

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Financial Statements and Schedules

December 31, 2018

With Independent Auditors' Report Thereon



NEW ORLEANS POLICE AND JUSTICE FOUNDATION

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INDEPENDENT AUDITORS' REPORT

To 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 (a nonprofit organization) (the Foundation), which comprise the statements of financial position as of December 31, 2018 and 2017, 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, 2018 and 2017, 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.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in Schedules 1 through 3, on pages 18 through 33, is presented for purposes of additional analysis and is 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 statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2019, 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 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 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 21, 2019

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2018 AND 2017

ASSETS

	2018	2017
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,490,745	\$ 1,110,895
Certificate of deposit	100,000	-
Receivables	28,307	53,386
Promises to give (Note 4)	84,938	62,000
Other assets	12,942	2,424
Total current assets	1,716,932	1,228,705
Promises to give, long-term (Note 4)	52,500	-
Furniture and fixtures (Note 3)	2,622	1,909
<u>TOTAL ASSETS</u>	\$ 1,772,054	\$ 1,230,614

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 126,707	\$ 145,042
Accrued vacation payable	55,358	44,220
Prepaid income	538,475	89,761
Total current liabilities	720,540	279,023
Total liabilities	720,540	279,023
<u>NET ASSETS</u>		
Without donor restrictions	344,441	255,659
With donor restrictions	707,073	695,932
Total net assets	1,051,514	951,591
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 1,772,054	\$ 1,230,614

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

	Without Donor Restrictions	With Donor Restrictions	Total
<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	500,137	(500,137)	-
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 this financial statement.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 96,361	\$ 747,485	\$ 843,846
Revenue from cooperative endeavors	458,470		458,470
Contributed services	38,601	4,068	42,669
Special events (net of direct costs of \$54,156)	257,919	-	257,919
Service fee income	127,764	-	127,764
Investment income	689	-	689
Net assets released from restrictions, net of transfers	802,912	(802,912)	-
Total revenues and support	<u>1,782,716</u>	<u>(51,359)</u>	<u>1,731,357</u>
<u>EXPENSES</u>			
OPISIS	20,055	-	20,055
NOPD Recruiting	504,535	-	504,535
NOPD Training	245,568	-	245,568
NOPJF SafeCam1 NOLA	74,538	-	74,538
NOPD Canine Unit	1,875	-	1,875
New Orleans Crime Coalition	28,564	-	28,564
NOPD COPS for Kids	71,129	-	71,129
Criminal Justice Technology Grants	106,055	-	106,055
NOPD 1st District	7,144	-	7,144
NOPD 2nd District	2,005	-	2,005
NOPD 3rd District	4,698	-	4,698
NOPD 5th District	1,390	-	1,390
NOPD 6th District	8,421	-	8,421
NOPD 7th District	4,131	-	4,131
NOPD MSB	1,192	-	1,192
NOPD Crisis Unit	1,516	-	1,516
NOPD General and Unit Support	20,041	-	20,041
NOPD Safety Equipment	73,105	-	73,105
NOPD Gym Account	688	-	688
NOPD Mounted Division	10,268	-	10,268
NOPD Special Event Department	2,269	-	2,269
NOPD SWAT	344	-	344
NOPD Traffic	29,948	-	29,948
NOPD Tuition Assistance	22,386	-	22,386
NOPD P. O. Event Meals	23,853	-	23,853
COP NOLA	7,990	-	7,990
911 Poster Contest	2,701	-	2,701
Compassion Fund	10,992	-	10,992
NOPD Tragedy Fund	8,700	-	8,700
Total Program	<u>1,296,101</u>	<u>-</u>	<u>1,296,101</u>
Fundraising and Public Relations	<u>6,279</u>	<u>-</u>	<u>6,279</u>
Salary, taxes, and benefits	395,138	-	395,138
Occupancy and other	93,998	-	93,998
Total management and general	<u>489,136</u>	<u>-</u>	<u>489,136</u>
Total expenses	<u>1,791,516</u>	<u>-</u>	<u>1,791,516</u>
Change in net assets	(8,800)	(51,359)	(60,159)
Beginning of year net assets	264,459	747,291	1,011,750
End of year net assets	\$ 255,659	\$ 695,932	\$ 951,591

The accompanying notes are an integral part of this financial statement.

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, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from contributors and other revenue	\$ 1,477,252	\$ 1,498,610
Cash received from cooperative endeavors	443,786	458,470
Investment income received	1,604	689
Cash paid for operating expenses	(1,029,734)	(1,285,333)
Salaries, payroll taxes, and benefits paid	(411,289)	(395,272)
	<u>481,619</u>	<u>277,164</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	(1,769)	(1,505)
Purchase of certificate of deposit	(100,000)	-
	<u>(101,769)</u>	<u>(1,505)</u>
Net change in cash and cash equivalents	379,850	275,659
Cash and cash equivalents, beginning of year	<u>1,110,895</u>	<u>835,236</u>
Cash and cash equivalents, end of year	<u>\$ 1,490,745</u>	<u>\$ 1,110,895</u>

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(1) Summary of Significant Accounting Policies

(a) Operations

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.

(b) Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. 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.

(c) Cash

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.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(1) Summary of Significant Accounting Policies (continued)

(d) 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.

(e) 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 purposed 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, 2018 or 2017.

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(1) Summary of Significant Accounting Policies (continued)

(f) 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.

(g) 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 2018 and 2017 fiscal years, the Foundation recorded donated services that totaled \$31,445 and \$42,809, 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.

(h) 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.

(i) Accrued Vacation Payable

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(1) Summary of Significant Accounting Policies (continued)

(j) 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).

(k) 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.

(l) 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 ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(1) Summary of Significant Accounting Policies (continued)

(m) New Accounting Pronouncements - Adopted

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Foundation has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented, except as provided for in the ASU.

(n) New Accounting Pronouncements - To Be Adopted

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. The updated guidance is effective for annual periods beginning after December 15, 2019.

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

(o) 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, 2018 and 2017

(3) Furniture and Fixtures

A summary of furniture and fixtures as of December 31 follows:

	<u>2018</u>	<u>2017</u>	<u>Estimated useful lives</u>
Furniture and fixtures, at cost	\$ 12,672	\$ 28,782	3 years
Less accumulated depreciation	<u>(10,050)</u>	<u>(26,873)</u>	
	<u>\$ 2,622</u>	<u>\$ 1,909</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:

2019	\$ 84,938
2020	\$ 27,500
2021	<u>\$ 25,000</u>
Total	<u>\$ 137,438</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, 2018 and 2017 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2018 and 2017 include \$117,682 and \$127,764, respectively, of service fee income relating to these services.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(6) Availability and Liquidity

The following represents the Foundation's financial assets at December 31, 2018:

Financial assets at year end:	
Cash and cash equivalents	\$ 1,490,745
Certificates of deposit	100,000
Pledge receivables	137,438
Other receivables	28,307
Total financial assets	<u>\$ 1,756,490</u>
Less amounts not available to be used within one year or unavailable for general expenditures:	
Assets with donor restrictions, programs	(475,065)
Pledge receivables	(89,938)
	<u>(565,003)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,191,487</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. The note is collateralized by a certificate of deposit held by Chase Bank. As of December 31, 2018, and 2017, 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."

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(8) Cooperative Endeavor Agreements (continued)

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.

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, 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 \$100,000 by CONO, and the Foundation will provide a 50% incremental match for every dollar requested by commitments from private sources. The CONO retained the right to fund the NOPD Recruiting Campaign if insufficient private funds were not raised. 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 expires on July 31, 2019.

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 is for a period of one year.

(9) Program Expenses

Program expenses included salaries and benefits of \$99,949 and \$89,956 for the years ended December 31, 2018 and 2017, respectively.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(10) Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2018 and 2017, consist of:

Restricted by donors for	<u>2018</u>	<u>2017</u>
Various NOPD Departments/Programs	\$ 305,374	\$ 287,578
NOPJF General Restricted Funds	142,070	62,000
Educational training for NOPD	76,158	117,198
NOPD General and District Support	74,469	168,362
Compassion Fund	25,174	25,119
NOPJF acquisition and installation of camera equipment	20,266	1,181
Inspire young leaders to pursue public service careers	19,791	-
Educational training for NOPD police officer applicants	19,660	8,016
NOPD assistance to access information from public entities	18,037	25,966
EPIC Leadership Conference/Other	6,074	512
Total	<u>\$ 707,073</u>	<u>\$ 695,932</u>

Net assets were released from restrictions as follows during the years ended December 31, 2018 and 2017:

Satisfaction of purpose restrictions	<u>2018</u>	<u>2017</u>
Various NOPD Departments/Programs	\$ 179,214	\$ 281,678
NOPJF General Restricted Funds	27,700	33,294
Educational training for NOPD	55,245	245,569
NOPD General and District Support	93,993	20,041
Compassion Fund	11,339	10,992
NOPJF acquisition and installation of camera equipment	16,715	74,538
Inspire young leaders to pursue public service careers	5,209	-
Educational training for NOPD police officer applicants	1,294	7,990
NOPD assistance to access information from public entities	68,798	126,110
EPIC Leadership Conference/Other	40,630	2,700
Total	<u>\$ 500,137</u>	<u>\$ 802,912</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2018 and 2017

(11) Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 21, 2019, and determined that there were no additional items for disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Supplementary Information

December 31, 2018

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	Without Donor Restrictions	With Donor Restrictions		
		NOPJF General Restricted Funds	NOPD Training	NOPJF SafeCam & Adopt-A-Block
Revenues and support:				
Contributions and pledges	\$ 138,830	107,770	14,205	35,800
Revenue from cooperative endeavors	443,786	-	-	-
Contributed services/equipment	31,445	-	-	-
Special events (net of direct costs of \$58,308)	279,662	-	-	-
Service Fee Income	117,682	-	-	-
Interest Income	1,604	-	-	-
Released from restrictions	499,614	(27,700)	(55,245)	(16,715)
Use of unrestricted	523	-	-	-
Total revenues and support	1,513,146	80,070	(41,040)	19,085
Expenses:				
Program:				
NOPD Recruiting	434,897	-	-	-
NOPD Training	55,245	-	-	-
NOPJF SafeCam NOLA & AAB	16,715	-	-	-
Criminal Justice Technology Grants	40,332	-	-	-
BCM OPISIS	28,466	-	-	-
NOPD General and District Support	93,470	-	-	-
NOPD Academy	383	-	-	-
NOPD Canine Unit	7,205	-	-	-
NOPD Crisis Unit	5,881	-	-	-
NOPD 1st District	7,533	-	-	-
NOPD 2nd District	359	-	-	-
NOPD 3rd District	2,012	-	-	-
NOPD 4th District	136	-	-	-
NOPD 5th District	1,510	-	-	-
NOPD 6th District	10,218	-	-	-
NOPD 7th District	3,696	-	-	-
NOPD Fleet	500	-	-	-
NOPD Gym Account	1,405	-	-	-
NOPD ISB	1	-	-	-
NOPD MSB	4,843	-	-	-
NOPD Safety Equipment	44,707	-	-	-
NOPD Mounted Division	8,013	-	-	-
NOPD Traffic	2,393	-	-	-
NOPD Tuition Assistance	12,843	-	-	-
NOPD Officer Assistance Program	493	-	-	-
NOPD P. O. Event Meals	14,581	-	-	-
Real Time Camera Center	40,334	-	-	-
EPIC Leadership Conference	40,631	-	-	-
Cop NOLA	1,294	-	-	-
New Orleans Crime Coalition	30,500	-	-	-
Crescent City Corps	5,209	-	-	-
Compassion Fund	11,339	-	-	-
NOPD Tragedy Fund	20,001	-	-	-
Total Program	947,145	-	-	-
Fundraising and Public Relations	6,598	-	-	-
Management and general:				
Salary, taxes and benefits	422,427	-	-	-
Occupancy and other	48,194	-	-	-
Total management and general	470,621	-	-	-
Total Expenses	1,424,364	-	-	-
Change in net assets	88,782	80,070	(41,040)	19,085
Beginning of year net assets	255,659	62,000	117,198	1,181
End of year net assets	\$ 344,441	142,070	76,158	20,266

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	OPISIS Criminal Justice Technology	OPISIS BCM	NOPD General & Dept/Unit Support	NOPD Academy
Revenues and support:				
Contributions and pledges	\$ 38,369	22,500	100	1,028
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	(40,332)	(28,466)	(93,470)	(383)
Use of unrestricted	-	-	(523)	-
Total revenues and support	<u>(1,963)</u>	<u>(5,966)</u>	<u>(93,893)</u>	<u>645</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	(1,963)	(5,966)	(93,893)	645
Beginning of year net assets	<u>20,000</u>	<u>5,966</u>	<u>168,362</u>	<u>379</u>
End of year net assets	<u>\$ 18,037</u>	<u>-</u>	<u>74,469</u>	<u>1,024</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD Canine Unit	NOPD Child Abuse Sex Crimes	NOPD Crisis Unit	NOPD Crime Prevention
Revenues and support:				
Contributions and pledges	\$ 27,480	-	4,900	-
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	(7,205)	-	(5,881)	-
Use of unrestricted	-	-	-	-
Total revenues and support	<u>20,275</u>	<u>-</u>	<u>(981)</u>	<u>-</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	20,275	-	(981)	-
Beginning of year net assets	<u>15,085</u>	<u>175</u>	<u>4,654</u>	<u>1,372</u>
End of year net assets	<u>\$ 35,360</u>	<u>175</u>	<u>3,673</u>	<u>1,372</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD Domestic Violence	NOPD 1st District	NOPD 3rd District	NOPD 4th District
Revenues and support:				
Contributions and pledges	\$ -	6,847	2,862	1,423
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	-	(7,533)	(2,012)	(136)
Use of unrestricted	-	-	-	-
Total revenues and support	<u>-</u>	<u>(685)</u>	<u>850</u>	<u>1,287</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	-	(685)	850	1,287
Beginning of year net assets	<u>553</u>	<u>2,900</u>	<u>2,923</u>	<u>-</u>
End of year net assets	<u>\$ 553</u>	<u>2,215</u>	<u>3,773</u>	<u>1,287</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District
Revenues and support:				
Contributions and pledges	\$ 560	11,439	884	270
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	(1,510)	(10,218)	(3,696)	-
Use of unrestricted	-	-	-	-
Total revenues and support	<u>(950)</u>	<u>1,221</u>	<u>(2,812)</u>	<u>270</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	(950)	1,221	(2,812)	270
Beginning of year net assets	<u>1,898</u>	<u>9,026</u>	<u>4,835</u>	<u>7,404</u>
End of year net assets	<u>\$ 948</u>	<u>10,247</u>	<u>2,022</u>	<u>7,674</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	<u>With Donor Restrictions</u>			
	<u>NOPD Fleet</u>	<u>NOPD Gym</u>	<u>NOPD ISB</u>	<u>NOPD MSB</u>
Revenues and support:				
Contributions and pledges	\$ -	875	7,448	3,016
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	(500)	(1,405)	(1)	(4,843)
Use of unrestricted	-	-	-	-
Total revenues and support	<u>(500)</u>	<u>(530)</u>	<u>7,448</u>	<u>(1,827)</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	(500)	(530)	7,448	(1,827)
Beginning of year net assets	<u>500</u>	<u>3,712</u>	<u>15,645</u>	<u>5,644</u>
End of year net assets	<u>\$ -</u>	<u>3,182</u>	<u>23,092</u>	<u>3,817</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
 Combining Schedule of Activities
 For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD Range	NOPD Reserve Unit	NOPD Safety Equipment & Quarter Master	NOPD Special Event Dept
Revenues and support:				
Contributions and pledges	\$ 204	150	25,902	-
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	-	-	(44,707)	-
Use of unrestricted	-	-	-	-
Total revenues and support	<u>204</u>	<u>150</u>	<u>(18,805)</u>	<u>-</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	204	150	(18,805)	-
Beginning of year net assets	<u>39</u>	<u>2,432</u>	<u>52,895</u>	<u>15,194</u>
End of year net assets	<u>\$ 243</u>	<u>2,582</u>	<u>34,090</u>	<u>15,194</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD Special Events Section	NOPD SWAT Special Operations	NOPD Mounted Division	NOPD Traffic
Revenues and support:				
Contributions and pledges	\$ -	-	13,471	1,157
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	-	-	(8,013)	(2,393)
Use of unrestricted	-	-	-	-
Total revenues and support	<u>-</u>	<u>-</u>	<u>5,458</u>	<u>(1,236)</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	-	-	5,458	(1,236)
Beginning of year net assets	<u>829</u>	<u>94</u>	<u>31,400</u>	<u>2,121</u>
End of year net assets	<u>\$ 829</u>	<u>94</u>	<u>36,858</u>	<u>885</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	NOPD Victim Witness	NOPD Tuition Assistance	NOPD Officer Assistance	NOPD P. O. Event Meals
Revenues and support:				
Contributions and pledges	\$ 119	22,555	1,845	16,615
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	-	(12,843)	(493)	(14,581)
Use of unrestricted	-	-	-	-
Total revenues and support	<u>119</u>	<u>9,712</u>	<u>1,352</u>	<u>2,034</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	119	9,712	1,352	2,034
Beginning of year net assets	<u>2,660</u>	<u>-</u>	<u>-</u>	<u>7,929</u>
End of year net assets	<u>\$ 2,779</u>	<u>9,712</u>	<u>1,352</u>	<u>9,962</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			
	Crime Coalition of N.O.	EPIC Leadership Conference	Cop NOLA	Crescent City Corps
Revenues and support:				
Contributions and pledges	\$ 30,500	46,140	12,938	25,000
Revenue from cooperative endeavors	-	-	-	-
Contributed services/equipment	-	-	-	-
Special events (net of direct costs of \$58,308)	-	-	-	-
Service Fee Income	-	-	-	-
Interest Income	-	-	-	-
Released from restrictions	(30,500)	(40,631)	(1,294)	(5,209)
Use of unrestricted	-	-	-	-
Total revenues and support	<u>-</u>	<u>5,509</u>	<u>11,644</u>	<u>19,791</u>
Expenses:				
Program:				
NOPD Recruiting	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA & AAB	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-
BCM OPISIS	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Crisis Unit	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 2nd District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Fleet	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Safety Equipment	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Tuition Assistance	-	-	-	-
NOPD Officer Assistance Program	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
Real Time Camera Center	-	-	-	-
EPIC Leadership Conference	-	-	-	-
Cop NOLA	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Crescent City Corps	-	-	-	-
Compassion Fund	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
Total Program	<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>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net assets	-	5,509	11,644	19,791
Beginning of year net assets	<u>-</u>	<u>-</u>	<u>8,016</u>	<u>-</u>
End of year net assets	<u>\$ -</u>	<u>5,509</u>	<u>19,660</u>	<u>19,791</u>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation
Combining Schedule of Activities
For the year ended December 31, 2018

Schedule 1

	With Donor Restrictions			Subtotal With Donor Restrictions Funds	Total
	911 Poster Contest	Compassion Funds	NOPD Tragedy Fund		
Revenues and support:					
Contributions and pledges	\$ 52	11,394	14,577	510,795	649,625
Revenue from cooperative endeavors	-	-	-	-	443,786
Contributed services/equipment	-	-	-	-	31,445
Special events (net of direct costs of \$58,308)	-	-	-	-	279,662
Service Fee Income	-	-	-	-	117,682
Interest Income	-	-	483	483	2,087
Released from restrictions	-	(11,339)	(20,001)	(499,614)	-
Use of unrestricted	-	-	-	(523)	-
Total revenues and support	<u>52</u>	<u>55</u>	<u>(4,942)</u>	<u>11,141</u>	<u>1,524,287</u>
Expenses:					
Program:					
NOPD Recruiting	-	-	-	-	434,897
NOPD Training	-	-	-	-	55,245
NOPJF SafeCam NOLA & AAB	-	-	-	-	16,715
Criminal Justice Technology Grants	-	-	-	-	40,332
BCM OPISIS	-	-	-	-	28,466
NOPD General and District Support	-	-	-	-	93,470
NOPD Academy	-	-	-	-	383
NOPD Canine Unit	-	-	-	-	7,205
NOPD Crisis Unit	-	-	-	-	5,881
NOPD 1st District	-	-	-	-	7,533
NOPD 2nd District	-	-	-	-	359
NOPD 3rd District	-	-	-	-	2,012
NOPD 4th District	-	-	-	-	136
NOPD 5th District	-	-	-	-	1,510
NOPD 6th District	-	-	-	-	10,218
NOPD 7th District	-	-	-	-	3,696
NOPD Fleet	-	-	-	-	500
NOPD Gym Account	-	-	-	-	1,405
NOPD ISB	-	-	-	-	1
NOPD MSB	-	-	-	-	4,843
NOPD Safety Equipment	-	-	-	-	44,707
NOPD Mounted Division	-	-	-	-	8,013
NOPD Traffic	-	-	-	-	2,393
NOPD Tuition Assistance	-	-	-	-	12,843
NOPD Officer Assistance Program	-	-	-	-	493
NOPD P. O. Event Meals	-	-	-	-	14,581
Real Time Camera Center	-	-	-	-	40,334
EPIC Leadership Conference	-	-	-	-	40,631
Cop NOLA	-	-	-	-	1,294
New Orleans Crime Coalition	-	-	-	-	30,500
Crescent City Corps	-	-	-	-	5,209
Compassion Fund	-	-	-	-	11,339
NOPD Tragedy Fund	-	-	-	-	20,001
Total Program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>947,145</u>
Fundraising and Public Relations	-	-	-	-	6,598
Management and general:					
Salary, taxes and benefits	-	-	-	-	422,427
Occupancy and other	-	-	-	-	48,194
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>470,621</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,424,364</u>
Change in net assets	52	55	(4,942)	11,141	99,923
Beginning of year net assets	<u>512</u>	<u>25,119</u>	<u>90,893</u>	<u>695,932</u>	<u>951,591</u>
End of year net assets	<u>\$ 564</u>	<u>25,174</u>	<u>85,951</u>	<u>707,073</u>	<u>1,051,514</u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**Schedule of Major Donors****For the year ended December 31, 2018**

AC Hotel New Orleans
 Acme Oyster House
 Brooke Duncan III and Adams & Reese LLC
 Sara Adams
 Dr. and Mrs. Kenneth Adatto
 Tarik Sedky and Agency Pure
 Noah Hardie and Alliant Insurance Services
 Alluvial Capital LLC
 Jonathan Aronie
 Perry Eastman IV and Auto-Chlor Services, LLC
 Larry DeMarcay III and Baldwin Haspel Burke & Mayer
 Baptist Community Ministries
 Morris Bart LLC
 Stephen Beahm
 Lynes "Poco" Sloss and Bellwether Technology Corporation
 Benjamin B. Tiller and The Berger Company, Inc.
 Earl Bernhardt and Pam Fortner and Tropical Isle Bourbon Street
 Blue Cross & Blue Shield of Louisiana
 Board of Commissioners of the Port of New Orleans
 Boh Bros. Construction
 Elizabeth Boh
 Boh Brothers Centennial Fund
 Dr. Yvette M. Bordelon
 Dickie Brennan & Company
 Dr. Michele Brignac and Flying Boat Farms
 The Joe W. & Dorothy Dorsett Brown Foundation
 Robert W. Brown
 Lynne Burkart
 Judith Burrus
 Business Council of New Orleans & the River Region
 Jim Letten and Butler Snow, LLP
 Mr. and Mrs. Richard Cahn
 Canal Barge
 Canal Crossing LP
 Karen DeBlieux and Capital One Bank
 Carter & McKee LLC
 Vanessa Claiborne and Chaffe & Associates
 Chevron North America Exploration, Gulf of Mexico Business Unit
 Dorothy Clyne
 Timothy Cohn
 James J. Coleman, Jr.
 Colin Family Organization
 Consolidated Resource Mgmt, LLC
 Corporate Realty
 Marlon A. Defillo and Crescent City Consulting, LLC
 Cressend C.P.A., LLC
 Robert J. and Peggy B. Crifasi
 Dr. Peter and Karen DeBlieux
 Delta Administrative Services LLC
 E. James Kock III and Downman Family Foundation
 Kurt Weigle and Downtown Development District

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**Schedule of Major Donors****For the year ended December 31, 2018**

Enterprise Holdings Foundation
 John Eastman and the Eastman Family
 Col. Terry J. and Suzanne Ebbert
 Gary J Elkins and Elkins, PLC
 Charles Rice and Entergy New Orleans
 W. Patrick Schindler and Felicity Property Co
 Alan & Diane Franco
 Aimee Freeman and Executive Communications, LLC
 Ella West Freeman Foundation
 Dean Falgoust and Freeport McMoRan Foundation
 Fuel Success Academy and Amy Landry
 Gaubert Kickball LLC
 Goldring Family Foundation
 GNO, Inc.
 Greater New Orleans Foundation
 Greater New Orleans Hotel & Lodging Association
 Greater New Orleans Sports Foundation
 William Hammack
 Richard "Rick" Haase
 Hancock Whitney Bank
 Stacey Dorsey and Harrah's Casino New Orleans
 David Kerstein and The Helis Foundation
 Eric Hoffman and Hoffman Media
 K&P Foundation Fund
 HRI Properties
 Iam C. Tucker and Integrated Logistical Support Inc.
 Kean Miller LLP
 Wilfred M. Kullman Jr.
 Maurice L. "Mel" Lagarde III and HCA - Delta Division
 Stephen and Honorable Karen Herman
 Hermes Beyond the Parade Foundation
 Hotel Management of New Orleans
 Eugenie
 Semmes Walmsley and Hughes Walmsley & Company, Inc.
 Eugenie & Killian Huger Fund
 International Matex Tank Terminals
 Jones Walker
 Katie LaGardeur and JP Morgan Chase Bank
 Maurice "Pres" Kabacoff and The Kabacoff Family Foundation
 Blain Kern Artists
 Kern Studios
 Krewe of Bacchus
 Mara and Stephen Kupperman
 Lakeview Civic Improvement Association
 J. M. Lapeyre, Jr. and Laitram, LLC
 The Langeloth Foundation
 Robert "Bob" W. Merrick and The Latter & Blum Companies
 Lauricella Land Company
 Jacqueline Leagon
 LeBlanc Hausknecht, LLP
 Le Krewe D'Etat
 Robert Whann IV and Leidenheimer Baking Co

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**Schedule of Major Donors****For the year ended December 31, 2018**

Sean Toomey and Liskow & Lewis
 Louisiana Restaurant Association Self Insurer's Fund
 Louisiana Restaurant Association Greater New Orleans Chapter
 The Loving Family Fund
 Marriott International Inc
 Bruce Martin
 John Albert Marque, Theresa Bittenbring Marque & John Henry Marque Endowed Donor Advised Fund
 Gustaf W. McIlhenny Family Foundation
 L. Richards McMillian II
 Methodist Health Systems Foundation
 Louise H. Moffett Family Foundation
 The New Orleans Advocate
 New Orleans & Company
 Carol Markowitz and New Orleans Culinary and Hospitality Institute
 New Orleans Hotel Collection
 New Orleans Tourism Marketing Corporation
 Nirvana Indian Cuisine
 Ochsner Health System
 Robert Vaughn and Ocean Steamship Agency, Inc.
 Pan American Life Insurance Group
 Parking Management Services
 Greg and Gillian Pierce
 Postlethwaite & Netterville, APAC (P&N)
 Stanley W. Ray Jr Philanthropic and Civic Trust
 Regions Bank
 Reguladores Big Easy Chapter
 Reily Foods
 James and Erica Reiss
 Robinson Lumber Company
 Rodco Worldwide Insurance Brokers, Inc.
 RosaMary Foundation
 Andrew Rosenberg
 Royal Honda
 Royal Sonesta Hotel New Orleans
 Gregory and Suzanne Rusovich Foundation and Transoceanic Development, LLC
 Marilyn S. Rusovich
 Sevon, Inc.
 Shell Oil Company
 Sheppard Mullin Richter & Hampton
 Jim Cook and the Sheraton New Orleans Hotel
 Sandy and Mackie Shilstone
 Liz Sloss Designs
 Southern Poverty Law Center
 Carl Mixon and State Farm Insurance
 Steeg Law Firm, LLC
 The Frank B. Stewart Jr. Foundation
 Strategic Staffing Solutions
 Toni Mobley and T & T Leasing Group
 Tate Entertainment Group
 Phyllis M. Taylor and Patrick F. Taylor Foundation
 Luther and Zita Templeman Foundation
 Thoth Carnival and Social Club

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.

Schedule of Major Donors

For the year ended December 31, 2018

Touro Bouligny Association
Touro Infirmary
Dr. John Nicklow and University of New Orleans
Valentino Hospitality Services
Verizon
Mr. and Mrs. Peter Wilson
Windsor Court Hotel
Dian C. Winingder
Tom Winingder and Winingder Enterprises
Woldenberg Foundation
Women for a Better Louisiana
Woodard Design + Build
YMCA of Greater New Orleans
Zulu Social Aid and Pleasure Club

NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.
Schedule of Compensation, Benefits, and
Other Payments to Chief Executive Officer/President
For the year ended December 31, 2018

Chief Executive Officer/President: Melanie Talia

Purpose	
Salary	\$ 108,160
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement – 3% Safe Harbor & Profit Sharing	3,281
Deferred compensation (vacation accrual)	19,315
Benefits-other Long Term Disability	1,659
Benefits-other Life Insurance	n/a
Car allowance	n/a
Vehicle provided by government	n/a
Cell phone – Verizon	906
Dues IACP	-
Vehicle rental	n/a
Per diem	n/a
Reimbursements – Parking and Mileage	1,037
Reimbursements – Program Expenses	874
Travel	n/a
Registration fees	n/a
Conference travel	n/a
Housing	n/a
Unvouchered expenses	n/a
Special meals	n/a
Other	n/a

See independent auditors' report.



Independent Auditor's 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

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, 2018, 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 21, 2019.

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
June 21, 2019