



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

DATE: November 30, 2015

TO: Mary Ann Cleary, Director, House Fiscal Agency
Ellen Jefferies, Director, Senate Fiscal Agency
John Roberts, Director, State Budget Office

FROM: Suzanne Schafer, Administrator
Local Government Financial Services Division

SUBJECT: Annual Audit Charges Report

Please find attached for your consideration and transmittal one copy of charges for audits performed by the Local Government Financial Services Division during the 2014/2015 fiscal year. This report is required by Section 906(1) of Public Act 252 of 2014, the General Government Appropriations Act, which provides as follows:

Sec. 906. (1) The department of treasury shall charge for audits as permitted by state or federal law or under contractual arrangements with local units of government, other principal executive departments, or state agencies. A report detailing audits performed and audit charges for the immediately preceding fiscal year shall be submitted to the state budget director and the senate and house fiscal agencies not later than November 30.

Attachment

cc: Joe Carrasco, Senate Fiscal Agency
Benjamin Gielczyk, House Fiscal Agency
Ed Koryzno, Department of Treasury
Cindy Peruchietti, Department of Treasury

DEPARTMENT OF TREASURY
Local Government Financial Services Division
Audit Charges
Fiscal Year 2015

Audits Completed and Billed in FY 2015

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
18th Judicial Court	Bay	75.0	\$ 7,425.00
Allegan County Road Commission	Allegan	95.0	\$ 10,925.00
Baraga County Road Commission	Baraga	107.0	\$ 11,155.00
Bay Mills Township	Chippewa	186.0	\$ 2,645.00
Bay Mills Township	Chippewa	125.0	\$ 6,555.00
Burlington Village	Calhoun	32.0	\$ 3,680.00
Caledonia Village	Kent	75.0	\$ 1,782.00
Cassapolis Village	Cass	129.5	\$ 14,892.50
Cassapolis Village	Cass	22.0	\$ 2,530.00
Chesaning Village	Saginaw	175.0	\$ 17,325.00
Clare County	Clare	450.0	\$ 41,679.00
Clinton County Road Commission	Clinton	100.0	\$ 9,900.00
Crockery Township	Ottawa	85.0	\$ 693.00
Deerfield Township	Livingston	140.0	\$ 49.50
Delta County Road Commission	Delta	120.0	\$ 11,960.00
Dickinson County Road Commission	Dickinson	90.0	\$ 10,350.00
Gratiot County Road Commission	Gratiot	80.0	\$ 7,920.00
Howard Township	Cass	60.0	\$ 198.00
Maple Grove Township	Manistee	50.0	\$ 2,645.00
Marquette County Road Commission	Marquette	150.0	\$ 13,225.00
Mecosta County Road Commission	Mecosta	93.0	\$ 10,695.00
Menominee County Road Commission	Menominee	90.0	\$ 8,855.00
Milton Township	Cass	70.0	\$ 396.00
New Haven Village	Macomb	245.0	\$ 3,069.00
Newaygo County Road Commission	Newaygo	104.5	\$ 12,017.50
Ontonagon County Road Commission	Ontonagon	84.0	\$ 9,660.00
Schoolcraft County Road Commission	Schoolcraft	100.0	\$ 10,350.00
Three Oaks Village	Berrien	85.0	\$ 8,415.00
Williamston City	Ingham	169.5	\$ 14,602.50
Yates Township Dial A Ride	Berrien	80.0	\$ 7,920.00

DEPARTMENT OF TREASURY
Local Government Financial Services Division
Audit Charges
Fiscal Year 2015

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Marcellus Area Emergency Services Authority	Cass	47.5	\$ 5,462.50
Marcellus Village	Cass	105.0	\$ 12,075.00
Osceola County Road Commission	Osceola	78.0	\$ 8,970.00
Van Buren County Road Commission	Van Buren	90.0	\$ 10,350.00
TOTAL			\$ 300,371.50

**Partially Completed or Completed but
not Billed in FY 2015 (Receivables)**

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Augusta Township	Washtenaw	200.0	\$ 23,000.00
Baraga Township	Baraga	85.0	\$ 8,415.00
Bertrand Township	Berrien	60.0	\$ 5,940.00
Caledonia Village	Kent	64.0	\$ 6,336.00
Cassopolis Village	Cass	106.0	\$ 12,190.00
Clare County	Clare	24.5	\$ 2,425.50
Crockery Township	Ottawa	65.0	\$ 7,475.00
Deerfield Township	Livingston	140.0	\$ 13,860.00
Elm River Township	Houghton	175.0	\$ 20,125.00
Forsyth Township	Marquette	136.0	\$ 13,464.00
Howard Township	Cass	70.0	\$ 8,050.00
Lakefield Township	Luce	107.0	\$ 12,305.00
Marquette County Road Commission	Marquette	5.0	\$ 575.00
Rubicon Township	Huron	121.0	\$ 13,915.00
Williamston City	Ingham	71.0	\$ 7,029.00
TOTAL			\$ 155,104.50
TOTAL FY 2015 AUDIT CHARGES			\$ 455,476.00

DEPARTMENT OF TREASURY
Local Government Financial Services Division
Audit Charges
Fiscal Year 2015

**Billed in FY 2015 but Applied to FY 2014
Accounts Receivable**

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Baraga County Road Commission	Baraga	107.0	\$ 1,150.00
Barryton Village	Mecosta	80.0	\$ 7,920.00
Bay Mills Township	Chippewa	190.0	\$ 21,850.00
Bay Mills Township	Chippewa	186.0	\$ 18,745.00
Bay Mills Township	Chippewa	125.0	\$ 7,820.00
Bertrand Township	Berrien	60.0	\$ 5,520.00
Caledonia Village	Kent	75.0	\$ 5,643.00
Chesaning Village	Saginaw	175.0	\$ 17,325.00
Clare County	Clare	450.0	\$ 2,871.00
Crockery Township	Ottawa	85.0	\$ 7,722.00
Deerfield Township	Livingston	140.0	\$ 13,810.50
Delta County Road Commission	Delta	120.0	\$ 1,840.00
Elberta Village	Benzie	116.0	\$ 11,484.00
Forsyth Township	Marquette	120.0	\$ 11,880.00
Howard Township	Cass	60.0	\$ 5,742.00
Marcellus Area Emergency Services Authority	Cass	43.0	\$ 4,257.00
Maple Grove Township	Manistee	50.0	\$ 3,105.00
Marcellus Village	Cass	89.0	\$ 8,811.00
Marquette County Road Commission	Marquette	150.0	\$ 4,025.00
Menominee County Road Commission	Menominee	90.0	\$ 1,495.00
Milton Township	Cass	70.0	\$ 6,534.00
Milton Township	Cass	4.0	\$ 396.00
New Haven Village	Macomb	30.0	\$ 2,970.00
New Haven Village	Macomb	245.0	\$ 21,186.00
New Haven Village	Macomb	180.0	\$ 17,820.00
Schoolcraft County Road Commission	Schoolcraft	100.0	\$ 1,150.00
Williamston City	Ingham	169.5	\$ 2,178.00
TOTAL APPLIED TO FY 2014			\$ 215,249.50