Financial Statements
July 31, 2015 and 2014

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, 2015 and 2014, 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, 2015 and 2014, 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 02, 2015 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 02, 2015

	2015	2014
Assets		
Current Assets		
Cash and cash equivalents	$ 203,669	$ 141,678
Grants and contracts receivable	71,506	125,399
Total current assets	275,175	267,077
Endowment	363,735	355,241
Furniture and equipment, net	13,147	17,337
Other assets	4,812	5,637
Total assets	$ 656,869	$ 645,292
Liabilities and Net Assets		
Accounts payable	$ 5,197	$ 12,693
Accrued expenses	27,332	26,852
Total liabilities	32,529	39,545
Net Assets		
Unrestricted	232,493	210,565
Temporarily restricted	201,904	205,239
Permanently restricted	189,943	189,943
Total net assets	624,340	605,747
Total liabilities and net assets	$ 656,869	$ 645,292

	2015	2014
Unrestricted Net Assets		
Private donations and contributions	$ 10,646	$ 82,878
Grants and contracts	1,013,554	984,306
Other	4,869	3,924
Net investment return	-	5,041
Special events revenue	-	15,154
Less: cost of direct benefits to donors	-	(9,089)
	1,029,069	1,082,214
Net assets released from restrictions		
Restrictions satisfied	35,393	41,349
Total unrestricted support and revenue	1,064,462	1,123,563
Expenses		
Program services	957,962	977,752
Supporting services		
Management and general	73,310	88,712
Fundraising	11,262	8,231
Total expenses	1,042,534	1,074,695
Change in Unrestricted Net Assets	21,928	48,868
Temporarily Restricted Net Assets		
Private donations and contributions	14,283	47,717
Endowment net investment return	17,775	46,707
Net assets released from restrictions		
Restrictions satisfied	(35,393)	(41,349)
Change in temporarily restricted net assets	(3,335)	53,075
Permanently Restricted Net Assets		
Contributions	-	488
Change in permanently restricted net assets	-	488
Change in Net Assets	18,593	102,431
Net Assets, Beginning of Year	605,747	503,316
Net Assets, End of Year	$ 624,340	$ 605,747

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total
Salaries and benefits	$ 723,351	$ 60,446	$ 9,036	$ 792,833
Other Expenses				
Rent	48,506	4,053	606	53,165
Parent conferences and volunteer support	52,184	-	-	52,184
Printing and duplicating	8,891	743	111	9,745
Travel	28,486	-	328	28,814
Other expenses	32,797	2,741	410	35,948
Office supplies	13,308	1,112	166	14,586
Consultants and professional fees	26,856	2,244	336	29,436
Telephone	11,571	967	145	12,683
Postage and delivery	1,753	147	22	1,922
Depreciation	8,156	682	102	8,940
Resource materials	125	10	-	135
Staff development	1,978	165	-	2,143
Events	-	-	-	-
Total expenses	957,962	73,310	11,262	1,042,534
Less expenses included as revenue on the Statement of Activities - Cost of direct benefits to donors	-	-	-	-
	$ 957,962	$ 73,310	$ 11,262	$ 1,042,534

	Program Services	Supporting Services: Management and General	Supporting Services: 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

	2015	2014
Cash Flows from Operating Activities		
Change in net assets	$ 18,593	$ 102,431
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	8,940	9,864
Endowment funds received	-	(488)
Endowment net investment return	(17,775)	(46,707)
Realized and unrealized gain on investments	-	(5,041)
Changes in operating assets and liabilities		
Grants and contracts receivable	53,893	(43,638)
Other assets	825	(261)
Accounts payable	(7,496)	9,547
Accrued expenses	480	8,580
Deferred grant revenue	-	(10,394)
Net Cash from Operating Activities	57,460	23,893
Cash Flows from Investing Activities		
Purchases of equipment	(4,750)	(12,397)
Addition to endowment	-	(488)
Withdrawal from endowment	9,281	3,639
Proceeds from sale of investments	-	16,748
Net Cash from Investing Activities	4,531	7,502
Cash Flows from Financing Activities		
Endowment funds received	-	488
Net Cash from Financing Activities	-	488
Net Change in Cash	61,991	31,883
Cash and Cash Equivalents, Beginning of Year	141,678	109,795
Cash and Cash Equivalents, End of Year	$ 203,669	$ 141,678

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, 2015 and 2014.

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, 2015 and 2014.

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, 2015 and 2014, the Organization received donated office rent, internet access, and utilities in the amount of $0 and $58,222, 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 Section 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 us 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. Actual results could differ from those estimates and those differences could be material.

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.

Subsequent Events

Management has made an evaluation of subsequent events through December 02, 2015, 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, at July 31, 2015:

		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)	$ 15,758	$ 15,758	$ -	$ -
Mutual funds	347,977	347,977	-	-
Total endowment investments at fair value	$ 363,735	$ 363,735	$ -	$ -

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:

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	$ -	$ -

Note 3 - Net Investment Return

Net investment return consists of the following for the years ended July 31, 2015 and 2014:

	2015	2014
Investments		
Net realized and unrealized gain (loss)	$ -	$ 5,041
Endowment investments		
Interest and dividends	$ 7,970	$ 7,722
Net realized and unrealized gain (loss)	9,805	38,985
Endowment net investment return	$ 17,775	$ 46,707

Note 4 - Furniture and Equipment

Furniture and equipment consists of the following at July 31, 2015 and 2014:

	2015	2014
Furniture and equipment	$ 66,747	$ 61,997
Accumulated depreciation	(53,600)	(44,660)
	$ 13,147	$ 17,337

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, 2015 and 2014, 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, 2015 and 2014, 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, 2015 are as follows:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ -	$ 165,298	$ 189,943	$ 355,241
Net investment return	-	17,775	-	17,775
Distributions	-	(9,281)	-	(9,281)
Contributions	-	-	-	-
Endowment net assets, end of year	$ -	$ 173,792	$ 189,943	$ 363,735

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

Note 6 - Temporarily Restricted Net Assets

Temporarily restricted net assets consist of the following at July 31, 2015 and 2014:

	2015	2014
Autism related community support - endowment appreciation	$ 173,792	$ 165,298
Family to Family Network and Family Voices	18,749	21,623
Family Links Conference	9,155	16,463
Other	208	1,855
	$ 201,904	$ 205,239

Note 7 - Permanently Restricted Net Assets

Permanently restricted net assets of $189,943 at July 31, 2015 and 2014, 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 $0 and $488 were received from other donors during the years ended July 31, 2015 and 2014, 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

The Organization is under a lease commitment for their office space through August 31, 2017. The terms of the lease require monthly payments of $4,650. Future minimum lease payments required during the years ended July 31, 2016 and 2017 total $55,800. For the years ended July 31, 2015 and 2014 rent expense totaled $53,165 and $52,234. Rent expense includes donated office space rent of $0 and $47,680 for the years ended July 31, 2015 and 2014, respectively.

Additional Information
July 31, 2015

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	84.328	H328M070035-2	$ 38,382
Services/Parent Training & Information (1)		H328M070035-3	202,518
			240,900
Administered by Alpine School District			
Special Education & Rehabilitative			
Services/Grants to States	84.027		36,707
Administered by Granite School District			
Special Education & Rehabilitative	84.027	PO 510020	45,769
Services/Grants to States		PO 619041	4,257
			50,026
Administered by Salt Lake School District			
Special Education & Rehabilitative			
Services/Grants to States	84.027	PO B900657	30,000
Administered by the Utah State Office of Education			
Special Education & Rehabilitative	84.027	96052	105,997
Services/Grants to States (USOE)		96052	7,175
			113,172
Administered by the Utah State Office of Education			
Special Education & Rehabilitative			
Services/Grants to States (DR USOE)	84.027	15-6129	40,763
Administered by the Utah State Office of Education			
Special Education & Rehabilitative	84.027	96052	8,804
Services/Grants to States (UPIPS)		96052	318
			9,122
Total 84.027			279,790
Administered by the Utah State Office			
of Rehabilitation - Vocational Rehabilitation			
Services/Grants to States (USOR)	84.126	136066	46,855
Administered by the Provo School District			
Special Education & Rehabilitative	84.323	H323A990019A	6,422
Services/State Personnel Development (SPDG)		H323A990019A	13,517
			19,939

(1) Major program

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass-through Number	Federal Disbursements/ Expenditures
Administered by the Provo School District			
Special Education & Rehabilitative			
Utah Multi-Tier System of Supports (UMTSS)	84.323	15-6129	$ 22,984
Total 84.323			42,923
Administered by the Utah State Office of Education			
Special Education & Rehabilitative			
Services/Grants to States (ASPIRE)	84.126	136066	3,894
Total United States Department of Education			614,362
United States Department of Health			
and Human Services			
Health Resources and Services			
Administration/Maternal and Child			
Health Federal Consolidated Programs	93.504	H84MC07996-05-00	81,681
(Utah Family Voices)		H84MC07996-06-00	12,370
			94,051
Health Resources and Services			
Maternal and Child Health Services			
(Utah Family Voices)	93.994	136389	26,592
Health Resources and Services			
Maternal and Child Health Services			
(Utah Family Voices)	93.994	166048	368
Total 93.994			26,960
Administered by the University of Utah			
Children's Healthcare Improvement	93.767	PO 154284	41,308
Collaboration		PO 157489	1,032
			42,340
Total United States Department of Health and Human Services			163,351
Total Federal Awards Expended			$ 777,713

(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 Organizations,* 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, 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 December 02, 2015.

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.

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*.

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 02, 2015

Independent Auditor's Report on Compliance for the Major Program and Report 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 the 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, 2015. 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, 2015.

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 02, 2015

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	None Reported
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

None

Section III – Federal Award Findings and Questioned Costs

None

No findings were reported in the prior year.