

ANTRIM COUNTY TREASURER

ANNUAL REPORT 2021



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

“Teamwork is the ability to work together toward a common vision, the ability to direct individual accomplishments toward organizational objectives.” – *Andrew Carnegie*

Antrim County Treasurer Annual Report 2021

Sherry A. Comben
Antrim County Treasurer

GENERAL

As of December of 2021, our office maintained 41 banking accounts as follows for our 94 funds

- | | |
|---|---|
| 17-Common Accounts (3 banking, 14 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 | 1-Road Commission Accounts (banking) |
| 1-Meadow Brook Debt Retire Account | 4-Meadow Brook Accounts (1 banking, 3 investment) |
| 1-Road Commission Capital Improvements | |

Meadow Brook

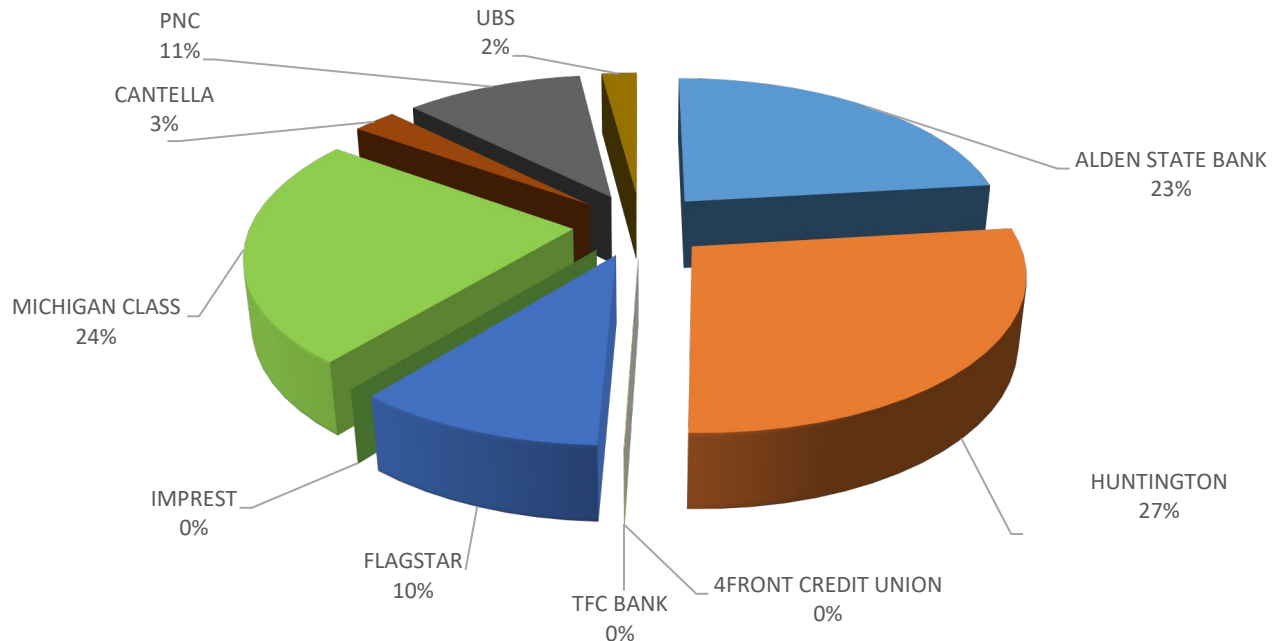
- 1-Meadow View Apts. Account
- 1-Meadow Brook Accounts Payable
- 1-Meadow Brook Payroll

Road Commission

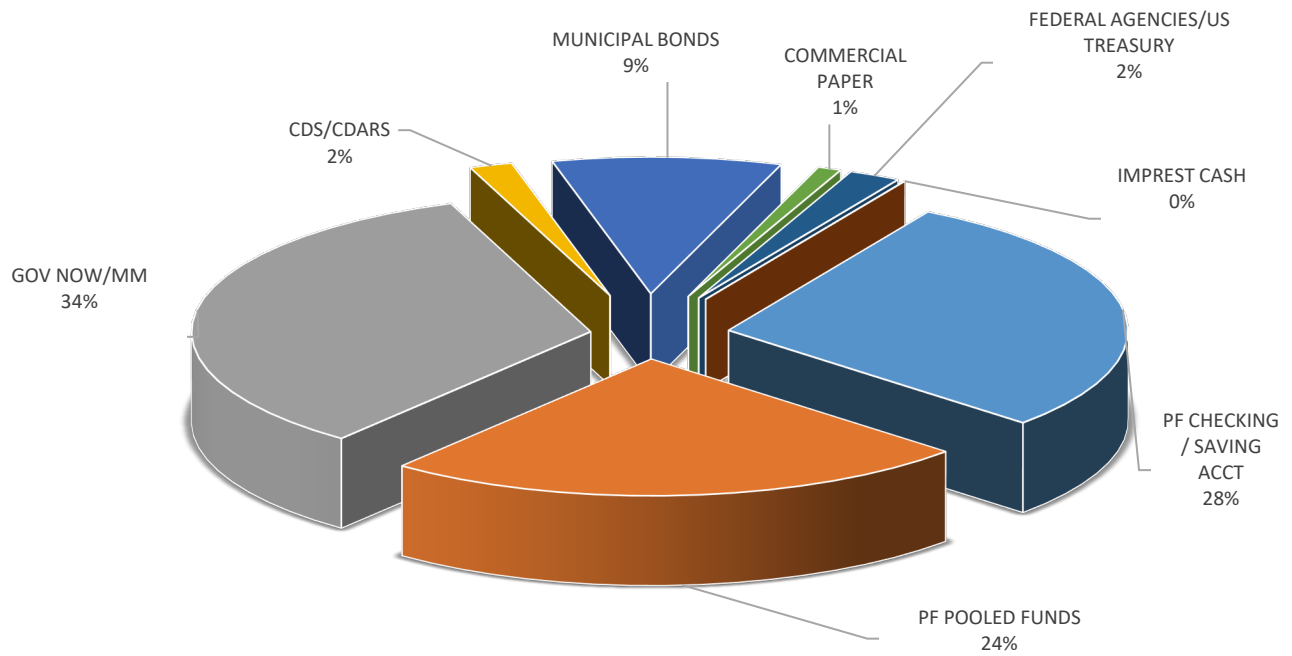
- 1-Road Commission Accounts Payable
- 1-Road Commission Payroll
- 1-Road Commission Health Care Acct
- 1-Road Commission Retirees Health Care Fund

A detailed December of 2021 Cash Summary Report. (Attachment A)

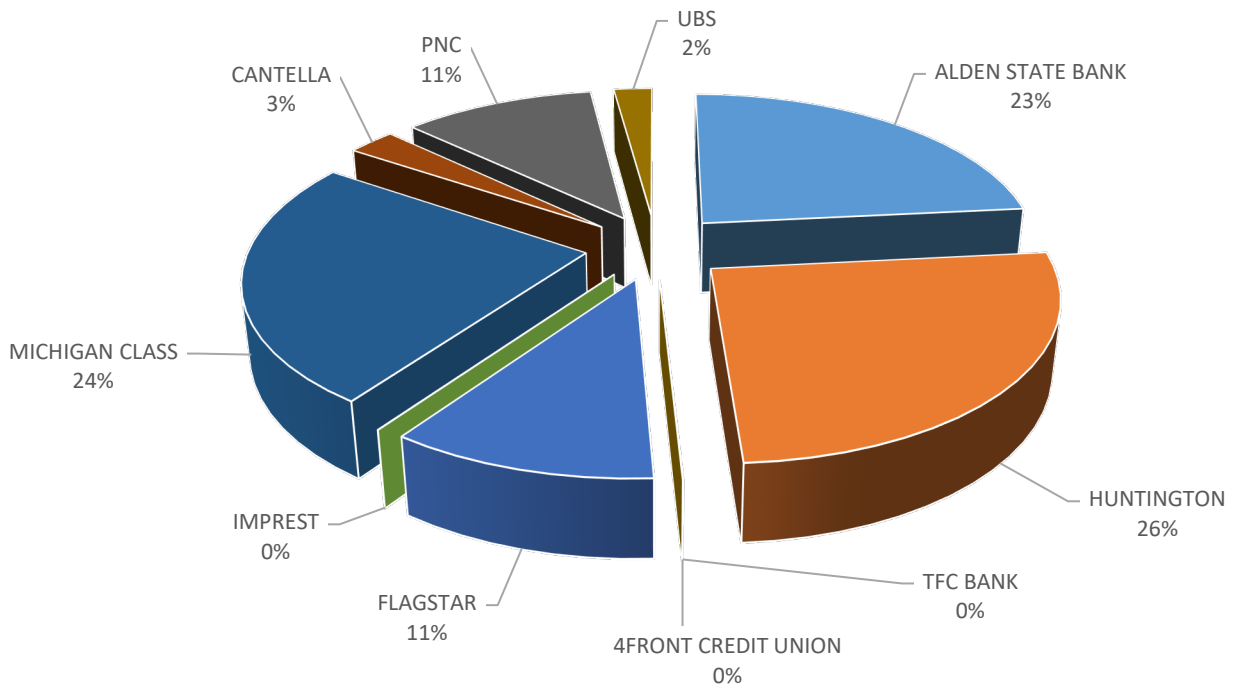
PERCENTAGE BY BANK OF ALL FUNDS



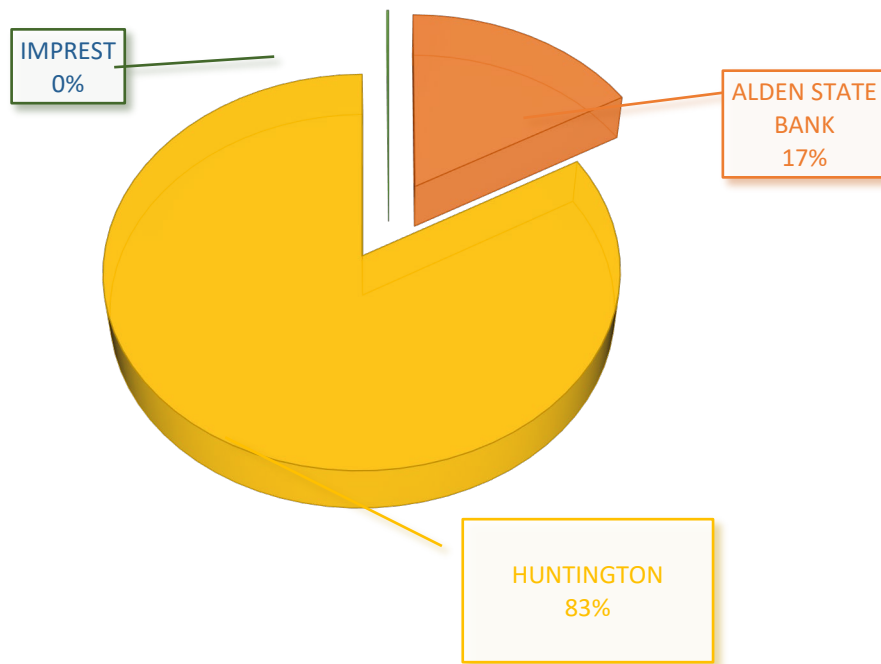
BANK ACCOUNTS BY TYPE



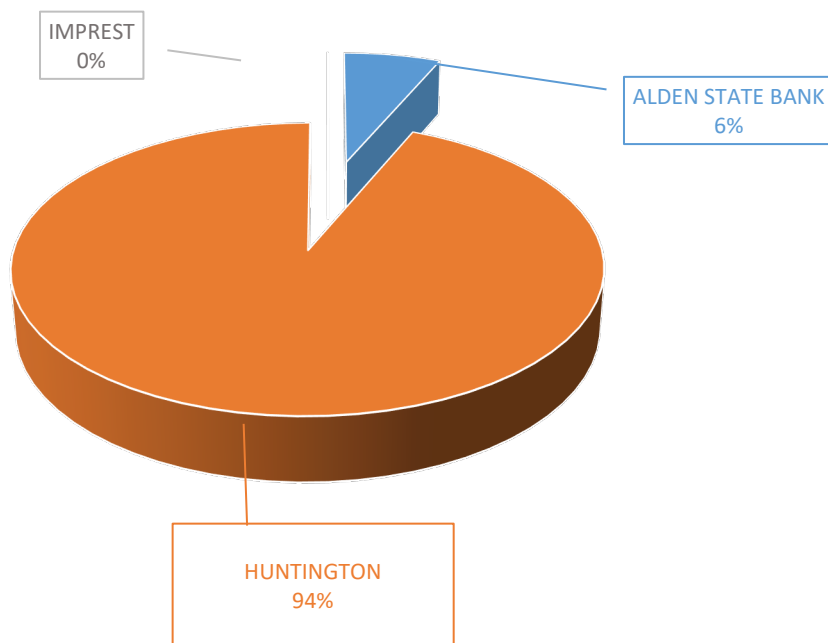
PERCENTAGE BY BANK OF COMMON ACCOUNT FUNDS



PERCENTAGE BY BANK MEADOW BROOK FUNDS



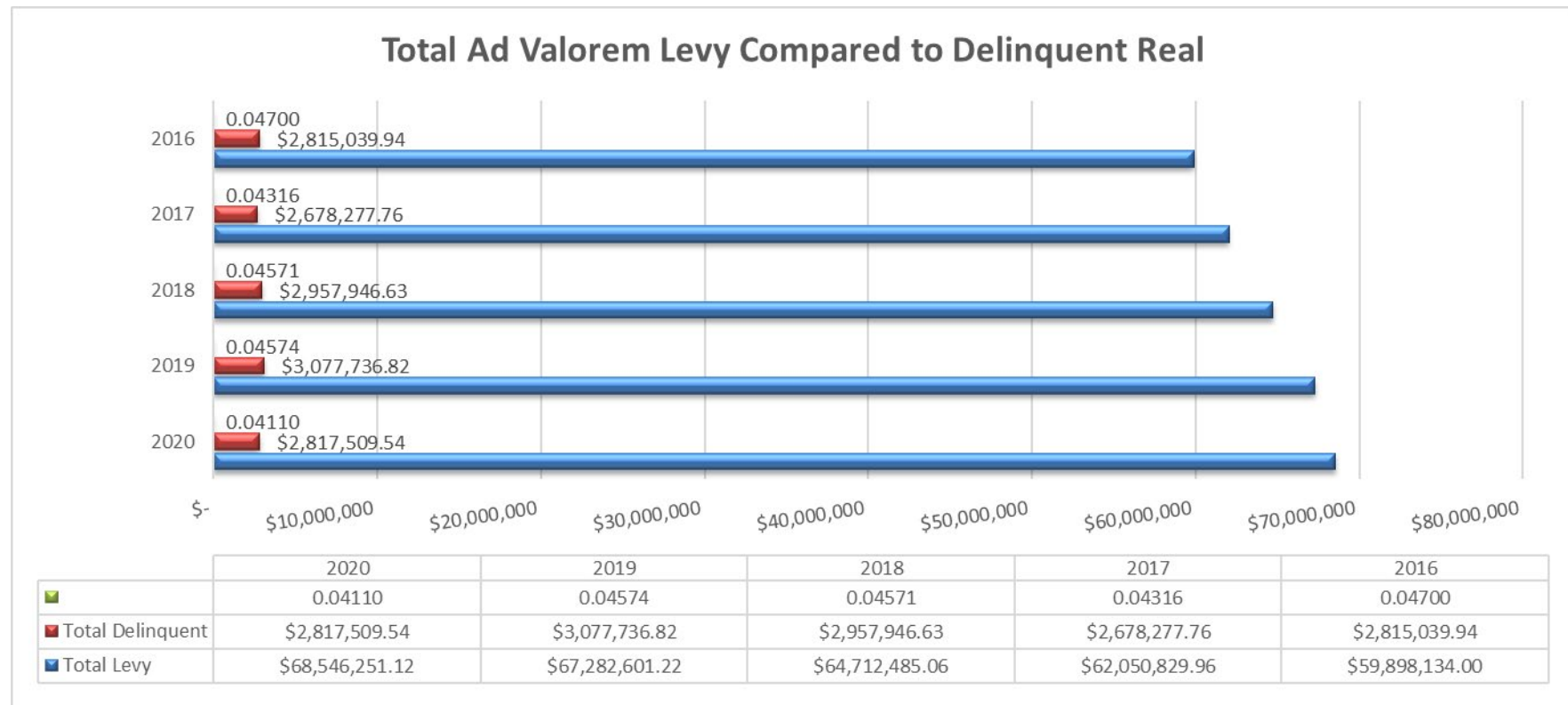
PERCENTAGE BY BANK ROAD COMMISSION FUNDS



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 \$60,109.24. (Attachment C)

DELINQUENT TAX PAYOUTS

The County self-funded its 2020 delinquent tax payout. The townships collected 95.89% of their 2020 real tax collection, if you factor the delinquent personal property tax the collection rate is 95.87%. The total amount of delinquent real property tax was \$2,817,509.54, a decrease; the total amount of delinquent personal property tax was \$15,415.64, an increase; the total of delinquent principal residence denials was \$52,057.09, an increase. The total receivable for 2020 real and personal property taxes was \$2,830,773.32 a total decrease of \$258,762.38.



Summary of County Units of 2020 Tax Collection

2020 DLQ TAX	County Allocated	Commission on Aging	Meadow Brook	E-911	Conservation Dst	Recycling
Original Levy-Ad Valorem	\$ 10,741,742.97	\$ 795,322.57	\$ 1,989,077.50	\$ 994,347.84	\$ 198,442.69	\$ 392,219.42
Commercial Forest	\$ 688.26	\$ 50.20	\$ 126.08	\$ 62.87	\$ 12.27	\$ 24.56
DNR-PILT	\$ 34,093.99	\$ 2,524.38	\$ 6,313.31	\$ 3,156.11	\$ 629.96	\$ 1,245.03
Industrial Facilities Tax	\$ 46,241.58	\$ 3,423.58	\$ 8,562.53	\$ 4,281.23	\$ 854.14	\$ 1,689.23
	\$ 10,822,766.80	\$ 801,320.73	\$ 2,004,079.42	\$ 1,001,848.05	\$ 199,939.06	\$ 395,178.24
Adjustments-Ad Valorem	\$ (13,499.53)	\$ (999.14)	\$ (2,499.48)	\$ (1,249.21)	\$ (248.88)	\$ (491.92)
Commercial Forest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DNR-PILT	\$ 102.97	\$ 7.62	\$ 19.06	\$ 9.53	\$ 1.90	\$ 3.76
IFT	\$ (17.88)	\$ (1.33)	\$ (3.31)	\$ (1.66)	\$ (0.33)	\$ (0.65)
Adjusted Levy	\$ 10,809,352.36	\$ 800,327.88	\$ 2,001,595.69	\$ 1,000,606.71	\$ 199,691.75	\$ 394,689.43
DDA Recapture	\$ (40,794.54)	\$ (3,019.35)	\$ (7,552.97)	\$ (3,775.11)	\$ (752.36)	\$ (1,488.43)
	\$ 10,768,557.82	\$ 797,308.53	\$ 1,994,042.72	\$ 996,831.60	\$ 198,939.39	\$ 393,201.00
Tax Paid on Time- Ad Val	\$ (10,382,136.42)	\$ (743,814.27)	\$ (1,867,738.02)	\$ (933,696.61)	\$ (186,350.78)	\$ (368,310.30)
Commercial Forest	\$ (679.01)	\$ (49.53)	\$ (124.39)	\$ (62.03)	\$ (12.11)	\$ (24.23)
DNR-PILT	\$ (34,196.96)	\$ (2,532.00)	\$ (6,332.37)	\$ (3,165.64)	\$ (631.86)	\$ (1,248.79)
IFT	\$ (46,223.70)	\$ (3,422.25)	\$ (8,559.22)	\$ (4,279.57)	\$ (853.81)	\$ (1,688.58)
Delinquent	\$ 305,321.73	\$ 47,490.48	\$ 111,288.72	\$ 55,627.75	\$ 11,090.83	\$ 21,929.10
Delinquent Breakdown						
Real	\$ 304,238.38	\$ 44,119.54	\$ 110,360.71	\$ 55,163.94	\$ 10,998.36	\$ 21,746.23
Personal	\$ 1,074.10	\$ 370.27	\$ 926.32	\$ 462.97	\$ 92.31	\$ 182.54
Commercial Forest	\$ 9.25	\$ 0.67	\$ 1.69	\$ 0.84	\$ 0.16	\$ 0.33
DNR-PILT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Industrial Facilities Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 305,321.73	\$ 44,490.48	\$ 111,288.72	\$ 55,627.75	\$ 11,090.83	\$ 21,929.10

As of December 2021, personal property tax still due from the local units were:

YEAR	COUNTY TAX	COA	MB	E-911	SET	CONS DST	RECYCL
2004	\$ 231.75	\$ 17.14	\$ 33.08		\$ 272.11		
2005	\$ 1,322.84	\$ 102.31	\$ 184.26		\$ 1,367.39		
2006	\$ 492.90	\$ 41.70	\$ 75.16		\$ 526.59		
2007	\$ 603.70	\$ 51.78	\$ 108.96		\$ 705.38		
2008	\$ 615.98	\$ 46.30	\$ 73.13		\$ 719.75		
2009	\$ 600.58	\$ 16.81	\$ 33.64		\$ 720.70		
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	\$ 58.05	\$ 145.16	\$ 72.57	\$ 568.15		
2017	\$ 419.80	\$ 25.75	\$ 64.44	\$ 32.22	\$ 466.45	\$ 6.43	\$ 11.78
2018	\$ 695.89	\$ 32.77	\$ 82.07	\$ 40.97	\$ 775.92	\$ 8.09	\$ 16.34
2019	\$ 409.06	\$ 90.35	\$ 226.03	\$ 112.97	\$ 456.42	\$ 22.53	\$ 44.25
2020	\$ 590.26	\$ 130.99	\$ 327.76	\$ 163.76	\$ 402.26	\$ 32.62	\$ 64.54
TOTAL	\$ 10,187.77	\$ 985.18	\$ 2,283.60	\$ 677.94	\$ 11,085.21	\$ 69.67	\$ 136.91
BANKS	\$ 2,231.19	\$ 227.75	\$ 559.96	\$ 192.72	\$ 2,488.61	\$ 2.87	\$ 5.65
CENTRAL LAKE	\$ 201.32	\$ 15.77	\$ 31.59	\$ 4.43	\$ 264.51	\$ 0.87	\$ 1.73
CHESTONIA	\$ 1,306.45	\$ 140.89	\$ 347.29	\$ 138.38	\$ 1,403.40	\$ 19.32	\$ 37.90
CUSTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ECHO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELK RAPIDS	\$ 2,554.54	\$ 210.36	\$ 470.90	\$ 130.22	\$ 2,638.00	\$ 17.41	\$ 34.04
FOREST HOME	\$ 42.42	\$ 3.14	\$ 7.85	\$ 3.92	\$ 47.68	\$ 0.78	\$ 1.54
HELENA	\$ 147.90	\$ 11.00	\$ 27.20	\$ 13.00	\$ 165.00	\$ 1.30	\$ 2.38
JORDAN	\$ (0.00)	\$ 0.00	\$ (0.00)	\$ -	\$ -	\$ -	\$ -
KEARNEY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MANCELONA	\$ 974.87	\$ 127.36	\$ 298.53	\$ 116.77	\$ 1,077.62	\$ 20.92	\$ 41.34
MILTON	\$ (0.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STAR	\$ 1,930.48	\$ 154.13	\$ 305.30	\$ 30.96	\$ 2,078.14	\$ 1.38	\$ 2.78
TORCH LAKE	\$ (0.00)	\$ (0.00)	\$ 0.00	\$ -	\$ -	\$ -	\$ -
WARNER	\$ 798.60	\$ 94.78	\$ 234.98	\$ 47.54	\$ 922.25	\$ 4.82	\$ 9.55
TOTAL	\$ 10,187.77	\$ 985.18	\$ 2,283.60	\$ 677.94	\$ 11,085.21	\$ 69.67	\$ 136.91

Tax Year	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total All Parcels	38,929	38,614	38,614	38,126	40,832	40,176	39,951	39,744	39,520
Total Dollars Billed-All Rolls	\$67,898,104.72	\$67,282,601.22	\$ 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
Total Real Parcels Returned Delinquent	5257	5,988	5,914	5,456	5,521	5,182	5,362	5,937	5,932
Real Dollar Amount Delinquent	\$ 2,817,510	\$ 3,077,737	\$ 2,957,947	\$ 2,678,278	\$ 2,815,039	\$ 2,885,010	\$ 2,940,244	\$ 3,802,146	\$ 3,145,601
Parcel Forfeited		785	943	898	842	900	903	1,062	1,160
Parcels Foreclosed			209	226	214	167	166	254	264
Notice of Intention to Claim Interest in Foreclosure Sale Proceeds			5						

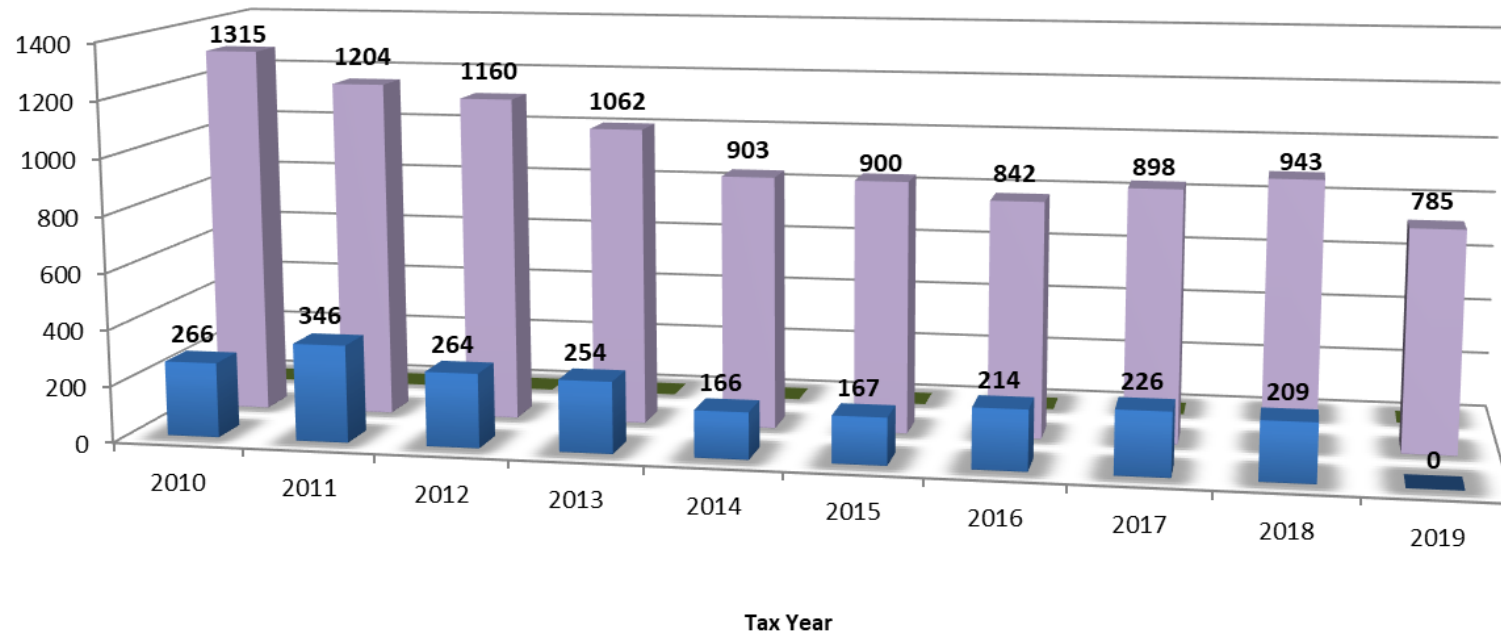
FORFEITURE/FORECLOSURE

On March 1, 2021, we started the process of foreclosure on the delinquent 2019 taxes by recording 785 Certificates of Forfeitures. On February 16th, 2021, we received a Judgment of Foreclosure on the 2018 delinquent taxes; we foreclosed on 209 parcels. We had one local unit use their rights of first refusal and purchase 1 parcel, we had the Circuit Court order us to cancel 1 sale and the balance of parcels were offered at 2 online auctions thru Title Check LLC. The first auction was held August 5th, 2021 for active online bidding including Antrim, Charlevoix and Otsego Counties and the DNR. The first active online auction ran from 10:00 am to 7:00pm. Our second No Reserve auction included the whole state closed on October 15th, 2021 at 5:00. Results of the auctions produced 117 sales and in January of 2022 we will be offering 90 parcels over-the-counter on a first come first serve basis.

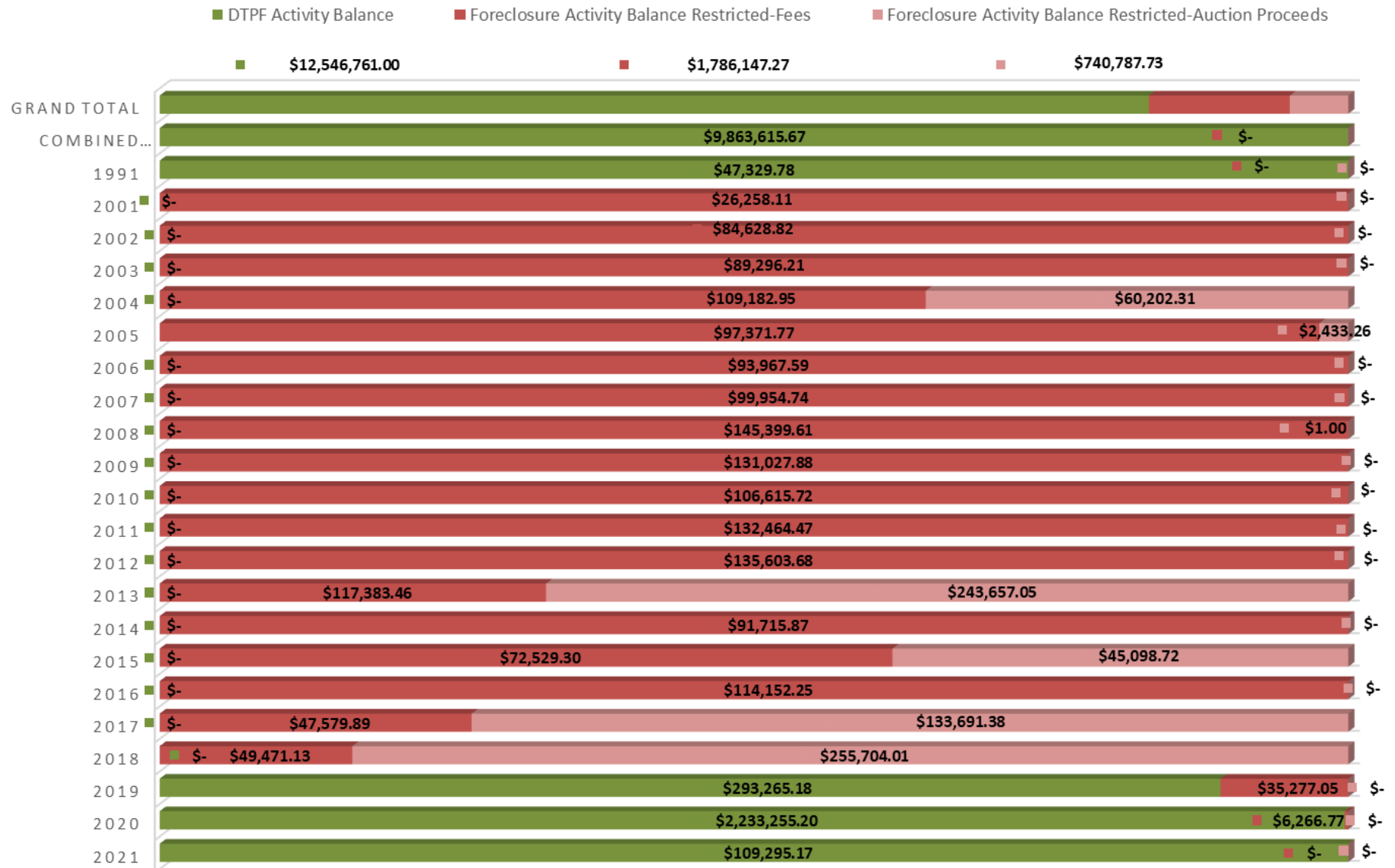
2021 was the first year to start the new claims process for the foreclosure sales proceeds. We had 2 claims filed by the July 1 deadline and 3 filed after, one in August and 2 in October. We will be working thru the complete proceeds process during 2022.

As of September 2022, a new reporting form for the foreclosure auction activity will be completed by the Department of Treasury and reported to the Board of Commissioners. I have attached a summary of the 2021 activity based on the new statutory guidelines. (Attachment D)

Forfeiture vs Foreclosure



DECEMBER 2021 CASH BALANCE DTP FUND VS FORECLOSURE ACTIVITY



DELINQUENT TAX

This office issued 5,535 delinquent tax receipts, collecting \$2,998,172.56 in delinquent taxes receivable, \$261,262.11 in interest, \$119,805.62 in property tax administration fee and \$168,672.30 in forfeiture and foreclosure fees. We processed thru the tax program 7-2016, tax adjustments, 35-2017 tax adjustments, 48-2018 tax adjustments, 223-2019 tax adjustments and thru delinquent tax 3-2017, 7-2018, 18-2019, 104-2020 adjustments. We processed 35 parcels with multi-year Principal Resident Denials billing \$184,942.32.

HOUSING

As of December of 2021, this office maintained 94 open housing loans, 16 of those make monthly payments or paid off. Total principal collected \$53,936.54; total interest collected \$1,014.14. We have 20 installment loans, 73 deferred loans. We continue to assist the Deputy Administrator on this program supplying monthly reports and bank reconciliations.

DOG LICENSE

As of December 31, 2021, have sold:

2021 dog license	242
2022 dog license	72
2023 dog license	205
2024 dog license	138
Total License Issued	657

2021 Revenue Amount	\$ 7,290
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Total license sold over all:

2016 dog license	546
2017 dog license	578
2018 dog license	756

2019 dog license	743
2020 dog license	777
2021 dog license	706

KENNEL LICENSE

As of December 31, 2021, have sold

2021 kennel tags 256 tags under 12 kennels

2021 Revenue Amount	\$ 250.00
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2021 Inspection Fee Revenue	\$ 375.00
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We have continued to send out renewal notices and dog owners seem to appreciate these notices and has continued to help with sales. We did not participate in rabies clinic during 2021 due to the uncertainty and set-up for COVID. We will continue to re-evaluate this service moving forward.

ANIMAL CONTROL

We processed 203 animal control receipts totaling \$4,840.00 in animal sales, 2 returns; 1 spay neuter deposits totaling \$50.00 animal control voucher reimbursements. We processed 28 totaling \$745.00 for Dog/Cat pickup, 17 receipts totaling \$455.00 Drop-off Cat/Dog, 45 receipts for Animal Control Fees totaling \$2,354.00 and 0 Deposit Payable and 5 receipts for animal control donations totaling \$270.00 the balance of the donation funds were recorded by the Sheriff Department in the amount of \$1,960.00.

VIOLATION BUREAU

All dog violations have been collected through the District Court total collected for the year \$1,146.77.

PASSPORT ACCEPTANCE FACILITY

Our office is a fully certified passport acceptance agency; yearly refreshing classes are required to continue this service. We processed 58 passports generating revenue of \$2,030.00 for the year, which was a slight increase from last year. This is truly a service as processing time is a minimum of 30 minutes per passport application.

RECEIPTING

Our department invoiced 111 invoices totaling \$392,220.68 dollars in services, supplies and reimbursements during the calendar year of 2021. We issued 3,314 cash receipts recording \$41,593,607.50 dollars. Our office recorded 3,877 revenue, expenditure and transfer transactions by journal entry out of the 4,133 manual entries recorded in 2021.

PARTICIPATION / CURRENT/ FUTURE GOALS

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 4 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 3 townships.

We negotiated tax collecting services for Jordan Township due to treasurer resignations.

Due to the first quarter of the year still sharing staff with the EOC we are still in our second phase of either sending old books to the archives, historical societies or destroying; this project has been put on hold due to lack of experienced staff and lack of staff.

The second half of the year allowed us to get some training in to reinforce learned skills and to learn new. The office attended legal description training, BS&A Tax training, new foreclosure process training and passport training all through virtual methods. The meeting room next to the office has worked out well for these trainings.

The Finance Director has been updating us on the new chart of accounts conversion and the changes that will have to happen; 2022 is going to be fun with all the new changes. Something about teaching an old dog new tricks comes to mind. We addressed concerns regarding the Petoskey Stone Festival in regards to financial accountability and accounting procedures.

We did get BS&A Online up and running and this seems to be working well. We will continue to review our processes to meet our statutory requirements in the most efficient way.

We installed Laserfiche to convert all of our foreclosure files into an electronic format; as working thru COVID and on our Continuity of Operations Plan (COOP) brought to the forefront how important it will be to have access to our files where ever we would need to setup office space. This conversion will be an on-going project for the old documents and a new process moving forward.

I will continue to work with the Sheriff and Administrator to abolish the Violation Bureau as it is not a cost benefit to the county. This just seems to get pushed to the bottom of the list due to other issues that come up in all of our offices that take precedence.

Redistricting process through the Apportionment Committee took up several weeks in the fall to complete, this was a very successful process and nice to finally have a software to use to complete the task.

I encourage the Board of Commissioners to incorporate handicap accessibility to all of our service counters. I will continue to follow the Facilities Master Plan closely and the strategic planning sessions in the future.

2021 strategic planning did not help determine where on the County's financial structure affordable housing and Land Bank creation falls, as funding is what will drive both items. I will continue to monitor the County's decisions for a direction, it would be nice to approach this proactively.

I have spent several more hours this year in assisting Township Treasurer with education or passing information on from Treasury regarding financial best practices, being a fiscally ready community, budgeting for fiscal sustainability, and internal controls. I am planning an in-person workshop in 2022 with the treasurers.

We worked with the Sheriff Department on accepting credit card payment, we will continue to encourage all departments to move towards accepting credit card payments for services.

This next year will be spent keeping our heads above water for the 2nd and 3rd quarter due to a staff member being out on maternity leave and hoping we do not have a wave of sickness that spreads thru the building, with the unfinished projects from the last 2 years we will have plenty to do with our normal statutory duties.

My door is open to discuss any issues, concerns or new ideas.

EXPENDITURE REPORT FOR ANTRIM COUNTY					
PERIOD ENDING 12/31/2020					
GL NUMBER	DESCRIPTION	YTD BALANCE 12/31/2021	YTD BALANCE 12/31/2020	YTD BALANCE 12/31/2019	YTD BALANCE 12/31/2018
Fund 101000 - GENERAL					
Dept 253-COUNTY TREASURER					
101000-253-702.000	SALARY - DEPT. HEAD	66,110.25	63,382.77	62,536.04	60,281.00
101000-253-703.000	WAGES - DEPUTY#1, OFF MGR, SEC, 1ST ASST	41,342.12	39,638.46	39,129.62	38,044.60
101000-253-704.000	WAGES - DEPUTY#2, 2ND SEC, 2ND ASST	68,390.34	59,049.70	60,368.75	61,899.45
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	490.49	0.00	0.00	0.00
101000-253-714.000	EMPLOYEE ANNUITY BENEFIT	8,721.58	4,308.28	4,356.01	4,344.08
101000-253-714.002	1:1 RATIO ANNUITY BENEFIT	411.29	399.31	578.63	376.76
101000-253-715.000	FICA - COUNTY SHARE	13,812.72	12,355.84	12,655.44	12,356.34
101000-253-716.000	HEALTH INSURANCE	35,813.50	32,589.15	38,010.25	35,958.39
101000-253-716.008	DELTA DENTAL INSURANCE	3,640.77	2,735.66	3,308.52	2,289.84
101000-253-718.000	RETIREMENT - COUNTY SHARE	38,279.73	26,127.07	23,880.07	23,504.60
101000-253-719.000	OTHER FINGE - AD&D ETC.	1,644.15	1,361.37	1,560.11	1,447.68
101000-253-721.000	PERSONAL LEAVE	1,497.17	(254.86)	1,444.19	850.88
101000-253-724.000	WORKERS' COMPENSATION	973.16	813.96	767.00	752.00
101000-253-741.000	OPERATING SUPPLIES	2,726.24	3,296.33	2,620.25	2,315.87
101000-253-802.000	CONTRACTUAL SERVICES (microfilm)	1,056.35	1,009.06	984.58	66,766.18
101000-253-805.253	COMPUTER SERVICES TREASURER	8,782.00	8,716.00	8,554.00	8,353.00
101000-253-807.000	DUES & SUBSCRIPTIONS	1,749.95	1,234.45	2,583.95	2,012.95
101000-253-855.000	TELEPHONE	778.52	929.99	716.00	720.72
101000-253-861.000	TRAVEL	642.46	632.07	1,547.85	1,420.18
101000-253-901.000	PRINTING AND PUBLISHING	581.32	438.94	300.00	351.04
101000-253-901.001	TAX BILLS AND ENVELOPES	2,216.30	3,438.96	2,142.30	3,348.26
101000-253-933.001	EQUIPMENT MAINTENANCE	495.58	1,283.83	1,100.00	1,100.00
101000-253-980.000	EQUIP TREASURER*	0.00	1,895.23	1,332.00	1,761.92
101000-253-999.700	EXTRAORDINARY - WAGES	0.00	6,144.49		
101000-253-999.710	EXTRAORDINARY - FICA	0.00	463.31		
101000-253-999.720	EXTRAORDINARY - FRINGES	0.00	4,612.50		
Total Dept 253-COUNTY TREASURER		300,155.99	276,601.87	270,475.56	330,255.74
TOTAL EXPENDITURES		300,155.99	276,601.87	270,475.56	330,255.74

CASH SUMMARY BY BANK FOR ANTRIM COUNTY
FROM 01/01/2021 TO 12/31/2021

GL Number	Beginning Balance 01/01/2021	Total Debits	Total Credits	Ending Balance 12/31/2021
COMMON ACCOUNT				
1 01 ALDEN COMMON				
099000-001-001.100	570,594.05	44,035,715.69	43,559,362.76	1,046,946.98
2 02 HUNTINGTON COMMON				
099000-005-001.100	9,576,788.22	57,899,566.36	58,411,540.72	9,064,813.86
3 03 ALDEN SAVINGS SPEC DEPOSITS				
099000-001-002.200	1,265,623.77	4,450,638.48	1,413,909.20	4,302,353.05
4 04 MICHIGAN CLASS				
099000-019-003.300	11,565,453.44	3,417,422.73	2,200,000.00	12,782,876.17
5 05 HUNTINGTON COMMON-CD & INVESTMENT				
099000-005-003.300	4,333,031.70	2,000,838.56	2,020,689.91	4,313,180.35
6 06 ALDEN COMMON - PAYROLL				
099000-001-001.101	0.00	4,939,546.60	4,939,546.60	0.00
7 07 HUNTINGTON COMMON- CD & INVEST MMK				
099000-005-003.301	1,387,836.29	34.33	1,387,870.62	0.00
10 10 HUNTIG COMM INVEST-CD CLOSED 2021				
099000-005-003.302	0.00	217,950.86	217,950.86	0.00
12 12 TCF BANK BUS MONEYFUND CLOSED 2021				
099000-017-003.301	5,234.43	13.82	5,248.25	0.00
13 13 TCF BANK-CD CLOSED 2021				
099000-017-003.300	217,785.71	218,116.01	435,901.72	0.00
17 17 UBS FINANCIAL- INVESTMENT				
099000-014-003.300	1,118,000.00	2,236,992.89	2,238,186.13	1,116,806.76
20 20 UBS FINANCIAL MONEY MKT				
099000-014-003.301	79.17	2,236,002.17	2,235,918.69	162.65
21 21 CANTELLA INVESTMENT				
099000-012-003.300	1,339,535.74	1,165,579.72	1,113,920.11	1,391,195.35
24 24 ALDEN EASTPORT PARK CLOSED 04/21				
099000-001-002.203	299,173.71	4,853.88	304,027.59	0.00
25 25 BARNES PARK-DUE TO GENERAL FUND				
508000-001-001.100	0.00	417,358.01	402,112.56	15,245.45
29 29 CANTELLA MONEY MARKET				
099000-012-003.301	5,585.14	1,155,200.81	1,159,123.84	1,662.11
33 33 FLAGSTAR BANK-				
099000-011-003.301	5,516,885.16	8,281.02	0.00	5,525,166.18
35 35 PNC-NOW				
099000-013-003.300	5,622,441.89	1,868.77	60.00	5,624,250.66
65 65 ALDEN MONEY MARKET COMMON				
099000-001-003.301	7,140,200.82	25,015,653.36	25,380,225.20	6,775,628.98
DEBT RETIREMENT ACCOUNT				
32 32 HUNTINGTON MB DEBT RETIREM				
351000-005-001.100	10,711.28	698,604.34	699,100.00	10,215.62
2022 CAPITAL IMPROVEMENT-ROAD				
41 41 HUNTINGTON 2022 CAPITAL IMP ROAD				
421000-005-001.100	0.00	0.00	0.00	0.00
COMMISSION ON AGING DUE TO COMMON ACCT				
49 49 4FRONT-COA MANCERLONA MEAL SITE				
297000-002-002.200	6,099.49	3,228.07	0.00	9,327.56
50 50 ALDEN COMMISSION ON AGING ER				
297000-001-002.200	11,020.95	2,347.98	10,000.00	3,368.93
51 51 ALDEN COMMISSION ON AGING				
297000-001-002.201	17,836.49	6,421.49	18,060.71	6,197.27
52 52 ALDEN COA-TRUCK				
297000-001-002.203	10,531.58	19,128.38	9,407.00	20,252.96
HOUSING ACCOUNT				
57 57 HUNTINGTON AC HOUSING				
278000-000-001.001	50,012.89	80,130.00	53,327.24	76,815.65

3/28/2022

CASH SUMMARY BY BANK FOR ANTRIM COUNTY
FROM 01/01/2021 TO 12/31/2021

GL Number	Beginning Balance 01/01/2021	Total Debits	Total Credits	Ending Balance 12/31/2021
SHERIFF INMATE ACCOUNT				
14 14 HUNTINGTON SHERIFF INMATE				
701000-005-001.100	6,499.44	131,305.11	131,493.07	6,311.48
DISTRICT COURT ACCOUNT				
26 26 ALDEN AC DIST CT BOND ACCT				
701000-001-001.100	6,325.00	38,420.00	24,907.00	19,838.00
MEADOW BROOK ACCOUNTS				
28 28 HUNTINGTON MB RESTRICTED				
781000-005-001.101	2,423.71	0.00	189.55	2,234.16
30 30 ALDEN MB FUNDED DEP-				
780000-001-002.200	164,641.00	275,241.01	301,295.06	138,586.95
31 31 HUNTINGTON MB RESTRICTED				
716000-000-001.100	17,704.05	404,951.35	410,001.67	12,653.73
717000-000-001.100	4,269.21	269,964.94	270,001.12	4,233.03
781000-005-001.100	8,484.51	5.01	0.00	8,489.52
	30,457.77	674,921.30	680,002.79	25,376.28
34 34 HUNTINGTON INVESTMENT MB REST				
716000-000-003.300	398,997.60	416,376.07	405,451.19	409,922.48
717000-000-003.300	265,998.40	274,250.72	270,300.80	269,948.32
781000-005-003.300	0.00	0.00	0.00	0.00
	664,996.00	690,626.79	675,751.99	679,870.80
MED 2 MED 2 ALDEN MEADOW VIEW APT AP				
298000-001-001.100	1,003.82	102,430.68	102,432.64	1,001.86
MED A MED A ALDEN MEADOW BROOK AP				
512000-001-001.100	1,180.58	7,857,464.49	7,857,521.07	1,124.00
MED P MED P ALDEN MEADOW BROOK PAYROLL				
512000-001-001.101	1,088.52	9,971,824.73	9,971,864.00	1,049.25
41 41 HUNTINGTON 2022 CAPITAL IMP ROAD				
421000-005-001.100	0.00	0.00	0.00	0.00
ROAD COMMISSION ACCOUNTS				
9 09 HUNTINGTON ROAD COMMISSION PR				
201000-005-001.100	6,286.57	1,954,620.30	1,954,616.56	6,290.31
36 36 HUNTINGTON ROAD COMMISSION GENERAL				
201000-005-001.101	1,326,316.79	9,530,996.09	10,434,464.71	422,848.17
37 37 HUNTINGTON ROAD COMMISSION AP				
201000-005-001.102	10,052.65	8,480,413.39	8,480,392.81	10,073.23
38 38 HUNTINGTON ROAD COMM HRA CLOSED 0921				
201000-005-001.103	50,123.12	2.88	50,126.00	0.00
39 39 ALDEN ROAD COMMISSION RHCF				
201000-001-003.300	22,228.37	11,138.47	0.00	33,366.84
40 40 HUNTINGTON ROAD COMMISSION HRA				
201000-005-001.104	0.00	50,127.47	0.00	50,127.47
IMPR IMPREST CASH				
101000-000-004.000	2,109.42	300.00	310.00	2,099.42
201000-000-004.000	100.00	0.00	0.00	100.00
235000-000-004.000	0.00	300.00	300.00	0.00
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	600.00	610.00	3,499.42
	52,367,594.68	190,001,627.04	188,881,156.96	53,488,064.76

FORECLOSURE FEES AND AUCTION PROCEEDS ACTIVITY AS OF 2021

211.78m(7)(i)

Any Remaining Balance Fees and Auction Proceeds Prior Years as 12/31/21	\$	2,526,935.00
Any Contingent Cost of Title	\$	-
Environmental Remediation	\$	-
Other Legal Claims relating to foreclosed property (Vasher)	\$	(20,000.00)
General Reserves Potential Claims		
50% of SEV value of properties as a whole sold 16 tax	\$	(121,450.00)
50% of SEV value of properties as a whole sold 17 tax	\$	(157,750.00)
Excess Proceeds 2020 Auction	\$	(133,691.38)
Excess Proceeds 2021 Auction	\$	(255,704.01)
Class Action Lawsuits	\$	(7,073,298.24)

Any remaining balance must be used for costs incurred by the fgu in connection with the forfeiture, foreclosure, sale, maintenance, repair, or remediation of foreclosed, the defense of title actions and other legal expenses or the administration of this act or for the payment of claims for remaining proceeds or other amounts ordered under section 78t

\$ (5,234,958.63)

2021 AUCTION ACTIVITY

(i)	Total number of properties foreclosed	209
(ii)	Sum of minimum bids (i)	\$ 138,700.97
(iii)	Total number of properties sold to governmental entity- sec (1)&(4)	1
(iv)	Sum of minimum bids (iii)	\$ 3,267.74
(v)	Total amount paid (iii)	\$ 3,267.74
(vi)	Total number of properties sold under- sec (2)&(5)	117
(vii)	Sum of minimum bids (vi)	\$ 90,849.42
(viii)	Total amount paid for properties described in (vi)	\$ 328,519.00
(ix)	Total amount of all taxes, penalties, interest, fees and costs owed on properties (1)	\$ 138,700.97
(x)	Total amount paid for all properties under (iii) and (vi)	\$ 331,786.74
(xi)	Total amount of remaining proceeds paid to persons holding a legal interest in the property described in (iii) and (v) (Possible Claims Liability)	\$ 255,704.01
(xi)	Remaining net amount after subtracting the amount described in (xi) from the difference of the amounts described in (x) and (xi)	\$ (18,034.43)
	Total number unsold	90
	Sum of uncollected minimum bids	\$ (44,583.81)
	Total amount chargeback to units	\$ 6,041.12
	Total amount uncollected	\$ (38,542.69)
	Total Uncollected interest, fees and costs	\$ (56,577.12)
	Actual Notices of Claims Filed 2021	\$ 187,892.70
	Potential Balance to offset losses	\$ 67,811.31

REVENUE AND EXPENDITURE REPORT FOR ANTRIM COUNTY

PERIOD ENDING 12/31/2021

GL NUMBER	FUND DESCRIPTION	YTD BALANCE 12/31/2021
101000-000-665.000	GENERAL	13,103.82
105000-000-665.000	SELF-INSURED RESERVE	297.82
129000-000-665.000	VICTIMS' RIGHTS RESERVE	9.01
137000-000-665.000	CAPITAL OUTLAY RESERVE	32.43
142000-000-665.000	DAMS RESERVE	594.36
144000-000-665.000	GAS & OIL ROYALTIES RESERVE	662.98
161000-000-665.000	GRANT MATCH RESERVE	14.81
182000-000-665.000	SPECIAL PROJECTS RESERVE	239.54
201000-000-665.000	ROAD COMMISSION	336.42
223000-000-665.000	GRASS RIVER	43.84
225000-000-665.000	ANIMAL CONTROL DONATIONS	114.23
226000-000-665.000	COUNTY-WIDE RECYCLING	276.96
230000-000-665.000	FORESTRY	544.34
232000-000-665.000	CONSERVATION DISTRICT	38.30
233000-000-665.000	GRASS RIVER CENTER	204.66
234000-000-665.000	ANTRIM CREEK	71.44
235000-000-665.000	PETOSKEY STONE FESTIVAL	9.82
237000-000-665.000	TRANSFER STATION LAND LEASE	22.81
240000-000-665.000	GIS OPERATIONS	21.09
242000-000-665.000	ENERGY SAVINGS	22.53
249000-000-665.000	CONSTRUCTION CODE ENFORCEMENT	1,105.96
255000-000-665.000	HOMESTEAD PROP TAX EXEMPTION AUDIT	4.43
256000-000-665.000	REGISTER OF DEEDS AUTOMATION	67.79
258000-000-665.000	DISASTER CONTINGENCY FUND	1.77
259000-000-665.000	911 - TRAINING	23.82
260000-000-665.000	INDIGENT DEFENSE FUND	136.06
261000-000-665.000	E-911 OPERATING	1,421.06
262000-000-665.000	E-911 (WIRELESS)	562.41
263000-000-665.000	CONCEALED PISTOL LICENSING	84.39
264000-000-665.000	LOCAL CORRECTIONS OFFICER'S TRAINING	27.64
267000-000-665.000	JAIL INMATE PROCEEDS	44.95
269000-000-665.000	LAW LIBRARY	38.98
272000-000-665.000	CANINE K-9 PROGRAM	8.27
275000-000-665.000	HOUSING PROGRAM INCOME	31.07
297000-000-665.000	COMMISSION ON AGING	1,781.66
298000-000-665.000	MEADOWVIEW SENIOR HOUSING	171.70
351000-000-665.000	MEADOW BROOK PROJECT DEBT RETIREMENT	4.34
470000-000-665.000	CAP PROJ- CO BLDGS & STRUCTURES	61.98
508000-000-665.000	PARKS SYSTEM	122.25
512000-000-665.000	MEADOWBROOK MCF	12,087.18
516000-000-665.000	TAX PAYMENT FUNDS-COMBINED	9,413.32
516201-000-665.254	2001 TPF	7.21
516202-000-665.254	2002 TPF	15.76
516203-000-665.254	2003 TPF	16.49

REVENUE AND EXPENDITURE REPORT FOR ANTRIM COUNTY

PERIOD ENDING 12/31/2021

GL NUMBER	FUND DESCRIPTION	YTD BALANCE 12/31/2021
516204-000-665.254	2004 TPF	31.41
516205-000-665.254	2005 TPF	18.69
516206-000-665.254	2006 TPF	17.56
516207-000-665.254	2007 TPF	18.49
516208-000-665.254	2008 TPF	26.92
516209-000-665.254	2009 TPF	24.49
516210-000-665.254	2010 TPF	19.90
516211-000-665.254	2011 TPF	24.66
516212-000-665.254	2012 TPF	25.09
516213-000-665.254	2013 TPF	66.65
516214-000-665.254	2014 TPF	17.02
516215-000-665.254	2015 TPF	22.05
516216-000-665.254	2016 TPF	21.86
516217-000-665.254	2017 TPF	47.13
516218-000-665.000	2018 TPF	339.84
516218-000-665.254	2018 TPF	13.93
516219-000-665.000	2019 TPF	1,157.39
516220-000-665.000	2020 TPF	1,354.98
516221-000-665.000	2021 TPF	29.40
581000-000-665.000	AIRPORT OPERATING	828.80
582000-000-665.000	ELK RAPIDS HYDRO UTILITY SYSTEM	280.98
588000-000-665.000	ANTRIM COUNTY TRANSPORTATION	630.39
716000-000-665.000	MEADOWBROOK ANGELL ENDOWMENT TRUST	6,549.68
717000-000-665.000	MEADOWBROOK WISE MEMORIAL TRUST	4,363.82
721000-000-665.000	LIBRARY	30.39
780000-000-665.000	MEADOWBROOK FUNDED DEPRECIATION	241.01
781000-000-665.000	MEADOWBROOK RESTRICTED FUNDS	5.01
TOTAL REVENUES - ALL FUNDS		60,109.24

4TH QUARTER ENDING DECEMBER 2021

ATTACHMENT B- PAGE 1