



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

DATE: December 18, 2017

TO: Ken Osborne, Legislative Liaison

FROM: Ed Koryzno, Jr., Director
Bureau of Local Government and School Services

SUBJECT: Reports to Legislature

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

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

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

1. As of December 6, 2017, units of local government that have not yet filed as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 7 (Audits).
2. As of December 6, 2017, units of local government that were required to file a financial plan under Section 21(2) of PA 140, the Department refers to these plans as deficit elimination plans. Section 21(4) of PA 140 defines a deficit to mean "total expenditures, including an accrued deficit, exceeded total revenues for that fiscal year, including any surplus carried forward" without regard to a specific fund, i.e., an aggregate deficit. However, the attached report breaks out units of local government with a deficit in the general fund as this is 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 December 6, 2017, units of local government that have not yet filed a financial report (Annual Local Unit Fiscal Report-F65) as required by Public Act 2 of 1968, as amended, the Uniform Budgeting and Accounting Act, Section 4 (Annual Fiscal Report).

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2016
Audit

NOT FILED Status Summary

STATUS	COUNTIES	TOWNSHIPS	CITIES	VILLAGES	TOTAL PRIMARY UNITS
NOT FILED	0	9	1	3	13

DEPARTMENT OF TREASURY
For Local Unit Fiscal Year Ending 2016
Audit

Filing Status: NOT FILED

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
TOWNSHIP	BAY MILLS	CHIPPEWA - 17	9/30/2016
TOWNSHIP	IRONWOOD CHARTER	GOGEBIC - 27	6/30/2017
TOWNSHIP	CEDARVILLE	MENOMINEE - 55	9/30/2016
TOWNSHIP	MELLEN	MENOMINEE - 55	9/30/2016
TOWNSHIP	MIDLAND CHARTER	MIDLAND - 56	6/30/2017
TOWNSHIP	NESTER	ROSCOMMON - 72	9/30/2016
TOWNSHIP	ANTRIM	SHIAWASSEE - 78	9/30/2016
TOWNSHIP	CALEDONIA	SHIAWASSEE - 78	6/30/2017
TOWNSHIP	AUGUSTA CHARTER	WASHTENAW - 81	9/30/2016
TOTAL TOWNSHIPS	9		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
CITY	BEAVERTON	GLADWIN - 26	1/3/2017
TOTAL CITIES	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
VILLAGE	WEBBERVILLE	INGHAM - 33	9/30/2016
VILLAGE	NEW HAVEN	MACOMB - 50	9/30/2016
VILLAGE	PIERSON	MONTCALM - 59	9/30/2016
TOTAL VILLAGES	3		

TOTAL UNFILED AUDITS

13

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
General Fund – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
TOWNSHIP	Mills	Midland	\$ (27,757.00)
TOTAL TOWNSHIPS	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
CITY	Gaastra	Iron	\$ (3,514.00)
CITY	Melvindale	Wayne	\$ (381,092.00)
TOTAL CITIES	2		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
VILLAGE	Alpha	Iron	\$ (77,674.00)
VILLAGE	Augusta	Kalamazoo	\$ (9,542.00)
VILLAGE	Ahmeek	Keweenaw	\$ (873.00)
VILLAGE	Elberta	Benzie	\$ (574,300.00)
VILLAGE	Carsonville	Sanilac	\$ (3,897.14)
TOTAL VILLAGES	5		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	AMOUNT OF UNRESTRICTED DEFICIT
OTHER	St. Joseph County Road Commission	St. Joseph	\$ (171,961.00)
OTHER	Pontiac Housing Commission	Oakland	\$ (282,790.00)
OTHER	Thumb Area Employment & Training Consortium	Sanilac	\$ (113,686.00)
OTHER	Pathways	Marquette	\$ (619,176.00)
OTHER	Howell Area Parks & Recreation Authority	Livingston	\$ (58,121.00)
OTHER	Fremont Community Recreation Authority	Newaygo	\$ (31,622.00)
TOTAL OTHER	6		

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
COUNTY	Alger	Alger	2
COUNTY	Allegan	Allegan	1
COUNTY	Arenac	Arenac	2
COUNTY	Branch	Branch	2
COUNTY	Chippewa	Chippewa	1
COUNTY	Clare	Clare	1
COUNTY	Eaton	Eaton	1
COUNTY	Emmet	Emmet	3
COUNTY	Genesee	Genesee	7
COUNTY	Gladwin	Gladwin	1
COUNTY	Gogebic	Gogebic	4
COUNTY	Grand Traverse	Grand Traverse	6
COUNTY	Gratiot	Gratiot	1
COUNTY	Houghton	Houghton	8
COUNTY	Ingham	Ingham	8
COUNTY	Jackson	Jackson	1
COUNTY	Kalkaska	Kalkaska	1
COUNTY	Keweenaw	Keweenaw	1
COUNTY	Lapeer	Lapeer	1
COUNTY	Lenawee	Lenawee	1
COUNTY	Livingston	Livingston	1
COUNTY	Luce	Luce	3
COUNTY	Macomb	Macomb	10
COUNTY	Manistee	Manistee	1
COUNTY	Menominee	Menominee	5
COUNTY	Monroe	Monroe	2
COUNTY	Muskegon	Muskegon	4
COUNTY	Newaygo	Newaygo	2
COUNTY	Oakland	Oakland	6
COUNTY	Ogemaw	Ogemaw	1
COUNTY	Oscoda	Oscoda	1
COUNTY	Ostego	Ostego	1
COUNTY	Roscommon	Roscommon	2
COUNTY	Saginaw	Saginaw	1
COUNTY	St. Clair	St. Clair	1
COUNTY	St. Joseph	St. Joseph	2
COUNTY	Wayne	Wayne	6
Total Counties		37	

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
TOWNSHIP	Allegan	Ingham	2
TOWNSHIP	St James	Charlevoix	2
TOWNSHIP	Inverness	Cheboygan	1
TOWNSHIP	Atlas	Genesee	1
TOWNSHIP	Davison	Genesee	1
TOWNSHIP	Tobacco	Gladwin	1
TOWNSHIP	Green Lake	Grand Traverse	1
TOWNSHIP	Long Lake	Grand Traverse	1
TOWNSHIP	Odessa	Ionia	1
TOWNSHIP	Schoolcraft	Kalamazoo	1
TOWNSHIP	Howell	Livingston	1
TOWNSHIP	Unadilla	Livingston	1
TOWNSHIP	Pentland	Luce	1
TOWNSHIP	Bruce	Macomb	1
TOWNSHIP	Harrison Charter	Macomb	2
TOWNSHIP	Chocolay Charter	Marquette	1
TOWNSHIP	Larkin Charter	Midland	1
TOWNSHIP	Mills	Midland	1
TOWNSHIP	Norwich	Missaukee	1
TOWNSHIP	Bedford	Monroe	3
TOWNSHIP	Raisinville	Monroe	1
TOWNSHIP	Muskegon Charter	Muskegon	1
TOWNSHIP	Whitehall	Muskegon	1
TOWNSHIP	Independence Charter	Oakland	1
TOWNSHIP	Orion Charter	Oakland	1
TOWNSHIP	Crockery	Ottawa	1
TOWNSHIP	Richfield	Roscommon	1
TOWNSHIP	Bridgeport Charter	Saginaw	3
TOWNSHIP	Buena Vista Charter	Saginaw	2
TOWNSHIP	Saginaw Charter	Saginaw	1
TOWNSHIP	China Charter	St. Clair	1
TOWNSHIP	East China Charter	St. Clair	2
TOWNSHIP	Dexter	Washtenaw	1
TOWNSHIP	Scio	Washtenaw	2
TOWNSHIP	Brownstown Charter	Wayne	5
TOWNSHIP	Redford Charter	Wayne	2
TOWNSHIP	Sumpter	Wayne	1
Total Townships	37		

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Harrisville	Alcona	1
CITY	Wayland	Allegan	1
CITY	Standish	Arenac	2
CITY	Hastings	Barry	2
CITY	Bay City	Bay	1
CITY	Essexville	Bay	2
CITY	Pinconning	Bay	1
CITY	Battle Creek	Calhoun	4
CITY	Marshall	Calhoun	3
CITY	Springfield	Calhoun	1
CITY	Dowagiac	Cass	3
CITY	Charlevoix	Charlevoix	3
CITY	East Jordan	Charlevoix	2
CITY	Cheboygan	Cheboygan	2
CITY	St. Johns	Clinton	3
CITY	Escanaba	Delta	3
CITY	Norway	Dickinson	3
CITY	Charlotte	Eaton	1
CITY	Potterville	Eaton	1
CITY	Burton	Genesee	2
CITY	Flint	Genesee	3
CITY	Flushing	Genesee	2
CITY	Grand Blanc	Genesee	2
CITY	Ironwood	Gogebic	1
CITY	Wakefield	Gogebic	2
CITY	Hillsdale	Hillsdale	1
CITY	East Lansing	Ingham	2
CITY	Lansing	Ingham	7
CITY	Williamston	Ingham	1
CITY	Gaastra	Iron	1
CITY	Jackson	Jackson	1
CITY	Parchment	Kalamazoo	1
CITY	Rockford	Kent	1
CITY	Hudson	Iosco	1
CITY	Brighton	Livingston	1
CITY	Howell	Livingston	1
CITY	Center Line	Macomb	1
CITY	Eastpointe	Macomb	1

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Mount Clemens	Macomb	2
CITY	Roseville	Macomb	1
CITY	St. Clair Shores	Macomb	4
CITY	Ishpeming	Marquette	1
CITY	Marquette	Marquette	1
CITY	Negaunee	Marquette	2
CITY	Big Rapids	Mecosta	3
CITY	Midland	Midland	2
CITY	Muskegon	Muskegon	2
CITY	Muskegon Heights	Muskegon	1
CITY	Roosevelt Park	Muskegon	1
CITY	Berkley	Oakland	1
CITY	Hazel Park	Oakland	3
CITY	Novi	Oakland	1
CITY	Oak Park	Oakland	3
CITY	Pontiac	Oakland	1
CITY	Royal Oak	Oakland	1
CITY	Troy	Oakland	3
CITY	Gaylord	Ostego	2
CITY	Rogers City	Presque Isle	1
CITY	Saginaw	Saginaw	1
CITY	Croswell	Sanilac	1
CITY	Marysville	St. Clair	3
CITY	Port Huron	St. Clair	5
CITY	Owosso	Shiawassee	1
CITY	Bangor	Van Buren	1
CITY	Gobles	Van Buren	1
CITY	Milan	Washtenaw	1
CITY	Allen Park	Wayne	3
CITY	Belleville	Wayne	1
CITY	Dearborn	Wayne	1
CITY	Detroit	Wayne	11
CITY	Flat Rock	Wayne	2
CITY	Garden City	Wayne	1
CITY	Gibraltar	Wayne	1
CITY	Grosse Pointe	Wayne	1
CITY	Harper Woods	Wayne	1
CITY	Inkster	Wayne	1
CITY	Lincoln Park	Wayne	1

DEPARTMENT OF TREASURY**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
CITY	Melvindale	Wayne	1
CITY	River Rouge	Wayne	1
CITY	Riverview	Wayne	3
CITY	Rockwood	Wayne	2
CITY	Southgate	Wayne	1
CITY	Taylor	Wayne	6
CITY	Trenton	Wayne	1
CITY	Wayne	Wayne	3
CITY	Westland	Wayne	2
CITY	Wyandotte	Wayne	1
Total Cities	87		

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
VILLAGE	Twinning	Arenac	1
VILLAGE	Baraga	Baraga	1
VILLAGE	Elberta	Benzie	1
VILLAGE	Detour Village	Chippewa	2
VILLAGE	Elsie	Clinton	1
VILLAGE	Elkton	Huron	1
VILLAGE	Pigeon	Huron	2
VILLAGE	Strockbridge	Ingham	1
VILLAGE	Lake Odessa	Ionia	1
VILLAGE	Pewamo	Ionia	2
VILLAGE	Alpha	Iron	1
VILLAGE	Brooklyn	Jackson	3
VILLAGE	Grass Lake	Jackson	2
VILLAGE	Augusta	Kalamazoo	1
VILLAGE	Ahmeek	Keweenaw	1
VILLAGE	Romeo	Macomb	3
VILLAGE	Eastlake	Manistee	1
VILLAGE	Ravenna	Muskegon	1
VILLAGE	Beverly Hills	Oakland	1
VILLAGE	Milford	Oakland	1
VILLAGE	Prescott	Ogemaw	1
VILLAGE	Hersey	Osceola	1
VILLAGE	Carsonville	Sanilac	2
VILLAGE	Port Sanilac	Sanilac	1
Total Villages	24		

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
All Funds – Deficit Status**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	# OF FUNDS W/DEFICITS
OTHER	Township Code Enforcement Dept.	Bay	1
OTHER	Lifeways-Jackson & Hillsdale Counties	Jackson	1
OTHER	Howell Area Parks & Recreation Authority	Livingston	1
OTHER	Pathways	Marquette	1
OTHER	Fremont Community Recreation Authority	Newaygo	1
OTHER	Pontiac Housing Commission	Oakland	2
OTHER	Thumb Area Employment & Training Consortium	Sanilac	1
OTHER	St. Joseph County Road Commission	St. Joseph	1
OTHER	Downriver Community Conference	Wayne	3
Total Other		9	

TOTAL UNITS OF LOCAL GOVERNMENT WITH DEFICITS

194

DEPARTMENT OF TREASURY

**For Local Unit Fiscal Year Ending 2016
Annual Local Unit Fiscal Report (F65)**

NOT FILED Status Summary

TATUS	COUNTIES	TOWNSHIPS	CITIES	VILLAGES	TOTAL PRIMARY UNITS
NOT FILED	0	18	1	4	23

DEPARTMENT OF TREASURY**For Local Unit Fiscal Year Ending 2016
Annual Local Unit Fiscal Report (F65)****Filing Status: NOT FILED**

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
TOWNSHIP	Colfax Township	Benzie	09/30/2016
TOWNSHIP	Platte Township	Benzie	09/30/2016
TOWNSHIP	Bronson Township	Branch	09/30/2016
TOWNSHIP	Bay Mills Township	Chippewa	09/30/2016
TOWNSHIP	Riley Township	Clinton	09/30/2016
TOWNSHIP	Escanaba Township	Delta	09/30/2016
TOWNSHIP	Nahma Township	Delta	09/30/2016
TOWNSHIP	Ironwood Charter Township	Gogebic	09/30/2016
TOWNSHIP	Allen Township	Hillsdale	09/30/2016
TOWNSHIP	Hinton Township	Mecosta	09/30/2016
TOWNSHIP	Cedarville Township	Menominee	09/30/2016
TOWNSHIP	Mellen Township	Menominee	09/30/2016
TOWNSHIP	Warren Township	Midland	09/30/2016
TOWNSHIP	Colfax Township	Oceana	09/30/2016
TOWNSHIP	Allis Township	Presque Isle	09/30/2016
TOWNSHIP	Nester Township	Roscommon	09/30/2016
TOWNSHIP	Venice Township	Shiawassee	09/30/2016
TOWNSHIP	Augusta Charter Township	Washtenaw	09/30/2016
TOTAL TOWNSHIPS	18		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
CITY	Beaverton	Gladwin	12/31/2016
TOTAL CITIES	1		

LOCAL UNIT TYPE	LOCAL UNIT NAME	COUNTY	DUE DATE
VILLAGE	Eagle	Clinton	09/30/2016
VILLAGE	Webberville	Ingham	09/30/2016
VILLAGE	Pierson	Montcalm	09/30/2016
VILLAGE	New Era	Oceana	12/31/2016
TOTAL VILLAGES	4		

TOTAL UNFILED F65s**23**