

POSITIVE ENTERPRISE EMPOWERING PEOPLE, INC.
MONROE, LA

**REVIEW REPORT
AND
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
As of And for the Year Ended
June 30, 2024**

POSITIVE ENTERPRISE EMPOWERING PEOPLE, INC.
Monroe, Louisiana

**Review Report
And
Financial Statements
With Supplemental Information
As of and for the Year Ended June 30, 2024**

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
Positive Enterprise Empowering People, Inc.
Monroe, Louisiana

I have reviewed the accompanying financial statements of Positive Enterprise Empowering People, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity 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, I do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

My responsibility is to conduct the review engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for my conclusion.

I am required to be independent of Positive Enterprise Empowering People, Inc. and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my review.

Accountant's Conclusion

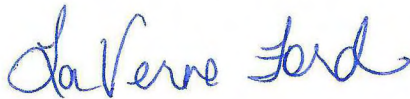
Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Independent Accountant's Review Report (Continued)

Other Matters

Other Information

The supplementary information included in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplemental information. I have not audited the supplementary information and do not express an opinion on such information.



LaVerne Ford
Certified Public Accountant
Monroe, Louisiana
December 31, 2024

FINANCIAL STATEMENTS

Positive Enterprise Empowering People, Inc.

Statement of Financial Position

For the Year Ended

June 30, 2024

Assets

Cash and Cash Equivalents	\$	209,293
Supply Inventory		24
Due from Sponsor		1,861
Property, Plant & Equipment (Net)		20,000
		<hr/>
Total Assets		231,178
		<hr/> <hr/>

Liabilities and Net Assets

Liabilities:

Accrued Liabilities		1,577
Deferred Revenue		90,581
		<hr/>
Total Liabilities		92,158
		<hr/>

Net Assets:

Without Donor Restrictions:

Net Investment in Fixed Assets		20,000
Operating		2,310
		<hr/>
Total Net Assets Without Donor Restrictions		22,310

With Donor Restrictions

116,710

Total Net Assets

139,020

Total Liabilities and Net Assets

\$ 231,178

See Accompanying Independent Accountant's Review Report and Notes to the Financial Statements

Positive Enterprise Empowering People, Inc.
Statement of Activities
For the Year Ended
June 30, 2024

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS**Revenues and Gains**

Miscellaneous Revenue	\$ 5,210
Interest Income	35
TOTAL REVENUES AND GAINS WITHOUT DONOR RESTRICTIONS	<u>5,245</u>

Net Assets Released from Restrictions

Restrictions Satisfied by Payments	336,292
TOTAL REVENUES, GAINS AND OTHER SUPPORT WITHOUT DONOR RESTRICTIONS	<u>341,537</u>

Expenses

Program Expenses	336,292
General and Administrative Expenses	16,328
Total Expenses	<u>352,620</u>
DECREASE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>(11,083)</u>

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS

Grants	
State	184,419
Gaming Revenue	149,133
TOTAL REVENUES AND GAINS WITH DONOR RESTRICTIONS	<u>333,552</u>
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	(336,292)
INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS	<u>(2,740)</u>
CHANGES IN NET ASSETS	(13,823)
NET ASSETS AT THE BEGINNING OF THE YEAR	<u>156,644</u>
Other Changes in Net Assets	-
Prior Period Adjustment	<u>(3,801)</u>
NET ASSETS AT THE END OF THE YEAR	<u>\$ 139,020</u>

See Accompanying Independent Accountant's Review Report and Notes to the Financial Statements

Positive Enterprise Empowering People, Inc.

Statement of Cash Flows

For the Year Ended

June 30, 2024

Operating Activities	All Funds
Change in Net Assets	\$ (13,823)
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Provision for Depreciation	5,672
Increase in Accounts Payable/Accrued Liabilities	83
Increase in Deferred Revenue	<u>65,581</u>
 Total Adjustments	 <u>71,336</u>
 Net Cash Provided by Operating Activities	 <u>57,513</u>
 Net Increase in Cash and Cash Equivalents	 <u>57,513</u>
 Cash and Cash Equivalents as of the Beginning of Year	 <u>155,581</u>
 Prior Period Adjustment	 <u>(3,801)</u>
Cash and Cash Equivalents as of the End of Year	<u><u>\$ 209,293</u></u>
 Supplemental Information:	
Interest Paid	<u><u>\$ -</u></u>

See Accompanying Independent Accountant's Review Report and Notes to the Financial Statements

Positive Enterprise Empowering People, Inc.
Notes to Financial Statements (Continued)

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

The Positive Enterprise Empowering People, Inc. is a private non-profit organization domiciled in Monroe, Louisiana. The Organization was chartered by the State of Louisiana on December 10, 1999. The Organization is recognized as a tax exempt (non-profit) organization under section 501 (c) (3) of the Internal Revenue Service Code. The Organization is supported primarily through state grants, through charitable gaming, contributions and donations from the public. The objective of the Organization is enriching, empowering and educating the lives of the less fortunate through counseling, outreaching, mentoring, tutoring and many other innovative programs. The Organization's mission is to engage in positive enterprises while empowering the public. The Organization is governed by a Board of Directors consisting of three (3) members, of which 2 receive no compensation.

Method of Accounting

The financial statements have been prepared on the accrual method of accounting and in conformity with the standards promulgated by the American Institute of Certified Public Accountants in its *Audit and Accounting Guide for Not-for-Profit Organizations*.

Basis of Presentation

The financial statements have been prepared in accordance with U.S generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization and the board of directors.

Net Assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. Net Assets with donor restrictions as of June 30, 2024 is \$116,710.

Temporary donor restrictions are funds raised through charitable gaming and from state grants-charitable gaming funds which may be expended for the operation of the organization's non-profit activities and donations to other non-profits-state grant funds that were restricted for specific program purposes.

Positive Enterprise Empowering People, Inc.

Notes to Financial Statements (Continued)

Public Support and Revenue

The Organization has also adopted FASB Accounting Standards Codification (ASC) 958-605 Not- For-Profit Entities, Revenue Recognition. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions based on the existence or absence and/or nature of donor-imposed restrictions.

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

To comply with restrictions that donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consist mainly of fundraising and contributions. Contributions of cash and other assets are reported as net assets with donor restrictions if they are received with donor restrictions. Contributions are reported as net assets without donor restrictions otherwise.

Depreciation

The Organization follows the practice of capitalizing, at cost, all expenditures for fixed assets more than \$5,000. Depreciation is computed on a straight-line basis over the useful lives of the assets generally as follows:

Building and improvements	30 years
Furniture and equipment	7 years

Income Taxes

Positive Enterprise Empowering People, Inc. is exempt from federal income taxes under Section 501 (c) (3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by the IRS. Management has analyzed the tax positions taken by the Organization, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by Internal Revenue Service for the years ended June 30, 2022, 2023, and 2024; however, there are currently no audits for any tax period in progress.

Contributed Services

The value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, many individuals volunteer their time who assist the Organization, but these services do not meet the criteria for recognition as contributed services.

Positive Enterprise Empowering People, Inc.
Notes to Financial Statements (Continued)

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.

Cash and Cash Equivalents

The Organization considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents. Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The Organization had no cash equivalents during the audit period. On June 30, 2024, the Organization had cash totaling \$ 209,293 as follows:

With Donor Restrictions	\$ 116,710
Without Donor Restrictions	<u>92,583</u>
Total Cash	<u><u>\$ 209,293</u></u>

Fair Value of Financial Instruments

The carrying amounts of cash, cash equivalents, investments, and notes payable are reported in the statement of financial position at approximate fair values because of the short maturity of those instruments.

Deferred Revenue

The Organization follows the deferred method of revenue recognition. Under the deferred method, grants and other revenue received during the year for expenses to be incurred in the following year are recorded as deferred revenue.

Total Columns

Total columns are presented to facilitate financial analysis. Data in these columns do not present financial position results of operations and changes in net assets in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE B. PENSION PLAN

The Organization does not have a retirement program for its employees and the employees are not members of the State of Louisiana Retirement System. All employees of the Organization are members of the Social Security System. In addition to the employees' contribution, the agency contributes 7.65 percent to the Social Security System. Contributions to the Social Security System for the year ended June 30, 2024, was \$802. The Organization does not guarantee the benefits granted by the Social Security System.

NOTE C. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Positive Enterprise Empowering People, Inc.
Notes to Financial Statements (Continued)

NOTE D. ACCRUED LIABILITIES

As of June 30, 2024, the Organization had accrued liabilities totaling \$1,577 consisting of the following:

Accounts Payable	\$ 1,577
Total	<u>\$ 1,577</u>

NOTE E. LIQUIDITY MANAGEMENT

As of June 30, 2024, the following financial assets could be made readily available within one year of the statement of financial position date to meet general expenditures:

Cash	\$ 92,583
Total	<u>\$ 92,583</u>

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due.

NOTE F. CHANGE IN NET ASSETS

For the year ended June 30, 2024, the Organization had the following change in net assets:

	<u>07/01/2023</u>	<u>Change</u>	<u>06/30/2024</u>
Without Donor Restrictions	\$ 37,194	\$ (14,884)	\$ 22,310
With Donor Restrictions	119,450	(2,740)	116,710
Total	<u>\$ 156,644</u>	<u>\$ (17,624)</u>	<u>\$ 139,020</u>

NOTE G. RELATED PARTY TRANSACTIONS

For the year ended June 30, 2024, the Organization had the following related party transactions:

<u>Party/Entity</u>	<u>Relationship</u>	<u>Related Party</u>	<u>Payments to Related Party</u>	<u>Relationship</u>
Kenneth Hall	Vice President	Son	\$ 6,400	Son of President.

Positive Enterprise Empowering People, Inc.
Notes to Financial Statements (Continued)

NOTE H. PROPERTY, PLANT AND EQUIPMENT

For the period ended June 30, 2024, the Organization had net property, plant and equipment totaling \$20,000. The following schedule reflects the balance in property, plant, and equipment on June 30, 2024:

	<u>7/1/2023</u>	<u>Additions</u>	<u>Adjustment</u>	<u>Deletions</u>	<u>6/30/2024</u>
Depreciable Assets					
Building	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Total Depreciable Assets	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Less Accumulated Depreciation					
Depreciation	(24,328)	(5,672)	-	-	(30,000)
Total Accumulated Depreciation	<u>(24,328)</u>	<u>(5,672)</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
Net Property, Plant and Equipment	<u>\$ 25,672</u>	<u>\$ (5,672)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>

NOTE I. PRIOR PERIOD ADJUSTMENT

The Organization inadvertently did not remove duplicate prior year activity overstating overall cash balance by \$3,801 during clean-up process. This error has been corrected.

NOTE J. CONCENTRATION OF RISK

For the year ended June 30, 2024, the Organization was subject to significant concentration risks due to over 54% funding from two state grants with the Department of the Treasury. Charitable gaming (fundraising) was used to offset some of the risks.

NOTE K. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 31, 2024, the date which the financial statements were available to be issued and determined that there are no events which require disclosure.

SUPPLEMENTAL INFORMATION

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors and the Louisiana Legislative Auditor
Positive Enterprise Empowering People, Inc.

I have performed the procedures enumerated below on Positive Enterprise Empowering People, Inc.'s compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the Louisiana Governmental Audit Guide. Positive Enterprise Empowering People, Inc.'s management is responsible for its financial records and compliance with applicable laws and regulations.

Positive Enterprise Empowering People, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Positive Enterprise Empowering People, Inc.'s compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

With respect to your representations included within the Louisiana Attestation Questionnaire, as of June 30, 2024, and for the year then ended, I will apply the following agreed-upon procedures:

Federal, State, and Local Awards

1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.

Federal, State or Local Grant Name	Grant Year	Amount
State of Louisiana - Act 170 of 2022	7/1/2022-6/30/2024	\$21,509
State of Louisiana - Act 397 of 2023	7/1/2023-6/30/2024	162,910
Total Expenditures		\$184,419

Positive Enterprise Empowering People, Inc. represented that they received no federal or local government awards during the fiscal year ended June 30, 2024.

Positive Enterprise Empowering People, Inc.

Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

2. For each federal, state, and local grant award, randomly select six disbursements from each grant administered during the fiscal year, provided that no more than 30 disbursements are selected.
3. Obtain documentation for the disbursements selected in Procedure 2. Compare the selected disbursements to supporting documentation, and report whether the disbursements agree to the amount and payee in the supporting documentation.

I examined each of the twelve selected disbursements of which agreed to the amount and payee in the supporting documentation.

4. Report whether the selected disbursements were coded to the correct fund and general ledger account.

Each of the twelve disbursements were properly coded to the correct fund and general ledger account.

5. Report on whether the selected disbursements were approved in accordance with the Agency's policies and procedures.

Inspection of supporting documentation supporting each of the twelve selected disbursements indicated approval from the board president for processing of checks by outside accounting department.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

NOT APPLICABLE

7. Obtain the close-out reports, if required, for any program selected in Procedure 2 that was closed out during the fiscal year. Compare the close-out reports, if applicable, with the Agency's financial records; and report whether the amounts in the close-out reports agree with the Agency's financial records.

The final cost reports have not been closed out as of December 31, 2024.

Positive Enterprise Empowering People, Inc.
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

Open Meeting

8. Obtain evidence from management that agenda for meetings recorded in the minute book is posted as required by Louisiana Revised Statute 42:11 through 42:28 (the open meetings law), and report whether there are any exceptions.

Not Applicable

Budget

9. For each grant exceeding five thousand dollars, obtain the comprehensive grant budgets that the agency provided to the applicable federal, state, or local grantor agency. Report whether the budgets for federal, state, and local grants included the purpose and duration of the grants; and whether budgets for state grants also included specific goals, objectives, and measures of performance.

Positive Enterprise Empowering People, Inc. provided documentation that comprehensive budgets were submitted to the applicable state grantor agency exceeding five thousand dollars. These budgets included specific goals, objectives and measures of performance.

State Audit Law

10. Report on whether the agency provided a timely report in accordance with R.S. 24:513.

The agency's report was submitted to the Legislative Auditor by the statutory due date.

11. Inquire of management and report whether the agency entered any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Not Applicable

Prior-Year Comments

12. Obtain and report management's representation as to whether any prior year suggestions, recommendations, and/or comments have been resolved.

Not Applicable

Positive Enterprise Empowering People, Inc.
Independent Accountant's Report on Applying Agreed-Upon Procedures (Continued)

I was engaged by Positive Enterprise Empowering People, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*, issued by the United States Comptroller General. I was not engaged to and did not perform, an audit, the objective of which would be the expression of an opinion or conclusion, respectively, on Positive Enterprise Empowering People, Inc. compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to our attention that would have been reported to you.

I am required to be independent of Positive Enterprise Empowering People, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on Positive Enterprise Empowering People, Inc. areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.



LaVerne Ford
Certified Public Accountant
Monroe, Louisiana
December 31, 2024

Positive Enterprise Empowering People, Inc.

Schedule 1

Schedule of Functional Expenses

For the Year Ended

June 30, 2024

	Without Donor Restrictions	Net Assets With Donor Restrictions Released From Restrictions			Total All Funds
	General	Gaming	State Treasury	Total	
General & Administrative					
Other Expenses					
Advertising	-	-	1,100	1,100	1,100
Bank Service Charges	5	-	10	10	15
Contract Services	130	-	-	-	130
Depreciation Expense	5,672	-	-	-	5,672
Donations	3,010	-	-	-	3,010
Guest Speaker	53	-	-	-	53
Meeting Expense	540	-	-	-	540
Professional Fees	5,000	-	-	-	5,000
Scholarship	125	-	-	-	125
Youth Expenses	90	-	-	-	90
Total Other Expenses	14,625	-	1,110	1,110	15,735
Total General & Administrative	14,625	-	1,110	1,110	15,735
Program Expenses					
Personnel Costs					
Salaries and Wages	-	10,483	-	10,483	10,483
Payroll Taxes and Other Fringe Benefits	-	981	-	981	981
Total Personnel Costs	-	11,464	-	11,464	11,464
Other Expenses					
Advertisement	-	250	-	250	250
Bank Service Charges	-	35	-	35	35
Clerical Expenses	-	25,550	-	25,550	25,550
Contract Services	-	5,580	16,925	22,505	22,505
Donations	-	14,901	-	14,901	14,901
Guest Speaker	-	-	1,797	1,797	1,797
Insurance	-	1,576	-	1,576	1,576
Office Expenses	-	5,693	9,279	14,972	14,972
Other Program Expenses	1,703	6,709	-	6,709	8,412
Other Supplies	-	912	-	912	912
Postage	-	182	-	182	182
Professional Fees	-	-	11,732	11,732	11,732
Scholarship	-	-	2,500	2,500	2,500
Sub-Grantees	-	-	132,000	132,000	132,000
Regulatory Fees and Fines	-	75	-	75	75
Repairs and Maintenance	-	2,257	-	2,257	2,257
Rents	-	74,567	-	74,567	74,567
Travel	-	-	265	265	265
Utilities	-	7,122	-	7,122	7,122
Youth Expenses	-	-	3,811	3,811	3,811
Total Other Expenses	1,703	145,409	178,309	323,718	325,421
Total Program Expenses	1,703	156,873	178,309	335,182	336,885
Total Functional Expenses	\$ 16,328	\$ 156,873	\$ 179,419	\$ 336,292	\$ 352,620

Positive Enterprise Empowering People, Inc.
Schedule of Board Members
For the Year Ended
June 30, 2024

Board Member	Title	Location
Kenneth Wilson	President	Monroe, Louisiana
Kenneth Hall	Vice President	Monroe, Louisiana
Keith Hall	Secretary	Monroe, Louisiana

See Accompanying Independent Accountant's Review Report and Notes to the Financial Statements

Positive Enterprise Empowering People, Inc.

Schedule of Compensation - Key Management

For the Year Ended

June 30, 2024

Job Title	Kenneth Hall Vice President
Salary	\$ 6,400
401K	-
Benefits-Insurance	-
Benefits-Retirement	-
Other Benefits	-
Car Allowance	-
Vehicle provided by Organization	-
Per Diem	-
Reimbursements	-
Travel	-
Registration Fees	-
Conference Travel	-
Continuing Professional Education Fees	-
Housing	-
Unvouchered Expenses	-
Special Meals	-
Total Compensation	\$ 6,400

See Accompanying Independent Accountant's Review Report and Notes to the Financial Statements