



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: December 15, 2020

TO: Lee Chatfield, Speaker of the House, Michigan House of Representatives
Christine Greig, Democratic Leader, Michigan House of Representatives
Mike Shirkey, Majority Leader, Michigan State Senate
Jim Ananich, Minority Leader, Michigan State Senate

FROM: Heather Frick, Director, Bureau of Local Government and School Services

SUBJECT: Reports to Legislature in Accordance with Public Act 140

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 October 1, 2020, units of local government that were delinquent in filing an audit report during any point in the preceding fiscal year, as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 7 (Audits).
2. As of December 2, 2020, 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 unit 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 October 1, 2019, units of local government that were delinquent in filing an Annual Local Fiscal Report (F65) during any point in the preceding fiscal year, as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 4 (Annual Fiscal Report).

Cc: Rodney Taylor, Division Administrator, Community Engagement and Finance Division
Ken Osborne, Division Administrator, Budget Division, Michigan Department of Treasury
Katherine Kratz, Financial Manager, Budget Division, Michigan Department of Treasury
Aaron Keel, Director, Office of Legislative Affairs

Report No. 1 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Mathias	Alger	9/30/2019
Authority	Hopkins Area Fire Control Board	Allegan	9/30/2019
Authority	Alpena City Housing Commission	Alpena	6/30/2020
Township	Long Rapids	Alpena	9/30/2019
Authority	Antrim County Transportation	Antrim	6/30/2020
Library	Bellaire Public Library	Antrim	6/30/2020
Authority	Arenac Heritage Route Authority	Arenac	6/30/2020
Village	Turner	Arenac	6/30/2020
Township	Baraga	Baraga	9/30/2019
Authority	L'Anse Village Housing Commission	Baraga	9/30/2019
Authority	Delton Fire Department	Barry	9/30/2019
Township	Irving	Barry	9/30/2019
Authority	Bay City Housing Commission	Bay	3/31/2020
Township	Colfax	Benzie	9/30/2019
Library	Galien Township Public Library	Berrien	9/30/2019
Township	Hagar	Berrien	9/30/2019
Library	Lincoln Township Public Library	Berrien	9/30/2019
Library	Niles District Library	Berrien	3/31/2020
Authority	St Joseph City Housing Commission	Berrien	9/30/2019
Library	Branch District Library	Branch	6/30/2020
Township	Quincy	Branch	9/30/2019
Authority	Albion City Housing Commission	Calhoun	3/31/2020
Township	Athens	Calhoun	9/30/2019
Authority	Marshall Area Fire Fighters Ambulance Authority	Calhoun	1/2/2020
Authority	Marcellus Area Emergency Services Association	Cass	6/30/2020
Township	Wayne	Cass	9/30/2019
Authority	East Jordan City Housing Commission	Charlevoix	6/30/2020
Township	Bay Mills	Chippewa	9/30/2019
Township	Bruce	Chippewa	9/30/2019
Township	Sugar Island	Chippewa	9/30/2019
Township	Superior	Chippewa	9/30/2019
Township	Riley	Clinton	9/30/2019
Authority	Southern Clinton County Municipal Utilities Authority	Clinton	6/30/2020
Authority	Grayling Housing Commission	Crawford	9/30/2019
Township	Ensign	Delta	9/30/2019
Township	Escanaba	Delta	9/30/2019
Village	Garden	Delta	8/31/2020
Township	Maple Ridge	Delta	9/30/2019
Authority	Central Landfill Authority	Dickinson	6/30/2020
Authority	North Alert Ems Ambulance Authority	Dickinson	6/30/2020
Township	Waucedah	Dickinson	9/30/2019

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Type Local	Unit Name	County	Due Date
Authority	Barry-Eaton District Health Department	Eaton	3/31/2020
Township	Bellevue	Eaton	9/30/2019
Authority	Bellevue Community Fire Control Board	Eaton	9/30/2019
Township	Benton	Eaton	1/2/2020
City	Eaton Rapids	Eaton	1/2/2020
Township	Hamlin	Eaton	9/30/2019
Township	Oneida Charter	Eaton	6/30/2020
Village	Alanson	Emmet	8/31/2020
Library	Alanson Area Public Library	Emmet	1/2/2020
Authority	Harbor Springs Area Fire Authority	Emmet	6/30/2020
Authority	Littlefield-Alanson Management Authority	Emmet	6/30/2020
Village	Pellston	Emmet	8/31/2020
Township	Wawatam	Emmet	9/30/2019
Authority	Flint City Housing Commission	Genesee	1/2/2020
Village	Otisville	Genesee	1/2/2020
Township	Marenisco	Gogebic	9/30/2019
Authority	Fife Lake Area Emergency Rescue Authority	Grand Traverse	6/30/2020
Authority	Grand Traverse Fire Department - Rural Division	Grand Traverse	9/30/2019
Authority	Networks Northwest	Grand Traverse	3/31/2020
City	Alma	Gratiot	1/2/2020
Authority	Alma City Housing Commission	Gratiot	6/30/2020
Township	Elba	Gratiot	9/30/2019
Authority	Transit Service Fund Of The City Of Alma	Gratiot	1/2/2020
Township	Allen	Hillsdale	9/30/2019
Township	Camden	Hillsdale	9/30/2019
Village	Camden	Hillsdale	8/31/2020
Township	Fayette	Hillsdale	9/30/2019
Township	Scipio	Hillsdale	9/30/2019
Authority	Hancock City Housing Commission	Houghton	6/30/2020
Authority	Lake Linden Village Housing Commission	Houghton	6/30/2020
Authority	Bad Axe Area Fire Protection Association	Huron	6/30/2020
Authority	Eastern Huron Ambulance Service Association	Huron	6/30/2020
Township	Bunker Hill	Ingham	9/30/2019
Authority	Ingham County Housing Commission	Ingham	3/31/2020
Authority	Michigan County Road Commission Self-Insurance Pool	Ingham	9/30/2019
Authority	Michigan Municipal Liability And Property Pool	Ingham	6/30/2020
Authority	Michigan Transit Pool	Ingham	6/1/2020
Authority	Northeast Ingham Emergency Service Authority	Ingham	6/30/2020
Village	Webberville	Ingham	9/30/2019
Authority	Saranac Village Housing Commission	Ionia	9/30/2019
Authority	B.R.W. Fire Board	Iosco	6/30/2020

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Type Local	Unit Name	County	Due Date
Township	Sherman	Iosco	9/30/2019
Library	Crystal Falls District Community Library	Iron	6/30/2020
Authority	Iron County Housing Commission	Iron	3/31/2020
Authority	Joint Public Building Restoration Admin Board	Iron	6/30/2020
Authority	Windsor Recreation Authority	Iron	6/30/2020
Village	Hanover	Jackson	8/31/2020
Authority	Jackson City Housing Commission	Jackson	9/30/2019
Authority	Wolf Lake Sewer Common Fund	Jackson	6/30/2020
Authority	Galesburg-Charleston Fire Department	Kalamazoo	1/2/2020
Authority	Area Community Service Employment/Training Council	Kent	1/2/2020
Township	Lowell Charter	Kent	9/30/2019
Township	Tyrone	Kent	9/30/2019
Township	Vergennes	Kent	9/30/2019
County	Keweenaw	Keweenaw	6/30/2020
Authority	Addison Fire Department & Emergency Medical Service	Lenawee	9/30/2019
Village	Clayton	Lenawee	9/30/2019
Village	Deerfield	Lenawee	8/31/2020
Township	Dover	Lenawee	9/30/2019
Authority	Luce County Housing Commission	Luce	6/30/2020
Authority	Tahquamenon Area Recreation Authority	Luce	1/2/2020
Authority	Harrison Charter Township Employees Retirement System	Macomb	6/30/2020
Authority	Harrison Charter Township Firemens Pension Fund	Macomb	6/30/2020
Authority	Martha T. Berry Medical Care Facility	Macomb	6/30/2020
Authority	South Macomb Oakland Regional Services Authority	Macomb	1/2/2020
Authority	St Clair Shores City Housing Commission	Macomb	6/30/2020
Authority	Sterling Heights City Housing Commission	Macomb	3/31/2020
Authority	Manistee City Housing Commission	Manistee	6/30/2020
Township	Ewing	Marquette	9/30/2019
Township	Sands	Marquette	9/30/2019
Township	Grant	Mecosta	9/30/2019
Village	Carney	Menominee	1/2/2020
Township	Cedarville	Menominee	9/30/2019
Township	Lake	Menominee	1/2/2020
Authority	Menominee City Housing Commission	Menominee	9/30/2019
Township	Meyer	Menominee	9/30/2019
Township	Stephenson	Menominee	9/30/2019
Authority	Coleman Area Fire Protection Board	Midland	1/2/2020
Authority	Midland County Economic Development Corporation	Midland	6/30/2020
Township	Warren	Midland	9/30/2019
Authority	District Health Department No. 10 - White Cloud	Missaukee	3/31/2020
Township	Bedford	Monroe	1/2/2020

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Authority	Frenchtown Charter Township Resort District Authority	Monroe	6/30/2020
Authority	Lakeview District Fire Department	Montcalm	8/31/2020
Township	Montcalm	Montcalm	9/30/2019
Authority	Montcalm County Housing Commission	Montcalm	6/30/2020
Village	Pierson	Montcalm	9/30/2019
Authority	Montmorency-Oscoda-Alpena Solid Waste Management Authority	Montmorency	6/30/2020
Authority	Muskegon Heights City Housing Commission	Muskegon	9/30/2019
Authority	Muskegon Housing Commission	Muskegon	3/31/2020
Township	Big Prairie	Newaygo	9/30/2019
Authority	Big Prairie-Everett Cemetery	Newaygo	9/30/2019
Township	Garfield	Newaygo	9/30/2019
Township	Goodwell	Newaygo	9/30/2019
Township	Merrill	Newaygo	9/30/2019
Township	Monroe	Newaygo	9/30/2019
Township	Norwich	Newaygo	9/30/2019
Township	Sheridan Charter	Newaygo	6/30/2020
Authority	White Cloud Area Fire Joint Building Authority	Newaygo	6/30/2020
Township	Wilcox	Newaygo	9/30/2019
Authority	Ferndale City Housing Commission	Oakland	6/30/2020
Village	Leonard	Oakland	8/31/2020
Authority	Oakland Community Health Network	Oakland	3/31/2020
Authority	Orion Community Cable Communications Commission	Oakland	6/30/2020
Authority	Pontiac City Housing Commission	Oakland	9/30/2019
Library	White Lake Township Public Library	Oakland	6/30/2020
Village	Hesperia	Oceana	9/30/2019
Authority	Hesperia Area Fire Authority	Oceana	9/30/2019
Authority	Shelby-Benona Fire Department	Oceana	6/30/2020
Authority	Walkerville Area Fire And Rescue Department	Oceana	8/31/2020
Township	Horton	Ogemaw	9/30/2019
Township	Bohemia	Ontonagon	9/30/2019
Village	Ontonagon	Ontonagon	9/30/2019
Authority	Evert City Housing Commission	Osceola	6/30/2020
Authority	Elmira-Warner Fire Authority	Otsego	6/30/2020
Road Commission	Otsego County Road Commission	Otsego	6/30/2020
Township	Wright	Ottawa	9/30/2019
Authority	Onaway Area Fire Department	Presque Isle	9/30/2019
Township	Au Sable	Roscommon	9/30/2019
Township	Nester	Roscommon	9/30/2019
Authority	Roscommon Metropolitan Recreation Authority	Roscommon	6/30/2020
Township	Blumfield	Saginaw	9/30/2019
Authority	Saginaw City Housing Commission	Saginaw	1/2/2020

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Authority	Tri-Township Fire Dist/Swan Creek/St Charles/Brant Township	Saginaw	6/30/2020
Authority	St Clair City Housing Commission	Saint Clair	1/2/2020
Village	Burr Oak	Saint Joseph	9/30/2019
Township	Constantine	Saint Joseph	9/30/2019
Authority	Fabius Park Township Fire Department	Saint Joseph	9/30/2019
Township	Fawn River	Saint Joseph	9/30/2019
Township	Flowerfield	Saint Joseph	9/30/2019
Township	Lockport	Saint Joseph	1/2/2020
Authority	Sturgis City Housing Commission	Saint Joseph	3/31/2020
Authority	White Pigeon Sanitary System	Saint Joseph	6/30/2020
Township	Caledonia	Shiawassee	6/30/2020
Authority	Southwest Shiawassee Emergency Services Alliance	Shiawassee	6/30/2020
Township	Venice	Shiawassee	9/30/2019
City	Bangor	Van Buren	1/2/2020
Authority	Gobles/Pine Grove Fire Administrative Board	Van Buren	9/30/2019
Authority	Hartford Fire Board	Van Buren	1/2/2020
Authority	Paw Paw Village Housing Commission Authority	Van Buren	6/30/2020
Township	Porter	Van Buren	1/2/2020
Authority	South Haven City Housing Commission	Van Buren	1/2/2020
Authority	Van Buren County Public Transit Authority	Van Buren	3/31/2020
Authority	Chelsea Area Construction Agency	Washtenaw	8/31/2020
Township	Freedom	Washtenaw	9/30/2019
Township	Manchester	Washtenaw	1/2/2020
City	Milan	Washtenaw	1/2/2020
Authority	Washtenaw County Community Mental Health	Washtenaw	3/31/2020
Authority	Ypsilanti City Housing Commission	Washtenaw	6/30/2020
Authority	Detroit Wayne County Health Authority	Wayne	3/31/2020
Authority	Detroit Wayne Mental Health Authority	Wayne	3/31/2020
Authority	Ecorse City Housing Commission	Wayne	1/2/2020
Authority	Hamtramck City Housing Commission	Wayne	6/30/2020
Authority	Highland Park Housing Commission	Wayne	3/31/2020
City	Inkster	Wayne	1/2/2020
Authority	Inkster City Housing Commission	Wayne	6/30/2020
Authority	Lincoln Park City Housing Commission	Wayne	9/30/2019
Authority	Livonia City Housing Commission	Wayne	6/30/2020
Authority	Michigan Municipal Risk Management Authority	Wayne	1/2/2020
Authority	River Rouge City Housing Commission	Wayne	1/2/2020
Authority	Rockwood City Housing Commission	Wayne	9/30/2019
Authority	Romulus City Housing Commission	Wayne	6/30/2020
Authority	Taylor City Housing Commission	Wayne	9/30/2019
Authority	Wayne County Zoological Authority	Wayne	6/30/2020

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
General Fund - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
CITY	Muskegon Heights	Muskegon	-\$79,217.00
TOTAL CITIES	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
TOWNSHIP	Pleasant Plains Township	Lake	-\$75,331.00
TOTAL TOWNSHIPS	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Elberta	Benzie	-\$337,606.00
VILLAGE	Owendale	Huron	-\$150,039.00
VILLAGE	Webberville	Ingham	-\$18,522.00
VILLAGE	Alpha	Iron	-\$44,885.00
VILLAGE	Pierson	Montcalm	-\$74,774.00
VILLAGE	Ontonagon	Ontonagon	-\$29,263.00
VILLAGE	Burr Oak	Saint Joseph	-\$10,758.00
TOTAL VILLAGES	7		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	Cedar Area Fire and Rescue	Leelanau	-\$82,222.00
OTHER	Fremont Community Recreational Authority	Newaygo	-\$29,812.00
OTHER	Michigan Works! Southeast	Hillsdale	-\$259,422.00
OTHER	Hillsdale County Road Commission	Hillsdale	-\$233,348.00
TOTAL OTHER	4		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
COUNTY	Bay	Bay	1
COUNTY	Calhoun	Calhoun	1
COUNTY	Cheboygan	Cheboygan	1
COUNTY	Clare	Clare	1
COUNTY	Crawford	Crawford	1
COUNTY	Dickinson	Dickinson	1
COUNTY	Eaton	Eaton	1
COUNTY	Emmet	Emmet	1
COUNTY	Genesee	Genesee	4
COUNTY	Gogebic	Gogebic	1
COUNTY	Grand Traverse	Grand Traverse	2
COUNTY	Houghton	Houghton	2
COUNTY	Ingham	Ingham	8
COUNTY	Iosco	Iosco	4
COUNTY	Iron	Iron	1
COUNTY	Kalamazoo	Kalamazoo	1
COUNTY	Kalkaska	Kalkaska	1
COUNTY	Lapeer	Lapeer	1
COUNTY	Lenawee	Lenawee	2
COUNTY	Livingston	Livingston	4
COUNTY	Macomb	Macomb	8
COUNTY	Manistee	Manistee	3
COUNTY	Marquette	Marquette	2
COUNTY	Missaukee	Missaukee	1
COUNTY	Monroe	Monroe	1
COUNTY	Montcalm	Montcalm	1
COUNTY	Montmorency	Montmorency	1
COUNTY	Muskegon	Muskegon	3
COUNTY	Newaygo	Newaygo	1
COUNTY	Oakland	Oakland	4
COUNTY	Roscommon	Roscommon	3
COUNTY	Schoolcraft	Schoolcraft	1
COUNTY	Tuscola	Tuscola	2
COUNTY	Washtenaw	Washtenaw	1
COUNTY	Wayne	Wayne	7
TOTAL COUNTIES	35		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Allegan Township	Allegan	2
TOWNSHIP	Standish Township	Arenac	1
TOWNSHIP	Prairieville Township	Barry	2
TOWNSHIP	Covington Township	Baraga	1
TOWNSHIP	Bainbridge Township	Berrien	1
TOWNSHIP	Benton Charter Township	Berrien	1
TOWNSHIP	Niles Charter Township	Berrien	1
TOWNSHIP	Oronoko Charter Township	Berrien	1
TOWNSHIP	Melrose Township	Charlevoix	1
TOWNSHIP	St James Township	Charlevoix	2
TOWNSHIP	Kinross Charter Township	Chippewa	1
TOWNSHIP	Bingham Township	Clinton	1
TOWNSHIP	Argentine Township	Genesee	2
TOWNSHIP	Atlas Township	Genesee	1
TOWNSHIP	Flint Charter Township	Genesee	3
TOWNSHIP	Mt. Morris Charter Township	Genesee	1
TOWNSHIP	Thetford Township	Genesee	1
TOWNSHIP	Alaiedon Township	Ingham	1
TOWNSHIP	Lansing Charter Township	Ingham	1
TOWNSHIP	Meridian Charter Township	Ingham	1
TOWNSHIP	Stambach Township	Iron	1
TOWNSHIP	Pleasant Plains Township	Lake	1
TOWNSHIP	Green Oak Charter Township	Livingston	4
TOWNSHIP	Hartland Township	Livingston	1
TOWNSHIP	Putnam Township	Livingston	1
TOWNSHIP	Tyrone Township	Livingston	1
TOWNSHIP	Pentland Township	Luce	1
TOWNSHIP	Bruce Township	Macomb	2
TOWNSHIP	Harrison Charter Township	Macomb	3
TOWNSHIP	Negaunee Township	Marquette	1
TOWNSHIP	Green Charter Township	Mecosta	1
TOWNSHIP	Larkin Charter Township	Midland	2
TOWNSHIP	Homer Township	Midland	1
TOWNSHIP	Forest Township	Missaukee	1
TOWNSHIP	Bedford Township	Monroe	9
TOWNSHIP	Cedar Creek Township	Muskegon	1
TOWNSHIP	Muskegon Charter Township	Muskegon	2
TOWNSHIP	Brooks Township	Newaygo	1
TOWNSHIP	Croton Township	Newaygo	2

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Independence Charter Township	Oakland	1
TOWNSHIP	Orion Charter Township	Oakland	3
TOWNSHIP	Crockery Township	Ottawa	1
TOWNSHIP	Lake Township	Roscommon	1
TOWNSHIP	Bridgeport Charter Township	Saginaw	1
TOWNSHIP	Carrollton Township	Saginaw	1
TOWNSHIP	China Charter Township	Saint Clair	1
TOWNSHIP	Ellington Township	Tuscola	1
TOWNSHIP	Brownstown Charter Township	Wayne	1
TOWNSHIP	Grosse Ile Township	Wayne	1
TOWNSHIP	Plymouth Charter Township	Wayne	1
TOWNSHIP	Redford Charter Township	Wayne	5
TOWNSHIP	Sumpter Township	Wayne	1
TOWNSHIP	Van Buren Charter Township	Wayne	1
TOWNSHIP	Clam Lake Township	Wexford	1
TOTAL TOWNSHIPS	54		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Munising	Alger	2
CITY	Hastings	Barry	2
CITY	Bay City	Bay	2
CITY	Essexville	Bay	1
CITY	Frankfort	Benzie	1
CITY	Bridgman	Berrien	1
CITY	Coldwater	Branch	2
CITY	Battle Creek	Calhoun	5
CITY	Marshall	Calhoun	4
CITY	Charlevoix	Charlevoix	2
CITY	East Jordan	Charlevoix	1
CITY	Cheboygan	Cheboygan	1
CITY	Harrison	Clare	1
CITY	St. Johns	Clinton	2
CITY	Escanaba	Delta	4
CITY	Grand Ledge	Eaton	1
CITY	Burton	Genesee	1
CITY	Davison	Genesee	1
CITY	Flint	Genesee	3
CITY	Flushing	Genesee	2
CITY	Grand Blanc	Genesee	1
CITY	Beaverton	Gladwin	3
CITY	Gladwin	Gladwin	1
CITY	Ironwood	Gogebic	1
CITY	Wakefield	Gogebic	1
CITY	Traverse City	Grand Traverse	1
CITY	Alma	Gratiot	3
CITY	East Lansing	Ingham	1
CITY	Lansing	Ingham	5
CITY	Williamston	Ingham	1
CITY	Ionia	Ionia	1
CITY	Portland	Ionia	2
CITY	Crystal Falls	Iron	2
CITY	Jackson	Jackson	1
CITY	Grand Rapids	Kent	2
CITY	Brighton	Livingston	1
CITY	Howell	Livingston	1
CITY	St Clair Shores	Macomb	1
CITY	Center Line	Macomb	1

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Eastpointe	Macomb	3
CITY	Fraser	Macomb	1
CITY	Utica	Macomb	1
CITY	Ishpeming	Marquette	1
CITY	Marquette	Marquette	3
CITY	Negaunee	Marquette	2
CITY	Ludington	Mason	2
CITY	Stephenson	Menominee	1
CITY	Monroe	Monroe	2
CITY	Muskegon	Muskegon	4
CITY	Muskegon Heights	Muskegon	3
CITY	Norton Shores	Muskegon	1
CITY	White Cloud	Newaygo	1
CITY	Auburn Hills	Oakland	1
CITY	Berkley	Oakland	1
CITY	Novi	Oakland	2
CITY	Oak Park	Oakland	3
CITY	Orchard Lake Village	Oakland	
CITY	Pontiac	Oakland	1
CITY	Royal Oak	Oakland	2
CITY	Southfield	Oakland	1
CITY	Troy	Oakland	2
CITY	Wixom	Oakland	1
CITY	Gaylord	Otsego	3
CITY	Grand Haven	Ottawa	1
CITY	Saginaw	Saginaw	1
CITY	Croswell	Sanilac	2
CITY	City of Manistique	Schoolcraft	2
CITY	Durand	Shiawassee	1
CITY	Owosso	Shiawassee	1
CITY	Marine City	St. Clair	1
CITY	Marysville	St. Clair	1
CITY	St Clair	St. Clair	3
CITY	Sturgis	St. Joseph	1
CITY	Bangor	Van Buren	2
CITY	South Haven	Van Buren	1
CITY	Allen Park	Wayne	1
CITY	Dearborn	Wayne	2
CITY	Dearborn Heights	Wayne	1

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Detroit	Wayne	6
CITY	Flat Rock	Wayne	1
CITY	Garden City	Wayne	1
CITY	Grosse Pointe	Wayne	1
CITY	Grosse Pointe Farms	Wayne	1
CITY	Grosse Pointe Park	Wayne	1
CITY	Grosse Pointe Woods	Wayne	1
CITY	Harper Woods	Wayne	1
CITY	Highland Park	Wayne	2
CITY	Inkster	Wayne	2
CITY	Melvindale	Wayne	2
CITY	River Rouge	Wayne	2
CITY	Riverview	Wayne	2
CITY	Romulus	Wayne	2
CITY	Southgate	Wayne	2
CITY	Taylor	Wayne	6
CITY	Wayne	Wayne	1
CITY	Wyandotte	Wayne	3
CITY	Cadillac	Wexford	1
CITY	Manton	Wexford	1
TOTAL CITIES	98		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Bellaire	Antrim	1
VILLAGE	Central Lake	Antrim	1
VILLAGE	Elk Rapids	Antrim	1
VILLAGE	Baraga	Baraga	2
VILLAGE	Elberta	Benzie	2
VILLAGE	Eau Claire	Berrien	1
VILLAGE	Eagle	Clinton	1
VILLAGE	Bellevue	Eaton	1
VILLAGE	Breckenridge	Gratiot	2
VILLAGE	South Range	Houghton	1
VILLAGE	Owendale	Huron	1
VILLAGE	Pigeon	Huron	2
VILLAGE	Webberville	Ingham	3
VILLAGE	Hubbardston	Ionia	1
VILLAGE	Muir	Ionia	1
VILLAGE	Pewamo	Ionia	2
VILLAGE	Alpha	Iron	5
VILLAGE	Brooklyn	Jackson	1
VILLAGE	Parma	Jackson	1
VILLAGE	Kalkaska	Kalkaska	1
VILLAGE	Baldwin	Lake	1
VILLAGE	Armada	Macomb	1
VILLAGE	New Haven	Macomb	1
VILLAGE	Romeo	Macomb	1
VILLAGE	Fountain	Mason	1
VILLAGE	Pierson	Montcalm	1
VILLAGE	Pentwater	Oceana	1
VILLAGE	Ontonagon	Ontonagon	3
VILLAGE	Chesaning	Saginaw	2
VILLAGE	Lexington	Sanilac	2
VILLAGE	Port Sanilac	Sanilac	2
VILLAGE	Burr Oak	St. Joseph	2
VILLAGE	Gagetown	Tuscola	1
VILLAGE	Bloomingdale	Van Buren	1
TOTAL VILLAGES	34		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Allegan County Community Mental Health Services Board	Allegan	1
OTHER	Copper Country Community Mental Health Services Board	Baraga	1
OTHER	Barry County Community Mental Health Authority	Barry	1
OTHER	Bay Metropolitan Transportation Authority	Bay	1
OTHER	Boyer City Housing Commission	Charlevoix	1
OTHER	Delta Solid Waste Management Authority	Delta	1
OTHER	Iron Mountain-Kingsford Joint Sewage Authority	Dickinson	1
OTHER	Genesee Health System	Genesee	1
OTHER	Gladwin City Housing Commission	Gladwin	1
OTHER	Gogebic-Iron Wastewater Authority	Gogebic	1
OTHER	Hillsdale County Road Commission	Hillsdale	1
OTHER	Michigan Works! Southeast	Hillsdale	1
OTHER	Capital Area Transportation Authority-CATA	Ingham	1
OTHER	Lansing Housing Commission	Ingham	1
OTHER	Mid-State Health Network	Ingham	1
OTHER	Cedar Area Fire and Rescue	Leelanau	1
OTHER	Lenawee County Drain Commission	Lenawee	2
OTHER	Community Mental Health Services of Livingston County	Livingston	1
OTHER	Lakeshore Regional Entity	Muskegon	1
OTHER	Chain of Lakes Area Utilities Authority	Newaygo	1
OTHER	Fremont Community Recreational Authority	Newaygo	1
OTHER	Southeastern Oakland County Resource Recovery Authority	Oakland	1
OTHER	Saginaw County Community Mental Health Authority	Saginaw	1
OTHER	Hiawatha Community Behavioral Health Authority	Schoolcraft	1

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2019
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Shiawassee County Community Mental Health Authority	Shiawassee	1
OTHER	Community Mental Health Partnership of Southeast Michigan	Washtenaw	1
OTHER	Washtenaw County Road Commission	Washtenaw	1
OTHER	Ypsilanti Community Utilities Authority	Washtenaw	1
OTHER	Ypsilanti District Library	Washtenaw	1
OTHER	Downriver Community Conference Authority	Wayne	4
OTHER	Downriver Mutual Aid (DMAid)	Wayne	1
OTHER	Great Lakes Water Authority	Wayne	1
OTHER	Wayne County Airport Authority	Wayne	2
TOTAL OTHER	33		

TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS	254
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Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Mitchell	Alcona	9/30/2019
Township	Mathias	Alger	9/30/2019
Township	Hopkins	Allegan	9/30/2019
Township	Watson	Allegan	9/30/2019
County	Alpena	Alpena	6/30/2020
Township	Long Rapids	Alpena	9/30/2019
Township	Maple Ridge	Alpena	9/30/2019
Township	Ossineke	Alpena	9/30/2019
Township	Kearney	Antrim	9/30/2019
Township	Star	Antrim	9/30/2019
Township	Turner	Arenac	9/30/2019
Village	Turner	Arenac	6/30/2020
Township	Baraga	Baraga	9/30/2019
Township	Williams Charter	Bay	6/30/2020
Village	Benzonia	Benzie	8/31/2020
Township	Colfax	Benzie	9/30/2019
Township	Gilmore	Benzie	9/30/2019
Village	Honor	Benzie	6/30/2020
Township	Inland	Benzie	9/30/2019
Township	Platte	Benzie	9/30/2019
Township	Bertrand	Berrien	9/30/2019
Village	Eau Claire	Berrien	8/31/2020
Village	Galien	Berrien	8/31/2020
Township	Hagar	Berrien	9/30/2019
Township	Oronoko Charter	Berrien	8/12/2020
Village	Three Oaks	Berrien	3/31/2020
City	Watervliet	Berrien	1/2/2020
Township	Bronson	Branch	9/30/2019
Township	Gilead	Branch	9/30/2019
Township	Kinderhook	Branch	9/30/2019
Township	Quincy	Branch	9/30/2019
Township	Sherwood	Branch	9/30/2019
Village	Sherwood	Branch	9/30/2019
City	Albion	Calhoun	6/30/2020
Township	Athens	Calhoun	9/30/2019
County	Calhoun	Calhoun	6/30/2020
Township	Clarence	Calhoun	9/30/2019
Township	Fredonia	Calhoun	1/2/2020
Township	Tekonsha	Calhoun	9/30/2019
Township	Jefferson	Cass	1/2/2020
Township	Milton	Cass	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Volinia	Cass	9/30/2019
Township	Wayne	Cass	9/30/2019
City	Boyne City	Charlevoix	10/31/2019
Township	Boyne Valley	Charlevoix	9/30/2019
Township	Hayes	Charlevoix	1/2/2020
Township	Hudson	Charlevoix	9/30/2019
Township	Norwood	Charlevoix	1/2/2020
Township	Peaine	Charlevoix	9/30/2019
Township	Wilson	Charlevoix	9/30/2019
Township	Beaugrand	Cheboygan	9/30/2019
Township	Benton	Cheboygan	9/30/2019
Township	Forest	Cheboygan	9/30/2019
Township	Grant	Cheboygan	9/30/2019
Township	Mentor	Cheboygan	9/30/2019
Township	Munro	Cheboygan	9/30/2019
Township	Nunda	Cheboygan	9/30/2019
Township	Waverly	Cheboygan	9/30/2019
Township	Bay Mills	Chippewa	9/30/2019
Township	Bruce	Chippewa	9/30/2019
Township	Chippewa	Chippewa	9/30/2019
Township	Dafter	Chippewa	9/30/2019
Township	Pickford	Chippewa	1/2/2020
Township	Sugar Island	Chippewa	9/30/2019
Township	Superior	Chippewa	9/30/2019
City	City Of Ovid	Clinton	6/30/2020
Township	Dallas	Clinton	9/30/2019
Township	Dewitt Charter	Clinton	6/30/2020
Township	Eagle	Clinton	9/30/2019
Village	Elsie	Clinton	9/30/2019
Township	Essex	Clinton	9/30/2019
Village	Fowler	Clinton	6/30/2020
Township	Olive	Clinton	9/30/2019
Township	Riley	Clinton	9/30/2019
Township	Watertown Charter	Clinton	6/30/2020
Village	Westphalia	Clinton	8/31/2020
County	Crawford	Crawford	3/31/2020
Township	Lovells	Crawford	9/30/2019
Township	Bark River	Delta	9/30/2019
Township	Brampton	Delta	9/30/2019
Township	Escanaba	Delta	9/30/2019
Township	Ford River	Delta	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Village	Garden	Delta	8/31/2020
City	Gladstone	Delta	9/30/2019
Township	Maple Ridge	Delta	9/30/2019
Township	Masonville	Delta	9/30/2019
Township	Breen	Dickinson	9/30/2019
City	Iron Mountain	Dickinson	1/2/2020
Township	Sagola	Dickinson	9/30/2019
Township	Bellevue	Eaton	9/30/2019
Village	Bellevue	Eaton	6/30/2020
Township	Carmel	Eaton	9/30/2019
County	Eaton	Eaton	3/31/2020
City	Eaton Rapids	Eaton	1/2/2020
Township	Walton	Eaton	9/30/2019
Township	Windsor Charter	Eaton	6/30/2020
Village	Pellston	Emmet	8/31/2020
Township	Readmond	Emmet	1/2/2020
Township	Wawatam	Emmet	9/30/2019
City	Flint	Genesee	1/2/2020
Township	Grand Blanc Charter	Genesee	6/30/2020
Township	Mundy Charter	Genesee	6/30/2020
Village	Otisville	Genesee	1/2/2020
Township	Thetford	Genesee	9/30/2019
Township	Grim	Gladwin	9/30/2019
Township	Grout	Gladwin	9/30/2019
Township	Marenisco	Gogebic	9/30/2019
City	Alma	Gratiot	1/2/2020
Village	Ashley	Gratiot	8/31/2020
Township	Bethany	Gratiot	9/30/2019
Township	New Haven	Gratiot	9/30/2019
Township	North Shade	Gratiot	9/30/2019
Township	Seville	Gratiot	9/30/2019
Township	Washington	Gratiot	9/30/2019
Township	Allen	Hillsdale	9/30/2019
Township	Cambria	Hillsdale	9/30/2019
Township	Camden	Hillsdale	9/30/2019
Village	Camden	Hillsdale	8/31/2020
Township	Fayette	Hillsdale	9/30/2019
Township	Scipio	Hillsdale	9/30/2019
Township	Somerset	Hillsdale	1/2/2020
Township	Adams	Houghton	9/30/2019
Village	Calumet	Houghton	8/31/2020

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Calumet Charter	Houghton	6/30/2020
Village	Copper City	Houghton	8/31/2020
Village	Lake Linden	Houghton	1/2/2020
Village	Laurium	Houghton	8/31/2020
Township	Osceola	Houghton	9/30/2019
Township	Stanton	Houghton	9/30/2019
Township	Chandler	Huron	9/30/2019
Township	Fairhaven Township	Huron	9/30/2019
Township	Gore	Huron	9/30/2019
Township	Huron	Huron	9/30/2019
Township	Bunker Hill	Ingham	9/30/2019
County	Ingham	Ingham	6/30/2020
Township	Locke	Ingham	9/30/2019
Village	Stockbridge	Ingham	8/31/2020
Village	Webberville	Ingham	9/30/2019
Township	White Oak	Ingham	9/30/2019
Village	Clarksville	Ionia	8/31/2020
Township	Ionia	Ionia	9/30/2019
Village	Lake Odessa	Ionia	8/31/2020
Township	North Plains	Ionia	9/30/2019
Township	Ronald	Ionia	9/30/2019
Township	Baldwin	Iosco	9/30/2019
Township	Reno	Iosco	9/30/2019
Township	Sherman	Iosco	9/30/2019
Township	Iron River	Iron	9/30/2019
Township	Mansfield	Iron	9/30/2019
Township	Mastodon	Iron	9/30/2019
Township	Lincoln	Isabella	9/30/2019
Township	Rolland	Isabella	9/30/2019
Township	Blackman Charter	Jackson	6/30/2020
Township	Hanover	Jackson	9/30/2019
County	Jackson	Jackson	6/30/2020
Township	Rives	Jackson	9/30/2019
Village	Augusta	Kalamazoo	8/31/2020
Village	Climax	Kalamazoo	9/30/2019
City	Kalamazoo	Kalamazoo	6/30/2020
Village	Kalkaska	Kalkaska	8/31/2020
Village	Sand Lake	Kent	9/30/2019
Township	Tyrone	Kent	9/30/2019
County	Keweenaw	Keweenaw	6/30/2020
Township	Chase	Lake	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Dover	Lake	9/30/2019
Township	Ellsworth	Lake	9/30/2019
County	Lake	Lake	11/22/2019
County	Lake	Lake	6/30/2020
Village	Luther	Lake	8/31/2020
Township	Pinora	Lake	9/30/2019
Township	Burlington	Lapeer	9/30/2019
Township	Burnside	Lapeer	9/30/2019
Village	Columbiaville	Lapeer	8/31/2020
Township	Elmwood Charter	Leelanau	6/30/2020
Village	Empire	Leelanau	8/31/2020
Township	Glen Arbor	Leelanau	9/30/2019
Township	Kasson	Leelanau	9/30/2019
Township	Leelanau	Leelanau	9/30/2019
Village	Clayton	Lenawee	9/30/2019
Village	Deerfield	Lenawee	8/31/2020
County	Lenawee	Lenawee	6/30/2020
Township	Macon	Lenawee	9/30/2019
Village	Fowlerville	Livingston	1/2/2020
Township	Lakefield	Luce	1/2/2020
County	Luce	Luce	6/30/2020
Township	Bois Blanc	Mackinac	9/30/2019
Township	Brevort	Mackinac	9/30/2019
Township	Hudson	Mackinac	9/30/2019
Township	Marquette	Mackinac	9/30/2019
Township	St Ignace	Mackinac	9/30/2019
City	Mount Clemens	Macomb	1/2/2020
Township	Shelby Charter	Macomb	6/30/2020
Township	Bear Lake	Manistee	9/30/2019
Village	Bear Lake	Manistee	8/31/2020
County	Manistee	Manistee	3/31/2020
Township	Marilla	Manistee	1/2/2020
Township	Ewing	Marquette	9/30/2019
Township	Forsyth	Marquette	9/30/2019
County	Marquette	Marquette	6/30/2020
Township	Sands	Marquette	9/30/2019
Township	Turin	Marquette	9/30/2019
Township	Amber	Mason	9/30/2019
Township	Branch	Mason	9/30/2019
Township	Custer	Mason	9/30/2019
Township	Eden	Mason	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Village	Fountain	Mason	1/2/2020
Township	Free Soil	Mason	9/30/2019
Township	Grant	Mason	9/30/2019
Township	Logan	Mason	9/30/2019
Township	Riverton	Mason	9/30/2019
Township	Sheridan	Mason	9/30/2019
Township	Sherman	Mason	9/30/2019
Township	Summit	Mason	9/30/2019
Village	Barryton	Mecosta	8/31/2020
Township	Chippewa	Mecosta	9/30/2019
Township	Colfax	Mecosta	9/30/2019
Township	Deerfield	Mecosta	9/30/2019
Township	Hinton	Mecosta	9/30/2019
Township	Martiny	Mecosta	9/30/2019
Village	Mecosta	Mecosta	9/30/2019
Township	Millbrook	Mecosta	9/30/2019
Township	Sheridan	Mecosta	9/30/2019
Village	Carney	Menominee	1/2/2020
Township	Cedarville	Menominee	9/30/2019
Township	Daggett	Menominee	9/30/2019
Village	Daggett	Menominee	9/30/2019
Township	Lake	Menominee	1/2/2020
County	Menominee	Menominee	3/31/2020
Township	Meyer	Menominee	9/30/2019
Township	Stephenson	Menominee	9/30/2019
Township	Hope	Midland	1/2/2020
City	Midland	Midland	1/2/2020
Township	Mills	Midland	9/30/2019
Township	Warren	Midland	9/30/2019
Township	Enterprise	Missaukee	9/30/2019
Township	Norwich	Missaukee	9/30/2019
Township	Pioneer	Missaukee	9/30/2019
Township	Bedford	Monroe	1/2/2020
Township	London	Monroe	9/30/2019
Township	Milan	Monroe	9/30/2019
Township	Raisinville	Monroe	1/2/2020
Township	Belvidere	Montcalm	9/30/2019
Township	Eureka Charter	Montcalm	6/30/2020
Township	Ferris	Montcalm	9/30/2019
Township	Maple Valley	Montcalm	9/30/2019
Township	Montcalm	Montcalm	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
County	Montcalm	Montcalm	3/31/2020
Village	Pierson	Montcalm	9/30/2019
Township	Pine	Montcalm	1/2/2020
Township	Sidney	Montcalm	9/30/2019
Township	Briley	Montmorency	9/30/2019
Township	Hillman	Montmorency	9/30/2019
Township	Loud	Montmorency	9/30/2019
Township	Blue Lake	Muskegon	9/30/2019
County	Muskegon	Muskegon	3/31/2020
Township	White River	Muskegon	9/30/2019
Township	Whitehall	Muskegon	9/30/2019
Township	Barton	Newaygo	9/30/2019
Township	Beaver	Newaygo	9/30/2019
Township	Big Prairie	Newaygo	9/30/2019
Township	Ensley	Newaygo	9/30/2019
Township	Garfield	Newaygo	9/30/2019
Township	Goodwell	Newaygo	9/30/2019
Township	Grant	Newaygo	9/30/2019
Township	Lincoln	Newaygo	9/30/2019
Township	Merrill	Newaygo	9/30/2019
Township	Monroe	Newaygo	9/30/2019
Township	Norwich	Newaygo	9/30/2019
Township	Sherman	Newaygo	9/30/2019
Township	Troy	Newaygo	9/30/2019
Township	Wilcox	Newaygo	9/30/2019
Township	Addison	Oakland	9/30/2019
City	Clawson	Oakland	1/2/2020
City	Ferndale	Oakland	1/2/2020
Township	Holly	Oakland	1/2/2020
Village	Leonard	Oakland	8/31/2020
Township	Novi	Oakland	9/30/2019
Township	Oxford Charter	Oakland	6/30/2020
City	Rochester	Oakland	1/2/2020
Township	Claybanks	Oceana	9/30/2019
Township	Crystal	Oceana	9/30/2019
Township	Elbridge	Oceana	9/30/2019
Township	Ferry	Oceana	9/30/2019
Township	Leavitt	Oceana	9/30/2019
Township	Newfield	Oceana	9/30/2019
Township	Otto	Oceana	9/30/2019
Township	Shelby	Oceana	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Edwards	Ogemaw	9/30/2019
Township	Horton	Ogemaw	9/30/2019
Township	Bohemia	Ontonagon	9/30/2019
Township	Mcmillan	Ontonagon	9/30/2019
Township	Ontonagon	Ontonagon	9/30/2019
Village	Hersey	Osceola	6/30/2020
Township	Leroy	Osceola	9/30/2019
Township	Orient	Osceola	9/30/2019
Township	Clinton	Oscoda	9/30/2019
Township	Elmer	Oscoda	9/30/2019
Township	Charlton	Otsego	9/30/2019
County	Otsego	Otsego	6/30/2020
Township	Georgetown Charter	Ottawa	6/30/2020
County	Ottawa	Ottawa	3/31/2020
Township	Bearinger	Presque Isle	9/30/2019
City	Onaway	Presque Isle	9/30/2019
Township	Posen	Presque Isle	9/30/2019
Township	Au Sable	Roscommon	9/30/2019
Township	Carrollton	Saginaw	9/30/2019
Village	Chesaning	Saginaw	8/31/2020
County	Saginaw	Saginaw	3/31/2020
Township	Grant	Saint Clair	9/30/2019
Township	Lynn	Saint Clair	9/30/2019
Township	Burr Oak	Saint Joseph	9/30/2019
Village	Burr Oak	Saint Joseph	9/30/2019
Village	Centreville	Saint Joseph	9/30/2019
Township	Constantine	Saint Joseph	9/30/2019
Village	Constantine	Saint Joseph	9/30/2019
Township	Fawn River	Saint Joseph	9/30/2019
Township	Florence	Saint Joseph	9/30/2019
Township	Leonidas	Saint Joseph	1/2/2020
Township	Mendon	Saint Joseph	9/30/2019
City	Sturgis	Saint Joseph	3/31/2020
Village	Deckerville	Sanilac	9/30/2019
Township	Elk	Sanilac	9/30/2019
Village	Melvin	Sanilac	8/31/2020
Township	Germfask	Schoolcraft	9/30/2019
City	Manistique	Schoolcraft	1/2/2020
Township	Mueller	Schoolcraft	9/30/2019
Township	Seney	Schoolcraft	9/30/2019
Township	Thompson	Schoolcraft	9/30/2019

Report No. 3 - Delinquent Audit Reports
DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2020
Audits Not Timely Filed

Type Local	Unit Name	County	Due Date
Township	Antrim	Shiawassee	9/30/2019
Village	Bancroft	Shiawassee	8/31/2020
Township	Caledonia	Shiawassee	6/30/2020
Township	Middlebury	Shiawassee	9/30/2019
Village	Morrice	Shiawassee	8/31/2020
Village	New Lothrop	Shiawassee	8/31/2020
Township	Venice	Shiawassee	9/30/2019
Township	Vernon	Shiawassee	9/30/2019
Township	Woodhull	Shiawassee	9/30/2019
City	Bangor	Van Buren	1/2/2020
Village	Bloomingtondale	Van Buren	8/31/2020
Village	Lawrence	Van Buren	8/31/2020
Township	Porter	Van Buren	1/2/2020
Village	Barton Hills	Washtenaw	9/30/2019
Township	Bridgewater	Washtenaw	9/30/2019
Township	Freedom	Washtenaw	9/30/2019
Township	Manchester	Washtenaw	1/2/2020
City	Milan	Washtenaw	1/2/2020
Township	Ypsilanti Charter	Washtenaw	6/30/2020
Township	Brownstown Charter	Wayne	6/30/2020
City	Dearborn Heights	Wayne	1/2/2020
City	Grosse Pointe Shores City Of The Village Of	Wayne	1/2/2020
City	Inkster	Wayne	1/2/2020
City	Wyandotte	Wayne	3/31/2020
Township	Slagle	Wexford	9/30/2019