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Virginia M. Barry, Ph.D.  
Commissioner of Education  
Tel. 603-271-3144

Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
101 Pleasant Street  
Concord, N.H. 03301  
FAX 603-271-1953  
Citizens Services Line 1-800-339-9900

March 15, 2013

Her Excellency Governor Margaret Wood Hassan  
and the Honorable Council  
State House  
Concord, New Hampshire 03301

*Sole Source  
100% Federal Funds*

Requested Action

Authorize the New Hampshire Department of Education to enter into a sole source contract with New Hampshire Coalition for Citizens with Disabilities, Inc., dba Parent Information Center, Concord, New Hampshire (vendor code 177245) to provide training and technical assistance to LEA personnel and families focusing on family-school engagement in the transition planning process of the NH State Personnel Development Grant (SPDG). This grant will be in effect from date of Governor and Council approval through June 30, 2014 in an amount not to exceed \$100,500.00. These are 100% Federal funds.

Funding is available as with the authority to adjust encumbrances in each of the State fiscal years through the Budget office if needed and justified.

Funding for this request is available as follows:	FY2013	FY2014
06-056-56-5625210-41070000-072-502625	\$33,500.00	\$67,000.00

Authorize the Department of Education to exercise a renewal option on this contract for up to three additional fiscal years, pending legislative approval of the next two (2) successive biennial budgets, in accordance with the grant award, subject to contractor's acceptable performance of the terms therein, and subject of Governor and Council approval.

Explanation

The New Hampshire Department of Education received a \$3.85 million (\$770,000.00 per year for 5 years) State Personnel Development Grant from the U.S. Department of Education, Office of Special Education Programs. The SPDG proposal is targeted to

Her Excellency Governor Margaret Wood Hassan  
And the Honorable Council  
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increase the number of students with disabilities graduating from high school who are college and career ready, through the implementation of evidence based transition practices. Our ambitious proposal targets four strategies to achieve this goal: (1) increasing student competency through increased use of Extended Learning Opportunities (ELOs), (2) enhanced transition planning and increased transition planning opportunities/practices, (3) greater family – school engagement, and (4) sustaining practices through our state Institutes of Higher Education (IHEs), regional education intermediaries, a transition Community of Practice, and the use of technology. These strategies are aimed at school districts, parents, regional professional development intermediaries, Vocational Rehabilitation, IHEs, and other community members.

The Office of Special Education Programs requires a comprehensive evaluation detailed within the grant that measures the short-term, intermediate and long-term outcomes and impacts of the grant initiatives. The Evaluation assesses the degree to which the NH SPDG meets its goals and objectives, as well as the established federal performance goals and objectives. The evaluation will be ongoing and formative to provide for data-based decision making and planning mid-course corrections.

New Hampshire was awarded this grant with the provision that the partners identified in our proposal would be funded to assist the Department of Education to meet the goals and objectives of the grant. These partners were required to be highly qualified entities already engaged in professional development in the grant areas and in agreement to expand these services. The OSEP required partners and their services as detailed in the grant include Evergreen Evaluation and Consulting Inc., Strafford Learning Center, Monadnock Developmental Services, North Country Education Services, Granite State Independent Living, Parent Information Center, Keene State College, Institute on Disability, and QED Foundation. Therefore, no competitive bid process was established.

The Mission of the Parent Information Center is to guide and encourage families in supporting the unique learning potential of their children, including children with disabilities. The Parent Information Center was an integral part of our last SPDG providing user-friendly materials and trainings to families and school personnel on family engagement strategies on Response to Intervention. Therefore, Parent Information Center, as a SPDG partner will bring to this grant the research, knowledge and expertise to conduct the following grant activities:

- Increase families' knowledge of the transition planning process and opportunities.
- Increase LEA's capacity in engaging families in the transition planning process.
- Increase family-school engagement in the transition planning process.

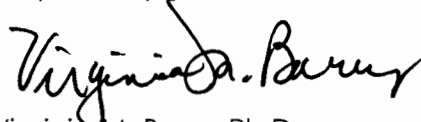
Her Excellency Governor Margaret Wood Hassan  
And the Honorable Council  
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March 15, 2013

- Participate as a member of the State-wide training team to develop and implement family engagement training on transition planning process and practices for professionals.
- Family engagement training in relation to ELOs for students and families.
- Family training and curriculum to families and students in ACES and Earn-and-Learn programs.
- Train regional PD intermediaries on family-engagement.
- Develop and/or adapt family-friendly information on ELOs.
- Participate in monthly Leadership Team (LT) meetings.
- Participate in the development of fidelity instruments for evaluation of family-engagement activities.

The grant was awarded to the New Hampshire Department of Education for five years. Therefore, we are including an option for renewal for three additional fiscal years to cover this grant commitment to accomplish the approved goals, objectives and activities.

In the event that the Federal funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Virginia M. Barry, Ph.D.  
Commissioner of Education

VMB/alj

Attachments

Subject:


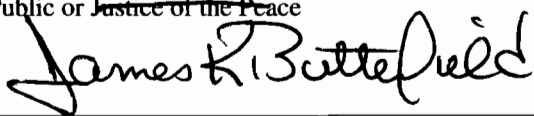
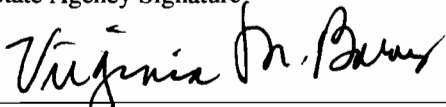
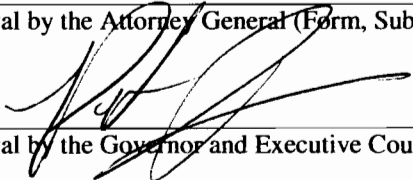
NH SPDG Provide Family Engagement Training and TA to LEAs

**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Education		1.2 State Agency Address 101 Pleasant Street, Concord, NH 03301	
1.3 Contractor Name NH Coalition for Citizen's w/Disabilities dba Parent Information		1.4 Contractor Address 151 Manchester Street, PO Box 2405, Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-7005	1.6 Account Number See Exhibit B	1.7 Completion Date June 30, 2014	1.8 Price Limitation 100,500.00
1.9 Contracting Officer for State Agency Santina Thibedeau, Administrator, Special Education		1.10 State Agency Telephone Number (603) 271-6693	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Michelle L. Lewis, Interim Executive Director	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Merrimack</u> On <u>1-25-2013</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace [Seal] 		My commission expires <b>October 21, 2014</b>	
1.13.2 Name and Title of Notary or Justice of the Peace <u>James K Butterfield Notary Public</u>			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory Virginia M. Barry, Ph.D., Commissioner of Education	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By:  On: <u>4/3/13</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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1/23/13

**2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**  
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").  
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.** Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.  
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.  
6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

**8. EVENT OF DEFAULT/REMEDIES.**

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

8.2 Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

**9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.**

9.1 As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations, computer programs, computer printouts, notes, letters, memoranda, papers, and documents, all whether finished or unfinished.

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

**11. CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.** The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

**14. INSURANCE.**

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be

attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("*Workers' Compensation*").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

**16. WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**17. NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.**

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual

intent, and no rule of construction shall be applied against or in favor of any party.

**20. THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

**22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

**23. SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.

## EXHIBIT A

### Scope of Services

Parent Information Center will provide training and technical assistance to LEA personnel and families focusing on family-school engagement in the transition planning process of the NH State Personnel Development Grant (SPDG) to determine the extent to which the grant goals, objectives and outcomes have been accomplished over the course of the 5-year grant period.

The contractor will:

- Participate as a member of the State-wide training team to develop and implement family engagement training on transition planning process and practices for professionals.
- Develop and provide training, technical assistance, resources and strategies to increase the capacity of LEAs to engage families in transition planning and ELOs.
- Develop and provide training, technical assistance, resources and strategies to increase the capacity of families and students to be involved in transition planning and the use of ELOs.
- Develop and provide training and support to Regional Professional Intermediaries to increase their capacity on family engagement in transition planning.
- Participate as a member of Leadership Team and its subgroups.
- Participate in the development of fidelity instruments for evaluation of family engagement activities.

Initials:     
Date: 1/23/13



EXHIBIT B  
Estimated Budget


Account: 06-056-56-562510-41070000-072-502625	<u>FY2013</u>	<u>FY2014</u>
<u>Personnel</u>		
Co-Project Directors	\$12,160.00	\$ 25,168.00
Project Staff/Admin	\$ 8,408.00	\$ 23,010.00
Fringe Benefit	\$ 3,313.37	\$ 8,300.00
 Total Personnel	 \$ 23,881.37	 \$56,478.00
 Supplies	 \$ 500.00	 \$ 400.00
Telephone/Communication	\$ 300.00	\$ 300.00
Rent	\$ 532.00	\$ 1,598.00
Graphic Design	\$ 1,000.00	\$ 500.00
Parent Stipends	\$ 500.00	\$ 300.00
Travel	\$ 1,200.00	\$ 1,111.00
Postage	\$ 350.00	\$ 150.00
Contractual	\$ 755.00	\$ 400.00
Printing & Reproduction	\$ 2,000.00	\$ 800.00
Total Direct Expenses	<u>\$ 7,137.00</u>	<u>\$ 5,559.00</u>
 Indirect costs 8.0%	 <u>\$ 2,481.47</u>	 <u>\$ 4,962.96</u>
Total Contract	<u>\$ 33,499.84</u>	<u>\$ 66,999.96</u>

**Limitation of Price:** This contract will not exceed \$100,500.00

Method of Payment

Payment will be made upon receipt of monthly invoices as described above, which are supported by a summary of activities that have taken place in accordance with the terms of the contract. If otherwise, correct and acceptable, payment will be made for 100% of the expenditures. Line items in this budget may be adjusted, one to the other, within +/- 10% of the indicated amount but in no case can the total budget exceed the price limitation. Invoices with summary of activities will be submitted to:

Mary Steady, SPDG Director  
Department of Education  
Bureau of Special Education  
SPDG  
101 Pleasant Street  
Concord, NH 03301

Initials:   
Date: 1/23/13

Principal Staff and Salaries

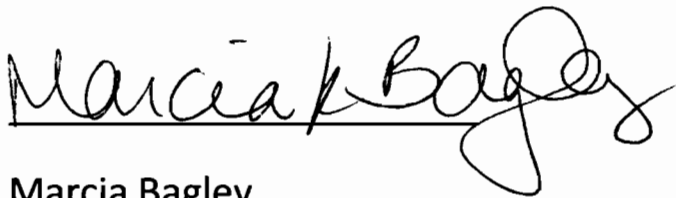
	FY 2013	FY2014
Co-Project Director, Michelle Lewis	\$3420	\$1248
Co-Project Director, Kimm Phillips	\$8740	\$23,920
Project Staff, Idell Champagne	\$5700	\$15,600
Admin/Project Staff, Sylvia Abbott	\$2708	\$7,410

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## Certificate of Authority

The board of Directors for the NH Coalition for Citizens with Disabilities, Inc. dba The Parent Information Center, having a principal place located at 151A Manchester Street, Concord, NH 03301 do hereby certify that Michelle Lewis, the appointed Interim Executive Director of the NH Coalition for Citizens with Disabilities, Inc. dba The Parent Information Center, is authorized to sign and execute all agreements for Governor and Council on behalf of the Board of Directors.

This authorization was adopted at a meeting of the NH Coalition for Citizens with Disabilities board on November 28, 2012, which meeting was held in accordance with the law of the state of incorporation and the by-laws of the corporation, a resolution adopted by the board of directors of the corporation.



Marcia Bagley

Board Secretary

1/23/13

Date



Notary Public

1/23/2013

Date

**My commission expires  
October 21, 2014.**

# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC. is a New Hampshire nonprofit corporation formed October 7, 1975. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1<sup>st</sup> day of April A.D. 2013

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

Parent Information Center

Board of Directors 2012-13

**Marcia Bagley**  
Board Secretary  
Preschool Coordinator, Nashua  
Member 2011

**John Moulis**  
Retired Superintendent  
Member 2010

**Stacey Dailey**  
Ower, Dailey Educational Consultants, LLC  
Member 2011

**Joy Sabolevski, MBA**  
Board Vice Chair  
Granite State Independent Living  
Member 2011

**Sandra E. Fay**  
Board Treasurer  
Mason & Rich, P.A. Accountant  
Member 2012

**Shirley Salach**  
Pre-school teacher – Retired  
Member 2008

**Paula Ferenc**  
Board Chair  
Program Director, The Circle Program  
Member 2011

**Jessica Fogg**  
JFogg Social Inspirations  
Member 2012

Parent Information Center Staff:  
**Michelle Lewis, Director**

Board Members serve with no compensation.



NEW HAMPSHIRE COALITION FOR  
CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**FINANCIAL STATEMENTS**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
New Hampshire Coalition for  
Citizens with Disabilities, Inc.  
dba Parent Information Center

We have audited the accompanying statement of financial position of New Hampshire Coalition for Citizens with Disabilities, Inc. (a nonprofit organization) as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year 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 audit. The prior year summarized comparative information has been derived from New Hampshire Coalition for Citizens with Disabilities, Inc.'s financial statements and, in our report dated December 21, 2011, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides 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 New Hampshire Coalition for Citizens with Disabilities, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2012, on our consideration of New Hampshire Coalition for Citizens with Disabilities Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*Continued on next page*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Schedule of Program Activities is presented for purposes of additional analysis and is not a required part of the financial statements of the Organization. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Carew & Wells, PLLC  
Concord, New Hampshire

November 20, 2012

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**STATEMENTS OF FINANCIAL POSITION**  
 AS OF JUNE 30, 2012 AND 2011

	June 30, 2012	June 30, 2011
<b>ASSETS</b>		
<i>Current Assets</i>		
Cash	\$ 235,692	\$ 256,320
Grants receivable	145,396	123,548
Prepaid expenses	2,587	14,388
<i>Total Current Assets</i>	<u>383,675</u>	<u>394,256</u>
<i>Fixed Assets</i>		
Equipment, furniture and fixtures	108,396	116,592
Less accumulated depreciation	<u>(84,724)</u>	<u>(77,889)</u>
<i>Total Fixed Assets</i>	<u>23,672</u>	<u>38,703</u>
<b>TOTAL ASSETS</b>	<u>\$ 407,347</u>	<u>\$ 432,959</u>
<b>LIABILITIES &amp; NET ASSETS</b>		
<i>Current Liabilities</i>		
Accounts payable	\$ 24,771	\$ 40,457
Accrued expenses	2,020	3,672
Accrued payroll & related liabilities	17,842	24,095
Accrual for compensated absences	27,258	30,527
Deferred lease incentive, current portion	<u>-</u>	<u>1,298</u>
<b>TOTAL LIABILITIES</b>	<u>71,891</u>	<u>100,049</u>
<i>Unrestricted Net Assets</i>		
Operating	142,409	110,276
Board Designated	<u>-</u>	<u>15,958</u>
<i>Total Unrestricted Net Assets</i>	<u>142,409</u>	<u>126,234</u>
<i>Temporarily Restricted Net Assets</i>	<u>193,047</u>	<u>206,676</u>
<b>TOTAL NET ASSETS</b>	<u>335,456</u>	<u>332,910</u>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<u>\$ 407,347</u>	<u>\$ 432,959</u>

*The accompanying notes are an integral part of these financial statements.*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**STATEMENTS OF ACTIVITIES**  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
<b>UNRESTRICTED NET ASSETS</b>		
<i>Support &amp; Revenues</i>		
Contributions, including fundraising activities	\$ 5,314	\$ 4,476
Program services revenue		
Counseling income (AFC)	10,415	5,125
Workshops and training	6,873	7,138
Conferences	169	47,292
Other, including speaker fees & sale of materials	51,010	40,268
Total program services revenue	<u>68,467</u>	<u>99,823</u>
Net assets released from restrictions		
Restrictions satisfied by payments	<u>1,448,487</u>	<u>1,760,691</u>
<i>Total Support &amp; Revenues</i>	<u>1,522,268</u>	<u>1,864,990</u>
<i>Operating Expenses</i>		
Program services	1,488,266	1,848,970
Management & general	18,704	(49,733)
Fundraising	-	99
Total Operating Expenses	<u>1,506,970</u>	<u>1,799,336</u>
<i>Other Income &amp; Expenses</i>		
Interest income	1,191	919
Interest expense	(195)	(301)
Loss on sale of equipment	(119)	(943)
Total Other Income & Expenses	<u>877</u>	<u>(325)</u>
<b>INCREASE IN UNRESTRICTED NET ASSETS</b>	<u>16,175</u>	<u>65,329</u>
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Grant Revenue	1,434,858	1,766,643
Net assets released from restrictions		
Restrictions satisfied by payments	<u>(1,448,487)</u>	<u>(1,760,691)</u>
<b>INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS</b>	<u>(13,629)</u>	<u>5,952</u>
<b>CHANGES IN NET ASSETS</b>	2,546	71,281
<i>Net Assets, Beginning of Year</i>	<u>332,910</u>	<u>261,629</u>
<i>Net Assets, End of Year</i>	<u>\$ 335,456</u>	<u>\$ 332,910</u>

*The accompanying notes are an integral part of these financial statements.*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012 WITH COMPARATIVE TOTALS FOR 2011

	Supporting Services			Totals	
	Program Services	Management & General	Fundraising	June 30, 2012	June 30, 2011
Salaries	\$ 859,750	\$ 61,353	\$ -	\$ 921,103	\$ 1,036,392
Employee benefits & payroll tax	194,827	38,435	-	233,262	225,090
<i>Total employee expense</i>	1,054,577	99,788	-	1,154,365	1,261,482
Professional services	69,420	14,715	-	84,135	113,992
Contractual services	18,874	-	-	18,874	54,974
Travel	55,835	569	-	56,404	52,306
Conferences and seminars	3,657	308	-	3,965	3,904
Dues and memberships	1,735	840	-	2,575	1,783
Occupancy costs	30,985	6,434	-	37,419	34,118
Repairs and maintenance	260	2,895	-	3,155	6,756
Insurance	-	4,475	-	4,475	3,016
Furniture, fixtures & equipment	5,522	-	-	5,522	36,159
Library	2,637	-	-	2,637	5,997
Postage and delivery	4,799	1,172	-	5,971	8,815
Printing and reproduction	25,398	(3,866)	-	21,532	41,715
Other expenses	4,972	1,763	-	6,735	21,120
Supplies and program materials	3,772	-	-	3,772	9,871
Office expense	10,873	1,801	-	12,674	21,802
Telephone	15,694	2,650	-	18,344	18,865
Program expense	25,108	-	-	25,108	17,128
Workshop expenses	24,526	-	-	24,526	81,871
Bank service charges	-	-	-	-	734
Depreciation	-	14,782	-	14,782	20,513
<i>Subtotal</i>	1,358,644	148,326	-	1,506,970	1,816,921
Indirect Cost Allocation	129,622	(129,622)	-	-	-
Less amounts capitalized	-	-	-	-	(17,585)
<b>TOTAL EXPENSES</b>	<b>\$ 1,488,266</b>	<b>\$ 18,704</b>	<b>\$ -</b>	<b>\$ 1,506,970</b>	<b>\$ 1,799,336</b>

*The accompanying notes are an integral part of these financial statements.*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**STATEMENTS OF CASH FLOWS**  
 FOR THE FISCAL YEARS ENDED JUNE 30, 2012 AND 2011

	<b>June 30, 2012</b>	<b>June 30, 2011</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	<u>\$ 2,546</u>	<u>\$ 71,281</u>
<i>Adjustments to reconcile changes in net assets</i>		
Depreciation	14,782	20,513
Loss on sale of equipment	119	943
(Increase) decrease in:		
Grants receivable	(21,848)	(1,529)
Prepaid expenses	11,801	(11,828)
Increase (decrease) in:		
Accounts payable	(15,686)	3,709
Accrued expenses	(1,652)	(2,154)
Accrued payroll & related liabilities	(6,253)	2,986
Accrual for compensated absences	(3,269)	-
Deferred lease incentive	(1,298)	(2,234)
<i>Total Adjustments</i>	<u>(23,304)</u>	<u>10,406</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u>(20,758)</u>	<u>81,687</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of fixed assets	130	-
Capital expenditures	<u>-</u>	<u>(17,588)</u>
<b>Net Cash Provided (Used) by Investing Activities</b>	<u>130</u>	<u>(17,588)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowing (repayment) of debt	<u>-</u>	<u>(6,800)</u>
<b>Net Cash Provided (Used) by Financing Activities</b>	<u>-</u>	<u>(6,800)</u>
<b>NET INCREASE (DECREASE) IN CASH</b>	(20,628)	57,299
<i>Cash, Beginning of Year</i>	<u>256,320</u>	<u>199,021</u>
<i>Cash, End of Year</i>	<u>\$ 235,692</u>	<u>\$ 256,320</u>
<b>SUPPLEMENTAL DISCLOSURES</b>		
Cash paid for interest	<u>\$ 195</u>	<u>\$ 301</u>

*The accompanying notes are an integral part of these financial statements.*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**A | NATURE OF THE ACTIVITIES & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Nature of Activities*

The New Hampshire Coalition for Citizens with Disabilities, Inc. (the "Coalition") was incorporated in 1975 for the purpose of creating a unified body of citizens, which would promote the general welfare for all citizens with disabilities in New Hampshire, and is a vehicle for the exchange of ideas and the expression of needs of citizens with disabilities. A complete description of the Coalition's programs is described in Note F. The Coalition is supported primarily through federal and state grants. Approximately 95% and 94% of the Coalition's support for the years ended June 30, 2012 and 2011 came from grant revenue, respectively.

*Basis of Accounting*

The financial statements of the Coalition have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

*Basis of Presentation*

The Coalition is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

*Estimates*

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

*Comparative Financial Information*

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Coalition's financial statements for the year ended June 30, 2011, from which the summarized information was derived.

*Cash and Cash Equivalents*

For purposes of reporting the statement of cash flows, the Coalition considers all Treasury bills, certificates of deposit, money market funds and all other highly liquid debt instruments purchased with a maturity of 90 days or less to be cash equivalents.

*Designation of Unrestricted Net Assets*

It is the policy of the Board of Directors of the Coalition to review its plans for future property improvements and acquisitions from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions.

*Continued on next page*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**A | NATURE OF THE ACTIVITIES & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
(CONTINUED)**

*Donated Services*

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Coalition. Volunteers also provided other services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

*Support and Revenue*

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor's reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as assets released from restrictions.

Contributions of cash that must be used to acquire property and equipment are reported as temporarily restricted support. Absent donor stipulations regarding how long those assets must be maintained, the Coalition reports the expirations of donor restrictions when the acquired assets are placed in service as instructed by the donor. The Coalition reclassifies temporarily restricted net assets to unrestricted net assets at that time.

*Functional Expenditures*

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Coalition.

*Property and Equipment*

All acquisitions of property and equipment in excess of \$2,000 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is calculated using the straight-line and various accelerated methods over the following estimated useful lives:

Furniture, fixtures and equipment	3-10 years
Automobiles	5 years

Leasehold improvements are amortized over the terms of the respected leases.

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NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**A | NATURE OF THE ACTIVITIES & SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES  
 (CONTINUED)**

*Income Taxes*

The Coalition is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities nor directly related to the Coalition's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Coalition qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as a Coalition other than a private foundation under Section 509(a)(2).

**B | CONCENTRATIONS**

*Cash Deposits in Excess of Insured Limits*

The Coalition maintains cash balances at several financial institutions located in New Hampshire. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At June 30, 2012, there were no uninsured cash balances.

*Concentration of Grants*

Approximately 32% of the Coalition's grant funding is provided from grants from the U.S. Department of Education. In addition, 67% of the Coalition's grant funding is comprised of federal monies.

**C | FIXED ASSETS**

As of June 30, 2012 and 2011, fixed assets consist of the following:

	<b>2012</b>	<b>2011</b>
Furniture & fixtures	\$ 2,595	\$ 2,595
Office equipment	50,093	58,289
Leasehold improvements	27,169	27,169
Vehicles	28,539	28,539
Less: accumulated depreciation	<u>(84,724)</u>	<u>(77,889)</u>
Total	<u>\$ 23,672</u>	<u>\$ 38,703</u>

The Coalition acquired a car with restricted grant funds. Although the grantor agency reserves the right to request the car be returned to the grantor agency at the end of the grant period, the Coalition has capitalized the car since it is probable that it will be allowed to keep the car at the end of the grant period.

**D | LINE OF CREDIT**

The Coalition has a \$50,000 revolving line of credit, of which \$50,000 was unused and available for working capital at June 30, 2012. Bank advances on the credit line are payable on demand and carry an interest rate of 1 ¾% over prime (3.25% at June 30, 2012). The credit line is secured by substantially all assets of the Coalition.

*Continued on next page*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**E | TEMPORARILY RESTRICTED NET ASSETS**

As of June 30, 2012 and 2011, temporarily restricted net assets by program was comprised of the following:

	<b>2012</b>	<b>2011</b>
Multi-Sensory Intervention through Consultation and Education (MICE)	\$ 145,284	\$ 123,325
Family Driven Early Literacy Initiative (FEDLI)	4,821	4,821
Family Voices (FV)	42,504	42,504
Kindergarten Readiness	-	12,347
NH Connections	37	-
PTAN	401	5,055
PMC	-	1,365
P4E	-	16,302
FAST	-	957
Total	\$ 193,047	\$ 206,676

**F | DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES**

The following programs and supporting services are included in the accompanying financial statements:

***Program Services***

The Coalition administers several different programs as follows:

*Parent Information Resource Center Project (PIRC)* – This project is funded by the United State Department of Education and is aimed at improving student academic performance by increasing parental involvement in children’s education and promoting family-school partnerships. The project was defunded February 2012 and future funding is not anticipated at this time.

*Family to Family* – This project is funded by the United States Department of Education, Health Resources and Services Administration (HRSA) to provide information, education, training, outreach, and peer support to families of children and youth with special health care needs and the professionals who serve them.

*Parent Training and Information Center (PTI)* – This project is funded by the United States Department of Education to provide information, referral, training and support to parents of children with disabilities.

*NH Family Voices* – The project is funded through the State of New Hampshire, Department of Health and Human Services, Bureau of Special Medical Services to provides assistance to families and professionals through direct contact (telephone, e-mail, and in-person), publication development and dissemination, workshops, website and trainings.

*Continued on next page*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

***Program Services (continued)***

*Multi-Sensory Intervention through Consultation and Education (MICE)* – This program is funded by the State of New Hampshire, Department of Health and Human Services, Bureau of Developmental Services to provide educational and developmental services to sensory impaired infants, age's birth to three years.

*Education, Advocacy, Resources and Support for Families with Infants and Children Who have Suspected or Confirmed Hearing Loss (EARS)* – This project is funded by the State of New Hampshire, Department of Health and Human Services, this program works in provides works in conjunction with birth hospitals and testing centers, providing support to families who are referred to diagnostic testing after a newborn hearing screening.

*New Hampshire Connections (NHC)* – This project is funded by the State of New Hampshire, Department of Education, Bureau of Special Education to build the capacity of state, local districts, schools and families to promote partnerships and develop family engagement systems in special education.

*Supporting Successful Early Childhood Transitions (SSECT)* – This project is funded through the State of New Hampshire, Department of Education, Bureau of Special Education to provide education and support to school districts and others around early childhood transitions, Least Restrictive Environment, and Child Find.

*Facets of Epilepsy Care in NH* is funded by the State of New Hampshire, Department of Health and Human Services to assist Special Medical Services to initiate, plan and organize activities and supports for parents and youth with epilepsy, individually, and as groups related to improved access to care and active engagement in medical homes.

*Prevention Makes Cents* – This program is funded by a variety of contracts to provide school-based child assault prevention program for preschool and elementary-aged children as well as multi-week parenting programs as well as topic-related workshops for parents and professionals.

***Supporting Services***

*Management and General* –Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of the Coalition's program strategy; secure proper administrative functioning of the Board of Directors; maintain competent legal services for the program administration; and manage the financial and budgetary responsibilities of the Coalition.

*Fundraising* – Provides the structure necessary to encourage and secure private financial support from individuals, foundations, and corporations

*Continued on next page*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**G | OPERATING LEASES**

*Copier Lease*

The Coalition entered into an operating lease for a copier beginning in April of 2006 for 63 months at \$675 per month for 5,000 black and white copies per month and 500 color copies per month. Additional fees apply if the usage is more than these amounts. Total lease expense during the years ended June 30, 2012 and 2011 for this lease were \$3,050 and \$8,543, respectively, which included fees for extra copies. This machine was purchased August 2011 and there are no remaining future lease payments.

*Office Lease – Parent Information Center (PIC)*

The Coalition renewed its operating lease for office space for a period of two years, commencing on February 1, 2012. The lease contains a renewal option and requires the Coalition to pay all utilities. The terms of the lease require monthly rental payments of \$1,500. For the years ended June 30, 2012 and 2011, rental expenses including the costs of deferred lease incentive in 2011, was \$23,520 and \$28,514 respectively.

Future minimum lease payments, as of June 30, 2012 are as follows:

For the fiscal years ended, June 30	
2013	\$ 18,000
2014	10,500
Total	\$ 28,500

*Office Lease - MICE*

The Coalition entered into an operating lease for office space beginning in February 1, 2012 for 41 months. The lease contains a renewal option and requires the Coalition to pay all utilities. The terms of the lease require monthly rental payment of \$1,000. Future minimum lease payments are as follows:

For the fiscal years ended, June 30	
2013	\$ 12,000
2014	12,000
2015	12,000
Total	\$ 36,000

*Continued on next page*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**NOTES TO FINANCIAL STATEMENTS**

**H | ADVERTISING**

The Coalition uses media campaigns to promote its programs among the audiences it serves. The production costs of these campaigns are expensed as advertising as incurred. Advertising costs totaled \$73 and \$92 for the years ended June 30, 2012 and 2011 respectively, and are included in other expenses in the Statement of Functional Expenses.

**I | CONTINGENCIES**

*Noncompliance with Grantor Restrictions*

The Coalition receives money from various federal and state grants. Under the terms of these grants, the Coalition is required to use the money within the grant period for the purposes specified in the grant proposal. If expenditures of the grant were found not to have been made in compliance with the proposal, the Coalition may be required to repay the grantor's funds.

Because no specific amounts have been determined by grantor agency audits or assessed as of June 30, 2012 or 2011, no provisions have been made for this contingency.

**J | EMPLOYEE BENEFIT PLAN**

The Coalition maintains a defined contribution retirement account as defined under Section 403(b) of the United States Internal Revenue Code for its employees. The plan covers all employees of the Coalition. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish. The Coalition is not required to make matching employer contributions. The Coalition did not make any employer contributions to the plan for the fiscal years ended June 30, 2012 and 2011.

**K | SUBSEQUENT EVENTS**

The Coalition's line of credit was due for renewal on July 15, 2012. As of October 10, 2012, the line of credit was renewed and available to the Coalition for draw-down.

The State of New Hampshire conducted an audit of the EARS program on September 28, 2012. The State determined the Coalition was in compliance with the grant agreement.

In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition of disclosure through November 20, 2012, the date the financial statements were available to be issued.

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
 dba PARENT INFORMATION CENTER  
**SUPPLEMENTAL SCHEDULE OF PROGRAM ACTIVITIES**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

	MICE	FV	NHC	PIRC	PTI	OTHER	TOTAL
<b>Income</b>							
Grant income	\$347,817	\$265,643	\$208,926	\$ 249,891	\$203,518	\$ 159,063	\$1,434,858
Program service revenue	-	4,070	-	3,789	-	60,608	68,467
Contributions & fundraising	<u>1,250</u>	<u>895</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,169</u>	<u>5,314</u>
<i>Total income</i>	<u>349,067</u>	<u>270,608</u>	<u>208,926</u>	<u>253,680</u>	<u>203,518</u>	<u>222,840</u>	<u>1,508,639</u>
<b>Expenses</b>							
Salaries	185,157	142,249	138,527	138,824	129,739	125,254	859,750
Employee benefits & payroll tax	<u>37,108</u>	<u>53,591</u>	<u>22,940</u>	<u>29,009</u>	<u>28,549</u>	<u>23,630</u>	<u>194,827</u>
	222,265	195,840	161,467	167,833	158,288	148,884	1,054,577
Professional services	17,574	60	12,000	35,816	417	3,553	69,420
Contractual services	-	385	588	16,187	-	1,714	18,874
Travel	20,342	4,358	6,327	5,686	4,922	14,200	55,835
Conferences and seminars	2,671	-	-	527	125	334	3,657
Dues and memberships	384	500	-	-	-	851	1,735
Occupancy costs	14,014	-	3,000	5,175	7,200	1,596	30,985
Repairs and maintenance	250	-	-	10	-	-	260
Furniture and equipment	3,647	-	-	600	-	1,275	5,522
Less amounts capitalized	-	-	-	-	-	-	-
Library	-	2,637	-	-	-	-	2,637
Postage and delivery	1,477	112	170	1,799	604	637	4,799
Printing and reproduction	1,661	4,820	2,382	6,740	5,966	3,829	25,398
Other expenses	51	179	455	2,094	347	1,846	4,972
Supplies and program materials	445	-	-	2,760	26	541	3,772
Office expense	2,325	1,938	2,868	1,675	1,196	871	10,873
Telephone	4,240	1,213	3,480	2,906	2,526	1,329	15,694
Program expense	1,018	17,410	-	-	-	6,680	25,108
Workshop expenses	7	12,013	679	4,701	95	7,031	24,526
Bank service charges	-	-	-	-	-	-	-
Indirect cost allocation	<u>34,847</u>	<u>27,353</u>	<u>15,475</u>	<u>19,639</u>	<u>16,816</u>	<u>15,492</u>	<u>129,622</u>
<i>Total expenses</i>	<u>327,218</u>	<u>268,818</u>	<u>208,891</u>	<u>274,148</u>	<u>198,528</u>	<u>210,663</u>	<u>1,488,266</u>
<b>Net Program Activities</b>	<u>\$ 21,849</u>	<u>\$ 1,790</u>	<u>\$ 35</u>	<u>\$ (20,468)</u>	<u>\$ 4,990</u>	<u>\$ 12,177</u>	<u>\$ 20,373</u>

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Program	Federal CFDA No.	Pass Through Grantor ID No.	Expenditures Federal
<b><i>Through the United States Department of Education:</i></b>			
Parent Information and Resource Center Project (10/10 - 09/11)	84.310A	U310A060134	\$ 130,049
Parent Information and Resource Center Project (10/11 - 06/12)	84.310A	U310A060134	<u>115,983</u>
<i>Total 07/11 - 06/12</i>			<u>246,032</u>
Parent Training and Information Projects (10/11 - 09/12)	84.328M	H328M050030	143,555
Parent Training and Information Projects (10/10 - 09/11)	84.328M	H328M050030	<u>55,332</u>
<i>Total 07/11 - 06/12</i>			<u>198,887</u>
<b><i>Through the State of New Hampshire Department of Health and Human Services, Division of Public Health Services:</i></b>			
Education Advocacy, Resources and Support for Families with Infants and Children Who Have a Suspected or Confirmed Hearing Loss (07/11 - 06/12)	93.251	N/A	<u>35,885</u>
Family Support Resource Center (Family Voices) (07/11 - 06/12)	93.994	150470	<u>47,704</u>
FACETS of Epilepsy Care in New Hampshire (FACETS) (07/11 - 06/12)	93.110	1013096	<u>59,844</u>
<b><i>Through the State of New Hampshire Department of Education, Bureau of Special Education:</i></b>			
Supporting Successful Early Childhood Transitions (07/11 - 06/12)	84.027	21840000-102- 500731	<u>62,732</u>
NH Connections (07/11 - 06/12)	84.027D	4110-102- 500731	<u>208,889</u>
<b><i>Through the United States Department of Health and Human Services:</i></b>			
Family to Family Health Information Center (06/11 - 05/12)	93.11	H84MC09488	97,531
Family to Family Health Information Center (06/12 - 05/13)	93.11	H84MC09488	<u>8,591</u>
<i>Total 07/11 - 06/12</i>			<u>106,122</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$ 966,095</u></b>

*See accompanying Notes to Schedule of Expenditures of Federal Awards*

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**A | BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activities of NH Coalition for Citizens with Disabilities (the "Coalition"), dba Parent Information Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133 *Audits of State, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.





**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors  
New Hampshire Coalition for  
Citizens with Disabilities, Inc.  
dba Parent Information Center

We have audited the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc., (a nonprofit organization) as of and for the year ended June 30, 2012, and have issued our report thereon dated November 20, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

***Internal Control over Financial Reporting***

In planning and performing our audit, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting 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 New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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

*Continued on next page*

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether New Hampshire Coalition for Citizens with Disabilities, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of New Hampshire Coalition for Citizens with Disabilities, Inc., in a separate letter dated November 20, 2012.

This report is intended solely for the information and use of management, others within the entity, the Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Carew & Wells, PLLC  
Concord, New Hampshire

November 20, 2012



**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
New Hampshire Coalition for  
Citizens with Disabilities, Inc.  
dba Parent Information Center

***Compliance***

We have audited the compliance of New Hampshire Coalition for Citizens with Disabilities, Inc., (a nonprofit organization) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2012. New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of New Hampshire Coalition for Citizens with Disabilities, Inc.'s management. Our responsibility is to express an opinion on New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance with those requirements.

In our opinion, New Hampshire Coalition for Citizens with Disabilities, Inc., complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2012.

*Continued on next page*

### ***Internal Control Over Compliance***

Management of New Hampshire Coalition for Citizens with Disabilities, Inc., is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

New Hampshire Coalition for Citizens with Disabilities, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit New Hampshire Coalition for Citizens with Disabilities, Inc.'s responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, others within the entity, the Board of Directors, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Carew & Wells, PLLC  
Concord, New Hampshire

November 20, 2012

NH COALITION FOR CITIZENS WITH DISABILITIES, INC.  
dba PARENT INFORMATION CENTER  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

**SUMMARY OF AUDIT RESULTS:**

1. The auditors' report expresses an unqualified opinion on the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc.
2. There were no significant deficiencies disclosed during the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditors' report on compliance for the major federal award programs for New Hampshire Coalition for Citizens with Disabilities, Inc., expresses an unqualified opinion on all major federal programs.
6. The programs tested as a major programs were:
  - ◆ Parent Training & Information Projects (PTI) – CFDA #84.328M
  - ◆ Family to Family Health Information Center (F2F) – CFDA #93.110
7. The threshold for distinguishing Type A and B programs was \$300,000.
8. New Hampshire Coalition for Citizens with Disabilities, Inc., was considered a low-risk auditee.