Financial Statements
July 31, 2014 and 2013

Utah Parent Center, Inc.

Independent Auditor's Report

The Board of Directors and Management of
Utah Parent Center, Inc.
Salt Lake City, Utah

Report on the Financial Statements
We have audited the accompanying financial statements of Utah Parent Center, Inc. which comprise the statements of financial position as of July 31, 2014 and 2013, and the related statements of activities, functional expenses and cash flows for the years then ended, 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.

Auditor's 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 Audit Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Utah Parent Center, Inc. as of July 31, 2014 and 2013, and the change in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2014 on our consideration of Utah Parent Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Utah Parent Center, Inc.'s internal control over financial reporting and compliance.

Eide Bailly LLP

Salt Lake City, Utah
December 11, 2014

	2014	2013
Assets		
Current Assets		
Cash and cash equivalents	$ 141,678	$ 109,795
Grants and contracts receivable	125,399	81,761
Total current assets	267,077	191,556
Investments	-	11,707
Endowment	355,241	311,685
Furniture and equipment, net	17,337	14,804
Other assets	5,637	5,376
Total assets	$ 645,292	$ 535,128
Liabilities and Net Assets		
Accounts payable	$ 12,693	$ 3,146
Accrued expenses	26,852	18,272
Deferred grant revenue	-	10,394
Total liabilities	39,545	31,812
Net Assets		
Unrestricted	210,565	161,697
Temporarily restricted	205,239	152,164
Permanently restricted	189,943	189,455
Total net assets	605,747	503,316
Total liabilities and net assets	$ 645,292	$ 535,128

	2014	2013
Unrestricted Net Assets		
Private donations and contributions	$ 82,878	$ 65,330
Grants and contracts	984,306	812,697
Other	3,924	2,183
Net investment return	5,041	6,695
Special events revenue	15,154	6,620
Less: cost of direct benefits to donors	(9,089)	(81)
	1,082,214	893,444
Net assets released from restrictions		
Restrictions satisfied	41,349	29,441
Total unrestricted support and revenue	1,123,563	922,885
Expenses		
Program services	977,752	844,131
Supporting services		
Management and general	88,712	73,429
Fundraising	8,231	5,752
Total expenses	1,074,695	923,312
Change in Unrestricted Net Assets	48,868	(427)
Temporarily Restricted Net Assets		
Private donations and contributions	47,717	18,467
Net investment return	46,707	59,128
Net assets released from restrictions		
Restrictions satisfied	(41,349)	(29,441)
Change in temporarily restricted net assets	53,075	48,154
Permanently Restricted Net Assets		
Contributions	488	3,000
Change in permanently restricted net assets	488	3,000
Change in Net Assets	102,431	50,727
Net Assets, Beginning of Year	503,316	452,589
Net Assets, End of Year	$ 605,747	$ 503,316

Utah Parent Center, Inc.
Statement of Functional Expenses
Year Ended July 31, 2014

	Program Services	Management and General	Fundraising	Total
Salaries and benefits	$ 701,553	$ 58,044	$ 6,433	$ 766,030
Other Expenses				
Rent	47,837	3,958	439	52,234
Parent conferences and				-
volunteer support	76,182	-	-	76,182
Printing and duplicating	24,957	2,065	229	27,251
Travel	28,776	-	244	29,020
Other expenses	44,777	3,705	411	48,893
Office supplies	20,041	1,658	184	21,883
Consultants and professional fees	11,836	17,479	109	29,424
Telephone	8,109	671	74	8,854
Postage and delivery	2,769	229	25	3,023
Depreciation	9,034	747	83	9,864
Staff development	1,881	156	-	2,037
Events	-	-	9,089	9,089
Total expenses	977,752	88,712	17,320	1,083,784
Less expenses included as revenue on the Statement of Activities - Cost of direct benefits to donors	-	-	(9,089)	(9,089)
	$ 977,752	$ 88,712	$ 8,231	$ 1,074,695

	Program Services	Management and General	Fundraising	Total
Salaries and benefits	$ 588,911	$ 56,205	$ 4,297	$ 649,413
Other Expenses				
Rent	56,145	5,359	410	61,914
Parent conferences and volunteer support	51,952	-	-	51,952
Printing and duplicating	17,920	1,710	131	19,761
Travel	22,800	-	152	22,952
Other expenses	27,572	2,631	202	30,405
Office supplies	14,456	1,380	105	15,941
Consultants and professional fees	46,153	4,405	337	50,895
Telephone	7,185	686	52	7,923
Postage and delivery	1,570	150	11	1,731
Depreciation	7,601	725	55	8,381
Resource materials	118	11	-	129
Staff development	1,748	167	-	1,915
Events	-	-	81	81
Total expenses	844,131	73,429	5,833	923,393
Less expenses included as revenue on the Statement of Activities - Cost of direct benefits to donors	-	-	(81)	(81)
	$ 844,131	$ 73,429	$ 5,752	$ 923,312

	2014	2013
Cash Flows from Operating Activities		
Change in net assets	$ 102,431	$ 50,727
Adjustments to reconcile change in net assets to net cash from (used for) operating activities		
Depreciation	9,864	8,381
Endowment funds received	(488)	(3,000)
Endowment net investment return	(46,707)	(59,128)
Realized and unrealized gain on investments	(5,041)	(6,695)
Changes in operating assets and liabilities		
Grants and contracts receivable	(43,638)	(18,154)
Other assets	(261)	1,300
Accounts payable	9,547	(1,123)
Accrued expenses	8,580	(23,182)
Deferred grant revenue	(10,394)	10,394
Net Cash from (used for) Operating Activities	23,893	(40,480)
Cash Flows from Investing Activities		
Purchases of equipment	(12,397)	(4,869)
Addition to endowment	(488)	(3,000)
Withdrawal from endowment	3,639	-
Proceeds from sale of investments	16,748	-
Net Cash from (used for) Investing Activities	7,502	(7,869)
Cash Flows from Financing Activities		
Endowment funds received	488	3,000
Net Cash from Financing Activities	488	3,000
Net Change in Cash	31,883	(45,349)
Cash and Cash Equivalents, Beginning of Year	109,795	155,144
Cash and Cash Equivalents, End of Year	$ 141,678	$ 109,795

Note 1 - Summary of Significant Accounting Policies

Organization

Utah Parent Center, Inc. (the Organization) is a nonprofit organization providing education and training to parents of children with disabilities and special needs throughout the State of Utah.

Financial Statement Presentation

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

Cash and Cash Equivalents

The Organization considers all cash and highly liquid financial instruments with original maturities of three months or less, and which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to capital expenditures, permanent endowment, or other long-term purposes of the Organization are excluded from this definition.

Grants and Contracts Receivable and Credit Policies

Grants and contracts receivable consist primarily of noninterest-bearing amounts due from certain government or contracted entities for reimbursements of various approved expenses incurred in connection with grants and contracts. Management determines the allowance for uncollectable accounts receivable based on its determination of the collectability of each individual account. Accounts receivable are written off when deemed uncollectable. There was no allowance at July 31, 2014 and 2013.

Furniture and Equipment

Furniture and equipment additions are recorded at cost, or if donated, at fair value on the date of the donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from three to five years. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from the accounts, and any remaining gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

The Organization reviews the carrying values of furniture and equipment for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment during the years ended July 31, 2014 and 2013.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Net investment return is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less investment management and custodial fees.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets available for use in general operations.

Temporarily Restricted - Net assets subject to donor restrictions that may or will be met by expenditures or actions of the Organization and/or the passage of time, and certain income earned on permanently restricted net assets that has not yet been appropriated for expenditure by the Organization's Board of Directors.

The Organization reports contributions as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor 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 statements of activities as net assets released from restrictions.

Permanently Restricted - Net assets whose use is limited by donor-imposed restrictions that neither expire by the passage of time nor can be fulfilled or otherwise removed by action of the Organization. The restrictions stipulate that resources be maintained permanently but permit the Organization to expend income generated in accordance with the provisions of the agreement.

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Organization's program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. The Organization records donated professional services at the respective fair values of the services received.

For the years ended July 31, 2014 and 2013, the Organization received donated office rent, internet access, moving services, and utilities in the amount of $58,222 and $63,514, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Income Tax Status

Utah Parent Center, Inc. is organized as a Utah nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3), qualifying for the charitable contribution deduction under Section 170(b)(1)(A)(vi), and has been determined not to be a private foundation under Sections 509(a)(1). The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Organization has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Organization believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Organization would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

Financial Instruments and Credit Risk

The Organization manages deposit concentrations risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by management to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Organization has not experienced losses in any of these accounts. Credit risk associated with accounts receivable is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from governmental agencies supportive of the Organization’s mission. Investments are made by diversified investment managers whose performance is monitored by management and the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management and the Board of Directors believe that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported total net assets.

Subsequent Events

Management has made an evaluation of subsequent events through December 11, 2014, the date on which the financial statements were available to be issued.

Note 2 - Fair Value Measurements

Financial Instruments Measured at Fair Value on a Recurring Basis

Certain assets and liabilities are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity’s own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization can access at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, the Organization develops inputs using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to entire measurement requires judgment, taking into account factors specific to the asset or liability. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to the Organization’s assessment of the quality, risk or liquidity profile of the asset or liability.

The Organization’s investment assets are classified within Level 1 because they are comprised of mutual funds and stocks with readily determinable fair values based on daily redemption values. The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost as identified below:

The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost as identified below, at July 31, 2014:

		Fair Value Measurements at Report Date Using		
Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Endowment investments				
Cash and money market funds (at cost)	$ 9,635	$ 9,635	$ -	$ -
Mutual funds	345,606	345,606	-	-
Total endowment investments at fair value	$ 355,241	$ 355,241	$ -	$ -

The following table presents assets and liabilities measured at fair value on a recurring basis, except those measured at cost as identified below, at July 31, 2013:

		Fair Value Measurements at Report Date Using		
Assets	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments				
Common stock	$ 11,707	$ 11,707	$ -	$ -
Total investments at fair value	$ 11,707	$ 11,707	$ -	$ -
Endowment investments				
Cash and money market funds (at cost)	$ 26,344	$ 26,344	$ -	$ -
Mutual funds	285,341	285,341	-	-
Total endowment investments at fair value	$ 311,685	$ 311,685	$ -	$ -

Note 3 - Net Investment Return

Net investment return consists of the following for the years ended July 31, 2014 and 2013:

	2014	2013
Investments		
Net realized and unrealized gain (loss)	$ 5,041	$ 6,695
Endowment investments		
Interest and dividends	$ 7,722	$ 5,058
Net realized and unrealized gain (loss)	38,985	54,070
Endowment net investment return	$ 46,707	$ 59,128

Note 4 - Furniture and Equipment

Furniture and equipment consists of the following at July 31, 2014 and 2013:

	2014	2013
Furniture and equipment	$ 61,997	$ 49,600
Accumulated depreciation	(44,660)	(34,796)
	$ 17,337	$ 14,804

Note 5 - Endowment

The Organization’s endowment (the Endowment) consists of one fund established by donors to provide annual funding for autism related community support. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Organization’s Board of Directors has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. At July 31, 2014 and 2013, there were no such donor stipulations. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the Endowment, (b) the original value of subsequent gifts donated to the Endowment (including promises to give net of discount and allowance for doubtful accounts, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. The remaining portion of the donor-restricted endowment is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA. The Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the organization
- The investment policies of the organization

At July 31, 2014 and 2013, the Organization's Endowment consists entirely of donor restricted funds and did not include any board designated funds.

Investment and Spending Policies

The Organization has adopted investment and spending policies for the Endowment that attempt to provide a predictable stream of funding for operations while seeking to maintain the purchasing power of the endowment assets. Over time, long-term rates of return should be equal to an amount sufficient to maintain the purchasing power of the Endowment assets, to provide the necessary capital to fund the spending policy, and to cover the costs of managing the Endowment investments. A significant portion of the funds are invested to seek growth of principal over time.

The Organization uses an endowment spending-rate formula to determine the amount to spend from the Endowment each year. The rate, determined and adjusted from time to time by the Board of Directors, is applied to the average fair value of the Endowment investments for the prior year to determine the spending amount for the upcoming year applied subjectively. In establishing this policy, the Organization considered the long-term expected return on the Endowment, and set the rate with the objective of maintaining the purchasing power of the Endowment over time.

Changes in Endowment net assets for the year ending July 31, 2014 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ -	$ 122,230	$ 189,455	$ 311,685
Net investment return	-	46,707	-	46,707
Distributions	-	(3,639)	-	(3,639)
Contributions	-	-	488	488
Endowment net assets, end of year	$ -	$ 165,298	$ 189,943	$ 355,241

Changes in Endowment net assets for the year ending July 31, 2013 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ -	$ 63,102	$ 186,455	$ 249,557
Net investment return	-	59,128	-	59,128
Contributions	-	-	3,000	3,000
Endowment net assets, end of year	$ -	$ 122,230	$ 189,455	$ 311,685

Note 6 - Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at July 31, 2014 and 2013:

	2014	2013
Autism related community support - endowment appreciation	$ 165,298	$ 122,230
Family to Family Network and Family Voices	21,623	21,288
Family Links Conference	16,463	8,646
Other	1,855	-
	$ 205,239	$ 152,164

Note 7 - Permanently Restricted Net Assets

Permanently restricted net assets of $189,943 and $189,455 at July 31, 2014 and 2013, respectively, represent funds to be held in perpetuity. Permanently restricted net assets represent primarily an amount received from the Autism Society of Utah in 2003. Contributions totaling $488 and $3,000 were received from other donors during the years ended July 31, 2014 and 2013, respectively, under the same conditions as those required by the Autism Society of Utah. The income generated by the endowment shall be used for providing autism related community support.

Note 8 - Operating Lease

Effective July 1, 2014, the Organization entered into a one-year lease of their office space for $4,458 per month. Future minimum lease payments required during the year ended July 31, 2015 total $49,038. For the years ended July 31, 2014 and 2013 rent expense totaled $52,234 and $61,914. Rent expense includes donated office space rent of $47,680 and $52,014 in 2014 and 2013, respectively.

Additional Information
July 31, 2014

Utah Parent Center, Inc.

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Disbursements/ Expenditures
United States Department of Education			
Special Education & Rehabilitative Services/Parent Training & Information (1)	84.328	H328M070035-10	$ 47,273
		H328M070035-11	202,402
			249,675
Administered by Alpine School District			
Special Education & Rehabilitative Services/Grants to States	84.027		34,564
Administered by Granite School District			
Special Education & Rehabilitative Services/Grants to States	84.027	PO 210051	45,409
		PO 310039	2,748
			48,157
Administered by Salt Lake School District			
Special Education & Rehabilitative Services/Grants to States	84.027	PO B900657	30,096
Administered by the Utah State Office of Education			
Special Education & Rehabilitative Services/Grants to States (USOE)	84.027	96052	93,551
		96052	12,138
			105,689
Administered by the Utah State Office of Education			
Special Education & Rehabilitative Services/Grants to States (UPIPS)	84.027	96052	9,909
		96052	303
			10,212
Total 84.027			228,718
Administered by the Utah State Office of Rehabilitation			
Vocational Rehabilitation Services/Grants to States (USOR)	84.126	136066	57,046
Administered by the Provo School District			
Special Education & Rehabilitative Services/State Personnel Development (SPDG)	84.323	H323A990019A	10,394
		H323A990019A	28,578
			38,972
Total United States Department of Education			574,411

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Disbursements/ Expenditures
United States Department of Health and Human Services			
Health Resources and Services Administration/Maternal and Child Health Federal Consolidated Programs (Utah Family Voices)	93.504	H84MC07996-04-00	57,973
		H84MC07996-05-00	13,836
			71,809
Health Resources and Services Maternal and Child Health Services (Utah Family Voices)	93.944	136389	22,969
		136389	1,408
			24,377
Substance Abuse and Mental Health Services - Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SOCXP)	93.104		33,379
Administered by the University of Utah Children's Healthcare Improvement Collaboration	93.767	PO 154284	45,447
			26,930
			72,377
Total United States Department of Health and Human Services			201,942
Total Federal Awards Expended			$ 776,353

(1) Major program

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Utah Parent Center, Inc. (the Organization). The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The Organization received federal awards both directly from federal agencies and indirectly through pass-through entities.

Note 2 - Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organization*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization's summary of significant accounting policies is presented in Note 1 in the Organization's basic financial statements.

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 and Management of
Utah Parent Center, Inc.
Salt Lake City, Utah

We have audited, 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, the financial statements of Utah Parent Center, Inc., which comprise the statement of financial position as of July 31, 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, and have issued our report thereon dated December 11, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Utah Parent Center, 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 Utah Parent Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Utah Parent Center, Inc.'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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency listed as item 2014-A.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Utah Parent Center, 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Organization’s Response to Findings
Utah Parent Center, Inc.’s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Utah Parent Center, Inc.’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 entity’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 entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Salt Lake City, Utah
December 11, 2014

Independent Auditor's Report on Compliance for The Major Program and on Internal Control Over Compliance Required by OMB Circular A-133

The Board of Directors and Management of
Utah Parent Center, Inc.
Salt Lake City, Utah

Report on Compliance for its Major Federal Program
We have audited Utah Parent Center, 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 Utah Parent Center, Inc.'s major federal program for the year ended July 31, 2014. Utah Parent Center, Inc.'s major federal program is identified in the summary of auditor's 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 the compliance for Utah Parent Center, Inc.'s major federal program 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 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 Utah Parent Center, 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 its major federal program. However, our audit does not provide a legal determination of Utah Parent Center, Inc.'s compliance.

Opinion on The Major Federal Program
In our opinion, Utah Parent Center, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended July 31, 2014.

Report on Internal Control over Compliance

Management of Utah Parent Center, Inc. is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered Utah Parent Center, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its 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 Utah Parent Center, 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 compliance requirement 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 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.

Eide Bailly LLP

Salt Lake City, Utah
December 11, 2014

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 §.510(a):	No

Identification of major programs:

Name of Federal Program	CFDA Number
Special Education & Rehabilitative Services/Parent Training and Information	84.328

Dollar threshold used to distinguish between type A and type B programs:	$ 300,000
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

2014-A Adjusting Journal Entries
Significant Deficiency

Condition – As part of our audit we proposed adjustments to the financial statements relating to donated rent and internally allocated rent that were not otherwise detected by management.

Criteria – A complete system of internal control contemplates an adequate system for ensuring the accuracy of financial statement amounts.

Effect – Adjustments were necessary to properly state the financial statements relating to donated rent and internally allocated rent that would not otherwise be prevented or detected.

Cause – Management incorrectly interpreted accounting guidance.

Recommendation – Management should ensure the proper accounting for donated rent and internally allocated rent.

Management Response and Corrective Action Plan – Management agrees with the finding and has corrected it.

Section III – Federal Award Findings and Questioned Costs

None

No findings were reported in the prior year.