

**Progressive Education Program, Inc.**

Financial Statements

For The Year Ended June 30, 2013

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
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W. Jeffrey Lowry, CPA  
Brad E. Kolder, CPA, JD  
Casey L. Ardoin, CPA

Retired:  
Conrad O. Chapman, CPA\* 2006

\* A Professional Accounting Corporation

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Phone (318) 442-4421  
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WEB SITE  
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## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Board of Directors  
Progressive Education Program, Inc.  
P O Box 10237  
New Iberia, LA 70562-0237

We have reviewed the accompanying statement of financial position of Progressive Education Program, Inc. (a non profit organization) as of June 30, 2013 and the related statement of activities and statement of cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

New Iberia, Louisiana  
November 5, 2013

**FINANCIAL STATEMENTS**

PROGRESSIVE EDUCATION PROGRAM, INC.  
New Iberia, Louisiana

Statement of Financial Position  
June 30, 2013

ASSETS

Current assets:

Cash and cash equivalents	\$ 99,885
Interest-bearing securities	47,328
Grants receivable	<u>17,068</u>
Total current assets	<u>164,281</u>

Property and equipment:

Equipment	109,884
Software	65,198
Less: Accumulated depreciation	<u>(162,853)</u>
Total property and equipment	<u>12,229</u>

Total assets	<u>\$ 176,510</u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 673
Payroll liabilities	1,619
Notes payable	15,200
Deferred revenue	26,432
Current maturities of long-term debt	<u>6,000</u>
Total current liabilities	49,924

Long-term Liabilities:

Long-term debt less current maturities	<u>1,000</u>
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Total liabilities	50,924
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Net assets:

Unrestricted	<u>125,586</u>
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Total liabilities and net assets	<u>\$ 176,510</u>
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See accompanying notes and independent accountants' review report.

PROGRESSIVE EDUCATION PROGRAM, INC.  
New Iberia, Louisiana

Statement of Activities  
For the Year Ended June 30, 2013

Unrestricted net assets -	
Support:	
Grants	\$233,614
Donations	<u>10,064</u>
Total support	243,678
Program:	
Testing fees	<u>14,523</u>
Total revenue	<u>258,201</u>
Expenses:	
Program services -	
Depreciation	1,663
Graduation expense	648
Salaries	133,869
Payroll taxes	12,023
Staff development	4,457
Supplies	<u>13,829</u>
Total program services	<u>166,489</u>
Supporting services -	
Depreciation	1,653
Insurance	2,465
Maintenance/contracts	2,925
Membership dues	80
Miscellaneous	2,990
Salaries	35,977
Payroll taxes	3,230
Postage	732
Professional fees	8,382
Property services	1,400
Supplies	9,191
Telephone	<u>2,056</u>
Total supporting services	<u>71,081</u>
Total expenses	<u>237,570</u>
Increase in unrestricted net assets	20,631
Net assets, beginning	<u>104,955</u>
Net assets, ending	<u>\$ 125,586</u>

See accompanying notes and independent accountants' review report.

PROGRESSIVE EDUCATION PROGRAM, INC.  
New Iberia, Louisiana

Statement of Cash Flows  
For the Year Ended June 30, 2013

Cash flows from operating activities:	
Change in net assets	<u>\$ 20,631</u>
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Depreciation	3,316
Changes in current assets and liabilities -	
Grants receivable	23,245
Accounts payable	672
Deferred revenue	26,432
Payroll liabilities	<u>(1,451)</u>
Total adjustments	<u>52,214</u>
Net cash provided by operating activities	<u>72,845</u>
Cash flows from investing activities:	
Purchase of equipment	<u>(5,900)</u>
Cash flows from financing activities:	
Decrease in interest-bearing securities	(2,754)
Principal paid on note payable	<u>(3,000)</u>
Net cash used by operating activities	<u>(5,754)</u>
Net increase in cash and cash equivalents	61,191
Cash and cash equivalents, beginning	<u>38,694</u>
Cash and cash equivalents, ending	<u>\$ 99,885</u>

See accompanying notes and independent accountants' review report.

Progressive Education Program, Inc.  
New Iberia, Louisiana

Notes to the Financial Statements

(1) Summary of Significant Accounting Policies

A. Business Operations

Progressive Education Program, Inc. is a non-profit corporation organized solely and exclusively for educational purposes and to provide educational opportunities for the southern Louisiana region.

B. Revenue and Expense Recognition

The Organization recognizes revenues received from federal, state, and local grant agreements in the period in which the expenditure for the applicable grant program is incurred.

C. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Accounting Standards Codification No. 958-205-20, *Not-for-Profit Entities – Presentation of Financial Statements - Glossary*. Under FASB ASC 958-205-20, the organization 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. As permitted by the statement, the Organization does not use fund accounting.

E. Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

F. Receivables

The Organization considers amounts recorded as receivables to be fully collectable. Accordingly, no allowance for doubtful accounts is required.



Progressive Education Program, Inc.  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

G. Concentration of Credit Risk

The Federal Deposit Insurance Corporation (FDIC) provides insurance coverage up to \$250,000 for cash on deposit at each institution. In the event of a failure of the institution, the FDIC is not obligated to pay uninsured deposits. The Organization balance, at times, may exceed federally insured limits. At June 30, 2013, the Organization had no uninsured balance.

H. Property and Equipment

Purchased property and equipment necessary for the Organization to perform daily services, are capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets currently at 5 years. Depreciation expense amounted to \$3,316 for the year ended June 30, 2013. All idle assets are written off when they are classified as idle and have no further use to the Organization.

I. Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. The Organization's federal *Return of Organization Exempt from Income Tax* (Form 990) for 2010, 2011 and 2012 are subject to examination by the IRS, generally for three years after they were filed.

(2) Notes Payable

Short-term debt consists of the following:

No interest unsecured note payable on demand.	<u>\$ 15,200</u>
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(3) Long-term debt

0% \$10,000 note payable to Wayne Trahan Rentals in monthly installments of \$500, maturing September 2013.	\$ 10,000
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Less: Current maturities	<u>(6,000)</u>
	<u>\$ 4,000</u>

Progressive Education Program, Inc.  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

(4) Grants Receivable

Adult Education - State Grant Program	\$ 2,777
Adult Education - Federal Grant Program	<u>14,291</u>
	<u>\$ 17,068</u>

(5) Federal Financial Assistance

The Organization has been awarded several grant contracts through the State of Louisiana, Department of Education and the Department of Health and Human Services. These programs are made up of federal and state funds. Total federal funds expended under these programs amounted to the following:

Adult Education - EL/Civics Education	<u>\$ 9,888</u>
Adult Education - Federal	<u>\$124,904</u>
Adult Education - State Grant Funds	<u>\$ 41,149</u>
Federal Leadership	<u>\$ 3,573</u>
Strategies to Empower People - STEP Program	<u>\$ 6,938</u>

(6) Interest-bearing Securities

Progressive Educational Program Inc. has money invested in Institutional Investors Income Fund (the Fund or IIIF). The Institutional Investors Fund is a not-for-profit, tax-exempt, title holding corporation 501(C) (2) organized under the laws of the State of Missouri.

All investors of the Fund are communities, institutions, or organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code. The Fund was established to provide its investors a convenient means for investment of funds.

For the year ended June 30, 2013, the Fund has invested solely in interest-bearing securities. Interest-bearing securities are shown at cost which approximates fair value.

Progressive Education Program, Inc.  
New Iberia, Louisiana

Notes to the Financial Statements (Continued)

(7) Board Compensation

For the year ending June 30, 2013, the board members did not receive any compensation.

(8) Subsequent Events

The Organization's management has evaluated subsequent events through November 5, 2013, the date which the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
 Progressive Education Program, Inc.  
 P O Box 10237  
 New Iberia, LA 70562-0237

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Progressive Education Program, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Progressive Education Program, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2013 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Progressive Education Program, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### *Federal, State, and Local Awards*

- (1) Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Federal, State, and Local Grant Name	Grant Year	CFDA No.	Amount
Adult Education - Federal	7/1/12 - 9/30/13	84.002A	\$ 78,194
Adult Education - Federal	7/1/11 - 9/30/12	84.002A	28,914
Adult Education - Federal	7/1/10 - 9/30/11	84.002A	17,796
TANF	7/1/12 - 6/30/13	93.558	5,985
TANF	7/1/11 - 6/30/12	93.558	952
Federal Leadership	7/1/12 - 9/30/13	84.002A	3,573
EL/Civics Education	7/1/11 - 9/30/12	84.002A	9,888
Adult Education - State Grant Program	7/1/12 - 6/30/13	N/A	41,257
United Way	2012	N/A	11,523
United Way	2013	N/A	15,000
New Iberia City-Parish Government	2013	N/A	3,000
School Sisters of Notre Dame	2012 - 2013	N/A	10,000
Pugh family Fund	2013	N/A	7,032
City of New Iberia Grant Funding	2012 - 2013	N/A	500
<b>Total Expenditures</b>			<b><u>\$ 233,614</u></b>

- (2) For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
- (3) For the items selected in procedure 2, we traced the 30 disbursements to supporting documentation as to proper amount and payee.  
There were no exceptions noted.
- (4) For the items selected in procedure 2, we determined if the 30 disbursements were properly coded to the correct fund and general ledger account.  
There were no exceptions noted.
- (5) For the items selected in procedure 2, we determined whether the 30 disbursements received approval from proper authorities.  
There were no exceptions noted.
- (6) For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

#### Activities allowed or unallowed

We reviewed the previously listed disbursements for types of services allowed or not allowed. All selected disbursements complied with the allowability requirements and the service rendered met the goals of the program.

#### Cash management

We reviewed the previously listed disbursements related to federal awards to determine that the expense was incurred prior to the request for reimbursement. All selected disbursements complied with the requirements.

#### Eligibility

We reviewed the previously listed disbursements for eligibility requirements and determined that the requirements were not applicable.

#### Period of availability of Federal funds

We reviewed the previously listed disbursements related to federal awards to determine that the expense occurred within the period of availability. All selected disbursements were incurred within the period of availability.

## Procurement

We reviewed the previously listed disbursements related to federal awards to determine that the expense complied with the procurement requirements. All the selected disbursements complied with the requirements.

## Reporting

We reviewed the previously listed disbursements for reporting requirements. All the selected disbursements complied with the reporting requirements and could be traced to the *Request for Reimbursement Reports*.

- (7) For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

The federal programs selected were not closed out during the period of our review.

## *Open Meetings*

- (8) We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Progressive Education Program, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the office building. Although management has asserted that such documents were properly posted, we could find no evidence supporting such assertion other than an unmarked copy of the notices and agendas.

## *Budget*

- (9) For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Progressive Education Program, Inc. provided comprehensive budgets to the applicable grantor agencies for the programs mentioned previously. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

## *Prior Comments and Recommendations*

- (10) We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

For the year ended June 30, 2012, Progressive Education Program, Inc. had no suggestions, and/or comments to be resolved.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Progressive Education Program, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

New Iberia, Louisiana  
September 2, 2013



**LOUISIANA COMPLIANCE QUESTIONNAIRE  
(For Audit Engagements of Quasi-Public Agencies)**

\_\_\_\_\_ (Date Transmitted)

**Kolder, Champagne, Slaven & Company, LLC**

**450 East Main Street**

**New Iberia, LA 70560**

(Auditors)

In connection with your audit of our financial statements as of June 30, 2013 and for the period then ended \_\_\_\_\_ (period of audit) for the purpose of expressing an opinion as to the fair presentation of our financial statements in accordance with accounting principles generally accepted in the United States of America, to assess our system of internal control as a part of your audit, and to review our compliance with applicable laws and regulations, we confirm, to the best of our knowledge and belief, the following representations. These representations are based on the information available to us as of September 2, 2013 (date completed/date of the representations).

**PART I. AGENCY PROFILE**

1. Name and address of the organization. **Progressive Education Program, Inc.**  
609 Ember Drive  
New Iberia, LA 70560
2. List names, addresses, and telephone numbers of entity officials. Include elected/appointed members of the governing board, chief executive and fiscal officer, and legal counsel.  
Jack Kraker (President) - 13 Steamboat Bend - New Iberia, LA 70563      Ms. Angela Moore (Treasurer) - 1602 Iberia St. - New Iberia, LA 70560  
Mr. Davis Collins (Vice President) - 1131 Jane St. - New Iberia, LA 70560
3. Period of time covered by this questionnaire.  
July 1, 2012 through June 30, 2013
4. The entity has been organized under the following provisions of the Louisiana Revised Statute(s) (R.S.) and, if applicable, local resolutions/ordinances.  
Non-Profit
5. Briefly describe the public services provided.  
Adult Education
6. Expiration date of current elected/appointed officials' terms.  
December 2013

**Part II. Federal, State, and Local Awards**

**7. We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.**

Yes  No [ ]

**8. All transactions relating to federal grants have been properly recorded within our accounting records and reported to the appropriate federal grantor officials.**

Yes  No [ ]

**9. All transactions relating to state grants have been properly recorded within our accounting records and reported to the state grantor officials.**

Yes  No [ ]

**10. All transactions relating to local grants have been properly recorded within our accounting records and reported to the appropriate local grantor officials.**

Yes  No [ ]

**11. The reports filed with federal agencies are properly supported by books of original entry and supporting documentation.**

Yes  No [ ]

**12. The reports filed with state agencies are properly supported by books of original entry and supporting documentation.**

Yes  No [ ]

**13. The reports filed with local agencies are properly supported by books of original entry and supporting documentation.**

Yes  No [ ]

**14. We have complied with all applicable compliance requirements of all federal programs we administer, to include matters contained in the Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and matters contained in the grant awards.**

Yes  No [ ]

**15. We have complied with all applicable specific requirements of all state programs we administer, to include matters contained in the grant awards.**

Yes  No [ ]

**16. We have complied with all applicable specific requirements of all local programs we administer, to include matters contained in the grant awards.**

Yes  No [ ]

17. We have provided you with all communications from grantors concerning noncompliance with or deficiencies in administering grant programs.

Yes  No [ ]

**Part III. Public Records**

18. We are familiar with the Public Records Act and have made available to the public those records as required by R.S. 44:33.

Yes  No [ ]

**Part IV. Open Meetings**

19. Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law).

Yes  No [ ]

**Part V. Budget**

20. For each federal grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No [ ]

21. For each grant received from the state, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose, duration, specific goals and objectives, and measures of performance.

Yes  No [ ]

22. For each local grant, we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration.

Yes  No [ ]

The previous responses have been made to the best of our belief and knowledge.

<u><i>[Signature]</i></u>	Secretary	<u>8/28/13</u>	Date
<u><i>[Signature]</i></u>	Treasurer	<u>8/28/13</u>	Date
<u><i>[Signature]</i></u>	President	<u>8/28/13</u>	Date

PROGRESSIVE EDUCATION PROGRAM, INC.

Summary Schedule of Current and Prior Year Audit Findings  
and Management's Corrective Action Plan  
For the Year Ended June 30, 2013

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Completion Date</u>
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CURRENT YEAR (6/30/13)

No findings noted.

PRIOR YEAR (6/30/12)

No findings noted.