

# B O V I T Z C P A, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2023

Robert (Rob) A. Bovitz, CPA  
President  
Member AICPA  
MACPA

May we take this opportunity to thank you for placing your continuing confidence in our firm. We further pledge to deliver personalized quality service in a professional, efficient, timely and confidential manner.

Robert (Bob) L. Bovitz, CPA  
Chairman of the Board  
Member AICPA  
MACPA

To be sure you know our staff and their capacities, we present the following partial personnel listing:

ROB BOVITZ, CPA	President
RANDY COE	Accounting Manager
REBECCA MALLOW	Administrative Specialist

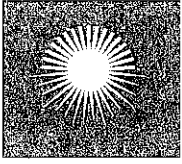
Our rates as of January 1, 2024 are as follows:

	<u>PER HOUR</u>
CPA - Consulting and Review	\$240.00
- Other	140.00
Senior Accountant	120.00
Accountant/Bookkeeper	80.00
Clerical and Computer Input	60.00

Please call if you would like additional information regarding the range of our services or wish to discuss existing service alternatives.

Sincerely,

Rob Bovitz, CPA  
PRESIDENT



# **B O V I T Z**

---

## **C P A, P. C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

December 1, 2023

*Robert (Rob) A. Bovitz, CPA  
President  
Member AICPA  
MACPA*

*Robert (Bob) L. Bovitz, CPA  
Chairman of the Board  
Member AICPA  
MACPA*

We have performed the following services for many years and have the experienced staff available to meet all your business needs.

Please review this partial list of our services and contact us if you wish to further discuss our current engagement arrangement.

### **ACCOUNTING**

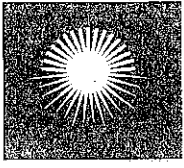
- 1) Full business accounting services (general ledger maintenance, bank reconciliations, payroll tax preparation, IRS correspondence, financial statement preparation, loan packaging, etc).
- 2) Controllership function (We act as your office and provide full accounting and tax services on a daily, weekly, monthly or yearly basis).
- 3) QuickBooks assistance and consultation.

### **TAX**

- 1) Complete tax return preparation (federal, state and local, personal 1040, partnership, corporation, LLC, estate, trust, etc.).
- 2) Financial tax planning (retirement planning, buy/sell consultation, debt restructuring).

### **OTHER**

- 1) Condominium association and rental property management (assessment billing and collection, vendor payments, budget preparation).
- 2) Service organization and recreation club management (dues billing and monitoring, invoice payment, board financial reports, non-profit tax exempt status application).
- 3) Confidential payroll preparation - executive or entire payroll.
- 4) Personal financial assistance (banking and check preparation for elderly or disabled).
- 5) Eldercare Advisory Services (we coordinate services to assist you and your loved ones with daily quality of life challenges).



# **B O V I T Z**

---

## **C P A, P. C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

December 1, 2023

In an effort to help you reduce the cost of doing business, we recommend the following:

\* **Workers' Compensation Insurance:**

Most insurance audits are performed at our office by the insurance company's auditor. The final invoice, however, is sent directly to you for payment. We recommend that workers' compensation invoices be sent to our office, before payment, in order to verify accuracy with the audit report that we have prepared.

If you have not been regularly doing so, you should forward the last three years of paid workers' compensation bills to us for review.

\* **Personal Property Tax Assessments:**

We prepare required annual reports to your local assessor listing equipment per depreciation records. Tax invoices are sent directly to you for payment. We recommend that these invoices, which are marked "personal property tax" first be sent to our office for verification, recording, and payment approval. If you have not done so in the past, you should forward the last three years of tax invoices for our review.

\* **Michigan Annual Corporate Update:**

The Michigan annual corporate renewal should be sent to our office for accuracy checks and payment authorization.

\* **Accounting Fees:**

We can advise you concerning opportunities to organize your accounting material in such a manner so as to reduce our total time (and consequently your accounting fees). At any time you may call for an appointment to have your accounting system reviewed for more time-conscious and efficient preparation on both of our parts.

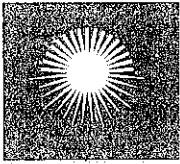
Thank you for allowing our firm to be of service to you.

Sincerely,

Rob Bovitz, CPA  
President

*Robert (Rob) A. Bovitz, CPA  
President  
Member AICPA  
MACPA*

*Robert (Bob) L. Bovitz, CPA  
Chairman of the Board  
Member AICPA  
MACPA*



# B O V I T Z

C P A, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

December 1, 2023

As an added value for our clients, we have the capability to provide very important business strategies and services. Please contact us to see how these plans might benefit your business and personal financial situation.

*Robert (Rob) A. Bovitz, CPA  
President  
Member AICPA  
MACPA*

*Robert (Bob) L. Bovitz, CPA  
Chairman of the Board  
Member AICPA  
MACPA*

- **Business Succession Planning** (How to successfully pass the business on to the next generation. Avoid the headaches and possible internal conflicts)
- **Business Valuation** (A formalized approach to valuing your business. The starting point to any business planning)
- **Supplemental Retirement Plans** (Retirement plans designed specifically for the owner(s) or executives of the business)
- **Key Employee Programs** (Programs to recruit and retain key employees)
- **Estate Planning** (Wills, Trusts, Powers of Attorney, etc. for the business and individual)
- **Normal Employee Retirement Programs** (Retirement plans for all employees)
- **Insurance Evaluation** (Comprehensive analysis of personal and business asset protection)
- **Personal Investing** (Personal investments to help diversify your assets and plan for the future)

Eldercare Advisory Services are also coordinated by our office. These services are to assist caregivers with specific need situations. We look forward to hearing from you soon. Please feel free to contact me at (734) 671-5300. We can discuss your situation by phone or schedule an appointment to pursue your specific needs.

Sincerely,

Rob Bovitz, CPA  
President