
NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2019

RICHARD  CPAS

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2019

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

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Independent Auditors' Report

The Board of Directors
New Orleans Police and Justice Foundation

Report on the Financial Statements

We have audited the accompanying financial statements of the New Orleans Police and Justice Foundation (the Foundation), which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 11 to the financial statements, the Foundation, may be impacted by disruptions in the economy and business operations associated with the coronavirus (COVID-19) pandemic. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration. The extent to which the COVID-19 outbreak may impact Foundation's financial position or statement of activities cannot be reasonably estimated at this time. Our opinion is not modified with respect to this matter.

Report on 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 on pages 18-24 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 September 28, 2020, 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 compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundations's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
September 28, 2020

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2019 AND 2018

ASSETS

	2019	2018
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,828,714	\$ 1,490,745
Certificate of deposit	-	100,000
Receivables	24,217	28,307
Promises to give (Note 4)	56,000	84,938
Other assets	2,600	12,942
Total current assets	1,911,531	1,716,932
Promises to give, long-term (Note 4)	75,000	52,500
Furniture and fixtures, net (Note 3)	1,125	2,622
<u>TOTAL ASSETS</u>	\$ 1,987,656	\$ 1,772,054

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 33,581	\$ 108,734
Accrued vacation payable	87,465	73,331
Prepaid income	560,356	538,475
Total current liabilities	681,402	720,540
Total liabilities	681,402	720,540
<u>NET ASSETS</u>		
Without donor restrictions	554,324	344,441
With donor restrictions	751,930	707,073
Total net assets	1,306,254	1,051,514
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 1,987,656	\$ 1,772,054

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, 2019

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 294,402	\$ 461,407	\$ 755,809
Revenue from cooperative endeavors	546,515	-	546,515
Contributed services	10,866	-	10,866
Special events (net of direct costs of \$51,247)	253,848	-	253,848
Service fee income	104,873	-	104,873
Investment income	4,005	566	4,571
Net assets released from restrictions, net of transfers	417,116	(417,116)	-
Total revenues and support	<u>1,631,625</u>	<u>44,857</u>	<u>1,676,482</u>
<u>EXPENSES</u>			
NOPD Recruiting	423,114	-	423,114
NOPD Training	50,874	-	50,874
NOPJF SafeCam NOLA	19,409	-	19,409
NOPD Academy	44,635	-	44,635
NOPD Canine Unit	11,726	-	11,726
New Orleans Crime Coalition	30,250	-	30,250
Criminal Justice Technology Grants	4,153	-	4,153
NOPD 1st District	8,429	-	8,429
NOPD 3rd District	2,286	-	2,286
NOPD 4th District	265	-	265
NOPD 5th District	363	-	363
NOPD 6th District	9,758	-	9,758
NOPD 7th District	1,676	-	1,676
NOPD ISB	2,073	-	2,073
NOPD MSB	3,556	-	3,556
NOPD Crisis Unit	468	-	468
NOPD General and Unit Support	12,318	-	12,318
NOPD Safety Equipment	57,043	-	57,043
NOPD Gym Account	1,035	-	1,035
NOPD Honor Guard	8	-	8
NOPD Mounted Division	25,332	-	25,332
NOPD Traffic	616	-	616
NOPD Tuition Assistance	14,515	-	14,515
NOPD Victim Witness Assistance	975	-	975
NOPD PALS Program	11,536	-	11,536
NOPD P. O. Event Meals	19,101	-	19,101
Real Time Camera Center	123,401	-	123,401
EPIC Leadership Conference	38,341	-	38,341
COP NOLA	522	-	522
911 Poster Contest	4,733	-	4,733
Crescent City Corps	19,265	-	19,265
Compassion Fund	47	-	47
NOPD Tragedy Fund	25,266	-	25,266
LGBTQ Outreach	575	-	575
Total Program	<u>967,664</u>	<u>-</u>	<u>967,664</u>
Fundraising and Public Relations	<u>8,767</u>	<u>-</u>	<u>8,767</u>
Salary, taxes, and benefits	394,137	-	394,137
Occupancy and other	51,174	-	51,174
Total management and general	<u>445,311</u>	<u>-</u>	<u>445,311</u>
Total expenses	<u>1,421,742</u>	<u>-</u>	<u>1,421,742</u>
Change in net assets	209,883	44,857	254,740
Beginning of year net assets	<u>344,441</u>	<u>707,073</u>	<u>1,051,514</u>
End of year net assets	<u>\$ 554,324</u>	<u>\$ 751,930</u>	<u>\$ 1,306,254</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, 2018

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 138,830	\$ 510,795	\$ 649,625
Revenue from cooperative endeavors	443,786	-	443,786
Contributed services	31,445	-	31,445
Special events (net of direct costs of \$58,308)	279,662	-	279,662
Service fee income	117,682	-	117,682
Investment income	1,604	483	2,087
Net assets released from restrictions, net of transfers	<u>500,137</u>	<u>(500,137)</u>	<u>-</u>
Total revenues and support	<u>1,513,146</u>	<u>11,141</u>	<u>1,524,287</u>
<u>EXPENSES</u>			
OPISIS	28,466	-	28,466
NOPD Recruiting	434,897	-	434,897
NOPD Training	55,245	-	55,245
NOPJF SafeCam NOLA	16,715	-	16,715
NOPD Academy	383	-	383
NOPD Canine Unit	7,205	-	7,205
New Orleans Crime Coalition	30,500	-	30,500
Criminal Justice Technology Grants	40,332	-	40,332
NOPD 1st District	7,533	-	7,533
NOPD 2nd District	359	-	359
NOPD 3rd District	2,012	-	2,012
NOPD 4th District	136	-	136
NOPD 5th District	1,510	-	1,510
NOPD 6th District	10,218	-	10,218
NOPD 7th District	3,696	-	3,696
NOPD Fleet	500	-	500
NOPD ISB	1	-	1
NOPD MSB	4,843	-	4,843
NOPD Crisis Unit	5,881	-	5,881
NOPD General and Unit Support	93,470	-	93,470
NOPD Safety Equipment	44,707	-	44,707
NOPD Gym Account	1,405	-	1,405
NOPD Mounted Division	8,013	-	8,013
NOPD Traffic	2,393	-	2,393
NOPD Tuition Assistance	12,843	-	12,843
NOPD Officer Assistance	493	-	493
NOPD P. O. Event Meals	14,581	-	14,581
Real Time Camera Center	40,334	-	40,334
EPIC Leadership Conference	40,631	-	40,631
COP NOLA	1,294	-	1,294
Crescent City Corps	5,209	-	5,209
Compassion Fund	11,339	-	11,339
NOPD Tragedy Fund	20,001	-	20,001
Total Program	<u>947,145</u>	<u>-</u>	<u>947,145</u>
Fundraising and Public Relations	<u>6,598</u>	<u>-</u>	<u>6,598</u>
Salary, taxes, and benefits	422,427	-	422,427
Occupancy and other	48,194	-	48,194
Total management and general	<u>470,621</u>	<u>-</u>	<u>470,621</u>
Total expenses	<u>1,424,364</u>	<u>-</u>	<u>1,424,364</u>
Change in net assets	88,782	11,141	99,923
Beginning of year net assets	<u>255,659</u>	<u>695,932</u>	<u>951,591</u>
End of year net assets	<u>\$ 344,441</u>	<u>\$ 707,073</u>	<u>\$ 1,051,514</u>

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Supporting Services				Total
	Program Services	General and Administrative	Fundraising	Total Supporting Services	
Advertising	\$ 133,425	\$ 51	\$ 75	\$ 126	\$ 133,551
Banking and Credit Card Fees	1,252	1,784	1,462	3,246	4,498
Contracted Services	95,342	-	-	-	95,342
Depreciation	-	1,498	-	1,498	1,498
Dues and Subscriptions	615	780	-	780	1,395
Equipment	123,168	4,883	1,791	6,674	129,842
Fundraising & Development	-	-	-	-	-
Meetings	12,000	-	2,450	2,450	14,450
Miscellaneous	48	250	-	250	298
P & C Insurance	2,426	6,589	-	6,589	9,015
Professional Services	-	13,428	-	13,428	13,428
Rent and Parking	-	11,999	-	11,999	11,999
Salaries, benefits, and related expenses	170,915	394,137	-	394,137	565,051
Sales Tax	-	(78)	-	(78)	(78)
Supplies, postage, and printing	11,549	1,385	2,990	4,375	15,924
Technology	92,197	-	-	-	92,197
Telephone	480	5,969	-	5,969	6,449
Training and Education	110,229	424	-	424	110,653
Travel and Vehicle Expense	18,084	2,121	-	2,121	20,205
Donations	36,884	-	-	-	36,884
Awards and Recognition	54,273	91	-	91	54,364
Commissions	77,858	-	-	-	77,858
Repairs	26,920	-	-	-	26,920
Total expenses	\$ 967,664	\$ 445,311	\$ 8,767	\$ 453,987	\$ 1,421,742

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, 2018

	Supporting Services				Total
	Program Services	General and Administrative	Fundraising	Total Supporting Services	
Advertising	\$ 176,363	\$ -	\$ 25	\$ 25	\$ 176,388
Banking and Credit Card Fees	419	1,368	699	2,067	2,486
Contracted Services	133,369	-	-	-	133,369
Depreciation	-	1,056	-	1,056	1,056
Dues and Subscriptions	-	755	-	755	755
Equipment	224,161	-	1,791	1,791	225,952
Fundraising & Development	-	-	751	751	751
Meetings	3,551	-	1,292	1,292	4,843
Miscellaneous	3,794	-	-	-	3,794
P & C Insurance	863	6,421	-	6,421	7,284
Professional Services	-	10,684	-	10,684	10,684
Rent and Parking	4,928	11,944	6	11,950	16,878
Salaries, benefits, and related expenses	99,949	422,427	-	422,427	522,376
Sales Tax	12	214	-	214	226
Supplies, postage, and printing	10,976	2,123	2,014	4,137	15,113
Technology	4,633	5,212	-	5,212	9,845
Telephone	200	6,272	-	6,272	6,472
Training and Education	131,646	593	-	593	132,239
Travel and Vehicle Expense	1,349	1,552	20	1,572	2,921
Donations	61,912	-	-	-	61,912
Awards and Recognition	8,490	-	-	-	8,490
Commissions	79,696	-	-	-	79,696
Repairs	834	-	-	-	834
Total expenses	\$ 947,145	\$ 470,621	\$ 6,598	\$ 477,219	\$ 1,424,364

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, 2019 AND 2018

	2019	2018
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from contributors and other revenue	\$ 1,146,939	\$ 1,477,252
Cash received from cooperative endeavors	546,515	443,786
Investment income received	4,571	1,604
Cash paid for operating expenses	(909,139)	(947,758)
Salaries, payroll taxes, and benefits paid	(550,917)	(493,265)
	237,969	481,619
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	-	(1,769)
Proceeds from (purchase of) certificate of deposit	100,000	(100,000)
	100,000	(101,769)
Net change in cash and cash equivalents	337,969	379,850
Cash and cash equivalents, beginning of year	1,490,745	1,110,895
Cash and cash equivalents, end of year	\$ 1,828,714	\$ 1,490,745

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

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 for an electronic communications system for the Orleans Parish Criminal Justice System as well as crime reduction 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 cash 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, 2019

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, temporarily restricted net assets are reclassified to unrestricted net assets 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. 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, 2019 or 2018.

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 unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increase in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. 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, 2019

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 2019 and 2018 fiscal years, the Foundation recorded donated services that totaled \$10,866 and \$31,445, respectively, which is included in in-kind and local match revenues in the statements of activities. The donated services mainly consist of advertising provided by Google for the Recruiting Program.

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 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).

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.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

1. Summary of Significant Accounting Policies (continued)

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 – To Be Adopted

The FASB has issued ASU No. 2014-09, Revenue from Contracts with Customers, to update its revenue recognition standard to clarify the principles of recognizing revenue and eliminate industry-specific guidance as well as help financial statement users better understand the nature, amount, timing, and uncertainty of revenue that is recognized. The standard may be applied either retrospectively to each period presented or as a cumulative-effect adjustment as of the date of adoption. On May 20, 2020, FASB voted to defer the effective date of ASU No. 2014-09 by one year to include nonpublic companies that have not yet issued their financial statements. The Foundation has deferred the adoption of this standard.

In February 2016, the FASB issued ASU No. 2016-02, “Leases.” This accounting standard requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. On May 20, 2020, FASB voted to defer the effective date of ASU No. 2014-09 by one year to include nonpublic companies; the updated guidance is effective for annual periods beginning after December 15, 2021.

The Foundation is currently assessing the impact of these pronouncements on its financial statements.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

2. Concentration of Credit Risk

The Foundation maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. From time to time the amounts on deposit may exceed federally insured limits.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

3. Furniture and Fixtures

A summary of furniture and fixtures at December 31, 2019 and 2018, follows:

	<u>2019</u>	<u>2018</u>	<u>Estimated useful lives</u>
Furniture and Fixtures, at cost	\$ 12,672	\$ 12,672	3 years
Less: accumulated depreciation	<u>(11,547)</u>	<u>(10,050)</u>	
	<u>\$ 1,125</u>	<u>\$ 2,622</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. Scheduled payments are as follows:

2020	\$	56,000
2021		50,000
2022		<u>25,000</u>
Total	\$	<u>131,000</u>

5. Outsourcing Administration

The Foundation provides fiscal agent services for the New Orleans Police Department (NOPD). Grants and other funding are received by the Foundation. The Foundation remits payments to NOPD. The statements of financial position as of December 31, 2019 and 2018 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2019 and 2018 include \$104,873 and \$117,682, respectively, of service fee income relating to these services.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

6. Availability and Liquidity

The following represents the Foundation's financial assets at December 31, 2019:

Financial assets at year end:		
Cash and cash equivalents	\$	1,828,714
Pledge receivables		133,000
Other receivables		24,217
Total financial assets	\$	<u>1,985,931</u>
Less amounts not available to be used within one year or unavailable for general expenditures:		
Assets with donor restrictions, programs		(751,996)
Pledge receivables		(75,000)
		<u>(826,996)</u>
Financial assets available to meet general expenditures over the next twelve months	\$	<u>1,158,935</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, 2019, and 2018, 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."

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, 2019

8. Cooperative Endeavor Agreements (continued)

On May 25, 2017, 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. The term of this agreement is for a period of one year.

On August 4, 2018, 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 \$750,000 by CONO, and the Foundation will raise matching 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, 2019.

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 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, 2020.

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 expires April 24, 2020.

9. Program Expenses

Program expenses included salaries and benefits of \$170,915 and \$99,949 for the years ended December 31, 2019 and 2018, respectively.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

10. Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2019 and 2018, consist of:

Restricted by donors for	2019	2018
Criminal Justice Technology Grants	\$ 163,884	\$ 18,037
NOPJF General Restricted Funds	155,531	142,070
NOPD Tragedy Fund	77,284	85,951
NOPD General and District Support	61,402	74,469
NOPD Training	30,843	76,158
Compassion Fund	27,177	25,174
NOPD ISB	25,819	23,092
NOPD Canine Unit	23,934	35,360
Cop NOLA	23,137	19,660
NOPJF SafeCam NOLA & AAB	19,647	20,266
EPIC Leadership Conference	17,993	5,509
NOPD Mounted Division	17,116	36,858
NOPD Special Event Department	15,194	15,194
Other	92,840	129,275
Total	<u>\$ 751,931</u>	<u>\$ 707,073</u>

Net assets were released from restrictions as follows during the years ended December 31, 2019 and 2018:

Satisfaction of restrictions	2019	2018
NOPD Safety Equipment & Quarter Master	\$ 57,043	\$ 44,707
NOPD Training	50,874	55,245
NOPD Academy	44,635	383
EPIC Leadership Conference	38,341	40,631
Crime Coalition NOLA	30,250	30,500
NOPD Mounted Division	25,332	8,013
NOPD Tragedy Fund	25,266	20,001
NOPJF SafeCam NOLA & AAB	19,409	16,715
Crescent City Corps	19,265	5,209
NOPD P. O. Event Meals	19,101	14,581
NOPD Canine Unit	11,726	7,205
NOPD General and District Support	11,569	93,993
NOPD PALS	11,536	-
NOPD 6th District	9,758	10,218
Other	43,513	152,735
Total	<u>\$ 417,116</u>	<u>\$ 500,137</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

11. Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, September 28, 2020, and determined that there were no additional items for disclosure. Except as disclosed below no subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

On January 30, 2020, the World Health Organization declared the coronavirus outbreak a "Public Health Emergency of International Concern" and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of the coronavirus include restrictions on travel, and quarantines in certain areas, and forced closures for certain types of public places and businesses. The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets in the local area and around the world. The Foundation is uncertain how long these conditions will last and what the complete financial effect will be.

On May 22, 2020, the Foundation received a 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 guarantees.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

With Donor Restrictions

	Without Donor Restrictions	With Donor Restrictions						
		NOPJF General Restricted Funds	NOPD Training	NOPJF SafeCam & Adopt-A-Block	OPISIS Criminal Justice Technology	NOPD General & Dept/Unit Support	NOPD Academy	NOPD Canine Unit
Revenues and support:								
Contributions and pledges	\$ 294,402	\$ 13,459	\$ 5,560	\$ 18,790	\$ 150,000	\$ -	\$ 45,778	\$ 300
Revenue from cooperative endeavors	546,515	-	-	-	-	-	-	-
Contributed services/equipment	10,866	-	-	-	-	-	-	-
Special events (net of direct costs of \$51,247)	253,848	-	-	-	-	-	-	-
Service Fee Income	104,873	-	-	-	-	-	-	-
Interest Income	4,005	-	-	-	-	-	-	-
Released from restrictions	421,149	-	(50,874)	(19,409)	(4,153)	(12,318)	(44,635)	(11,726)
Use of unrestricted	(4,033)	-	-	-	-	(749)	-	-
Total revenues and support	1,631,625	13,459	(45,314)	(619)	145,847	(13,067)	1,143	(11,426)
Expenses:								
Program:								
NOPD Recruiting	423,114	-	-	-	-	-	-	-
NOPD Training	50,874	-	-	-	-	-	-	-
NOPJF SafeCam NOLA & AAB	19,409	-	-	-	-	-	-	-
Criminal Justice Technology Grants	4,153	-	-	-	-	-	-	-
NOPD General and District Support	12,318	-	-	-	-	-	-	-
NOPD 1st District	8,429	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	2,286	-	-	-	-	-	-	-
NOPD 4th District	265	-	-	-	-	-	-	-
NOPD 5th District	363	-	-	-	-	-	-	-
NOPD 6th District	9,758	-	-	-	-	-	-	-
NOPD 7th District	1,676	-	-	-	-	-	-	-
NOPD 8th District	-	-	-	-	-	-	-	-
NOPD Academy	44,635	-	-	-	-	-	-	-
NOPD Canine Unit	11,726	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-
NOPD Crisis Unit	468	-	-	-	-	-	-	-
NOPD Domestic Violence Unit	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-
NOPD Gym Account	1,035	-	-	-	-	-	-	-
NOPD Honor Guard	8	-	-	-	-	-	-	-
NOPD ISB	2,073	-	-	-	-	-	-	-
NOPD MSB	3,556	-	-	-	-	-	-	-
NOPD Mounted Division	25,332	-	-	-	-	-	-	-
NOPD Range	-	-	-	-	-	-	-	-
NOPD Safety Equipment	57,043	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-
NOPD Traffic	616	-	-	-	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-	-	-	-	-
NOPD PALS Program	11,536	-	-	-	-	-	-	-
NOPD P. O. Event Meals	19,101	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	14,515	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	975	-	-	-	-	-	-	-
Real Time Camera Center	123,401	-	-	-	-	-	-	-
EPIC Leadership Conference	38,341	-	-	-	-	-	-	-
Cop NOLA	522	-	-	-	-	-	-	-
911 Poster Contest	4,733	-	-	-	-	-	-	-
New Orleans Crime Coalition	30,250	-	-	-	-	-	-	-
Crescent City Corps	19,265	-	-	-	-	-	-	-
Compassion Fund	48	-	-	-	-	-	-	-
NOPD Tragedy Fund	25,266	-	-	-	-	-	-	-
LGBTQ Outreach	576	-	-	-	-	-	-	-
Justice System - Studies	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-
Total Program	967,664	-	-	-	-	-	-	-
Fundraising and Public Relations	8,767	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	394,137	-	-	-	-	-	-	-
Occupancy and other	51,174	-	-	-	-	-	-	-
Total management and general	445,311	-	-	-	-	-	-	-
Total Expenses	1,421,742	-	-	-	-	-	-	-
Change in net assets	209,883	13,459	(45,314)	(619)	145,847	(13,067)	1,143	(11,426)
Beginning of year net assets	344,441	142,072	76,157	20,266	18,037	74,469	1,024	35,360
End of year net assets	\$ 554,324	\$ 155,531	\$ 30,843	\$ 19,647	\$ 163,884	\$ 61,402	\$ 2,167	\$ 23,934

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	With Donor Restrictions							
	NOPD Child Abuse Sex Crimes	NOPD Crisis Unit	NOPD Crime Prevention	NOPD Domestic Violence	NOPD 1st District	NOPD 2nd District	NOPD 3rd District	NOPD 4th District
Revenues and support:								
Contributions and pledges	\$ -	\$ 1,800	\$ -	\$ -	\$ 8,595	\$ -	\$ 3,050	\$ 1,474
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$51,247)	-	-	-	-	-	-	-	-
Service Fee Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Released from restrictions	-	(468)	-	-	(8,429)	-	(2,286)	(265)
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	-	1,332	-	-	166	-	764	1,209
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD 8th District	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
NOPD Domestic Violence Unit	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
NOPD Range	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
LGBTQ Outreach	-	-	-	-	-	-	-	-
Justice System - Studies	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Change in net assets	-	1,332	-	-	166	-	764	1,209
Beginning of year net assets	175	3,673	1,372	553	2,215	4,427	3,773	1,287
End of year net assets	\$ 175	\$ 5,004	\$ 1,372	\$ 553	\$ 2,381	\$ 4,427	\$ 4,537	\$ 2,496

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

With Donor Restrictions

	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District	NOPD Fleet	NOPD Honor Guard	NOPD Gym	NOPD ISB	NOPD MSB
Revenues and support:									
Contributions and pledges	\$ 1,000	\$ 10,386	\$ 5,701	\$ -	\$ 2,500	\$ 1,100	\$ 400	\$ 4,800	\$ 2,548
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$51,247)	-	-	-	-	-	-	-	-	-
Service Fee Income	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-
Released from restrictions	(363)	(9,758)	(1,676)	-	-	(8)	(1,035)	(2,073)	(3,556)
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	637	629	4,025	-	2,500	1,092	(635)	2,727	(1,008)
Expenses:									
Program:									
NOPD Recruiting	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPD SafeCam NOLA & AAB	-	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD 8th District	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD Domestic Violence Unit	-	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD Range	-	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
LGBTQ Outreach	-	-	-	-	-	-	-	-	-
Justice System - Studies	-	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-	-
Management and general:									
Salary, taxes and benefits	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-
Change in net assets	637	629	4,025	-	2,500	1,092	(635)	2,727	(1,008)
Beginning of year net assets	948	10,247	2,022	7,674	-	-	3,182	23,092	3,817
End of year net assets	\$ 1,585	\$ 10,875	\$ 6,048	\$ 7,674	\$ 2,500	\$ 1,092	\$ 2,548	\$ 25,819	\$ 2,809

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	NOPD Range	NOPD Reserve Unit	NOPD Safety Equipment & Quarter Master	NOPD Special Event Dept	NOPD Special Events Section	NOPD SWAT Special Operations	NOPD Mounted Division	NOPD Traffic
Revenues and support:								
Contributions and pledges	\$ 127	\$ -	\$ 26,550	\$ -	\$ -	\$ -	\$ 5,590	\$ 353
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$51,247)	-	-	-	-	-	-	-	-
Service Fee Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Released from restrictions	-	-	(57,043)	-	-	-	(25,332)	(616)
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	127	-	(30,493)	-	-	-	(19,742)	(264)
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD 8th District	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
NOPD Domestic Violence Unit	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
NOPD Range	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
LGBTQ Outreach	-	-	-	-	-	-	-	-
Justice System - Studies	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Change in net assets	127	-	(30,493)	-	-	-	(19,742)	(264)
Beginning of year net assets	243	2,581	34,090	15,194	829	94	36,858	885
End of year net assets	\$ 370	\$ 2,581	\$ 3,597	\$ 15,194	\$ 829	\$ 94	\$ 17,116	\$ 621

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	NOPD Victim Witness	NOPD Tuition Assistance	NOPD Officer Assistance	NOPD PALS Program	NOPD P. O. Event Meals	Crime Coalition of N.O.	EPIC Leadership Conference	LGBTQ Outreach
Revenues and support:								
Contributions and pledges	\$ 26	\$ 20	\$ 563	\$ 14,400	\$ 19,811	\$ 38,750	\$ 50,825	\$ 900
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$51,247)	-	-	-	-	-	-	-	-
Service Fee Income	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-
Released from restrictions	(975)	(14,515)	-	(11,536)	(19,101)	(30,250)	(38,341)	(576)
Use of unrestricted	-	4,782	-	-	-	-	-	-
Total revenues and support	(949)	(9,712)	563	2,864	711	8,500	12,484	324
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD 8th District	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
NOPD Domestic Violence Unit	-	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
NOPD Range	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD Special Event Department	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
LGBTQ Outreach	-	-	-	-	-	-	-	-
Justice System - Studies	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-
Fundraising and Public Relations	-	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
Change in net assets	(949)	(9,712)	563	2,864	711	8,500	12,484	324
Beginning of year net assets	2,779	9,712	1,352	-	9,962	-	5,509	-
End of year net assets	\$ 1,830	\$ -	\$ 1,915	\$ 2,864	\$ 10,673	\$ 8,500	\$ 17,993	\$ 324

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019

	Cop NOLA	Crescent City Corps	911 Poster Contest	Compassion Funds	NOPD Tragedy Fund	Subtotal Temporarily Restricted Funds	Total
Revenues and support:							
Contributions and pledges	\$ 4,000	\$ -	\$ 4,169	\$ 2,050	\$ 16,033	\$ 461,407	\$ 755,810
Revenue from cooperative endeavors	-	-	-	-	-	-	546,515
Contributed services/equipment	-	-	-	-	-	-	10,866
Special events (net of direct costs of \$51,247)	-	-	-	-	-	-	253,848
Service Fee Income	-	-	-	-	-	-	104,873
Interest Income	-	-	-	-	566	566	4,571
Released from restrictions	(522)	(19,265)	(4,733)	(48)	(25,266)	(421,149)	-
Use of unrestricted	-	-	-	-	-	4,033	-
Total revenues and support	3,478	(19,265)	(564)	2,002	(8,667)	44,857	1,676,483
Expenses:							
Program:							
NOPD Recruiting	-	-	-	-	-	-	423,114
NOPD Training	-	-	-	-	-	-	50,874
NOPJF SafeCam NOLA & AAB	-	-	-	-	-	-	19,409
Criminal Justice Technology Grants	-	-	-	-	-	-	4,153
NOPD General and District Support	-	-	-	-	-	-	12,318
NOPD 1st District	-	-	-	-	-	-	8,429
NOPD 2nd District	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	2,286
NOPD 4th District	-	-	-	-	-	-	265
NOPD 5th District	-	-	-	-	-	-	363
NOPD 6th District	-	-	-	-	-	-	9,758
NOPD 7th District	-	-	-	-	-	-	1,676
NOPD 8th District	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	44,635
NOPD Canine Unit	-	-	-	-	-	-	11,726
NOPD Crime Prevention Unit	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	468
NOPD Domestic Violence Unit	-	-	-	-	-	-	-
NOPD Fleet	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	1,035
NOPD Honor Guard	-	-	-	-	-	-	8
NOPD ISB	-	-	-	-	-	-	2,073
NOPD MSB	-	-	-	-	-	-	3,556
NOPD Mounted Division	-	-	-	-	-	-	25,332
NOPD Range	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	57,043
NOPD Special Event Department	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	616
NOPD Officer Assistance Program	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	11,536
NOPD P. O. Event Meals	-	-	-	-	-	-	19,101
NOPD Public Affairs	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	14,515
NOPD Victim Witness Assistance	-	-	-	-	-	-	975
Real Time Camera Center	-	-	-	-	-	-	123,401
EPIC Leadership Conference	-	-	-	-	-	-	38,341
Cop NOLA	-	-	-	-	-	-	522
911 Poster Contest	-	-	-	-	-	-	4,733
New Orleans Crime Coalition	-	-	-	-	-	-	30,250
Crescent City Corps	-	-	-	-	-	-	19,265
Compassion Fund	-	-	-	-	-	-	48
NOPD Tragedy Fund	-	-	-	-	-	-	25,266
LGBTQ Outreach	-	-	-	-	-	-	576
Justice System - Studies	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	967,664
Fundraising and Public Relations	-	-	-	-	-	-	8,767
Management and general:							
Salary, taxes and benefits	-	-	-	-	-	-	394,137
Occupancy and other	-	-	-	-	-	-	51,174
Total management and general	-	-	-	-	-	-	445,311
Total Expenses	-	-	-	-	-	-	1,421,742
Change in net assets	3,478	(19,265)	(564)	2,002	(8,667)	44,857	254,740
Beginning of year net assets	19,660	19,791	564	25,174	85,951	707,073	1,051,514
End of year net assets	\$ 23,137	\$ 526	\$ (0)	\$ 27,177	\$ 77,284	\$ 751,931	\$ 1,306,254

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2019

Chief Executive Officer/President: Melanie Talia

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 126,650
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement - 3% Safe Harbor & Profit Sharing	3,836
Deferred compensation (vacation accrual)	21,096
Benefits-other Long Term Disability	1,659
Benefits-other Life Insurance	-
Car allowance	-
Vehicle provided by government	-
Cell phone - Verizon	806
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements - Parking and Mileage	1,267
Reimbursements - Program Expenses	7,930
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses *	-
Special meals	11
Other **	-
	<u>\$ 170,454.11</u>

* 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

The Board of Directors
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, which comprise the statement of financial position as of December 31, 2019, 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 September 28, 2020.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richard CPAS

Metairie, Louisiana
September 28, 2020