



LINDQUIST

VON HUSEN

& JOYCE LLP

Certified Public Accountants

GUARDIAN OF YOUR GOALS

Not-for-Profit Services

At Lindquist, von Husen & Joyce, LLP (LvHJ), our timely not-for-profit audit services ensure that your organization can meet internal and external reporting requirements of boards of directors, lenders, regulatory agencies and other financial resource providers.

Our advisory services and training address your internal controls over financial and compliance reporting requirements. You can also count on our decades of experience with the preparation of federal and state information returns.

Clients

- ▶ Affordable Housing developers, managers, resident service providers and related agencies
- ▶ Advocacy and public policy groups
- ▶ Social service providers and community support networks
- ▶ Community lenders (including CDFIs)
- ▶ Technology and research
- ▶ Private foundations
- ▶ Private K-12 schools
- ▶ Education and resource providers

"I would recommend LvHJ to anyone in the non-profit industry. They create a partnership with clients and add value through lunch and learns and newsletters targeted to the cares and concerns of non-profit organizations."

- Laurie Wetzel, CFO/COO, National Council on Crime and Delinquency



Experience the LvHJ difference. We look forward to serving you.

Experience

- ▶ Government Auditing Standards
- ▶ Single audit conducted under the OMB Uniform Guidance
- ▶ Audits of financial statements
- ▶ Preparation and filing of federal information returns
- ▶ Preparation and filing of state information returns
- ▶ IRS representation

Affordable Housing Services

- ▶ Single audits conducted under OMB Uniform Guidance
- ▶ Combined and consolidated financial statements for real estate developers and their affiliates
- ▶ Cost certifications for affordable housing projects (LIHTC, HUD, others)
- ▶ Accounting for complex real estate transactions
- ▶ Agreed-upon procedure engagements (Debt Service Coverage Ratio, tenant file testing)
- ▶ HUD FASSUB/REAC filing, completion of the Agreed-Upon Procedures engagement and preparation of supplemental information, as required by HUD
- ▶ 1st year LIHTC calculations for properties placed in service and lease-up review
- ▶ Year 15 buyout analysis and exit strategy consultation
- ▶ Monitoring of Investor Limited Partner's tax capital accounts for minimum gain issues
- ▶ IRC Section 42 compliance testing
- ▶ Analysis of lease-up schedule for LIHTC calculation
- ▶ Eligible and non-eligible basis issues
- ▶ Correspondence with and representation before the Internal Revenue Service and state taxing authorities

L I N D Q U I S T

V O N H U S E N

& J O Y C E L L P

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