



Date	Invoice #
5/15/2025	15073

**Please Update Payee Info To:  
King & Messing Audit Services LLC  
148 N Almont Ave.  
Imlay City, MI 48444**

Item Code	Description	Amount
Audit	Audited Financial Statement for the year ending March 31, 2025 per contract dated June 1, 2023.	9,250.00
Additions to Audit	2025 State of Michigan F-65 Report	800.00
Additions to Audit	2025 State of Michigan Qualifying Statement	200.00
Consulting	Preparation of Form 941-X for Q2 2024 - Per Discussion with Supervisor	400.00

Balances not paid within 60 days will be assessed a finance charge of 2% per month.



**KING &  
MESSING**  
AUDIT SERVICES LLC

Ryan L. King, CPA, CGMA  
Wesley D. Messing, CPA  
148 N. Almont Avenue  
Imlay City, Michigan 48444  
P: (810) 724-1120 | F: (810) 519-1332  
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**May 22, 2025**

**Township Board**  
**Township of Atlas**  
P.O. Box 277  
Goodrich, MI 48438

Enclosed you will find twelve (12) copies of the **March 31, 2025**, Township audit report. Please distribute each copy of the report to your Township Board in advance of your next meeting. Upon your request and at an additional cost, we will be available to attend a Board meeting to review the audit report.

We have also enclosed an Invoice and your copy of the **Form F-65, Annual Local Unit Fiscal Report**. Please see below for specific instructions regarding this form. We will also prepare and submit the Qualifying Statement listed below to the State of Michigan when we submit the audit report.

- **Invoice – bill for March 31, 2025 Audit**
- **Form F-65, Annual Local Unit Fiscal Report** - We will be submitting your F-65 report in an excel format per the State of Michigan's request. **A signed copy is no longer required for the State's record. Your copy is enclosed – be certain to sign/date and retain in your file.**
- **5047 - Qualifying Statement** – We will be submitting your Qualifying Statement electronically to the State of Michigan upon submission of the audit report.

Upon the Township acceptance of the audit report, we will electronically file both the audit and F-65 reports with the State of Michigan. **Acceptance is recognized either by your letter/email notification or by your payment of our audit services rendered.**

We would like to thank the Township officials and employees for the cooperation we received in the completion of this audit. If we can be of any assistance or should any questions arise, please contact us.

Sincerely,

*King & Messing Audit Services LLC*

**KING & MESSING AUDIT SERVICES LLC**  
Imlay City, Michigan

*Enclosures*