



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

DATE: November 30, 2022

TO: Jason Wentworth, Speaker of the House, Michigan House of Representatives
Donna Lasinski, Democratic Leader, Michigan House of Representatives
Mike Shirkey, Majority Leader, Michigan State Senate
Jim Ananich, Minority Leader, Michigan State Senate

FROM: Jessica Thomas, Director, Bureau of Local Government and School Services

SUBJECT: Reports to the 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, 2022, 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 November 3, 2022, 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, 2022, 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: Members of the Michigan Legislature
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

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Type	Unit Name	County	Due Date
Authority	43rd District-Hazel Park	Oakland	12/31/2021
Authority	Addison Fire Department & Emergency Medical Service	Lenawee	9/30/2022
Library	Addison Township Public Library	Oakland	6/30/2022
Authority	Albion City Housing Commission	Calhoun	3/31/2022
Authority	Alcona Park (Curtis Township)	Alcona	6/30/2022
Authority	Algonac City Housing Commission	Saint Clair	12/31/2021
Authority	Alma City Housing Commission	Gratiot	6/30/2022
Authority	Alpena City Housing Commission	Alpena	6/30/2022
Authority	Area Community Service Employment/Training Council	Kent	12/31/2021
Authority	Arenac Opportunities Inc	Arenac	3/31/2022
Township	Arlington Township	Van Buren	9/30/2022
Township	Assyria Township	Barry	9/30/2022
Township	Austin Township	Mecosta	9/30/2022
Authority	B.R.W. Fire Board	Iosco	6/30/2022
Authority	Baldwin Housing Commission	Lake	3/31/2022
Authority	Baldwin Promise Authority	Lake	12/31/2021
Township	Baldwin Township	Delta	9/30/2022
Authority	Bangor City Housing Commission	Van Buren	3/31/2022
Authority	Baraga Village Housing Commission	Baraga	12/31/2021
Township	Bark River Township	Delta	9/30/2022
Authority	Barry County Transit	Barry	3/31/2022
Authority	Bath Charter Township Housing Commission	Clinton	6/30/2022
Authority	Battle Creek City Housing Commission	Calhoun	3/31/2022
Authority	Bay City Housing Commission	Bay	3/31/2022
County	Bay County	Bay	6/30/2022
Township	Bay de Noc Township	Delta	9/30/2022
Township	Bay Mills Township	Chippewa	9/30/2022
Library	Beaver Island District Library	Charlevoix	9/30/2022
Authority	Beaver Island Emergency Services Authority	Charlevoix	9/30/2022
Township	Benton Charter Township	Berrien	6/30/2022
Authority	Benton Harbor City Housing Commission	Berrien	3/31/2022
Authority	Benton Township Housing Commission	Berrien	3/31/2022
Authority	Berrien County Land Bank Fast Track Authority	Berrien	6/30/2022
Authority	Berrien County Public Transportation	Berrien	3/31/2022
Authority	Berrien County Retiree Healthcare Plan	Berrien	6/30/2022
Township	Billings Township	Gladwin	9/30/2022
Township	Boston Township	Ionia	9/30/2022
Library	Branch District Library	Branch	6/30/2022
Township	Brant Township	Saginaw	9/30/2022
Township	Bridgeton Township	Newaygo	9/30/2022
Township	Briley Township	Montmorency	9/30/2022
Authority	Bronson City Housing Commission	Branch	12/31/2021
Township	Broomfield Township	Isabella	9/30/2022
Township	Bunker Hill Township	Ingham	9/30/2022
Township	Burleigh Township	Iosco	9/30/2022
Township	Burt Township	Cheboygan	9/30/2022
Township	Butler Township	Branch	9/30/2022
Authority	Calumet Village Housing Commission	Houghton	12/31/2021
Township	Cambria Township	Hillsdale	9/30/2022
Township	Carp Lake Township	Emmet	9/30/2022

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Authority	Castleton, Maple Grove and Nashville EMS Department	Barry	9/30/2022
Authority	Cedar Lake Improvement Board	Alcona	6/30/2022
Township	Cedarville Township	Menominee	9/30/2022
Authority	Charlevoix City Housing Commission	Charlevoix	9/30/2022
Authority	Charlevoix Township Hospital Finance Authority	Charlevoix	6/30/2022
Authority	Charter Township of Royal Oak Downtown Development Authority	Oakland	6/30/2022
Authority	Chesaning-Brady Fire Administrative Board	Saginaw	9/30/2022
Authority	Chippewa County Health Department	Chippewa	3/31/2022
Authority	Chippewa Martiny Fire Department	Mecosta	9/30/2022
Township	Chippewa Township	Mecosta	9/30/2022
City	City of Buchanan	Berrien	12/31/2021
City	City of Clawson	Oakland	12/31/2021
City	City of Ferndale	Oakland	12/31/2021
City	City of Frankenmuth	Saginaw	12/31/2021
City	City of Fraser	Macomb	12/31/2021
City	City of Harrisville	Alcona	9/30/2022
City	City of Highland Park	Wayne	12/31/2021
City	City of Houghton	Houghton	12/31/2021
City	City of Inkster	Wayne	12/31/2021
City	City of Midland	Midland	12/31/2021
City	City of Muskegon Heights	Muskegon	6/30/2022
City	City of River Rouge	Wayne	12/31/2021
City	City of Ypsilanti	Washtenaw	12/31/2021
Authority	Clinton Township Housing Commission	Macomb	9/30/2022
Township	Colfax Township	Benzie	9/30/2022
Authority	Community Fire Association	Montcalm	10/31/2021
Authority	Community Mental Health Partnership of Southeast Michigan	Washtenaw	3/31/2022
Township	Constantine Township	Saint Joseph	9/30/2022
Authority	Covert Housing Commission	Van Buren	12/31/2021
Township	Cross Village Township	Emmet	9/30/2022
Township	Cumming Township	Ogemaw	9/30/2022
Township	Curtis Township	Alcona	9/30/2022
Library	Curtis Township Library	Alcona	6/30/2022
Township	Daggett Township	Menominee	9/30/2022
Township	Deerfield Township	Lenawee	12/31/2021
County	Delta County	Delta	3/31/2022
Authority	Detroit Wayne County Health Authority	Wayne	3/31/2022
Authority	Detroit/Wayne County Port Authority	Wayne	3/31/2022
County	Dickinson County	Dickinson	6/30/2022
Authority	Dowagiac Housing Commission	Cass	3/31/2022
Authority	East Jordan City Housing Commission	Charlevoix	6/30/2022
Authority	East Tawas Housing Commission	Iosco	6/30/2022
Authority	Eastern Huron Ambulance Service Association	Huron	6/30/2022
Authority	Eastpointe City Housing Commission	Macomb	12/31/2021
Authority	Eaton County Transportation Authority	Eaton	3/31/2022
Township	Edwards Township	Ogemaw	9/30/2022
Authority	Elk Rapids Village Housing Commission	Antrim	3/31/2022
Township	Elm River Township	Houghton	9/30/2022
Authority	Elsie Area Fire Association	Clinton	9/30/2022
Township	Enterprise Township	Missaukee	9/30/2022
Township	Escanaba Township	Delta	9/30/2022
Township	Excelsior Township	Kalkaska	9/30/2022

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Township	Fairplain Township	Montcalm	9/30/2022
Authority	Ferndale City Housing Commission	Oakland	6/30/2022
Authority	Flint City Housing Commission	Genesee	12/31/2021
Township	Ford River Township	Delta	9/30/2022
Township	Free Soil Township	Mason	9/30/2022
Township	Freedom Township	Washtenaw	9/30/2022
Township	Frenchtown Charter Township	Monroe	6/30/2022
Authority	Galesburg-Charleston Fire Department	Kalamazoo	12/31/2021
Township	Garfield Township	Mackinac	9/30/2022
Authority	Genesee Health System	Genesee	3/31/2022
Township	Girard Township	Branch	9/30/2022
Authority	Gogebic County Transit	Gogebic	3/31/2022
Authority	Gogebic Medical Care Facility	Gogebic	6/30/2022
Library	Grand Blanc District Library Commission	Genesee	6/30/2022
Authority	Grand Rapids City Housing Commission	Kent	12/31/2021
Township	Grant Township	Keweenaw	9/30/2022
Township	Grant Township	Mason	9/30/2022
Township	Grant Township	Oceana	9/30/2022
Authority	Greenville City Housing Commission	Montcalm	12/31/2021
Township	Greenwood Township	Wexford	9/30/2022
Authority	Hamtramck City Housing Commission	Wayne	6/30/2022
Authority	Harbor Springs Area Fire Authority	Emmet	6/30/2022
Authority	Harbor Springs Area Sewage Disposal Authority	Emmet	6/30/2022
Authority	Harrisville City Harbor Commission	Alcona	6/30/2022
Authority	Hart Area Fire Administrative Board	Oceana	12/31/2021
Authority	Hart Cemetery Commission	Oceana	6/30/2022
Township	Hart Township	Oceana	9/30/2022
Authority	Hermansville Housing Commission	Menominee	9/30/2022
Authority	Hesperia Area Fire Authority	Oceana	9/30/2022
Library	Hesperia Community Library	Newaygo	12/31/2021
Authority	Highland Park Housing Commission	Wayne	3/31/2022
Library	Highland Township Public Library	Oakland	6/30/2022
Authority	Hillsdale City Housing Commission	Hillsdale	12/31/2021
Township	Hillsdale Township	Hillsdale	9/30/2022
Township	Holly Township	Oakland	12/31/2021
Township	Holmes Township	Menominee	9/30/2022
Township	Home Township	Newaygo	9/30/2022
Township	Hopkins Township	Allegan	9/30/2022
County	Houghton County	Houghton	3/31/2022
Authority	Ingham County Housing Commission	Ingham	3/31/2022
Authority	Inkster City Housing Commission	Wayne	6/30/2022
Authority	Ionia City Housing Commission	Ionia	3/31/2022
County	Ionia County	Ionia	6/30/2022
Township	Ionia Township	Ionia	9/30/2022
Authority	Iron County Housing Commission	Iron	3/31/2022
Authority	Iron County Medical Care Facility	Iron	6/30/2022
Authority	Iron River City Housing Commission	Iron	12/31/2021
Township	Ironwood Charter Township	Gogebic	6/30/2022
Authority	Ironwood City Housing Commission	Gogebic	12/31/2021
Authority	Ishpeming City Housing Commission	Marquette	6/30/2022
Authority	Jackson Area Transportation Authority	Jackson	3/31/2022
Authority	Jackson City Housing Commission	Jackson	9/30/2022

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Township	Jefferson Township	Cass	12/31/2021
Township	Kenockee Township	Saint Clair	9/30/2022
Township	Kinderhook Township	Branch	9/30/2022
Township	Laird Township	Houghton	9/30/2022
Drain District	Lake Area Sewer Authority	Van Buren	12/31/2021
Authority	Lake Linden Village Housing Commission	Houghton	6/30/2022
Township	Lake Township	Menominee	12/31/2021
Authority	Lakeshore Regional Entity	Muskegon	3/31/2022
Authority	Lakeview Cemetery Board	Emmet	6/30/2022
Authority	Lakeview District Fire Department	Montcalm	8/31/2022
Authority	L'Anse Village Housing Commission	Baraga	9/30/2022
Township	Lansing Charter Township	Ingham	6/30/2022
County	Lapeer County	Lapeer	6/30/2022
Township	Lenox Township	Macomb	12/31/2021
Library	Lenox Township Library	Macomb	12/31/2021
Authority	LifeWays-Jackson & Hillsdale Counties	Jackson	3/31/2022
Authority	Lincoln Park City Housing Commission	Wayne	9/30/2022
Library	Lincoln Township Public Library	Berrien	9/30/2022
Authority	Litchfield City Tax Increment Finance Authority	Hillsdale	12/31/2021
Library	Litchfield District Library	Hillsdale	9/30/2022
Township	Litchfield Township	Hillsdale	9/30/2022
Authority	Littlefield-Alanson Management Authority	Emmet	6/30/2022
Authority	Luce County Housing Commission	Luce	6/30/2022
Authority	Luna Pier City Housing Commission	Monroe	12/31/2021
Library	Manchester District Library	Washtenaw	11/30/2021
Township	Manchester Township	Washtenaw	12/31/2021
Authority	Manistee City Housing Commission	Manistee	6/30/2022
Township	Maple Grove Township	Barry	9/30/2022
Township	Maple Ridge Township	Delta	9/30/2022
Township	Marenisco Township	Gogebic	9/30/2022
Township	Marilla Township	Manistee	12/31/2021
Authority	Marquette City Housing Commission	Marquette	3/31/2022
Authority	Marysville City Housing Commission	Saint Clair	12/31/2021
Authority	Mason County Rural Fire Authority	Mason	6/30/2022
Township	Masonville Township	Delta	9/30/2022
Township	Mathias Township	Alger	9/30/2022
Township	McMillan Township	Ontonagon	9/30/2022
Township	Mellen Township	Menominee	9/30/2022
Township	Menominee Township	Menominee	9/30/2022
Library	Merrill District Library	Saginaw	6/30/2022
Township	Meyer Township	Menominee	9/30/2022
Authority	Michigan Works! Southeast	Hillsdale	12/31/2021
Library	Milan Public Library	Washtenaw	12/31/2021
Township	Millbrook Township	Mecosta	9/30/2022
Authority	Millbrook-Rolland Townships Fire Department	Mecosta	9/30/2022
Township	Moffatt Township	Arenac	9/30/2022
Library	Monroe County Library System	Monroe	6/30/2022
Road Commission	Monroe County Road Commission	Monroe	3/31/2022
Township	Monroe Township	Newaygo	9/30/2022
Authority	Montague Fire District	Muskegon	12/31/2021
Township	Mount Morris Charter Township	Genesee	9/30/2022
Authority	Mt Clemens City Housing Commission	Macomb	12/31/2021

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Authority	Munising City Housing Commission	Alger	6/30/2022
Authority	Muskegon Heights City Housing Commission	Muskegon	9/30/2022
Authority	Muskegon Housing Commission	Muskegon	3/31/2022
Township	Nadeau Township	Menominee	9/30/2022
Township	Nahma Township	Delta	9/30/2022
Authority	New Haven Village Housing Commission	Macomb	9/30/2022
Authority	Newaygo Medical Care Facility	Newaygo	6/30/2022
Authority	Niles City Housing Commission	Berrien	6/30/2022
Library	Niles District Library	Berrien	3/31/2022
Township	Noble Township	Branch	9/30/2022
Library	North Adams Community Memorial Library	Hillsdale	12/31/2021
Authority	North Alert EMS Ambulance Authority	Dickinson	6/30/2022
Authority	Northwest Regional Fire Training Center Authority	Grand Traverse	3/31/2022
Township	Norway Township	Dickinson	9/30/2022
Authority	Oakland Community Health Network	Oakland	3/31/2022
Authority	Oakland County Zoological Authority	Oakland	5/31/2022
Township	Ontwa Township	Cass	9/30/2022
Authority	Orion Community Cable Communications Commission	Oakland	6/30/2022
Authority	Ovid-Middlebury Emergency Services Authority	Clinton	6/30/2022
Authority	Paw Paw Village Housing Commission Authority	Van Buren	6/30/2022
Township	Peaine Township	Charlevoix	9/30/2022
Township	Perry Township	Shiawassee	9/30/2022
Authority	Pinconning-Fraser Fire Department	Bay	9/30/2022
Authority	Pinecrest Medical Care Facility	Menominee	6/30/2022
Township	Pinora Township	Lake	9/30/2022
Authority	Pontiac City Housing Commission	Oakland	9/30/2022
Authority	Port Huron City Housing Commission	Saint Clair	12/31/2021
Authority	Potterville City Housing Commission	Eaton	3/31/2022
Authority	Quincy Fire Association	Branch	9/30/2022
Township	Quincy Township	Branch	9/30/2022
Township	Quincy Township	Houghton	9/30/2022
Authority	Rapid River Housing Commission	Delta	12/31/2021
Township	Reading Township	Hillsdale	9/30/2022
Authority	Region 10	Saint Clair	3/31/2022
Authority	Regional Transit Authority for Southeast Michigan	Wayne	3/31/2022
Township	Reno Township	Iosco	9/30/2022
Township	Resort Township	Emmet	9/30/2022
Township	Richland Township	Missaukee	9/30/2022
Township	Richland Township	Ogemaw	9/30/2022
Authority	Richland-Logan Fire Authority	Ogemaw	9/30/2022
Township	Riley Township	Clinton	9/30/2022
Authority	River Rouge City Housing Commission	Wayne	12/31/2021
Township	Rock River Township	Alger	9/30/2022
Authority	Rockwood City Housing Commission	Wayne	9/30/2022
Township	Rolland Township	Isabella	9/30/2022
Authority	Romulus City Housing Commission	Wayne	6/30/2022
Township	Ronald Township	Ionia	9/30/2022
Authority	Roseville City Housing Commission	Macomb	9/30/2022
Authority	Royal Oak Township Housing Commission	Oakland	9/30/2022
Authority	Saginaw City Housing Commission	Saginaw	12/31/2021
Authority	Saginaw County 911 Communications Center Authority	Saginaw	3/31/2022
Authority	Saginaw Transit Authority Regional Services	Saginaw	3/31/2022

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Township	Saline Township	Washtenaw	9/30/2022
Authority	Saranac Village Housing Commission	Ionia	9/30/2022
County	Schoolcraft County	Schoolcraft	3/31/2022
Township	Scio Township	Washtenaw	9/30/2022
Authority	Sebewaing Light and Water Department	Huron	9/30/2022
Authority	Shelby-Benona Fire Department	Oceana	6/30/2022
Authority	Shepherd Tri-Township Fire Department	Isabella	5/31/2022
Township	Sheridan Charter Township	Newaygo	6/30/2022
Township	Sherman Township	Iosco	9/30/2022
Authority	Sims-Whitney Utilities Authority	Arenac	12/31/2021
Authority	Skandia-West Branch Township Water Authority	Marquette	9/30/2022
Authority	South Haven City Housing Commission	Van Buren	12/31/2021
Authority	South Macomb Oakland Regional Services Authority	Macomb	12/31/2021
Township	Southfield Township	Oakland	9/30/2022
Authority	Southwest Michigan Regional Airport Authority	Berrien	12/31/2021
Township	Spalding Township	Menominee	9/30/2022
Authority	St Clair City Housing Commission	Saint Clair	12/31/2021
Authority	St Clair Shores City Housing Commission	Macomb	6/30/2022
Authority	St Joseph City Housing Commission	Berrien	9/30/2022
Township	Stannard Township	Ontonagon	9/30/2022
Township	Star Township	Antrim	9/30/2022
Township	Stephenson Township	Menominee	9/30/2022
Authority	Sterling Area Fire Board	Arenac	6/30/2022
Authority	Sterling Heights City Housing Commission	Macomb	3/31/2022
Authority	Summit Pointe Community Mental Health Authority	Calhoun	3/31/2022
Authority	Sunfield Sebewa & Danby Fire Association District	Eaton	9/30/2022
Authority	Tahquamenon Area Recreation Authority	Luce	12/31/2021
Authority	Taylor City Housing Commission	Wayne	9/30/2022
Township	Thetford Township	Genesee	9/30/2022
Authority	Tri-Township Fire Dist/Swan Creek/St Charles/Brant Township	Saginaw	6/30/2022
Authority	Twin Cities Area Transportation Authority	Berrien	3/31/2022
Township	Tyrone Township	Kent	9/30/2022
Drain District	U.P. State Fair Authority	Delta	3/31/2022
Township	Union Township	Grand Traverse	9/30/2022
County	Van Buren County	Van Buren	3/31/2022
Township	Venice Township	Shiawassee	9/30/2022
Village	Village of Baroda	Berrien	9/30/2022
Village	Village of Burr Oak	Saint Joseph	9/30/2022
Village	Village of Camden	Hillsdale	8/31/2022
Village	Village of Carney	Menominee	12/31/2021
Village	Village of Daggett	Menominee	9/30/2022
Village	Village of Dansville	Ingham	8/31/2022
Village	Village of Dundee	Monroe	8/31/2022
Village	Village of Eagle	Clinton	9/30/2022
Village	Village of Elsie	Clinton	9/30/2022
Village	Village of Freeport	Barry	8/31/2022
Village	Village of Garden	Delta	8/31/2022
Village	Village of Lawrence	Van Buren	8/31/2022
Village	Village of Leonard	Oakland	8/31/2022
Village	Village of Lincoln	Alcona	9/30/2022
Village	Village of Lyons	Ionia	8/31/2022
Village	Village of Northport	Leelanau	8/31/2022

DEPARTMENT OF TREASURY
For Local Unit Audits Delinquent in Fiscal Year 2022
Audit Reports Not Filed Timely

Village	Village of Otisville	Genesee	12/31/2021
Village	Village of Sand Lake	Kent	9/30/2022
Village	Village of Sherwood	Branch	9/30/2022
Village	Village of Stockbridge	Ingham	8/31/2022
Village	Village of Turner	Arenac	6/30/2022
Village	Village of Twining	Arenac	8/31/2022
Village	Village of Waldron	Hillsdale	8/31/2022
Township	Wakefield Township	Gogebic	9/30/2022
Township	Walker Township	Cheboygan	9/30/2022
Authority	Walkerville Area Fire and Rescue Department	Oceana	8/31/2022
Township	Warren Township	Midland	9/30/2022
Authority	Washtenaw Regional Resource Management Authority	Washtenaw	6/30/2022
Township	Watersmeet Township	Gogebic	9/30/2022
Township	Waverly Township	Cheboygan	9/30/2022
Authority	Wayne County Sewage Disposal System	Wayne	3/31/2022
Authority	Wayne Housing Commission	Wayne	6/30/2022
Authority	Westland City Housing Commission	Wayne	12/31/2021
Township	Wheatland Township	Hillsdale	9/30/2022
Authority	White Cloud Area Fire Joint Building Authority	Newaygo	6/30/2022
Authority	White Lake Area Solid Waste Authority	Muskegon	12/31/2021
Township	Windsor Charter Township	Eaton	6/30/2022
Authority	Wolf Lake Sewer Common Fund	Jackson	6/30/2022
Authority	Yates Township Dial-A-Ride	Lake	3/31/2022
Authority	Ypsilanti City Housing Commission	Washtenaw	6/30/2022

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
General Fund - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
CITY	Inkster	Wayne	-\$597,835
TOTAL CITIES	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
TOTAL COUNTIES	0		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
TOWNSHIP	Lansing Charter Township	Ingham	-\$1,666,669
TOWNSHIP	Pleasant Plains Township	Lake	-\$42,171
TOTAL TOWNSHIPS	2		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Alpha	Iron	-\$210
VILLAGE	Dansville	Ingham	-\$6,715
VILLAGE	Elberta	Benzie	-\$219,776
VILLAGE	Ontonagon	Ontonagon	-\$232,346
VILLAGE	Owendale	Huron	-\$209,623
VILLAGE	Pierson	Montcalm	-\$8,933
TOTAL VILLAGES	6		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	Cedar Area Fire and Rescue	Leelanau	-\$20,352
OTHER	Hillsdale County Road Commission	Hillsdale	-\$487,947
OTHER	Michigan Works! Southeast	Hillsdale	-\$355,395
OTHER	Regional Transit Authority for Southeast Michigan	Wayne	-\$817
TOTAL OTHER	4		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
COUNTY	Allegan	Allegan	1
COUNTY	Barry	Barry	1
COUNTY	Bay	Bay	1
COUNTY	Branch	Branch	2
COUNTY	Cass	Cass	1
COUNTY	Cheboygan	Cheboygan	1
COUNTY	Clare	Clare	1
COUNTY	Crawford	Crawford	1
COUNTY	Delta	Delta	2
COUNTY	Dickinson	Dickinson	1
COUNTY	Emmet	Emmet	1
COUNTY	Genesee	Genesee	4
COUNTY	Gogebic	Gogebic	1
COUNTY	Grand Traverse	Grand Traverse	2
COUNTY	Gratiot	Gratiot	3
COUNTY	Houghton	Houghton	1
COUNTY	Huron	Huron	1
COUNTY	Ingham	Ingham	5
COUNTY	Iosco	Iosco	2
COUNTY	Jackson	Jackson	1
COUNTY	Kalkaska	Kalkaska	1
COUNTY	Livingston	Livingston	6
COUNTY	Luce	Luce	1
COUNTY	Mackinac	Mackinac	1
COUNTY	Macomb	Macomb	9
COUNTY	Manistee	Manistee	2
COUNTY	Marquette	Marquette	2
COUNTY	Montcalm	Montcalm	2
COUNTY	Muskegon	Muskegon	4
COUNTY	Oakland	Oakland	6
COUNTY	Oscoda	Oscoda	1
COUNTY	Roscommon	Roscommon	2
COUNTY	Sanilac	Sanilac	1
COUNTY	Tuscola	Tuscola	2
COUNTY	Washtenaw	Washtenaw	1
COUNTY	Wayne	Wayne	6
TOTAL COUNTIES	36		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Ada Township	Kent	1
TOWNSHIP	Allegan Township	Allegan	1
TOWNSHIP	Argentine Township	Genesee	2
TOWNSHIP	Atlas	Genesee	1
TOWNSHIP	Beaverton Township	Gladwin	1
TOWNSHIP	Bedford Township	Monroe	10
TOWNSHIP	Breitung Charter Township	Dickinson	1
TOWNSHIP	Bridgeport Charter Township	Saginaw	2
TOWNSHIP	Brooks Township	Newaygo	1
TOWNSHIP	Bruce Township	Macomb	3
TOWNSHIP	Burt Township	Alger	1
TOWNSHIP	Caseville Township	Huron	1
TOWNSHIP	China Charter Township	St. Clair	1
TOWNSHIP	Clayton Charter Township	Genesee	2
TOWNSHIP	Clinton Charter Township	Macomb	2
TOWNSHIP	Coloma Charter Township	Berrien	1
TOWNSHIP	Commerce Charter Township	Oakland	2
TOWNSHIP	Crockery Township	Ottawa	1
TOWNSHIP	Croton Township	Newaygo	1
TOWNSHIP	East China Charter Township	St. Clair	2
TOWNSHIP	Elmwood Charter Township	Leelanau	1
TOWNSHIP	Flint Charter Township	Genesee	3
TOWNSHIP	Forsyth Township	Marquette	2
TOWNSHIP	Golden Township	Oceana	1
TOWNSHIP	Green Charter Township	Mecosta	1
TOWNSHIP	Green Oak Charter Township	Livingston	2
TOWNSHIP	Grosse Ile Township	Wayne	1
TOWNSHIP	Hampton Charter Township	Bay	1
TOWNSHIP	Harrison Charter Township	Macomb	2
TOWNSHIP	Homer Township	Midland	1
TOWNSHIP	Independence Charter Township	Oakland	1
TOWNSHIP	Lansing Charter Township	Ingham	2
TOWNSHIP	Larkin Charter Township	Midland	1
TOWNSHIP	Melrose Township	Charlevoix	1
TOWNSHIP	Muskegon Charter Township	Muskegon	1
TOWNSHIP	Norwich Township	Newaygo	1
TOWNSHIP	Orion Charter Township	Oakland	2
TOWNSHIP	Peninsula Township	Grand Traverse	2
TOWNSHIP	Pentland Township	Luce	1
TOWNSHIP	Plainfield Township	Iosco	1
TOWNSHIP	Pleasant Plains Township	Lake	1
TOWNSHIP	Pokagon Township	Cass	1
TOWNSHIP	Portage Charter Township	Houghton	1

TOWNSHIP	Redford Charter Township	Wayne	6
TOWNSHIP	Shelby Charter Township	Macomb	1
TOWNSHIP	Silver Creek Township	Cass	1
TOWNSHIP	Standish Township	Arenac	2
TOWNSHIP	Sullivan Township	Muskegon	1
TOWNSHIP	Van Buren Charter Township	Wayne	1
TOTAL TOWNSHIPS	49		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Allen Park	Wayne	1
CITY	Ann Arbor	Washtenaw	2
CITY	Battle Creek	Calhoun	5
CITY	Bay City	Bay	1
CITY	Beaverton	Gladwin	3
CITY	Belleville	Wayne	1
CITY	Berkley	Oakland	1
CITY	Bessemer	Gogebic	1
CITY	Boyne City	Charlevoix	1
CITY	Bridgman	Berrien	1
CITY	Burton	Genesee	1
CITY	Cadillac	Wexford	1
CITY	Charlevoix	Charlevoix	1
CITY	Cheboygan	Cheboygan	2
CITY	Chelsea	Washtenaw	1
CITY	Clawson	Oakland	1
CITY	Coldwater	Branch	1
CITY	Coleman	Midland	2
CITY	Croswell	Sanilac	3
CITY	Davison	Genesee	1
CITY	Dearborn	Wayne	2
CITY	Detroit	Wayne	7
CITY	Durand	Shiawassee	1
CITY	East Jordan	Charlevoix	1
CITY	Eastpointe	Macomb	4
CITY	Eaton Rapids	Eaton	1
CITY	Escanaba	Delta	4
CITY	Flint	Genesee	5
CITY	Flushing	Genesee	1
CITY	Garden City	Wayne	1
CITY	Gaylord	Otsego	3
CITY	Grand Blanc	Genesee	2
CITY	Grand Rapids	Kent	3
CITY	Grayling	Crawford	2
CITY	Grosse Pointe	Wayne	1
CITY	Grosse Pointe Farms	Wayne	1
CITY	Grosse Pointe Park	Wayne	1
CITY	Grosse Pointe Woods	Wayne	2
CITY	Harper Woods	Wayne	1
CITY	Harrison	Clare	1
CITY	Hastings	Barry	1
CITY	Highland Park	Wayne	3

CITY	Houghton	Houghton	1
CITY	Howell	Livingston	3
CITY	Hudson	Lenawee	2
CITY	Inkster	Wayne	3
CITY	Ionia	Ionia	1
CITY	Ishpeming	Marquette	1
CITY	Jackson	Jackson	1
CITY	Kalamazoo	Kalamazoo	2
CITY	Lansing	Ingham	3
CITY	Ludington	Mason	1
CITY	Marine City	St. Clair	1
CITY	Marquette	Marquette	3
CITY	Marshall	Calhoun	2
CITY	Marysville	St. Clair	1
CITY	Melvindale	Wayne	1
CITY	Milan	Washtenaw	1
CITY	Monroe	Monroe	2
CITY	Mount Clemens	Macomb	2
CITY	Munising	Alger	1
CITY	Muskegon	Muskegon	7
CITY	Muskegon Heights	Muskegon	1
CITY	Negaunee	Marquette	2
CITY	Novi	Oakland	2
CITY	Oak Park	Oakland	4
CITY	Owosso	Shiawassee	2
CITY	Parchment	Kalamazoo	1
CITY	Plainwell	Allegan	1
CITY	Pontiac	Oakland	1
CITY	Port Huron	St. Clair	5
CITY	River Rouge	Wayne	1
CITY	Riverview	Wayne	3
CITY	Rochester Hills	Oakland	1
CITY	Rockwood	Wayne	1
CITY	Romulus	Wayne	1
CITY	Roseville	Macomb	1
CITY	Royal Oak	Oakland	3
CITY	South Haven	Van Buren	1
CITY	South Lyon	Oakland	1
CITY	Southgate	Wayne	1
CITY	St Clair	St. Clair	2
CITY	St Clair Shores	Macomb	2
CITY	St. Johns	Clinton	1
CITY	Stephenson	Menominee	1
CITY	Taylor	Wayne	5
CITY	Traverse City	Grand Traverse	1
CITY	Trenton	Wayne	1
CITY	Troy	Oakland	2
CITY	Wakefield	Gogebic	2
CITY	Wayne	Wayne	1

CITY	Westland	Wayne	2
CITY	Woodhaven	Wayne	1
CITY	Wyandotte	Wayne	4
CITY	Yale	St. Clair	1
TOTAL CITIES	95		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
All Funds - Deficit Status

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Alpha	Iron	2
VILLAGE	Armada	Macomb	1
VILLAGE	Baraga	Baraga	2
VILLAGE	Beulah	Benzie	2
VILLAGE	Bloomington	Van Buren	1
VILLAGE	Breckenridge	Gratiot	2
VILLAGE	Burr Oak	St. Joseph	1
VILLAGE	Casnovia	Muskegon	1
VILLAGE	Constantine	St. Joseph	3
VILLAGE	Dansville	Ingham	1
VILLAGE	Eau Claire	Berrien	2
VILLAGE	Elberta	Benzie	1
VILLAGE	Elk Rapids	Antrim	1
VILLAGE	Farwell	Clare	1
VILLAGE	Fountain	Mason	1
VILLAGE	Hubbardston	Ionia	1
VILLAGE	Kalkaska	Kalkaska	2
VILLAGE	Lexington	Sanilac	1
VILLAGE	Mesick	Wexford	1
VILLAGE	New Haven	Macomb	1
VILLAGE	Ontonagon	Ontonagon	3
VILLAGE	Owendale	Huron	1
VILLAGE	Peck	Sanilac	1
VILLAGE	Pierson	Montcalm	1
VILLAGE	Pigeon	Huron	2
VILLAGE	Port Sanilac	Sanilac	1
VILLAGE	Romeo	Macomb	1
VILLAGE	Sebewaing	Huron	2
VILLAGE	St Charles	Saginaw	1
VILLAGE	Union City	Branch	1
TOTAL VILLAGES	30		

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2021
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	Baraga Village-Keweenaw Bay Reservation Wastewater Authority	Baraga	1
OTHER	Barry County Community Mental Health Authority	Barry	1
OTHER	Cedar Area Fire and Rescue	Leelanau	1
OTHER	Central County Transportation Authority	Kalamazoo	1
OTHER	Chain of Lakes Area Utilities Authority	Newaygo	1
OTHER	Charles A Ransom District Library	Allegan	1
OTHER	Community Mental Health Authority of Clinton, Eaton and Ingham Counties	Clinton	1
OTHER	Community Mental Health Services of Livingston County	Livingston	1
OTHER	Copper Country Community Mental Health Services Board	Baraga	1
OTHER	Delta Solid Waste Management Authority	Delta	1
OTHER	Downriver Community Conference Authority	Wayne	3
OTHER	Downriver Mutual Aid (DMAid)	Wayne	1
OTHER	Gladwin City Housing Commission	Gladwin	1
OTHER	Gogebic-Iron Wastewater Authority	Gogebic	1
OTHER	Great Lakes Water Authority	Wayne	1
OTHER	Hiawatha Community Behavioral Health Authority	Schoolcraft	1
OTHER	Hillsdale County Road Commission	Hillsdale	1
OTHER	Iron Mountain-Kingsford Joint Sewage Authority	Dickinson	1
OTHER	Kent County Community Mental Health Authority	Kent	1
OTHER	Lansing Housing Commission	Ingham	1
OTHER	Michigan Works! Southeast	Hillsdale	1
OTHER	Mid-State Health Network	Ingham	1
OTHER	Monroe Community Mental Health Authority	Monroe	1
OTHER	Port Austin Area Sewer and Water Authority	Huron	1
OTHER	Regional Transit Authority for Southeast Michigan	Wayne	1

OTHER	Shiawassee County Community Mental Health Authority	Shiawassee	1
OTHER	Southeastern Oakland County Resource Recovery Authority	Oakland	1
OTHER	Tuscola County Community Mental Health Authority	Tuscola	1
OTHER	Washtenaw County Road Commission	Washtenaw	1
OTHER	Wayne County Airport Authority	Wayne	1
OTHER	Ypsilanti Community Utilities Authority	Washtenaw	1
TOTAL OTHER	32		

TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS	242
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DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Albee Township	Saginaw	9/30/2022
Township	Allen Township	Hillsdale	9/30/2022
Township	Amboy Township	Hillsdale	9/30/2022
Township	Arlington Township	Van Buren	9/30/2022
Township	Assyria Township	Barry	9/30/2022
Township	AuSable Township	Roscommon	9/30/2022
Township	Austin Township	Mecosta	9/30/2022
Township	Baldwin Township	Delta	9/30/2022
Township	Bark River Township	Delta	9/30/2022
Township	Bates Township	Iron	9/30/2022
Township	Bay de Noc Township	Delta	9/30/2022
Township	Bay Mills Township	Chippewa	9/30/2022
Township	Benton Charter Township	Berrien	6/30/2022
Township	Benton Township	Cheboygan	9/30/2022
County	Benzie County	Benzie	3/31/2022
County	Berrien County	Berrien	6/30/2022
Township	Bertrand Township	Berrien	9/30/2022
Township	Bethel Township	Branch	9/30/2022
Township	Billings Township	Gladwin	9/30/2022
Township	Boston Township	Ionia	9/30/2022
Township	Brady Township	Saginaw	9/30/2022
Township	Brant Township	Saginaw	9/30/2022
Township	Brevort Township	Mackinac	9/30/2022
Township	Bridgeton Township	Newaygo	9/30/2022
Township	Briley Township	Montmorency	9/30/2022
Township	Broomfield Township	Isabella	9/30/2022
Township	Bunker Hill Township	Ingham	9/30/2022
Township	Burleigh Township	Iosco	9/30/2022
Township	Burt Township	Cheboygan	9/30/2022
Township	Butler Township	Branch	9/30/2022
Township	Cambria Township	Hillsdale	9/30/2022
Township	Camden Township	Hillsdale	9/30/2022
Township	Carp Lake Township	Ontonagon	9/30/2022
Township	Cedarville Township	Menominee	9/30/2022
Township	Chandler Township	Charlevoix	12/31/2021
Township	Charlevoix Township	Charlevoix	12/31/2021
Township	Chippewa Township	Mecosta	9/30/2022
City	City of Bangor	Van Buren	12/31/2021
City	City of Buchanan	Berrien	12/31/2021
City	City of Clawson	Oakland	12/31/2021
City	City of Eaton Rapids	Eaton	12/31/2021
City	City of Ferndale	Oakland	12/31/2021
City	City of Flushing	Genesee	12/31/2021
City	City of Frankenmuth	Saginaw	12/31/2021
City	City of Fraser	Macomb	12/31/2021
City	City of Grand Blanc	Genesee	11/30/2021

DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

City	City of Grayling	Crawford	12/31/2021
City	City of Harrisville	Alcona	9/30/2022
City	City of Hart	Oceana	12/31/2021
City	City of Highland Park	Wayne	12/31/2021
City	City of Houghton	Houghton	12/31/2021
City	City of Inkster	Wayne	12/31/2021
City	City of Linden	Genesee	12/31/2021
City	City of Manistique	Schoolcraft	12/31/2021
City	City of Muskegon Heights	Muskegon	6/30/2022
City	City of Petoskey	Emmet	6/30/2022
City	City of Plymouth	Wayne	12/31/2021
City	City of Reading	Hillsdale	12/31/2021
City	City of River Rouge	Wayne	12/31/2021
City	City of Stephenson	Menominee	12/31/2021
City	City of Wakefield	Gogebic	12/31/2021
Township	Clarendon Township	Calhoun	9/30/2022
Township	Clearwater Township	Kalkaska	9/30/2022
Township	Coldsprings Township	Kalkaska	9/30/2022
Township	Colfax Township	Benzie	9/30/2022
Township	Constantine Township	Saint Joseph	9/30/2022
Township	Cornell Township	Delta	9/30/2022
Township	Cross Village Township	Emmet	9/30/2022
Township	Cumming Township	Ogemaw	9/30/2022
Township	Curtis Township	Alcona	9/30/2022
Township	Daggett Township	Menominee	9/30/2022
Township	Danby Township	Ionia	9/30/2022
Township	Dayton Township	Newaygo	9/30/2022
Township	Deerfield Township	Isabella	9/30/2022
Township	Deerfield Township	Lenawee	12/31/2021
County	Delta County	Delta	3/31/2022
County	Dickinson County	Dickinson	6/30/2022
Township	Doyle Township	Schoolcraft	9/30/2022
Township	Duplain Township	Clinton	9/30/2022
Township	Edwards Township	Ogemaw	9/30/2022
Township	Elm River Township	Houghton	9/30/2022
Township	Ensign Township	Delta	9/30/2022
Township	Enterprise Township	Missaukee	9/30/2022
Township	Escanaba Township	Delta	9/30/2022
Township	Excelsior Township	Kalkaska	9/30/2022
Township	Fairplain Township	Montcalm	9/30/2022
Township	Faithorn Township	Menominee	9/30/2022
Township	Ford River Township	Delta	9/30/2022
Township	Forest Township	Cheboygan	9/30/2022
Township	Forsyth Township	Marquette	9/30/2022
Township	Fredonia Township	Calhoun	12/31/2021
Township	Free Soil Township	Mason	9/30/2022
Township	Freedom Township	Washtenaw	9/30/2022
Township	Frenchtown Charter Township	Monroe	6/30/2022

DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

Township	Fulton Township	Gratiot	9/30/2022
Township	Garfield Township	Mackinac	9/30/2022
Township	Girard Township	Branch	9/30/2022
Township	Grand Island Township	Alger	9/30/2022
Township	Grant Township	Keweenaw	9/30/2022
Township	Grant Township	Mason	9/30/2022
Township	Grant Township	Mecosta	9/30/2022
Township	Grant Township	Oceana	9/30/2022
Township	Greenland Township	Ontonagon	9/30/2022
Township	Harris Township	Menominee	12/31/2021
Township	Hart Township	Oceana	9/30/2022
Township	Hayes Township	Charlevoix	12/31/2021
Township	Hematite Township	Iron	9/30/2022
Township	Hillsdale Township	Hillsdale	9/30/2022
Township	Holly Township	Oakland	12/31/2021
Township	Holmes Township	Menominee	9/30/2022
Township	Home Township	Newaygo	9/30/2022
Township	Homer Township	Calhoun	9/30/2022
Township	Hopkins Township	Allegan	9/30/2022
Township	Horton Township	Ogemaw	9/30/2022
County	Houghton County	Houghton	3/31/2022
County	Huron County	Huron	6/30/2022
Township	Huron Township	Huron	9/30/2022
County	Ingham County	Ingham	6/30/2022
Township	Ingham Township	Ingham	12/31/2021
Township	Interior Township	Ontonagon	9/30/2022
County	Ionia County	Ionia	6/30/2022
Township	Ionia Township	Ionia	9/30/2022
County	Iron County	Iron	6/30/2022
Township	Ironwood Charter Township	Gogebic	6/30/2022
Township	Jefferson Township	Cass	12/31/2021
Township	Jefferson Township	Hillsdale	9/30/2022
Township	Kenockee Township	Saint Clair	9/30/2022
Township	Kinderhook Township	Branch	9/30/2022
Township	Klacking Township	Ogemaw	9/30/2022
Township	LaGrange Township	Cass	12/31/2021
Township	Laird Township	Houghton	9/30/2022
Township	Lake Township	Menominee	12/31/2021
Township	Lakefield Township	Luce	12/31/2021
Township	Lansing Charter Township	Ingham	6/30/2022
Township	Leavitt Township	Oceana	9/30/2022
Township	Liberty Township	Jackson	12/31/2021
Township	Lilley Township	Newaygo	12/31/2021
Township	Litchfield Township	Hillsdale	9/30/2022
Township	Lockport Township	Saint Joseph	12/31/2021
Township	London Township	Monroe	9/30/2022
Township	Long Rapids Township	Alpena	9/30/2022
Township	Lyon Charter Township	Oakland	6/30/2022

DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

Township	Manchester Township	Washtenaw	12/31/2021
Township	Manistee Township	Manistee	12/31/2021
Township	Maple Grove Township	Barry	9/30/2022
Township	Maple Grove Township	Manistee	12/31/2021
Township	Maple Ridge Township	Delta	9/30/2022
Township	Maple Valley Township	Montcalm	9/30/2022
Township	Marcellus Township	Cass	12/31/2021
Township	Marenisco Township	Gogebic	9/30/2022
Township	Marilla Township	Manistee	12/31/2021
Township	Masonville Township	Delta	9/30/2022
Township	Mathias Township	Alger	9/30/2022
Township	McMillan Township	Ontonagon	9/30/2022
Township	Meade Township	Huron	9/30/2022
Township	Mellen Township	Menominee	9/30/2022
Township	Menominee Township	Menominee	9/30/2022
Township	Merrill Township	Newaygo	9/30/2022
Township	Meyer Township	Menominee	9/30/2022
Township	Millbrook Township	Mecosta	9/30/2022
Township	Moffatt Township	Arenac	9/30/2022
Township	Monroe Township	Newaygo	9/30/2022
Township	Montague Township	Muskegon	12/31/2021
Township	Montcalm Township	Montcalm	9/30/2022
Township	Moscow Township	Hillsdale	9/30/2022
Township	Mount Morris Charter Township	Genesee	9/30/2022
Township	Nadeau Township	Menominee	9/30/2022
Township	Nahma Township	Delta	9/30/2022
Township	Noble Township	Branch	9/30/2022
Township	Norway Township	Dickinson	9/30/2022
County	Oakland County	Oakland	3/31/2022
Township	Olive Township	Clinton	9/30/2022
Township	Onkama Township	Manistee	9/30/2022
Township	Ontwa Township	Cass	9/30/2022
Township	Orange Township	Ionia	9/30/2022
Township	Orleans Township	Ionia	9/30/2022
Township	Otto Township	Oceana	9/30/2022
Township	Owosso Charter Township	Shiawassee	9/30/2022
Township	Oxford Charter Township	Oakland	6/30/2022
Township	Peaine Township	Charlevoix	9/30/2022
Township	Perry Township	Shiawassee	9/30/2022
Township	Pickford Township	Chippewa	12/31/2021
Township	Pinora Township	Lake	9/30/2022
Township	Pleasant Plains Township	Lake	9/30/2022
Township	Prairie Ronde Township	Kalamazoo	9/30/2022
Township	Quincy Township	Branch	9/30/2022
Township	Quincy Township	Houghton	9/30/2022
Township	Reading Township	Hillsdale	9/30/2022
Township	Readmond Township	Emmet	12/31/2021
Township	Reno Township	Iosco	9/30/2022

DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

Township	Richland Township	Missaukee	9/30/2022
Township	Richland Township	Ogemaw	9/30/2022
Township	Riley Township	Clinton	9/30/2022
Township	Rock River Township	Alger	9/30/2022
Township	Rolland Township	Isabella	9/30/2022
Township	Ronald Township	Ionia	9/30/2022
Township	Royal Oak Charter Township	Oakland	6/30/2022
Township	Saline Township	Washtenaw	9/30/2022
Township	Scio Township	Washtenaw	9/30/2022
Township	Scipio Township	Hillsdale	9/30/2022
Township	Sebewa Township	Ionia	9/30/2022
Township	Seney Township	Schoolcraft	9/30/2022
Township	Sharon Township	Washtenaw	12/31/2021
Township	Sheridan Charter Township	Newaygo	6/30/2022
Township	Sheridan Township	Calhoun	9/30/2022
Township	Sherman Township	Iosco	9/30/2022
Township	Sims Township	Arenac	9/30/2022
Township	Southfield Township	Oakland	9/30/2022
Township	Spalding Township	Menominee	9/30/2022
Township	St James Township	Charlevoix	9/30/2022
Township	Stannard Township	Ontonagon	9/30/2022
Township	Star Township	Antrim	9/30/2022
Township	Stephenson Township	Menominee	9/30/2022
Township	Sugar Island Township	Chippewa	9/30/2022
Township	Summerfield Township	Monroe	12/31/2021
Township	Sunfield Township	Eaton	9/30/2022
Township	Thetford Township	Genesee	9/30/2022
Township	Tuscarora Township	Cheboygan	12/31/2021
Township	Tyrone Township	Kent	9/30/2022
Township	Union Township	Grand Traverse	9/30/2022
Township	Venice Township	Shiawassee	9/30/2022
Village	Village of Ashley	Gratiot	8/31/2022
Village	Village of Augusta	Kalamazoo	8/31/2022
Village	Village of Bancroft	Shiawassee	8/31/2022
Village	Village of Baroda	Berrien	9/30/2022
Village	Village of Barryton	Mecosta	8/31/2022
Village	Village of Barton Hills	Washtenaw	9/30/2022
Village	Village of Bloomingdale	Van Buren	8/31/2022
Village	Village of Boyne Falls	Charlevoix	8/31/2022
Village	Village of Buckley	Wexford	8/31/2022
Village	Village of Caledonia	Kent	12/31/2021
Village	Village of Camden	Hillsdale	8/31/2022
Village	Village of Carney	Menominee	12/31/2021
Village	Village of Chesaning	Saginaw	8/31/2022
Village	Village of Daggett	Menominee	9/30/2022
Village	Village of Dansville	Ingham	8/31/2022
Village	Village of Dundee	Monroe	8/31/2022
Village	Village of Eagle	Clinton	9/30/2022

DEPARTMENT OF TREASURY
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2022
F65 Reports Not Filed Timely

Village	Village of Elsie	Clinton	9/30/2022
Village	Village of Gagetown	Tuscola	9/30/2022
Village	Village of Gaines	Genesee	9/30/2022
Village	Village of Garden	Delta	8/31/2022
Village	Village of Goodrich	Genesee	12/31/2021
Village	Village of Grass Lake	Jackson	8/31/2022
Village	Village of Hersey	Osceola	6/30/2022
Village	Village of Holly	Oakland	12/31/2021
Village	Village of Homer	Calhoun	6/30/2022
Village	Village of Hubbardston	Ionia	9/30/2022
Village	Village of Kalkaska	Kalkaska	8/31/2022
Village	Village of Lawrence	Van Buren	8/31/2022
Village	Village of Leonard	Oakland	8/31/2022
Village	Village of Lincoln	Alcona	9/30/2022
Village	Village of Lyons	Ionia	8/31/2022
Village	Village of North Adams	Hillsdale	8/31/2022
Village	Village of Northport	Leelanau	8/31/2022
Village	Village of Onekama	Manistee	8/31/2022
Village	Village of Otisville	Genesee	12/31/2021
Village	Village of Parma	Jackson	8/31/2022
Village	Village of Pierson	Montcalm	9/30/2022
Village	Village of Quincy	Branch	9/30/2022
Village	Village of Romeo	Macomb	12/31/2021
Village	Village of Sand Lake	Kent	9/30/2022
Village	Village of South Range	Houghton	8/31/2022
Village	Village of Stockbridge	Ingham	8/31/2022
Village	Village of Three Oaks	Berrien	3/31/2022
Village	Village of Turner	Arenac	6/30/2022
Village	Village of Twining	Arenac	8/31/2022
Village	Village of Waldron	Hillsdale	8/31/2022
Township	Walker Township	Cheboygan	9/30/2022
Township	Warren Township	Midland	9/30/2022
Township	Watersmeet Township	Gogebic	9/30/2022
Township	Watson Township	Allegan	9/30/2022
Township	Waucedah Township	Dickinson	9/30/2022
Township	Waverly Township	Cheboygan	9/30/2022
Township	Wayne Township	Cass	9/30/2022
Township	Weesaw Township	Berrien	9/30/2022
Township	Wheeler Township	Gratiot	12/31/2021
Township	Wilber Township	Iosco	9/30/2022
Township	Wilcox Township	Newaygo	9/30/2022
Township	Windsor Charter Township	Eaton	6/30/2022
Township	Yates Township	Lake	9/30/2022