
NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2022

RICHARD  CPAS

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2022

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of New Orleans Police and Justice Foundation (the Foundation), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Foundation as of December 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Foundation's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Schedule of Activities and the Schedule of Compensation, Benefits, and Other Payments to the Agency Head on pages 19-30 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control over financial reporting and compliance.

Richard CPAS

Metairie, Louisiana
June 29, 2023

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

ASSETS

	<u>2022</u>	<u>2021</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 2,206,426	\$ 1,855,106
Certificate of deposit	280,000	-
Receivables	19,161	11,243
Promises to give	8,000	100,500
Other assets	4,219	11,871
Total current assets	<u>2,517,806</u>	<u>1,978,720</u>
<u>NON-CURRENT ASSETS</u>		
Furniture and fixtures, net	5,760	4,298
Total non-current assets	<u>5,760</u>	<u>4,298</u>
 <u>TOTAL ASSETS</u>	 <u>\$ 2,523,566</u>	 <u>\$ 1,983,018</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 109,408	\$ 44,144
Accrued vacation payable	242,298	151,604
Prepaid income	408,392	295,177
Total current liabilities	<u>760,098</u>	<u>490,925</u>
 Total liabilities	 <u>760,098</u>	 <u>490,925</u>
<u>NET ASSETS</u>		
Without donor restrictions	833,004	700,285
With donor restrictions	930,464	791,808
Total net assets	<u>1,763,468</u>	<u>1,492,093</u>
 <u>TOTAL LIABILITIES AND NET ASSETS</u>	 <u>\$ 2,523,566</u>	 <u>\$ 1,983,018</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, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 181,927	\$ 1,402,656	\$ 1,584,583
Revenue from cooperative endeavors	608,435	-	608,435
Contributed services - in-kind	66,388	10,710	77,098
Special events (net of direct costs of \$61,250)	263,777	-	263,777
Service fee income	131,640	-	131,640
Investment income	2,805	29	2,834
Net assets released from restrictions, net of transfers	1,274,739	(1,274,739)	-
Total revenues and support	<u>2,529,711</u>	<u>138,656</u>	<u>2,668,367</u>
<u>EXPENSES</u>			
Rebuild NOPD	873,873	-	873,873
NOPD Recruiting	674,823	-	674,823
NOPJF SafeCam NOLA	70,057	-	70,057
NOPD Training	42,224	-	42,224
New Orleans Crime Coalition	35,179	-	35,179
Compassion Fund	18,354	-	18,354
NOPD P. O. Event Meals	17,926	-	17,926
NOPD 3rd District	15,320	-	15,320
Krewes for Karnival	14,904	-	14,904
Chef's Brigade NOLA	14,115	-	14,115
NOPD SWAT	11,766	-	11,766
NOPD 6th District	10,852	-	10,852
NOPD Tragedy Fund	8,000	-	8,000
NOPD Mounted Division	6,733	-	6,733
NOPD Traffic	6,447	-	6,447
Criminal Justice Technology Grants	6,396	-	6,396
NOPD General and District Support	5,256	-	5,256
Real Time Camera Center	3,977	-	3,977
NOPD Special Events Section	3,120	-	3,120
NOPD 7th District	2,353	-	2,353
Pro Bono Publico Foundation	2,015	-	2,015
NOPD Victim Witness Assistance	1,099	-	1,099
NOPD Gym Account	948	-	948
NOPD LGBTQIA+ Outreach	697	-	697
NOPD 1st District	523	-	523
NOPD 4th District	482	-	482
NOPD PALS Program	458	-	458
NOPD 5th District	321	-	321
NOPD 2nd District	292	-	292
NOPD MSB	206	-	206
NOPD Range	135	-	135
NOPD Academy	95	-	95
NOPD Crime Prevention Unit	70	-	70
NOPD Crisis Unit	40	-	40
NOPD Tuition Assistance	4	-	4
NOPD Canine Unit	2	-	2
Total program	<u>1,849,062</u>	<u>-</u>	<u>1,849,062</u>
Fundraising and public relations	5,875	-	5,875
Salary, taxes, and benefits	454,235	-	454,235
Occupancy and other	87,820	-	87,820
Total management and general	<u>542,055</u>	<u>-</u>	<u>542,055</u>
Total expenses	<u>2,396,992</u>	<u>-</u>	<u>2,396,992</u>
<u>CHANGE IN NET ASSETS</u>	132,719	138,656	271,375
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>700,285</u>	<u>791,808</u>	<u>1,492,093</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 833,004</u>	<u>\$ 930,464</u>	<u>\$ 1,763,468</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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 126,236	\$ 386,035	\$ 512,271
Revenue from cooperative endeavors	416,690	-	416,690
Contributed services - in-kind	123,122	-	123,122
Special events (net of direct costs of \$57,283)	248,808	-	248,808
Service fee income	84,381	-	84,381
PPP loan forgiveness	91,922	-	91,922
Investment income	231	5	236
Net assets released from restrictions, net of transfers	429,387	(429,387)	-
Total revenues and support	<u>1,520,777</u>	<u>(43,347)</u>	<u>1,477,430</u>
<u>EXPENSES</u>			
NOPD Recruiting	524,822	-	524,822
NOPD Canine Unit	70,897	-	70,897
NOPJF SafeCam NOLA	49,192	-	49,192
Criminal Justice Technology Grants	37,500	-	37,500
NOPD Equipment Fund	32,579	-	32,579
NOPD Training	31,894	-	31,894
NOPD Tragedy Fund	24,000	-	24,000
New Orleans Crime Coalition	23,268	-	23,268
NOPD PALS Program	20,201	-	20,201
Chef's Brigade NOLA	9,762	-	9,762
NOPD 3rd District	7,295	-	7,295
NOPD Crime Prevention Unit	6,379	-	6,379
NOPD P. O. Event Meals	4,977	-	4,977
Orleans Parish 911 Communication District	4,706	-	4,706
NOPD 1st District	4,412	-	4,412
NOPD ISB	4,007	-	4,007
NOPD 2nd District	2,372	-	2,372
NOPD Special Event Department	2,300	-	2,300
Krewes for Karnival	2,281	-	2,281
NOPD 6th District	2,144	-	2,144
Capital One	1,590	-	1,590
NOPD Safety Equipment	1,225	-	1,225
NOPD SWAT	1,129	-	1,129
NOPD 4th District	979	-	979
COVID-19	932	-	932
NOPD MSB	932	-	932
NOPD General and District Support	709	-	709
NOPD Gym Account	434	-	434
NOPD 7th District	325	-	325
NOPD Fleet	146	-	146
NOPD Crisis Unit	133	-	133
Shell	114	-	114
NOPD Victim Witness Assistance	47	-	47
NOPD LGBTQIA+ Outreach	17	-	17
NOPD Mounted Division	7	-	7
Compassion Fund	1	-	1
NOPD Tuition Assistance	1	-	1
Total program	<u>873,709</u>	<u>-</u>	<u>873,709</u>
Fundraising and public relations	5,620	-	5,620
Salary, taxes, and benefits	430,055	-	430,055
Occupancy and other	70,816	-	70,816
Total management and general	<u>500,871</u>	<u>-</u>	<u>500,871</u>
Total expenses	<u>1,380,200</u>	<u>-</u>	<u>1,380,200</u>
<u>CHANGE IN NET ASSETS</u>	140,577	(43,347)	97,230
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	559,708	835,155	1,394,863
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 700,285</u>	<u>\$ 791,808</u>	<u>\$ 1,492,093</u>

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Supporting Services			Total Supporting Services	Total
	Program Services	General and Administrative	Fundraising		
Advertising	\$ 335,080	\$ 349	\$ -	\$ 349	\$ 335,429
Awards and recognition	997	-	-	-	997
Banking and credit card fees	2,622	3,300	370	3,670	6,292
Commissions	113,857	-	-	-	113,857
Contracted services	846,896	-	-	-	846,896
Depreciation	-	2,706	-	2,706	2,706
Donations	79,350	65	-	65	79,415
Dues and subscriptions	2,283	784	768	1,552	3,835
Equipment	71,998	10,601	4,024	14,625	86,623
Interest expense	-	-	-	-	-
Meetings	3,624	-	-	-	3,624
Miscellaneous	10,710	-	-	-	10,710
P & C Insurance	971	6,531	-	6,531	7,502
Professional services	43,536	32,632	-	32,632	76,168
Rent and parking	2,703	23,397	-	23,397	26,100
Repairs	2,126	-	-	-	2,126
Salaries, benefits, and related expenses	218,843	454,235	-	454,235	673,078
Special events	5,849	-	670	670	6,519
Supplies, postage, and printing	11,621	1,736	-	1,736	13,357
Technology	9,782	-	-	-	9,782
Telephone	2,611	4,079	-	4,079	6,690
Training and education	33,452	659	-	659	34,111
Travel and vehicle expense	50,151	981	43	1,024	51,175
Total expenses	<u>\$ 1,849,062</u>	<u>\$ 542,055</u>	<u>\$ 5,875</u>	<u>\$ 547,930</u>	<u>\$ 2,396,992</u>

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

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

	Supporting Services			Total Supporting Services	Total
	Program Services	General and Administrative	Fundraising		
Advertising	\$ 281,843	\$ 90	\$ 1,274	\$ 1,364	\$ 283,207
Awards and recognition	2,558	4,480	-	4,480	7,038
Banking and credit card fees	739	3,577	790	4,367	5,106
Commissions	59,574	-	-	-	59,574
Contracted services	78,788	-	-	-	78,788
Depreciation	-	2,438	-	2,438	2,438
Donations	57,932	-	-	-	57,932
Dues and subscriptions	750	555	-	555	1,305
Equipment	97,073	7,267	2,936	10,203	107,276
Insurance	863	6,510	-	6,510	7,373
Interest expense	-	345	-	345	345
Meetings	262	-	-	-	262
NOPD K9 dogs	40,883	-	-	-	40,883
Professional services	-	13,825	-	13,825	13,825
Rent and parking	-	24,251	-	24,251	24,251
Repairs	1,344	-	-	-	1,344
Salaries, benefits, and related expenses	125,562	430,055	-	430,055	555,617
Special events	-	-	-	-	-
Supplies, postage, and printing	4,332	546	620	1,166	5,498
Technology	61,694	-	-	-	61,694
Telephone	879	5,005	-	5,005	5,884
Training and education	48,131	1,329	-	1,329	49,460
Travel and vehicle expense	10,502	598	-	598	11,100
Total expenses	<u>\$ 873,709</u>	<u>\$ 500,871</u>	<u>\$ 5,620</u>	<u>\$ 506,491</u>	<u>\$ 1,380,200</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, 2022 AND 2021

	2022	2021
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from contributors and other revenue	\$ 2,188,507	\$ 1,010,540
Cash received from cooperative endeavors	608,435	416,690
Investment income received	2,834	236
Cash paid for operating expenses	(1,717,346)	(750,965)
Salaries, payroll taxes, and benefits paid	(446,941)	(510,329)
Net cash provided by (used in) operating activities	635,489	166,172
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	(4,169)	(4,807)
Purchase of certificate of deposit	(280,000)	-
Net cash provided by (used in) investing activities	(284,169)	(4,807)
Net change in cash and cash equivalents	351,320	161,365
Cash and cash equivalents, beginning of year	1,855,106	1,693,741
Cash and cash equivalents, end of year	\$ 2,206,426	\$ 1,855,106

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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 and Certificates of Deposit

For the purposes of the statements of cash flows, cash includes bank deposits, certificates of deposit with original maturities up to three months, and money market accounts. Certificates with original maturities greater than three months are included in certificates of deposit and are valued at face value.

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, 2022

1. Summary of Significant Accounting Policies (continued)

Revenues and Support

The Foundation reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets.

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

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

Other revenues and support are recorded when earned. Revenue collected but unearned are included in prepaid income. An allowance for bad debts is established by management based on historical trends. Receivables are written off when management deems collectability is doubtful. Bad debt expense and any related recoveries are included in the Statement of Activities, as applicable. There was no allowance, bad debt expense or recovery recorded as of or for the years ended December 31, 2022 or 2021.

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

Promises to Give

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

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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 2022 fiscal year, the Foundation recorded donated services that totaled \$77,098, including \$66,388 of advertising provided by Google for the Recruiting Program and \$10,710 of items donated for the Special Operations Department. For the 2021 fiscal year, the Foundation recorded donated services of \$123,122, including \$108,132 of advertising provided by Google for the Recruiting Program and \$14,990 of items donated for auction for the annual fundraiser. The donated services are included in contributed services in the statements of activities.

Furniture and Fixtures

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

Accrued Vacation Payable

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

Income Taxes

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

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

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 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, 2022, and did not have a material impact on the financial statements.

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

2. Certificates of Deposit

The Foundation holds insured certificates of deposit issued by commercial banks in the amount of \$280,000 at December 31, 2022. The weighted average interest rates of these time deposits are 4.06%. As of December 31, 2022, the Foundations certificates of deposit mature during 2023.

3. Concentration of Credit Risk

The Foundation maintains its cash balances at several financial institutions. Custodial credit risk is the risk that in the event of a bank failure, the Foundation's deposits may not be returned to them. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At December 31, 2022 and 2021, the Foundation's cash exceeds federally insured limits by \$1,955,851 and \$1,139,186 respectively

4. Furniture and Fixtures

A summary of furniture and fixtures at December 31, 2022 and 2021, follows:

	<u>2022</u>	<u>2021</u>	<u>Estimated useful lives</u>
Furniture and Fixtures, at cost	\$ 16,593	\$ 12,424	3 years
Less: accumulated depreciation	<u>(10,833)</u>	<u>(8,126)</u>	
	<u>\$ 5,760</u>	<u>\$ 4,298</u>	

5. Promises to Give

Promises to give are reflected on the statements of financial position as net assets without donor restrictions and net assets with donor restrictions based on the nature of the promise to give. At December 31, 2022, scheduled payments are \$8,000 in 2023.

6. Outsourcing Administration

The Foundation provides fiscal agent services for the New Orleans Police Department. Grants and other funding are received by the Foundation. The Foundation remits payments to NOPD. The statements of financial position as of December 31, 2022, and 2021 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2022 and 2021 include \$131,640 and \$84,381, respectively, of service fee income relating to these services.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

7. Availability and Liquidity

The following represents the Foundation's financial assets at December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Financial assets at year-end		
Cash and cash equivalents	\$ 2,206,426	\$ 1,855,106
Certificate of deposit	280,000	-
Receivables	19,161	11,243
Promises to give	8,000	100,500
Total financial assets	<u>2,513,587</u>	<u>1,966,849</u>
Less: amounts not available to be used within one year or unavailable for general expenditures:		
Assets with donor-imposed restrictions, programs	<u>(930,464)</u>	<u>(791,808)</u>
Total available financial assets	<u>\$ 1,583,123</u>	<u>\$ 1,175,041</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).

8. 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, 2022, and 2021, there was no outstanding balance. The line of credit has a maturity date of June 12, 2023.

9. Cooperative Endeavor Agreements

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

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

8. Cooperative Endeavor Agreements (continued)

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

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

On August 1, 2022, 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 \$900,000 by CONO, and the Foundation will raise matching funds from outside sources for all funds received from the City, up to a maximum of \$250,000, to fund the recruitment efforts. The CONO retained the right to fund the NOPD Recruiting Campaign if insufficient private funds were not raised. The term of this agreement expired on July 31, 2023. At December 31, 2022, included in prepaid income is \$180,142 related to this CEA. In addition, unearned and uncollected amounts related to this CEA is \$650,000 at December 31, 2022.

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

9. Program Expenses

Program expenses included salaries and benefits of \$218,843 and \$125,562 for the years ended December 31, 2022 and 2021, respectively.

10. Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2022 and 2021, consists of:

Restricted by donors for	2022	2021
Rebuild NOPD	\$ 143,127	\$ -
NOPD Training	97,241	65,415
NOPD Safety Equipment & Quarter Master	83,722	50,636
NOPD General and District Support	71,721	51,512
NOPD Tragedy Fund	61,524	54,250
NOPD P.O. Event Meals	46,833	20,682
NOPD SafeCam NOLA & AAB	41,142	111,199
NOPD Canine Unit	40,870	40,522
Krewes for Karnival Fund	32,871	1,369
Chef's Brigade NOLA	32,730	38,845
Compassion Fund	27,385	27,385
NOPD ISB	26,601	22,201
Shell Program	24,886	24,886
Cop NOLA	23,018	23,018
NOPD Mounted Division	19,558	17,651
NOPJF General Restricted Funds	16,234	100,500
Other	141,001	141,737
	<u>\$ 930,464</u>	<u>\$ 791,808</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2022

10. Net Assets with Donor Restrictions (continued)

Net assets were released from restrictions as follows during the years ended December 31, 2022 and 2021:

Satisfaction of restrictions	<u>2022</u>	<u>2021</u>
Rebuild NOPD	\$ 873,873	\$ -
NOPD General and District Support	100,500	80,500
NOPJF SafeCam NOLA & AAB	70,057	49,192
NOPD Training	42,224	31,894
Crime Coalition NOLA	35,179	23,268
Compassion Fund	18,354	1
NOPD P. O. Event Meals	17,926	4,977
NOPD 3 rd District	15,320	7,295
NOPD Tragedy Fund	8,000	24,000
Criminal Justice Technology Grants	6,396	37,500
NOPD PALS	458	20,201
NOPD Canine Unit	2	70,897
NOPD Equipment	-	32,579
Other	86,450	47,083
	<u>\$ 1,274,739</u>	<u>\$ 429,387</u>

11. Note Payable

On May 22, 2020, the Foundation received a U.S. Small Business Administration (SBA) Paycheck Protection Program loan in the amount of \$91,922. The Foundation received full forgiveness of the loan on May 4, 2021.

12. Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 29, 2023.

Effective January 1, 2023, the Foundation executed a lease agreement for 3 years for office facilities totaling \$450,000 in base rent plus operating costs estimated at \$1,800 per month. The Foundation also received a grant from a foundation of \$453,250 to cover the cost of the office facilities. During the year ended December 31, 2022, the Foundation received \$228,250 related to this grant and is included in prepaid income.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	Without Donor Restrictions	NOPJF General Restricted Funds	Rebuild NOPD	NOPD Training	NOPJF SafeCam NOLA
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ 181,927	\$ 8,000	\$ 1,017,000	\$ 74,050	\$ -
Revenue from cooperative endeavors	608,435	-	-	-	-
Contributed services - in-kind	66,388	-	-	-	-
Special events (net of direct costs of \$61,250)	263,777	-	-	-	-
Service fee income	131,640	-	-	-	-
Investment income	2,805	-	-	-	-
Net assets released from restrictions, net of transfers	1,274,739	(100,500)	(873,873)	(42,224)	(70,057)
Total revenues and support	<u>2,529,711</u>	<u>(92,500)</u>	<u>143,127</u>	<u>31,826</u>	<u>(70,057)</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	873,873	-	-	-	-
NOPD Recruiting	674,823	-	-	-	-
NOPJF SafeCam NOLA	70,057	-	-	-	-
NOPD Training	42,224	-	-	-	-
New Orleans Crime Coalition	35,179	-	-	-	-
Compassion Fund	18,354	-	-	-	-
NOPD P. O. Event Meals	17,926	-	-	-	-
NOPD 3rd District	15,320	-	-	-	-
Krewes for Karnival	14,904	-	-	-	-
Chef's Brigade NOLA	14,115	-	-	-	-
NOPD SWAT & Special Operations Dept	11,766	-	-	-	-
NOPD 6th District	10,852	-	-	-	-
NOPD Tragedy Fund	8,000	-	-	-	-
NOPD Mounted Division	6,733	-	-	-	-
NOPD Traffic	6,447	-	-	-	-
Criminal Justice Technology Grants	6,396	-	-	-	-
NOPD General and District Support	5,256	-	-	-	-
Real Time Camera Center	3,977	-	-	-	-
NOPD Special Events Section	3,120	-	-	-	-
NOPD 7th District	2,353	-	-	-	-
Pro Bono Publico Foundation	2,015	-	-	-	-
NOPD Victim Witness Assistance	1,099	-	-	-	-
NOPD Gym Account	948	-	-	-	-
NOPD LGBTQIA+ Outreach	697	-	-	-	-
NOPD 1st District	523	-	-	-	-
NOPD 4th District	482	-	-	-	-
NOPD PALS Program	458	-	-	-	-
NOPD 5th District	321	-	-	-	-
NOPD 2nd District	292	-	-	-	-
NOPD MSB	206	-	-	-	-
NOPD Range	135	-	-	-	-
NOPD Academy	95	-	-	-	-
NOPD Crime Prevention Unit	70	-	-	-	-
NOPD Crisis Unit	40	-	-	-	-
NOPD Tuition Assistance	4	-	-	-	-
NOPD Canine Unit	2	-	-	-	-
Total program	<u>1,849,062</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	5,875	-	-	-	-
Management and general:					
Salary, taxes and benefits	454,235	-	-	-	-
Occupancy and other	87,820	-	-	-	-
Total management and general	<u>542,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>2,396,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	132,719	(92,500)	143,127	31,826	(70,057)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	700,285	100,500	-	65,415	111,199
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 833,004</u>	<u>\$ 8,000</u>	<u>\$ 143,127</u>	<u>\$ 97,241</u>	<u>\$ 41,142</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	OPISIS Criminal Justice Technology	NOPD General & Dept/Unit Support	NOPD Academy	NOPD Canine Unit	NOPD Child Abuse Sex Crimes
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ 25,465	\$ 708	\$ 350	\$ -
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(6,396)	(5,256)	(95)	(2)	-
Total revenues and support	<u>(6,396)</u>	<u>20,209</u>	<u>613</u>	<u>348</u>	<u>-</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	(6,396)	20,209	613	348	-
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>13,884</u>	<u>51,512</u>	<u>2,341</u>	<u>40,522</u>	<u>175</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 7,488</u>	<u>\$ 71,721</u>	<u>\$ 2,954</u>	<u>\$ 40,870</u>	<u>\$ 175</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD Crisis Unit	NOPD Crime Prevention	NOPD Domestic Violence	NOPD 1st District	NOPD 2nd District
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ 500	\$ -	\$ 900	\$ 1,483
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(40)	(70)	-	(523)	(292)
Total revenues and support	<u>(40)</u>	<u>430</u>	<u>-</u>	<u>377</u>	<u>1,191</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	<u>(40)</u>	<u>430</u>	<u>-</u>	<u>377</u>	<u>1,191</u>
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>4,306</u>	<u>1,522</u>	<u>553</u>	<u>246</u>	<u>2,849</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 4,266</u>	<u>\$ 1,952</u>	<u>\$ 553</u>	<u>\$ 623</u>	<u>\$ 4,040</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ 18,314	\$ 990	\$ -	\$ 10,859	\$ 3,875
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(15,320)	(482)	(321)	(10,852)	(2,353)
Total revenues and support	<u>2,994</u>	<u>508</u>	<u>(321)</u>	<u>7</u>	<u>1,522</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	2,994	508	(321)	7	1,522
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>7,276</u>	<u>2,379</u>	<u>2,084</u>	<u>9,172</u>	<u>6,225</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 10,270</u>	<u>\$ 2,887</u>	<u>\$ 1,763</u>	<u>\$ 9,179</u>	<u>\$ 7,747</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD 8th District	NOPD Fleet	NOPD Honor Guard	NOPD Gym	NOPD ISB
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ -	\$ -	\$ -	\$ 4,400
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	-	-	-	(948)	-
Total revenues and support	<u>-</u>	<u>-</u>	<u>-</u>	<u>(948)</u>	<u>4,400</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(948)</u>	<u>4,400</u>
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>8,174</u>	<u>2,354</u>	<u>1,031</u>	<u>1,250</u>	<u>22,201</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 8,174</u>	<u>\$ 2,354</u>	<u>\$ 1,031</u>	<u>\$ 302</u>	<u>\$ 26,601</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD LGBTQIA+ Outreach	NOPD MSB	NOPD Range	NOPD Reserve Unit	NOPD Safety Equipment & Quarter Master
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ 2,667	\$ 70	\$ -	\$ 33,086
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(697)	(206)	(135)	-	-
Total revenues and support	<u>(697)</u>	<u>2,461</u>	<u>(65)</u>	<u>-</u>	<u>33,086</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	<u>(697)</u>	<u>2,461</u>	<u>(65)</u>	<u>-</u>	<u>33,086</u>
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>3,358</u>	<u>5,709</u>	<u>427</u>	<u>2,582</u>	<u>50,636</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 2,661</u>	<u>\$ 8,170</u>	<u>\$ 362</u>	<u>\$ 2,582</u>	<u>\$ 83,722</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD Equipment Fund	NOPD Special Event Dept	NOPD Special Events Section	NOPD SWAT & Special Operations Dept	NOPD Mounted Division
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ -	\$ 3,120	\$ 638	\$ 8,640
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	10,710	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	-	-	(3,120)	(11,766)	(6,733)
Total revenues and support	-	-	-	(418)	1,907
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	-	-	-	-	-
Fundraising and public relations	-	-	-	-	-
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	-	-	-	-	-
Total expenses	-	-	-	-	-
<u>CHANGE IN NET ASSETS</u>	-	-	-	(418)	1,907
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	624	12,894	829	10,580	17,651
<u>NET ASSETS, END OF THE YEAR</u>	\$ 624	\$ 12,894	\$ 829	\$ 10,162	\$ 19,558

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD Traffic	NOPD Victim Witness	NOPD Tuition Assistance	NOPD Officer Assistance	NOPD PALS Program
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ 6,389	\$ 318	\$ 35	\$ -	\$ 656
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(6,447)	(1,099)	(4)	-	(458)
Total revenues and support	<u>(58)</u>	<u>(781)</u>	<u>31</u>	<u>-</u>	<u>198</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	(58)	(781)	31	-	198
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	1,591	873	19	2,851	1,198
<u>NET ASSETS, END OF THE YEAR</u>	\$ 1,533	\$ 92	\$ 50	\$ 2,851	\$ 1,396

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	NOPD P. O. Event Meals	Crime Coalition of N.O.	Shell Program	Real Time Camera Center	Pro Bono Publico Foundation
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ 44,077	\$ 35,179	\$ -	\$ 5,382	\$ 7,500
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	(17,926)	(35,179)	-	(3,977)	(2,015)
Total revenues and support	<u>26,151</u>	<u>-</u>	<u>-</u>	<u>1,405</u>	<u>5,485</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and public relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	26,151	-	-	1,405	5,485
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>20,682</u>	<u>-</u>	<u>24,886</u>	<u>-</u>	<u>-</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 46,833</u>	<u>\$ -</u>	<u>\$ 24,886</u>	<u>\$ 1,405</u>	<u>\$ 5,485</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions				
	EPIC Leadership Conference	Cop NOLA	Crescent City Corps	Chef's Brigade NOLA	Compassion Funds
<u>REVENUES</u>					
Contributions, pledges, and grants	\$ -	\$ -	\$ -	\$ 8,000	\$ 18,354
Revenue from cooperative endeavors	-	-	-	-	-
Contributed services - in-kind	-	-	-	-	-
Special events (net of direct costs of \$61,250)	-	-	-	-	-
Service fee income	-	-	-	-	-
Investment income	-	-	-	-	-
Net assets released from restrictions, net of transfers	-	-	-	(14,115)	(18,354)
Total revenues and support	-	-	-	(6,115)	-
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Training	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Compassion Fund	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
Criminal Justice Technology Grants	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
Real Time Camera Center	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD PALS Program	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 2nd District	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Range	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
Total program	-	-	-	-	-
Fundraising and public relations	-	-	-	-	-
Management and general:					
Salary, taxes and benefits	-	-	-	-	-
Occupancy and other	-	-	-	-	-
Total management and general	-	-	-	-	-
Total expenses	-	-	-	-	-
<u>CHANGE IN NET ASSETS</u>	-	-	-	(6,115)	-
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	16,234	23,018	526	38,845	27,385
<u>NET ASSETS, END OF THE YEAR</u>	\$ 16,234	\$ 23,018	\$ 526	\$ 32,730	\$ 27,385

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 1

	With Donor Restrictions					Total
	Orleans Parish 911 Communication District Funds	COVID-19 Funds	Krewes for Karnival Funds	NOPD Tragedy Fund	Subtotal With Donor Restrictions	
REVENUES						
Contributions, pledges, and grants	\$ -	\$ -	\$ 46,406	\$ 15,245	\$ 1,402,656	\$ 1,584,583
Revenue from cooperative endeavors	-	-	-	-	-	608,435
Contributed services - in-kind	-	-	-	-	10,710	77,098
Special events (net of direct costs of \$61,250)	-	-	-	-	-	263,777
Service fee income	-	-	-	-	-	131,640
Investment income	-	-	-	29	29	2,834
Net assets released from restrictions, net of transfers	-	-	(14,904)	(8,000)	(1,274,739)	-
Total revenues and support	-	-	31,502	7,274	138,656	2,668,367
EXPENSES						
Program:						
Rebuild NOPD	-	-	-	-	-	873,873
NOPD Recruiting	-	-	-	-	-	674,823
NOPJF SafeCam NOLA	-	-	-	-	-	70,057
NOPD Training	-	-	-	-	-	42,224
New Orleans Crime Coalition	-	-	-	-	-	35,179
Compassion Fund	-	-	-	-	-	18,354
NOPD P. O. Event Meals	-	-	-	-	-	17,926
NOPD 3rd District	-	-	-	-	-	15,320
Krewes for Karnival	-	-	-	-	-	14,904
Chef's Brigade NOLA	-	-	-	-	-	14,115
NOPD SWAT & Special Operations Dept	-	-	-	-	-	11,766
NOPD 6th District	-	-	-	-	-	10,852
NOPD Tragedy Fund	-	-	-	-	-	8,000
NOPD Mounted Division	-	-	-	-	-	6,733
NOPD Traffic	-	-	-	-	-	6,447
Criminal Justice Technology Grants	-	-	-	-	-	6,396
NOPD General and District Support	-	-	-	-	-	5,256
Real Time Camera Center	-	-	-	-	-	3,977
NOPD Special Events Section	-	-	-	-	-	3,120
NOPD 7th District	-	-	-	-	-	2,353
Pro Bono Publico Foundation	-	-	-	-	-	2,015
NOPD Victim Witness Assistance	-	-	-	-	-	1,099
NOPD Gym Account	-	-	-	-	-	948
NOPD LGBTQIA+ Outreach	-	-	-	-	-	697
NOPD 1st District	-	-	-	-	-	523
NOPD 4th District	-	-	-	-	-	482
NOPD PALS Program	-	-	-	-	-	458
NOPD 5th District	-	-	-	-	-	321
NOPD 2nd District	-	-	-	-	-	292
NOPD MSB	-	-	-	-	-	206
NOPD Range	-	-	-	-	-	135
NOPD Academy	-	-	-	-	-	95
NOPD Crime Prevention Unit	-	-	-	-	-	70
NOPD Crisis Unit	-	-	-	-	-	40
NOPD Tuition Assistance	-	-	-	-	-	4
NOPD Canine Unit	-	-	-	-	-	2
Total program	-	-	-	-	-	1,849,062
Fundraising and public relations	-	-	-	-	-	5,875
Management and general:						
Salary, taxes and benefits	-	-	-	-	-	454,235
Occupancy and other	-	-	-	-	-	87,820
Total management and general	-	-	-	-	-	542,055
Total expenses	-	-	-	-	-	2,396,992
CHANGE IN NET ASSETS	-	-	31,502	7,274	138,656	271,375
NET ASSETS, BEGINNING OF THE YEAR	2,669	12,952	1,369	54,250	791,808	1,492,093
NET ASSETS, END OF THE YEAR	\$ 2,669	\$ 12,952	\$ 32,871	\$ 61,524	\$ 930,464	\$ 1,763,468

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2022

Schedule 2

Chief Executive Officer/President: Melanie Talia

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 143,150
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement - 3% Safe Harbor & Profit Sharing	4,330
Deferred compensation (vacation accrual)	36,847
Benefits-other Long Term Disability	2,443
Benefits-other Life Insurance	-
Car allowance	-
Vehicle provided by government	-
Cell phone - Verizon	693
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements - Parking and Mileage	1,263
Reimbursements - Program Expenses	14,116
Travel	-
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses *	-
Special meals	-
Other **	-
	\$ 210,042

* 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 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**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Orleans Police and Justice Foundation (the Foundation), which comprise the statement of financial position as of December 31, 2022, 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 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Foundation’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Foundation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Richard CPAS

Metairie, Louisiana
June 29, 2023