Remonumentation Program***

In 2026, 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 2026, 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 ongoing changes will be reviewed for efficiency and cost effectiveness.



# Frequently Asked Questions

## **What is a County Drain?**

A County Drain is a public utility created for improved drainage of a certain area known as a Drainage District. The Drainage District is all the area, which contributes storm water runoff to the Drain. The Drain and the Drainage District are established through a process involving petitions and public hearings.

A County Drain may be an open ditch, a stream, and an enclosed drain or retention pond that conveys storm water. These systems were designed to provide storm water management, drainage and flood prevention for agricultural and developed lands.

## **What is a Drain right-of-way?**

Right-of-way (easements) are granted to the Drain Commissioner's office along all designated county drains for the purpose of allowing access to inspect, operate, maintain or repair the drain. Property owners retain ownership but are restricted from building permanent structures that may impede drain maintenance within the easement area. Work done by the property owner within the easement, such as connecting to or installing a crossing requires a permit.

## **What is not a County Drain?**

Not all ditches and streams are County Drains. There are natural watercourses, private ditches and roadside ditches that are not considered County Drains. Contacting the Drain office is generally the best way to inquiry whose has jurisdiction over a ditch.

## **How does a drain project begin?**

A petition is required to initiate a County Drain project. The petitioning requirements vary for new, existing or Intercounty Drains. The Drain office will prepare and issue the petition at the request of a landowner. The landowner circulates the petition within the drainage district to obtain a predetermined number of signatures and returns the petition to the Drain office. Once the signatures on the petition have been verified, the petition is determined to be a valid petition. The Drain Commissioner appoints three people from outside the Drainage District to act as a Board of Determination. Notices are mailed to the entire Drainage District announcing a public hearing that has been scheduled to receive public input regarding the necessity of improving the drain. If the Board of Determination believes that it is necessary to improve the Drain, they sign an Order of Determination, instructing the Drain Commissioner to construct a project to improve the Drain.



### **How are drain projects funded?**

Each drain is encompassed by its drainage district. This is a special assessment district, which is responsible for all costs related to construction or maintenance of the drain. When a construction project is undertaken on a County Drain, the construction costs are assessed to the drainage district and any municipality that has land or interest in the drainage district. Each landowner liable to an assessment is notified by mail and such notice is published in a newspaper of general circulation regarding the Day of Review, a day set aside for people to review their apportionment.

### **How do I get my driveway culvert replaced and who is responsible?**

Driveway culverts are the landowner's responsibility. Please call the Drain Office 989-895-4290 for a permit and tile size.

### **When do I need a permit from the Drain Commissioner?**

A permit is required for

- Replacing a driveway culvert or headwalls
- Crossing or paralleling a county drain
- Tapping or discharging clean storm water into a county drain

### **Who is responsible for removing the dead tree in the drain?**

Trees in the drain ROW are the property of the landowner. When the trees fall into the drain, removal is the landowner's responsibility.

### **Drain Maintenance**

All maintenance of County Drains is performed by Drain Commissioner staff or authorized agent on behalf of the Drain Commissioner.

Maintenance of a County Drain may include any of the following.

- Removal of an obstruction
- Modest sediment removal
- Vegetation management



# BAY COUNTY DRAIN COMMISSIONER

Projects & Permits

## 2025 ANNUAL REPORT

Petitioned Projects

Projects Completed

Maintenance Projects Completed

Crossing Permits Issued

Culvert Permits Issued

Tap Permits Issued



PETITIONED PROJECTS

Drain

Cheboyganing Creek Intercounty Drain

Status

Construction

MAINTENANCE PROJECTS COMPLETED

Drain

Railroad Drain  
Vandevere Drain  
Kiesel Drain  
Whitefeather Drain  
Mill Pond Drain  
Tebo Erickson Drain  
Squanconning Creek Drain  
Bench Drain  
Pinconning Drain  
Anschutz Drain  
Essexville Hampton Drain  
Dubay Drain  
Crump Drain  
Uhlman Drain

CULVERT PERMIT SUMMARY

Drain

Applicant

Date

Cole	Donald Reger	2/3/2025
Kindell	Bay County Road Commission	4/10/2025
Douglas	Jeff Keefer	4/28/2026
Douglas	Jeff Fisher	4/28/2025
Bench	Lyle Kaczynski	5/6/2025
Ridge Road	Judy Dawson	6/13/2025
Keck	Bay County Road Commission	7/17/2025
Dingman	Shawn Clifford	8/12/2025
Knight Road	Mark Hugo	8/21/2025
Baxman	Bob Sauvage	8/21/2025
Youngs Ditch	Paul & Mary Caspers	9/8/2025
Hembling	Mike Torka	9/8/2025
Hudson	David Paulik	9/10/2025
Kerr Jammer	Zachary Kennedy	9/15/2025
Anschutz	James Waibel	9/26/2025
Anschutz	Ken & Mary Dubay	9/26/2025
Baxman	Randy Mott	9/26/2025
Moore	Pete Gorske	10/30/2025
Selman	James Knochel	11/12/2025
Fraser Garfield	Bay County Road Commission	11/25/2025



**CROSSING PERMIT SUMMARY**

<u><i>Drain</i></u>	<u><i>Applicant</i></u>	<u><i>Date</i></u>
Johnson	BAISD	1/21/2025
Rosebush	BAISD	1/21/2025
Meddaugh	BAISD	1/21/2025
Lambert	BAISD	1/1/2025
Fraser Garfield	BAISD	1/21/2025
Tebo Erickson	BAISD	1/21/2025
Tap & Gove	BAISD	1/21/2025
Gregory	BAISD	1/21/2025
Ames	Consumers Energy	1/27/2025
Fisher	BAISD	2/3/2025
Fairway	BAISD	2/3/2025
Mill Pond	BAISD	2/3/2025
Popp Branch 1	BAISD	2/3/2025
Popp	BAISD	2/3/2025
Hildebrandt Anderson	BAISD	2/3/2025
Hildebrandt Anderson	BAISD	2/3/2025
Essexville Hampton	BAISD	2/6/2025
Underwood	BAISD	2/6/2025
Mill Pond	BAISD	2/6/2025
Deil Creek	Consumers Energy	2/7/2025
N Branch Squaconning	Charter	3/3/2025
Lincoln Road	Consumers Energy	3/8/2025
Diehl	Consumers Energy	4/3/2025
Munger Road	Consumers Energy	4/30/2025
Phillips	Consumers Energy	5/14/2025
Bradford Creek	Consumers Energy	5/14/2025
Whitefeather	Consumers Energy	5/15/2025
Youngs Ditch	Consumers Energy	7/28/2025
Old Townline	METC	9/8/2025
Underwood	METC	9/8/2025
Portsmouth	Consumers Energy	9/11/2025
Bangor Relief	Consumers Energy	9/25/2025

**TAP PERMIT SUMMARY**

<u><i>Drain</i></u>	<u><i>Applicant</i></u>	<u><i>Date</i></u>
Kochville Frankenlust	Doug Dietlein	1/30/2025
Knight Road	Neil Spencer	2/5/2025
Bangor	Labadie Toyota	3/31/2025



# BAY COUNTY DRAIN COMMISSIONER



## 2025 ANNUAL REPORT

Debt Service  
2025 through 2040

2025 Drain Schedule of Debt and  
Related Debt Payments

Debt Schedules



**BAY COUNTY DRAIN COMMISSIONER**  
**2025 Annual Report**

**DEBT SERVICE 2025 THROUGH 2040**

<u>NAME OF ISSUE/PURPOSE</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029-2040</u>	<u>TOTAL</u>
<b>SPECIAL ASSESSMENT DEBT:</b>						
KERR JAMMER SZYMANSKI Drain Improvement	\$62,843.52					\$62,843.52
HOPPLER CREEK Drain Improvement	\$449,453.89					\$449,453.89
TEBO-ERICKSON Drain Improvement	\$345,466.46	\$338,982.73				\$684,449.19
WALDO & BRS Intercounty Drain- Bay Co. 37.78%- Midland Co. 62.22%	\$175,848.00	\$172,924.00	\$170,000.00	\$79,271.00	\$809,608.00	\$1,407,651.00
CHEBOYGANING CREEK Intercounty Drain- Bay Co.4.26% Sainaw Co. 71.38%, Tuscola Co. 24.36%	\$1,301.60	\$25,709.25	\$15,880.04	\$15,395.77	\$90,548.45	\$148,835.11
<b>Special Assessment Debt Subtotal:</b>	<b>\$1,034,913.47</b>	<b>\$537,615.98</b>	<b>\$185,880.04</b>	<b>\$94,666.77</b>	<b>\$900,156.45</b>	<b>\$3,880,768.76</b>
Drain Debt Fund (8523)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drain Debt Fund (8510)	\$1,034,913.47	\$537,615.98	\$185,880.04	\$94,666.77	\$900,156.45	\$2,753,232.71
<b>Total Drain Debt</b>	<b>\$1,034,913.47</b>	<b>\$537,615.98</b>	<b>\$185,880.04</b>	<b>\$94,666.77</b>	<b>\$900,156.45</b>	<b>\$2,753,232.71</b>

BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report

COUNTY OF BAY  
SCHEDULE OF DEBT AND RELATED DEBT PAYMENTS  
DRAIN

FUND NUMBER	NO.	DEBT	%	ENTITY	DUE DATE	TOTAL PRINCIPAL	2025		2025 PRINCIPAL OUTSTANDING	
							PAYMENTS	PAYMENTS		
Bonded long-term debt obligations										
851.00	51	HOPPLER CREEK BOND	2.2100%	DRAIN	JUNE 1	\$2,200,000.00	\$440,000.00	\$0.00	\$0.00	
851.00	52	WALDO & BR INTERCOUNTY BOND	2.0000%	DRAIN	JUNE 1	\$1,768,000.00	\$146,200.00	\$1,037,000.00	\$1,037,000.00	
851.00	53	CHEBOYGANING CREEK INTERCOUNTY BOND	4.0600%	DRAIN	JUNE 1	\$124,392.00	\$0.00	\$124,392.00	\$124,392.00	
							<u>\$586,200.00</u>	<u>\$0.00</u>	<u>\$1,161,392.00</u>	
Notes payable										
851.00	50	KERR JAMMER SZYMANSKI 2015 NOTE	3.00%	DRAIN	JUNE 1	\$540,000.00	\$61,013.11	\$0.00	\$0.00	
851.00	53	TEBO-ERICKSON 2020 NOTE	1.95%	DRAIN	JUNE 1	\$1,662,495.00	\$332,499.00	\$332,499.00	\$332,499.00	
							<u>\$393,512.11</u>	<u>\$332,499.00</u>	<u>\$332,499.00</u>	
							<u>\$979,712.11</u>	<u>\$0.00</u>	<u>\$1,493,891.00</u>	
Total Obligations										

# BAY COUNTY DRAIN COMMISSIONER

## 2025 ANNUAL REPORT

Summary of Chapter 8 Drains  
2025 Special Assessments

County At Large 2025 Drain Tax  
Chapter 8 Drains

County At Large 2025 Drain Tax  
Chapter 20 Drains

Summary of Chapter 20 Drains  
2025 Operation and Maintenance  
Assessments

Bay County Pledge of Good Faith  
Projects



**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report**

**Summary of Chapter 8 Drains  
2025 Special Assessments**

<b>Drain</b>	<b>County @ Large</b>	<b>Organization</b>	<b>At Large</b>	<b>Local</b>	<b>Total</b>
Cheboyganing Creek	\$6,877.03	City of Bay City	\$7,211.32	\$2,866.81	
		Merritt Township	\$11,175.17	\$54,812.37	
		Portsmouth Township	\$22,947.30	\$126,806.57	
		MDOT	\$6,089.03		\$238,785.60
Tebo-Erickson Drain	\$0.00	Lakestate Railroad	\$34.82		
		Fraser Township	\$16,712.69	\$49,165.49	
		Garfield Township	\$0.00	\$52,464.44	\$118,377.44
Waldo & Br Intercounty Drain	\$12,799.22	Beaver Township	\$12,799.22	\$121,258.34	
		Williams Township	\$255.99	\$2,210.97	\$149,323.74
<b>Totals</b>	<b><u>\$19,676.25</u></b>		<b><u>\$77,225.54</u></b>	<b><u>\$409,584.99</u></b>	<b><u>\$506,486.78</u></b>

**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report**

**County At Large 2025 Drain Tax  
Chapter 8 Drains**

Drain	Years	Percent	County @ Large			
			Amount	2025 Receivable	Assessments Collected In Advance	Total Assessment
Cheboyganing Creek IC	1 of 1	2.88%	\$6,877.03	\$57,780.10	\$9,583.82	\$238,785.00
Tebo-Erickson	5 of 5	2.50%	\$0.00	\$11,837.58	\$208,929.82	\$327,272.44
Waldo & Br Intercounty	6 of 7	2.00%	\$12,799.22	\$13,137.88	\$118,285.71	\$267,609.45
<b>Totals</b>			<b>\$42,675.10</b>	<b>\$314,506.81</b>	<b>\$619,735.47</b>	<b>\$3,767,799.39</b>

**County At Large 2025 Drain Tax  
Chapter 20 Drains**

Drain	County @ Large				
	Total Assessment	Year	Percent	Amount	Bond Issue
Bangor Drainage District Operation & Maintenance	\$372,920.26	Annual	9.85%	\$36,732.65	N/A
Hampton Consolidated Drain Operation & Maintenance	\$13,300.00	As Necessary	11.41%	\$11,410.00	N/A
Portsmouth Drain Operation & Maintenance	\$5,497.00	As Necessary	5.00%	\$250.00	N/A

**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report**

**Summary of Chapter 20 Drains  
2025 Special Assessments**

<b>Drain</b>	<b>County @ Large</b>	<b>Organization</b>	<b>At Large</b>	<b>Total</b>
Bangor Operation & Maintenance	\$36,732.65	Bangor Township MDOT	\$325,000.00 \$11,187.61	\$372,920.26
Hampton Operation & Maintenance	\$11,410.00	Hampton Township MDOT	\$0.00 \$1,890.00	\$13,300.00
Portsmouth Operation & Maintenance	\$250.00	Portsmouth MDOT	\$5,000.00 \$247.00	\$5,497.00
<b>TOTALS</b>	<b><u>\$48,392.65</u></b>		<b><u>\$343,324.61</u></b>	<b><u>\$391,717.26</u></b>

**Bay County Pledge of Good Faith Projects 2025**

<b>Project</b>	<b>County</b>	<b>Percent</b>	<b>Amount</b>	<b>Year</b>
Cheboyganing Creek Inrercounty Drain	Bay, Saginaw ,Tuscola	4.26%	\$4,200,000.00	1 of 10
Tebo-Erickson Drain	Bay	100.00%	\$1,662,495.00	5 of 5
Waldo & Br Intercounty Drain	Bay, Midland	34.00%	\$1,768,000.00	6 of 21
<b>Total Pledges</b>			<b><u>\$7,630,495.00</u></b>	

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**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report  
Consolidated Balance Sheets**

	<b>Chapter 8 Drains Operation &amp; Maintenance</b>	<b>Drain Debt Retirement Accounts</b>	<b>Chapter 20 Drains Operation &amp; Maintenance</b>
<b><u>Assets</u></b>			
Cash	\$458,895.27	\$655,961.14	\$325,582.88
Restricted Cash Held by Other	-	\$775,794.42	-
Investments	\$2,100,348.46	\$904.57	\$2,181,259.98
Due from Other Funds	\$3,436.95	-	\$85,261.46
Special Assessments Receivable	\$59,730.46	\$380,884.03	-
Special Assessments Receivable-LT	-	\$258,550.91	-
Due from Other Govt. Units	\$6,184.75	\$36,723.23	\$325,000.00
Due from Primary Govt.	\$17,340.19	\$82,755.67	\$53,392.65
Interest Receivable	\$10,987.44	\$4.68	\$10,882.25
Investments- Gain on FMV	(\$71,360.85)	(\$5.89)	(\$8,579.35)
<b>Total Assets</b>	<b>\$2,585,562.67</b>	<b>\$2,191,572.76</b>	<b>\$2,972,799.87</b>
<b><u>Liabilities</u></b>			
Accounts Payable	\$22,422.24	-	\$1,992.85
Due to Other Funds	\$116,232.37	-	\$1,882.97
Deferred Revenue	\$83,255.40	\$500,362.93	\$378,392.65
Deferred Revenue-Unavailable	-	\$258,550.91	-
Due to Others	-	-	\$2,700.00
Customer Deposits	\$2,043.50	-	-
Due to Primary Govt.	\$53,519.22	-	\$86,549.22
<b>Total Liabilities</b>	<b>\$277,472.73</b>	<b>\$758,913.84</b>	<b>\$471,517.69</b>
<b>Net Worth</b>	<b>\$2,308,089.94</b>	<b>\$1,432,658.92</b>	<b>\$2,501,282.18</b>

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**BAY COUNTY DRAIN COMMISSIONER  
2025 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.	\$68,676.50	\$29.08	\$61,958.68
Interest Income - Other	\$1,585.34	-	-
Drain Permits	\$4,662.00	-	\$1,400.00
Special Assessment Revenue	\$90,756.95	\$789,144.02	\$16,464.61
Contribution from Local Units	\$20,785.30	\$77,576.09	\$625,000.00
Contribution from Primary Govt.	\$9,723.07	\$36,230.90	\$73,850.79
Contribution from Other Counties	\$14,329.19	-	-
Engineering Fees	\$23,638.00	-	-
Rents & Leases	\$5,712.67	-	\$89,915.33
Transfers In From Other Funds	\$38,765.03	-	-
Miscellaneous/Reimbursements	\$3,740.68	-	\$280.25
Sale of Fixed Assets	\$5,690.00	-	-
Bond/Note/ Debt Proceeds	\$124,392.00	-	-
Unrealized Gains on Investments	\$37,429.20	-	\$38,956.92
<b>Total Revenues</b>	<b>\$449,885.93</b>	<b>\$902,980.09</b>	<b>\$907,826.58</b>
<b><u>Expenditures</u></b>			
Principal Payments	-	\$979,712.11	-
Interest Payment	-	\$53,899.76	-
Engineering/Professional Services	\$20,949.75	-	-
Machinery & Equipment	-	-	\$61,931.25
Building Repair & Maintenance	-	-	\$1,754.25
Filing Fees	-	-	-
Gas & Grease	\$10,391.98	-	\$12,475.25
Equipment Rental	\$87,837.27	-	\$7,190.73
Contractual Services	\$30,526.78	-	-
Trash Removal	-	-	\$341.60
Insurance & Bonds	\$52.97	-	-
Public Utilities	\$8,745.58	-	\$67,324.01
Telephone/Cellphone	\$3,505.00	-	-
Legal Notices/Fees	\$5,118.00	-	-
Miscellaneous- Indirect Cost	\$30,644.00	-	-
Per Diems	-	-	\$850.00
Reimbursements	\$79,865.22	-	\$173,484.22
Licenses & Permits	-	-	\$75.00
Equipment Repair & Maint.	\$13.34	-	\$20,402.26
Grounds Maintenance	\$4,503.44	-	\$26,270.16
Operating Transfers Out	-	-	\$38,765.03
Contribution To Other Counties	\$24,228.23	-	-
Education & Training	-	-	\$75.00
Repair & Maintenance	-	-	\$7,361.29
Vehicles & Vehicle Repair & Maint.	\$478.99	-	-
Toll Fees	\$26.00	-	-
Land Improvements	\$124,392.00	-	-
Other Supplies	\$55.00	-	\$5,677.66
<b>Total Expenditures</b>	<b>\$431,333.55</b>	<b>\$1,033,611.87</b>	<b>\$423,977.71</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$18,552.38</b>	<b>(\$130,631.78)</b>	<b>\$483,848.87</b>
<b>Net Worth, Beginning of Year</b>	<b>\$2,289,537.56</b>	<b>\$1,563,290.70</b>	<b>\$2,017,433.31</b>
<b>Net Worth, End of Year</b>	<b>\$2,308,089.94</b>	<b>\$1,432,658.92</b>	<b>\$2,501,282.18</b>

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**BAY COUNTY DRAIN COMMISSIONER  
 2025 Annual Report  
 8020 Revolving Fund  
 Balance Sheet**

**8020 Revolving  
 Fund**

**Assets**

Cash	(\$29,416.94)
Investments	-
Due from Other Funds	-
Due from Other Govt. Units	\$29,416.94
Due from Primary Govt.	-
Due from Private Sources	-
Other Deferred Expenses	-
Interest Receivable	-
<b>Total Assets</b>	<b><u><u>\$0.00</u></u></b>

**Liabilities**

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

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# BAY COUNTY DRAIN COMMISSIONER



## 2025 ANNUAL REPORT

2025 Balance Sheets

2025 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Chapter 20 Drains



**BAY COUNTY DRAIN COMMISSIONER**  
**2025 Annual Report**  
**Chapter 20 Drains**  
**Balance Sheets**

	BANGOR O&M	HAMPTON O&M	PORTSMOUTH O&M
<b><u>Assets</u></b>			
Cash	\$82,415.81	\$240,192.53	\$2,974.54
Due from Other Funds	\$84,401.06	\$860.40	-
Due from Other Govt. Units	\$325,000.00	-	-
Due from Primary Govt.	\$36,732.65	\$11,410.00	\$5,250.00
Assessments Receivable	-	-	-
Interest Receivable	\$7,557.05	\$3,130.54	\$194.66
Investments	\$1,499,830.02	\$640,056.34	\$41,373.62
Gain on Inv. To FMV	(\$17,605.18)	\$8,193.82	\$832.01
<b>Total Assets</b>	<b>\$2,018,331.41</b>	<b>\$903,843.63</b>	<b>\$50,624.83</b>
<b><u>Liabilities</u></b>			
Accounts Payable	\$1,482.94	\$509.91	-
Deferred Revenue	\$361,732.65	\$11,410.00	\$5,250.00
Due to Other Funds	-	\$1,401.80	\$481.17
Due to Others	\$2,700.00	-	-
Due to Primary Govt.	\$84,936.46	\$885.79	\$726.97
<b>Total Liabilities</b>	<b>\$450,852.05</b>	<b>\$14,207.50</b>	<b>\$6,458.14</b>
<b>Net Worth</b>	<b>\$1,567,479.36</b>	<b>\$889,636.13</b>	<b>\$44,166.69</b>

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**BAY COUNTY DRAIN COMMISSIONER**  
**2025 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	\$350,000.00	\$250,000.00	\$25,000.00
Contributions from Primary Govt.	\$39,558.23	\$32,904.60	\$1,387.96
Drain Permits	\$600.00	\$700.00	\$100.00
Insurance Recoveries	-	-	-
Interest Income from Inv.	\$44,103.44	\$16,917.35	\$937.89
Miscellaneous Revenue	\$280.25	-	-
Special Assessment Revenue	\$14,327.61	\$1,890.00	\$247.00
Reimbursements	-	-	-
Rents and Leases	\$88,882.49	\$1,032.84	-
Unrealized Gain on Investments	\$26,735.14	\$11,457.92	\$763.86
<b>Total Revenues</b>	<b>\$564,487.16</b>	<b>\$314,902.71</b>	<b>\$28,436.71</b>
<u>Expenditures</u>			
Building Repair & Maintenance	\$1,754.25	-	-
Machinery & Equipment	\$61,931.25	-	-
Contractual Services	-	-	-
Education & Training	\$75.00	-	-
Equipment Rental	-	\$6,372.35	\$818.38
Equipment Repair & Maint.	\$18,243.73	\$2,158.53	-
Professional Services	-	-	-
Gas & Grease	\$11,943.01	\$532.24	-
Grounds Maintenance	\$15,557.06	\$10,638.10	\$75.00
Licenses & Permits	\$75.00	-	-
Operating Transfers Out	\$32,781.92	\$5,983.11	-
Other Supplies	\$5,156.39	\$521.27	-
Per Diems	\$425.00	\$425.00	-
Public Utilities	\$51,265.67	\$12,773.02	\$3,285.32
Reimbursements	\$166,408.51	\$5,826.80	\$1,248.91
Repair & Manitenance	\$7,361.29	-	-
Trash Removal	\$341.60	-	-
<b>Total Expenditures</b>	<b>\$373,319.68</b>	<b>\$45,230.42</b>	<b>\$5,427.61</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$191,167.48</b>	<b>\$269,672.29</b>	<b>\$23,009.10</b>
<b>Net Worth, Beginning of Year</b>	<b>\$1,376,311.88</b>	<b>\$619,963.84</b>	<b>\$21,157.59</b>
<b>Net Worth, End of Year</b>	<b>\$1,567,479.36</b>	<b>\$889,636.13</b>	<b>\$44,166.69</b>

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# BAY COUNTY DRAIN COMMISSIONER

Debt Retirement  
Accounts

## 2025 ANNUAL REPORT

2025 Balance Sheets

2025 Statement of Revenues,  
Expenditures, and Changes in  
Fund Balance

Debt Retirement Accounts



**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report  
Debt Retirement Accounts  
2025 Balance Sheets**

	TEBO ERICKSON DRAIN DEBT	WALDO & BR INTERCOUNTY DRAIN DEBT	HOPPLER CREEK DRAIN DEBT
<u>Assets</u>			
Cash	\$228,943.17	\$118,726.46	\$214,657.58
Restricted Cash Held by Other	-	\$775,794.42	-
Due from Primary Govt.	\$11,837.58	\$13,137.99	-
Due from Other Govt Units	\$16,712.69	\$12,799.22	-
Interest Receivable	-	-	-
Investments	-	-	-
Special Assessment Rec. - Current	\$89,792.35	\$123,386.53	-
Special Assessment Rec. - Long Term	-	\$258,550.91	-
Allowance on Investments- FMV	-	-	-
<b>Total Assets</b>	<u>\$347,285.79</u>	<u>\$1,302,395.53</u>	<u>\$214,657.58</u>
<u>Liabilities</u>			
Deferred Revenue	\$118,342.62	\$149,323.74	-
Deferred Revenue - Unavailable	-	\$258,550.91	-
<b>Total Liabilities</b>	<u>\$118,342.62</u>	<u>\$407,874.65</u>	<u>\$0.00</u>
<b>Net Worth</b>	<u>\$228,943.17</u>	<u>\$894,520.88</u>	<u>\$214,657.58</u>

**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report  
Debt Retirement Accounts  
2025 Balance Sheets**

	CHEBOYGANING CREEK INTERCOUNTY DRAIN DEBT	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DRAIN DEBT
<u>Assets</u>			
Cash	\$9,583.82	\$574.30	\$83,475.81
Restricted Cash Held by Other	-	-	-
Due from Primary Govt.	\$57,780.10	-	-
Due from Other Govt Units	\$7,211.32	-	-
Interest Receivable	-	\$4.68	-
Investments	-	\$904.57	-
Special Assessment Rec. - Current	\$167,705.15	-	-
Special Assessment Rec. - Long Term	-	-	-
Allowance on Investments- FMV	-	(\$5.89)	-
<b>Total Assets</b>	<b>\$242,280.39</b>	<b>\$1,477.66</b>	<b>\$83,475.81</b>
<u>Liabilities</u>			
Deferred Revenue	\$232,696.57	-	-
Deferred Revenue - Unavailable	-	-	-
<b>Total Liabilities</b>	<b>\$232,696.57</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net Worth</b>	<b>\$9,583.82</b>	<b>\$1,477.66</b>	<b>\$83,475.81</b>

**BAY COUNTY DRAIN COMMISSIONER**  
**2025 Annual Report**  
**Debt Retirement Accounts**  
**2025 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	TEBO ERICKSON DRAIN DEBT	WALDO & BR INTERCOUNTY DRAIN DEBT	HOPPLER CREEK DRAIN DEBT
Interest Income	-	-	-
Special Assessment Revenue	\$313,237.36	\$248,936.20	\$177,640.27
Contribution from Local Units	\$17,120.31	\$13,496.69	\$30,774.40
Contribution Primary Govt.	-	\$13,232.05	\$19,070.35
Contributions from Others	-	-	-
Total Revenues	<u>\$330,357.67</u>	<u>\$275,664.94</u>	<u>\$227,485.02</u>
<u>Expenditures</u>			
Bond/Note Payments	\$332,499.00	\$146,200.00	\$440,000.00
Interest Payable	\$12,967.46	\$29,648.00	\$9,453.89
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
Total Expenditures	<u>\$345,466.46</u>	<u>\$175,848.00</u>	<u>\$449,453.89</u>
Total Revenue Over (Under) Expenditures	<u>(\$15,108.79)</u>	<u>\$99,816.94</u>	<u>(\$221,968.87)</u>
Net Worth, Beginning of Year	<u>\$244,051.96</u>	<u>\$794,703.94</u>	<u>\$436,626.45</u>
Net Worth, End of Year	<u>\$228,943.17</u>	<u>\$894,520.88</u>	<u>\$214,657.58</u>

**BAY COUNTY DRAIN COMMISSIONER  
2025 Annual Report  
Debt Retirement Accounts  
2025 Statement of Revenues, Expenditures, and Changes in Fund Balance**

<u>Revenues</u>	CHEBOYGANING CREEK INTERCOUNTY DRAIN DEBT	WILCOX DRAIN DEBT	KERR, JAMMER, SZYMANSKI DRAIN DEBT
Interest Income	-	\$29.08	-
Special Assessment Revenue	\$9,583.82	-	\$39,746.37
Contribution from Local Units	-	-	\$16,184.69
Contribution Primary Govt.	-	-	\$3,928.50
Contributions from Others	-	-	-
<b>Total Revenues</b>	<b>\$9,583.82</b>	<b>\$29.08</b>	<b>\$59,859.56</b>
<u>Expenditures</u>			
Bond/Note Payments	-	-	\$61,013.11
Interest Payable	-	-	\$1,830.41
Paying Agent Fees	-	-	-
Miscellaneous/ Loss on Investments	-	-	-
Transfers Out to Other Funds	-	-	-
Contribution- To Other Counties	-	-	-
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$62,843.52</b>
<b>Total Revenue Over (Under) Expenditures</b>	<b>\$9,583.82</b>	<b>\$29.08</b>	<b>(\$2,983.96)</b>
<b>Net Worth, Beginning of Year</b>	<b>\$0.00</b>	<b>\$1,448.58</b>	<b>\$86,459.77</b>
<b>Net Worth, End of Year</b>	<b>\$9,583.82</b>	<b>\$1,477.66</b>	<b>\$83,475.81</b>