
NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2020

RICHARD  CPAS

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2020

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, 2020 and 2019, 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, 2020 and 2019, 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.

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 Head 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 November 17, 2021, 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 Foundation's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
November 17, 2021

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2020 AND 2019

ASSETS

	2020	2019
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,693,741	\$ 1,828,714
Receivables	31,958	24,217
Promises to give (Note 4)	180,500	56,000
Other assets	3,186	2,600
Total current assets	1,909,385	1,911,531
Promises to give, long-term (Note 4)	75,000	75,000
Furniture and fixtures, net (Note 3)	1,928	1,125
<u>TOTAL ASSETS</u>	\$ 1,986,313	\$ 1,987,656

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 69,418	\$ 33,581
Accrued vacation payable	124,298	87,465
PPP loan payable	92,468	-
Prepaid income	305,266	560,356
Total current liabilities	591,450	681,402
Total liabilities	591,450	681,402
<u>NET ASSETS</u>		
Without donor restrictions	559,708	554,324
With donor restrictions	835,155	751,930
Total net assets	1,394,863	1,306,254
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 1,986,313	\$ 1,987,656

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
<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 2nd District	-	-	-
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 SWAT	-	-	-
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
LGBTQIA+ Outreach	575	-	575
NOPD Equipment Fund	-	-	-
Chef's Brigade NOLA	-	-	-
COVID-19	-	-	-
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, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

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

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

	<u>Supporting Services</u>				<u>Total</u>
	<u>Program Services</u>	<u>General and Administrative</u>	<u>Fundraising</u>	<u>Total Supporting Services</u>	
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 and development	-	-	-	-	-
Meetings	12,000	-	2,450	2,450	14,450
Miscellaneous	48	250	-	250	298
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	<u>\$ 967,664</u>	<u>\$ 445,311</u>	<u>\$ 8,767</u>	<u>\$ 453,987</u>	<u>\$ 1,421,742</u>

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, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from contributors and other revenue	\$ 709,242	\$ 1,146,939
Cash received from cooperative endeavors	405,089	546,515
Investment income received	1,004	4,571
Cash paid for operating expenses	(840,900)	(909,139)
Salaries, payroll taxes, and benefits paid	(500,802)	(550,917)
	<u>(226,367)</u>	<u>237,969</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	(1,074)	-
Proceeds from (maturity of) certificate of deposit	-	100,000
	<u>(1,074)</u>	<u>100,000</u>
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Proceeds from PPP loan payable	92,468	-
	<u>92,468</u>	<u>-</u>
Net change in cash and cash equivalents	(134,973)	337,969
Cash and cash equivalents, beginning of year	<u>1,828,714</u>	<u>1,490,745</u>
Cash and cash equivalents, end of year	<u>\$ 1,693,741</u>	<u>\$ 1,828,714</u>

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

1. Summary of Significant Accounting Policies

History and Organization

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

Basis of Presentation

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

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

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

Cash and Cash Equivalents

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

Contributions

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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 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. Revenue collected but unearned are included in prepaid income. An allowance for bad debts is established by management based on historical trends. Receivables are written off when management deems collectability is doubtful. Bad debt expense and any related recoveries are included in the Statement of Activities, as applicable. There was no allowance, bad debt expense or recovery recorded as of or for the years ended December 31, 2020 or 2019.

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, 2020

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 2020 fiscal year, the Foundation recorded donated services that totaled \$102,281, including \$79,304 of advertising provided by Google for the Recruiting Program and \$20,977 of items donated for action for the annual fundraiser. For the 2019 fiscal year, the Foundation recorded donated services of \$10,866 consisting of advertising provided by Google for the Recruiting Program. The donated services are included in contributed services and equipment in the statements of activities.

Furniture and Fixtures

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

Accrued Vacation Payable

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

Income Taxes

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

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

1. Summary of Significant Accounting Policies (continued)

Functional Expenses

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

Use of Estimates

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

New Accounting Pronouncements – Adopted

In May 2014, the FASB issued ASU NO. 2014-09, (Topic 606) Revenue from Contracts with Customers. This ASU is a comprehensive new revenue recognition model that requires an organization to recognize revenue to depict the transfer of goods or services to a customer at an amount that reflects the consideration it expects to receive in exchange for those goods and services. Additional disclosure is required to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. This standard was adopted by the Foundation effective January 1, 2020, using the full retrospective method. The adoption of this standard did not have a material impact on the Foundation's financial statements.

New Accounting Pronouncements – Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, Leases, which requires lessees to recognize assets and liabilities related to lease arrangements longer than 12 months on the balance sheet as well as additional disclosures. In July 2018, the FASB issued ASU 2018-11, Leases (Topic 842): Targeted Improvements, to simplify the lease standard's implementation. The amended guidance relieves businesses and other organizations of the requirement to present prior comparative years' results when they adopt the new lease standard. On June 3, 2020, the FASB deferred the effective date of this standard for certain entities. This standard is effective for the Foundation's year ending December 31, 2021.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

1. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements – Not Yet Adopted (continued)

In September 2020, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07 on Topic 958, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The FASB ASU requires the new standard to be applied retrospectively, with amendments taking effect for the Foundation's year ending December 31, 2021.

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.

3. Furniture and Fixtures

A summary of furniture and fixtures at December 31, 2020 and 2019, follows:

	<u>2020</u>	<u>2019</u>	<u>Estimated useful lives</u>
Furniture and Fixtures, at cost	\$ 13,746	\$ 12,672	3 years
Less: accumulated depreciation	<u>(11,818)</u>	<u>(11,547)</u>	
	<u>\$ 1,928</u>	<u>\$ 1,125</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:

2021	\$ 180,500
2022	<u>75,000</u>
Total	<u>\$ 255,500</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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, 2020 and 2019 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2020 and 2019 include \$100,389 and \$104,873, respectively, of service fee income relating to these services.

6. Availability and Liquidity

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

Financial assets at year end:	
Cash and cash equivalents	\$ 1,693,741
Pledge receivables	255,500
Other receivables	<u>31,958</u>
Total financial assets	<u>\$ 1,981,199</u>
Less amounts not available to be used within one year or unavailable for general expenditures:	
Assets with donor restrictions, programs	\$ (835,155)
Pledge receivables	<u>(75,000)</u>
	<u>(910,155)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,071,044</u>

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

7. Line of Credit

The Foundation has a line of credit with a financial institution for \$22,500 with an interest rate equal to the sum of the prime rate plus 0.44%. The line of credit can be withdrawn at the option of the lender. As of December 31, 2020, and 2019, there was no outstanding balance. The line of credit has no stated expiration date.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

8. Cooperative Endeavor Agreements

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

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

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 expired on July 31, 2020.

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

8. Cooperative Endeavor Agreements (continued)

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

9. Program Expenses

Program expenses included salaries and benefits of \$116,731 and \$170,915 for the years ended December 31, 2020 and 2019, respectively.

10. Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2020 and 2019, consist of:

Restricted by donors for	<u>2020</u>	<u>2019</u>
NOPJF SafeCam NOLA & AAB	\$ 158,741	\$ 19,647
NOPJF General Restricted Funds	155,500	155,531
NOPD Tragedy Fund	62,708	77,284
NOPD Training	62,109	30,843
NOPD General and District Support	51,596	61,402
Criminal Justice Technology Grants	51,384	163,884
Compassion Fund	27,376	27,177
NOPD Safety Equipment & Quarter Master	23,820	3,597
Cop NOLA	23,018	23,137
NOPD Canine Unit	22,936	23,934
NOPD ISB	21,008	25,819
Chef's Brigade NOLA	20,857	-
NOPD Mounted Division	16,589	17,116
EPIC Leadership Conference	16,234	17,993
NOPD Special Event Department	15,194	15,194
Other	106,085	89,372
Total	<u>\$ 835,155</u>	<u>\$ 751,930</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

10. Net Assets with Donor Restrictions (continued)

Net assets were released from restrictions as follows during the years ended December 31, 2020 and 2019:

Satisfaction of restrictions	<u>2020</u>	<u>2019</u>
Criminal Justice Technology Grants	\$ 112,500	\$ 4,153
Chef's Brigade NOLA	90,599	-
NOPD Equipment	75,723	-
NOPJF SafeCam NOLA & AAB	60,907	19,409
NOPD P. O. Event Meals	34,385	19,101
NOPD Tragedy Fund	31,503	25,266
Crime Coalition NOLA	28,944	30,250
NOPD Training	19,834	50,874
NOPD ISB	19,011	2,073
NOPD Traffic	17,930	616
COVID-19	16,616	-
NOPD General and District Support	10,031	11,569
NOPD Safety Equipment & Quarter Master	6,896	57,043
Other	31,391	196,762
Total	<u>\$ 556,270</u>	<u>\$ 417,116</u>

12. Note Payable

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

11. Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, November 17, 2021, and determined no items require disclosure. No events occurring after this date have been evaluated for inclusion in these financial statements.

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

	With Donor Restrictions							
	Without Donor Restrictions	NOPJF General Restricted Funds	NOPD Training	NOPJF SafeCam NOLA	OPISIS Criminal Justice Technology	NOPD General & Dept/Unit Support	NOPD Academy	NOPD Canine Unit
Revenues and support:								
Contributions and pledges	\$ 148,695	\$ 5,500	\$ 51,100	\$ 200,000	\$ -	\$ 225	\$ 183	\$ 125
Revenue from cooperative endeavors	405,089	-	-	-	-	-	-	-
Contributed services/equipment	100,281	-	-	-	-	-	-	-
Special events (net of direct costs of \$41,512)	207,994	-	-	-	-	-	-	-
Service fee income	100,389	-	-	-	-	-	-	-
Interest income	1,004	-	-	-	-	-	-	-
Released from restrictions	556,270	(5,531)	(19,834)	(60,907)	(112,500)	(10,031)	(252)	(1,123)
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	1,519,722	(31)	31,266	139,093	(112,500)	(9,806)	(69)	(998)
Expenses:								
Program:								
NOPD Recruiting	448,128	-	-	-	-	-	-	-
NOPD Training	19,834	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	60,907	-	-	-	-	-	-	-
NOPD Academy	252	-	-	-	-	-	-	-
NOPD Canine Unit	1,123	-	-	-	-	-	-	-
New Orleans Crime Coalition	28,944	-	-	-	-	-	-	-
Criminal Justice Technology Grants	112,500	-	-	-	-	-	-	-
NOPD 1st District	2,033	-	-	-	-	-	-	-
NOPD 2nd District	268	-	-	-	-	-	-	-
NOPD 3rd District	3,253	-	-	-	-	-	-	-
NOPD 4th District	1,496	-	-	-	-	-	-	-
NOPD 5th District	1	-	-	-	-	-	-	-
NOPD 6th District	4,270	-	-	-	-	-	-	-
NOPD 7th District	300	-	-	-	-	-	-	-
NOPD ISB	19,011	-	-	-	-	-	-	-
NOPD MSB	848	-	-	-	-	-	-	-
NOPD Crisis Unit	565	-	-	-	-	-	-	-
NOPD General and District Support	10,031	-	-	-	-	-	-	-
NOPD Safety Equipment	6,896	-	-	-	-	-	-	-
NOPD Gym Account	864	-	-	-	-	-	-	-
NOPD Honor Guard	61	-	-	-	-	-	-	-
NOPD Mounted Division	1,378	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dep	670	-	-	-	-	-	-	-
NOPD Traffic	17,930	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	1,052	-	-	-	-	-	-	-
NOPD PALS Program	5,290	-	-	-	-	-	-	-
NOPD P. O. Event Meals	34,385	-	-	-	-	-	-	-
Real Time Camera Center	36,266	-	-	-	-	-	-	-
EPIC Leadership Conference	2,009	-	-	-	-	-	-	-
Cop NOLA	120	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
Crescent City Corps	1	-	-	-	-	-	-	-
Compassion Fund	6	-	-	-	-	-	-	-
NOPD Tragedy Fund	31,503	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-
NOPD Equipment Fund	75,723	-	-	-	-	-	-	-
Chef's Brigade NOLA	90,599	-	-	-	-	-	-	-
COVID-19	16,616	-	-	-	-	-	-	-
Total Program	1,035,133	-	-	-	-	-	-	-
Fundraising and Public Relations	7,019	-	-	-	-	-	-	-
Management and general:								
Salary, taxes and benefits	418,749	-	-	-	-	-	-	-
Occupancy and other	53,437	-	-	-	-	-	-	-
Total management and general	472,186	-	-	-	-	-	-	-
Total expenses	1,514,338	-	-	-	-	-	-	-
Change in net assets	5,384	(31)	31,266	139,093	(112,500)	(9,806)	(69)	(998)
Beginning of year net assets	554,324	155,531	30,843	19,648	163,884	61,402	2,167	23,934
End of year net assets	\$ 559,708	\$ 155,500	\$ 62,109	\$ 158,741	\$ 51,384	\$ 51,596	\$ 2,098	\$ 22,936

See independent auditors' report.

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

	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	\$ -	\$ -	\$ 150	\$ -	\$ 416	\$ 397	\$ 5,105	\$ 1,178
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$41,512)	-	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Released from restrictions	-	(565)	-	-	(2,033)	(268)	(3,253)	(1,496)
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	-	(565)	150	-	(1,617)	129	1,852	(318)
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dep	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-	-
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	-	(565)	150	-	(1,617)	129	1,852	(318)
Beginning of year net assets	175	5,004	1,372	553	2,381	4,427	4,537	2,496
End of year net assets	\$ 175	\$ 4,439	\$ 1,522	\$ 553	\$ 764	\$ 4,556	\$ 6,389	\$ 2,178

See independent auditors' report.

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

	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	\$ 250	\$ 2,896	\$ 355	\$ 250	\$ -	\$ -	\$ -	\$ 14,200	\$ 2,002
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$41,512)	-	-	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Released from restrictions	(1)	(4,270)	(300)	-	-	(61)	(864)	(19,011)	(848)
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	249	(1,374)	55	250	-	(61)	(864)	(4,811)	1,154
Expenses:									
Program:									
NOPD Recruiting	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dep	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-	-	-
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	249	(1,374)	55	250	-	(61)	(864)	(4,811)	1,154
Beginning of year net assets	1,585	10,875	6,048	7,674	2,500	1,092	2,548	25,819	2,809
End of year net assets	\$ 1,834	\$ 9,501	\$ 6,103	\$ 7,924	\$ 2,500	\$ 1,031	\$ 1,684	\$ 21,008	\$ 3,963

See independent auditors' report.

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

	With Donor Restrictions							
	NOPD Range	NOPD Reserve Unit	NOPD Safety Equipment & Quarter Master	NOPD Equipment Fund	NOPD Special Event Dept	NOPD Special Events Section	NOPD SWAT & Special Operations Dept	NOPD Mounted Division
Revenues and support:								
Contributions and pledges	\$ 25	\$ -	\$ 27,120	\$ 84,027	\$ -	\$ -	\$ 7,498	\$ 850
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$41,512)	-	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-
Released from restrictions	-	-	(6,896)	(75,723)	-	-	(670)	(1,378)
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	25	-	20,224	8,304	-	-	6,828	(528)
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dep	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-	-
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	25	-	20,224	8,304	-	-	6,828	(528)
Beginning of year net assets	370	2,582	3,597	-	15,194	829	94	17,116
End of year net assets	\$ 395	\$ 2,582	\$ 23,821	\$ 8,304	\$ 15,194	\$ 829	\$ 6,922	\$ 16,588

See independent auditors' report.

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

	With Donor Restrictions								
	NOPD Traffic	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	NOPD LGBTQIA+ Outreach
Revenues and support:									
Contributions and pledges	\$ 18,900	\$ 39	\$ -	\$ 937	\$ 4,505	\$ 28,981	\$ 20,444	\$ 250	\$ 2,500
Revenue from cooperative endeavors	-	-	-	-	-	-	-	-	-
Contributed services/equipment	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$41,512)	-	-	-	-	-	-	-	-	-
Service fee income	-	-	-	-	-	-	-	-	-
Interest income	-	-	-	-	-	-	-	-	-
Released from restrictions	(17,930)	(1,052)	-	-	(5,290)	(34,385)	(28,944)	(2,009)	-
Use of unrestricted	-	-	-	-	-	-	-	-	-
Total revenues and support	970	(1,013)	-	937	(785)	(5,404)	(8,500)	(1,759)	2,500
Expenses:									
Program:									
NOPD Recruiting	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-	-	-	-	-
NOPD Safety Equipment	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-
NOPD Honor Guard	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-
NOPD SWAT & Special Operations Dep	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-	-	-	-	-
EPIC Leadership Conference	-	-	-	-	-	-	-	-	-
Cop NOLA	-	-	-	-	-	-	-	-	-
911 Poster Contest	-	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-	-	-	-	-
COVID-19	-	-	-	-	-	-	-	-	-
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	970	(1,013)	-	937	(785)	(5,404)	(8,500)	(1,759)	2,500
Beginning of year net assets	621	1,830	-	1,915	2,864	10,673	8,500	17,993	324
End of year net assets	\$ 1,591	\$ 817	\$ -	\$ 2,852	\$ 2,079	\$ 5,269	\$ -	\$ 16,234	\$ 2,824

See independent auditors' report.

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

	With Donor Restrictions						Subtotal Temporarily Restricted Funds	Total
	Cop NOLA	Crescent City Corps	Chef's Brigade NOLA	Compassion Funds	COVID-19 Funds	NOPD Tragedy Fund		
Revenues and support:								
Contributions and pledges	\$ -	\$ -	\$ 109,456	\$ 205	\$ 30,500	\$ 16,798	\$ 637,367	\$ 786,062
Revenue from cooperative endeavors	-	-	-	-	-	-	-	405,089
Contributed services/equipment	-	-	2,000	-	-	-	2,000	102,281
Special events (net of direct costs of \$41,512)	-	-	-	-	-	-	-	207,994
Service fee income	-	-	-	-	-	-	-	100,389
Interest income	-	-	-	-	-	128	128	1,132
Released from restrictions	(120)	(1)	(90,599)	(6)	(16,616)	(31,503)	(556,270)	-
Use of unrestricted	-	-	-	-	-	-	-	-
Total revenues and support	(120)	(1)	20,857	199	13,884	(14,577)	83,225	1,602,947
Expenses:								
Program:								
NOPD Recruiting	-	-	-	-	-	-	-	448,128
NOPD Training	-	-	-	-	-	-	-	19,834
NOPJF SafeCam NOLA	-	-	-	-	-	-	-	60,907
NOPD Academy	-	-	-	-	-	-	-	252
NOPD Canine Unit	-	-	-	-	-	-	-	1,123
New Orleans Crime Coalition	-	-	-	-	-	-	-	28,944
Criminal Justice Technology Grants	-	-	-	-	-	-	-	112,500
NOPD 1st District	-	-	-	-	-	-	-	2,033
NOPD 2nd District	-	-	-	-	-	-	-	268
NOPD 3rd District	-	-	-	-	-	-	-	3,253
NOPD 4th District	-	-	-	-	-	-	-	1,496
NOPD 5th District	-	-	-	-	-	-	-	1
NOPD 6th District	-	-	-	-	-	-	-	4,270
NOPD 7th District	-	-	-	-	-	-	-	300
NOPD ISB	-	-	-	-	-	-	-	19,011
NOPD MSB	-	-	-	-	-	-	-	848
NOPD Crisis Unit	-	-	-	-	-	-	-	565
NOPD General and District Support	-	-	-	-	-	-	-	10,031
NOPD Safety Equipment	-	-	-	-	-	-	-	6,896
NOPD Gym Account	-	-	-	-	-	-	-	864
NOPD Honor Guard	-	-	-	-	-	-	-	61
NOPD Mounted Division	-	-	-	-	-	-	-	1,378
NOPD SWAT & Special Operations Dep	-	-	-	-	-	-	-	670
NOPD Traffic	-	-	-	-	-	-	-	17,930
NOPD Tuition Assistance	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	1,052
NOPD PALS Program	-	-	-	-	-	-	-	5,290
NOPD P. O. Event Meals	-	-	-	-	-	-	-	34,385
Real Time Camera Center	-	-	-	-	-	-	-	36,266
EPIC Leadership Conference	-	-	-	-	-	-	-	2,009
Cop NOLA	-	-	-	-	-	-	-	120
911 Poster Contest	-	-	-	-	-	-	-	-
Crescent City Corps	-	-	-	-	-	-	-	1
Compassion Fund	-	-	-	-	-	-	-	6
NOPD Tragedy Fund	-	-	-	-	-	-	-	31,503
NOPD LGBTQIA+ Outreach	-	-	-	-	-	-	-	-
NOPD Equipment Fund	-	-	-	-	-	-	-	75,723
Chef's Brigade NOLA	-	-	-	-	-	-	-	90,599
COVID-19	-	-	-	-	-	-	-	16,616
Total Program	-	-	-	-	-	-	-	1,035,133
Fundraising and Public Relations	-	-	-	-	-	-	-	7,019
Management and general:								
Salary, taxes and benefits	-	-	-	-	-	-	-	418,749
Occupancy and other	-	-	-	-	-	-	-	53,437
Total management and general	-	-	-	-	-	-	-	472,186
Total expenses	-	-	-	-	-	-	-	1,514,338
Change in net assets	(120)	(1)	20,857	199	13,884	(14,577)	83,225	88,609
Beginning of year net assets	23,137	526	-	27,177	-	77,284	751,930	1,306,254
End of year net assets	\$ 23,017	\$ 525	\$ 20,857	\$ 27,376	\$ 13,884	\$ 62,707	\$ 835,155	\$ 1,394,863

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, 2020

Chief Executive Officer/President: Melanie Talia

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 121,600
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement - 3% Safe Harbor & Profit Sharing	3,684
Deferred compensation (vacation accrual)	13,950
Benefits-other Long Term Disability	2,090
Benefits-other Life Insurance	-
Car allowance	-
Vehicle provided by government	-
Cell phone - Verizon	1,136
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements - Parking and Mileage	822
Reimbursements - Program Expenses	11,111
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses *	-
Special meals	-
Other **	-
	\$ 161,593

* 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, 2020, 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 November 17, 2021.

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
November 17, 2021