



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

DATE: November 30, 2016

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

FROM: Suzanne Schafer, Administrator
Local Government Financial Services Division

SUBJECT: Annual Audit Charges

Please find attached for your consideration and transmittal one copy of charges for audits performed by the Local Government Financial Services Division during the 2015/2016 fiscal year. This report is required by Section 906(1) of Public Act 84 of 2015, 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 2016

Audits Completed and Billed in FY 2016

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Allegan County Road Commission	Allegan	108.00	\$ 12,420.00
Baraga County Road Commission	Baraga	112.00	\$ 12,650.00
Three Oaks Village	Berrien	86.50	\$ 9,775.00
Yates Township Dial A Ride	Berrien	109.50	\$ 9,200.00
Cassopolis Village	Cass	135.50	\$ 3,392.50
Marcellus Area Emergency Services Authority	Cass	45.00	\$ 5,175.00
Marcellus Village	Cass	86.50	\$ 9,947.50
Clare County	Clare	470.00	\$ 42,124.50
Clinton County Road Commission	Clinton	110.00	\$ 11,500.00
Delta County Road Commission	Delta	126.00	\$ 13,800.00
Dickinson County Road Commission	Dickinson	89.50	\$ 10,292.50
Gratiot County Road Commission	Gratiot	104.00	\$ 11,500.00
Elm River Township	Houghton	471.00	\$ 6,900.00
Elm River Township	Houghton	150.50	\$ 17,250.00
Elm River Township	Houghton	120.50	\$ 13,800.00
Williamston City	Ingham	169.00	\$ 9,702.00
Caledonia Village	Kent	84.00	\$ 1,089.00
Maple Grove Township	Manistee	4.50	\$ 517.50
Forsyth Township	Marquette	139.00	\$ 297.00
Marquette County Road Commission	Marquette	151.50	\$ 16,675.00
Barryton Village	Mecosta	76.50	\$ 8,797.50
Mecosta County Road Commission	Mecosta	78.00	\$ 8,970.00
Menominee County Road Commission	Menominee	95.00	\$ 10,350.00
Newaygo County Road Commission	Newaygo	95.00	\$ 10,925.00
Ontonagon County Road Commission	Ontonagon	85.00	\$ 9,775.00
Osceola County Road Commission	Osceola	78.50	\$ 9,027.50
Crockery Township	Ottawa	88.50	\$ 2,300.00
Chesaning Village	Saginaw	27.50	\$ 2,300.00
Chesaning Village	Saginaw	228.00	\$ 19,305.00
Schoolcraft County Road Commission	Schoolcraft	97.50	\$ 11,212.50
Van Buren County Road Commission	Van Buren	85.00	\$ 9,775.00
TOTAL			\$320,745.00

DEPARTMENT OF TREASURY
Local Government Financial Services Division
Audit Charges
Fiscal Year 2016

Partially Completed or Completed but not Billed in FY 2016 (Receivables)

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Bertrand Township	Berrien	59	\$ 5,841.00
Cassopolis Village	Cass	97.5	\$ 11,212.50
Marcellus Village	Cass	18	\$ 2,070.00
Bay Mills Township 2015	Chippewa	58	\$ 6,670.00
Ironwood Township	Gogebic	11	\$ 1,265.00
Rubicon Township	Huron	200	\$ 9,085.00
Williamston City	Ingham	48	\$ 4,752.00
Caledonia Village	Kent	75	\$ 8,625.00
Deerfield Township	Livingston	140	\$ 16,100.00
Lakefield Township	Luce	150	\$ 4,945.00
Maple Grove Township	Manistee	36	\$ 4,140.00
Forsyth Township	Marquette	120	\$ 11,880.00
Big Prairie-Everett Cemetery	Newaygo	53.5	\$ 6,152.50
Crockery Township	Ottawa	46.5	\$ 5,347.50
TOTAL			\$ 98,085.50
TOTAL FY 2016 AUDIT CHARGES			\$ 418,830.50

Billed in FY 2016 but Applied to FY 2015 Accounts Receivable

UNIT NAME	COUNTY	BILLABLE HOURS	AMOUNT BILLED
Cassopolis Village	Cass	135.5	\$12,190.00
Howard Township	Cass	98	\$8,050.00
Clare County	Clare	470	\$2,425.50
Elm River Township	Houghton	471	\$20,125.00
Williamston City	Ingham	169	\$7,029.00
Caledonia Village	Kent	84	\$6,336.00
Deerfield Township	Livingston	140	\$13,860.00
Forsyth Township	Marquette	139	\$13,464.00
Marquette County Road Commission	Marquette	151.5	\$575.00
Crockery Township	Ottawa	88.5	\$7,475.00
TOTAL APPLIED TO FY 2015			\$91,529.50