



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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November 6, 2009

Board of Directors
Aids Task Force, Inc.
525 Oxford Street
Fort Wayne, IN 46806

We have reviewed the audit report prepared by Haines, Isenbarger & Skiba, LLC, Independent Public Accountants, for the period January 1, 2008 to December 31, 2008. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Aids Task Force, Inc., as of December 31, 2008, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

We call your attention to the findings in the report. The management letter contains two comments.

STATE BOARD OF ACCOUNTS

**Financial Statements and
Other Financial Information**

AIDS TASK FORCE, INC.

*Years ended December 31, 2008 and 2007
with Report of Independent Auditors*

AIDS Task Force, Inc.

Financial Statements and
Other Financial Information

Years ended December 31, 2008 and 2007

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Report of Independent Auditors

The Board of Directors
AIDS Task Force, Inc.

We have audited the accompanying statements of financial position of the AIDS Task Force, Inc. as of December 31, 2008 and 2007, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended. These financial statements are the responsibility of the AIDS Task Force Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the AIDS Task Force, Inc. at December 31, 2008 and 2007 and the results of its operations, changes in its net assets, and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States.

Our audits were conducted for purposes of forming an opinion on the financial statements for the years ended December 31, 2008 and 2007 taken as a whole. The accompanying schedule of government funds received for the year ended December 31, 2008 and schedule of contributions and grants for the years ended December 31, 2008 and 2007 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in our audits of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Haines, Isenbarger & Skiba, LLC

March 25, 2009

AIDS Task Force, Inc.

Statements of Financial Position

	December 31	
	2008	2007
Assets		
Cash and cash equivalents	\$ 184,013	\$ 165,617
Receivables:		
Pledges	71,000	51,000
Reimbursement claims—government grants	56,129	52,711
Other	2,735	3,399
	129,864	107,110
Prepaid expenses	13,644	15,675
Beneficial interest in funds held by the Community Foundation of Greater Fort Wayne Inc.	2,745	3,871
Land, building, and equipment:		
Land and improvements	43,000	43,000
Building and improvements	705,593	693,607
Equipment	177,587	193,959
	926,180	930,566
Less accumulated depreciation	506,179	476,288
	420,001	454,278
Total assets	\$ 750,267	\$ 746,551
 Liabilities and net assets		
Liabilities:		
Accounts payable	\$ 8,106	\$ 4,160
Accrued compensation	13,418	7,289
Tenant deposits	3,070	2,660
Mortgage note payable	12,058	16,548
Total liabilities	36,652	30,657
 Net assets:		
Unrestricted	544,288	583,227
Temporarily restricted	169,327	132,667
Total net assets	713,615	715,894
Total liabilities and net assets	\$ 750,267	\$ 746,551

See accompanying notes.

AIDS Task Force, Inc.

Statements of Activities and Changes in Net Assets

	Year ended December 31					
	2008			2007		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support, revenues, and gains						
Contributions and grants	\$ 9,787	\$ 261,323	\$ 271,110	\$ 12,377	\$ 231,300	\$ 243,677
Government grants	497,922	-	497,922	572,338	-	572,338
United Way	33,705	-	33,705	35,174	-	35,174
Special events	76,167	-	76,167	73,925	-	73,925
Medicaid fees	37,421	-	37,421	31,464	-	31,464
Rent	38,860	-	38,860	29,022	-	29,022
Investment income	1,113	-	1,113	2,044	-	2,044
Miscellaneous	1,660	-	1,660	1,172	-	1,172
Total support, revenues, and gains before net assets released from restrictions	696,635	261,323	957,958	757,516	231,300	988,816
Net assets released from restrictions	224,663	(224,663)	-	201,086	(201,086)	-
Total support, revenues, and gains	921,298	36,660	957,958	958,602	30,214	988,816
Expenses						
Direct services	700,045	-	700,045	759,977	-	759,977
Residential services	98,276	-	98,276	95,121	-	95,121
Management and general	114,558	-	114,558	109,783	-	109,783
Fundraising	47,358	-	47,358	47,504	-	47,504
Total expenses	960,237	-	960,237	1,012,385	-	1,012,385
Increase (decrease) in net assets	(38,939)	36,660	(2,279)	(53,783)	30,214	(23,569)
Net assets at beginning of year	583,227	132,667	715,894	637,010	102,453	739,463
Net assets at end of year	\$ 544,288	\$ 169,327	\$ 713,615	\$ 583,227	\$ 132,667	\$ 715,894

See accompanying notes.

AIDS Task Force, Inc.

Statement of Functional Expenses

Year ended December 31, 2008

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total Expenses</u>
	<u>Direct Services</u>	<u>Residential Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
Salaries	\$382,020	\$ 9,923	\$ 79,380	\$ 24,807	\$ 496,130
Employee benefits	49,016	1,960	11,110	3,268	65,354
Payroll taxes	28,337	1,133	6,423	1,889	37,782
Total salaries and related expenses	459,373	13,016	96,913	29,964	599,266
Conferences, conventions, and meetings	6,953	-	236	4,596	11,785
Dues, subscriptions, and permits	594	-	173	58	825
Insurance	6,280	4,972	1,308	523	13,083
Interest	-	1,159	-	-	1,159
Miscellaneous	999	1,400	1,401	53	3,853
Occupancy	28,711	26,797	6,380	1,914	63,802
Postage	3,392	-	738	787	4,917
Printing and publications	9,557	-	1,174	6,036	16,767
Professional and other fees	14,635	193	3,274	1,155	19,257
Specific assistance to individuals	127,321	-	-	-	127,321
Supplies	5,892	-	853	1,008	7,753
Telephone	7,218	451	993	361	9,023
Travel and transportation	28,607	-	602	903	30,112
Total expenses before depreciation	699,532	47,988	114,045	47,358	908,923
Depreciation	513	50,288	513	-	51,314
Total expenses	\$700,045	\$ 98,276	\$114,558	\$ 47,358	\$ 960,237

See accompanying notes.

AIDS Task Force, Inc.

Statement of Functional Expenses

Year ended December 31, 2007

	<u>Program Services</u>		<u>Supporting Services</u>		<u>Total Expenses</u>
	<u>Direct Services</u>	<u>Residential Services</u>	<u>Management and General</u>	<u>Fundraising</u>	
Salaries	\$369,433	\$ 9,595	\$ 76,766	\$ 23,989	\$ 479,783
Employee benefits	46,541	1,862	10,549	3,103	62,055
Payroll taxes	27,648	1,106	6,267	1,844	36,865
Total salaries and related expenses	443,622	12,563	93,582	28,936	578,703
Conferences, conventions, and meetings	6,807	-	231	4,500	11,538
Dues, subscriptions, and permits	643	-	187	62	892
Insurance	6,234	4,936	1,299	519	12,988
Interest	-	1,507	-	-	1,507
Miscellaneous	-	-	4	40	44
Occupancy	26,171	24,426	5,816	1,745	58,158
Postage	4,876	-	1,060	1,131	7,067
Printing and publications	10,942	-	1,344	6,910	19,196
Professional and other fees	13,535	178	3,028	1,068	17,809
Specific assistance to individuals	202,436	-	-	-	202,436
Supplies	7,636	-	1,105	1,306	10,047
Telephone	7,186	449	988	360	8,983
Travel and transportation	29,368	-	618	927	30,913
Total expenses before depreciation	759,456	44,059	109,262	47,504	960,281
Depreciation	521	51,062	521	-	52,104
Total expenses	<u>\$759,977</u>	<u>\$ 95,121</u>	<u>\$109,783</u>	<u>\$ 47,504</u>	<u>\$1,012,385</u>

See accompanying notes.

AIDS Task Force, Inc.

Statements of Cash Flows

	Year ended December 31	
	2008	2007
Operating activities		
Decrease in net assets	\$ (2,279)	\$ (23,569)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation	51,357	52,104
Loss on disposal of equipment	75	-
Changes in operating assets and liabilities:		
Receivables	(22,754)	101,248
Prepaid expenses	2,031	(9,711)
Accounts payable	3,946	(24,991)
Accrued compensation	6,129	(4,292)
Tenant deposits	410	(170)
Net cash provided by operating activities	38,915	90,619
Investing activities		
Decrease (increase) in beneficial interest in funds held by the Community Foundation of Greater Fort Wayne Inc.	1,126	(55)
Purchase of land, building, and equipment	(17,155)	(1,045)
Net cash used in investing activities	(16,029)	(1,100)
Financing activities		
Payments on mortgage note payable	(4,490)	(4,141)
Increase in cash and cash equivalents	18,396	85,378
Cash and cash equivalents at beginning of year	165,617	80,239
Cash and cash equivalents at end of year	\$ 184,013	\$ 165,617

AIDS Task Force, Inc.

Notes to Financial Statements

December 31, 2008

1. Organization and Summary of Significant Accounting Policies

Organization

The mission of the AIDS Task Force, Inc. (AIDS Task Force) is:

to help improve the quality of life for men, women and children with HIV and AIDS, to educate the community in order to decrease the incidence of HIV and STD infection, and to increase the public's understanding of and compassionate response to HIV and AIDS.

The AIDS Task Force was begun in 1985 by a group of volunteers who saw the need to care for people infected with the disease and provide the community with accurate information. The AIDS Task Force has grown into a professional social service agency serving hundreds of individual clients each year and sharing information with the general public in northeast Indiana through annual programs and presentations.

The AIDS Task Force offers services for persons living with HIV/AIDS, their families and loved ones, persons at risk for HIV, and the general public. Case management, residential services, prevention education, and public awareness remain central to the work of the AIDS Task Force.

The AIDS Task Force is a nonprofit voluntary health and welfare organization, exempt from income tax under Section 501(c)(3) of the Internal Revenue Code (IRC), and qualifies for the 50% charitable contributions deduction limitation. The AIDS Task Force has been classified as an organization that is not a private foundation under Section 509(a) of the IRC.

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The AIDS Task Force maintains cash accounts at a local bank. From time to time during the year, the AIDS Task Force's cash amounts exceeded federally insured limits.

Land, Building, and Equipment

Land, building, and equipment are stated at cost or if donated, at fair value at the date of the donation, except for land, building, and equipment that have been impaired. For impaired assets,

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Land, Building, and Equipment (continued)

the carrying amount is reduced to the estimated fair market value. There were no impaired assets at December 31, 2008. Items with a cost or value of \$1,500 or more and a useful life of one year or more are capitalized.

Depreciation is computed primarily by accelerated methods over the following estimated useful lives:

Land improvements	7 – 15 years
Building and improvements	7 – 27 years
Equipment	3 – 7 years

Expenditures for normal repairs and maintenance are expensed when incurred.

Net Assets

Net assets are allocated to and accounted for based upon the donor's intended purpose. Unrestricted net assets have no donor imposed restrictions placed upon them. In addition, the AIDS Task Force has received certain net assets for specific purposes or later periods of time or after specified dates, and these amounts are reported as temporarily restricted net assets. Temporarily restricted net assets include amounts whose use is limited by donor imposed stipulations that can be met and removed by actions of the AIDS Task Force pursuant to those stipulations, occurrence of a stated event, or passage of a specified time period. When donor imposed restrictions are met, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions. Permanently restricted net assets include amounts whose use is limited by donor imposed restrictions which stipulate that resources be maintained permanently, but permits the AIDS Task Force to expend part or all of the income derived from the donated assets for either unrestricted or temporarily restricted purposes. Resources arising from the results of operations or assets set aside by the Board of Directors are not considered to be donor restricted. As of December 31, 2008 and 2007, the AIDS Task Force had no permanently restricted net assets.

Contributions and Pledges Receivable

Contributions, including gifts, grants, bequests, pledges, and other unconditional promises to give, without restrictions or stipulations are recorded as support (revenue) in the period received. Contributions are reported as temporarily restricted or permanently restricted support if they are received with donor imposed stipulations that limit their use.

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Contributions and Pledges Receivable (continued)

Contributions of assets other than cash are recorded at their fair market value. The AIDS Task Force reports gifts of equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support. Absent explicit donor stipulations regarding how long those long-lived assets must be maintained, the AIDS Task Force reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. The AIDS Task Force reclassifies these temporarily restricted net assets to unrestricted net assets at that time.

Contributions of services are recognized as revenue if the services received (a) create or enhance non-financial assets or (b) require specialized skills, are provided by individuals possessing those skills and typically need to be purchased if not provided by donation. A substantial number of volunteers donate significant amounts of time in providing the AIDS Task Force's services; however, because the majority of donated services do not meet accounting guidelines, only limited amounts have been reported in the financial statements.

When considered necessary, the AIDS Task Force provides an allowance for doubtful receivables, which is based on historical collection experience and management's estimate of losses that will be incurred in the collection of all receivables. As of December 31, 2008 and 2007, no allowance for doubtful accounts was deemed necessary.

Government Support

Government support funded by grants is recognized as the AIDS Task Force performs the contracted services pursuant to grant agreements. Grant revenue is recognized as earned as the eligible expenses are incurred. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

The AIDS Task Force receives a substantial amount of its support from government funds. A significant reduction in the level of this support, if this were to occur, may have an effect on the AIDS Task Force's programs and activities.

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

1. Organization and Summary of Significant Accounting Policies (continued)

Special Events

AIDS Task Force recognizes revenue from special events upon their completion. Special events include the AIDS Walk and Gay Lesbian Dinner Dance. The AIDS Task Force serves as the fiscal agent for the Gay Lesbian Dinner Dance.

Advertising

Advertising costs are charged to operations when incurred. Advertising costs charged to operations were \$6,354 in 2008 and \$7,452 in 2007.

Functional Allocation of Expenses

The cost of providing the program and other activities has been summarized on a functional basis in the accompanying statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Use of Estimates

Preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts in the financial statements and accompanying notes. Actual results could differ from those estimates.

Reclassifications

Certain amounts as of and for the year ended December 31, 2007 have been reclassified to conform with the presentation as of and for the year ended December 31, 2008. The reclassifications had no impact on net assets as of December 31, 2007 or increase in net assets for the year then ended.

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

2. Pledges Receivable

Pledges receivable represent unconditional promises or pledges that are expected to be collected within one year. Pledges receivable consisted of the following:

	December 31	
	2008	2007
Indiana AIDS Fund	\$ 30,000	\$ 31,000
Foellinger Foundation	30,000	20,000
MAC AIDS Fund	10,000	-
The St. Joseph Community Health Foundation, Inc.	1,000	-
	<u>\$ 71,000</u>	<u>\$ 51,000</u>

The AIDS Task Force has received indication of an intention to give in the amount of \$11,875 from the United Way of Allen County. The expected funding is to be used for operations in 2009 and has not been recorded as an asset of the AIDS Task Force as of December 31, 2008.

3. Beneficial Interest in Funds Held by the Community Foundation of Greater Fort Wayne Inc.

The beneficial interest in the funds held and invested by the Community Foundation of Greater Fort Wayne Inc. (Community Foundation) of \$2,745 and \$3,871 at December 31, 2008 and 2007, respectively, is the result of an agreement whereby the AIDS Task Force has transferred assets to the Community Foundation and has specified itself as the beneficiary of the assets. The AIDS Task Force may draw up to a certain percent of the value of the assets each year, subject to certain conditions and limitations, but may only obtain a return of the full value of the assets upon consent of the Community Foundation.

Additionally, the Community Foundation holds funds, with a value of \$4,139 and \$5,121 at December 31, 2008 and 2007, respectively, for the benefit of the AIDS Task Force for which it has retained variance power. The AIDS Task Force is precluded from recognizing these assets held by the Community Foundation because the donors explicitly granted variance power to the Community Foundation. Accordingly, the AIDS Task Force only recognizes its annual grants by the Community Foundation from these funds as contributions.

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

4. Debt Arrangements

Pursuant to a revolving line of credit arrangement with a bank, the AIDS Task Force may borrow up to \$35,000 subject to certain terms and conditions. This line of credit arrangement is secured by real estate and is due on demand. The line of credit bears interest at the prime rate (3.25% at December 31, 2008), which is payable monthly. There were no borrowings pursuant to this revolving line of credit arrangement at December 31, 2008 and 2007.

The mortgage note payable in the amount of \$12,058 and \$16,548 at December 31, 2008 and 2007, respectively, is due to a bank in monthly installments of \$471, including interest at 8.05%. The mortgage note, which is due in 2011, is secured by land and a building.

Maturities on the mortgage note payable as of December 31, 2008 are as follows:

2009		\$	4,852
2010			5,257
2011			1,949
			\$ 12,058

Interest expense and interest paid was \$1,159 in 2008 and \$1,507 in 2007.

5. Temporarily Restricted Net Assets

Temporarily restricted net assets are to be used for the following purposes:

	December 31	
	2008	2007
Programs:		
Prevention	\$ 75,000	\$ 45,000
Client assistance	26,833	23,333
Women at Risk	11,667	11,667
Inspire	10,971	-
Burmese Bi-lingual Care Coordination Technician	13,189	-
Youth empowerment	-	21,000
Future periods—operating support	31,667	31,667
	\$ 169,327	\$ 132,667

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

5. Temporarily Restricted Net Assets (continued)

Net assets released from donor restrictions as a result of incurring expenses to satisfy the restricted purposes or by occurrence of other events specified by donors were \$224,663 in 2008 and \$201,086 in 2007.

Unrestricted net assets of \$70,514 and \$81,418 at December 31, 2008 and 2007, respectively, have been designated by the Board of Directors as the Ryan Fund to be used for emergencies, unanticipated expenses, and extraordinary opportunities. In 2006 the AIDS Task Force completed a rehabilitation project at the Jack Ryan House, funded by a Housing Opportunities for Persons with AIDS (HOPWA) government grant. At the conclusion of the project, the AIDS Task Force was entitled to a developer's fee of \$37,907, which the Board of Directors voted to place in the Ryan Fund in 2007.

6. Lease Commitments

On April 8, 2008, the AIDS Task Force entered into a lease for its program service and office facilities pursuant to an operating lease expiring in 2011. The monthly rent is \$2,000 and the AIDS Task Force is obligated for utilities, insurance, and any alterations made or installed on the premises. Future minimum payments using noncancelable operating leases with initial terms of one year or more consisted of the following at December 31, 2008:

2009	\$ 24,000
2010	24,000
2011	10,000
	<u>\$ 58,000</u>

Rent expense was \$24,000 in 2008 and 2007.

7. Retirement Plan

The AIDS Task Force sponsors a tax deferred annuity plan under Section 403(b) of the IRC. All employees are eligible to participate in the plan. The plan provides for employer discretionary contributions to the plan; however, the Board of Directors has not authorized any contributions to the plan for 2008 or 2007.

AIDS Task Force, Inc.

Notes to Financial Statements (continued)

8. Related Party Transactions

Certain members of the Board of Directors are employed by companies providing banking and other services to the AIDS Task Force. The fees paid to these companies were based on customary and reasonable rates for such services.

Other Financial Information

AIDS Task Force, Inc.

Schedule of Government Funds Received

Year ended December 31, 2008

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass- Through Entity Identifying Number	Expenditures
Indiana State Department of Health:			
Non-federal monies:			
Care coordination	N/A	N/A	\$ 319,561
Special populations support	N/A	N/A	51,010
Youth empowerment	N/A	N/A	30,408
Other, including fees	N/A	N/A	<u>4,643</u>
			405,622
Indiana Housing & Community Development Authority:			
Federal Agency—Department of Housing and Urban Development:			
Housing Opportunities for Persons with AIDS	14.241	CC-008-003	<u>92,300</u>
			<u>\$ 497,922</u>

Notes to Schedule

1. Basis of Presentation

This schedule includes the government awards activity of the AIDS Task Force, Inc. and is presented on the accrual basis of accounting.

AIDS Task Force, Inc.

Schedule of Contributions and Grants

	Year ended December 31	
	2008	2007
Broadway Cares / Equity Fights AIDS	\$ 5,000	\$ 5,000
Community Foundation of Greater Fort Wayne Inc.	50,000	50,000
English Bonter Mitchell Foundation	5,000	10,000
Foellinger Foundation	31,000	15,000
Indiana AIDS Fund	31,000	38,000
Journal Gazette Foundation	-	2,000
Lincoln Financial Group Foundation	60,000	60,000
MAC AIDS Fund	-	10,000
Madge Rothchild Foundation	-	5,000
Never in Care Project	2,450	-
Parkview Hospital	20,000	20,000
Plymouth Congregational Church of Fort Wayne	1,500	1,200
Sam's Club	-	1,000
The St. Joseph Community Health Foundation, Inc.	29,593	8,100
Trinity English Lutheran Church	5,780	2,000
Until There's a Cure Foundation	-	6,000
Other contributions and grants	9,787	12,377
Contributions and grants—cash basis	<u>251,110</u>	<u>245,677</u>
Less pledges receivable at beginning of year	(51,000)	(53,000)
Plus pledges receivable at end of year	71,000	51,000
Contributions and grants—accrual basis	<u><u>\$ 271,110</u></u>	<u><u>\$ 243,677</u></u>

Report to the Finance Committee
and Board of Directors of

AIDS•TASK•FORCE•INC

Audit Results and Communications

Year ended December 31, 2008

March 26, 2009

Submitted by:



HAINES, ISENBARGER & SKIBA, LLC
CERTIFIED PUBLIC ACCOUNTANTS

www.hainescpa.com



HAINES, ISENBARGER & SKIBA, LLC
CERTIFIED PUBLIC ACCOUNTANTS

March 26, 2009

Finance Committee and Board of Directors
AIDS Task Force, Inc.

Dear Members of the Finance Committee and Board of Directors:

We are pleased to present the results of our audit of the financial statements of the AIDS Task Force, Inc. (AIDS Task Force) for the year ended December 31, 2008. The financial statements were the responsibility of management, and we expressed an opinion on those financial statements based on our audit procedures concerning their conformity with accounting principles generally accepted in the United States. The accompanying other financial information was presented for purposes of additional analysis (not a required part of the financial statements), and we expressed an opinion concerning their being fairly stated in all material respects in relation to the financial statements taken as a whole based on the audit or procedures performed. We conducted the audit with the objectivity and independence that you, and the entire Board of Directors, expect.

In prior meetings, we discussed the scope of our engagement, the report we intended to issue and areas of audit emphasis. We considered the AIDS Task Force's current and emerging business needs, actual or pending transactions of significance, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We received excellent support and timely assistance from the AIDS Task Force's personnel.

This Report to the Finance Committee and Board of Directors summarizes the completion of our audit, presents our report on internal control, discusses our Finance Committee communications suggested by auditing standards promulgated by the American Institute of Certified Public Accountants (AICPA), and presents other information. As requested, we will also walk through the financial statements with you, focusing on the AIDS Task Force's financial condition and results of operations and what you, the Finance Committee, and the Board of Directors, should be focusing on when reviewing the financial statements of nonprofit organizations.

This report is intended solely for the use of the Finance Committee, Board of Directors and management, and should not be used for any other purpose. We appreciate this opportunity to meet with you.

Very truly yours,

Thomas J. Skiba
Partner

Copy to Gregory Manifold, Executive Director



AIDS Task Force, Inc.

Audit Results and Communications

- Audit communications (*included herein*)
- Review financial statements and other financial information (*separate document*)
- Communicating internal control matters identified in an audit (*report attached, new format*)
- By-products of the audit process—improvements in internal controls and operating procedures, improved financial reporting, discussion of best practices, and an ongoing external resource for management.
- The key accounting literature applicable to nonprofit organizations such as the AIDS Task Force includes:
 - FASB Statement No. 116, *Accounting for Contributions Received and Contributions Made*
 - FASB Statement No. 117, *Financial Statements of Not-for-Profit Organizations*
 - FASB Statement No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*
 - FASB Statement No. 136, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*
 - FASB Staff Position No. 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds.*
 - AICPA, Audit and Accounting Guide, *Not-for-Profit Organizations*
 - AICPA, Audit Risk Alert, *Not-for-Profit Organization's Industry Developments*
- Redesigned and significantly expanded Form 990, *Return of Organization Exempt from Income Tax*



AIDS Task Force, Inc.

Our scope of services included the following items:

- Audit of the financial statements of the AIDS Task Force, Inc. for the year ended December 31, 2008, including our expressing an opinion on the fairness, in all material respects, of the presentation of the financial statements in conformity with accounting principles generally accepted in the United States.
- Prepare Federal Form 990, *Return of Organization Exempt from Income Tax*, or Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*, and Indiana Department of Revenue Form NP-20, *Indiana Nonprofit Organization's Annual Report for the Calendar Year or Fiscal Year*, for the year ended December 31, 2008.
- Assist management by updating the AIDS Task Force's fixed asset records.
- Prepare the AIDS Task Force's personal property tax returns.
- Communicate fraud, errors, illegal acts, and reportable conditions, if any, on a timely basis.
- Provide recommendations to management to improve controls and operating procedures.
- Communicate audit results and provide other observations to the Finance Committee and Board of Directors.



AIDS Task Force, Inc.

The areas of audit emphasis included the following:

- Cash and cash equivalents
- Funds held by the Community Foundation of Greater Fort Wayne Inc. (Community Foundation)
- Land, building, and equipment
- Accounts, grants, and pledges receivable and collectibility thereof
- Other assets and liabilities, including accounts payable, accrued expenses, and mortgage payable

- Accounting for temporarily and permanently restricted net assets, earnings thereon, and compliance with and satisfaction of restrictions and requirements imposed by the donor. Certain unrestricted net assets have been designated by the Board of Directors as the Ryan Fund to be used for emergencies, unanticipated expenses, and extraordinary opportunities.
- Contributions, including compliance with terms and conditions of individual donors and grants
- Support from United Way
- Government grants
- Compensation and other employee benefit expenses

- Other significant income and expenses
- Commitments and contingencies
- Financial reporting, including accounting presentation and disclosure requirements
- Related party accounts and transactions
- Fraud, and illegal acts

- Review of internal controls and Board/Committee oversight
- Tax exempt status
- Seminar, travel and entertainment expenses (documentation appropriate)
- Communications with management, the Finance Committee, and Board of Directors



AIDS Task Force, Inc.

Required Communications

Auditing Standards promulgated by the AICPA (revised by Statements on Auditing Standards No. 114, issued in December 2006) require the auditor to communicate significant matters related to the financial statement audit that are, in the auditors' professional judgment, relevant to the responsibilities of those charged with governance (e.g., Finance Committee) in overseeing the financial reporting. Below we summarize these required communications.

Area	Comments
Auditors' Responsibilities under United States Generally Accepted Auditing Standards (GAAS)	
<ul style="list-style-type: none">• The financial statements and other financial information are the responsibility of management. Our audit was designed in accordance with GAAS to provide reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. We have a responsibility to opine on whether the financial statements are fairly stated in accordance with accounting principles generally accepted in the United States. As part of our audit, we obtained a sufficient understanding of internal controls to plan our audit and to determine the nature, timing, and extent of testing performed.	<ul style="list-style-type: none">• We have issued an unqualified opinion on the AIDS Task Force's financial statements for the year ended December 31, 2008. The management of the AIDS Task Force has acknowledged its responsibility for establishing and maintaining effective internal control, for properly recording transactions in the accounting records, for safeguarding assets, and for the overall fair presentation of the financial statements. Management of the AIDS Task Force is also responsible for identifying and ensuring that the AIDS Task Force complies with the laws and regulations applicable to its activities. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities.
Significant Accounting Policies	
<ul style="list-style-type: none">• Initial selection of and changes in significant accounting policies or their application and new accounting and reporting standards during the year must be reported.	<ul style="list-style-type: none">• There were no initial selections of, or changes in, the application of accounting and reporting standards. Newly issued accounting standards had minimal impact on the financial statements.



AIDS Task Force, Inc.

Required Communications (continued)

Area	Comments
<p>Our Judgments About the Quality and Acceptability of Significant Accounting Principles</p>	<ul style="list-style-type: none">• The AIDS Task Force’s accounting policies were appropriate, consistently applied and properly (clearly) disclosed. The AIDS Task Force has properly accounted for donor provided funds and changes in those designated as temporarily or permanently restricted.
<p>Management Judgments and Accounting Estimates</p>	<ul style="list-style-type: none">• Methodologies used and evidence considered has lead to reasonable estimates and disclosures in the financial statements. Estimates include the receivable allowances, certain accrued expenses, and depreciation lives.
<p>Recorded and Unrecorded Audit Adjustments</p>	<ul style="list-style-type: none">• Two minor reclassifications for reporting purposes and four other adjustments were recorded by management as part of the audit process. The net of the five audit adjustments resulted in an improvement in the increase in net assets by \$21,543. One audit adjustment increased pledges receivable by \$30,000. The other three adjustments represented the write-off of uncollectible rent receivable of \$1,400; adjusting for the \$1,126 decrease in the beneficial interest in the Community Foundation for its change in value; to record payroll



AIDS Task Force, Inc.

Required Communications (continued)

Area	Comments
Recorded and Unrecorded Audit Adjustments (continued)	incurred prior to year end, but paid after year end, \$6,074; and adjusting fixed assets by less than \$150 to calculated depreciation and account for disposals. There were no unadjusted audit differences.
Other Financial Information	<ul style="list-style-type: none">• Such information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.
Significant Risks and Expenses and Uncertainties, such as pending litigation that are disclosed in the financial statements	<ul style="list-style-type: none">• None
Disagreements with Management on Financial Accounting, Reporting, and Compliance Matters	<ul style="list-style-type: none">• None
Significant Issues Discussed with Management, including those in connection with the initial or recurring retention of Haines, Isenbarger & Skiba, LLC as auditors	<ul style="list-style-type: none">• None
Consultation with Other Accountants	<ul style="list-style-type: none">• None of which we are aware.
Significant Difficulties During the Audit	<ul style="list-style-type: none">• None. Management was very cooperative and we had access to all records and documents necessary to perform the audit procedures.
Fraud and Illegal Acts	<ul style="list-style-type: none">• We are not aware of any instances of fraud or illegal acts.



AIDS Task Force, Inc.

Required Communications (continued)

Area	Comments
Material Weaknesses in Internal Controls	<ul style="list-style-type: none">• We noted no matters involving the internal control over financial reporting and its operations that we considered to be material weaknesses.
Compliance and Other Matters	<ul style="list-style-type: none">• As part of obtaining reasonable assurance about whether the AIDS Task Force's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported.
Interim Financial Information and Internal Controls	<ul style="list-style-type: none">• We are not required to and do not perform timely quarterly reviews as required by Auditing Standards as they relate to publicly-owned companies.
Auditor Independence	<ul style="list-style-type: none">• We are not aware of any relationships between Haines, Isenbarger & Skiba, LLC and the AIDS Task Force that, in our professional judgment, may reasonably be thought to bear on our independence. Relating to our audit of the AIDS Task Force, we are independent certified public accountants with respect to the AIDS Task Force within the meaning of the applicable published pronouncement of the AICPA Independence Standards.



AIDS Task Force, Inc.

Consideration of Fraud in a Financial Statement Audit

In October 2002, the Auditing Standards Board (ASB) of the AICPA issued Statement on Auditing Standards (SAS) No. 99, *Consideration of Fraud in a Financial Statement Audit*, which supersedes SAS 82. SAS 99 was issued to heighten the awareness of auditors to the potential for fraud when planning and executing audits. SAS 99 also encourages increased professional skepticism and provides additional guidance for auditors in fulfilling their responsibility related to detecting fraud in a financial statement audit. SAS 99 does not change our responsibilities as auditors. Under SAS 99, we are responsible for planning and performing the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or by fraud. However, the extent of required procedures related to the detection of fraud has increased. We approach all audits with an understanding that fraud could occur in any company or organization at any time, and could be perpetrated by anyone.



AIDS Task Force, Inc.

Redesigned Form 990 and Instructions for 2008 tax year

Overview and Major Changes. The Form 990 has been redesigned effective for 2008 tax years. The new form consists of an 11-page, 11-part core form that is required to be completed by all organizations that file the Form 990, and Schedules to be completed by those organizations that satisfy the applicable requirements for each Schedule.

The following provides a brief summary of some major changes and features of the new form, and an outline of the new core form and Schedules. This summary does not describe all of the new features or changes. Some of the information previously required by the Form 990 (2007) has been eliminated or revised, and the new Form 990 (2008) requires information not previously required by the prior form. Some information previously required of only certain types of organizations now is required of all types of organizations completing the form. The organization should carefully review the new form and instructions in order to make sure it satisfies the new form's reporting requirements. See the IRS website at www.irs.gov and click on the Charities & Non-Profits tab for more information. .

Some areas of major changes in reporting requirements include governance and compensation of officers, directors, trustees, key employees, and highest compensated employees. For example, Part VI, *Governance, Management, and Disclosure*, is a new section that asks questions about the organization's governance structure, policies and disclosure practices. Part VII, *Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*, also contains important changes, including new definitions of officer and key employee applicable to all organizations, and the extension of reporting compensation paid to the top five highest compensated employees from organizations described in Sections 501 (c)(3) or 4947(a)(1), as was previously the case, to all organizations filing the Form 990, such as social welfare organizations, business leagues, trade associations, and social clubs.

Other areas of significant change include determination of public charity status and public support; supplemental financial statement reporting; and fundraising, special events, and gaming. For organizations described in Sections 501(c)(3) or 4947(a)(1), Schedule A has been revised to emphasize reporting of public charity status and public support. Schedule D contains new reporting requirements for conservation organizations; museums and other organizations maintaining collections of works of art and other items; credit counseling organizations and others holding funds in escrow or custodial arrangements; and organizations maintaining endowments. Schedule G requires reporting of certain information regarding arrangements with professional fundraisers, special events, and gaming activities. Other new Schedules include those for reporting foreign activities (Schedule F); hospitals (Schedule H); tax exempt bonds (Schedule K); non-cash contributions (Schedule M); and related organizations (Schedule R).



AIDS Task Force, Inc.

Redesigned Form 990 and Instructions for 2008 tax year (continued)

The following is an outline of the Parts of the core form and the new Schedules.

Core Form. The core form required to be completed by all organizations consists of the following 11 Parts:

- Part I, *Summary*, which provides certain important information regarding the organization's mission, activities, and current and prior years' financial results;
- Part II, *Signature Block*, which contains the signature of an organization's officer and, if applicable, paid preparer;
- Part III, *Statement of Program Service Accomplishments*, which requires reporting of the organization's new, ongoing and discontinued exempt purpose achievements and related revenue and expenses;
- Part IV, *Checklist of Required Schedules*, to be used by the organization to determine which schedules it must complete and file with the IRS as part of the Form 990;
- Part V, *Statements Regarding Other IRS Filings and Tax Compliance*, to be used by the organization to report its compliance with other federal tax reporting and substantiation requirements;
- Part VI, *Governance, Management, and Disclosure*, which requires information regarding the organization's governing body and management, policies, and disclosure practices;
- Part VII, *Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors*, to report compensation paid such persons by the organization and its related organizations that is reported on Forms W-2 and 1099-MISC, and certain other compensation;
- Part VIII, *Statement of Revenue*, Part IX, *Statement of Functional Expenses*;
- Part X, *Balance Sheet*, which comprise the financial statements of the organization for federal tax reporting purposes; and
- Part XI, *Financial Statements and Reporting*, to report information regarding the organization's accounting methods and its compiled, reviewed, or audited financial statements.

Schedules. The new Form 990 (2008) contains 16 schedules. Each organization must complete Part IV, *Checklist of Required Schedules*, to determine those schedules it must complete. These schedules replace the prior form's schedules and most required attachments that previously had to be constructed and completed by the filing organization. The following is a list and brief description of the new schedules:

- Schedule A, *Public Charity Status and Public Support*, to be completed by organizations described in Sections 501(c)(3) and 4947(a)(1) to provide information relevant to its status as a public charity, including satisfaction of applicable public support tests on an ongoing basis;



AIDS Task Force, Inc.

Redesigned Form 990 and Instructions for 2008 tax year (continued)

- Schedule B, *Schedule of Contributors*, to be completed by organizations to provide information regarding contributions they report as revenues;
- Schedule C, *Political Campaign and Lobbying Activities*, to be completed by organizations that conduct political campaign activities, organizations described in Sections 501(c)(3) and 4947(a)(1) that conduct lobbying activities, and organizations subject to Section 6033(e) notice and reporting requirements and potential proxy tax on certain membership dues, assessments and similar amounts;
- Schedule D, *Supplemental Financial Statements*, to be completed by organizations to supplement certain balance sheet information, as well as conservation organizations, museums and other organizations maintaining collections, credit counseling organizations and others holding funds in escrow or custodial arrangements, and organizations maintaining endowments or donor advised funds and similar funds or accounts;
- Schedule E, *Schools*, which is the private school questionnaire previously contained in former Schedule A;
- Schedule F, *Statement of Activities Outside the United States*, to report the organization's activities conducted outside the United States;
- Schedule G, *Supplemental Information Regarding Fundraising or Gaming Activities*, which requires reporting by organizations that reported certain amounts of professional fundraising expenses, revenue from special events, and revenue from gaming activities;
- Schedule H, *Hospitals*, to be completed by organizations that operate one or more facilities licensed or registered as a hospital under state law;
- Schedule I, *Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.*, to report grants and other assistance provided by the organization to others within the United States;
- Schedule J, *Compensation Information*, to be completed by organizations to provide detailed compensation information for certain current or former officers, directors, trustees, key employees, and highest compensated employees, and certain information regarding the organization's compensation practices and arrangements;
- Schedule K, *Supplemental Information for Tax Exempt Bonds*, to be completed by organizations with outstanding tax-exempt bond liabilities;
- Schedule L, *Transactions with Interested Persons*, to be completed by organizations that engage in certain types of relationships or transactions with interested persons, including excess benefit transactions, loans, grants or other financial assistance, and other financial or business transactions or arrangements;
- Schedule M, *Non-Cash Contributions*, to report contributions other than cash received by the organization;



AIDS Task Force, Inc.

Redesigned Form 990 and Instructions for 2008 tax year (continued)

- Schedule N, *Liquidation, Termination, Dissolution or Significant Disposition of Assets*, to report major dispositions of assets by the organization;
- Schedule O, *Supplemental Information to Form 990*, to be used by organizations to provide supplemental information to describe or explain the organization's responses to questions contained in the core form or schedules; and
- Schedule R, *Related Organizations and Unrelated Partnerships*, to provide information regarding the organization's relationships with other exempt and taxable organizations.

Organizations should complete Part IV, *Checklist of Required Schedules*, to determine which of these schedules they must file as part of the Form 990. All filers will be required to provide certain narrative responses on Schedule O.

Instructions, Glossary and Appendices. The Form 990 instructions also have been revised for 2008. The new instructions contain a sequencing list to help organizations determine the order in which to complete various portions of the form (see General Instruction C), revised general and specific instructions for the core form and schedules, a glossary of key terms, and a compensation table to help organizations determine where and how to report types of compensation paid to officers, directors, trustees, key employees, and highest compensated employees (see Specific Instructions for Part VII). The new instructions also contain new appendices for reporting requirements and guidance regarding group returns (see Appendix E), and for organizations to report activities conducted indirectly through joint ventures and disregarded entities (see Appendix F).

Form 990-EZ Filing Amounts for 2008-2010. Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*, may be filed by most organizations with gross receipts and total assets below certain amounts. For the 2008 tax year, most organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 may choose to file the Form 990 or Form 990-EZ. (For the 2007 tax year, these amounts were less than \$100,000 gross receipts and \$250,000 total assets.) For the 2009 tax year, most organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 may choose to file the Form 990 or Form 990-EZ. Beginning with the 2010 tax year, most organizations with gross receipts less than \$200,000 and total assets less than \$500,000 may file either the Form 990 or Form 990-EZ.

Although Form 990-EZ was not redesigned for 2008, some changes have been made so that certain information previously required to be submitted in attachments will now be reported on schedules. Organizations that file Form 990-EZ (2008) must review the instructions for Schedules A, B, C, E, G, L, and N to determine whether they must report any of their activities or information on those schedules. Form 990-EZ filers will not be required to complete any of the other 2008 Form 990 schedules.



AIDS Task Force, Inc.

Redesigned Form 990 and Instructions for 2008 tax year (continued)

New annual electronic filing requirement for small tax-exempt organizations. Most small tax-exempt organizations now must file new Form 990-N, *Electronic Notice (ePostcard) for Tax-Exempt Organizations Not Required to File Form 990 or 990-EZ*. See the IRS website at www.irs.gov and click on the Form 990-N (e-Postcard) tab for more information.

Purpose of Form. Form 990 and Form 990-EZ are used by tax-exempt organizations, nonexempt charitable trusts, and Section 527 political organizations to provide the IRS with the information required by Section 6033.

An organization's completed Form 990 and Form 990-EZ, and the Forms 990-T of 501(c)(3) organizations, are available for public inspection as required by section 6104. Schedule B, *Schedule of Contributors* (Form 990, 990-EZ, or 990-PF), is available for public inspection for Section 527 organizations filing Form 990 or 990-EZ. For other organizations that file Form 990 or Form 990-EZ, parts of Schedule B may be open to public inspection. See the *Instructions for Schedule B* for more details.

Some members of the public rely on Form 990, or Form 990-EZ, as their primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by information presented on its return. Therefore, the return must be complete, accurate, and fully describe the organization's programs and accomplishments.

Use Form 990 or Form 990-EZ to send a required election to the IRS, such as the election to capitalize costs under Section 266.



AIDS Task Force, Inc.

Report on Internal Controls

Finance Committee and Board of Directors
AIDS Task Force, Inc.

Committee Members and Directors:

In planning and performing our audit of the financial statements of the AIDS Task Force, Inc. (AIDS Task Force) as of and for the year ended December 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered the AIDS Task Force's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the AIDS Task Force's internal control. Accordingly, we do not express an opinion on the effectiveness of the Aids Task Force's internal control.

A deficiency exists in internal control when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This communication is intended solely for the information and use of management and the Finance Committee of the AIDS Task Force, and is not intended to be and should not be used by anyone other than these specified parties.

Haines, Isenbarger & Skiba, LLC

March 25, 2009



Finance Committee
AIDS Task Force, Inc.

In planning and performing our audit of the financial statements of the AIDS Task Force, Inc. (AIDS Task Force) for the year ended December 31, 2008, we considered its internal control to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control. The following suggestions, which resulted from our consideration of internal control, are submitted to assist in improving procedures and controls.

Documentation of Internal Controls and Operating Procedures and Accounting Policies and Practices

Management has, over the past few years, begun to formally document internal controls and operating procedures. Public companies are required to establish sound systems of internal control and document them via the books and records provisions of the Foreign Corrupt Practices Act and Sarbanes-Oxley Act of 2002, and regulations related thereto. Management has also begun to document its accounting policies and practices to promote consistent accounting treatment for recurring transactions. This documentation will also assist with formal training especially when turnover or promotions occur.

We were pleased to note improvements in the accounting and financial analysis being conducted by management and establishment of new governance related policies. We encourage continued documentation of internal controls (including Finance Committee oversight); operating procedures; and accounting procedures, policies, and practices.

Redesigned Form 990 and Instructions for 2008 tax year

The Form 990 and related instructions has been redesigned effective for 2008 tax years. The new form consists of an 11-page, 11-part core form that is required to be completed by all organizations that file the Form 990, and Schedules to be completed by those organizations that satisfy the applicable requirements for each Schedule.

We were pleased to discuss with management the process of preparing for the redesigned Form 990 and gathering the necessary information now required therein. We do encourage management to consider the more simplified and less costly option of filing Form 990-EZ for the 2008 tax year. It would appear the AIDS Task Force will be subject to the Form 990 filing requirement for the 2009 tax year.



We have separately reported in our letter dated March 25, 2009 addressed to the Finance Committee that we noted no matters involving internal control and its operation that we considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants.

We also provided several minor suggestions and ideas such as recordkeeping for the future that were readily accepted and implemented by management.

This letter is intended solely for the information and use of management, the Finance Committee, the Board of Directors, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Haines, Asenbarger & Skiba, LLC

March 25, 2009