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December 10, 2009

Board of Directors
Guerin, Inc.
8037 Unruh Drive
Georgetown, IN 47122

We have reviewed the audit report prepared by Deming, Malone, Livesay & Ostroff, Independent Public Accountants, for the period September 1, 2007 to August 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 Guerin, Inc., as of August 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 finding in the report. The management letter contains one comment.

STATE BOARD OF ACCOUNTS

GUERIN, INC.

FINANCIAL STATEMENTS

Years Ended August 31, 2008 and 2007

CONTENTS

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Guerin, Inc.
Georgetown, Indiana

We have audited the accompanying statements of financial position of Guerin, Inc. (a not-for-profit organization) as of August 31, 2008 and 2007, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Organization'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 of America. Those standards require that we plan and perform the audits 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 statement. 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 Guerin, Inc. as of August 31, 2008 and 2007, and the 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 of America.

Deming, Malone, Livesay & Ostroff

Louisville, Kentucky
February 6, 2009

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GUERIN, INC.

STATEMENTS OF FINANCIAL POSITION
August 31, 2008 and 2007

ASSETS	2008	2007
CURRENT ASSETS		
Cash and cash equivalents	$ 441,440	$ 316,128
Receivables	340	390
Related party receivable	5,000	
Interest receivable	1,424	2,940
Total current assets	448,204	319,458
ASSETS WHOSE USE IS LIMITED		
Cash - Reserve funds	38,613	37,642
Cash - Security deposits	8,303	8,167
Grant receivable	130,000	250,000
	176,916	295,809
PROPERTY AND EQUIPMENT, at cost		
Land and improvements	471,166	487,552
Building and improvements	5,455,120	3,880,709
Furniture and fixtures	236,722	165,106
	6,163,008	4,533,367
Less accumulated depreciation	623,458	472,856
	5,539,550	4,060,511
Total assets	$ 6,164,670	$ 4,675,778

See Notes to Financial Statements.

LIABILITIES AND NET ASSETS	2008	2007
CURRENT LIABILITIES		
Current maturities of long-term debt	$ 18,720	$ 18,158
Accounts payable	1,042	1,004
Accrued expenses	1,974	2,048
Payable to related party	1,100	11,714
Total current liabilities	22,836	32,924
SECURITY DEPOSITS	8,303	8,167
LONG-TERM LIABILITIES		
Accounts payable - construction costs	18,267	14,884
Construction loan	500,000	
Long-term debt, less current maturities	517,162	535,840
Related party note	402,100	
Total long-term liabilities	1,437,529	550,724
Total liabilities	1,468,668	591,815
NET ASSETS		
Unrestricted	4,696,002	3,833,963
Temporarily restricted		250,000
	4,696,002	4,083,963
Total liabilities and net assets	$ 6,164,670	$ 4,675,778

GUERIN, INC.

STATEMENTS OF ACTIVITIES
Years Ended August 31, 2008 and 2007

	2008		
	Unrestricted	Temporarily Restricted	Total
Revenues, gains and other support:			
Grant revenues	$ 726,062		$ 726,062
Contributions	159,180		159,180
Rental income	101,494		101,494
In-kind rental income	120,000		120,000
Loss on sale of land	(39,852)		(39,852)
Interest income	9,452		9,452
Total revenues, gains and other support	1,076,336		1,076,336
Net assets released from restriction	250,000	$ (250,000)	
Total revenues, gains and other support	1,326,336	(250,000)	1,076,336
Expenses:			
Depreciation	150,602		150,602
Contribution expense	120,000		120,000
Contract services	86,671		86,671
Repairs and maintenance	23,238		23,238
Insurance	9,521		9,521
Utilities	19,400		19,400
Professional fees	12,494		12,494
Travel	697		697
Small equipment	1,066		1,066
Supplies	7,778		7,778
Advertising	3,605		3,605
Postage	459		459
Interest	24,768		24,768
Miscellaneous	3,998		3,998
Total expenses	464,297		464,297
Net increase (decrease) in total net assets	862,039	(250,000)	612,039
Net assets at beginning of year	3,833,963	250,000	4,083,963
Net assets at end of year	$ 4,696,002		$ 4,696,002

See Notes to Financial Statements.

2007		
	Temporarily	
Unrestricted	Restricted	Total
$ 10,691	$ 250,000	$ 260,691
83,603		83,603
98,565		98,565
120,000		120,000
7,859		7,859
320,718	250,000	570,718
320,718	250,000	570,718
137,420		137,420
120,000		120,000
49,750		49,750
4,746		4,746
6,770		6,770
13,495		13,495
12,846		12,846
405		405
305		305
275		275
269		269
26,729		26,729
1,045		1,045
374,055		374,055
(53,337)	250,000	196,663
3,887,300		3,887,300
$ 3,833,963	$ 250,000	$ 4,083,963

GUERIN, INC.

STATEMENTS OF CASH FLOWS
Years Ended August 31, 2008 and 2007

	2008	2007
Cash flows from operating activities:		
Net increase in total net assets	$ 612,039	$ 196,663
Adjustments to reconcile net increase in total net assets to net cash used in operating activities:		
Depreciation	150,602	137,420
Grants and contributions received for long-term purposes	(980,242)	(145,980)
Loss on sale of land	39,852	
Changes in assets and liabilities:		
(Increase) decrease in:		
Receivables	120,050	(198,314)
Interest receivable	1,516	(2,940)
Increase (decrease) in:		
Accounts payable	38	(1,547)
Accrued expenses	(74)	728
Payable to related party	(8,514)	(4,595)
Total adjustments	(676,772)	(215,228)
Net cash used in operating activities	(64,733)	(18,565)
Cash flows from investing activities:		
Increase in assets whose use is limited	(971)	(12,626)
Payments to related party	(5,000)	
Proceeds from sale of land	83,173	
Purchases of property and equipment	(1,749,283)	(159,286)
Net cash used in investing activities	(1,672,081)	(171,912)
Cash flows from financing activities:		
Grants and contributions received for long-term purposes	980,242	145,980
Proceeds from long-term debt	500,000	144,702
Proceeds from related party	400,000	
Payments on long-term debt	(18,116)	(11,131)
Net cash provided by financing activities	1,862,126	279,551
Net increase in cash and cash equivalents	125,312	89,074
Cash and cash equivalents at beginning of year	316,128	227,054
Cash and cash equivalents at end of year	$ 441,440	$ 316,128
Supplemental disclosures of cash flow information:		
Interest paid	$ 22,742	$ 26,001

See Notes to Financial Statements.

GUERIN, INC.

NOTES TO FINANCIAL STATEMENTS

Note 1. Description of Organization and Summary of Significant Accounting Policies

Description of organization:

Guerin, Inc. (Guerin) is a not-for-profit organization that provides assistance, by way of residential facilities and life skill services, to persons in need. Guerin's goal is to provide decent, affordable housing to the low and moderate income families. Guerin has carried out this mission principally through the construction of group homes and multi-family housing located throughout Floyd County, Indiana. These facilities are utilized and managed by a related not-for-profit organization that provides program services to the needy. Guerin is supported primarily through grants, rents and contributions from the general public.

Significant accounting policies:

This summary of significant accounting policies of Guerin is presented to assist in understanding Guerin's financial statements. The financial statements are representations of Guerin's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Cash and cash equivalents:

Unrestricted demand deposits and interest bearing checking accounts intended to be used for current operations are classified as cash and cash equivalents.

Receivables:

The valuation of accounts and grants receivable is based upon a detail analysis of past due accounts and the history of uncollectible accounts. Estimated uncollectible accounts increase the allowance for doubtful accounts and when the receivable is written off, the allowance for doubtful accounts is decreased. Receivables are considered fully collectable, therefore, no allowance has been recorded.

NOTES TO FINANCIAL STATEMENTS

Assets whose use is limited:

Assets whose use is restricted by donors for a specific purpose; designated by Guerin's Board of Directors for future use; setup under terms of grant and loan agreements; and security deposits, are classified as assets whose use is limited.

Property, equipment and depreciation:

Guerin has a policy to capitalize property and equipment with a cost of $1,000 or greater with a useful life greater than one year. Purchased property and equipment is stated at cost. Donated property and equipment is stated at fair market value as of the date of donation. Depreciation of property and equipment is computed by the straight-line method over their estimated useful lives.

Donations:

Guerin records donated services that require specific expertise and would normally have been purchased, and donated services that create or enhance non-financial assets, at fair market value. Those donated services that do not meet these specific criteria are not reflected in the financial statements. Donations other than cash are recorded at their fair market value as of the date of donation. Donations of long-lived assets with explicit restrictions that specify how the assets are to be used and donations of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, Guerin reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Assets restricted by donors for future use are classified as temporarily restricted. When a donor's temporary restriction expires, those net assets are reclassified to unrestricted net assets. Temporarily restricted donations are treated as unrestricted if the restriction expires in the same period as it is received.

Conditional promises to give, which depend on the occurrence of specified future and uncertain events to bind the promise, are recognized when the conditions on which they depend are substantially met.

NOTES TO FINANCIAL STATEMENTS

Functional classification:

Total expenses reported on the Statement of Activities by functional classification are as follows:

	2008	2007
Program services	$436,882	$358,385
Management and general	22,577	14,517
Fund-raising	4,838	1,153
	$464,297	$374,055

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Income taxes:

Guerin is exempt from income taxes as described under section 501(c)(3) of the Internal Revenue Code.

Note 2. Related Party Transactions

Providence Self Sufficiency Ministries, Inc. (PSSM) operates certain of its programs and has its administrative offices in facilities owned by Guerin and also shares certain common Board members with Guerin. The estimated annual fair value of the space used by PSSM that is donated by Guerin is $120,000 and is included as in-kind rental income and contribution expense on the statements of activities for the years ended August 31, 2008 and 2007. The August 31, 2007 statement of activities has been restated to include this in-kind revenue and expense not previously reported. PSSM also incurs certain shared expenses that are paid by PSSM and charged back to Guerin. As of August 31, 2008 and 2007 total amounts due to PSSM for shared expenses was approximately $1,100 and $11,700, respectively, and is included as a payable on the statements of financial position.

NOTES TO FINANCIAL STATEMENTS

In August 2006, the Sisters of Providence of Saint Mary-of-the-Woods, Indiana approved a recommendation to the Board of PSSM to loan $400,000 to Guerin for the construction of permanent supportive housing facilities for senior citizens at its Georgetown, Indiana campus to be utilized by PSSM's programs. During the year ended August 31, 2008, Guerin had been advanced the $400,000 for the construction project. Under the loan agreement, interest shall accrue at 1% annually, with principal and interest payments to begin after three years upon completion of certain anticipated construction projects.

The Meadows of Guerin, Inc. (The Meadows) was incorporated in 2008 and was established as a 501(c)(3) not-for-profit organization to construct and operate a HUD residential low income housing facility. The Meadows has certain common Board members with Guerin. During the year ended August 31, 2008 Guerin sold property located in Georgetown, Indiana to The Meadows for $83,173 resulting in a loss on sale of property of $39,852. As of August 31, 2008, Guerin had a receivable of $5,000 from The Meadows for start up expenses.

Note 3. Receivables

Receivables consists of the following:

	2008	2007
Paul Ogle Foundation Grant	$125,000	$250,000
Indiana Housing & Community Grant	5,000	
Program services	340	390
	$130,340	$250,390

Note 4. Construction Projects

During the year ended August 31, 2008, Guerin completed construction of two 7,100-square-foot Villas, located on its Georgetown, Indiana campus that are functioning as assisted-living and skilled nursing facilities for 20 senior citizens. The total construction cost of the Villas was approximately $1.5 million. Funding for construction of the two Villas came from various grants and agreements. In August 2007, Guerin obtained a non-interest bearing, $500,000 construction loan with the Indiana Housing & Community Development Authority (see Note 5). In April 2007, Guerin obtained a HOME cost reimbursement grant award from the Indiana Housing & Community Development Authority in the amount of $262,200. In December 2007, Guerin was awarded a $245,000 cost reimbursement grant from the Indiana Housing and Community Development Authority. Guerin also received a $400,000 loan from PSSM (see Note 2).

During the year ended August 31, 2008, Guerin started construction of another 7,100-square-foot Villa, located on its Georgetown, Indiana campus that will function as an assisted-living and comprehensive-care facility for 10 senior citizens. The total construction cost of the Villa is estimated at $800,000. The facility is expected to be completed in June 2009. As of August 31, 2008, Guerin had $23,664 of construction in process.

Note 5. Long-Term Debt

Long-term debt consists of the following:

	2008	2007
Indiana Housing and Community Development Authority, payable in semi-annual installments of $8,037, including interest at a fixed rate of 1%. A balloon payment will be due October 2021 of all unpaid principal and interest. The note is collateralized by real estate located in Georgetown, Indiana.	$295,519	$308,538
Your Community Bank, payable in monthly installments of $1,551 including interest at a fixed rate of 7.25%. A balloon payment will be due April 2021 of all unpaid principal and interest. The note is collateralized by real estate located in Georgetown, Indiana.	203,355	206,846
Your Community Bank, payable in monthly installments of $366, including interest at a fixed rate of 7.25%. The note matures in October 2021. The note is collateralized by real estate located in Georgetown, Indiana.	37,008	38,614
	535,882	553,998
Less current maturities	18,720	18,158
	$517,162	$535,840

Guerin has a $500,000 construction loan from Indiana Housing and Community Development Authority in connection with the construction of the two new Villas. The construction loan is non-interest bearing and will be converted into a 2% fixed rate permanent 15 year mortgage loan upon meeting the conversion conditions as indicated in the loan agreement. As of August 31, 2008 Guerin had not met the conversion conditions required to convert the construction loan to permanent financing.

Future maturities of long-term debt are as follows:

Year ending August 31, 2009	$ 18,720
2010	38,459
2011	48,922
2012	50,145
2013	51,594
Thereafter	828,042
	$1,035,882

Note 6. Purchase Commitments

Guerin obtained an option in June 2004 to purchase a certain 11 acres of unimproved land in Georgetown, Indiana. The total purchase price of the land is $285,000, which is to be paid as individual parcels are acquired. The option agreement provides that Guerin pay interest on the unpaid balance of the purchase price. The interest rate is at prime. During the year ended August 31, 2008, Guerin purchased approximately four acres for the construction of the two Villas and for a future Villa project (See Note 4). At August 31, 2008, the remaining commitment under this option purchase agreement was $45,900. Interest expense related to this option was $1,836 and $6,084 for the years ended August 31, 2008 and 2007, respectively.

Note 7. Concentration of Credit Risk

Guerin maintains cash balances at various financial institutions. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. At August 31, 2008, Guerin's uninsured cash balances totaled $83,000. On October 3, 2008, the limit on federal deposit insurance coverage was increased from $100,000 to $250,000 per depositor.

Note 8. Warranty Deed Restrictions

Guerin's two rental facilities in Georgetown, Indiana are limited by the Indiana Housing & Community Development Authority deed restrictions to low-income housing residents for a period of twenty years. The restrictions relating to the two rental facilities expire in the years 2025 and 2026. The Senior Center located in Georgetown, Indiana is limited to providing of senior services for a period five years. The restriction expires in 2010. Failure to comply with the deed restrictions may result in a refundable balance due up to the original amounts of the grants of approximately $2,200,000.

Guerin's two Villas in Georgetown, Indiana are limited by the Indiana Housing & Community Development Authority deed restrictions to low-income housing residents for a period of twenty years. The restrictions relating to the two Villas expire in the year 2028. Failure to comply with the deed restrictions may result in a refundable balance due up to the original amounts of the grant of approximately $500,000.

GUERIN, INC

REPORT TO MANAGEMENT

Year Ended August 31, 2008

CONTENTS

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LIVESAY & OSTROFF
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Guerin, Inc.

We have audited the financial statements of Guerin, Inc. for the year ended August 31, 2008, and have issued our report thereon dated February 6, 2009. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 3, 2008, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you during the planning stage of our audit.

Significant Accounting Policies

Qualitative Aspects of Accounting Practices

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by Guerin, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2008. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's estimates of the useful lives of fixed assets and the valuation of receivables. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosure of the construction projects in Note 4 due to complexity and length of the project and related party transactions in Note 2 due to the significance of in-kind donations of facilities provided and management services received.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We proposed audit adjustments mainly to adjust for interest and depreciation expense.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 6, 2009.

Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Audit Committee, Board of Directors, and management of Guerin, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Deming, Malone, Livesay & Ostroff

Louisville, Kentucky
February 6, 2009

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DEMING MALONE
LIVESAY & OSTROFF
CERTIFIED PUBLIC ACCOUNTANTS

To the Board of Directors
Guerin, Inc.

In planning and performing our audit of the financial statements of Guerin, Inc. as of and for the year ended August 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered Guerin, Inc.'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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a deficiency in internal control that we consider to be a significant deficiency and a material weakness.

A control deficiency exists 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We have identified a deficiency which we consider to be a significant deficiency in internal control as item 1.

A material weakness is a significant deficiency, or a 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 Organization's internal control. We believe that the significant deficiency listed above constitutes a material weakness.

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We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with management, and we will be pleased to discuss this in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

This communication is intended solely for the information and use of management, 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.

Deming, Malone, Livesay & Ostroff

Louisville, Kentucky
February 6, 2009

GENERAL COMMENTS

In performing the audit for the year ended August 31, 2008, we were provided financial information by the accounting manager and the assistant accounting manager. This information included general ledger account analysis; account reconciliations; source documentation for grants, contracts and agreements; audit schedules that we specifically requested; answers to our inquiries; and responses to our other requests for information in order for us to perform the audit and assist in the preparation of the financial statements.

In working with these individuals, we noted that they were very competent and knowledgeable in the general posting and recording of transactions, including billings and collections of revenues and processing of payables and disbursements, and other general accounting functions. However, we provided assistance with the preparation of the financial statements including the statements of cash flows and full note disclosures for them to be in accordance with accounting principles generally accepted in the United States of America.

The nature and significance of the financial statement preparation assistance discussed above is considered to be a significant deficiency, material weakness, or both, as defined above, and required to be communicated to management in accordance with Statements on Auditing Standards No. 112, *"Communicating Internal Control Related Matters Identified in an Audit"*.

1. FINANCIAL STATEMENT PREPARATION

The accounting staff and management prepare year-end financial reports used by management and the Board to assess ongoing operating results. While these financial reports are considered adequate for management purposes, they are not prepared in accordance with accounting principles generally accepted in the United States of America, in that they do not include a statement of cash flows and full note disclosures. This level of financial statement preparation is beyond the current resources of the accounting staff and management. Management relies on our assistance to prepare the financial statements including full disclosures, as part of performing the audit.

We understand that the current size and complexity of the Organization may not justify the addition of additional qualified accounting personnel with the resources to prepare complete financial statements and who understands and complies with all related accounting and reporting issues applicable to the Organization. We are available throughout the year to assist with providing guidance with accounting and reporting issues and also with the preparation of the Organization's year-end financial statements.