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**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

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RICHARD  CPAS

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
New Orleans Police and Justice Foundation

### Opinion

We have audited the accompanying financial statements of New Orleans Police and Justice Foundation (the Foundation), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Foundation as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Schedule of Activities and the Schedule of Compensation, Benefits, and Other Payments to the Agency Head on pages 19-27 are presented for purposes of additional analysis and are 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 June 30, 2022, on our consideration of the Foundation'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 solely 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 effectiveness of the Foundation's 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 the Foundation's internal control over financial reporting and compliance.

*Richard CPAS*

Metairie, Louisiana  
June 30, 2022

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENTS OF FINANCIAL POSITION**  
**DECEMBER 31, 2021 AND 2020**

**ASSETS**

	2021	2020
<b><u>CURRENT ASSETS</u></b>		
Cash and cash equivalents	\$ 1,855,106	\$ 1,693,741
Receivables	11,243	31,958
Promises to give (Note 4)	100,500	180,500
Other assets	11,871	3,186
Total current assets	1,978,720	1,909,385
<b><u>NON-CURRENT ASSETS</u></b>		
Promises to give, long-term (Note 4)	-	75,000
Furniture and fixtures, net (Note 3)	4,298	1,928
Total non-current assets	4,298	76,928
<b><u>TOTAL ASSETS</u></b>	\$ 1,983,018	\$ 1,986,313

**LIABILITIES AND NET ASSETS**

<b><u>CURRENT LIABILITIES</u></b>		
Accounts payable and accrued expenses	\$ 44,144	\$ 69,418
Accrued vacation payable	151,604	124,298
PPP loan payable	-	92,468
Prepaid income	295,177	305,266
Total current liabilities	490,925	591,450
Total liabilities	490,925	591,450
<b><u>NET ASSETS</u></b>		
Without donor restrictions	700,285	559,708
With donor restrictions	791,808	835,155
Total net assets	1,492,093	1,394,863
<b><u>TOTAL LIABILITIES AND NET ASSETS</u></b>	\$ 1,983,018	\$ 1,986,313

The accompanying notes are an integral part of these financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b><u>REVENUES</u></b>			
Contributions, pledges, and grants	\$ 218,158	\$ 386,035	\$ 604,193
Revenue from cooperative endeavors	416,690	-	416,690
Contributed services	123,122	-	123,122
Special events (net of direct costs of \$57,283)	248,808	-	248,808
Service fee income	84,381	-	84,381
Investment income	231	5	236
Net assets released from restrictions, net of transfers	429,387	(429,387)	-
Total revenues and support	<u>1,520,777</u>	<u>(43,347)</u>	<u>1,477,430</u>
<b><u>EXPENSES</u></b>			
NOPD Recruiting	524,822	-	524,822
NOPD Canine Unit	70,897	-	70,897
NOPJF SafeCam NOLA	49,192	-	49,192
Criminal Justice Technology Grants	37,500	-	37,500
NOPD Equipment Fund	32,579	-	32,579
NOPD Training	31,894	-	31,894
NOPD Tragedy Fund	24,000	-	24,000
New Orleans Crime Coalition	23,268	-	23,268
NOPD PALS Program	20,201	-	20,201
Chef's Brigade NOLA	9,762	-	9,762
NOPD 3rd District	7,295	-	7,295
NOPD Crime Prevention Unit	6,379	-	6,379
NOPD P. O. Event Meals	4,977	-	4,977
Orleans Parish 911 Communication District	4,706	-	4,706
NOPD 1st District	4,412	-	4,412
NOPD ISB	4,007	-	4,007
NOPD 2nd District	2,372	-	2,372
NOPD Special Event Department	2,300	-	2,300
Krewes for Carnival	2,281	-	2,281
NOPD 6th District	2,144	-	2,144
Capital One	1,590	-	1,590
NOPD Safety Equipment	1,225	-	1,225
NOPD SWAT	1,129	-	1,129
NOPD 4th District	979	-	979
COVID-19	932	-	932
NOPD MSB	932	-	932
NOPD General and District Support	709	-	709
NOPD Gym Account	434	-	434
NOPD 7th District	325	-	325
NOPD Fleet	146	-	146
NOPD Crisis Unit	133	-	133
Shell	114	-	114
NOPD Victim Witness Assistance	47	-	47
NOPD LGBTQIA+ Outreach	17	-	17
NOPD Mounted Division	7	-	7
Compassion Fund	1	-	1
NOPD Tuition Assistance	1	-	1
Total program	<u>873,709</u>	<u>-</u>	<u>873,709</u>
Fundraising and Public Relations	5,620	-	5,620
Salary, taxes, and benefits	430,055	-	430,055
Occupancy and other	70,816	-	70,816
Total management and general	<u>500,871</u>	<u>-</u>	<u>500,871</u>
Total expenses	<u>1,380,200</u>	<u>-</u>	<u>1,380,200</u>
<b><u>CHANGE IN NET ASSETS</u></b>	140,577	(43,347)	97,230
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	559,708	835,155	1,394,863
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 700,285</u>	<u>\$ 791,808</u>	<u>\$ 1,492,093</u>

The accompanying notes are an integral part of these financial statements.



**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Without Donor Restrictions	With Donor Restrictions	Total
<b><u>REVENUES</u></b>			
Contributions, pledges, and grants	\$ 148,695	\$ 637,367	\$ 786,062
Revenue from cooperative endeavors	405,089	-	405,089
Contributed services	100,281	2,000	102,281
Special events (net of direct costs of \$41,511)	207,994	-	207,994
Service fee income	100,389	-	100,389
Investment income	1,004	128	1,132
Net assets released from restrictions, net of transfers	556,270	(556,270)	-
Total revenues and support	<u>1,519,722</u>	<u>83,225</u>	<u>1,602,947</u>
<b><u>EXPENSES</u></b>			
NOPD Recruiting	448,128	-	448,128
Criminal Justice Technology Grants	112,500	-	112,500
Chef's Brigade NOLA	90,599	-	90,599
NOPD Equipment Fund	75,723	-	75,723
NOPJF SafeCam NOLA	60,907	-	60,907
Real Time Camera Center	36,266	-	36,266
NOPD P. O. Event Meals	34,385	-	34,385
NOPD Tragedy Fund	31,503	-	31,503
New Orleans Crime Coalition	28,944	-	28,944
NOPD Training	19,834	-	19,834
NOPD ISB	19,011	-	19,011
NOPD Traffic	17,930	-	17,930
COVID-19	16,616	-	16,616
NOPD General and Unit Support	10,031	-	10,031
NOPD Safety Equipment	6,896	-	6,896
NOPD PALS Program	5,290	-	5,290
NOPD 6th District	4,270	-	4,270
NOPD 3rd District	3,253	-	3,253
NOPD 1st District	2,033	-	2,033
EPIC Leadership Conference	2,009	-	2,009
NOPD 4th District	1,496	-	1,496
NOPD Mounted Division	1,378	-	1,378
NOPD Canine Unit	1,123	-	1,123
NOPD Victim Witness Assistance	1,052	-	1,052
NOPD Gym Account	864	-	864
NOPD MSB	848	-	848
NOPD SWAT	670	-	670
NOPD Crisis Unit	565	-	565
NOPD 7th District	300	-	300
NOPD 2nd District	268	-	268
NOPD Academy	252	-	252
COP NOLA	120	-	120
NOPD Honor Guard	61	-	61
Compassion Fund	6	-	6
Crescent City Corps	1	-	1
NOPD 5th District	1	-	1
Total program	<u>1,035,133</u>	<u>-</u>	<u>1,035,133</u>
Fundraising and Public Relations	<u>7,019</u>	<u>-</u>	<u>7,019</u>
Salary, taxes, and benefits	418,749	-	418,749
Occupancy and other	53,437	-	53,437
Total management and general	<u>472,186</u>	<u>-</u>	<u>472,186</u>
Total expenses	<u>1,514,338</u>	<u>-</u>	<u>1,514,338</u>
<b><u>CHANGE IN NET ASSETS</u></b>	5,384	83,225	88,609
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	<u>554,324</u>	<u>751,930</u>	<u>1,306,254</u>
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 559,708</u>	<u>\$ 835,155</u>	<u>\$ 1,394,863</u>

The accompanying notes are an integral part of these financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	Supporting Services				Total
	Program Services	General and Administrative	Fundraising	Total Supporting Services	
Advertising	\$ 281,843	\$ 90	\$ 1,274	\$ 1,364	\$ 283,207
Awards and recognition	2,558	4,480	-	4,480	7,038
Banking and credit card fees	739	3,577	790	4,367	5,106
Commissions	59,574	-	-	-	59,574
Contracted services	78,788	-	-	-	78,788
Depreciation	-	2,438	-	2,438	2,438
Donations	57,932	-	-	-	57,932
Dues and subscriptions	750	555	-	555	1,305
Equipment	97,073	7,267	2,936	10,203	107,276
Insurance	863	6,510	-	6,510	7,373
Interest expense	-	345	-	345	345
Meetings	262	-	-	-	262
NOPD K9 dogs	40,883	-	-	-	40,883
Professional services	-	13,825	-	13,825	13,825
Rent and parking	-	24,251	-	24,251	24,251
Repairs	1,344	-	-	-	1,344
Salaries, benefits, and related expenses	125,562	430,055	-	430,055	555,617
Supplies, postage, and printing	4,332	546	620	1,166	5,498
Technology	61,694	-	-	-	61,694
Telephone	879	5,005	-	5,005	5,884
Training and education	48,131	1,329	-	1,329	49,460
Travel and vehicle expense	10,502	598	-	598	11,100
<b>Total expenses</b>	<b>\$ 873,709</b>	<b>\$ 500,871</b>	<b>\$ 5,620</b>	<b>\$ 506,491</b>	<b>\$ 1,380,200</b>

The accompanying notes are an integral part of these financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	Supporting Services				Total
	Program Services	General and Administrative	Fundraising	Total Supporting Services	
Advertising	\$ 221,670	\$ -	\$ 1,408	\$ 1,408	\$ 223,078
Awards and recognition	43,651	147	-	147	43,798
Banking and credit card fees	970	2,534	77	2,611	3,581
Commissions	70,289	-	-	-	70,289
Contracted services	186,413	-	-	-	186,413
Depreciation	-	270	-	270	270
Donations	112,826	-	-	-	112,826
Dues and subscriptions	600	665	-	665	1,265
Equipment	153,687	4,479	1,898	6,377	160,064
Insurance	3,018	6,713	-	6,713	9,731
Interest expense	-	546	-	546	546
Meetings	1,523	-	-	-	1,523
NOPD K9 dogs	-	-	-	-	-
Professional services	-	12,500	-	12,500	12,500
Rent and parking	-	14,193	-	14,193	14,193
Repairs	7,212	-	-	-	7,212
Salaries, benefits, and related expenses	125,069	418,749	-	418,749	543,818
Supplies, postage, and printing	23,891	2,572	3,636	6,208	30,099
Technology	18,866	-	-	-	18,866
Telephone	120	7,407	-	7,407	7,527
Training and education	60,100	768	-	768	60,868
Travel and vehicle expense	5,228	643	-	643	5,871
<b>Total expenses</b>	<b>\$ 1,035,133</b>	<b>\$ 472,186</b>	<b>\$ 7,019</b>	<b>\$ 479,205</b>	<b>\$ 1,514,338</b>

The accompanying notes are an integral part of these financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021	2020
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Cash received from contributors and other revenue	\$ 1,010,540	\$ 709,242
Cash received from cooperative endeavors	416,690	405,089
Investment income received	236	1,004
Cash paid for operating expenses	(750,965)	(840,900)
Salaries, payroll taxes, and benefits paid	(510,329)	(500,802)
Net cash provided by (used in) operating activities	166,172	(226,367)
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of equipment	(4,807)	(1,074)
Net cash provided by (used in) investing activities	(4,807)	(1,074)
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds from PPP loan payable	-	92,468
Net cash provided by (used in) financing activities	-	92,468
Net change in cash and cash equivalents	161,365	(134,973)
Cash and cash equivalents, beginning of year	1,693,741	1,828,714
Cash and cash equivalents, end of year	\$ 1,855,106	\$ 1,693,741

The accompanying notes are an integral part of these financial statements.

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2021

### **1. Summary of Significant Accounting Policies**

#### History and Organization

New Orleans Police and Justice Foundation (the Foundation) is a nonprofit corporation organized in December 1995 to assist in creating a safer city and reducing crime by 1) ensuring that each individual police officer is trained, equipped and educated to perform at the highest levels of professional standards and 2) to provide the police department management and operational tools to coordinate law enforcement efforts for both crime prevention and intervention, thereby strategically positioning the New Orleans Police Department (NOPD) and the Orleans Parish Criminal Justice System for the future. Operations began in 1996. The Foundation provides support for the overall Orleans Parish Criminal Justice System as well as crime reduction and public safety outreach.

#### Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States (GAAP). The operations of the Foundation are accounted for as follows:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.
- Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Foundation and/or the passage of time.

The Foundation reports donations as restricted support if they are received with donor stipulations that limit the use of the donated assets. Donations received to support the cost of operations are recorded as unrestricted support.

#### Cash and Cash Equivalents

For the purposes of the statements of cash flows, cash includes bank deposits, certificates of deposit with original maturities less than three months, and money market accounts.

#### Contributions

Contributions represent donations to the Foundation from organizations and individuals and are recognized as support when received or unconditionally pledged. Contributions received with restrictions are recorded as restricted assets.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies (continued)**

Revenues and Support

The Foundation 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 the donor restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, assets with donor restrictions are reclassified to assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Gifts of long-lived operating assets such as equipment are reported as unrestricted support, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service.

Other revenues and support are recorded when earned. Revenue collected but unearned are included in prepaid income. An allowance for bad debts is established by management based on historical trends. Receivables are written off when management deems collectability is doubtful. Bad debt expense and any related recoveries are included in the Statement of Activities, as applicable. There was no allowance, bad debt expense or recovery recorded as of or for the years ended December 31, 2021 or 2020.

Program expenses consist primarily of direct charges to donor restricted funds. Salaries and benefits are allocated based on time spent.

Promises to Give

Legally enforceable promises to give are recorded as receivables and support when unconditionally pledged. Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increase in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions. Promises to give that are expected to be collected in future years are considered long-term receivables and are not discounted unless the discount is significant.

The Foundation provides for an allowance for uncollectable unconditional promises receivable when necessary.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies (continued)**

**Donated Services and In-kind Support**

The Foundation receives donated services without payment or compensation. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Foundation. For the 2021 fiscal year, the Foundation recorded donated services that totaled \$123,122, including \$108,132 of advertising provided by Google for the Recruiting Program and \$14,990 of items donated for the auction and raffle for the annual fundraiser. For the 2020 fiscal year, the Foundation recorded donated services of \$102,281, including \$79,304 of advertising provided by Google for the Recruiting Program, \$20,977 of items donated for auction for the annual fundraiser and \$2,000 of goods donated for programs. The donated services are included in contributed services in the statements of activities.

**Furniture and Fixtures**

Furniture and fixtures are recorded at cost. Depreciation is provided over the estimated useful lives of the respective assets on a straight-line basis.

**Accrued Vacation Payable**

In accordance with U.S. generally accepted accounting principles, the Foundation accrues a liability for vested vacation benefits that employees have earned but not yet taken.

**Income Taxes**

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Service Code and from Louisiana income taxes. In addition, the Foundation has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the code.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Foundation may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Foundation and various positions related to the potential sources of unrelated business taxable income (UBIT).

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**1. Summary of Significant Accounting Policies (continued)**

Functional 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, primarily salaries, benefit and related expenses for certain individuals have been allocated among the programs and supporting services benefited. The allocation between functions is based on time spent by specific employees as estimated by management. All other costs are charged directly to the appropriate functional category. Expenses for program services are mainly for the benefit of the NOPD and are in compliance with grants/cooperative endeavor agreements.

Use of Estimates

Management of the Foundation has made estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results and the results of future periods could differ from those estimates.

New Accounting Pronouncements – Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, Leases, which requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. In July 2018, the FASB issued ASU 2018-11, Leases (Topic 842): Targeted Improvements, to simplify the lease standard's implementation. The amended guidance relieves businesses and other organizations of the requirement to present prior comparative years' results when they adopt the new lease standard. On June 3, 2020, the FASB deferred the effective date of this standard for certain entities. This standard is effective for the Foundation's year ending December 31, 2023.

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07 on Topic 958, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The FASB ASU requires the new standard to be applied retrospectively, with amendments taking effect for the Foundation's year ending December 31, 2022.



**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**2. Concentration of Credit Risk**

The Foundation maintains its cash balances at several financial institutions. Custodial credit risk is the risk that in the event of a bank failure, the Foundation's deposits may not be returned to them. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2021 and 2020, the Foundation's cash exceeds federally insured limits by \$1,139,186 and \$854,005, respectively

**3. Furniture and Fixtures**

A summary of furniture and fixtures at December 31, 2021 and 2020, follows:

	<u>2021</u>	<u>2020</u>	<u>Estimated useful lives</u>
Furniture and Fixtures, at cost	\$ 12,424	\$ 13,746	3 years
Less: accumulated depreciation	<u>(8,126)</u>	<u>(11,818)</u>	
	<u>\$ 4,298</u>	<u>\$ 1,928</u>	

**4. Promises to Give**

Promises to give are reflected on the statements of financial position as net assets without donor restrictions and net assets with donor restrictions based on the nature of the promise to give. At December 31, 2021, scheduled payments are \$100,500 in 2022.

**5. Outsourcing Administration**

The Foundation provides fiscal agent services for the New Orleans Police Department. Grants and other funding are received by the Foundation. The Foundation remits payments to NOPD. The statements of financial position as of December 31, 2021 and 2020 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2021 and 2020 include \$84,381 and \$100,389, respectively, of service fee income relating to these services.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**6. Availability and Liquidity**

The following represents the Foundation's financial assets at December 31, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Financial assets at year-end		
Cash and cash equivalents	\$ 1,855,106	\$ 1,693,741
Receivables	11,243	31,958
Promises to give	<u>100,500</u>	<u>255,500</u>
Total financial assets	<u>1,966,849</u>	<u>1,981,199</u>
Less: amounts not available to be used within one year or unavailable for general expenditures:		
Assets with donor-imposed restrictions, programs	(791,808)	(835,155)
Promises to give	<u>-</u>	<u>(75,000)</u>
	<u>(791,808)</u>	<u>(910,155)</u>
Total available financial assets	<u>\$ 1,175,041</u>	<u>\$ 1,071,044</u>

As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, the Foundation has a committed line of credit in the amount of \$22,500, which it could draw upon (see note 7).

**7. Line of Credit**

The Foundation has a line of credit with a financial institution for \$22,500 with an interest rate equal to the sum of the prime rate plus 0.44%. The line of credit can be withdrawn at the option of the lender. As of December 31, 2021, and 2020, there was no outstanding balance. The line of credit has no stated expiration date.

**8. Cooperative Endeavor Agreements**

The Foundation entered into cooperative endeavor agreements with the City of New Orleans, Louisiana (CONO), to assist the New Orleans Police Department's Recruiting Department with a "NOPD Recruiting Campaign."

The focus of the recruitment campaign efforts will be on six primary areas to support the direct efforts of NOPD recruiting: (a) website, (b) paid advertising, (c) marketing materials, (d) background investigations, (e) remote testing, and (f) related support activities.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**8. Cooperative Endeavor Agreements (continued)**

On August 1, 2019, the Foundation entered into a cooperative agreement with CONO to continue supporting the hiring efforts of police candidates through the NOPD Recruiting Campaign. This agreement is similar in scope to the six primary areas of support noted in the agreements above. The agreement provides that the Foundation will be paid up to \$500,000 by CONO, and the Foundation will raise matching funds from outside sources for all funds received from the City, up to a maximum of \$250,000, to fund the recruitment efforts. The CONO retained the right to fund the NOPD Recruiting Campaign if insufficient private funds were not raised. The term of this agreement expired on July 31, 2020. At December 31, 2020, included in prepaid income is \$155,266 related to this CEA.

On August 1, 2020, the Foundation entered into a cooperative agreement with CONO to continue supporting the hiring efforts of police candidates through the NOPD Recruiting Campaign. This agreement is similar in scope to the six primary areas of support noted in the agreements above. The agreement provides that the Foundation will be paid up to \$300,000 by CONO, and the Foundation will raise matching funds from outside sources for all funds received from the City, up to a maximum of \$150,000, to fund the recruitment efforts. The CONO retained the right to fund the NOPD Recruiting Campaign if insufficient private funds were not raised. The term of this agreement expired on July 31, 2021. At December 31, 2021 and 2020, there was \$38,577 and \$150,000, respectively, in prepaid income related to this CEA.

On August 1, 2021, the Foundation entered into a cooperative agreement with CONO to continue supporting the hiring efforts of police candidates through the NOPD Recruiting Campaign. This agreement is similar in scope to the six primary areas of support noted in the agreements above. The agreement provides that the Foundation will be paid up to \$500,000 by CONO, and the Foundation will raise matching funds from outside sources for all funds received from the City, up to a maximum of \$250,000, to fund the recruitment efforts. The CONO retained the right to fund the NOPD Recruiting Campaign if insufficient private funds were not raised. The term of this agreement expires on July 31, 2022. At December 31, 2021, there was \$250,000 in prepaid income related to this CEA. In addition, unearned and uncollected amounts related to this CEA is \$250,000 at December 31, 2021.

On April 25, 2018, the Foundation entered into a cooperative agreement with CONO to attract residents and business owners to participate in a public-private partnership for an expanded SafeCam NOLA offering. This real time camera center collaboration requires the Foundation to develop and maintain a website, advertise and promote the program, and endeavor to expand SafeCam installations in areas most beneficial to the NOPD. The agreement provides that the Foundation will be paid up to \$200,000 by CONO. The term of this agreement expired April 24, 2020.

On March 1, 2021, the Foundation entered into a cooperative agreement with CONO to obtain dogs for the use of the New Orleans Police Department. This agreement required the Foundation to obtain the dogs and any necessary equipment, coordinate the training for the dog(s) and NOPD handlers, and obtain legal certifications to allow the dogs to be placed in service by NOPD. The agreements provides that the Foundation will be paid up to \$62,852 by CONO. The term of this agreement expires on February 28, 2022.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**8. Program Expenses**

Program expenses included salaries and benefits of \$125,562 and \$125,069 for the years ended December 31, 2021 and 2020, respectively.

**9. Net Assets with Donor Restrictions**

Net assets with donor restrictions at December 31, 2021 and 2020, consists of:

Restricted by donors for	<u>2021</u>	<u>2020</u>
NOPJF SafeCam NOLA & AAB	\$ 111,199	\$ 158,741
NOPJF General Restricted Funds	100,500	155,500
NOPD Training	65,415	62,109
NOPD Tragedy Fund	54,250	62,708
NOPD General and District Support	51,512	51,596
NOPD Safety Equipment & Quarter Master	50,636	23,821
NOPD Canine Unit	40,522	22,936
Chef's Brigade NOLA	38,845	20,857
Compassion Fund	27,385	27,376
Shell Program	24,886	-
Cop NOLA	23,018	23,018
NOPD ISB	22,201	21,008
NOPD P.O. Event Meals	20,682	5,269
NOPD Mounted Division	17,651	16,588
EPIC Leadership Conference	16,234	16,234
Criminal Justice Technology Grants	13,884	51,384
Other	112,988	116,010
	<u>\$ 791,808</u>	<u>\$ 835,155</u>

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**NOTES TO FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**

**10. Net Assets with Donor Restrictions (continued)**

Net assets were released from restrictions as follows during the years ended December 31, 2021 and 2020:

Satisfaction of restrictions	<u>2021</u>	<u>2020</u>
NOPD General and District Support	\$ 80,500	\$ 5,531
NOPD Canine Unit	70,897	1,123
NOJF SafeCam NOLA & AAB	49,192	60,907
Criminal Justice Technology Grants	37,500	112,500
NOPD Equipment	32,579	75,723
NOPD Training	31,894	19,834
NOPD Tragedy Fund	24,000	31,503
Crime Coalition NOLA	23,268	28,944
NOPD PALS	20,201	5,290
Chef's Brigade NOLA	9,762	90,599
NOPD 3 <sup>rd</sup> District	7,295	3,253
NOPD Crime Prevention Unit	6,379	-
NOPD P. O. Event Meals	4,977	34,385
NOPD ISB	4,007	19,011
NOPD Traffic	-	17,930
Other	26,936	49,737
	<u>\$ 429,387</u>	<u>\$ 556,270</u>

**11. Note Payable**

On May 22, 2020, the Foundation received a U.S. Small Business Administration (SBA) Paycheck Protection Program loan in the amount of \$91,922. This loan is potentially forgivable if the Foundation meets certain criteria. The loan has an interest rate of 1% and is due five years from the date of origination. The Paycheck Protection Program loan does not require any collateral or personal guarantees associated with this loan. The Foundation received full forgiveness of the loan on May 4, 2021.

**12. Subsequent Events**

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 30, 2022, and determined no items require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	Without Donor Restrictions	With Donor Restrictions				
		NOPJF General Restricted Funds	NOPD Training	NOPJF SafeCam NOLA	OPISIS Criminal Justice Technology	NOPD General & Dept/Unit Support
<b><u>REVENUES</u></b>						
Contributions and pledges	\$ 218,158	\$ 25,500	\$ 35,200	\$ 1,650	\$ -	\$ 625
Revenue from cooperative endeavors	416,690	-	-	-	-	-
Contributed services/donated items	123,122	-	-	-	-	-
Special events (net of direct costs of \$57,283)	248,808	-	-	-	-	-
Service fee income	84,381	-	-	-	-	-
Interest income	231	-	-	-	-	-
Released from restrictions	429,387	(80,500)	(31,894)	(49,192)	(37,500)	(709)
Total revenues and support	1,520,777	(55,000)	3,306	(47,542)	(37,500)	(84)
<b><u>EXPENSES</u></b>						
Program:						
NOPD Recruiting	524,822	-	-	-	-	-
NOPD Canine Unit	70,897	-	-	-	-	-
NOPJF SafeCam NOLA	49,192	-	-	-	-	-
Criminal Justice Technology Grants	37,500	-	-	-	-	-
NOPD Equipment Fund	32,579	-	-	-	-	-
NOPD Training	31,894	-	-	-	-	-
NOPD Tragedy Fund	24,000	-	-	-	-	-
New Orleans Crime Coalition	23,268	-	-	-	-	-
NOPD PALS Program	20,201	-	-	-	-	-
Chef's Brigade NOLA	9,762	-	-	-	-	-
NOPD 3rd District	7,295	-	-	-	-	-
NOPD Crime Prevention Unit	6,379	-	-	-	-	-
NOPD P. O. Event Meals	4,977	-	-	-	-	-
Orleans Parish 911 Communication Distric	4,706	-	-	-	-	-
NOPD 1st District	4,412	-	-	-	-	-
NOPD ISB	4,007	-	-	-	-	-
NOPD Special Event Department	2,300	-	-	-	-	-
NOPD 2nd District	2,372	-	-	-	-	-
Krewes for Karnival	2,281	-	-	-	-	-
NOPD 6th District	2,144	-	-	-	-	-
Capital One	1,590	-	-	-	-	-
NOPD Safety Equipment	1,225	-	-	-	-	-
NOPD SWAT & Special Operations Dept	1,129	-	-	-	-	-
NOPD 4th District	979	-	-	-	-	-
COVID-19	932	-	-	-	-	-
NOPD MSB	932	-	-	-	-	-
NOPD General and District Support	709	-	-	-	-	-
NOPD Gym Account	434	-	-	-	-	-
NOPD 7th District	325	-	-	-	-	-
NOPD Fleet	146	-	-	-	-	-
NOPD Crisis Unit	133	-	-	-	-	-
Shell	114	-	-	-	-	-
NOPD Victim Witness Assistance	47	-	-	-	-	-
NOPD LGBTQIA+ Outreach	17	-	-	-	-	-
NOPD Mounted Division	7	-	-	-	-	-
Compassion Fund	1	-	-	-	-	-
NOPD Tuition Assistance	1	-	-	-	-	-
Total Program	873,709	-	-	-	-	-
Fundraising and public relations	5,620	-	-	-	-	-
Management and general:						
Salary, taxes and benefits	430,055	-	-	-	-	-
Occupancy and other	70,816	-	-	-	-	-
Total management and general	500,871	-	-	-	-	-
Total expenses	1,380,200	-	-	-	-	-
<b><u>CHANGE IN NET ASSETS</u></b>	140,577	(55,000)	3,306	(47,542)	(37,500)	(84)
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	559,708	155,500	62,109	158,741	51,384	51,596
<b><u>NET ASSETS, END OF THE YEAR</u></b>	\$ 700,285	\$ 100,500	\$ 65,415	\$ 111,199	\$ 13,884	\$ 51,512

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions						
	NOPD Academy	NOPD Canine Unit	NOPD Child Abuse Sex Crimes	NOPD Crisis Unit	NOPD Crime Prevention	NOPD Domestic Violence	NOPD 1st District
<b><u>REVENUES</u></b>							
Contributions and pledges	\$ 243	\$ 88,483	\$ -	\$ -	\$ 6,379	\$ -	\$ 3,894
Revenue from cooperative endeavors	-	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Released from restrictions	-	(70,897)	-	(133)	(6,379)	-	(4,412)
Total revenues and support	<u>243</u>	<u>17,586</u>	<u>-</u>	<u>(133)</u>	<u>-</u>	<u>-</u>	<u>(518)</u>
<b><u>EXPENSES</u></b>							
Program:							
NOPD Recruiting	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-
Capital One	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-
Total Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:							
Salary, taxes and benefits	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>CHANGE IN NET ASSETS</u></b>	<u>243</u>	<u>17,586</u>	<u>-</u>	<u>(133)</u>	<u>-</u>	<u>-</u>	<u>(518)</u>
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	<u>2,098</u>	<u>22,936</u>	<u>175</u>	<u>4,439</u>	<u>1,522</u>	<u>553</u>	<u>764</u>
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 2,341</u>	<u>\$ 40,522</u>	<u>\$ 175</u>	<u>\$ 4,306</u>	<u>\$ 1,522</u>	<u>\$ 553</u>	<u>\$ 246</u>

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions							NOPD Fleet
	NOPD 2nd District	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District	
<b><u>REVENUES</u></b>								
Contributions and pledges	\$ 666	\$ 8,182	\$ 1,180	\$ 250	\$ 1,815	\$ 449	\$ 250	\$ -
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Released from restrictions	(2,372)	(7,295)	(979)	-	(2,144)	(325)	-	(146)
Total revenues and support	(1,706)	887	201	250	(329)	124	250	(146)
<b><u>EXPENSES</u></b>								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
Capital One	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-
Fundraising and public relations	-	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-	-
<b><u>CHANGE IN NET ASSETS</u></b>	(1,706)	887	201	250	(329)	124	250	(146)
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	4,555	6,389	2,178	1,834	9,501	6,101	7,924	2,500
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 2,849</u>	<u>\$ 7,276</u>	<u>\$ 2,379</u>	<u>\$ 2,084</u>	<u>\$ 9,172</u>	<u>\$ 6,225</u>	<u>\$ 8,174</u>	<u>\$ 2,354</u>

See independent auditors' report.



**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions						
	NOPD Honor Guard	NOPD Gym	NOPD ISB	NOPD LGBTQIA+ Outreach	NOPD MSB	NOPD Range	NOPD Reserve Unit
<b><u>REVENUES</u></b>							
Contributions and pledges	\$ -	\$ -	\$ 5,200	\$ 550	\$ 2,678	\$ 32	\$ -
Revenue from cooperative endeavors	-	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Released from restrictions	-	(434)	(4,007)	(17)	(932)	-	-
Total revenues and support	-	(434)	1,193	533	1,746	32	-
<b><u>EXPENSES</u></b>							
Program:							
NOPD Recruiting	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-
Capital One	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-
Fundraising and public relations	-	-	-	-	-	-	-
Management and general:							
Salary, taxes and benefits	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-
<b><u>CHANGE IN NET ASSETS</u></b>	-	(434)	1,193	533	1,746	32	-
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	1,031	1,684	21,008	2,825	3,963	395	2,582
<b><u>NET ASSETS, END OF THE YEAR</u></b>	\$ 1,031	\$ 1,250	\$ 22,201	\$ 3,358	\$ 5,709	\$ 427	\$ 2,582

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions					
	NOPD Safety Equipment & Quarter Master	NOPD Equipment Fund	NOPD Special Event Dept	NOPD Special Events Section	NOPD SWAT & Special Operations Dept	NOPD Mounted Division
<b><u>REVENUES</u></b>						
Contributions and pledges	\$ 28,040	\$ 24,899	\$ -	\$ -	\$ 4,788	\$ 1,070
Revenue from cooperative endeavors	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-
Interest income	-	-	-	-	-	-
Released from restrictions	(1,225)	(32,579)	(2,300)	-	(1,129)	(7)
Total revenues and support	<u>26,815</u>	<u>(7,680)</u>	<u>(2,300)</u>	<u>-</u>	<u>3,659</u>	<u>1,063</u>
<b><u>EXPENSES</u></b>						
Program:						
NOPD Recruiting	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-
Capital One	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-
Shell	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-
Total Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	-	-	-	-	-	-
Management and general:						
Salary, taxes and benefits	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>CHANGE IN NET ASSETS</u></b>	<u>26,815</u>	<u>(7,680)</u>	<u>(2,300)</u>	<u>-</u>	<u>3,659</u>	<u>1,063</u>
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	<u>23,821</u>	<u>8,304</u>	<u>15,194</u>	<u>829</u>	<u>6,921</u>	<u>16,588</u>
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 50,636</u>	<u>\$ 624</u>	<u>\$ 12,894</u>	<u>\$ 829</u>	<u>\$ 10,580</u>	<u>\$ 17,651</u>

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions						Crime Coalition of N.O.
	NOPD Traffic	NOPD Victim Witness	NOPD Tuition Assistance	NOPD Officer Assistance	NOPD PALS Program	NOPD P. O. Event Meals	
<b><u>REVENUES</u></b>							
Contributions and pledges	\$ -	\$ 102	\$ 20	\$ -	\$ 19,320	\$ 20,390	\$ 23,268
Revenue from cooperative endeavors	-	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Released from restrictions	-	(47)	(1)	-	(20,201)	(4,977)	(23,268)
Total revenues and support	-	55	19	-	(881)	15,413	-
<b><u>EXPENSES</u></b>							
Program:							
NOPD Recruiting	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-
Capital One	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-
Fundraising and public relations	-	-	-	-	-	-	-
Management and general:							
Salary, taxes and benefits	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-
Total expenses	-	-	-	-	-	-	-
<b><u>CHANGE IN NET ASSETS</u></b>	-	55	19	-	(881)	15,413	-
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	1,591	818	-	2,851	2,079	5,269	-
<b><u>NET ASSETS, END OF THE YEAR</u></b>	\$ 1,591	\$ 873	\$ 19	\$ 2,851	\$ 1,198	\$ 20,682	\$ -

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions						
	Shell Program	Capital One Program	EPIC Leadership Conference	Cop NOLA	Crescent City Corps	Chef's Brigade NOLA	Compassion Funds
<b><u>REVENUES</u></b>							
Contributions and pledges	\$ 25,000	\$ 1,590	\$ -	\$ -	\$ -	\$ 27,750	\$ 10
Revenue from cooperative endeavors	-	-	-	-	-	-	-
Contributed services/donated items	-	-	-	-	-	-	-
Special events (net of direct costs of \$57,283)	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Released from restrictions	(114)	(1,590)	-	-	-	(9,762)	(1)
Total revenues and support	<u>24,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,988</u>	<u>9</u>
<b><u>EXPENSES</u></b>							
Program:							
NOPD Recruiting	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-
Orleans Parish 911 Communication Distric	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-
Capital One	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-
Shell	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-
Total Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	-	-	-	-	-	-	-
Management and general:							
Salary, taxes and benefits	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>CHANGE IN NET ASSETS</u></b>	<u>24,886</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,988</u>	<u>9</u>
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	<u>-</u>	<u>-</u>	<u>16,234</u>	<u>23,018</u>	<u>526</u>	<u>20,857</u>	<u>27,376</u>
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 24,886</u>	<u>\$ -</u>	<u>\$ 16,234</u>	<u>\$ 23,018</u>	<u>\$ 526</u>	<u>\$ 38,845</u>	<u>\$ 27,385</u>

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**COMBINING SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 1

	With Donor Restrictions				Subtotal With Donor Restrictions	Total
	Orleans Parish 911 Communication District Funds	COVID-19 Funds	Krewes for Karnival Funds	NOPD Tragedy Fund		
<b><u>REVENUES</u></b>						
Contributions and pledges	\$ 7,375	\$ -	\$ 3,650	\$ 15,537	\$ 386,035	\$ 604,193
Revenue from cooperative endeavors	-	-	-	-	-	416,690
Contributed services/donated items	-	-	-	-	-	123,122
Special events (net of direct costs of \$57,283)	-	-	-	-	-	248,808
Service fee income	-	-	-	-	-	84,381
Interest income	-	-	-	5	5	236
Released from restrictions	(4,706)	(932)	(2,281)	(24,000)	(429,387)	-
Total revenues and support	<u>2,669</u>	<u>(932)</u>	<u>1,369</u>	<u>(8,458)</u>	<u>(43,347)</u>	<u>1,477,430</u>
<b><u>EXPENSES</u></b>						
Program:						
NOPD Recruiting	-	-	-	-	-	524,822
NOPD Canine Unit	-	-	-	-	-	70,897
NOPJF SafeCam NOLA	-	-	-	-	-	49,192
Criminal Justice Technology Grants	-	-	-	-	-	37,500
NOPD Equipment Fund	-	-	-	-	-	32,579
NOPD Training	-	-	-	-	-	31,894
NOPD Tragedy Fund	-	-	-	-	-	24,000
New Orleans Crime Coalition	-	-	-	-	-	23,268
NOPD PALS Program	-	-	-	-	-	20,201
Chef's Brigade NOLA	-	-	-	-	-	9,762
NOPD 3rd District	-	-	-	-	-	7,295
NOPD Crime Prevention Unit	-	-	-	-	-	6,379
NOPD P. O. Event Meals	-	-	-	-	-	4,977
Orleans Parish 911 Communication Distric	-	-	-	-	-	4,706
NOPD 1st District	-	-	-	-	-	4,412
NOPD ISB	-	-	-	-	-	4,007
NOPD Special Event Department	-	-	-	-	-	2,300
NOPD 2nd District	-	-	-	-	-	2,372
Krewes for Karnival	-	-	-	-	-	2,281
NOPD 6th District	-	-	-	-	-	2,144
Capital One	-	-	-	-	-	1,590
NOPD Safety Equipment	-	-	-	-	-	1,225
NOPD SWAT & Special Operations Dept	-	-	-	-	-	1,129
NOPD 4th District	-	-	-	-	-	979
COVID-19	-	-	-	-	-	932
NOPD MSB	-	-	-	-	-	932
NOPD General and District Support	-	-	-	-	-	709
NOPD Gym Account	-	-	-	-	-	434
NOPD 7th District	-	-	-	-	-	325
NOPD Fleet	-	-	-	-	-	146
NOPD Crisis Unit	-	-	-	-	-	133
Shell	-	-	-	-	-	114
NOPD Victim Witness Assistance	-	-	-	-	-	47
NOPD LGBTQIA+ Outreach	-	-	-	-	-	17
NOPD Mounted Division	-	-	-	-	-	7
Compassion Fund	-	-	-	-	-	1
NOPD Tuition Assistance	-	-	-	-	-	1
Total Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>873,709</u>
Fundraising and public relations	-	-	-	-	-	5,620
Management and general:						
Salary, taxes and benefits	-	-	-	-	-	430,055
Occupancy and other	-	-	-	-	-	70,816
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,871</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,380,200</u>
<b><u>CHANGE IN NET ASSETS</u></b>	<u>2,669</u>	<u>(932)</u>	<u>1,369</u>	<u>(8,458)</u>	<u>(43,347)</u>	<u>97,230</u>
<b><u>NET ASSETS, BEGINNING OF THE YEAR</u></b>	<u>-</u>	<u>13,884</u>	<u>-</u>	<u>62,708</u>	<u>835,155</u>	<u>1,394,863</u>
<b><u>NET ASSETS, END OF THE YEAR</u></b>	<u>\$ 2,669</u>	<u>\$ 12,952</u>	<u>\$ 1,369</u>	<u>\$ 54,250</u>	<u>\$ 791,808</u>	<u>\$ 1,492,093</u>

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**  
**SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER**  
**PAYMENTS TO THE AGENCY HEAD**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

Schedule 2

Chief Executive Officer/President: Melanie Talia

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 139,740
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement - 3% Safe Harbor & Profit Sharing	4,228
Deferred compensation (vacation accrual)	14,224
Benefits-other Long Term Disability	2,313
Benefits-other Life Insurance	-
Car allowance	-
Vehicle provided by government	-
Cell phone - Verizon	988
Dues	190
Vehicle rental	-
Per diem	-
Reimbursements - Parking and Mileage	603
Reimbursements - Program Expenses	12,430
Travel	-
Registration fees	500
Conference travel	-
Housing	-
Unvouchered expenses *	-
Special meals	-
Other **	-
	\$ 182,416

\* Includes items such as travel advances NONE

\*\* Including payments made by other parties on behalf of the Chief Executive Officer/President NONE

See independent auditors' report.



**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  
New Orleans Police and Justice Foundation

We have audited, in accordance with the 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 New Orleans Police and Justice Foundation (the Foundation), which comprise the statement of financial position as of December 31, 2021, 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 June 30, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation's internal control over financial reporting (internal control) as a basis for designing 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 the Foundation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation'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 Foundation'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 were not identified.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation'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 financial statements. 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*.

### 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 Foundation'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 Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richard CPAS*

Metairie, Louisiana  
June 30, 2022