EMERGENCY MANAGER				
Unit of Government	**Current Emergency Manager**	**Initial Appointment Date**	**Target Exit Date**	**Notes**
City of Flint	Darnell Earley	November 28, 2011	April 2015	* A $1.1M state appropriation received to fund front-line public safety positions for FY 15. * Accumulated deficit for FY 14 was $12.9M; City reduced deficit by $3.9M to $9M in FY 14 (unaudited).
City of Hamtramck	Cathy Square	July 1, 2013	December 18, 2014	* Complaint filed in federal court by Hamtramck retirees over changes to healthcare benefits. * City closed on its emergency loan. Proceeds resolved a $2.1M liability to MERS.
City of Lincoln Park	Brad Coulter	July 3, 2014	January 2016	* EM Order issued restoring 50% of City Council's salaries effective December 1, 2014. * Financial & Operating Plan submitted in August. * Police and Fire pension plan is 30% funded. General Employee plan is 22% funded.
FINANCIAL REVIEW COMMISSION (FRC)				
Unit of Government	**Current Emergency Manager**	**Initial Appointment Date**	**Target Exit Date**	
City of Detroit	Kevyn Orr	March 14, 2013	December 2014	* MSAA released the $194M in State Funds that were pledged as part of the Grand Bargain. * In September, the ELB approved exit financing. This included the approval of four bond deals that, taken together, are with up to $1.1B. All bonds have been approved by City Council. * Financial Review Commission established to ensure ongoing fiscal stability in the City.
RECEIVERSHIP TRANSITION ADVISORY BOARD (RTAB)				
Unit of Government	**Board Members**	**Appointment Date**	**Target Exit Date**	**Notes**
City of Allen Park	Suzanne Schafer Joyce Parker Fredrick Frank Karen Barann	September 26, 2014	NA	* EM exited on 9/25/14 and RTAB appointed. * $2.6M emergency loan closed on 9/23/14. Proceeds to pay delinquent pension obligation. * Litigation filed by retirees challenging EM authority to reduce OPEB liabilities. * Compliance settlement with the SEC finalized on 11/6/14 related to bonds that financed the failed movie studio project.
City of Benton Harbor	Bret Witkowski Marvin Raglon Sharon Hunt	March 10, 2014	NA	* City submitted $4.8M CIP which was approved by RTAB on 9/24/14. * City Manager implemented a 12 month operational plan to guide City operations. * Litigation study was completed which will assist the City in improving its process of managing legal and litigation issues.
City of Ecorse	Edward Koryzno Robert Bovitz Joyce Parker	May 1, 2013	NA	* Pension contributions anticipated to increase from $1.8M in FY 15 to $2.4M in FY 16. * RTAB annual evaluation completed on 11/18/14.

City of Pontiac	Edward Koryzno Louis Schimmel Keith Sawdon Robert Burgess	August 19, 2013	NA	* City Retired Employees Association v. Pontiac lawsuit in US District Court recently reassigned at Judge's request. Both parties are participating in facilitation. * Oakland County Circuit Court dismissed City's condemnation lawsuit involving the Phoenix Center. * Accumulated GF balance for FY 14 is approximately $4M.
CONSENT AGREEMENT				
Unit of Government	**Treasury Representative/Consultant**	**Date Executed**	**Term of Consent Agreement**	**Notes**
City of Inkster	Mark Stuhldreher, City Treasurer/Finance Director	February 20, 2012	N/A	* General Fund revenues projected to exceed expenditures by $1.5M in FY 14. * Class action lawsuit over water rates was filed against the City in October 2014.
City of River Rouge	N/A (P.A. 72)	December 15, 2009	N/A	* General Fund revenues expected to exceed expenditures by $986k in FY 14. * Township Board adopted a Financial & Operating Plan in November 2014. * Reduction in healthcare benefits for active employees and retirees was implemented on 11/1/14.
Royal Oak Township	Robert Burgess	April 21, 2014	October 31, 2017	* Financial & Operating Plan approved by State Treasurer on 11/26/14. * 2015 Budget submitted to State Treasurer for approval on 12/1/14. * Surplus pension assets of $619K administered by MERS transferred to Township.
NEUTRAL EVALUATION				
Unit of Government	**Financial Review Team Appointed**	**Financial Emergency Declared**	**Date Option Selected**	**Notes**
City of Highland Park	December 2, 2013	January 30, 2014	May 1, 2014	* Ron Rose contracted with City to facilitation provisions of Emergency Loan Agreement. * Emergency Loan closed on 9/24/14. * City selected Tetra-Tech to prepare a water and sewer rate study
OTHER COMMUNITIES				
City of Melvindale * City of Taylor * City of Wayne * Wayne County				

EMERGENCY MANAGER

Unit of Government	Emergency Manager	Appointment Date	Target Exit Date	Notes
Detroit Public Schools	Jackie Martin	July 15, 2013	January 2015	* FY14 accumulated deficit of ($170M), increase from ($93M) in FY13. * Critical cash flow shortfall of approximately $67M for FY15. * ORS delinquencies $25M, near-term repayment will disrupt services provided by critical vendors. * DPS requested extension of DEP submittal to MDE to 12/17/14. * E&Y continues to work with District on FY15 Budget and cash flow. * Developing exit strategy for Jack Martin – term expires 1/15/15.
Highland Park School District	Gregory Weatherspoon	October 16, 2013	April 2015	* FY14 accumulated deficit of ($410K), decrease from ($620K) in FY13. * Current year budget is 'balanced' however, significant cash flow issues persist. * Working with LARA on building improvements; temporary occupancy permits expire 1/15. * Review of Finance & Operating Plan for former district underway.
Muskegon Heights School District	Gregory Weatherspoon	October 16, 2013	April 2015	* FY 14 accumulated deficit of ($666K), primarily due to transfer of deficit from capital projects fund. * Closing out transition to ISD from Mosaica, will recover funds for FY 14 deficit. * Working with LARA on building improvements; all but one permit granted, expected by 12/30/14. * Review of Finance & Operating Plan for former district underway.

CONSENT AGREEMENT

Unit of Government	Consultant	Appointment Date	Target Exit Date	Notes
School District of City of Pontiac	Donald Weatherspoon	October 15, 2013	September 2015	* FY 14 accumulated deficit of ($39M), decrease from ($52M) in FY13. * Draft FY 15 1st budget amendment ($26M) deficit fund balance at end of FY 15. * Exploring opportunity for sinking fund and UTGO debt to refinance 2006 QZAB.
Benton Harbor Schools	Cynthia M. LaGrow	November 18, 2014	November 30, 2016	* FY14 accumulated deficit of ($15.1M), slight decrease from ($15.5M). * 11/25: All-hands meeting with District, MDE, ISD, Consent Agreement Consultant to discuss consent agreement roles and expectations. * Near-term goals: recruit a Chief Financial Officer; negotiate CBAs * Anticipate Financial and Operating Plan/ DEP to be completed in January

SCHOOLS WATCH LIST

* Flint Community Schools – District submitted DEP to MDE on 11/25, eliminates $21M deficit in FY21; Cash is extremely tight, may require state aid advance in near future to make payroll.