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STATE OF INDIANA

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February 2, 2010

Board of Directors
Indiana Center for Family, School and
Community Partnerships, Inc.
921 E. 86th St., Ste. #108
Indianapolis, IN 46208

We have reviewed the audit report prepared by Greenwalt Sponsel & Co., Inc., Independent Public Accountants, for the period January 1, 2008 to September 30, 2008. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of the Indiana Center for Family, School and Community Partnerships, Inc., as of September 30, 2008, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

We call your attention to the finding in the report. Page 17 contains one current audit finding.

STATE BOARD OF ACCOUNTS

INDIANA CENTER FOR FAMILY, SCHOOL AND COMMUNITY PARTNERSHIPS, INC.

Financial Statements

TOGETHER WITH INDEPENDENT AUDITORS' REPORT

September 30, 2008

Greenwalt Sponsel & Co., Inc.

We Deliver Peace of Mind

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Business & Financial Advisors Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Indiana Center for Family, School and Community Partnerships, Inc.:

We have audited the accompanying statement of financial position of Indiana Center for Family, School and Community Partnerships, Inc. (the Center) as of September 30, 2008 and the related statements of activities, functional expenses, and cash flows for the nine-month period then ended. These financial statements are the responsibility of the Center's management. 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 and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and *Guidelines for Examination of Entities Receiving Financial Assistance from Governmental Sources* established by the Indiana State Board of Accounts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of September 30, 2008 and the changes in its net assets and its cash flows for the nine-month period then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 3, 2009 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit of the financial statements of the Center was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Information for the year ended December 31, 2007 is presented for comparative purposes only and was extracted from the financial statements for that year, on which an unqualified opinion dated June 6, 2008 was expressed.

Greenwalt Sponsel & Co., Inc.

February 3, 2009

INDIANA CENTER FOR FAMILY, SCHOOL AND COMMUNITY PARTNERSHIPS, INC.

Statements of Financial Position
September 30, 2008 and December 31, 2007

ASSETS	2008	2007
Current Assets		
Cash	$ 142,292	$ 75,291
Accounts and grant receivables	72,422	64,511
Inventory	7,860	7,254
Total current assets	222,574	147,056
Property and Equipment		
Office furniture and equipment	54,894	49,039
Accumulated depreciation	(26,083)	(21,336)
Net property and equipment	28,811	27,703
Total assets	$ 251,385	$ 174,759

LIABILITIES AND NET ASSETS	2008	2007
Current Liabilities		
Accounts payable	$ 55,748	$ 37,339
Accrued payroll and related expenses	27,987	23,066
Deferred revenue	5,000	-
Funds held on behalf of others	5,900	-
Total liabilities	94,635	60,405
Commitments (Note 2)		
Net Assets		
Unrestricted	127,031	95,429
Temporarily restricted	29,719	18,925
Total net assets	156,750	114,354
Total liabilities and net assets	$ 251,385	$ 174,759

INDIANA CENTER FOR FAMILY, SCHOOL AND COMMUNITY PARTNERSHIPS, INC.

Statement of Activities
For the Nine-Months Ended September 30, 2008
With Comparative Totals for the Year Ended December 31, 2007

	Unrestricted	Temporarily Restricted	Totals 2008	Totals 2007
Revenue and Support				
Grants	$ 617,545	$ 25,240	$ 642,785	$ 726,950
Materials fees	11,907	-	11,907	7,260
Training fees - workshops	10,100	-	10,100	4,600
Training fees - APL	67,949	-	67,949	36,000
In-kind revenue	56,860	-	56,860	57,492
Miscellaneous	1,514	-	1,514	3,992
Net assets released from restriction	14,446	(14,446)	-	-
Total revenue and support	780,321	10,794	791,115	836,294
Expenses				
Program	667,663	-	667,663	739,123
Management and general	71,512	-	71,512	93,643
Fundraising	9,544	-	9,544	25,420
Total expenses	748,719	-	748,719	858,186
Change in Net Assets	31,602	10,794	42,396	(21,892)
Net Assets, Beginning of Year	95,429	18,925	114,354	136,246
Net Assets, End of Year	$ 127,031	$ 29,719	$ 156,750	$ 114,354

INDIANA CENTER FOR FAMILY, SCHOOL AND COMMUNITY PARTNERSHIPS, INC.

Statement of Functional Expenses
For the Nine-Months Ended September 30, 2008
With Comparative Totals for the Year Ended December 31, 2007

	Program	Management and General	Fund Raising	Totals 2008	Totals 2007
Salaries and wages	$ 218,637	$ 30,171	$ 7,618	$ 256,426	$ 314,716
Payroll taxes	18,586	2,631	1,401	22,618	24,021
Employee benefits	13,858	1,706	525	16,089	29,814
Total salaries and related benefits	251,081	34,508	9,544	295,133	368,551
Contracted labor	73,499	-	-	73,499	65,713
Sub grants	93,120	-	-	93,120	91,397
Cost of materials	14,097	-	-	14,097	5,618
Training	54,067	-	-	54,067	90,581
Supplies	6,244	2,081	-	8,325	24,761
Leadership academies	16,546	-	-	16,546	-
Internet	2,807	-	-	2,807	3,335
Telephone	1,799	95	-	1,894	2,819
Rent	26,462	2,940	-	29,402	33,725
Travel	22,427	2,492	-	24,919	16,179
Professional fees	9,426	6,551	-	15,977	13,920
Printing	26,401	2,611	-	29,012	36,320
Postage	4,773	530	-	5,303	7,934
Insurance	-	-	-	-	2,511
Depreciation	-	4,747	-	4,747	5,158
Loss on disposal of fixed assets	-	-	-	-	1,752
In-kind expenses	56,860	-	-	56,860	57,492
Miscellaneous	8,054	14,957	-	23,011	30,420
	$ 667,663	$ 71,512	$ 9,544	$ 748,719	$ 858,186

CHANGE IN CASH

	2008	2007
Cash Flows from Operating Activities		
Cash received from grantors and program services	$ 726,344	$ 762,962
Cash paid to employees and vendors	(653,488)	(772,469)
Net cash provided by (used in) operating activities	72,856	(9,507)
Cash Flows from Investing Activities		
Purchases of office furniture and equipment	(5,855)	(9,109)
Change in Cash	67,001	(18,616)
Cash, Beginning of Year	75,291	93,907
Cash, End of Year	$ 142,292	$ 75,291

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES

	2008	2007
Change in Net Assets	$ 42,396	$ (21,892)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided By (Used in) Operating Activities		
Depreciation	4,747	5,158
Loss on disposal of fixed assets	-	1,752
(Increase) decrease in operating assets:		
Accounts and grant receivables	(7,911)	(15,840)
Inventory	(606)	221
Increase (decrease) in operating liabilities:		
Accounts payable	18,409	15,867
Accrued payroll and related expenses	4,921	5,227
Deferred revenue	5,000	-
Funds held on behalf of others	5,900	-
Total adjustments	30,460	12,385
Net Cash Provided By (Used in) Operating Activities	$ 72,856	$ (9,507)

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Federal Expenditures
U.S. Department of Education		
Parental Information and Resource Centers	84.310A	$ 641,945

Notes to the Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes federal grant activity of the Center, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, the amount presented in this schedule may differ from the amount presented in, or used in preparation of, the basic financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Program Services

Indiana Center for Family, School and Community Partnerships, Inc. (d/b/a The Indiana Partnerships Center or The Indiana Parent Information Resource Center (PIRC)) (the Center) commenced operations in 2001. The mission of the Center is to improve student achievement by creating family-school-community partnerships. From its strategic location in central Indianapolis, the Center serves all of Indiana, thus fulfilling its goal of being a state-wide information resource center. While the Center provides information, workshops, training, and leadership development for all Hoosier parents, particular attention is paid to meeting the needs of populations that may have special-needs children, that may have limited English proficiency, or whose school communities are considered high poverty and/or low performing.

Basis of Accounting

The accompanying financial statements were prepared in conformity with accounting principles generally accepted in the United States, which require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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. These financial statements have been prepared on the accrual basis of accounting.

Financial Statement Presentation

The Center has adopted Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made.* In accordance with SFAS No. 116, donations and grants received are recorded as unrestricted, temporarily restricted, or permanently restricted, depending on the existence or nature of any donor restrictions.

The Center has adopted Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations. Under SFAS No. 117, the Center 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. In addition, the Center is required to present a statement of cash flows. The Center has unrestricted and temporarily restricted net assets as of September 30, 2008.

Reporting Period

The Center changed its fiscal year end from December 31 to September 30. The accompanying financial statements are for the fiscal periods nine-months ended September 30, 2008 and twelve months ended December 31, 2007.

Cash

For purposes of the statement of cash flows, the Center considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2008. The Center maintains cash balances at commercial banks. The accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to $100,000. The Center maintained cash in excess of the FDIC coverage limits at September 30, 2008 and from time to time during the year. See Note 8 for the subsequent increase to FDIC coverage limits.

1. Summary of Significant Accounting Policies, Continued

Receivables and Credit Policies

Accounts and grant receivables are amounts due to the Center as reimbursements for expenses already incurred and paid for by the Center. These receivables are in the form of grant receivables or receivables from schools for services performed. Management does not believe any of the receivables to be uncollectible at September 30, 2008.

Inventory

Inventory is valued at the lower of cost or market determined on a per unit basis and consists of manuals and textbooks.

Property and Equipment

Property and equipment is recorded at cost and is depreciated using the straight-line method over the estimated useful lives of the assets.

Net Assets

The Center maintains the following classifications of net assets:

Unrestricted

Unrestricted net assets include revenue and expenses from the regular operations of the Center, which are at the discretion of management and the Board of Directors.

Temporarily Restricted

The Center reports gifts of cash and other assets as 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 statement of activities as net assets released from restrictions. Temporarily restricted net assets at September 30, 2008 of $29,719 were restricted for updates to the Center's website and newsletter software.

Permanently Restricted

The permanently restricted net asset class includes assets of the Center for which the donor has stipulated that the contribution remain in perpetuity. There were no permanently restricted net assets at September 30, 2008.

Revenue and Support

Gifts of cash and other assets are recorded at their fair market value as support in the period received. Grant revenue is recognized as revenue when the related expenditures are incurred.

Expense Allocation

Expenses have been classified as program, management and general, and fundraising based on the actual direct expenditures and cost allocation based on estimates of time and usage by Center personnel and programs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Tax Status

The Center is a not-for-profit, other than a private foundation, exempt from federal income tax under Section 501(c)(3) of the U.S. Internal Revenue Code. Accordingly, no provision is made for federal or state income tax effects.

In-Kind Contributions

A number of volunteer professionals and members of the Board Directors donate their time and services to the Center. In addition, the Center receives donated materials and discounts on facility rental. The value of these contributions is reflected in the financial statements as in-kind contributions. These contributions have been treated as non-cash transactions for the purpose of the statement of cash flows. The following is a list of in-kind contributions for the nine-months ended September 30, 2008:

Program	$ 34,475
Room rental discount	2,450
Technology	6,000
Research assistant	4,500
Professional	8,935
Printing	500
	$ 56,860

2. COMMITMENTS

The Center leases its office space under an operating lease that requires basic monthly payments of $2,777 through August 2008, $3,471 through April 2010 and $3,587 through December 2011.

As of November 2007, the lease agreement was amended to include additional office space. The new monthly payments are $2,777 through November 2007, $3,178 through August 2008, $3,972 through April 2010 and $4,105 through December 2011. Rent expense was $29,402 for 2008.

The Center also has a copier lease agreement requiring monthly payments of $395 through March 2011.

Future minimum rental payments under these operating leases are as follows for the years ending December 31:

2009	$ 52,401
2010	53,465
2011	50,444
	$ 156,310

3. RELATED PARTY TRANSACTION

During 2008, the Center paid $2,450 to rent rooms for training sessions at a facility owned by another not-for-profit organization whose Executive Director served on the Center's Board of Directors through May of 2008. The discount has been reflected in the financial statements as an in-kind donation.

4. EMPLOYEE BENEFITS

The Center provides a SIMPLE IRA program for employees who meet certain eligibility requirements. The plan permits eligible employees, through payroll deductions, to contribute a percentage of their annual compensation to the plan. Matching contributions to the plan are at the discretion of the Center's Board of Directors. Matching contributions to the plan were $4,125 in 2008.

5. FUTURE GRANT AUDITS

Under the terms of the federal grant, periodic audits are required and certain costs may be challenged as to allowability under the terms of the grant. Such audits could lead to reimbursements to the Department of Education.

6. CONCENTRATION

The Center received 81% of its revenue in 2008 from a single federal grant.

7. FUNDS HELD ON BEHALF OF OTHERS

During the nine months ended September 30, 2008, the center acted as a fiscal agent of another organization. Any expenditure or deposit of this organization remained at the discretion of this organization. The amount of funds held at September 30, 2008 was $5,900.

8. SUBSEQUENT EVENTS

On October 10, 2008, the FDIC formally approved the increased insurance limit of $250,000 per bank that was a part of the financial rescue legislation enacted. The new limits extend through the end of 2009.

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
Indiana Center for Family, School and Community Partnerships, Inc.:

We have audited the financial statements of Indiana Center for Family, School and Community Partnerships, Inc. (the Center) as of and for the nine-months ended September 30, 2008, and have issued our report thereon dated February 3, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Center's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the second paragraph of this report and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs at 2008-1 to be a material weakness.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the Center in a separate letter dated February 3, 2009.

The Center's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned costs. We did not audit the Center's response and, accordingly, we express no opinion on it.

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

Breenwalt Sponsel & Co., Inc.

February 3, 2009

Independent Auditors' Report On Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Directors of
Indiana Center for Family, School and Community Partnerships, Inc.:

Compliance

We have audited the compliance of Indiana Center for Family, School and Community Partnerships, Inc. (the Center) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the nine-months ended September 30, 2008. The Center's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; 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 the Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Center's compliance with those requirements.

In our opinion, the Center complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the nine-months ended September 30, 2008.

Internal Control over Compliance

The management of the Center is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Center's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

Greenwalt Sponsel & Co., Inc.

February 3, 2009

A. SUMMARY OF AUDITOR'S RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Indiana Center for Family, School and Community Partnerships, Inc. (the Center).

2. A material weakness relating to the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control over Financial Reporting.

3. No instances of noncompliance material to the financial statements of the Center were disclosed during the audit.

4. No material weaknesses relating to the audit of the major award program were reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

5. The auditors' report expresses an unqualified opinion on compliance with requirements applicable to each major program.

6. The program tested as a major program was the U.S. Department of Education's Parental Information and Resource Centers grant 84.310A.

7. The threshold for distinguishing between Type A and Type B programs was $300,000.

8. The Center was a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

Finding 2008-1

Condition and Criteria: Generally Accepted Accounting Principles require financial statements to be presented on an accrual basis. The Center does not have an effective process to convert cash basis financials to the accrual basis at year end.

Effect: The audit identified six adjustments to record accrual basis transactions such as receivables, payables, accrued expenses, fixed assets, and in-kind contributions.

Cause: The Center's accounting personnel prepared period end accrual adjustments, however; the adjustments were not reviewed in a timely manner and several accrual adjustments were not correctly recorded.

Auditor Recommendation: Procedures should be in place that allow for a determination at year end of which accounts need to be adjusted and which transactions need to be recorded for the Center to prepare accrual basis financial statements. A timely review of all necessary adjustments should be performed.

Management response: The Indiana Partnerships Center is in the process of recruiting an additional volunteer to prepare an accrual basis financial statement at the end of the fiscal year; there is no CPA on staff.

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

None