

ANTRIM COUNTY TREASURER

ANNUAL REPORT 2019



Treasurer:

Sherry A. Comben

Employee since 09/87

Appointed Treasurer September 2000

Elected January 2001

Staff:

Wendy Aldrich, Chief Deputy

Full-time 7/00

Courtney Simon, Support Staff

Full-time 05/16

Shannon Buntjer, Support Staff

Full-time 05/19

Antrim County Treasurer Annual Report 2019

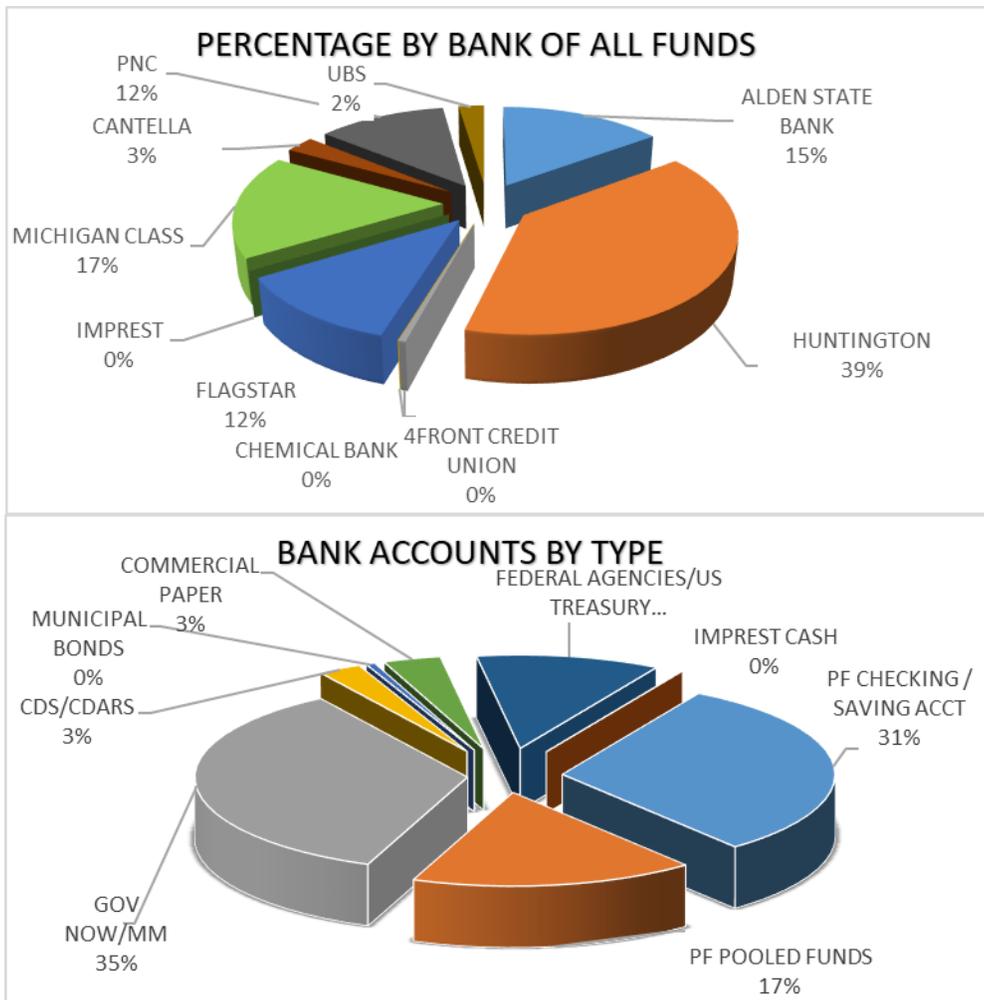
Sherry A. Comben
Antrim County Treasurer

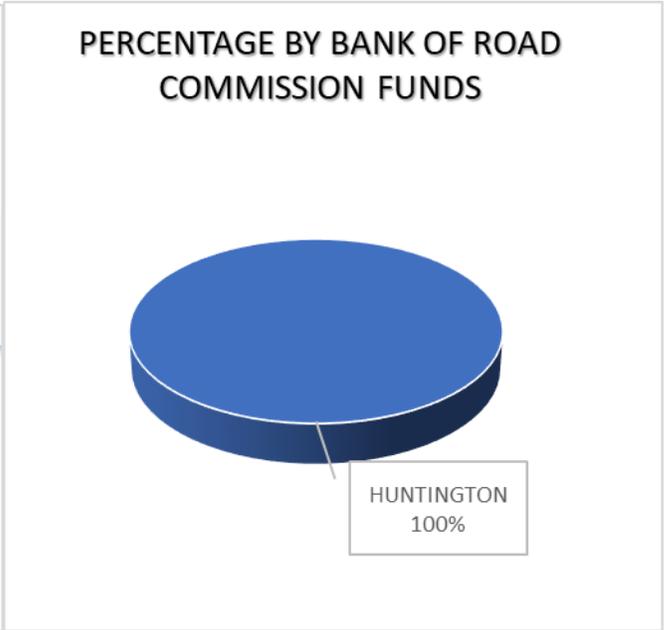
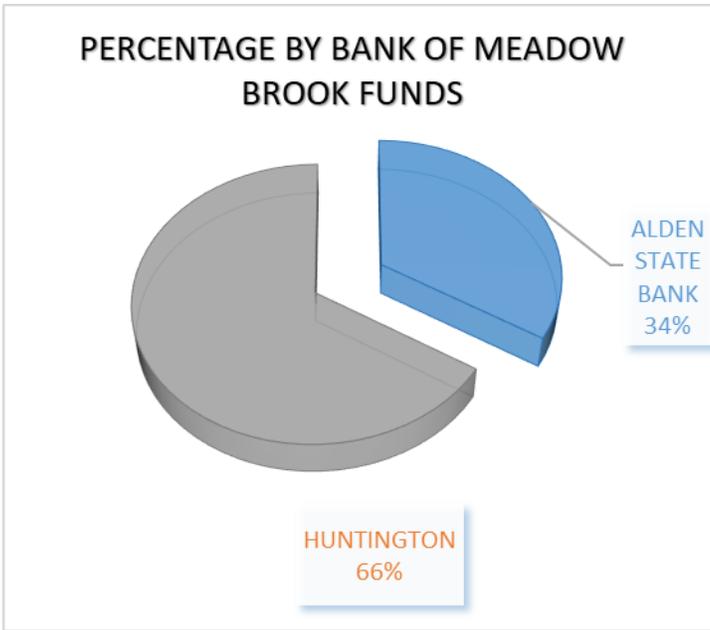
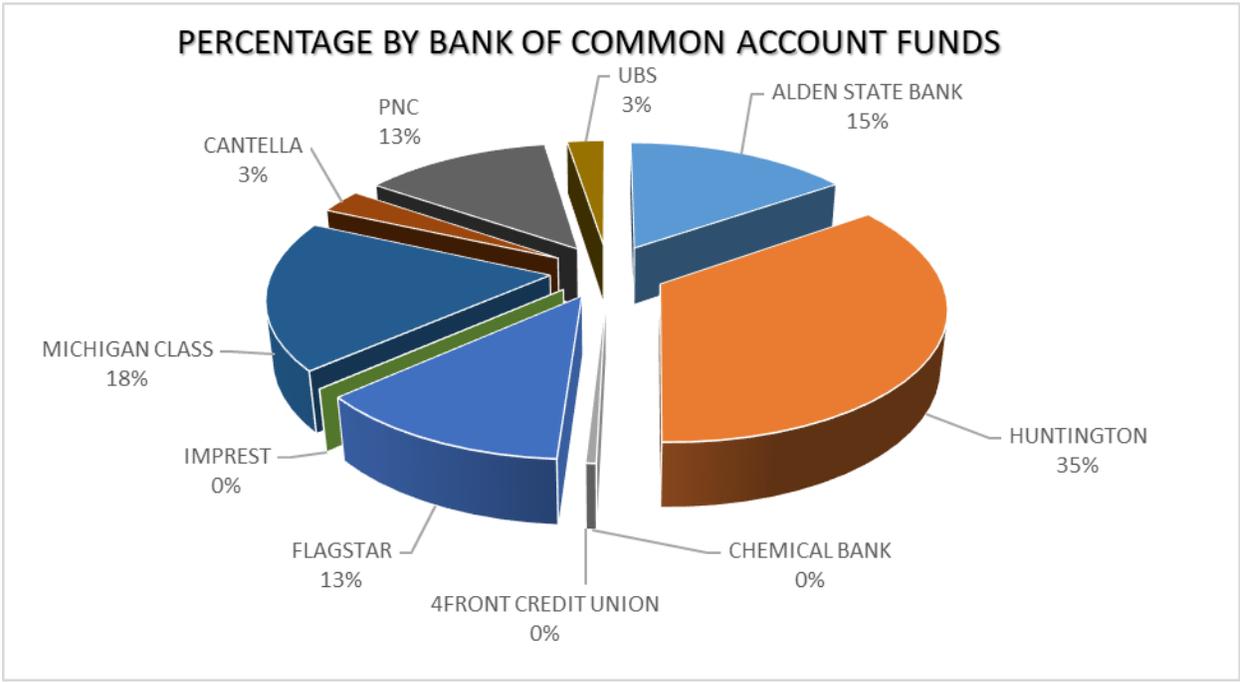
GENERAL

As of December of 2019, our office maintained 32 banking accounts as follows for our 95 funds

- | | |
|--|---|
| 11-Common Accounts (2 banking, 9 investment) | 1-Payroll Account |
| 1-Common Special Deposits | 3-Commission on Aging Meal Site Accts (banking) |
| 1-Commission on Aging-Truck | 1-Parks Account |
| 1-Housing Account | 1-Sheriff Inmate Account |
| 1-District Court Bond Account | 5-Road Commission Accounts (banking) |
| 1-Meadow Brook Debt Retire Account | 4-Meadow Brook Accounts (1 banking, 3 investment) |
| 1-Meadow View Apts. Account | |

A detailed December of 2019 Cash Summary Report. (Attachment A)

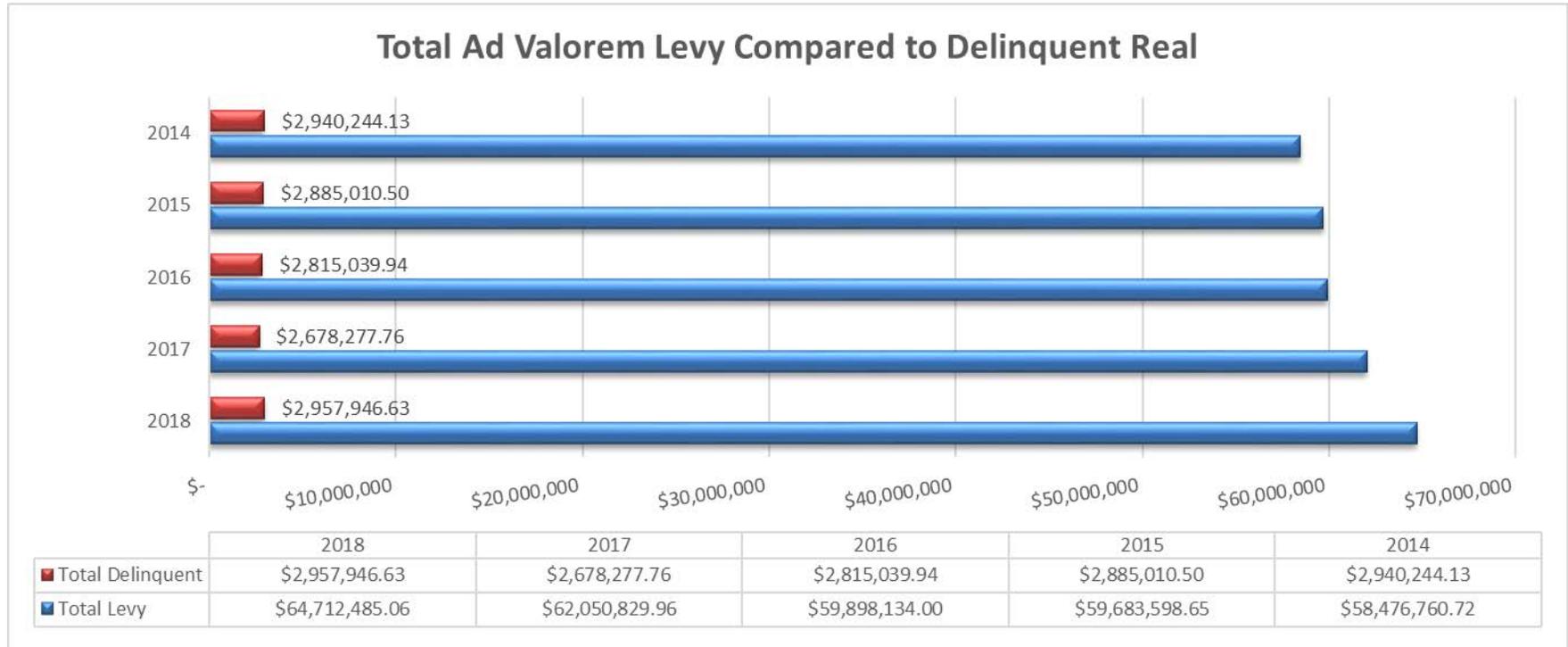




As required by the statute investments complied with the Antrim County's Investment Policy, Investment Report Attachment B. Total interest earned on all funds was \$482,229.04, see Attachment C.

DELINQUENT TAX PAYMENTS

The County self-funded its delinquent tax payout this year. The townships collected 95.55% of their 2018 real tax collection, if you factor the delinquent personal property tax the collection rate is 95.53%. The total amount of delinquent real property tax was \$2,957,946.63, an increase; the total amount of delinquent personal property tax was \$15,307.93, an increase; the total of delinquent principal residence denials were \$72,734.31, an increase. The total receivable for 2018 real and personal property taxes was \$2,973,254.56 a total increase of \$283,248.26.



Summary of County Units of Tax Collection

2018 DLQ TAX	County Allocated	Commission on Aging	Meadow Brook	E-911	Conservation Dst	Recycling
Original Levy	\$ 10,036,759.23	\$ 743,194.48	\$ 1,858,501.76	\$ 929,142.26	\$ 185,538.33	\$ 372,408.73
Commercial Forest	\$ 693.62	\$ 50.56	\$ 127.07	\$ 63.38	\$ 12.38	\$ 25.24
DNR-PILT	\$ 33,041.55	\$ 2,446.89	\$ 6,118.51	\$ 3,059.02	\$ 611.03	\$ 1,226.23
Industrial Facilities Tax	\$ 18,922.16	\$ 1,401.43	\$ 3,504.04	\$ 1,751.65	\$ 350.10	\$ 702.42
	\$ 10,089,416.56	\$ 747,093.36	\$ 1,868,251.38	\$ 934,016.31	\$ 186,511.84	\$ 374,362.62
Adjustments	\$ (29,741.66)	\$ (2,201.70)	\$ (5,506.74)	\$ (2,752.72)	\$ (549.23)	\$ (1,102.98)
IFT-Adjustment	\$ 311.86	\$ 23.10	\$ 57.76	\$ 28.88	\$ 5.77	\$ 11.58
Adjusted Levy	\$ 10,059,986.76	\$ 744,914.76	\$ 1,862,802.40	\$ 931,292.47	\$ 185,968.38	\$ 373,271.22
DDA Recapture	\$ (38,585.51)	\$ (2,856.41)	\$ (7,144.27)	\$ (3,571.36)	\$ (712.66)	\$ (1,431.14)
	\$ 10,021,401.25	\$ 742,058.35	\$ 1,855,658.13	\$ 927,721.11	\$ 185,255.72	\$ 371,840.08
Tax Paid on Time	\$ (9,676,754.09)	\$ (698,754.93)	\$ (1,747,336.06)	\$ (873,577.62)	\$ (174,462.31)	\$ (350,153.56)
Delinquent	\$ 344,647.16	\$ 43,303.42	\$ 108,322.07	\$ 54,143.49	\$ 10,793.41	\$ 21,686.52
Delinquent Breakdown						
Real	\$ 342,361.59	\$ 43,141.08	\$ 107,915.77	\$ 53,940.51	\$ 10,753.13	\$ 21,605.39
Personal	\$ 2,274.86	\$ 161.57	\$ 404.35	\$ 202.01	\$ 40.10	\$ 80.75
Commercial Forest	\$ 10.71	\$ 0.77	\$ 1.95	\$ 0.97	\$ 0.18	\$ 0.38
DNR-PILT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Industrial Facilities Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 344,647.16	\$ 43,303.42	\$ 108,322.07	\$ 54,143.49	\$ 10,793.41	\$ 21,686.52

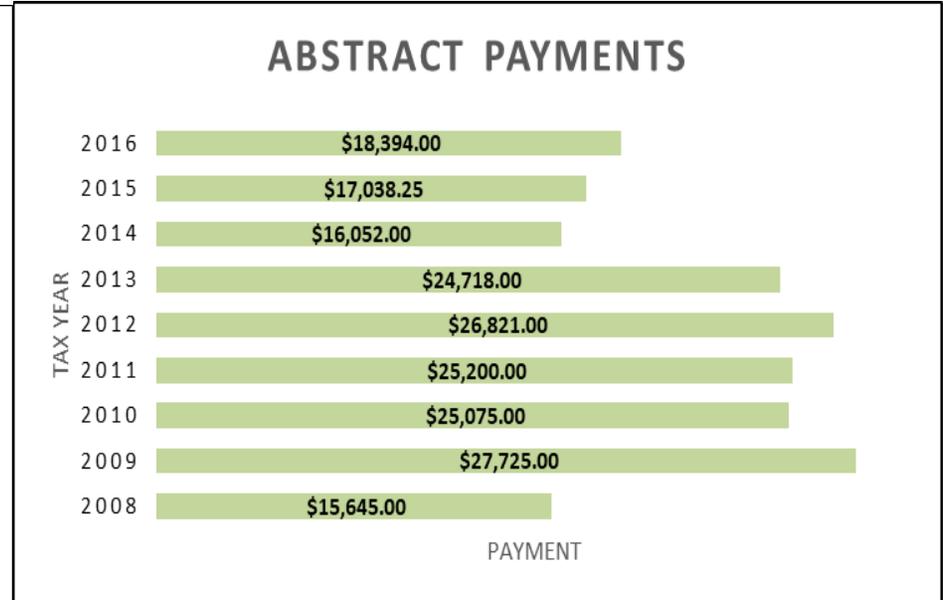
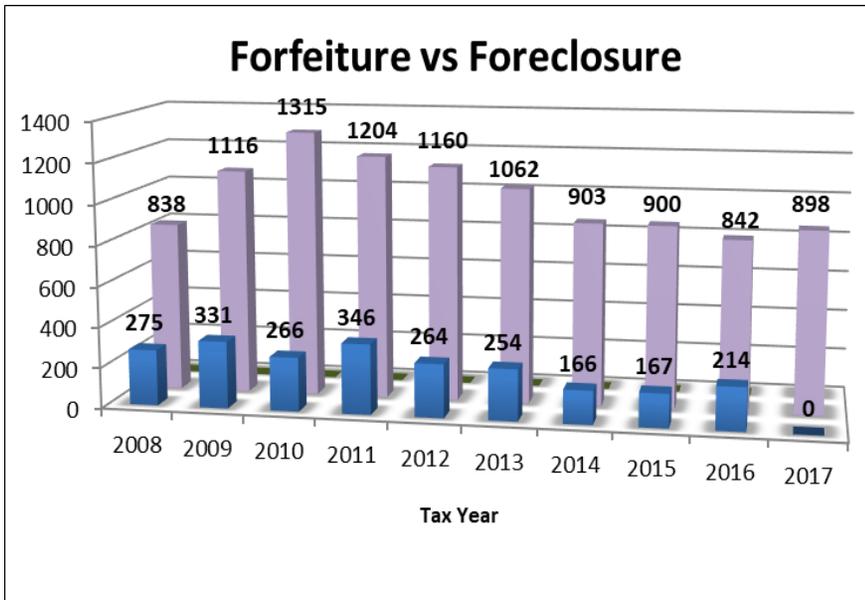
As of December 2019, personal property tax still due from the local units were:

YEAR	COUNTY TAX	COA	MB	E-911	SET	CONS DST	RECYCL
2004	\$ 264.22	\$ 19.60	\$ 37.83		\$ 311.71		
2005	\$ 1,352.96	\$ 104.54	\$ 188.27		\$ 1,401.59		
2006	\$ 731.08	\$ 59.32	\$ 106.91		\$ 801.39		
2007	\$ 795.73	\$ 71.35	\$ 150.16		\$ 929.78		
2008	\$ 1,553.16	\$ 117.97	\$ 186.23		\$ 1,814.75		
2009	\$ 637.08	\$ 19.73	\$ 39.48		\$ 764.50		
2010	\$ 411.50	\$ 53.74	\$ 136.17		\$ 457.21		
2011	\$ 180.58	\$ 83.40	\$ 208.50		\$ 200.65		
2012	\$ 922.26	\$ 65.38	\$ 163.42	\$ 44.57	\$ 1,024.73		
2013	\$ 811.76	\$ 69.86	\$ 174.66	\$ 87.33	\$ 901.96		
2014	\$ 767.06	\$ 53.29	\$ 133.23	\$ 66.61	\$ 852.30		
2015	\$ 600.52	\$ 45.56	\$ 113.93	\$ 56.94	\$ 667.24		
2016	\$ 511.33	\$ 62.33	\$ 155.88	\$ 77.93	\$ 568.15		
2017	\$ 570.96	\$ 39.99	\$ 100.10	\$ 50.04	\$ 634.42	\$ 9.97	\$ 18.30
2018	\$ 1,005.69	\$ 52.32	\$ 130.97	\$ 65.41	\$ 1,121.32	\$ 12.94	\$ 26.12
TOTAL	\$ 11,115.89	\$ 918.38	\$ 2,025.74	\$ 448.83	\$ 12,451.70	\$ 22.91	\$ 44.42
BANKS	\$ 2,161.66	\$ 222.41	\$ 546.59	\$ 186.05	\$ 2,410.65	\$ 1.55	\$ 3.01
CENTRAL LAKE	\$ 176.24	\$ 12.52	\$ 23.40	\$ 0.35	\$ 236.31	\$ 0.07	\$ 0.12
CHESTONIA	\$ 1,243.78	\$ 68.33	\$ 165.80	\$ 47.66	\$ 1,333.20	\$ 1.22	\$ 2.35
CUSTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECHO	\$ 143.75	\$ 10.63	\$ 26.61	\$ 13.30	\$ 159.95	\$ 2.64	\$ 5.06
ELK RAPIDS	\$ 2,179.12	\$ 175.86	\$ 384.63	\$ 87.10	\$ 2,478.05	\$ 8.81	\$ 17.13
FOREST HOME	\$ 996.27	\$ 80.83	\$ 145.46	\$ 24.24	\$ 1,154.90	\$ 3.75	\$ 7.24
HELENA	\$ 147.90	\$ 11.00	\$ 27.20	\$ 13.00	\$ 165.00	\$ 1.30	\$ 2.38
JORDAN	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ -	\$ -	\$ -	\$ -
KEARNEY	\$ 636.62	\$ 55.02	\$ 103.69	\$ -	\$ 742.20	\$ -	\$ -
MANCELONA	\$ 721.23	\$ 52.59	\$ 111.43	\$ 23.28	\$ 793.17	\$ 2.28	\$ 4.50
MILTON	\$ 78.64	\$ 2.05	\$ 5.13	\$ 2.57	\$ 87.68	\$ 0.51	\$ 1.03
STAR	\$ 1,832.08	\$ 151.45	\$ 298.57	\$ 27.60	\$ 1,968.34	\$ 0.72	\$ 1.46
TORCH LAKE	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ -	\$ -	\$ -	\$ -
WARNER	\$ 798.60	\$ 75.69	\$ 187.23	\$ 23.68	\$ 922.25	\$ 0.06	\$ 0.14
TOTAL	\$ 11,115.89	\$ 918.38	\$ 2,025.74	\$ 448.83	\$ 12,451.70	\$ 22.91	\$ 44.42

Tax Year	2018	2017	2016	2015	2014	2013	2012	2011	2010
Total All Parcels	38,614	38,126	40,832	40,176	39,951	39,744	39,520	39,267	39,085
Total Dollars Billed-All Rolls	\$64,957,952.22	\$ 62,385,676.64	\$ 60,027,044.88	\$ 59,863,304.44	\$ 58,476,761	\$ 56,955,329	\$ 56,047,248	\$ 55,370,341	\$ 56,450,047
Total Real Parcels Returned Delinquent	5,914	5,456	5,521	5,182	5,362	5,937	5,932	5,973	5,935
Real Dollar Amount Delinquent	\$ 2,957,947	\$ 2,678,278	\$ 2,815,039	\$ 2,885,010	\$ 2,940,244	\$ 3,802,146	\$ 3,145,601	\$ 3,263,431	\$ 3,788,021
Parcel Forefeited		898	842	900	903	1,062	1,160	1,204	1,315
Parcels Foreclosed			214	167	166	254	264	346	266

FORFEITURE/FORECLOSURE

On March 1, 2019, we started the process of foreclosure on the delinquent 2017 taxes by recording 889 Certificates of Forfeitures. On March 31, 2019, we received a Judgment of Foreclosure on the 2016 delinquent taxes; we foreclosed on 214 parcels. Forest Home Township used their first rights of refusal option. Our first auction was held at Boyne Mountain Resort on August 20th, 2019 jointly with Charlevoix and Emmet Counties, second auction which was on-line started October 1st- Nov 4th, 2019 thru Title Check LLC. Results of the August and Online auctions produced 52 sales; revenue less minimum bids was (\$75,063.55). Attached is the report of the Land Sales Proceeds from 2003 thru 2019 auctions.(Attachments D). Any parcels left over are sold over the counter starting the first business day in January. You can find our current list of parcels available at http://www.antrimcounty.org/otcproperty_list.asp.



DECEMBER 2019 CASH BALANCE DTP FUND VS FORECLOSURE ACTIVITY

■ DTPF Activity Balance
 ■ Foreclosure Activity Balance Unrestricted
 ■ Foreclosure Activity Balance Restricted
■ \$11,870,644.34
 ■ \$1,703,341.34
 ■ \$349,619.22



DELINQUENT TAX

This office issued 5,528 delinquent tax receipts, collecting \$2,893,997.11 in delinquent taxes receivable, \$259,272.33 in interest, \$115,213.46 in property tax administration fee and \$151,031.55 in forfeiture and foreclosure fees. We processed 9-2015 tax adjustments, 27-2016, tax adjustments, 38-2017 tax adjustments, 143-2018 tax adjustments, 1-2019 tax adjustment. We processed 21 parcels with multi-year Principal Resident Denials billing \$74,558.38.

HOUSING

As of December of 2019 this office maintained 103 housing projects, 25 of those make monthly payments. Total principal collected \$29,004.04; total interest collected \$1,456.27, 2 returned payments of \$600.00. We have 25 installment loans, 78 deferred loans, 63 grants. I have spent many hours working with the Administrator’s Office on the housing program during the year cleaning up the program and gathering data for reports as well as reviewing the program’s future.

DOG LICENSE

As of December 31, 2019 have sold:

2019 dog license	305
2020 dog license	99
2021 dog license	228
2022 dog license	111
Total License Issued	743
2019 Revenue Amount	\$ 8,023.00

KENNEL LICENSE

As of December 31, 2019 have sold

2019 kennel tags 150 tags under 11 kennels	
2019 Revenue Amount	\$ 120.00
2019 Inspection Fee Revenue	\$ 400.00

Total license sold over all:

2016 dog license	546	2019 dog license	743
2017 dog license	578	2020 dog license	665
2018 dog license	756	2021 dog license	371

We have continued to send out renewal notices and dog owners seem to appreciate these notices and has continued to help with sales. We participated in the Mancelona Vet’s rabies clinic by selling Antrim County dog licenses which was very successful and appreciated.

ANIMAL CONTROL

We processed 131 animal control receipts totaling \$3,640.00 in animal sales, 3 returns totaling 145.00; 81 spay neuter deposits totaling \$2,175.00 and 51 totaling \$3329.29 in animal control voucher reimbursements. We processed 80 receipts totaling \$2,038.00 for Dog/Cat pickup, 32 receipts totaling \$945.00 Drop Off Cat/Dog, 78 receipts for Animal Control Fees totaling \$2,770.00 and 0 Deposit Payable and 26 receipts for animal control donations totaling \$176.00 the balance of the donation funds were recorded by the Sheriff Department in the amount of \$2,621.00.

VIOLATION BUREAU

We collected on 7 tickets between dog and construction codes and conservation violations; we turned 0 over to the District Court for collection. The total revenue collected on tickets was \$255.00.

PASSPORT ACCEPTANCE FACILITY

Our office is a fully certified passport acceptance agency; yearly refreshing classes are required to continue this service. We processed 86 passports generating revenue of \$3,010.00 for the year. This is truly a service as processing time is a minimum of 30 minutes per passport application.

RECEIPTING

Our department invoiced 242 invoices totaling \$246,875.97 dollars in services, supplies and reimbursements during the calendar year of 2019. We issued 3,403 cash receipts recording \$40,588,199.15 dollars. Our office recorded 3,825 transactions by journal entry out of the 4,115 manual entries recorded in 2019.

PARTICIPATION

I have continued active participation on the Economic Development Authority and the Brownfield Authority.

Our office again this year generated the tax bill data for all townships summer and winter, printed the summer and winter tax rolls and indexes for about half of the units and folded and stuffed tax bills for all those that we printed. We also worked closely with the Equalization Department and the local assessors in generating and printing of the assessment rolls and notices for 7 townships.

Our office regrouped this year with the hiring of a new employee who came from Commission on Aging and has been a great addition to the office, it was wonderful to work with the Human Resources Department thru this process. Attended the public hearing for a possible Corridor Improvement Authority in Warner Township, attended several court hearing over the foreclosure process. With the bank closing in Mancelona we had to change all of the Road Commission banking accounts and Mancelona meal site deposit account. Attended several Land Bank Authority educational meetings. Worked with the Administrator's Office, Clerk's Office and Human Resources Office to establish work plans while without a Finance Director. Our office assisted many departments while without a Finance Director and filed required assigned reports. Attended Finance Director interviews, participated in the Ad Hoc Committee for the paging system, participated in the Facilities Master Plan meetings, attended the Delinquent Tax program user group meeting. Participated in the search for a parks reservation system with the Administrator's Office, IT Department and the Parks Director. Participated in the many conference calls for the Meadow Brook Bond Refunding project. Met with HR several times to review job descriptions within the Treasurer's Office.

CURRENT / FUTURE GOALS

We are still in our second phase of either sending old books to the archives, historical societies or destroying this project was put on hold due to lack of experienced staff.

This next year we will be focusing on training and development of staff. We will be working with the Finance Director with the new chart of accounts conversion. I will be working with our Administrator and the Finance Director to review and update the charges that fall under our Enhanced Access to Public Records Policy as it pertains to the Treasurer's Office. This was delayed due to the Finance Director's resignation and the search for a replacement. This may end up being a project for 2021 to letting our new Finance Director get established.

Continue to review our processes to meet our statutory requirements in the most efficient way. I will also be doing research for the most cost effective way to offer our delinquent tax information on our website.

I will continue to work with the Administrator and Sheriff to abolish the Violation Bureau as it is not a cost benefit to the county.

Continue to encourage the Board of Commissioners to evaluate office security in regards to our public service counter, access to our public computers and incorporating each to being handicap accessible. I will continue to follow the Facilities Master Plan closely.

Continue to keep all channels of communication open with all departments, commissioners, townships, villages and authorities. It also looks like there will be several changes of treasurers at the local level which will mean more hours spent with opportunities to educate at the local level.

My door is open to discuss any issues, concerns, new ideas or changes you would like to see.

EXPENDITURE REPORT FOR ANTRIM COUNTY					
PERIOD ENDING 12/31/2019					
GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2019	YTD BALANCE 12/31/2018	YTD BALANCE 12/31/2017	YTD BALANCE 12/31/2016
Fund 101000 - GENERAL					
Dept 253-COUNTY TREASURER		**			
101000-253-702.000	SALARY - DEPT. HEAD	62,536.04	60,281.00	59,099.04	57,940.22
101000-253-703.000	WAGES - DEPUTY#1, OFF MGR, SEC, 1ST ASST	39,129.62	38,044.60	37,303.58	36,700.72
101000-253-704.000	WAGES - DEPUTY#2, 2ND SEC, 2ND ASST	60,368.75	61,899.45	54,294.89	57,551.39
101000-253-705.000	OTHER WAGES	0.00	0.00	0.00	0.00
101000-253-708.000	WAGES - PART TIME	0.00	0.00	0.00	0.00
101000-253-709.000	OVERTIME AND HOLIDAY	0.00	0.00	0.00	0.00
101000-253-714.000	EMPLOYEE ANNUITY BENEFIT	4,356.01	4,344.08	4,344.08	4,414.80
101000-253-714.002	1:1 RATIO ANNUITY BENEFIT	578.63	376.76	369.37	362.13
101000-253-715.000	FICA - COUNTY SHARE	12,655.44	12,356.34	11,848.53	11,629.94
101000-253-716.000	HEALTH INSURANCE	38,010.25	35,958.39	30,405.43	29,091.86
101000-253-716.008	DELTA DENTAL INSURANCE	3,308.52	2,289.84	2,887.35	3,025.08
101000-253-718.000	RETIREMENT - COUNTY SHARE	23,880.07	23,504.60	20,138.07	20,925.70
101000-253-719.000	OTHER FINGE - AD&D ETC.	1,560.11	1,447.68	1,364.68	1,468.95
101000-253-721.000	PERSONAL LEAVE	1,444.19	850.88	842.10	1,145.33
101000-253-724.000	WORKERS' COMPENSATION	767.00	752.00	815.83	804.00
101000-253-741.000	OPERATING SUPPLIES	2,620.25	2,315.87	2,016.81	3,179.38
101000-253-802.000	CONTRACTUAL SERVICES (microfilm)	984.58	66,766.18	0.00	0.00
101000-253-805.253	COMPUTER SERVICES TREASURER	8,554.00	8,353.00	8,181.00	8,107.00
101000-253-807.000	DUES & SUBSCRIPTIONS	2,583.95	2,012.95	1,531.95	1,792.50
101000-253-855.000	TELEPHONE	716.00	720.72	755.93	40.66
101000-253-861.000	TRAVEL	1,547.85	1,420.18	1,143.81	2,052.89
101000-253-901.000	PRINTING AND PUBLISHING	300.00	351.04	300.00	697.83
101000-253-901.001	TAX BILLS AND ENVELOPES	2,142.30	3,348.26	4,488.14	4,687.88
101000-253-933.001	EQUIPMENT MAINTENANCE	1,100.00	1,100.00	1,100.00	1,100.00
101000-253-980.000	EQUIP TREASURER*	1,332.00	1,761.92	0.00	1,528.98
Total Dept 253-COUNTY TREASURER		270,475.56	330,255.74	243,230.59	248,247.24
TOTAL EXPENDITURES		270,475.56	330,255.74	243,230.59	248,247.24
*EQUIP TREASURER	(2019) 2 STAND-UP DESKS, ARM MOUNTS, MATS				
*EQUIP TREASURER	(2018) 4 DESKTOP SCANNERS				
*EQUIP TREASURER	(2017) NOTHING	** added back 2018 accrual done 12/31/19			
*EQUIP TREASURER	(2016) 1 CHAIR AND 1 PRINTER	for comparison purposes			

04/29/2020

CASH SUMMARY BY BANK FOR ANTRIM COUNTY
FROM 01/01/2019 TO 12/31/2019

GL Number	Beginning Balance 01/01/2019	Total Debits	Total Credits	Ending Balance 12/31/2019
----- COMMON ACCOUNTS				
1 01 ALDEN COMMON				
099000-001-001.100	434,036.62	40,483,177.48	40,431,207.76	486,006.34
2 02 HUNTINGTON COMMON				
099000-005-001.100	10,903,735.67	64,321,105.91	64,885,796.02	10,339,045.56
3 03 ALDEN SAVINGS SPEC DEPOSITS				
099000-001-002.200	4,685.36	1,076,595.92	504,934.53	576,346.75
4 04 MICHIGAN CLASS				
099000-019-003.300	6,824,610.45	2,158,007.60	1,006,829.26	7,975,788.79
5 05 HUNTINGTON COMMON-CD & INVESTMENT				
099000-005-003.300	3,986,830.24	9,484,802.16	8,470,795.45	5,000,836.95
6 06 ALDEN COMMON - PAYROLL				
099000-001-001.101	182,888.82	4,793,611.78	4,803,061.40	173,439.20
9 09 HUNTINGTON ROAD COMMISSION PR				
201000-005-001.100	6,925.29	716,988.24	717,561.27	6,352.26
12 12 CHEMICAL BANK BUS MONEYFUND				
099000-017-003.301	5,228.46	4.58	1.96	5,231.08
13 13 CHEMICAL BANK-CD				
099000-017-003.300	211,577.87	1,076,900.20	1,072,123.60	216,354.47
17 17 UBS FINANCIAL- INVESTMENT				
099000-014-003.300	1,078,793.15	1,126,829.71	1,098,766.77	1,106,856.09
20 20 UBS FINANCIAL MONEY MKT				
099000-014-003.301	595.44	1,087,072.84	1,086,734.21	934.07
21 21 CANTELLA INVESTMENT				
099000-012-003.300	1,738,457.59	1,017,507.41	1,503,000.00	1,252,965.00
24 24 ALDEN EASTPORT PARK SAVINGS				
099000-001-002.203	2,590.49	258,892.52	260,689.73	793.28
29 29 CANTELLA MONEY MARKET				
099000-012-003.301	3,143.01	1,023,981.99	1,006,143.01	20,981.99
33 33 FLAGSTAR BANK-				
099000-011-003.301	5,428,232.88	66,776.42	0.00	5,495,009.30
35 35 PNC-NOW				
099000-013-003.300	4,700,283.02	909,195.89	0.00	5,609,478.91
65 65 ALDEN MONEY MARKET COMMON				
099000-001-003.301	5,063,121.35	18,598,787.09	18,222,930.35	5,438,978.09
----- DEBT RETIREMENT ACCOUNT				
32 32 HUNTINGTON MB DEBT RETIREM				
351000-005-001.100	100,642.37	1,887,561.29	887,125.00	1,101,078.66
----- COMMISSION ON AGING ACCOUNTS DUE TO COMMON				
47 47 PNC COMM ON AGING ACC CLOSED 073119				
297000-013-002.200	25,380.02	5,600.77	30,980.79	0.00
49 49 4FRONT-COA MANCELONA MEAL SITE				
297000-002-002.200	0.00	4,269.62	0.00	4,269.62
50 50 ALDEN COMMISSION ON AGING ACT				
297000-001-002.200	2,401.49	7,041.14	0.00	9,442.63
51 51 ALDEN COMMISSION ON AGING				
297000-001-002.201	2,205.27	10,229.18	0.00	12,434.45
52 52 ALDEN COA-TRUCK				
297000-001-002.203	57,460.84	2,777.13	52,630.00	7,607.97
----- HOUSING ACCOUNT				
57 57 HUNTINGTON AC HOUSING				
278000-000-001.001	13,941.66	2,000.00	15,269.62	672.04
281000-000-001.001	0.00	0.00	0.00	0.00
	13,941.66	2,000.00	15,269.62	672.04

04/29/2020

CASH SUMMARY BY BANK FOR ANTRIM COUNTY
FROM 01/01/2019 TO 12/31/2019

GL Number	Beginning Balance 01/01/2019	Total Debits	Total Credits	Ending Balance 12/31/2019
SHERIFF INMATE ACCOUNT				
14 14 HUNTINGTON SHERIFF INMATE 701000-005-001.100	(212.91)	193,837.93	190,257.17	3,367.85
DISTRICT COURT BOND ACCOUNT				
26 26 ALDEN AC DIST CT BOND ACCT 701000-001-001.100	19,720.39	51,701.00	66,191.39	5,230.00
MEADOW BROOK ACCOUNTS				
28 28 HUNTINGTON MB RESTRICTED 781000-005-001.101	322.33	764.37	0.00	1,086.70
30 30 ALDEN MB FUNDED DEP- 780000-001-002.200	140,725.34	524,763.84	315,960.88	349,528.30
31 31 HUNTINGTON MB RESTRICTED 716000-000-001.100	9,076.87	404,937.60	396,429.28	17,585.19
717000-000-001.100	6,855.29	261,550.65	264,199.19	4,206.75
718000-000-001.100	1,742.33	176,053.67	177,796.00	0.00
781000-005-001.100	10,432.19	33.40	2,000.00	8,465.59
34 34 HUNTINGTON INVESTMENT MB REST 716000-000-003.300	28,106.68	842,575.32	840,424.47	30,257.53
717000-000-003.300	395,204.05	400,432.71	399,763.49	395,873.27
718000-000-003.300	255,235.94	266,868.15	258,188.56	263,915.53
781000-005-003.300	172,901.76	1,827.24	174,729.00	0.00
	0.00	0.00	0.00	0.00
	823,341.75	669,128.10	832,681.05	659,788.80
MED 2 MED 2 ALDEN MEADOW VIEW APT AP 298000-001-001.100	1,006.91	9.75	11.56	1,005.10
MED A MED A ALDEN MEADOW BROOK AP 512000-001-001.100	1,131.57	263.82	214.09	1,181.30
MED P MED P ALDEN MEADOW BROOK PAYROLL 512000-001-001.101	1,187.64	144.70	223.40	1,108.94
ROAD COMMISSION ACCOUNTS				
8 08 PNC ROAD COMM GENERAL CLOSED 080119 201000-013-001.100	1,988,043.83	4,459,280.41	6,447,324.24	0.00
36 36 HUNTINGTON ROAD COMMISSION GENERAL 201000-005-001.101	0.00	5,742,912.98	4,335,905.84	1,407,007.14
37 37 HUNTINGTON ROAD COMMISSION AP 201000-005-001.102	0.00	3,629,136.32	3,618,940.07	10,196.25
38 38 HUNTINGTON ROAD COMMISSION HRA 201000-005-001.103	0.00	50,089.23	15.00	50,074.23
39 39 ALDEN ROAD COMMISSION RHCF 201000-001-003.300	0.00	11,102.49	0.00	11,102.49
RD 2 RD 2 PNC ROAD COMMISSION CLOSED 072119 201000-013-001.102	45,965.75	1,855,303.64	1,901,269.39	0.00
RD HE RD HE PNC ROAD HEALTH REIMBST CLOSED 073019 201000-013-001.101	50,929.60	200.90	51,130.50	0.00
IMPR IMPREST CASH				
101000-000-004.000	2,109.42	300.00	300.00	2,109.42
201000-000-004.000	100.00	70,000.00	70,000.00	100.00
297000-000-004.000	175.00	0.00	0.00	175.00
298000-000-004.000	200.00	0.00	0.00	200.00
512000-000-004.000	900.00	0.00	0.00	900.00
588000-000-004.000	25.00	0.00	0.00	25.00
	3,509.42	70,300.00	70,300.00	3,509.42
TOTAL-ALL FUNDS	43,881,545.66	168,221,231.67	164,727,429.78	47,375,347.55

Antrim County Investment Report

4TH QUARTER ENDING DECEMBER 2019

Account Type	Fund	Description	COST 12/31/19	Rate	Rate Def	Maturity Date
Commercial Paper	Common	JP MORGAN SECURTIES-UBS	1,086,734.21	2.45%	YTM	1/3/2020
Commercial Paper	Common	HSBC-HUNTINGTON FINANCIAL	498,387.86	2.43%	YTM	1/24/2020
Gov MM	Common	CHEMICAL BANK MONEYFUND	5,231.08	.05%	APY-E	
Gov MM	Common	UBS MMKT	934.07	1.21%	APY-E	
Gov MM	Common	LYON CAPITAL/PERSHING MMK	20,981.99	.66%	APY-E	
Gov MM	MB Funded Depreciation	ALDEN	349,528.30	.20%	APY-E	
Gov MM	Common	ALDEN MM	5,438,978.09	.20%	APY-E	
Gov MM	Common	PNC NOW	5,609,478.91	1.04%	APY-E	
Gov MM	Common	FLAGSTAR	5,495,009.30	1.15%	APY-E	
Minicipal Bond	Common	OLIVET MICH CMNTY SCHL-LYON CAPITAL/PERSHING	250,000.00	2.10%	YTM	5/1/2020
CD	Common	CD & INVESTMENT-LYON CAPITOL/PERSHING	500,000.00	2.15%	YTM	6/2/2021
CD	Common	CD & INVESTMENT-LYON CAPITOL/PERSHING	500,000.00	1.25%	YTM	7/15/2020
CD	Common	CHEMICAL BANK	216,354.47	1.63%	APY	3/30/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	987,788.83	1.83%	YTM	2/27/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	996,367.19	1.83%	YTM	3/31/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	249,082.03	1.67%	YTM	4/30/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	499,335.94	1.68%	YTM	5/31/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	499,726.56	1.62%	YTM	6/30/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	251,172.73	1.50%	YTM	7/31/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	500,757.64	1.50%	YTM	8/31/2020
TREASURY	Common	UNITED STATES-HUNTINGTON FINANCIAL	500,373.55	1.50%	YTM	9/30/2020
TREASURY	ANGELL ENDOW	UNITED STATES-HUNTINGTON FINANCIAL	391,869.84	2.4%	YTM	1/31/2020
TREASURY	WISE MEMORIAL	UNITED STATES-HUNTINGTON FINANCIAL	261,246.57	2.4%	YTM	1/31/2020
PF POOLED	Common	CD & INVESTMENT-MBIA MI CLASS	7,975,788.79	2.299%	APY-E	
APY-E	Annual Percentage Yield- Earned					
YTM	Yield To Maturity					
APY	Annual Percentage Yield					

REVENUE AND EXPENDITURE REPORT FOR ANTRIM COUNTY
PERIOD ENDING 12/31/2019

GL NUMBER	FUND DESCRIPTION	YTD BALANCE 12/31/2019
101000-000-665.000	GENERAL	118,809.41
105000-000-665.000	SELF-INSURED RESERVE	3,468.07
129000-000-665.000	VICTIMS' RIGHTS RESERVE	104.95
137000-000-665.000	CAPITAL OUTLAY RESERVE	937.92
142000-000-665.000	DAMS RESERVE	7,019.13
144000-000-665.000	GAS & OIL ROYALTIES RESERVE	7,391.01
161000-000-665.000	GRANT MATCH RESERVE	232.83
165000-000-665.000	ANTRIM CONSERVATION DIST. RESERVE	114.15
182000-000-665.000	SPECIAL PROJECTS RESERVE	3,242.97
201000-000-665.000	ROAD COMMISSION	16,271.37
223000-000-665.000	GRASS RIVER	2,243.95
225000-000-665.000	ANIMAL CONTROL DONATIONS	1,560.78
226000-000-665.000	COUNTY-WIDE RECYCLING	2,409.19
230000-000-665.000	FORESTRY	5,158.95
232000-000-665.000	CONSERVATION DISTRICT	272.53
233000-000-665.000	GRASS RIVER CENTER	318.52
234000-000-665.000	ANTRIM CREEK	901.19
235000-000-665.000	PETOSKEY STONE FESTIVAL	102.22
236000-000-665.000	PARK FUNDRAISER	106.84
237000-000-665.000	TRANSFER STATION LAND LEASE	28.88
240000-000-665.000	GIS OPERATIONS	239.58
242000-000-665.000	ENERGY SAVINGS	354.04
249000-000-665.000	CONSTRUCTION CODE ENFORCEMENT	11,629.79
255000-000-665.000	HOMESTEAD PROP TAX EXEMPTION AUDIT	52.47
256000-000-665.000	REGISTER OF DEEDS AUTOMATION	840.12
258000-000-665.000	DISASTER CONTINGENCY FUND	2.29
259000-000-665.000	911 - TRAINING	167.25
260000-000-665.000	INDIGENT DEFENSE FUND	1,389.94
261000-000-665.000	E-911 OPERATING	16,253.85
262000-000-665.000	E-911 (WIRELESS)	10,558.73
263000-000-665.000	CONCEALED PISTOL LICENSING	581.13
264000-000-665.000	LOCAL CORRECTIONS OFFICER'S TRAINING	385.48
266000-000-665.000	O.R.V. ORDINANCE TRAINING (2009 ORD)	3.33
267000-000-665.000	JAIL INMATE PROCEEDS	486.33
269000-000-665.000	LAW LIBRARY	399.82
272000-000-665.000	CANINE K-9 PROGRAM	74.77
275000-000-665.000	HOUSING PROGRAM INCOME	966.51
282000-000-665.000	CLEAN LAKES	52.70
285000-000-665.000	REVENUE SHARING RESERVE	96.54
297000-000-665.000	COMMISSION ON AGING	15,951.52
298000-000-665.000	MEADOWVIEW SENIOR HOUSING	1,660.01
351000-000-665.000	MEADOW BROOK PROJECT DEBT RETIREMENT	436.29
470000-000-665.000	CAP PROJ- CO BLDGS & STRUCTURES	679.75
512000-000-665.000	MEADOWBROOK MCF	82,645.14
516000-000-665.000	TAX PAYMENT FUNDS-COMBINED	114,918.64
516201-000-665.254	2001 TPF	412.04
516202-000-665.254	2002 TPF	1,059.30
516203-000-665.254	2003 TPF	1,831.77
516204-000-665.254	2004 TPF	2,219.75

516205-000-665.254	2005 TPF	1,248.96
516206-000-665.254	2006 TPF	1,176.94
516207-000-665.254	2007 TPF	1,251.15
516208-000-665.254	2008 TPF	1,820.96
516209-000-665.254	2009 TPF	1,639.73
516210-000-665.254	2010 TPF	1,334.30
516211-000-665.254	2011 TPF	1,653.31
516212-000-665.254	2012 TPF	1,698.30
516213-000-665.254	2013 TPF	4,517.80
516214-000-665.254	2014 TPF	1,179.23
581000-000-665.000	AIRPORT OPERATING	6,239.65
582000-000-665.000	ELK RAPIDS HYDRO UTILITY SYSTEM	2,902.64
588000-000-665.000	ANTRIM COUNTY TRANSPORTATION	4,969.34
716000-000-665.000	MEADOWBROOK ANGELL ENDOWMENT TRUST	6,327.22
717000-000-665.000	MEADOWBROOK WISE MEMORIAL TRUST	4,106.80
718000-000-665.000	MEADOWBROOK FERSTLE FUND	1,829.15
721000-000-665.000	LIBRARY	461.34
780000-000-665.000	MEADOWBROOK FUNDED DEPRECIATION	795.08
781000-000-665.000	MEADOWBROOK RESTRICTED FUNDS	33.40

TOTAL REVENUES - ALL FUNDS

482,229.04

ATTACHMENT C-PAGE 2

**BALANCE FROM PREVIOUS
ANNUAL REPORTS OF BALANCE IN LAND SALE PROCEEDS ACCOUNTS**

In accordance with MCL 211.78m (8) (h), this written report is presented to the Board of Commissioners no later than June 30, the second calendar year after foreclosure.

Net Balance* in Land Sale Proceeds Accounts:

Auction yr 06	2003	Tax Year	\$	0.00	
Auction yr 07	2004	Tax Year	\$	59,903.21	
Auction yr 08	2005	Tax Year	\$	2,423.21	
Auction yr 09	2006	Tax Year	\$	-	
Auction yr 10	2007	Tax Year	\$	-	
Auction yr 11	2008	Tax Year	\$	1.00	
Auction yr 12	2009	Tax Year	\$	-	
Auction yr 13	2010	Tax Year	\$	-	
Auction yr 14	2011	Tax Year	\$	-	
Auction yr 15	2012	Tax Year	\$	-	
Auction yr 16	2013	Tax Year	\$	242,439.89	
Auction yr 17	2014	Tax Year	\$	-	
Auction yr 18	2015	Tax Year	\$	44,851.91	
Auction yr 19	2016	Tax Year	\$	-	
Untransferred Subtotal Proceeds:					\$ 349,619.22

Contingent Liabilities:

Auction yr 16	2013	Tax Year	\$	(772,717.00)	
Auction yr 17	2014	Tax Year	\$	(292,557.00)	
Auction yr 18	2015	Tax Year	\$	(1,026,107.00)	
Auction yr 19	2016	Tax Year	\$	(732,639.00)	
LAWSUIT FILED-POTENTIAL RELIEF					
Subtotal Liabilities:					\$ (2,824,020.00)

Balance from previous reports:

General reserve against potential claims, currently unknown:	\$	(288,600)	
50% of SEV value of properties as a whole sold 15 tax	\$	167,150	
50% of SEV value of properties as a whole sold 16 tax	\$	121,450	
Subtotal from previous reports:			\$ (288,600)

Available for transfer to General Fund from previous reports: **\$ (2,763,000.78)**

This report is prepared by Sherry A Comben, Antrim County Treasurer
to be presented to the Antrim County Board of Commissioners May 21, 2020

Sherry A Comben

* Net Balance is defined as the amount remaining in the account after all claims in subsections MCL 211.78(m) are satisfied.

LAND SALE PROCEEDS ACCOUNTS: NET PROCEEDS CALCULATIONS

Categories of claims against Land Sale Proceeds and Contingent Liabilities are specified in MCL 211.78m (8). Simplified, those categories are:

- (a) Pay all taxes, interest and fees to Delinquent Tax Revolving fund.
- (b) Pay all costs of advertising and running the auction.
- (c) Pay all costs of the forfeiture and/or foreclosure proceedings for the year, such as, costs of mailing, publication, personal service, and outside contractors, etc.
- (d) Reimburse any shortfalls from previous years.
- (e) Reimburse any maintenance costs including clean up, demolition, and/or environmental remediation.
- (f) If the foreclosing governmental unit is not this state, any of the following:
 - (i) Proceeds from subsequent years can be used to reimburse shortfalls from current year.
 - (ii) Pay any costs for the defense of title actions.
 - (iii) Pay any other administrative costs of forfeiture, foreclosure and/or property sales and/or management. Recording fees.

Auction Yr Tax Year	Auction 2003 2000	Auction 2004 2001	Auction 2005 2002	Auction 2006 2003	Auction 2007 2004	Auction 2008 2005	Auction 2009 2006	Auction 2010 2007	Auction 2011 2008
Gross Proceeds	\$ 151,974.28	\$ 80,362.65	\$ 153,052.86	\$ 105,063.13	\$ 114,745.00	\$ 60,240.00	\$ 94,127.97	\$ 67,195.14	\$ 125,341.57
Interest	\$ 33,100.63	\$ 21,162.81	\$ 29,222.91	\$ 9,406.30	\$ 6,054.56	\$ 2,028.73	\$ -	\$ -	\$ -
Less costs:									
(a)	\$ (147,534.75)	\$ (29,991.89)	\$ (51,029.90)	\$ (35,024.26)	\$ (50,011.56)	\$ (55,489.06)	\$ (95,620.73)	\$ (61,852.44)	\$ (117,139.98)
(b)	\$ (1,243.71)	\$ (170.59)	\$ (217.18)	\$ (100.00)	\$ (100.00)	\$ (100.00)	\$ (175.00)	\$ (100.00)	\$ -
(c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(d)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(e)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(f)(i)	\$ -	\$ (70,412.98)	\$ (129,708.69)	\$ (77,626.80)	\$ (9,179.36)	\$ (2,926.46)	\$ -	\$ -	\$ -
(f)(ii)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(f)(iii)	\$ (1,241.27)	\$ (950.00)	\$ (1,320.00)	\$ (1,718.37)	\$ (1,605.43)	\$ (1,330.00)	\$ (3,573.08)	\$ (6,805.50)	\$ (8,200.59)
Transfer out	\$ (35,055.18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Proceeds:	\$ -	\$ -	\$ -	\$ 0.00	\$ 59,903.21	\$ 2,423.21	\$ (5,240.84)	\$ (1,562.80)	\$ 1.00

LAND SALE PROCEEDS ACCOUNTS: NET PROCEEDS CALCULATIONS

Categories of claims against Land Sale Proceeds and Contingent Liabilities are specified in MCL 211.78m (8). Simplified, those categories are:

- (a) Pay all taxes, interest and fees to Delinquent Tax Revolving fund.
- (b) Pay all costs of advertising and running the auction.
- (c) Pay all costs of the forfeiture and/or foreclosure proceedings for the year, such as, costs of mailing, publication, personal service, and outside contractors, etc.
- (d) Reimburse any shortfalls from previous years.
- (e) Reimburse any maintenance costs including clean up, demolition, and/or environmental remediation.
- (f) If the foreclosing governmental unit is not this state, any of the following:
 - (i) Proceeds from subsequent years can be used to reimburse shortfalls from current year.
 - (ii) Pay any costs for the defense of title actions.
 - (iii) Pay any other administrative costs of forfeiture, foreclosure and/or property sales and/or management. Recording fees.

Auction 2012 2009	Auction 2013 2010	Auction 2014 2011	Auction 2015 2012	Auction 2016 2013	Auction 2017 2014	Auction 2018 2015	Auction 2019 2016	
\$ 211,730.39	\$ 180,635.62	\$ 188,796.59	\$ 242,214.75	\$ 460,584.14	\$ 128,615.94	\$ 279,324.87	\$ 87,808.78	\$ 2,731,813.68
\$ -	\$ -	\$ -	\$ -	\$ 6,091.89	\$ 11.41	\$ 720.13	\$ -	\$ 107,799.37
\$ (203,498.69)	\$ (174,835.76)	\$ (181,383.18)	\$ (219,051.95)	\$ (191,245.31)	\$ (105,746.20)	\$ (214,597.42)	\$ (75,303.22)	\$ (2,009,356.30)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,206.48)
\$ -	\$ -	\$ -	\$ -	\$ (746.32)	\$ (2,416.71)	\$ (1,982.90)	\$ (1,119.34)	\$ (6,265.27)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ (282.78)	\$ (827.70)	\$ -	\$ -	\$ (1,110.48)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (289,854.29)
\$ -	\$ -	\$ -	\$ -	\$ (2,216.50)	\$ -	\$ -	\$ -	\$ (2,216.50)
\$ (8,543.94)	\$ (11,935.85)	\$ (7,524.46)	\$ (32,094.63)	\$ (29,745.23)	\$ (20,045.46)	\$ (18,612.77)	\$ (12,476.50)	\$ (167,723.08)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (35,055.18)
				\$ 242,439.89		\$ 44,851.91		\$ 349,619.22
\$ (312.24)	\$ (6,135.99)	\$ (111.05)	\$ (8,931.83)		\$ (408.72)		\$ (1,090.28)	\$ (23,793.75)
								\$ 325,825.47