



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**DATE:** October 16, 2018

**TO:** Ken Osborne, Legislative Liaison

**FROM:** Ed Koryzno, Jr., Director  
Bureau of Local Government

**SUBJECT:** Reports to Legislature

Public Act 140 of 1971, the Glenn Steil State Revenue Sharing Act (PA 140), specifically Section 21(3), states:

The department of treasury shall notify each house of the legislature of any local unit of government that fails to provide a financial report, or an audit required by subsection (1) and of any local unit of government required to file a financial plan under subsection (2).

In accordance with the PA 140, attached are the following reports:

1. As of September 28, 2018, units of local government that have not yet filed as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 7 (Audits).
2. As of September 28, 2018, units of government that were required to file a financial plan under Section 21(2) of PA 140, the Department refers to these plans as deficit elimination plans. Section 21(4) of PA 140 defines a deficit to mean "total expenditures, including an accrued deficit, exceeded total revenues for that fiscal year, including any surplus carried forward" without regard to a specific fund, i.e., an aggregate deficit. However, the attached report breaks out units of local government with a deficit in the general fund as this is the area of greatest concern. The remainder of the deficit elimination plan report indicates units of local governments that have deficits in one or more funds other than the general fund.
3. As of September 28, 2018, units of local government that have not yet filed a financial report (Annual Local Unit Fiscal Report-F65) as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 4 (Annual Fiscal Report).

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2017**  
**Audit**

**Filing Status: NOT FILED**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
Township	Antrim Township	Shiawassee - 78	9/30/2017
Township	Bay Mills	Chippewa - 17	9/30/2017
Township	Caledonia Charter	Shiawassee - 78	6/30/2018
Township	Cedarville	Menominee - 55	9/30/2017
Township	Ironwood Charter	Gogebic - 27	6/30/2018
Township	Midland Charter	Midland - 56	6/30/2018
Township	Nester Township	Roscommon - 72	9/30/2017
<b>TOTAL TOWNSHIPS</b>	<b>7</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
Village	Carney	Menominee - 55	12/31/2017
Village	Eagle	Clinton - 19	9/30/2017
Village	New Haven	Macomb - 50	9/30/2017
Village	Newberry	Luce - 48	6/30/2018
Village	Pierson	Montcalm - 59	9/30/2017
Village	Webberville	Ingham - 33	9/30/2017
<b>TOTAL VILLAGES</b>	<b>6</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
Authority	Carney-Nadeau Water & Sewer Authority	Menominee - 55	12/31/2017
Authority	Ecorse City Housing Commission	Wayne - 82	12/31/2017
Authority	Ferndale City Housing Commission	Oakland - 63	6/30/2018
Authority	Flint City Housing Commission	Genesee - 25	12/31/2017
Authority	Hamtramck City Housing Commission	Wayne - 82	6/30/2018
Authority	Inkster City Housing Commission	Wayne - 82	6/30/2018
Authority	Kalamazoo City Metro Transit System	Kalamazoo - 39	6/30/2018
Authority	Lake Linden Village Housing Commission	Houghton - 31	6/30/2018
Authority	Lakeshore Regional Partners	Muskegon - 61	3/31/2018
Authority	Manistee City Housing Commission	Manistee - 51	6/30/2018
Authority	North Alert EMS Ambulance Authority	Dickinson - 22	6/30/2018
Authority	Orion Community Cable Communications Commission	Oakland - 63	6/30/2018
Authority	Paw Paw Village Housing Commission Authority	Van Buren - 80	6/30/2018
Authority	Plymouth City Housing Commission	Wayne - 82	3/31/2018
Authority	Pontiac City Housing Commission	Oakland - 63	9/30/2017
Authority	Saginaw City Housing Commission	Saginaw - 73	12/31/2017
Authority	Southwest Shiawassee Emergency Services Alliance	Shiawassee - 78	6/30/2018
Authority	St Clair City Housing Commission	St Clair - 74	6/30/2018
Authority	Tahquamenon Area Recreation Authority	Luce - 48	12/31/2017
Authority	Thornapple Area Parks & Recreation Commission	Barry - 8	6/30/2018
Authority	Wolf Lake Sewer Common Fund	Jackson - 38	6/30/2018
<b>TOTAL AUTHORITIES</b>	<b>21</b>		

**TOTAL UNFILED AUDITS**

**34**

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2017**  
**Audit**

**NOT FILED Status Summary**

<b>STATUS</b>	<b>COUNTIES</b>	<b>TOWNSHIPS</b>	<b>CITIES</b>	<b>VILLAGES</b>	<b>TOTAL PRIMARY UNITS</b>	<b>AUTHORITIES</b>
NOT FILED	0	7	0	6	13	21

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Alpha	Iron	-\$123,017.00
VILLAGE	Elberta	Benzie	-\$418,874.00
VILLAGE	Owendale	Huron	-\$114,376.00
TOTAL VILLAGES	3		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	St. Clair-Port Huron Join Building Authority	St. Clair	-\$183,963.00
OTHER	Howell Area Parks & Recreation Authority	Livingston	-\$53,798.00
OTHER	Pathways	Marquette	-\$544,074.00
OTHER	Fremont Community Recreation Authority	Newaygo	-\$24,369.00
TOTAL OTHER	4		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICIT
COUNTY	Barry	Barry	1
COUNTY	Cheboygan	Cheboygan	1
COUNTY	Clare	Clare	1
COUNTY	Delta	Delta	2
COUNTY	Eaton	Eaton	1
COUNTY	Emmet	Emmet	3
COUNTY	Genesee	Genesee	7
COUNTY	Grand Traverse	Grand Traverse	2
COUNTY	Houghton	Houghton	5
COUNTY	Ingham	Ingham	5
COUNTY	Kalkaska	Kalkaska	2
COUNTY	Keweenaw	Keweenaw	1
COUNTY	Lapeer	Lapeer	1
COUNTY	Lenawee	Lenawee	1
COUNTY	Livingston	Livingston	3
COUNTY	Luce	Luce	3
COUNTY	Macomb	Macomb	9
COUNTY	Manistee	Manistee	1
COUNTY	Marquette	Marquette	2
COUNTY	Menominee	Menominee	2
COUNTY	Montcalm	Montcalm	1
COUNTY	Muskegon	Muskegon	3
COUNTY	Newaygo	Newaygo	2
COUNTY	Oakland	Oakland	8
COUNTY	Oceana	Oceana	1
COUNTY	Ogemaw	Ogemaw	1
COUNTY	Otsego	Otsego	1
COUNTY	Saginaw	Saginaw	1
COUNTY	St. Clair	St. Clair	1
COUNTY	St. Joseph	St. Joseph	4
COUNTY	Schoolcraft	Schoolcraft	1
COUNTY	Wayne	Wayne	9
TOTAL COUNTIES	32		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Allegan Township	Allegan	1
TOWNSHIP	Mancelona Township	Antrim	1
TOWNSHIP	Niles Charter Township	Berrien	1
TOWNSHIP	Oronoko Charter Township	Berrien	1
TOWNSHIP	Penn Township	Cass	1
TOWNSHIP	St. James Township	Charlevoix	2

TOWNSHIP	Argentine Township	Genesee	2
TOWNSHIP	Atlas Township	Genesee	2
TOWNSHIP	Davison Township	Genesee	1
TOWNSHIP	Tobacco Township	Gladwin	1
TOWNSHIP	Marenisco Township	Gogebic	2
TOWNSHIP	Green Lake Township	Grand Traverse	1
TOWNSHIP	Hume Township	Huron	1
TOWNSHIP	Alaiedon Township	Ingham	2
TOWNSHIP	Lansing Charter Township	Ingham	1
TOWNSHIP	Meridian Charter Township	Ingham	1
TOWNSHIP	Schoolcraft Township	Kalamazoo	1
TOWNSHIP	Green Oak Township	Livingston	4
TOWNSHIP	Hamburg Township	Livingston	1
TOWNSHIP	Hartland Township	Livingston	1
TOWNSHIP	Howell Township	Livingston	1
TOWNSHIP	Pentland Township	Luce	1
TOWNSHIP	Bruce Township	Macomb	2
TOWNSHIP	Harrison Charter Township	Macomb	1
TOWNSHIP	Shelby Charter Township	Macomb	1
TOWNSHIP	Arcadia Township	Manistee	1
TOWNSHIP	Green Charter Township	Mecosta	1
TOWNSHIP	Larkin Charter Township	Midland	1
TOWNSHIP	Bedford Township	Monroe	6
TOWNSHIP	Frenchtown Charter Township	Monroe	1
TOWNSHIP	Cedar Creek Township	Muskegon	1
TOWNSHIP	Muskegon Charter Township	Muskegon	2
TOWNSHIP	Brooks Township	Newaygo	1
TOWNSHIP	Croton Township	Newaygo	1
TOWNSHIP	Waterford Charter Township	Oakland	1
TOWNSHIP	Crockery Township	Ottawa	1
TOWNSHIP	Bridgeport Charter Township	Saginaw	3
TOWNSHIP	Buena Vista Charter Township	Saginaw	1
TOWNSHIP	China Charter Township	St. Clair	1
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	East China Charter Township	St. Clair	2
TOWNSHIP	Port Huron Charter Township	St. Clair	1
TOWNSHIP	Dexter Township	Washtenaw	1
TOWNSHIP	Lyndon Township	Washtenaw	1
TOWNSHIP	Scio Township	Washtenaw	1
TOWNSHIP	Brownstown Charter Township	Wayne	3
TOWNSHIP	Grosse Ile Township	Wayne	2
TOWNSHIP	Plymouth Charter Township	Wayne	1
TOWNSHIP	Redford Charter Township	Wayne	3
TOWNSHIP	Sumpter Township	Wayne	1
TOTAL TOWNSHIPS	49		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Munising	Alger	1
CITY	Fennville	Allegan	1
CITY	Standish	Arenac	2
CITY	Hastings	Barry	1
CITY	Bay City	Bay	2
CITY	Pinconning	Bay	1
CITY	Battle Creek	Calhoun	4
CITY	Marshall	Calhoun	2
CITY	Dowagiac	Cass	3
CITY	Boyne City	Charlevoix	1
CITY	Charlevoix	Charlevoix	2
CITY	East Jordan	Charlevoix	2

CITY	Cheboygan	Cheboygan	1
CITY	Clare	Clare	1
CITY	Harrison	Clare	1
CITY	St. Johns	Clinton	1
CITY	Escanaba	Delta	4
CITY	Norway	Dickinson	3
CITY	Charlotte	Eaton	2
CITY	Olivet	Eaton	1
CITY	Potterville	Eaton	1
CITY	Burton	Genesee	1
CITY	Davison	Genesee	2
CITY	Flint	Genesee	3
CITY	Flushing	Genesee	2
CITY	Grand Blanc	Genesee	2
CITY	Gladwin	Gladwin	1
CITY	Ironwood	Gogebic	1
CITY	Wakefield	Gogebic	1
CITY	Alma	Gratiot	1
CITY	Reading	Hillsdale	1
CITY	Hancock	Houghton	1
CITY	East Lansing	Ingham	2
CITY	Lansing	Ingham	6
CITY	Jackson	Jackson	1
CITY	Parchment	Kalamazoo	1
CITY	Grand Rapids	Kent	3
CITY	Adrian	Lenawee	1
CITY	Center Line	Macomb	1
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Eastpointe	Macomb	4
CITY	Fraser	Macomb	1
CITY	Mount Clemens	Macomb	3
CITY	St. Clair Shores	Macomb	1
CITY	Ishpeming	Marquette	1
CITY	Marquette	Marquette	2
CITY	Negaunee	Marquette	2
CITY	Big Rapids	Mecosta	1
CITY	Midland	Midland	1
CITY	Luna Pier	Monroe	1
CITY	Muskegon	Muskegon	3
CITY	Muskegon Heights	Muskegon	1
CITY	Norton Shores	Muskegon	1
CITY	Grant	Newaygo	1
CITY	Berkley	Oakland	1
CITY	Hazel Park	Oakland	2
CITY	Novi	Oakland	1
CITY	Oak Park	Oakland	7
CITY	Pontiac	Oakland	1
CITY	Rochester Hills	Oakland	1
CITY	Royal Oak	Oakland	2
CITY	Southfield	Oakland	1
CITY	South Lyon	Oakland	1
CITY	Troy	Oakland	3
CITY	Gaylord	Otsego	2
CITY	Saginaw	Saginaw	7
CITY	Marysville	St. Clair	2
CITY	Portr Huron	St. Clair	5
CITY	Sturgis	St. Joseph	1
CITY	Croswell	Sanilac	2

CITY	Gobles	Van Buren	1
CITY	Hartford	Van Buren	1
CITY	Chelsea	Washtenaw	1
CITY	Saline	Washtenaw	1
CITY	Dearborn	Wayne	1
CITY	Detroit	Wayne	7
CITY	Flat Rock	Wayne	1
CITY	Garden City	Wayne	1
CITY	Grosse Pointe	Wayne	1
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Grosse Pointe Shores City of the Village	Wayne	1
CITY	Grosse Pointe Woods	Wayne	1
CITY	Harper Woods	Wayne	1
CITY	Highland Park	Wayne	1
CITY	Inkster	Wayne	1
CITY	Lincoln Park	Wayne	1
CITY	Melvindale	Wayne	1
CITY	River Rouge	Wayne	1
CITY	Riverview	Wayne	2
CITY	Romulus	Wayne	1
CITY	Southgate	Wayne	1
CITY	Trenton	Wayne	2
CITY	Wayne	Wayne	1
CITY	Westland	Wayne	2
CITY	Wyandotte	Wayne	1
TOTAL CITIES	93		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Central Lake	Antrim	1
VILLAGE	Turner	Arenac	1
VILLAGE	Twining	Arenac	1
VILLAGE	Baraga	Baraga	1
VILLAGE	Elberta	Benzie	1
VILLAGE	Cassopolis	Cass	1
VILLAGE	DeTour	Chippewa	2
VILLAGE	Breckenridge	Gratiot	2
VILLAGE	Elkton	Huron	1
VILLAGE	Owendale	Huron	1
VILLAGE	Pigeon	Huron	1
VILLAGE	Pewamo	Ionia	2
VILLAGE	Alpha	Iron	1
VILLAGE	Brooklyn	Jackson	3
VILLAGE	Kalkaska	Kalkaska	1
VILLAGE	Blissfield	Lenawee	1
VILLAGE	Romeo	Macomb	3
VILLAGE	Holly	Oakland	1
VILLAGE	Minden City	Sanilac	1
VILLAGE	Port Sanilac	Sanilac	1
VILLAGE	Gagetown	Tuscola	1
VILLAGE	Lawton	Van Buren	1
TOTAL VILLAGES	22		
LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Alger County Transit Authority - ALTRAN	Alger	1
OTHER	Community Mental Health Authority of Clinton, Eaton andn Ingham Counties	Clinton	1

OTHER	Southern Clinton County Municipal Utilities Authority	Clinton	1
OTHER	Delta Solid Waste Management Authority	Delta	1
OTHER	Genesee Health System	Genesee	1
OTHER	Lenawee County Drain Commission	Lenawee	3
OTHER	Howell Area Parks and Recreation Authority	Livingston	1
OTHER	Pathways	Marquette	1
OTHER	Fremont Community Recreational Authority	Newaygo	1
OTHER	Walkerville Area Fire and Rescue Department	Oceana	1
OTHER	Saginaw County Community Mental Health	Saginaw	1
OTHER	St. Clair-Port Huron Joint Building Authority	St. Clair	1
OTHER	Washtenaw County Road Commission	Washtenaw	1
OTHER	Downriver Community Conference	Wayne	1
OTHER	Great Lakes Water Authority	Wayne	2
TOTAL OTHER	15		
TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS		211	

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2017**  
**Annual Local Unit Fiscal Report (F65)**

**Filing Status: NOT FILED**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
City	Beaverton	Gladwin - 26	12/31/2017
<b>TOTAL CITIES</b>	<b>1</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
Township	Allen	Hillsdale - 30	9/30/2017
Township	Antrim	Shiawassee - 78	9/30/2017
Township	Bay Mills	Chippewa - 17	9/30/2017
Township	Bunker Hill	Ingham - 33	9/30/2017
Township	Caledonia	Shiawassee - 78	6/30/2018
Township	Cedarville	Menominee - 55	9/30/2017
Township	Denver	Newaygo - 62	9/30/2017
Township	Grant	Mason - 53	9/30/2017
Township	Ironwood Charter	Gogebic - 27	6/30/2018
Township	Maple Ridge	Delta - 21	9/30/2017
Township	Midland Charter	Midland - 56	6/30/2018
Township	Mueller	Schoolcraft - 77	9/30/2017
Township	Nahma	Delta - 21	9/30/2017
Township	Nester	Roscommon - 72	9/30/2017
Township	Venice	Shiawassee - 78	9/30/2017
Township	Warren	Midland - 56	9/30/2017
Township	Weare	Oceana - 64	9/30/2017
<b>TOTAL TOWNSHIPS</b>	<b>17</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
Village	Carney	Menominee - 55	12/31/2017
Village	Eagle	Clinton - 19	9/30/2017
Village	Hersey	Osceola - 67	6/30/2018
Village	Marion	Osceola - 67	8/31/2017
Village	Newberry	Luce - 48	6/30/2018
Village	Pierson	Montcalm - 59	9/30/2017
Village	Turner	Arenac - 6	6/30/2018
Village	Webberville	Ingham - 33	9/30/2017
<b>TOTAL VILLAGES</b>	<b>8</b>		

**TOTAL UNFILED F65s**

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2017**  
**Annual Local Unit Fiscal Report (F65)**

**NOT FILED Status Summary**

<b>STATUS</b>	<b>COUNTIES</b>	<b>TOWNSHIPS</b>	<b>CITIES</b>	<b>VILLAGES</b>	<b>TOTAL PRIMARY UNITS</b>
NOT FILED	0	17	1	8	26