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Frank Edelblut
Commissioner

Paul K. Leather
Deputy Commissioner

STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
TEL. (603) 271-3495
FAX (603) 271-1953

March 6, 2017

His Excellency, Governor Christopher T. Sununu
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Authorize the New Hampshire Department of Education to amend a **Sole Source** contract (PO# 1029942) with New Hampshire Coalition for Citizens with Disabilities Inc., d/b/a Parent Information Center of Concord, NH (Vendor Code 177245), by increasing the price limitation by \$60,884.50 from \$66,999.96 to \$127,884.46 and extending the completion date from June 30, 2017 to June 30, 2018 to continue to develop and provide training and technical assistance to local education agencies in their region under the State Personnel Development Grant (SPDG) & provide sustainability activities related to Next Steps NH. This contract will be in effect upon Governor and Council approval through June 30, 2018. Original item approved by Governor and Council on March 9, 2016 (Item # 99) 100% Federal funds.

Funds to support this request are anticipated to be available in account titled State Program Implementation as follows, contingent upon legislative approval of the next biennial budget:

FY 2018

06-056-56-562510-41070000-072-502625 Grants –Federal

\$60,884.50

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, through September 30, 2017. The Office of Special Education Programs approved a no-cost extension through September 30, 2018 to continue the work of the grant and promote full implementation and project sustainability. This request is **sole source** because New Hampshire applied for and was awarded this grant with the provision that highly qualified partners, be identified in our proposal. 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 (MDS), Granite State Independent Living (GSIL), Parent Information Center (PIC), Keene State College (KSC), Institute on Disability, and QED. As a result of the SPDG application requirements, a competitive bid process was not 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

His Excellency, Governor Christopher T. Sununu
and the Honorable Council

Page 2

March 6, 2017

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:

- Organize and offer regional opportunities for parents and students to gain information, learn about resources, and make connections with others regarding planning for life after high school.
- Provide statewide training opportunities for LEAs related to family engagement in the transition process and leveraging internal resources to provide follow-up coaching.
- Contribute materials, evaluation instruments and assessments, and resource materials to be posted on Transition Resource Portal.

The SPDG proposal is targeted to 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 Institutions 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.

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

Respectfully submitted,



Frank Edelblut
Commissioner of Education

**AMENDMENT TO
PROFESSIONAL SERVICES CONTRACT**

Now come the New Hampshire Department of Education, Commissioner's Office, hereinafter "the Agency," and New Hampshire Coalition for Citizens with Disabilities Inc., d/b/a Parent Information Center of Concord, NH hereinafter "the Contractor", and, pursuant to an agreement between the parties that was approved by Governor and Council on March 9, 2016 (item #101) hereby agree to modify same as follows:

1. Amendment of contract by modifying 1.7 Completion Date to June 30, 2018.
2. Amendment of contract by modifying 1.8 Price Limitation to \$127,884.46
3. Modify Exhibit A "Scope of Services" to include the following:
 - Organize and offer regional opportunities for parents and students to gain information, learn about resources, and make connections with others regarding planning for life after high school.
 - Provide statewide training opportunities for LEAs related to family engagement in the transition process and leveraging internal resources to provide follow-up coaching.
 - Contribute materials, evaluation instruments and assessments, and resource materials to be posted on Transition Resource Portal.
4. Modify Exhibit B, by increasing the budget by \$60,884.50 with the contract price limitation becoming \$127,884.46.

	Original Approved Budget	Requested Action	Amended Budget
<u>Personnel</u>	\$26,910.00	\$19,582.80	\$46,492.80
Project Director	\$18,070.00	\$16,236.00	\$34,306.00
Project Staff/Admin.	\$9,565.00	\$7,873.74	\$17,438.74
Fringe Benefit	\$1,800.00	\$1,785.00	\$3,585.00
Travel			
<u>Total Personnel</u>	<u>\$56,345.00</u>	<u>45,477.54</u>	<u>\$101,822.54</u>
Supplies	\$300.00	\$3,085.00	\$3,385.00
Telephone/Communication	\$200.00	\$120.00	\$320.00
Rent	\$3,192.00	\$3,192.00	\$6,384.00
Graphic Design	\$400.00	\$0.00	\$400.00
Parent Stipends	\$300.00	\$100.00	\$400.00
Contractual	\$400.00	\$2,250.00	\$2,650.00
Printing and Reproduction	\$900.00	\$2,150.00	\$3,050.00
<u>Total Direct Expenses</u>	<u>\$5,692.00</u>	<u>\$10,897.00</u>	<u>\$16,589.00</u>
Indirect cost 8.0%	<u>\$4,962.96</u>	<u>\$4,509.96</u>	<u>\$9,472.92</u>
Total Contract	\$66,999.96	\$60,884.50	\$127,884.46

Limitation of Price: This contract will not exceed \$127,884.46

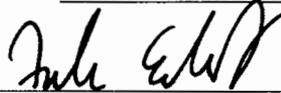
5. All other provisions of the contract shall remain in effect.
6. This modification shall be effective on the date of approval by Governor and Council.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education
(Agency)

Division of Commissioner's Office

By: 
Commissioner of Education

Date

Handwritten initials and date: JG 2/24/17

By: Michelle Lewis Executive Dir 2/22/17
Signature Title Date

STATE OF New Hampshire

County of Merrimack

On this the 22 day of February, 2017 before me, James K Butterfield, the undersigned officer, personally appeared Michelle L Lewis known to me (or satisfactory proven) to be the person whose name is subscribed to the within instrument and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof, I hereto set my hand and official seal.

James K Butterfield
Notary Public/Justice of the Peace

My commission expires
October 29, 2019

Approved as to form, substance and execution by the Attorney General this 21st day of April, 2017.

Eric E. McLutgen
Division of Attorney General Office

Approved by the Governor and Council this _____ day of _____, 2017

By: _____

2/22/17

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 14th day of April A.D. 2016

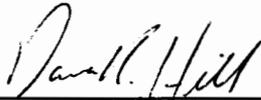
A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

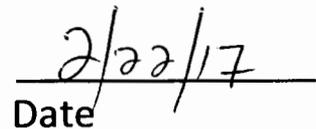
Certificate of Authority

The Board of Directors for the NH Coalition for Citizens with Disabilities, Inc. dba The Parent Information Center, having a principal place located at 54 Old Suncook Road, Concord, NH 03301 do hereby certify that Michelle Lewis, the appointed 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 Governør 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.



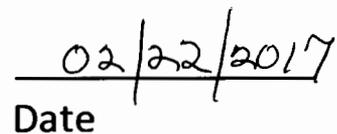
Dana Hill
Board Secretary



Date



Notary Public



Date

**My commission expires
October 29, 2019**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

2/16/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER FIAI/Cross Insurance 1100 Elm Street Manchester NH 03101	CONTACT NAME: Vivian Pinette PHONE (A/C, No, Ext): (603) 669-3218 E-MAIL ADDRESS: vpinette@crossagency.com FAX (A/C, No): (603) 645-4331																				
	<table border="1"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A Philadelphia Indemnity Ins Co</td> <td></td> <td>18058</td> </tr> <tr> <td>INSURER B AmGuard Ins Co</td> <td></td> <td>42390</td> </tr> <tr> <td>INSURER C Mount Vernon Fire Ins. Co.</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A Philadelphia Indemnity Ins Co		18058	INSURER B AmGuard Ins Co		42390	INSURER C Mount Vernon Fire Ins. Co.			INSURER D:			INSURER E:			INSURER F:	
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INSURER D:																					
INSURER E:																					
INSURER F:																					
INSURED NH Coalition For Citizens With Disabilities Inc. 54 Old Suncook Rd Concord NH 03301-7317																					

COVERAGES **CERTIFICATE NUMBER:** 17-18 All Lines **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Employee Benefits Liab. GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:		PHPK1594164	1/1/2017	1/1/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Employee Benefits \$ 1,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		PHPK1594164	1/1/2017	1/1/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		PHUB568474	1/1/2017	1/1/2018	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input checked="" type="checkbox"/> N	N/A NHWK829871	1/1/2017	1/1/2018	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	Directors & Officers		NDO2003251K	1/1/2017	1/1/2018	Each Occurrence \$1,000,000 Aggregate \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Confirmation of Coverage

CERTIFICATE HOLDER**CANCELLATION**

State of New Hampshire
 Department of Education
 101 Pleasant St
 Concord, NH 03301

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Eric Pelton/DL3

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Parent Information Center
Board of Directors December 2016

The board serves without compensation.

Marcia Bagley

Board Chair
Member 2011

Jocelyn Charles

Board Vice Chair
Member 2014

Sandra E. Fay

Member 2012

Sreenivasu Odugu

Member 2015

Dana Hill

Board Secretary
Member 2014

Kimberly Plante

Member 2015

Kelley Chalifoux

Member 2016

Executive Director

Michelle Lewis
Parent Information Center
54 Old Suncook Road
Concord, NH 03224
224-7005 (wk)
731-8072 (cell)
mlewis@picnh.org

Principal Staff

Project Director, Kimm Phillips - 60% FTE
Project Staff, Barbara Publicover - 20% FTE
Project Staff, Mary Grillo - 20% FTE
Admin/Project Staff, Tracy Messing - 7% FTE

NEW HAMPSHIRE COALITION FOR CITIZENS
WITH DISABILITIES, INC.

dba PARENT INFORMATION CENTER

FINANCIAL STATEMENTS

FOR THE YEARS ENDED
JUNE 30, 2015 AND 2014

AND

INDEPENDENT AUDITORS' REPORTS

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.

dba PARENT INFORMATION CENTER

JUNE 30, 2015 AND 2014

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Hennessey & Vallee, PLLC

Trusted / Balanced / Professional

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years then ended, the statement of functional expenses for the year ended June 30, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

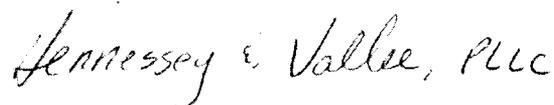
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Hampshire Coalition for Citizens with Disabilities, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program services is not a required part of the financial statements but is presented for the purpose of additional analysis. The *Schedule of Expenditures of Federal Awards* is required by the Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 25, 2016, 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. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting and compliance.



Hennessey & Vallee, PLLC
Concord, New Hampshire

February 25, 2016

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2015 and 2014

	<u>ASSETS</u>	
	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		
Cash	\$ 289,017	\$ 219,525
Grants receivable	297,447	210,117
Other receivables	9,743	8,250
Prepaid expenses	<u>7,372</u>	<u>41,463</u>
Total current assets	<u>603,579</u>	<u>479,355</u>
PROPERTY AND EQUIPMENT		
Property and equipment	171,701	107,898
Less accumulated depreciation	<u>(100,524)</u>	<u>(90,329)</u>
Property and equipment - net	<u>71,177</u>	<u>17,569</u>
TOTAL ASSETS	<u>\$ 674,756</u>	<u>\$ 496,924</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued expenses	\$ 178,495	\$ 50,301
Accrued payroll and related liabilities	12,596	16,708
Accrued compensated absences	<u>29,753</u>	<u>29,650</u>
Total current liabilities	<u>220,844</u>	<u>96,659</u>
NET ASSETS		
Unrestricted	155,907	189,835
Temporarily restricted	<u>298,005</u>	<u>210,430</u>
Total net assets	<u>453,912</u>	<u>400,265</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 674,756</u>	<u>\$ 496,924</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
UNRESTRICTED NET ASSETS:		
REVENUE AND SUPPORT		
Contributions, including fundraising activities	\$ 6,630	\$ 7,097
Program Services Revenue:		
Counseling income (AFC)	9,790	7,775
Workshops and training	1,925	2,675
Conferences	3,721	6,880
In-kind income	25,050	21,588
Other revenue	26,544	12,929
Total program service revenue	67,030	51,847
Net Assets Released From Restrictions:		
Restrictions satisfied by payments	1,479,862	1,369,950
Total revenue, support, and net assets released from restrictions	1,553,522	1,428,894
OPERATING EXPENSES		
Program services	1,497,351	1,379,839
Management and general	88,056	59,655
Fundraising	2,565	2,162
Total operating expenses	1,587,972	1,441,656
OTHER REVENUE, EXPENSES, GAINS AND LOSSES		
Interest income	522	846
Interest expense	-	(30)
Total other revenue, expenses, gains and losses	522	816
NET DECREASE IN UNRESTRICTED NET ASSETS	(33,928)	(11,946)
TEMPORARILY RESTRICTED NET ASSETS:		
Grant revenue	1,567,437	1,401,582
Net Assets Released From Restrictions:		
Restrictions satisfied by payments	(1,479,862)	(1,369,950)
NET INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	87,575	31,632
CHANGE IN NET ASSETS	53,647	19,686
NET ASSETS - BEGINNING OF YEAR	400,265	380,579
NET ASSETS - END OF YEAR	\$ 453,912	\$ 400,265

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 53,647	\$ 19,686
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	10,195	9,862
(Increase) decrease in current assets:		
Grants and other receivables	(88,823)	(86,618)
Prepaid expenses	34,091	(33,329)
Increase (decrease) in current liabilities:		
Accounts payable and accrued expenses	128,194	21,922
Accrued payroll and related expenses	(4,112)	(327)
Accrued compensated absences	103	(664)
Total adjustments	<u>79,648</u>	<u>(89,154)</u>
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	<u>133,295</u>	<u>(69,468)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets	<u>(63,803)</u>	<u>-</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(63,803)</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH	69,492	(69,468)
CASH - BEGINNING OF YEAR	<u>219,525</u>	<u>288,993</u>
CASH - END OF YEAR	<u>\$ 289,017</u>	<u>\$ 219,525</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2015

(With summarized comparative totals for 2014)

	PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUND- RAISING	TOTAL 2015	TOTAL 2014
WAGES AND RELATED					
Salaries and wages	\$ 820,916	\$ 31,294	\$ 719	\$ 852,929	\$ 846,861
Benefits and payroll taxes	196,597	7,963	55	204,615	224,135
Total wages and related	<u>1,017,513</u>	<u>39,257</u>	<u>774</u>	<u>1,057,544</u>	<u>1,070,996</u>
OTHER EXPENSES					
Consulting Model	127,660	-	-	127,660	-
Professional services	110,433	7,245	-	117,678	60,947
Occupancy costs	53,901	7,538	52	61,491	55,741
Travel	41,016	153	-	41,169	47,511
Contractual services	39,713	-	-	39,713	32,246
Workshop expenses	32,088	40	-	32,128	14,785
In-kind expenses	18,000	7,050	-	25,050	21,588
Printing and reproduction	18,524	2,482	36	21,042	13,782
Marketing and communications	16,812	1,239	-	18,051	34,451
Resource development	18,009	-	-	18,009	2,936
Other expenses	12,801	1,892	-	14,693	6,536
Office supplies	9,465	1,366	1,700	12,531	15,296
Insurance	8,530	3,198	-	11,728	11,729
Newsletter	10,600	-	-	10,600	8,926
Depreciation	-	10,195	-	10,195	9,862
Repairs and maintenance	5,034	3,162	-	8,196	8,885
Conferences and seminars	5,100	399	-	5,499	6,767
Transition clinic	4,068	-	-	4,068	89
Parent stipends	1,709	1,420	-	3,129	2,801
Furniture, fixtures, and equipment	2,718	-	-	2,718	5,398
Postage and shipping	2,284	361	3	2,648	3,458
Family support meetings	2,307	-	-	2,307	3,035
Library	2,235	-	-	2,235	2,442
Dues and memberships	632	501	-	1,133	1,199
Bank service charges	-	558	-	558	250
Subtotal	1,561,152	88,056	2,565	1,651,773	1,441,656
Less amounts capitalized	<u>(63,801)</u>	<u>-</u>	<u>-</u>	<u>(63,801)</u>	<u>-</u>
Total Expenses	<u>\$ 1,497,351</u>	<u>\$ 88,056</u>	<u>\$ 2,565</u>	<u>\$ 1,587,972</u>	<u>\$ 1,441,656</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

1. Nature of Business and 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. A description of the Coalition's programs is provided in Note 2. The Coalition is supported primarily through federal and state grants. Approximately 96% of the Coalition's support for both years ended June 30, 2015 and 2014 came from grant revenue.

The Coalition is also the fiscal agent for NH Family Voices, Multi-Sensory Intervention through Consultation and Education (MICE) and Prevention Makes Cents. The agreements are signed annually and are to provide all administrative and financial responsibilities for the programs. In turn, the Coalition receives compensation through the indirect rate paid by each grantor of contracts, grants, and other income.

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, based on the existence or absence of donor imposed restrictions.

Functional Expenses

The Statement of Functional Expenses is not required under Generally Accepted Accounting Principles but is presented for the current year for additional analysis.

Estimates

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

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 acquisition from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

1. Nature of Business and Summary of Significant Accounting Policies (Continued)

Donated Services

Donated Services are reported at their fair value as contributions in the financial statements 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. A significant number of volunteers and staff contribute to the agency of their time and talent in a variety of ways including agency oversight, supporting families of children with disabilities in local communities, and grant writing. These services are not recognized as contributions on the financial statements as the recognition criteria have not been met. As of June 30, 2015 and June 30, 2014, the estimated amount of these services was undetermined.

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 is 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 restricted 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 net 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 Expenses

Directly identifiable expenses are charged to specific program services and supporting activities. Expenses related to more than one function are charged to functions 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.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

1. Nature of Business and Summary of Significant Accounting Policies (Continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$2,000 and all costs of repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are initially reported 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 restricted leases.

Taxes

The Coalition is exempt from income taxes under Section 501(c)(3) of the United States Internal Revenue Code. However, income from certain activities not 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). The Coalition is no longer subject to examinations by tax authorities for years before 2012.

2. Description of Program Services and Supporting Activities

Program Services

The Coalition administers several different programs as follows:

Family to Family (F2F) - 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 (FV) - The project is funded through the State of New Hampshire, Department of Health and Human Services, Bureau of Special Medical Services to provide assistance to families and professionals through direct contact (telephone, e-mail, and in person), publication development and dissemination, workshops, website and trainings.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

Program Services (Continued)

NH State Planning Grant for ASD - This project is funded through the State of NH, Department of Health and Human Services, Bureau of Special Medical Services to support NH in the development of a comprehensive, measurable state plan that addresses early screening; coordination of family-centered services through a medical home; ASD/DD public and provider awareness; organization of community based services for children and youth with ASD/DD; transition from the pediatric to the adult health care system; adequate health insurance and financing of services; and unmet health needs of children and youth with ASD and DD.

Medical Home Initiative - The project is funded through the State of NH, Department of Health and Human Services, Bureau of Special Medical Services to support primary care practices in the development of family advisory councils. NH Family Voices staff will work closely with a practice to develop and launch their council, providing guidance in the creation of policies for the council, conducting outreach, and new member orientation.

Multi-Sensory Intervention through Consultation and Education (MICE) - This program is funded by the State of NH, 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. After June 30, 2015, this program is no longer being funded by the State of New Hampshire (see note 10).

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 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 (FACETS) - This program 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.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

Program Services (Continued)

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

Supporting Activities

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; and manage the financial and budgetary responsibilities of the Coalition.

Fundraising – Costs incurred to solicit contributions and provide the structure necessary to encourage and secure financial support from individuals, governments, foundations, and corporations.

3. 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, 2015, there were no uninsured cash balances.

Concentration of Grants

Approximately 71% and 67% of the Coalition's grant funding is comprised of federal monies for the years ended June 30, 2015 and 2014, respectively. Grant funding from the U.S. Department of Education represents 36% and 41% of the total grant funding for the years ended June 30, 2015 and 2014, respectively.

4. Property and Equipment

As of June 30, 2015 and 2014, property and equipment consisted of the following:

	<u>2015</u>	<u>2014</u>
Furniture and Fixtures	\$ 2,595	\$ 2,595
Office Equipment	111,947	48,144
Leasehold Improvements	27,170	27,170
Vehicles	<u>29,989</u>	<u>29,989</u>
Total Property and Equipment	171,701	107,898
Less: Accumulated Depreciation	<u>(100,524)</u>	<u>(90,329)</u>
Total Property and Equipment, net	<u>\$ 71,177</u>	<u>\$ 17,569</u>

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

5. 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, 2015 and 2014. 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, 2015 and 2014). The credit line is secured by substantially all assets of the Coalition.

6. Temporarily Restricted Net Assets

As of June 30, 2015 and 2014, temporarily restricted net assets by program were comprised of the following.

	<u>2015</u>	<u>2014</u>
Family 2 Family	\$ -	\$ 1,090
Consultation and Education (MICE)	169,352	116,276
Family Voices	4,899	11,832
Medical Home	-	12,366
Initiative (FEDLI)	4,821	4,821
Family Voices – Donations	64,126	48,906
FACETS – Facets of Epilepsy Care	41,426	8,654
PMC – Prevention Makes Cents	2,332	1,921
Family Voices – MICE	4,564	4,564
Other	<u>6,485</u>	<u>-</u>
Total	<u>\$ 298,005</u>	<u>\$ 210,430</u>

7. Operating Leases

Office Lease

The Coalition had an operating lease for the office space for a period of two years, which ended February 1, 2014. The office moved to a new location and a new lease agreement was signed for three years, commencing on August 20, 2013. The lease contains a renewal option and requires the Coalition to pay all utilities. The terms of the lease require monthly rental payments of \$3,000 per month. For the years ended June 30, 2015 and 2014, rental expenses were \$36,000 and \$31,500, respectively.

Office Lease-MICE

The Coalition entered into an operating lease for office space beginning July 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 payments of \$1,000. The lease ended June 30, 2015 and was not renewed.

Future minimum lease payments as of June 30, 2015 are \$3,000 for 2016.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
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NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

8. Contingencies

Compliance 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, 2015 or 2014, no provisions have been made for this contingency.

9. 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, 2015 and 2014.

10. Subsequent Events

In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition or disclosure through February 25, 2016, the date the financial statements were available to be issued. The Coalition did not identify any subsequent events that would require recognition in these financial statements; however, as of July 1, 2015, the Multi-Sensory Intervention through Consultation and Education (MICE) Program is no longer being funded by the State of New Hampshire. On July 1, 2015, the Coalition began a new Vision and Hearing Support Services (VHS) program to continue most of the services provided by the MICE program as a fee-for-service program.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

**SUPPLEMENTAL SCHEDULE OF PROGRAM SERVICES
FOR THE YEAR ENDED JUNE 30, 2015**

<i>Income</i>	MICE	FV	NHC	PTI	OTHER	TOTAL
Grant Income	\$ 311,936	\$ 557,513	\$ 216,197	\$ 198,632	\$ 283,159	\$1,567,437
Program Service Revenue	-	4,572	-	-	37,409	41,981
In-kind	-	18,000	-	-	7,050	25,050
Contributions & Fundraising	-	-	-	6,480	150	6,630
Total income	<u>311,936</u>	<u>580,085</u>	<u>216,197</u>	<u>205,112</u>	<u>327,768</u>	<u>1,641,098</u>
<i>Expenses</i>						
Salaries	152,540	199,822	151,813	133,267	183,474	820,916
Employee Benefits & Payroll Tax	<u>27,434</u>	<u>75,164</u>	<u>26,950</u>	<u>39,444</u>	<u>27,605</u>	<u>196,597</u>
	179,974	274,986	178,763	172,711	211,079	1,017,513
Consultation Model	-	127,660	-	-	-	127,660
Professional Services	26,397	76,033	3,340	2,455	2,208	110,433
Occupancy Costs	19,959	11,549	10,563	10,925	905	53,901
Travel	15,014	13,632	2,620	3,069	6,681	41,016
Contractual Services	567	1,100	11,611	1,621	24,814	39,713
Workshop Expense	-	13,852	-	32	18,204	32,088
Printing & Reproduction	2,977	4,556	3,206	7,251	534	18,524
Resource Development	-	16,854	-	-	1,155	18,009
In-kind Expenses	-	18,000	-	-	-	18,000
Marketing and Communications	4,609	5,333	3,121	3,234	515	16,812
Newsletter	-	10,600	-	-	-	10,600
Office Expense	2,153	2,855	1,165	1,374	1,918	9,465
Insurance	1,135	2,200	641	742	3,812	8,530
Program Support	-	-	-	-	6,631	6,631
Other Expenses	851	4,107	480	612	120	6,170
Conferences & Seminars	225	2,328	-	-	2,547	5,100
Repairs & Maintenance	1,135	2,200	641	742	316	5,034
Transition Clinic	-	4,068	-	-	-	4,068
Furniture & Equipment	15	2,203	-	-	500	2,718
Family Support	-	2,307	-	-	-	2,307
Postage & Delivery	1,120	-	46	344	774	2,284
Library	-	2,235	-	-	-	2,235
Parent Stipends	-	785	-	-	924	1,709
Dues & Memberships	257	217	-	-	158	632
Less Amounts Capitalized	-	-	-	-	(63,801)	(63,801)
Total expenses	<u>256,388</u>	<u>599,660</u>	<u>216,197</u>	<u>205,112</u>	<u>219,994</u>	<u>1,497,351</u>
Net Program Income (Expenses)	<u>\$ 55,548</u>	<u>\$ (19,575)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,774</u>	<u>\$ 143,747</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass through Grantor/Program or Cluster Title	Federal CFDA Number	Pass through Grantor ID	Federal Expenditures
<i>Through the United States Department of Education:</i>			
Parent Training and Information Projects (10/13-09/14)	84.328M	H328M100016-12	\$ 50,121
Parent Training and Information Projects (10/14-09/15)	84.328M	H328M140006	<u>154,991</u>
<i><u>Total United States Department of Education 07/14-06/15</u></i>			<u>\$ 205,112</u>
<i>Through the State of New Hampshire Department of Health and Human Services, Division of Public Health Services and Community Based Care Services:</i>			
Education Advocacy, Resources and Support for Families with Infants and Children Who Have a Suspected or Confirmed Hearing Loss (07/14-06/15)	93.251	101639	28,219
Family to Family Health Information Center (Family Voices) (07/14-06/15)	93.994	150470	53,184
Medical Home Project Grant (07/14-06/15)	93.994	05-95-93-930010-5191	14,563
FACETS of Epilepsy Care in New Hampshire (07/13-08/14)	93.110	1013096	18,897
(07/14-06/15)	93.110	1013096	<u>283,523</u>
<i><u>Total State of New Hampshire Department of Health and Human Services, Division of Public Health Services 07/14-06/15</u></i>			<u>398,386</u>
<i>Through the State of New Hampshire Department of Education:</i>			
Supporting Successful Early Childhood Transitions (07/14-06/15)	84.027	06-56-56-562510- 2184-102-50073	82,217

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2015

Federal Grantor/Pass through Grantor/Program or Cluster Title	Federal CFDA Number	Pass through Grantor ID	Federal Expenditures
State Personnel Development Grant (SPDG) Next Steps (7/14-6/15)	84.323	AH323A20003	<u>60,953</u>
<i>Total State of New Hampshire Department of Education 07/14-06/15</i>			<u>143,170</u>
<i>Through the State of New Hampshire Department of Education, Bureau of Special Education:</i>			
NH Connections Grant (07/14-06/15)	84.027D	72600	<u>216,197</u>
<i>Total New Hampshire Department of Education, Bureau of Special Education 07/14-06/15</i>			<u>216,197</u>
<i>Through the United States Department of Health and Human Services:</i>			
Family Professional Partnership (07/14-05/15)	93.504	H4MC09488-05-02	94,028
Family Professional Partnership (06/15-06/15)	93.504	H84MC09488-06-01	<u>5,361</u>
<i>Total United States Department of Health and Human Services 06/14-06/15</i>			<u>99,389</u>
<i>Through the New Hampshire Department of Health and Human Services, Division of Community Based Care Services</i>			
Autism Grant (07/14-06/15)	93.110	102-500731	<u>47,440</u>
<i>Total New Hampshire Department of Health and Human Services Division of Community Based Care Services 07/13-06/14</i>			<u>47,440</u>
Total Expenditures of Federal Awards			<u>\$ 1,109,694</u>

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

1. Significant Accounting Policies

Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of New Hampshire Coalition for Citizens with Disabilities, Inc., 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 States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.

2. Grant and Contract Periods

The organization has various grants and contracts of which, not all of those periods are concurrent with the organization's reporting year of July through June.



INDEPENDENT AUDITORS' 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 of
New Hampshire Coalition for Citizens with Disabilities, Inc.
dba Parent Information Center

We have audited, in accordance with the 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, the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 25, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

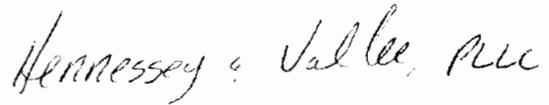
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

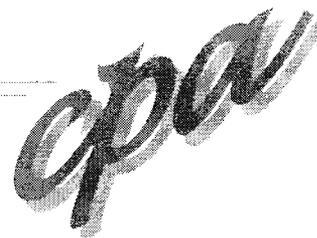
As part of obtaining reasonable assurance about whether New Hampshire Coalition for Citizens with Disabilities, Inc. 's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Hennessey & Vallee, PLLC
Concord, New Hampshire
February 25, 2016



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

Report on Compliance for Each Major Federal Program

We have audited New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs for the year ended June 30, 2015. New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, New Hampshire Coalition for Citizens with Disabilities, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

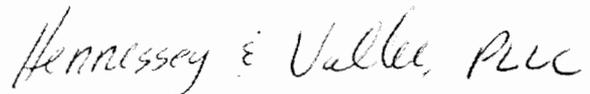
Management of New Hampshire Coalition for Citizens with Disabilities, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Hennessey & Vallee, PLLC
Concord, New Hampshire
February 25, 2016



NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc.
2. There were no significant deficiencies or material weaknesses identified in the *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*.
3. No reportable instances of noncompliance relative 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. There were no significant deficiencies or material weaknesses identified relating to the audit of major federal award programs reported in the *Independent Auditors' Report on Compliance with Requirements That Could have a Direct and Material Effect on 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 unmodified opinion on each major program.
6. No audit findings were required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs were: Parent Training and Information Projects (CFDA 84.328M), Family to Family Health Information Center (Family Voices) and Medical Home Project (CFDA 93.994), and Facets of Epilepsy Care in New Hampshire and Autism Grant (CFDA 93.110).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. New Hampshire Coalition for Citizens with Disabilities, Inc. was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

N

101 *John*

FEB 19 '16 PM 4:02 DR



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

Paul K. 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

February 17, 2016

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

Sole Source

REQUESTED ACTION

Authorize the New Hampshire Department of Education, Bureau of Special Education to enter into a **sole source** contract with New Hampshire Coalition for Citizens with Disabilities, Inc., d/b/a Parent Information Center, Concord, New Hampshire (Vendor Code #177245) in the amount of \$66,999.96 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, effective upon Governor and Council approval for the period of July 1, 2016 through June 30, 2017. 100% Federal Funds.

Funding is available in account titled State Professional Development Improvement Plan Grant, as follows:

		<u>FY2017</u>
06-56-56-562510-41070000-072-502625	Grants – Federal	\$66,999.96

EXPLANATION

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

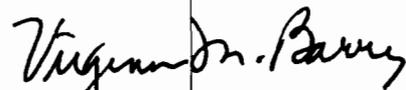
The Office of Special Education Programs requires a comprehensive evaluation, detailed within the grant, which measures the short-term, intermediate, and long-term outcomes and impacts of the grant initiatives. The Evaluation assesses the degree to which the NH SPDG meets its goals and objectives, as 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.

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.
- 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.

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

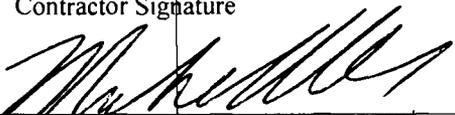
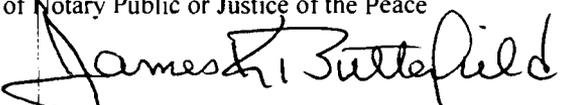
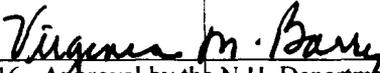
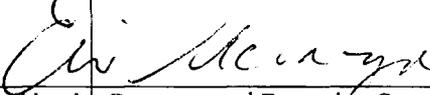
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

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 with Disabilities DBA Parent Information Center		1.4 Contractor Address 54 Old Suncook RD, Concord, NH 03301	
1.5 Contractor Phone Number (603) 224-7005	1.6 Account Number See Exhibit B	1.7 Completion Date June 30, 2017	1.8 Price Limitation \$66,999.96
1.9 Contracting Officer for State Agency Santina Thibeadeau, Administrator, Special Educaiton		1.10 State Agency Telephone Number (603) 271-6693	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Michelle Lewis, Executive Director	
1.13 Acknowledgement: State of New Hampshire County of Merrimack On Feb 9, 2016, 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 October 29, 2019	
1.13.2 Name and Title of Notary or Justice of the Peace James K. Butterfield Notary Public			
1.14 State Agency Signature  Date: 2/13/16		1.15 Name and Title of State Agency Signatory VIRGINIA M. BARRY, 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) (if applicable) By:  On: 2/18/16			
1.18 Approval by the Governor and Executive Council (if applicable) By: _____ On: _____			



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, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("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. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. 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 notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and 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 \$1,000,000 per occurrence and \$2,000,000 aggregate ; and

14.1.2 special cause of loss coverage form 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 thirty (30) 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 provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) 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 unless no

such approval is required under the circumstances pursuant to State law, rule or policy.

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:

- 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.
- 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.

Initials: ①
Date: 2/9/16

EXHIBIT B

Estimated Budget

	<u>FY2017</u>
<u>Personnel</u>	
Project Director	\$ 26,910
Project Staff/Admin.	\$ 18,070
Fringe Benefit	\$ 9,565
Travel	\$ 1,800
<u>Total Personnel</u>	<u>\$ 56,345</u>
Supplies	\$ 300
Telephone/Communication	\$ 200
Rent	\$ 3,192
Graphic Design	\$ 400
Parent Stipends	\$ 300
Contractual	\$ 400
Printing and Reproduction	\$ 900
<u>Total Direct Expenses</u>	<u>\$ 5,692</u>
Indirect costs 8.0%	\$ <u>4,962.96</u>
Total Contract	\$ 66,999.96

Limitation of Price: This contract will not exceed \$66,999.96

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:

Penny Duffy
Department of Education
Bureau of Special Education
SPDG
101 Pleasant Street
Concord, NH 033031

Initials: 
Date: 2/9/16

EXHIBIT C

Special Provisions

None

Initials: 
Date: 2/9/16

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 21st day of October A.D. 2015

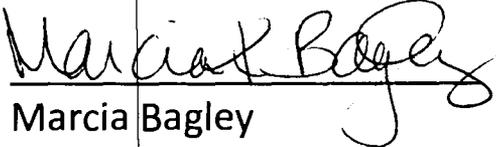
A handwritten signature in cursive script, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State

Certificate of Authority

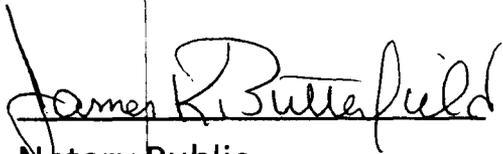
The board of Directors for the NH Coalition for Citizens with Disabilities, Inc. dba The Parent Information Center, having a principal place located at 54 Old Suncook Road, Concord, NH 03301 do hereby certify that Michelle Lewis, the appointed Executive Director of the NH Coalition for Citizens with 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

2/9/16
Date



Notary Public

2/09/2016
Date

**My commission expires
October 29, 2019**



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/31/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Infantine Insurance P. O. Box 5125 Manchester NH 03108	CONTACT NAME: Vivian Pinette	
	PHONE (A/C No. Ext): (800) 937-0704	FAX (A/C No): (603) 669-6831
E-MAIL ADDRESS: vivian@infantine.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Philadelphia Indemnity Ins Co		18058
INSURER B: AmGuard Ins Co		42390
INSURER C: Mount Vernon Fire Ins. Co.		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES CERTIFICATE NUMBER: CL15122959070 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	COMMERCIAL GENERAL LIABILITY			1/1/2015	1/1/2017	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR					DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
	<input checked="" type="checkbox"/> Employee Benefits Liab.					MED EXP (Any one person) \$ 5,000
	GENL AGGREGATE LIMIT APPLIES PER:					PERSONAL & ADV INJURY \$ 1,000,000
<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC				GENERAL AGGREGATE \$ 2,000,000		
	OTHER:					PRODUCTS - COMP/OP AGG \$ 2,000,000
						Employee Benefits \$ 1,000,000
A	AUTOMOBILE LIABILITY			1/1/2015	1/1/2017	COMBINED SINGLE LIMIT (Ea accident) \$
	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> SCHEDULED AUTOS					BODILY INJURY (Per person) \$
	<input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS					BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
						Hired Auto Liability \$ 1,000,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR			1/1/2016	1/1/2017	EACH OCCURRENCE \$ 1,000,000
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE					AGGREGATE \$
	DED <input checked="" type="checkbox"/> RETENTION \$ 10,000					\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			1/1/2016	1/1/2017	<input checked="" type="checkbox"/> PER STATUTE <input checked="" type="checkbox"/> OTHER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH)	Y/N				E.L. EACH ACCIDENT \$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below	<input checked="" type="checkbox"/> N <input type="checkbox"/> A	State: NH			E.L. DISEASE - EA EMPLOYEE \$ 500,000
						E.L. DISEASE - POLICY LIMIT \$ 500,000
C	D&O/Employment Practices			1/1/2016	1/1/2017	\$1,000,000 Occurrence \$1,000,000 Aggregate

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Confirmation of coverage.

CERTIFICATE HOLDER 224-4365 State of New Hampshire Department of Education 101 Pleasant St. Concord, NH 03301	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Charles Hamlin/VP2

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**NEW HAMPSHIRE COALITION FOR CITIZENS
WITH DISABILITIES, INC.**

dba PARENT INFORMATION CENTER

FINANCIAL STATEMENTS

**FOR THE YEARS ENDED
JUNE 30, 2014 AND 2013
AND**

INDEPENDENT AUDITOR'S REPORTS

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.

dba PARENT INFORMATION CENTER

JUNE 30, 2014 AND 2013

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CHARLENE T. VALLEE
C P A , P L L C

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. The prior year comparative information has been derived from New Hampshire Coalition for Citizens with Disabilities, Inc.'s financial statements as of June 30, 2013. These statements were audited by a predecessor firm. In their report, dated February 4, 2014, they expressed an unmodified opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of program services is not a required part of the financial statements but is presented for the purpose of additional analysis. The schedule of expenditures of federal awards is required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 27, 2014, 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. 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting and compliance.

Charlene T. Vallee, CPA PLLC

Charlene T. Vallee, CPA, PLLC
Concord, New Hampshire

October 27, 2014

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2014 and 2013

	<u>ASSETS</u>	
	2014	2013
CURRENT ASSETS		
Cash	\$ 219,525	\$ 288,993
Grants receivable	218,367	131,749
Prepaid expenses	<u>41,463</u>	<u>8,134</u>
Total current assets	<u>479,355</u>	<u>428,876</u>
PROPERTY AND EQUIPMENT		
Property and equipment	107,898	107,898
Less accumulated depreciation	<u>(90,329)</u>	<u>(80,467)</u>
Property and equipment - net	<u>17,569</u>	<u>27,431</u>
TOTAL ASSETS	\$ <u>496,924</u>	\$ <u>456,307</u>
	<u>LIABILITIES AND NET ASSETS</u>	
CURRENT LIABILITIES		
Accounts payable	\$ 49,628	\$ 28,344
Accrued expenses	673	35
Accrued payroll and related liabilities	16,708	17,035
Accrual for compensated balances	<u>29,650</u>	<u>30,314</u>
Total current liabilities	<u>96,659</u>	<u>75,728</u>
NET ASSETS		
Unrestricted	189,835	201,781
Temporarily restricted	<u>210,430</u>	<u>178,798</u>
Total net assets	<u>400,265</u>	<u>380,579</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>496,924</u>	\$ <u>456,307</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
UNRESTRICTED NET ASSETS:		
REVENUE AND SUPPORT		
Contributions, including fundraising activities	\$ 7,097	\$ 8,163
Program Services Revenue:		
Counseling income (AFC)	7,775	8,667
Workshops and training	2,675	10,075
Conferences	6,880	910
In-kind income	21,588	18,225
Other revenue	<u>12,929</u>	<u>11,087</u>
Total Program Service Revenue	<u>51,847</u>	<u>48,964</u>
Net Assets Released From Restrictions:		
Restrictions satisfied by payments	<u>1,369,950</u>	<u>1,347,038</u>
Total Revenue, Support, and Net Assets Released from Restrictions	1,428,894	1,404,165
OPERATING EXPENSES		
Program services	1,379,839	1,350,436
Management and general	59,655	(5,892)
Fundraising	<u>2,162</u>	<u>1,256</u>
Total Operating Expenses	1,441,656	1,345,800
OTHER REVENUE, EXPENSES, GAINS AND LOSSES		
Interest income	846	1,219
Interest expense	(30)	(25)
Loss on sale of equipment	<u>-</u>	<u>(187)</u>
Total Other Revenue, Expenses, Gains and Losses	<u>816</u>	<u>1,007</u>
NET (DECREASE) INCREASE IN UNRESTRICTED NET ASSETS	<u>(11,946)</u>	<u>59,372</u>
TEMPORARILY RESTRICTED NET ASSETS:		
Grant revenue	1,401,582	1,332,789
Net Assets Released From Restrictions:		
Restrictions satisfied by payments	<u>(1,369,950)</u>	<u>(1,347,038)</u>
NET INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	<u>31,632</u>	<u>(14,249)</u>
CHANGES IN NET ASSETS	19,686	45,123
NET ASSETS - BEGINNING OF YEAR	<u>380,579</u>	<u>335,456</u>
NET ASSETS - END OF YEAR	<u>\$ 400,265</u>	<u>\$ 380,579</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 19,686	\$ 45,123
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	9,862	10,777
Loss on sale of assets	-	187
(Increase) decrease in assets:		
Grants receivable	(86,618)	13,647
Prepaid expenses	(33,329)	(5,547)
Increase (decrease) in liabilities:		
Accounts payable	21,284	3,574
Accrued expenses	638	(1,985)
Accrued payroll and related expenses	(327)	(807)
Accrued compensated absences	(664)	3,057
Total adjustments	<u>(89,154)</u>	<u>22,903</u>
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	<u>(69,468)</u>	<u>68,026</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of capital assets	-	475
Purchase of capital assets	-	<u>(15,200)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>-</u>	<u>(14,725)</u>
NET (DECREASE) INCREASE IN CASH	(69,468)	53,301
CASH - BEGINNING OF YEAR	<u>288,993</u>	<u>235,692</u>
CASH - END OF YEAR	<u>\$ 219,525</u>	<u>\$ 288,993</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2014

(With comparative totals for the year ended June 30, 2013)

	<u>PROGRAM SERVICES</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUND- RAISING</u>	<u>TOTAL 2014</u>	<u>TOTAL 2013</u>
WAGES AND RELATED					
Salaries and wages	\$ 773,498	\$ 73,106	\$ 257	\$ 846,861	\$ 815,171
Benefits and payroll taxes	203,430	20,685	20	224,135	211,529
Total wages and related	<u>976,928</u>	<u>93,791</u>	<u>277</u>	<u>1,070,996</u>	<u>1,026,700</u>
EXPENSES					
Professional services	43,006	17,941	-	60,947	56,341
Travel	46,690	821	-	47,511	45,653
Occupancy costs	25,953	20,517	-	46,470	29,930
Contractual services	31,627	-	-	31,627	30,288
Program expenses	25,803	-	-	25,803	29,107
In-kind expenses	18,000	3,588	-	21,588	18,225
Telephone	15,848	3,363	-	19,211	14,405
Other expenses	13,407	3,902	1,663	18,972	16,618
Workshop expenses	9,420	5,365	-	14,785	19,681
Marketing and communications	14,338	-	-	14,338	388
Office expense	9,508	4,132	-	13,640	11,907
Insurance	4,253	7,476	-	11,729	5,999
Depreciation	-	9,862	-	9,862	10,777
Repairs and maintenance	3,484	5,401	-	8,885	2,877
Conferences and seminars	5,954	813	-	6,767	2,183
Printing and reproduction	1,474	4,247	57	5,778	11,741
Furniture, fixtures, and equipment	4,503	895	-	5,398	20,595
Postage and shipping	2,318	975	165	3,458	4,060
Library	2,442	-	-	2,442	1,773
Dues and memberships	539	660	-	1,199	1,224
Bank service charges	-	250	-	250	528
Subtotal	1,255,495	183,999	2,162	1,441,656	1,361,000
Indirect cost allocation	124,344	(124,344)	-	-	-
Less amounts capitalized	-	-	-	-	(15,200)
Total Expenses	<u>\$ 1,379,839</u>	<u>\$ 59,655</u>	<u>\$ 2,162</u>	<u>\$ 1,441,656</u>	<u>\$ 1,345,800</u>

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

1. Nature of Business and 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. A complete description of the Coalition's programs is described in Note 2. The Coalition is supported primarily through federal and state grants. Approximately 96% of the Coalition's support for both years ended June 30, 2014 and 2013 came from grant revenue.

The Coalition is also the fiscal agent for NH Family Voices, Multi-Sensory Intervention through Consultation and Education (MICE) and Prevention Makes Cents. The agreements are signed annually and are to provide all administrative and financial responsibilities for the programs. In turn, the Coalition receives compensation through the indirect rate paid by each grantor of contracts, grants, and other income.

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 amounts 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 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, 2013, from which the summarized information was derived.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

1. Nature of Business and Summary of Significant Accounting Policies
(Continued)

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 acquisition from time to time and to designate appropriate sums of unrestricted net assets to assure adequate financing of such improvements and acquisitions.

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 provide other services throughout the year that are not recognized as contributions in the financial statement 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 is 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 restricted 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 net 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 expenses

Directly identifiable expenses are charged to program services and supporting activities. Expenses related to more than one function are charged to functions 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.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

1. Nature of Business and Summary of Significant Accounting Policies (continued)

Property and Equipment

All acquisitions of property and equipment in excess of \$2,000 and all costs of 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 restricted leases.

Income Taxes

The Coalition is exempt from income taxes under Section 501(c)(3) of the United States Internal Revenue Code. However, income from certain activities not 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). The Coalition is no longer subject to examinations by tax authorities for years before 2010.

2. Description of Program Services and Supporting Activities

Program Services

The Coalition administers several different programs as follows:

Family to Family (F2F) - 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.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

Program Services Continued:

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

NH State Planning Grant for ASD - This project will support NH in the development of a comprehensive, measurable state plan that addresses early screening; coordination of family-centered services through a medical home; ASD/DD public and provider awareness; organization of community based services for children and youth with ASD/DD; transition from the pediatric to the adult health care system; adequate health insurance and financing of services; and unmet health needs of children and youth with ASD and DD.

Medical Home Initiative - The project is to support primary care practices in the development of family advisory councils. NH Family Voices staff will work closely with a practice to develop and launch their council, providing guidance in the creation of policies for the council, conducting outreach, and new member orientation.

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 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.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

Facets of Epilepsy Care in NH (FACETS) - This program 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 (PMC) - This program is funded by a variety of contracts to provide school-based child assault prevention programs for preschool and elementary-aged children as well as multi-week parenting programs and topic-related workshops for parents and professionals.

Supporting Activities

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; and manage the financial and budgetary responsibilities of the Coalition.

Fundraising - Provides the structure necessary to encourage and secure private financial support from individuals, governments, foundations, and corporations.

3. 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, 2014 and 2013, there were no uninsured cash balances.

Concentration of Grants

Approximately 67% of the Coalition's grant funding is comprised of federal monies. In addition, 48% of the Coalition's grant funding is provided from grants from the U.S. Department of Education.

4. Property and Equipment

As of June 30, 2014 and 2013, property and equipment consisted of the following:

	<u>2014</u>	<u>2013</u>
Furniture and Fixtures	\$2,595	\$2,595
Office Equipment	48,144	48,144
Leasehold Improvements	27,170	27,170
Vehicles	<u>29,989</u>	<u>29,989</u>
Total Property and Equipment	107,898	107,898
Less: Accumulated Depreciation	<u>(90,329)</u>	<u>(80,467)</u>
Total Property and Equipment, net	<u>\$17,569</u>	<u>\$27,431</u>

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.

dba PARENT INFORMATION CENTER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

As of the year ended June 30, 2013, 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.

5. 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, 2014 and 2013. 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, 2014 and 2013). The credit line is secured by substantially all assets of the Coalition.

6. Temporarily Restricted Net Assets

As of June 30, 2014 and 2013, temporarily restricted net assets by program were comprised of the following.

	<u>2014</u>	<u>2013</u>
Family 2 Family	\$ 1,090	\$ -
Consultation and Education (MICE)	116,276	114,193
Family Voices	11,832	-
Medical Home	12,366	-
Initiative (FEDLI)	4,821	4,821
Family Voices - Donations	48,906	42,104
FACETS - Facets of Epilepsy Care	8,654	-
PMC - Prevention Makes Cents	1,921	11,164
Family Voices - MICE	4,564	4,564
Family Resource	<u>-</u>	<u>1,952</u>
Total	<u>\$210,430</u>	<u>\$178,798</u>

7. Operating Leases

Office Lease

The Coalition had an operating lease for the office space for a period of two years, ending February 1, 2014. A new lease agreement was signed for three years, commencing on August 20, 2013. The lease contains a renewal option and requires the Coalition to pay all utilities. The terms of the lease require monthly rental payments of \$3,000 per month. For the years ended June 30, 2014 and 2013, rental expenses were \$31,500 and \$18,000, respectively.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

NOTES TO THE FINANCIAL STATEMENTS

JUNE 30, 2014 AND 2013

Future minimum lease payments as of June 30, 2014 are as follows:

2015	\$36,000
2016	<u>6,000</u>
Total	<u>\$42,000</u>

Office Lease-MICE

The Coalition entered into an operating lease for office space beginning 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 payments of \$1,000. Future minimum lease payments are as follows.

2015	\$12,000
------	----------

8. 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 when incurred. Advertising costs totaled \$50 and \$0 for the years ended June 30, 2014 and 2013 respectively, and are included in other expenses in the Statement of Functional Expenses.

9. Contingencies

Compliance 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, 2014 or 2013, no provisions have been made for this contingency.

10. 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, 2014 and 2013.

11. Subsequent Events

In preparing these financial statements, the Coalition has evaluated events and transactions for potential recognition or disclosure through October 27, 2014, the date the financial statements were available to be issued. The Coalition did not identify any subsequent events that would require disclosure in these financial statements.

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SUPPLEMENTAL SCHEDULE OF PROGRAM SERVICES

FOR THE YEAR ENDED JUNE 30, 2014

<i>Income</i>	MICE	FV	NHC	PTI	OTHER	TOTAL
Grant Income	\$ 311,939	\$ 259,464	\$ 222,747	\$ 211,422	\$ 396,010	\$ 1,401,582
Program Service Revenue	-	-	-	-	51,847	51,847
Contributions & Fundraising	2,917	1,278	-	-	2,902	7,097
Total Income	314,856	260,742	222,747	211,422	450,759	1,460,526
Expenses						
Salaries	163,956	118,940	147,222	131,441	211,938	773,498
Employee Benefits & Payroll Tax	38,176	63,660	27,630	40,327	33,638	203,430
	202,132	182,600	174,852	171,768	245,576	976,928
Professional Services	41,031	363	1,612	-	-	43,006
Contractual Services	-	1,015	12,763	919	16,931	31,627
Travel	21,421	4,408	2,730	3,150	14,980	46,690
Conferences & Seminars	1,059	4,656	35	204	-	5,954
Dues & Memberships	354	60	-	-	125	539
Occupancy Costs	4,383	-	7,955	7,200	6,415	25,953
Repairs & Maintenance	-	-	-	-	3,484	3,484
Furniture & Equipment	-	830	-	-	3,673	4,503
Less Amounts Capitalized	-	-	-	-	-	-
Library	-	2,442	-	-	-	2,442
Postage & Delivery	867	-	326	411	713	2,318
Printing & Reproduction	1,014	93	294	-	73	1,474
Insurance	-	-	-	-	4,253	4,253
Other Expenses	10,600	6,468	1,769	8,908	-	27,745
Office Expense	1,174	1,663	1,648	1,304	3,718	9,508
Communications	2,456	933	2,263	2,055	8,142	15,848
Program Expense	-	14,577	-	-	11,225	25,803
Workshop Expense	-	-	-	-	9,420	9,420
In-kind Expenses	-	-	-	-	18,000	18,000
Bank Service Charges	-	-	-	-	-	-
Indirect Cost Allocation	28,365	27,685	16,500	18,924	32,870	124,344
Total Expenses	314,856	247,793	222,746	214,843	379,598	1,379,839
Net Program Activities	\$ -	\$ 12,948	\$ -	\$ (3,420)	\$ 71,161	\$ 80,686

See Notes to Financial Statements

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Pass through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Grantor ID</u>	<u>Federal Expenditures</u>
<i>Through the United States Department of Education:</i>			
Parent Training and Information Projects (10/12-09/13)	84.328M	H328M050030	\$ 45,723
Parent Training and Information Projects (10/13-09/14)	84.328M	H328M050030	<u>164,124</u>
<u>Total United States Department of Education 07/13-06/14</u>			<u>209,847</u>
<i>Through the State of New Hampshire Department of Health and Human Services, Division of Public Health Services:</i>			
Education Advocacy, Resources and Support for Families with Infants and Children Who Have a Suspected or Confirmed Hearing Loss (07/13-06/14)	93.251	101639	29,276
Family Support Resource Center (Family Voices) (07/13-06/14)	93.994	150470	113,729
FACETS of Epilepsy Care in New Hampshire (07/13-06/14)	93.110	1013096	<u>33,831</u>
<u>Total State of New Hampshire Department of Health and Human Services, Division of Public Health Services 07/13-06/14</u>			<u>176,836</u>
<i>Through the State of New Hampshire Department of Education:</i>			
Supporting Successful Early Childhood Transitions (07/13-06/14)	84.027		71,257

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2014

<u>Federal Grantor/Pass through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass through Grantor ID</u>	<u>Federal Expenditures</u>
State Personnel Development Grant (SPDG) Next Steps	84.323A	H323A20003	<u>64,900</u>
<i>Total State of New Hampshire Department of Education 07/13-06/14</i>			<u>136,157</u>
<i>Through the State of New Hampshire Department of Education, Bureau of Special Education:</i>			
NH Connections Grant (07/13-06/14)	84.027D	72600	<u>222,747</u>
<i>Total New Hampshire Department of Education, Bureau of Special Education 07/13-06/14</i>			<u>222,747</u>
<i>Through the United States Department of Health and Human Services:</i>			
Family to Family Health Information Center (06/13-05/14)	93.110	H4MC09488-04-00	94,105
Family to Family Health Information Center (06/14-05/15)	93.110	H84MC09488-05-02	<u>5,305</u>
<i>Total United States Department of Health and Human Services 07/13-06/14</i>			<u>99,410</u>
<i>Through the New Hampshire Department of Health and Human Services, Division of Community Based Care Services</i>			
Autism Grant (11/13-06/14)	93.110		22,245
Medical Home Project Grant (07/13-06/14)	93.994		<u>27,240</u>
<i>Total New Hampshire Department of Health and Human Services Division of Community Based Care Services 07/13-06/14</i>			<u>49,485</u>
Total Expenditures of Federal Awards			<u>\$894,482</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note A: Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of New Hampshire Coalition for Citizens with Disabilities, Inc., 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 States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.



CHARLENE T VALLEE
C P A , P L L C

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs for the year ended June 30, 2014. New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of New Hampshire Coalition for Citizens with Disabilities, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of New Hampshire Coalition for Citizens with Disabilities, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, New Hampshire Coalition for Citizens with Disabilities, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on 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 types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Charlene T. Vallee, CPA, PLLC

Charlene T. Vallee, CPA, PLLC
Concord, New Hampshire
October 27, 2014



CHARLENE T. VALLEE
C P A , P L L C

**INDEPENDENT AUDITOR'S 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 of
New Hampshire Coalition for Citizens with Disabilities, Inc.
dba Parent Information Center

We have audited, in accordance with the 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, the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 27, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Hampshire Coalition for Citizens with Disabilities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 from 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.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the organization's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Charlene T. Vallee, CPA PLLC

Charlene T. Vallee, CPA, PLLC
Concord, New Hampshire
October 27, 2014

NEW HAMPSHIRE COALITION FOR CITIZENS WITH DISABILITIES, INC.
dba PARENT INFORMATION CENTER

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2014

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of New Hampshire Coalition for Citizens with Disabilities, Inc.
2. There were no significant deficiencies or material weaknesses identified in the *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.*
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. There were no significant deficiencies or material weaknesses identified relating to the audit of major federal award programs reported in the *Independent Auditor's Report on Compliance with Requirements That Could have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.*
5. The auditor's report on compliance for the major federal award programs for New Hampshire Coalition for Citizens with Disabilities, Inc. expresses an unmodified opinion on each major program.
6. No audit findings are reported.
7. The programs tested as major programs were: Supporting Successful Early Childhood (CFDA 84.027) and NH Connections Grant (CFDA 84.027D)
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. New Hampshire Coalition for Citizens with Disabilities, Inc. was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

Parent Information Center
Board of Directors January 2016

The board serves without compensation.

Marcia Bagley

Board Secretary
Preschool Coordinator, Nashua District
Member 2011

Jocelyn Charles

Parent Representative
CPA
Member 2014

Cindy DiFillipo

Parent Representative
Marketing Consultant
Member 2015

Sandra E. Fay

Board Treasurer
Member 2012

Sreenivasu Odugu

Parent Representative
Member 2015

Paula Ferenc

Circle Program, Program Director
Parent Representative
Board Chair
Member 2011

Dana Hill

Parent Representative
Vice Chair
Member 2014

John Moulis

Retired Superintendent
Member 2010

Kimberly Plante

Parent Representative
Member 2015

Executive Director

Michelle Lewis
Parent Information Center

Principal Staff and Salaries

	FY 2017
Project Director, Kimm Phillips - 60% FTE	26,910
Project Staff, Barbara Publicover - 20% FTE	7,800
Project Staff, Mary Grillo 20% FTE	7,800
Admin/Project Staff, Sylvia Abbott - 7% FTE	2,470


2/19/16

Mary H. Grillo

Experience:

July 2013-Present: Master Educational Surrogate Parent, Southeast Region, NH D.O.E., Bureau of Special Education: Currently assisting and providing support to 6 children with their Individual Education Programs by reviewing records, attending meetings, collaborating with outside agencies, foster parents and schools. Also responsible for providing management, telephone support, and e-mail support to educational surrogate parents assigned in the Seacoast Region.

2009- Present: Educational Resource Specialist, Parent Information Center, Concord, NH: Provide individual technical assistance and consultation to parents and school personnel on matters related to special education, State and Federal special education law, parent involvement, and effective parent/school communication. Responsible for supporting the individual needs of the caller by making referrals, identifying appropriate resources and providing suggested strategies to strengthen parent –school partnerships; this includes collaboration with NH Legal Assistance on the Youth Law Project which assists families and children who are Court involved. Serve as the primary contact for PIC's language access plan and represent PIC on task forces focused on the needs of underserved families, including families who are low-income, limited English proficient, and members of NH's refugee community. Additional responsibilities include scheduling and presenting workshops / facilitating discussions throughout NH on advocacy, special education law, partnership and effective communication. Also serve as Facilitator of Parent Leadership Trainings under the NH Connections Grant.

2004-2006 – Seacoast Network Facilitator, NH Connections Project. Parent Information Center, Concord, NH: Developed, coordinated and facilitated meetings in the Seacoast Region of NH that promoted family involvement. Networked with state and local agencies to identify educational needs and created Action Plans to produce favorable outcomes. Assisted in the development of materials to aid in the early identification, diagnosis and assessment of children who may be in need of special education supports and services.

Volunteer Experience:

2003- 2013: Volunteer Educational Surrogate Parent, NH Department of Education: Volunteer Educational Surrogate Parent to two children in the NH Foster Care System. Attended I.E.P. meetings, worked collaboratively with the team, conducted file reviews and monitored progress. Other duties included interagency networking, formal correspondence, telephone calls, collaboration with social service agencies and the school district in order to manage the multiple educational needs of the child.

2003 – 2010: Special Education Volunteer Advocate, Parent Information /Center, Concord, NH: Assisted families in understanding New Hampshire's special education law and process and supported their efforts in I. E. P. Team meetings. Provided extensive 1:1 assistance in helping families understand educational evaluations and its relevance to building strong I.E.P's.

1997-1999: Certified Parent Educator Volunteer, UNH Cooperative Extension: Completed a 50 hour parent training program and subsequently volunteered to teach parenting and child development classes to parents at the Crossroads House Homeless Shelter in Portsmouth NH for two years. Responsibilities included planning and implementing an appropriate curriculum to the target population, organizing and planning meetings, collaboration within the agency to ensure the success of its participants.

1984-1986: Greater Nashua Childcare Centers, Nashua, NH, Early Childhood Educator: Planned and implemented a developmentally appropriate curriculum for children ages 18 months through 6 years.

Education:

University of Rhode Island, BS Human Development, Counseling and Family Studies.

Rivier College, Certificate in Education, PreK-3

Other: Certification to serve as a volunteer educational surrogate parent, volunteer advocate for special education, and parent educational volunteer; multiple and ongoing staff development in the areas of disability, special education and parent engagement.

Personal: Cared for and managed every aspect of my family's life and raised my children, including advocating for special education services for my two sons who experience learning disabilities, my primary vocation from 1984-2010.

Kimm Phillips

STRENGTHS:

- Strong presentation and training skills, experienced in facilitating to groups of all ages and abilities
- Skilled in developing, coordinating and implementing group and individual training sessions
- Experienced in program outreach, marketing and data collection
- Reliable, flexible individual with attention to quick follow-up
- Effective collaborative team player with strong interpersonal, communication and presentation skills

SKILLS AND PROFESSIONAL EXPERIENCE:

Training and Development

- Prepared and developed learning objectives, curriculum and assessment materials for trainings, online learning modules and home study learning programs on a variety of topics including those related to special education
- Facilitated parent involvement to school district personnel and families of children with disabilities build and strengthen family-school partnerships in special education
- Provided facilitation of sessions and activities for region wide Parent Leadership Training series to NH parents and school personnel
- Successfully developed and offered local, state and regional trainings around early literacy initiatives, education, employment, conflict resolution, and personal boundaries, for individuals and groups
- Provided ongoing consultation for employment-focused coaches and literacy volunteers throughout the state in supervisory and non-supervisory positions emphasizing teamwork and collaboration

Program Development and Management

- Assisted in the development and implementation a framework for providing training, technical assistance and on-going coaching to school personnel and families on evidenced-informed family engagement strategies related to secondary transitions in special education
- Collaborated successfully with multiple stakeholders on statewide initiatives and built effective partnerships
- Managed programs within budget, with ability to forecast and plan for budgetary concerns
- Prepared and developed materials for numerous workshops and information sessions on a wide range of topics to large and small groups, guest speaker on local radio and television talk shows

Computer and Clerical

- Efficient at coordinating program marketing, data collection and evaluation
- Ability to utilize desktop publishing programs to design and edit special project implementation manuals, marketing tools, guides and brochures
- Excellent organizational abilities include skills in multi-tasking and prioritizing workload to meet deadlines
- Experienced writing grants for both public and private funding
- Experienced in using Microsoft Word, Publisher, PowerPoint, Excel, Outlook, Progress, DI ProDiver, Cushy, WordPress, Articulate

EMPLOYMENT HISTORY:

2008- present	NH Parent Information Center Concord, NH Next Steps NH Program Director NH Connections Facilitator PIRC Early Literacy Training and Volunteer Coordinator
2006-2011	Life is Calling Pembroke, NH Owner, Trainer, Consultant, Coach
2006-2008	SAU 53 Pembroke, NH Substitute Teacher
2006-2008	Manchester Community Resource Center Adult Education General Math and Computer Literacy Instructor
1995- 2011	New Hampshire Housing Finance Authority Bedford, NH Contractor services provided until 2011 Housing Services Administrator (1999-2006) Family Self Sufficiency Coordinator (1998-1999) HOPE-EI Service Coordinator (1995-1998)

EDUCATION/CERTIFICATION:

2012	Parent Information Center- Volunteer Advocate Training
2009	United Way Seacoast- Volunteer Coordination Certificate
2007	American Society for Training and Development Certification
2005	Coachville Coaching Skills Certificate
1997	Springfield College School of Human Services Master of Science - Human Services
1992	Springfield College School of Human Services Bachelor of Science - Human Services
1988	White Pines College, Social Work Certificate

PROFESSIONAL ACTIVITIES/AFFILIATIONS:

2012-present	NH Statewide Community of Practice on Secondary Transitions
2012	Pembroke Listens Facilitator
2011- 2012	Academy of Science and Design Educational Foundation
2010- 2012	Granite State Reads representative
2005	National Council of State Housing Agencies Award Winner - Management Innovation
2003-2011	Pembroke Action League for Schools
2003-2006	New England Regional Service Coordinator Conference Planning Committee
2001-2006	Appointed to NH TANF Hardship Review Committee
2001-2006	Active Member of NH Coalition to End Homelessness

Barbara Publicover

EXPERIENCE:

09/13-Present
Facilitator NEXT STEPS NH Concord, NH
Responsible for provide training, technical assistance and on-going support to Regional Intermediaries, school districts, and families on evidenced-based family engagement strategies related to secondary transitions.

11/11-Present
Facilitator NH CONNECTIONS Concord, NH
Responsible for working with parents to establish and strengthen family/school partnerships in their districts. Duties include technical support, training, mentoring, and oversight as needed.

02/05-Present
Document Scanner PHYSICIANS RESOURCES LTD Amherst, NH
Duties include scanning of documents and data entry for medical billing company.

11/03-6/04
Food Service MERRIMACK SCHOOL DISTRICT Merrimack, NH
Duties included food preparation, stocking snack and beverage displays, serving food from steam table, handling cash register when necessary.

9/01-9/03
F/C Bookkeeper PATRICIA JOLY INTERIORS Merrimack, NH
Subcontractor for local interior designer. Responsibilities include data entry, A/R, A/P and G/L.

2/99-4/01
Office Manager DEVELOPMENTAL THERAPY SERVICES Merrimack, NH
Responsible for accounts receivables, claims billing, data entry, physician credentialing, patient registration for a pediatric rehabilitation company.

9/91-2/99
Field Liaison Manager GENESIS HEALTHCARE CORPORATION No. Andover, MA
Responsible for overseeing flow of information between business offices and corporate office for approximately 30 nursing homes and assisted living facilities. Duties included set up of new business offices accounts, i.e., payroll, A/R, A/P, G/L. Training and support of business office staff regarding Medicaid, Medicare, Private collections. Responsible for supervision and training of corporate office staff of 3. Heavy interaction with senior management and facility administrators.

EDUCATION

1971-1975 UNIVERSITY OF LOWELL Lowell, MA
B.S. Sociology, 1975

OTHER EXPERIENCE

Parent Information Center Volunteer Advocate-2011
UNH Institute on Disability-Leadership Series-2009
Merrimack Special Education Parent Support Group-Facilitator
Nashua-Windham chapter of CHADD-Treasurer
NAMI Nashua-Co-facilitator
NH DOE Indicator B-8 & 14 committees

REFERENCES:

References available upon request

Sylvia C. Abbott

Objective:

To utilize my experience and gain knowledge in an expanding organization.

Qualifications:

Computer: Quickbooks, Excel, Microsoft Office & Word, Excel, Access, MYOB, MIP.

Bookkeeping: all aspects of accounts payable/receivable, payroll, taxes, 941's, W-2's, 1099's, journal entries, bank reconciliations, general accounting.

Accounting: financial statements, month end reporting, cash flow and analysis, depreciation, month end journal entries, budget prep/analysis and implementation, audit prep.

Office Management: supervision of 2-3 staff, vendor liaison, supplies, collections.

Human Resources: administer/obtain auto, liability, property, health, dental insurances, 401k, SEP, IRA's, interviewing and intake of new employees, benefit administration.

Experience:

2005-present Admin Coordinator , Parent Information Center, Concord, NH.

All data administration, A/P, A/R, bank reconciliation's, general journal entries, payroll, taxes, month end financial reports, board reports, audit preparation, yearly budget implementation and analysis, cash flow, benefit administration, grant administration, and associated office work.

2000-2005 Business Manager, Business and Industry Association, Concord, NH.

A/P, A/R, deposits, budget prep and analysis, cash flow, depreciation, monthly journal entries, Financial statements, payroll, audit prep, and human resources.

1999-2001 Assistant Bus. & Grants Manager, NH Coalition for Domestic and Sexual Violence.

Duties included facilitating all bookkeeping activities. In addition to: some grant preparation, Excel, budgeting, auditing and various office duties to coordinate the business office.

Education:

B.S. in Accounting with a minor in Business Administration.

Franklin Pierce College, Concord, NH

U.S. Air Force – diet technology.

References:

Available upon request.