



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

**DATE:** November 30, 2021

**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:** 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, 2021, 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 12, 2021, 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, 2021, 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 2021  
Audit Reports Not Filed Timely

Type	Unit Name	County	Due Date
Authority	Harrisville City Water & Sewer Funds	Alcona	6/30/2021
Township	Limestone Township	Alger	9/30/2021
Township	Trowbridge Township	Allegan	9/30/2021
Township	Watson Township	Allegan	9/30/2021
Authority	Hopkins Area Fire Control Board	Allegan	9/30/2021
Library	Dorr Township Library	Allegan	9/30/2021
Authority	Alpena City Housing Commission	Alpena	6/30/2021
Township	Star Township	Antrim	9/30/2021
County	Baraga County	Baraga	3/31/2021
Authority	Bay City Housing Commission	Bay	3/31/2021
Township	Colfax Township	Benzie	9/30/2021
Township	Homestead Township	Benzie	9/30/2021
Authority	Benton Township Housing Commission	Berrien	3/31/2021
Authority	Benton Harbor City Housing Commission	Berrien	3/31/2021
Authority	Berrien County Public Transportation	Berrien	3/31/2021
Library	Niles District Library	Berrien	3/31/2021
Township	Quincy Township	Branch	9/30/2021
Authority	Bronson City Housing Commission	Branch	12/31/2020
Library	Branch District Library	Branch	6/30/2021
Authority	Battle Creek City Housing Commission	Calhoun	3/31/2021
Authority	Summit Pointe Community Mental Health Authority	Calhoun	3/31/2021
Authority	Albion City Housing Commission	Calhoun	3/31/2021
Library	Woodlands Library Cooperative	Calhoun	3/31/2021
Township	Wayne Township	Cass	9/30/2021
Authority	Dowagiac Housing Commission	Cass	3/31/2021
Township	Hayes Township	Charlevoix	12/31/2020
Township	Benton Township	Cheboygan	9/30/2021
Township	Bay Mills Township	Chippewa	9/30/2021
Township	Bruce Township	Chippewa	9/30/2021
Township	Sugar Island Township	Chippewa	9/30/2021
Township	Superior Township	Chippewa	9/30/2021
Authority	Chippewa County Health Department	Chippewa	3/31/2021
Township	Riley Township	Clinton	9/30/2021
Village	Village of Eagle	Clinton	9/30/2021
Authority	Grayling Housing Commission	Crawford	9/30/2021
Township	Bark River Township	Delta	9/30/2021
Township	Ensign Township	Delta	9/30/2021
Township	Escanaba Township	Delta	9/30/2021
Township	Ford River Township	Delta	9/30/2021
Township	Maple Ridge Township	Delta	9/30/2021

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Type	Unit Name	County	Due Date
Village	Village of Garden	Delta	8/31/2021
Authority	U.P. State Fair Authority	Delta	3/31/2021
Authority	Delta Area Transit Authority	Delta	3/31/2021
Authority	Gladstone City Housing Commission	Delta	9/30/2021
Township	Waucedah Township	Dickinson	9/30/2021
Authority	North Alert EMS Ambulance Authority	Dickinson	6/30/2021
Township	Bellevue Township	Eaton	9/30/2021
Township	Pleasantview Township	Emmet	12/31/2020
Township	Readmond Township	Emmet	12/31/2020
City	City of Harbor Springs	Emmet	6/30/2021
Authority	Littlefield-Alanson Management Authority	Emmet	6/30/2021
Authority	North Emmet Emergency Services Authority	Emmet	9/30/2021
Authority	Harbor Springs Area Fire Authority	Emmet	6/30/2021
Authority	Paradise Lake Improvement Board	Emmet	3/31/2021
Library	Alanson Area Public Library	Emmet	12/31/2020
Township	Montrose Charter Township	Genesee	6/30/2021
Township	Mount Morris Charter Township	Genesee	9/30/2021
Village	Village of Gaines	Genesee	9/30/2021
Authority	Flint City Economic Development Corporation	Genesee	12/31/2020
Authority	GLS Region V Planning & Development Commission	Genesee	3/31/2021
Authority	Flint City Housing Commission	Genesee	12/31/2020
Library	Grand Blanc District Library Commission	Genesee	6/30/2021
Township	Marenisco Township	Gogebic	9/30/2021
Township	Watersmeet Township	Gogebic	9/30/2021
Authority	Bessemer Area Sewer Authority	Gogebic	12/31/2020
Authority	Powderhorn Area Utility District	Gogebic	3/31/2021
City	City of Alma	Gratiot	12/31/2020
Authority	Transit Service Fund of the City of Alma	Gratiot	12/31/2020
Township	Allen Township	Hillsdale	9/30/2021
Township	Camden Township	Hillsdale	9/30/2021
Township	Fayette Township	Hillsdale	9/30/2021
Township	Woodbridge Township	Hillsdale	9/30/2021
Village	Village of Camden	Hillsdale	8/31/2021
Authority	Michigan Works! Southeast	Hillsdale	12/31/2020
Library	Jonesville District Library	Hillsdale	6/30/2021
Township	Laird Township	Houghton	9/30/2021
Authority	Lake Linden Village Housing Commission	Houghton	6/30/2021
Authority	Eastern Huron Ambulance Service Association	Huron	6/30/2021
Authority	Huron County Transit Funds	Huron	3/31/2021
Authority	Port Austin Fire Department	Huron	9/30/2021

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Type	Unit Name	County	Due Date
Township	Bunker Hill Township	Ingham	9/30/2021
Village	Village of Dansville	Ingham	8/31/2021
Authority	Capital Region Airport Authority	Ingham	12/31/2020
Authority	Michigan Transit Pool	Ingham	5/31/2021
Township	Boston Township	Ionia	9/30/2021
Township	Orange Township	Ionia	9/30/2021
Village	Village of Hubbardston	Ionia	9/30/2021
Authority	Saranac Village Housing Commission	Ionia	9/30/2021
Township	Sherman Township	Iosco	9/30/2021
Authority	East Tawas Housing Commission	Iosco	6/30/2021
Township	Stambaugh Township	Iron	9/30/2021
Authority	Jackson City Housing Commission	Jackson	9/30/2021
Authority	Wolf Lake Sewer Common Fund	Jackson	6/30/2021
Township	Solon Township	Kent	9/30/2021
Township	Spencer Township	Kent	9/30/2021
Township	Tyrone Township	Kent	9/30/2021
Authority	Area Community Service Employment/Training Council	Kent	12/31/2020
Authority	Rockford City Housing Commission	Kent	9/30/2021
Authority	Kent County Land Bank Authority	Kent	6/30/2021
Township	Burlington Township	Lapeer	9/30/2021
Authority	Lapeer City Housing Commission	Lapeer	12/31/2020
Library	Glen Lake Community Library	Leelanau	6/30/2021
Authority	Addison Fire Department & Emergency Medical Service	Lenawee	9/30/2021
Township	Lakefield Township	Luce	12/31/2020
Authority	Tahquamenon Area Recreation Authority	Luce	12/31/2020
Authority	Clinton Township Housing Commission	Macomb	9/30/2021
Authority	Sterling Heights City Housing Commission	Macomb	3/31/2021
Authority	Eastpointe City Housing Commission	Macomb	12/31/2020
Authority	Mt Clemens City Housing Commission	Macomb	12/31/2020
Authority	Roseville City Housing Commission	Macomb	9/30/2021
Authority	St Clair Shores City Housing Commission	Macomb	6/30/2021
Authority	South Macomb Oakland Regional Services Authority	Macomb	12/31/2020
Township	Marilla Township	Manistee	12/31/2020
Township	Ewing Township	Marquette	9/30/2021
Authority	Marquette City Housing Commission	Marquette	3/31/2021
Authority	Mason County Rural Fire Authority	Mason	6/30/2021
Township	Grant Township	Mecosta	9/30/2021
Township	Hinton Township	Mecosta	9/30/2021
Township	Cedarville Township	Menominee	9/30/2021
Township	Harris Township	Menominee	12/31/2020

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Township	Holmes Township	Menominee	9/30/2021
Township	Lake Township	Menominee	12/31/2020
Township	Meyer Township	Menominee	9/30/2021
Township	Stephenson Township	Menominee	9/30/2021
Authority	Carney-Nadeau Water & Sewer Authority	Menominee	12/31/2020
Authority	Pinecrest Medical Care Facility	Menominee	6/30/2021
Township	Hope Township	Midland	12/31/2020
Township	Warren Township	Midland	9/30/2021
Authority	Monroe Housing Commission	Monroe	3/31/2021
Authority	Monroe Community Mental Health Authority	Monroe	3/31/2021
Authority	Luna Pier City Housing Commission	Monroe	12/31/2020
Township	Montcalm Township	Montcalm	9/30/2021
Township	Pine Township	Montcalm	12/31/2020
Township	Sidney Township	Montcalm	9/30/2021
Authority	Community Fire Association	Montcalm	10/31/2020
Authority	Muskegon Heights City Housing Commission	Muskegon	9/30/2021
Authority	Muskegon Housing Commission	Muskegon	3/31/2021
Township	Monroe Township	Newaygo	9/30/2021
Authority	Chain of Lakes Area Utilities Authority	Newaygo	9/30/2021
Township	Holly Township	Oakland	12/31/2020
Township	Royal Oak Charter Township	Oakland	6/30/2021
Village	Village of Leonard	Oakland	8/31/2021
Authority	Pontiac City Housing Commission	Oakland	9/30/2021
Authority	Orion Community Cable Communications Commission	Oakland	6/30/2021
Authority	Royal Oak Township Housing Commission	Oakland	9/30/2021
Authority	Oakland Community Health Network	Oakland	3/31/2021
Authority	Ferndale City Housing Commission	Oakland	6/30/2021
Authority	Charter Township of Royal Oak Downtown Development Authority	Oakland	6/30/2021
Library	Ferndale Area District Library	Oakland	12/31/2020
Township	Claybanks Township	Oceana	9/30/2021
Authority	Hesperia Area Fire Authority	Oceana	9/30/2021
Authority	Walkerville Area Fire and Rescue Department	Oceana	8/31/2021
Township	Bohemia Township	Ontonagon	9/30/2021
Township	Greenland Township	Ontonagon	9/30/2021
Township	Interior Township	Ontonagon	9/30/2021
Township	Hersey Township	Osceola	12/31/2020
Authority	Reed City Housing Commission	Osceola	12/31/2020
Authority	Evart City Housing Commission	Osceola	6/30/2021
Township	Zilwaukee Township	Saginaw	9/30/2021

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Type	Unit Name	County	Due Date
Authority	Saginaw City Housing Commission	Saginaw	12/31/2020
Authority	Region 10	Saint Clair	3/31/2021
Township	Leonidas Township	Saint Joseph	12/31/2020
Village	Village of Burr Oak	Saint Joseph	9/30/2021
Authority	Tri-Township Fire Association/Sherman/Sturgis/Fawn River	Saint Joseph	9/30/2021
Authority	White Pigeon Sanitary System	Saint Joseph	6/30/2021
Authority	River Country Recreational Authority	Saint Joseph	12/31/2020
Authority	Sanilac Transportation Corporation	Sanilac	3/31/2021
Township	Owosso Charter Township	Shiawassee	9/30/2021
Township	Venice Township	Shiawassee	9/30/2021
Authority	Southwest Shiawassee Emergency Services Alliance	Shiawassee	6/30/2021
Authority	Akron Fairgrove Wastewater System	Tuscola	9/30/2021
Township	Porter Township	Van Buren	12/31/2020
Drain District	Lake Area Sewer Authority	Van Buren	12/31/2020
Authority	South Haven City Housing Commission	Van Buren	12/31/2020
Authority	Gobles/Pine Grove Fire Administrative Board	Van Buren	9/30/2021
Authority	Covert Housing Commission	Van Buren	12/31/2020
Authority	Decatur-Hamilton Joint Fire Department	Van Buren	12/31/2020
Authority	Decatur-Hamilton Quick Response Unit	Van Buren	12/31/2020
Authority	Paw Paw Village Housing Commission Authority	Van Buren	6/30/2021
Authority	Bangor City Housing Commission	Van Buren	3/31/2021
Township	Lodi Township	Washtenaw	9/30/2021
Township	Manchester Township	Washtenaw	12/31/2020
Authority	Washtenaw Area Transportation Study Authority	Washtenaw	12/31/2020
Authority	Washtenaw County Community Mental Health	Washtenaw	3/31/2021
Authority	Chelsea Area Construction Agency	Washtenaw	8/31/2021
Library	Milan Public Library	Washtenaw	12/31/2020
Authority	Detroit/Wayne County Port Authority	Wayne	3/31/2021
Authority	Inkster City Housing Commission	Wayne	6/30/2021
Authority	Rockwood City Housing Commission	Wayne	9/30/2021
Authority	Taylor City Housing Commission	Wayne	9/30/2021
Authority	Lincoln Park City Housing Commission	Wayne	9/30/2021
Authority	Westland City Housing Commission	Wayne	12/31/2020
Authority	River Rouge City Housing Commission	Wayne	12/31/2020
Authority	Ecorse City Housing Commission	Wayne	12/31/2020
Authority	Highland Park Housing Commission	Wayne	3/31/2021
Authority	Hamtramck City Housing Commission	Wayne	6/30/2021
Authority	Detroit Transportation Corporation	Wayne	12/31/2020

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**General Fund - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
CITY	Muskegon Heights	Muskegon	-\$1,139,393
CITY	Inkster	Wayne	-\$697,982
<b>TOTAL CITIES</b>	<b>2</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
TOWNSHIP	Pickford Township	Chippewa	-\$83,642
TOWNSHIP	Pleasant Plains Township	Lake	-\$128,535
TOWNSHIP	Greenleaf Township	Sanilac	-\$73,295
<b>TOTAL TOWNSHIPS</b>	<b>3</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Elberta	Benzie	-\$292,333
VILLAGE	Owendale	Huron	-\$166,886
VILLAGE	Alpha	Iron	-\$49,380
VILLAGE	Pierson	Montcalm	-\$53,844
<b>TOTAL VILLAGES</b>	<b>4</b>		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	Arenac Heritage Route Authority	Arenac	-\$779
OTHER	Hillsdale County Road Commission	Hillsdale	-\$28,112
OTHER	Michigan Works! Southeast	Hillsdale	-\$493,565
OTHER	Cedar Area Fire and Rescue	Leelanau	-\$125,851
OTHER	Evart Area Joint Fire Department	Osceola	-\$2,450
OTHER	Rogers City Area Ambulance Authority	Presue Isle	-\$137,648
OTHER	Regional Transit Authority for Southeast Michigan	Wayne	-\$90
<b>TOTAL OTHER</b>	<b>7</b>		



**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
COUNTY	Barry	Barry	1
COUNTY	Bay	Bay	1
COUNTY	Calhoun	Calhoun	1
COUNTY	Cheboygan	Cheboygan	1
COUNTY	Clare	Clare	3
COUNTY	Crawford	Crawford	1
COUNTY	Dickinson	Dickinson	1
COUNTY	Emmet	Emmet	1
COUNTY	Genesee	Genesee	4
COUNTY	Gogebic	Gogebic	1
COUNTY	Gratiot	Gratiot	4
COUNTY	Grand Traverse	Grand Traverse	3
COUNTY	Houghton	Houghton	1
COUNTY	Ingham	Ingham	8
COUNTY	Iosco	Iosco	2
COUNTY	Kalkaska	Kalkaska	1
COUNTY	Lapeer	Lapeer	2
COUNTY	Livingston	Livingston	3
COUNTY	Macomb	Macomb	12
COUNTY	Manistee	Manistee	2
COUNTY	Marquette	Marquette	2
COUNTY	Missaukee	Missaukee	1
COUNTY	Monroe	Monroe	1
COUNTY	Montcalm	Montcalm	2
COUNTY	Muskegon	Muskegon	4
COUNTY	Newaygo	Newaygo	1
COUNTY	Oakland	Oakland	7
COUNTY	Ontonagon	Ontonagon	2
COUNTY	St Clair	St Clair	1
COUNTY	Tuscola	Tuscola	2
COUNTY	Van Buren	Van Buren	1
COUNTY	Washtenaw	Washtenaw	1
COUNTY	Wayne	Wayne	6
<b>TOTAL COUNTIES</b>	<b>33</b>		



**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Burt Township	Alger	1
TOWNSHIP	Allegan Township	Allegan	2
TOWNSHIP	Milton Township	Antrim	1
TOWNSHIP	Standish Township	Arenac	1
TOWNSHIP	Prairieville Township	Barry	1
TOWNSHIP	Bainbridge Township	Berrien	1
TOWNSHIP	Chikaming Township	Berrien	1
TOWNSHIP	Coloma Charter Township	Berrien	1
TOWNSHIP	Pokagon Township	Cass	1
TOWNSHIP	Silver Creek Township	Cass	1
TOWNSHIP	St James Township	Charlevoix	2
TOWNSHIP	Pickford Township	Chippewa	1
TOWNSHIP	Bingham Township	Clinton	1
TOWNSHIP	Argentine Township	Genesee	2
TOWNSHIP	Flint Charter Township	Genesee	4
TOWNSHIP	Mt. Morris Charter Township	Genesee	1
TOWNSHIP	Peninsula Township	Grand Traverse	2
TOWNSHIP	Sherman Township	Huron	1
TOWNSHIP	Lansing Charter Township	Ingham	1
TOWNSHIP	Pleasant Plains Township	Lake	1
TOWNSHIP	Genoa Charter Township	Livingston	1
TOWNSHIP	Green Oak Charter Township	Livingston	3
TOWNSHIP	Tyrone Township	Livingston	1
TOWNSHIP	Pentland Township	Luce	1
TOWNSHIP	Bruce Township	Macomb	3
TOWNSHIP	Harrison Charter Township	Macomb	2
TOWNSHIP	Shelby Charter Township	Macomb	1
TOWNSHIP	Forsyth Township	Marquette	2
TOWNSHIP	Green Charter Township	Mecosta	1
TOWNSHIP	Homer Township	Midland	1
TOWNSHIP	Lake Township	Missaukee	1
TOWNSHIP	Bedford Township	Monroe	10
TOWNSHIP	Richland Township	Montcalm	1
TOWNSHIP	Briley Township	Montmorency	1
TOWNSHIP	Muskegon Charter Township	Muskegon	2
TOWNSHIP	Brooks Township	Newaygo	1
TOWNSHIP	Croton Township	Newaygo	2
TOWNSHIP	Independence Charter Township	Oakland	1
TOWNSHIP	Orion Charter Township	Oakland	5
TOWNSHIP	Crockery Township	Ottawa	1
TOWNSHIP	Bridgeport Charter Township	Saginaw	2
TOWNSHIP	Greenleaf Township	Sanilac	1

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	China Charter Township	Saint Clair	1
TOWNSHIP	East China Charter Township	Saint Clair	3
TOWNSHIP	Brownstown Charter Township	Wayne	1
TOWNSHIP	Grosse Ile Township	Wayne	1
TOWNSHIP	Redford Charter Township	Wayne	5
<b>TOTAL TOWNSHIPS</b>	<b>48</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Otsego	Allegan	1
CITY	Hastings	Barry	2
CITY	Bay City	Bay	3
CITY	Frankfort	Benzie	1
CITY	Bridgman	Berrien	1
CITY	Coldwater	Branch	2
CITY	Battle Creek	Calhoun	5
CITY	Marshall	Calhoun	2
CITY	Dowagiac	Cass	2
CITY	Boyer City	Charlevoix	1
CITY	Charlevoix	Charlevoix	3
CITY	East Jordan	Charlevoix	3
CITY	Cheboygan	Cheboygan	1
CITY	Clare	Clare	1
CITY	St. Johns	Clinton	1
CITY	Escanaba	Delta	4
CITY	Burton	Genesee	1
CITY	Davison	Genesee	2
CITY	Flint	Genesee	4
CITY	Flushing	Genesee	2
CITY	Grand Blanc	Genesee	2
CITY	Beaverton	Gladwin	5
CITY	Bessemer	Gogebic	1
CITY	Wakefield	Gogebic	1
CITY	Traverse City	Grand Traverse	1
CITY	Alma	Gratiot	2
CITY	Hillsdale	Hillsdale	1
CITY	East Lansing	Ingham	1
CITY	Lansing	Ingham	5
CITY	Portland	Ionia	2
CITY	East Tawas	Iosco	1
CITY	Jackson	Jackson	1
CITY	Grand Rapids	Kent	3
CITY	Walker	Kent	1
CITY	Morenci	Lenawee	1
CITY	Techumseh	Lenawee	2
CITY	Brighton	Livingston	1
CITY	St. Ignace	Mackinac	2
CITY	Eastpointe	Macomb	2
CITY	Fraser	Macomb	1
CITY	Mount Clemens	Macomb	4
CITY	St. Clair Shores	Macomb	1

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Sterling Heights	Macomb	1
CITY	Ishpeming	Marquette	1
CITY	Marquette	Marquette	3
CITY	Negaunee	Marquette	2
CITY	Stephenson	Menominee	1
CITY	Coleman	Midland	1
CITY	Midland	Midland	3
CITY	Monroe	Monroe	3
CITY	Muskegon	Muskegon	5
CITY	Muskegon Heights	Muskegon	2
CITY	Norton Shores	Muskegon	1
CITY	Novi	Oakland	2
CITY	Oak Park	Oakland	4
CITY	Pontiac	Oakland	1
CITY	Royal Oak	Oakland	2
CITY	South Lyon	Oakland	1
CITY	Troy	Oakland	2
CITY	Walled Lake	Oakland	1
CITY	Gaylord	Otsego	3
CITY	Grand Haven	Ottawa	1
CITY	Saginaw	Saginaw	1
CITY	Croswell	Sanilac	2
CITY	Owosso	Shiawassee	1
CITY	Marine City	St. Clair	1
CITY	Marysville	St. Clair	1
CITY	Port Huron	St. Clair	5
CITY	St Clair	St. Clair	3
CITY	Sturgis	St. Joseph	1
CITY	Bangor	Van Buren	1
CITY	Milan	Washtenaw	2
CITY	Allen Park	Wayne	1
CITY	Dearborn	Wayne	2
CITY	Detroit	Wayne	7
CITY	Flat Rock	Wayne	1
CITY	Garden City	Wayne	1
CITY	Grosse Pointe	Wayne	1
CITY	Grosse Pointe Farms	Wayne	1
CITY	Harper Woods	Wayne	1
CITY	Inkster	Wayne	2
CITY	Livonia	Wayne	1
CITY	Melvindale	Wayne	1
CITY	River Rouge	Wayne	2

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Riverview	Wayne	2
CITY	Romulus	Wayne	1
CITY	Southgate	Wayne	1
CITY	Taylor	Wayne	5
CITY	Trenton	Wayne	2
CITY	Wayne	Wayne	2
CITY	Wyandotte	Wayne	4
CITY	Cadillac	Wexford	1
<b>TOTAL CITIES</b>	<b>92</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Central Lake	Antrim	1
VILLAGE	Elk Rapids	Antrim	2
VILLAGE	Baraga	Baraga	2
VILLAGE	Middleville	Barry	1
VILLAGE	Elberta	Benzie	2
VILLAGE	Eau Claire	Berrien	1
VILLAGE	Homer	Calhoun	1
VILLAGE	Elsie	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	2
VILLAGE	Alpha	Iron	1
VILLAGE	Brooklyn	Jackson	1
VILLAGE	Grass Lake	Jackson	2
VILLAGE	Augusta	Kalamazoo	1
VILLAGE	Kalkaska	Kalkaska	1
VILLAGE	Newberry	Luce	2
VILLAGE	Armada	Macomb	1
VILLAGE	New Haven	Macomb	1
VILLAGE	Romeo	Macomb	1
VILLAGE	Dundee	Monroe	2
VILLAGE	Pierson	Montcalm	1
VILLAGE	Pentwater	Oceana	1
VILLAGE	Ontonagon	Ontonagon	3
VILLAGE	Chesaning	Saginaw	2
VILLAGE	Lexington	Sanilac	1
VILLAGE	Minden City	Sanilac	1
VILLAGE	Port Sanilac	Sanilac	2
VILLAGE	Constantine	St. Joseph	1
<b>TOTAL VILLAGES</b>	<b>32</b>		

**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**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	Arenac Heritage Route Authority	Arenac	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	Niles District Library	Berrien	1
OTHER	Delta Solid Waste Management Authority	Delta	1
OTHER	Northpointe Behavioral Healthcare Systems	Dickinson	1
OTHER	Iron Mountain-Kingsford Joint Sewage Authority	Dickinson	1
OTHER	Beecher Metropolitan District	Genesee	2
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	Port Austin Area Sewer and Water Authority	Huron	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	Community Mental Health Services of Livingston County	Livingston	1
OTHER	Lakeshore Regional Entity	Muskegon	1
OTHER	Muskegon Heights City Housing Commission	Muskegon	1
OTHER	Chain of Lakes Area Utilities Authority	Newaygo	1
OTHER	Southeastern Oakland County Resource Recovery Authority	Oakland	1
OTHER	Evart Area Joint Fire District	Osceola	1
OTHER	Northern Michigan Regional Entity	Otsego	1
OTHER	Rogers City Area Ambulance Authority	Presque Isle	1
OTHER	Saginaw County Community Mental Health Authority	Saginaw	1



**DEPARTMENT OF TREASURY**  
**For Local Unit Fiscal Year Ending 2020**  
**All Funds - Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Hiawatha Community Behavioral Health Authority	Schoolcraft	1
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	Authority	Wayne	3
OTHER	Downriver Mutual Aid (DMAid)	Wayne	1
OTHER	Great Lakes Water Authority	Wayne	1
OTHER	Regional Transit Authority for Southeast Michigan	Wayne	1
OTHER	Suburban Mobility Authority for Regional Transportation	Wayne	1
OTHER	Wayne County Airport Authority	Wayne	1
<b>TOTAL OTHER</b>	<b>39</b>		

<b>TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS</b>	<b>244</b>
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Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Curtis Township	Alcona	9/30/2021
City	City of Harrisville	Alcona	9/30/2021
Township	Limestone Township	Alger	9/30/2021
Township	Mathias Township	Alger	9/30/2021
Township	Rock River Township	Alger	9/30/2021
Township	Hopkins Township	Allegan	9/30/2021
Township	Trowbridge Township	Allegan	9/30/2021
Township	Watson Township	Allegan	9/30/2021
Township	Wellington Township	Alpena	9/30/2021
Township	Jordan Township	Antrim	9/30/2021
Township	Star Township	Antrim	9/30/2021
Township	Turner Township	Arenac	9/30/2021
County	Baraga County	Baraga	3/31/2021
Township	Baltimore Township	Barry	9/30/2021
Township	Colfax Township	Benzie	9/30/2021
Township	Homestead Township	Benzie	9/30/2021
Township	Inland Township	Benzie	9/30/2021
Township	Joyfield Township	Benzie	9/30/2021
Township	Platte Township	Benzie	9/30/2021
City	City of Frankfort	Benzie	12/31/2020
Village	Village of Baroda	Berrien	9/30/2021
Township	Bronson Township	Branch	9/30/2021
Township	Butler Township	Branch	9/30/2021
Township	Kinderhook Township	Branch	9/30/2021
Township	Ovid Township	Branch	9/30/2021
Township	Quincy Township	Branch	9/30/2021
Township	Sherwood Township	Branch	9/30/2021
Village	Village of Sherwood	Branch	9/30/2021
Township	Athens Township	Calhoun	9/30/2021
Township	Fredonia Township	Calhoun	12/31/2020
Township	Sheridan Township	Calhoun	9/30/2021
Township	Jefferson Township	Cass	12/31/2020
Township	Volinia Township	Cass	9/30/2021
Township	Wayne Township	Cass	9/30/2021
County	Charlevoix County	Charlevoix	3/31/2021
Township	Bay Township	Charlevoix	9/30/2021
Township	Evangeline Township	Charlevoix	9/30/2021
Township	Hayes Township	Charlevoix	12/31/2020
Township	Hudson Township	Charlevoix	9/30/2021

Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Marion Township	Charlevoix	12/31/2020
Township	Beaugrand Township	Cheboygan	9/30/2021
Township	Benton Township	Cheboygan	9/30/2021
Township	Grant Township	Cheboygan	9/30/2021
Township	Inverness Township	Cheboygan	9/30/2021
Township	Mentor Township	Cheboygan	9/30/2021
Township	Munro Township	Cheboygan	9/30/2021
Township	Waverly Township	Cheboygan	9/30/2021
Township	Bay Mills Township	Chippewa	9/30/2021
Township	Bruce Township	Chippewa	9/30/2021
Township	Chippewa Township	Chippewa	9/30/2021
Township	Dafter Township	Chippewa	9/30/2021
Township	Raber Township	Chippewa	9/30/2021
Township	Sugar Island Township	Chippewa	9/30/2021
Township	Superior Township	Chippewa	9/30/2021
Township	Trout Lake Township	Chippewa	12/31/2020
Township	Essex Township	Clinton	9/30/2021
Township	Riley Township	Clinton	9/30/2021
Village	Village of Eagle	Clinton	9/30/2021
Township	Baldwin Township	Delta	9/30/2021
Township	Bark River Township	Delta	9/30/2021
Township	Cornell Township	Delta	9/30/2021
Township	Ensign Township	Delta	9/30/2021
Township	Escanaba Township	Delta	9/30/2021
Township	Ford River Township	Delta	9/30/2021
Township	Masonville Township	Delta	9/30/2021
Village	Village of Garden	Delta	8/31/2021
Township	Breen Township	Dickinson	9/30/2021
Township	Waucedah Township	Dickinson	9/30/2021
Township	West Branch Township	Dickinson	12/31/2020
Township	Bellevue Township	Eaton	9/30/2021
City	City of Charlotte	Eaton	12/31/2020
City	City of Eaton Rapids	Eaton	12/31/2020
Township	Carp Lake Township	Emmet	9/30/2021
Township	Cross Village Township	Emmet	9/30/2021
Township	Little Traverse Township	Emmet	9/30/2021
Township	Pleasantview Township	Emmet	12/31/2020
Township	Readmond Township	Emmet	12/31/2020
Township	Resort Township	Emmet	9/30/2021

Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Mount Morris Charter Township	Genesee	9/30/2021
Township	Thetford Township	Genesee	9/30/2021
Village	Village of Gaines	Genesee	9/30/2021
Village	Village of Otisville	Genesee	12/31/2020
Township	Billings Township	Gladwin	9/30/2021
Township	Bourret Township	Gladwin	12/31/2020
Township	Grim Township	Gladwin	9/30/2021
Township	Bessemer Township	Gogebic	9/30/2021
Township	Marenisco Township	Gogebic	9/30/2021
Township	Watersmeet Township	Gogebic	9/30/2021
Township	Union Township	Grand Traverse	9/30/2021
Township	Elba Township	Gratiot	9/30/2021
Township	Pine River Township	Gratiot	9/30/2021
Township	Washington Township	Gratiot	9/30/2021
City	City of Alma	Gratiot	12/31/2020
Township	Allen Township	Hillsdale	9/30/2021
Township	Cambria Township	Hillsdale	9/30/2021
Township	Camden Township	Hillsdale	9/30/2021
Township	Fayette Township	Hillsdale	9/30/2021
Township	Jefferson Township	Hillsdale	9/30/2021
Township	Litchfield Township	Hillsdale	9/30/2021
Township	Woodbridge Township	Hillsdale	9/30/2021
Village	Village of Camden	Hillsdale	8/31/2021
Village	Village of Waldron	Hillsdale	8/31/2021
Township	Elm River Township	Houghton	9/30/2021
Township	Hancock Township	Houghton	9/30/2021
Township	Laird Township	Houghton	9/30/2021
Township	Quincy Township	Houghton	9/30/2021
Village	Village of Copper City	Houghton	8/31/2021
Village	Village of South Range	Houghton	8/31/2021
Township	Sheridan Township	Huron	9/30/2021
Township	Sigel Township	Huron	9/30/2021
Village	Village of Owendale	Huron	8/31/2021
Township	Bunker Hill Township	Ingham	9/30/2021
Township	Ingham Township	Ingham	12/31/2020
Village	Village of Dansville	Ingham	8/31/2021
Village	Village of Stockbridge	Ingham	8/31/2021
Township	Boston Township	Ionia	9/30/2021
Township	Danby Township	Ionia	9/30/2021

Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Easton Township	Ionia	9/30/2021
Township	Orange Township	Ionia	9/30/2021
Township	Orleans Township	Ionia	9/30/2021
Township	Ronald Township	Ionia	9/30/2021
Township	Sebewa Township	Ionia	9/30/2021
Village	Village of Hubbardston	Ionia	9/30/2021
Township	Burleigh Township	Iosco	9/30/2021
Township	Reno Township	Iosco	9/30/2021
Township	Sherman Township	Iosco	9/30/2021
Township	Wilber Township	Iosco	9/30/2021
Township	Hematite Township	Iron	9/30/2021
Township	Mansfield Township	Iron	9/30/2021
City	City of Crystal Falls	Iron	3/31/2021
Township	Broomfield Township	Isabella	9/30/2021
Township	Deerfield Township	Isabella	9/30/2021
Township	Fremont Township	Isabella	9/30/2021
Township	Rolland Township	Isabella	9/30/2021
Village	Village of Springport	Jackson	8/31/2021
Township	Bear Lake Township	Kalkaska	9/30/2021
Township	Excelsior Township	Kalkaska	9/30/2021
Township	Oliver Township	Kalkaska	9/30/2021
Township	Orange Township	Kalkaska	9/30/2021
Township	Solon Township	Kent	9/30/2021
Township	Spencer Township	Kent	9/30/2021
Village	Village of Sand Lake	Kent	9/30/2021
Township	Grant Township	Keweenaw	9/30/2021
Township	Dover Township	Lake	9/30/2021
Township	Pleasant Plains Township	Lake	9/30/2021
Township	Burlington Township	Lapeer	9/30/2021
Village	Village of Columbiaville	Lapeer	8/31/2021
Township	Leelanau Township	Leelanau	9/30/2021
Village	Village of Northport	Leelanau	8/31/2021
Township	Rome Township	Lenawee	9/30/2021
Village	Village of Deerfield	Lenawee	8/31/2021
Township	Tyrone Township	Livingston	9/30/2021
Village	Village of Fowlerville	Livingston	12/31/2020
Township	Lakefield Township	Luce	12/31/2020
Township	Brevort Township	Mackinac	9/30/2021
Township	Hudson Township	Mackinac	9/30/2021

Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
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Type	Unit Name	County	Due Date
Township	Marquette Township	Mackinac	9/30/2021
Township	Marilla Township	Manistee	12/31/2020
Township	Norman Township	Manistee	12/31/2020
Village	Village of Bear Lake	Manistee	8/31/2021
Township	Ewing Township	Marquette	9/30/2021
Township	Forsyth Township	Marquette	9/30/2021
Township	Sands Township	Marquette	9/30/2021
Township	Turin Township	Marquette	9/30/2021
Township	Branch Township	Mason	9/30/2021
Township	Custer Township	Mason	9/30/2021
Township	Eden Township	Mason	9/30/2021
Township	Grant Township	Mason	9/30/2021
Village	Village of Fountain	Mason	12/31/2020
Township	Chippewa Township	Mecosta	9/30/2021
Township	Grant Township	Mecosta	9/30/2021
Township	Hinton Township	Mecosta	9/30/2021
Township	Millbrook Township	Mecosta	9/30/2021
Township	Cedarville Township	Menominee	9/30/2021
Township	Daggett Township	Menominee	9/30/2021
Township	Holmes Township	Menominee	9/30/2021
Township	Ingallston Township	Menominee	9/30/2021
Township	Lake Township	Menominee	12/31/2020
Township	Mellen Township	Menominee	9/30/2021
Township	Menominee Township	Menominee	9/30/2021
Township	Meyer Township	Menominee	9/30/2021
Township	Nadeau Township	Menominee	9/30/2021
Township	Stephenson Township	Menominee	9/30/2021
City	City of Stephenson	Menominee	12/31/2020
Village	Village of Carney	Menominee	12/31/2020
Village	Village of Daggett	Menominee	9/30/2021
Township	Hope Township	Midland	12/31/2020
Township	Warren Township	Midland	9/30/2021
Township	Butterfield Township	Missaukee	9/30/2021
Township	Enterprise Township	Missaukee	9/30/2021
Township	Norwich Township	Missaukee	9/30/2021
Township	Bedford Township	Monroe	12/31/2020
Township	Frenchtown Charter Township	Monroe	6/30/2021
Village	Village of Dundee	Monroe	8/31/2021
Township	Cato Township	Montcalm	12/31/2020

Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
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F65 Reports Not Filed Timely

Type	Unit Name	County	Due Date
Township	Ferris Township	Montcalm	9/30/2021
Township	Montcalm Township	Montcalm	9/30/2021
Township	Sidney Township	Montcalm	9/30/2021
Township	Avery Township	Montmorency	9/30/2021
Township	Vienna Township	Montmorency	9/30/2021
Township	Moorland Township	Muskegon	9/30/2021
Township	White River Township	Muskegon	9/30/2021
City	City of North Muskegon	Muskegon	5/31/2021
Township	Croton Township	Newaygo	9/30/2021
Township	Dayton Township	Newaygo	9/30/2021
Township	Goodwell Township	Newaygo	9/30/2021
Township	Home Township	Newaygo	9/30/2021
Township	Monroe Township	Newaygo	9/30/2021
Township	Troy Township	Newaygo	9/30/2021
Township	Addison Township	Oakland	9/30/2021
Township	Holly Township	Oakland	12/31/2020
Township	Royal Oak Charter Township	Oakland	6/30/2021
Township	Royal Oak Charter Township	Oakland	6/30/2021
City	City of Keego Harbor	Oakland	12/31/2020
Village	Village of Leonard	Oakland	8/31/2021
Township	Claybanks Township	Oceana	9/30/2021
Township	Grant Township	Oceana	12/31/2020
Township	Hart Township	Oceana	9/30/2021
Village	Village of New Era	Oceana	12/31/2020
Township	Cumming Township	Ogemaw	9/30/2021
Township	Horton Township	Ogemaw	9/30/2021
Township	Bohemia Township	Ontonagon	9/30/2021
Township	Greenland Township	Ontonagon	9/30/2021
Township	Haight Township	Ontonagon	9/30/2021
Township	Interior Township	Ontonagon	9/30/2021
Township	McMillan Township	Ontonagon	9/30/2021
Township	Hersey Township	Osceola	12/31/2020
Township	Elmer Township	Oscoda	9/30/2021
Township	Pulawski Township	Presque Isle	9/30/2021
City	City of Onaway	Presque Isle	9/30/2021
Township	Richfield Township	Roscommon	9/30/2021
Township	Albee Township	Saginaw	9/30/2021
Township	Brady Township	Saginaw	9/30/2021
Township	Brant Township	Saginaw	9/30/2021



Report No. 3 – Delinquent F65 Reports  
DEPARTMENT OF TREASURY  
For Local Unit Annual Fiscal Reports (F65) Delinquent in Fiscal Year 2021  
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Type	Unit Name	County	Due Date
Township	Maple Grove Township	Saginaw	9/30/2021
Township	Kenockee Township	Saint Clair	9/30/2021
Township	Florence Township	Saint Joseph	9/30/2021
Township	Leonidas Township	Saint Joseph	12/31/2020
Village	Village of Burr Oak	Saint Joseph	9/30/2021
Village	Village of Deckerville	Sanilac	9/30/2021
Township	Germfask Township	Schoolcraft	9/30/2021
Township	Hiawatha Township	Schoolcraft	9/30/2021
Township	Mueller Township	Schoolcraft	9/30/2021
Township	Hazelton Township	Shiawassee	9/30/2021
Township	Owosso Charter Township	Shiawassee	9/30/2021
Township	Venice Township	Shiawassee	9/30/2021
Village	Village of Vernon	Shiawassee	9/30/2021
Township	Indianfields Township	Tuscola	9/30/2021
Township	Wisner Township	Tuscola	9/30/2021
Township	Porter Township	Van Buren	12/31/2020
City	City of Bangor	Van Buren	12/31/2020
Village	Village of Bloomingdale	Van Buren	8/31/2021
Village	Village of Lawrence	Van Buren	8/31/2021
Township	Freedom Township	Washtenaw	9/30/2021
Township	Manchester Township	Washtenaw	12/31/2020
Township	Saline Township	Washtenaw	9/30/2021
City	City of Woodhaven	Wayne	12/31/2020
Village	Village of Buckley	Wexford	8/31/2021