
NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2023

RICHARD  CPAS

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

FINANCIAL STATEMENTS

DECEMBER 31, 2023

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, 2023 and 2022, 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, 2023 and 2022, 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 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 the 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 28, 2024, 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 28, 2024

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2023 AND 2022

ASSETS

	<u>2023</u>	<u>2022</u>
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,481,403	\$ 2,206,426
Certificate of deposit	530,000	280,000
Receivables	18,156	19,161
Promises to give	15,500	8,000
Other assets	13,570	4,219
Total current assets	2,058,629	2,517,806
<u>NON-CURRENT ASSETS</u>		
Furniture and fixtures, net	7,861	5,760
Right-to-use asset	241,426	-
Total non-current assets	249,287	5,760
<u>TOTAL ASSETS</u>	\$ 2,307,916	\$ 2,523,566

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 114,908	\$ 109,408
Lease payable - current	112,026	-
Accrued vacation payable	221,266	242,298
Prepaid income	18,937	408,392
Total current liabilities	467,137	760,098
Lease payable - long-term	107,703	-
Total liabilities	574,840	760,098
<u>NET ASSETS</u>		
Without donor restrictions	931,290	833,004
With donor restrictions	801,786	930,464
Total net assets	1,733,076	1,763,468
<u>TOTAL LIABILITIES AND NET ASSETS</u>	\$ 2,307,916	\$ 2,523,566

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, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
<u>REVENUES</u>			
Contributions, pledges, and grants	\$ 507,179	\$ 1,523,885	\$ 2,031,064
Revenue from cooperative endeavors	404,674	-	404,674
Contributed services - in-kind	101,110	-	101,110
Special events (net of direct costs of \$56,138)	223,437	-	223,437
Service fee income	305,697	-	305,697
Investment income	29,465	1,332	30,797
Net assets released from restrictions, net of transfers	1,653,895	(1,653,895)	-
Total revenues and support	<u>3,225,457</u>	<u>(128,678)</u>	<u>3,096,779</u>
<u>EXPENSES</u>			
Rebuild NOPD	1,355,627	-	1,355,627
NOPD Recruiting	457,110	-	457,110
NOPD General and District Support	60,288	-	60,288
New Orleans Crime Coalition	38,375	-	38,375
Krewes for Karnival	33,871	-	33,871
NOPD P. O. Event Meals	33,090	-	33,090
NOPJF SafeCam NOLA	27,842	-	27,842
NOPD Training	26,453	-	26,453
NOPD Tragedy Fund	13,001	-	13,001
NOLA Youth Fund	8,600	-	8,600
Blue Crew	8,471	-	8,471
NOPD 3rd District	7,522	-	7,522
NOPD 1st District	7,189	-	7,189
NOPD ISB	5,196	-	5,196
Chef's Brigade NOLA	4,180	-	4,180
NOPD 6th District	3,257	-	3,257
Pro Bono Publico Foundation	3,000	-	3,000
NOPD LGBTQIA+ Outreach	1,763	-	1,763
NOPD 4th District	1,590	-	1,590
NOPD MSB	951	-	951
NOPD 7th District	656	-	656
NOPD Canine Unit	510	-	510
NOPD SWAT	414	-	414
NOPD Traffic	312	-	312
NOPD Gym Account	302	-	302
NOPD Academy	191	-	191
NOPD Victim Witness Assistance	158	-	158
Compassion Fund	135	-	135
NOPD Mounted Division	68	-	68
NOPD 5th District	18	-	18
Total program	<u>2,100,140</u>	<u>-</u>	<u>2,100,140</u>
Fundraising and public relations	<u>7,271</u>	<u>-</u>	<u>7,271</u>
Salary, taxes, and benefits	704,453	-	704,453
Occupancy and other	315,307	-	315,307
Total management and general	<u>1,019,760</u>	<u>-</u>	<u>1,019,760</u>
Total expenses	<u>3,127,171</u>	<u>-</u>	<u>3,127,171</u>
<u>CHANGE IN NET ASSETS</u>	98,286	(128,678)	(30,392)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>833,004</u>	<u>930,464</u>	<u>1,763,468</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 931,290</u>	<u>\$ 801,786</u>	<u>\$ 1,733,076</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	<u>5,875</u>	<u>-</u>	<u>5,875</u>
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, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Supporting Services			Total	
	Program Services	General and Administrative	Fundraising		Total Supporting Services
Advertising	\$ 253,960	\$ -	\$ 6,135	\$ 6,135	\$ 260,095
Awards and Recognition	13,370	-	-	-	13,370
Banking and Credit Card Fees	687	1,388	2,369	3,756	4,443
Commissions	274,863	-	-	-	274,863
Contracted Services	1,127,528	7,546	-	7,546	1,135,075
Depreciation	-	4,962	-	4,962	4,962
Donations	12,626	-	-	-	12,626
Dues and Subscriptions	39,659	962	-	962	40,622
Equipment	31,211	20,289	5,007	25,296	56,507
Meetings	-	19	-	19	19
Miscellaneous	42,759	-	-	-	42,759
P & C Insurance	1,434	6,544	-	6,544	7,978
Professional Services	74,295	18,500	-	18,500	92,795
Rent and Parking	4,630	243,585	28	243,613	248,243
Repairs	18,138	-	-	-	18,138
Salaries, benefits, and related expenses	127,332	704,453	-	704,453	831,785
Special Events	-	-	39,204	39,204	39,204
Supplies, postage, and printing	15,111	2,943	10,666	13,609	28,720
Technology	11,905	-	-	-	11,905
Telephone	954	6,777	-	6,777	7,731
Training and Education	36,312	736	-	736	37,048
Travel and Vehicle Expense	13,364	1,057	-	1,057	14,421
Total expenses	\$ 2,100,138	\$ 1,019,761	\$ 63,409	\$ 1,083,170	\$ 3,183,309

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
	Program Services	General and Administrative	Fundraising	Total Supporting Services	
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	\$ 1,849,062	\$ 542,055	\$ 5,875	\$ 547,930	\$ 2,396,992

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, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Cash received from contributors and other revenue	\$ 2,164,248	\$ 2,188,507
Cash received from cooperative endeavors	404,674	608,435
Investment income received	30,797	2,834
Cash paid for operating expenses	(2,511,906)	(1,717,346)
Salaries, payroll taxes, and benefits paid	(558,667)	(446,941)
Net cash provided by (used in) operating activities	<u>(470,854)</u>	<u>635,489</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of equipment	(4,169)	(4,169)
Purchases of certificates of deposit	(250,000)	(280,000)
Net cash provided by (used in) investing activities	<u>(254,169)</u>	<u>(284,169)</u>
Net change in cash and cash equivalents	(725,023)	351,320
Cash and cash equivalents, beginning of year	<u>2,206,426</u>	<u>1,855,106</u>
Cash and cash equivalents, end of year	<u>\$ 1,481,403</u>	<u>\$ 2,206,426</u>

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

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

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, 2023

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 is 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 expenses 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, 2023 or 2022.

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 an 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 an allowance for uncollectable unconditional promises receivable when necessary.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

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 2023 fiscal year, the Foundation recorded donated services that totaled \$101,110, including \$52,282 of advertising provided by Google for the Recruiting Program, \$42,761 for the NOPD General Support and \$6,067 of items donated for the fundraising advertising provided by Google. 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. 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 Paid Time Off

In accordance with U.S. generally accepted accounting principles, the Foundation accrues a liability for the vested paid time off 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, 2023

1. Summary of Significant Accounting Policies (continued)

Functional Expenses

The costs of programming 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 June 2016, the Financial Accounting Standards Board (FASB) issued guidance in Accounting Standards Codification 326 (FSB ASC 326) which significantly changed how entities will measure credit losses. Prior to the adoption of ASC 326, the Foundation's allowance was based upon an analysis of past credit history, as well as the consideration of expected trends based upon characteristics of the accounts and general economic conditions. Under the application of ASC 326, the Foundation's historical credit loss experience provides the basis for the estimation of expected credit losses. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. The Foundation adopted the standard effective January 1, 2023. The adoption of this standard had no material impact on the financial statements of the Foundation.

Allowance for Credit Losses

An allowance for credit losses is an estimate based upon historical account write-off trends, facts about the current financial condition of the debtor, forecasts of future operating results based upon current trends and macroeconomic factors. Credit quality is monitored through the timing of payments compared to payment terms and known facts regarding the financial condition of debtors. Accounts receivable balances are charged off against the allowance for credit losses after recovery efforts have ceased. There were no credit losses for the years ended 2023 and 2022.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

2. Certificates of Deposit

The Foundation holds insured certificates of deposit issued by commercial banks in the amount of \$530,000 and \$280,000 at December 31, 2023 and December 31, 2022 retrospectively. The weighted average interest rates of these time deposits are 4.06%. As of December 31, 2023, the Foundations certificates of deposit mature during 2024.

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, 2023 and 2022, the Foundation's cash exceeds federally insured limits by \$1,271,133 and \$1,955,851 respectively.

4. Furniture and Fixtures

A summary of furniture and fixtures at December 31, 2023 and 2022, follows:

	<u>2023</u>	<u>2022</u>	Estimated useful lives
Furniture and Fixtures, at cost	\$ 23,655	\$ 16,593	3 years
Less: accumulated depreciation	<u>(15,794)</u>	<u>(10,833)</u>	
	<u>\$ 7,861</u>	<u>\$ 5,760</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. On December 31, 2023, scheduled payments are \$15,500 in 2024.

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, 2023, and 2022 include receivables and payables that resulted from these activities. Additionally, the statements of activities for the years ended December 31, 2023 and 2022 include \$305,697 and \$131,640, respectively, of service fee income relating to these services.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

7. Availability and Liquidity

The following represents the Foundation’s financial assets at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Financial assets at year-end		
Cash and cash equivalents	\$ 1,481,403	\$ 2,206,426
Certificate of deposit	530,000	280,000
Receivables	18,156	19,161
Promises to give	15,500	8,000
Total financial assets	<u>2,045,059</u>	<u>2,513,587</u>
Less: amounts not available to be used within one year or unavailable for general expenditures:		
Assets with donor-imposed restrictions, programs	<u>(801,786)</u>	<u>(930,464)</u>
Total available financial assets	<u>\$ 1,243,273</u>	<u>\$ 1,583,123</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 8).

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, 2023, and 2022, there was no outstanding balance. The line of credit has a maturity date of June 12, 2024.

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, 2023

9. 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 agreement provides that the Foundation will be paid up to \$62,852 by CONO. The term of this agreement expires on February 28, 2022.

July 31, 2023, the Foundation's CEA ended with CONO.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

9. Program Expenses

Program expenses included salaries and benefits of \$127,332 and \$218,843 for the years ended December 31, 2023 and 2022, respectively.

10. Net Assets with Donor Restrictions

Net assets with donor restrictions at December 31, 2023 and 2022, consists of:

Restricted by donors for	<u>2023</u>	<u>2022</u>
NOPD Safety Equipment & Quarter Master	\$ 111,159	\$ 83,722
NOPD SafeCam NOLA	74,800	41,142
NOPD Training	72,828	97,241
NOPD Tragedy Fund	62,539	61,524
NOPD General and District Support	54,194	71,721
Shell Program	49,886	24,886
NOPD P.O. Event Meals	45,465	46,833
NOPD Canine Unit	43,440	40,870
Chef's Brigade NOLA	28,550	32,730
Freeport McMoRan Forensics	28,000	-
NOPD ISB	27,005	26,601
Compassion Fund	24,685	27,385
NOPD Mounted Division	23,990	19,558
Cop NOLA	23,018	23,018
Rebuild NOPD	-	143,127
Krewes for Karnival Fund	-	32,871
Other	132,227	157,235
	<u>\$ 801,786</u>	<u>\$ 930,464</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

10. Net Assets with Donor Restrictions (continued)

Net assets were released from restrictions as follows during the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Satisfaction of restrictions		
Rebuild NOPD	\$ 1,355,627	\$ 873,873
NOPD General and District Support	8,000	100,500
NOPJF SafeCam NOLA	27,842	70,057
NOPD Training	26,453	42,224
Crime Coalition NOLA	38,375	35,179
Compassion Fund	3,000	18,354
NOPD P. O. Event Meals	33,090	17,926
NOPD 3 rd District	7,522	15,320
NOPD Tragedy Fund	13,001	8,000
Criminal Justice Technology Grants	-	6,396
NOPD PALS	-	458
NOPD Canine Unit	510	2
NOPD Equipment	-	-
Other	140,475	86,450
	<u>\$ 1,653,895</u>	<u>\$ 1,274,739</u>

11. Right to Use Asset and Lease Liability

On January 1, 2023, the Foundation signed a 38-month lease with the Brown Business Center. The lease was amended in August 2023 returning a portion of the space to the landlord and reducing annual rent.

	<u>2023</u>
Operating lease right of use asset	\$ 353,656
Amortization	112,230
Operating lease right of use asset-net	<u>\$ 241,426</u>
Lease liability, current portion	\$ 112,026
Lease liability, less current portion	107,739
Total lease liability	<u>\$ 219,765</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2023

11. Right to Use Asset and Lease Liability (continued)

Lease costs include interest on the lease payable calculated at the blended risk free interest rate of return calculated as 5.02% over the expected life of the lease and are reported as rent, lease amortization, and parking - right of use assets on the Statement of Functional Expenses and comprised of the following for the years ended December 31, 2023 and 2022, as presented in the following table.

	<u>2023</u>
Lease payments	\$ 147,500
Less: reduction in lease liability	<u>(133,897)</u>
Interest expense on leases	\$ 13,603
Amortization of right of use assets	<u>112,230</u>
Lease expense in the Statement of Activities	<u>\$ 125,833</u>

The maturity of the lease liability over the terms of the lease, as of December 31, 2023, are presented in the following table.

2024	\$ 120,000
2025	<u>110,000</u>
Total lease payments	\$ 230,000
Less: Interest	<u>(10,235)</u>
Present Value of lease liability	<u>\$ 219,765</u>

12. Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 28, 2024.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	Without Donor Restrictions	NOPJF General Restricted Funds	Rebuild NOPD	Freeport McMoRan Forensics
<u>REVENUES</u>				
Contributions and pledges	\$ 492,352	15,500.00	1,212,500.00	28,000.00
Revenue from cooperative endeavors	404,674			
Contributed services/donated Items	58,348			
Special events (net of direct costs of \$56,137.75)	223,437			
Service fee income	305,697			
Interest income	29,465			
General fund transfer	-			
Released from restrictions	1,653,895	(8,000.00)	(1,355,627.00)	-
Use of unrestricted	-			
Total revenues and support	<u>3,167,868</u>	<u>7,500.00</u>	<u>(143,127.00)</u>	<u>28,000.00</u>
<u>EXPENSES</u>				
Program:				
Rebuild NOPD	1,355,627	-	-	-
NOPD Recruiting	457,110	-	-	-
NOPD General and District Support	60,288	-	-	-
NOPD P. O. Event Meals	33,090	-	-	-
NOPD Training	26,453	-	-	-
NOPJF SafeCam NOLA	27,842	-	-	-
NOPD Tragedy Fund	13,001	-	-	-
NOPD 1st District	7,189	-	-	-
NOPD 3rd District	7,522	-	-	-
NOPD 4th District	1,590	-	-	-
NOPD 5th District	18	-	-	-
NOPD 6th District	3,257	-	-	-
NOPD 7th District	656	-	-	-
NOPD Academy	191.00	-	-	-
NOPD Canine Unit	510.00	-	-	-
NOPD Gym Account	302.00	-	-	-
NOPD ISB	5,196.00	-	-	-
NOPD LGBTQIA+ Outreach	1,763.00	-	-	-
NOPD MSB	951.00	-	-	-
NOPD Mounted Division	68.00	-	-	-
NOPD SWAT & Special Operations Dept	414.00	-	-	-
NOPD Traffic	312.00	-	-	-
NOPD Victim Witness Assistance	158.00	-	-	-
New Orleans Crime Coalition	38,375.00	-	-	-
Krewes for Karnival	33,871.00	-	-	-
NOLA Youth Fund	8,600.00	-	-	-
Blue Crew	8,471.00	-	-	-
Chef's Brigade NOLA	4,180.00	-	-	-
Pro Bono Publico Foundation	3,000.00	-	-	-
Compassion Fund	135.00	-	-	-
Total program	<u>2,100,140.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fundraising and Public Relations	<u>7,271.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Management and general:				
Salary, taxes and benefits	704,453.00	-	-	-
Occupancy and other	337,005.00	-	-	-
Total management and general	<u>1,041,458.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>3,148,869.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>CHANGE IN NET ASSETS</u>	18,999.00	7,500.00	(143,127.00)	28,000.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>833,004.00</u>	<u>8,000.00</u>	<u>143,127.00</u>	<u>-</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 852,003.00</u>	<u>15,500.00</u>	<u>-</u>	<u>28,000.00</u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD Training	NOPIF SafeCam NOLA	NOPD General & Dept/Unit Support	NOPD Academy	NOPD Canine Unit
<u>REVENUES</u>					
Contributions and pledges	\$ 2,040.00	61,500.00	-	988.00	3,080.00
Revenue from cooperative endeavors					
Contributed services/donated Items		-	42,761.00		
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	(26,453.00)	(27,842.00)	(60,288.00)	(191.00)	(510.00)
Use of unrestricted		-		-	
Total revenues and support	<u>(24,413.00)</u>	<u>33,658.00</u>	<u>(17,527.00)</u>	<u>797.00</u>	<u>2,570.00</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOPIF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	(24,413.00)	33,658.00	(17,527.00)	797.00	2,570.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	97,241.00	41,142.00	71,721.00	2,954.00	40,870.00
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 72,828.00</u>	<u>74,800.00</u>	<u>54,194.00</u>	<u>3,751.00</u>	<u>43,440.00</u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD Crisis Unit	NOPD Crime Prevention	NOPD Domestic Violence	NOPD 1st District	NOPD 2nd District
<u>REVENUES</u>					
Contributions and pledges	\$ -			9,666.00	329.00
Revenue from cooperative endeavors					
Contributed services/donated Items					
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	-	-	-	(7,189.00)	-
Use of unrestricted	-	-	-	-	-
Total revenues and support	-	-	-	2,477.00	329.00
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	-	-	-	2,477.00	329.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	4,266.00	1,952.00	553.00	623.00	4,040.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 4,266.00	1,952.00	553.00	3,100.00	4,369.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District
<u>REVENUES</u>					
Contributions and pledges	\$ 9,308.00	671.00	900.00	685.00	82.00
Revenue from cooperative endeavors					
Contributed services/donated Items					
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	(7,522.00)	(1,590.00)	(18.00)	(3,257.00)	(656.00)
Use of unrestricted		-			
Total revenues and support	1,786.00	(919.00)	882.00	(2,572.00)	(574.00)
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Carnival					
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	1,786.00	(919.00)	882.00	(2,572.00)	(574.00)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	10,270.00	2,887.00	1,763.00	9,179.00	7,747.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 12,056.00	1,968.00	2,645.00	6,607.00	7,173.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD 8th District	NOPD Fleet	NOPD HONOR Guard	NOPD Gym	NOPD ISB
<u>REVENUES</u>					
Contributions and pledges	\$			490.00	5,600.00
Revenue from cooperative endeavors					
Contributed services/donated Items					
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	-	-	-	(302.00)	(5,196.00)
Use of unrestricted	-	-	-	-	-
Total revenues and support	-	-	-	188.00	404.00
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	-	-	-	188.00	404.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	8,174.00	2,354.00	1,031.00	302.00	26,601.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 8,174.00	2,354.00	1,031.00	490.00	27,005.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD LGBTQIA+ Outreach	NOPD MSB	NOPD Range	NOPD Child Abuse Sex Crimes	NOPD Reserve Unit
<u>REVENUES</u>					
Contributions and pledges	\$ 500.00	3,024.00	60.00		-
Revenue from cooperative endeavors					
Contributed services/donated Items					
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	(1,763.00)	(951.00)	-	-	
Use of unrestricted	-	-	-	-	-
Total revenues and support	(1,263.00)	2,073.00	60.00	-	-
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	(1,263.00)	2,073.00	60.00	-	-
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	2,661.00	8,170.00	362.00	175.00	2,582.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 1,398.00	10,243.00	422.00	175.00	2,582.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD Safety Equipment & Quarter Master	NOPD Equipment Fund	NOPD Special Event Dept	NOPD Special Events Unit Section
<u>REVENUES</u>				
Contributions and pledges	\$ 27,437.00		-	20,957.00
Revenue from cooperative endeavors				
Contributed services/donated Items				
Special events (net of direct costs of \$56,137.75)				
Service fee income				
Interest income				
General fund transfer				
Released from restrictions	-	-	-	-
Use of unrestricted	-	-	-	-
Total revenues and support	27,437.00	-	-	20,957.00
<u>EXPENSES</u>				
Program:				
Rebuild NOPD	-	-	-	-
NOPD Recruiting	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Krewes for Karnival	-	-	-	-
NOLA Youth Fund	-	-	-	-
Blue Crew	-	-	-	-
Chef's Brigade NOLA	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-
Compassion Fund	-	-	-	-
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>	27,437.00	-	-	20,957.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	83,722.00	624.00	12,894.00	829.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 111,159.00	624.00	12,894.00	21,786.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD SWAT & Special Operations Dept	NOPD Mounted Division	NOPD Traffic	NOPD Victim Witness	NOPD Tuition Assistance
<u>REVENUES</u>					
Contributions and pledges	\$ 1,749.00	4,500.00		66.00	
Revenue from cooperative endeavors					
Contributed services/donated Items	-				
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	(414.00)	(68.00)	(312.00)	(158.00)	-
Use of unrestricted					
Total revenues and support	<u>1,335.00</u>	<u>4,432.00</u>	<u>(312.00)</u>	<u>(92.00)</u>	<u>-</u>
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	1,335.00	4,432.00	(312.00)	(92.00)	-
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>10,162.00</u>	<u>19,558.00</u>	<u>1,533.00</u>	<u>92.00</u>	<u>50.00</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 11,497.00</u>	<u>23,990.00</u>	<u>1,221.00</u>	<u>-</u>	<u>50.00</u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOPD Officer Assistance	OPISIS Criminal Justice Technology	NOPD PALS Program	NOPD P. O. Event Meals
<u>REVENUES</u>				
Contributions and pledges	\$ -			31,722.00
Revenue from cooperative endeavors				
Contributed services/donated Items				
Special events (net of direct costs of \$56,137.75)				
Service fee income				
Interest income				
General fund transfer				
Released from restrictions	-	-	-	(33,090.00)
Use of unrestricted				
Total revenues and support	-	-	-	(1,368.00)
<u>EXPENSES</u>				
Program:				
Rebuild NOPD	-	-	-	-
NOPD Recruiting	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Krewes for Karnival	-	-	-	-
NOLA Youth Fund	-	-	-	-
Blue Crew	-	-	-	-
Chef's Brigade NOLA	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-
Compassion Fund	-	-	-	-
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>	-	-	-	(1,368.00)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	2,851.00	7,488.00	1,396.00	46,833.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ 2,851.00	7,488.00	1,396.00	45,465.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	Crime Coalition of N.O.	Shell Program	Real Time Camera Center	Pro Bono Publico Foundation	EPIC Leadership Conference
<u>REVENUES</u>					
Contributions and pledges	\$ 38,375.00	25,000.00	-	-	-
Revenue from cooperative endeavors					
Contributed services/donated Items					
Special events (net of direct costs of \$56,137.75)					
Service fee income					
Interest income					
General fund transfer					
Released from restrictions	(38,375.00)	-	-	(3,000.00)	-
Use of unrestricted					
Total revenues and support	-	25,000.00	-	(3,000.00)	-
<u>EXPENSES</u>					
Program:					
Rebuild NOPD	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-
NOPD General and District Support	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-
NOPD Training	-	-	-	-	-
NOJF SafeCam NOLA	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-
NOPD 1st District	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-
NOPD 4th District	-	-	-	-	-
NOPD 5th District	-	-	-	-	-
NOPD 6th District	-	-	-	-	-
NOPD 7th District	-	-	-	-	-
NOPD Academy	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-
NOPD ISB	-	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-	-
NOPD MSB	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-	-
NOPD Traffic	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-
Krewes for Karnival	-	-	-	-	-
NOLA Youth Fund	-	-	-	-	-
Blue Crew	-	-	-	-	-
Chef's Brigade NOLA	-	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-	-
Compassion Fund	-	-	-	-	-
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>	-	25,000.00	-	(3,000.00)	-
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	-	24,886.00	1,405.00	5,485.00	16,234.00
<u>NET ASSETS, END OF THE YEAR</u>	\$ -	49,886.00	1,405.00	2,485.00	16,234.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

		<u>Cop NOLA</u>	<u>Crescent City Corps</u>	<u>Blue Crew</u>	<u>Chef's Brigade NOLA</u>	<u>Compassion Funds</u>
<u>REVENUES</u>						
Contributions and pledges	\$	-	-	9,000.00	-	300.00
Revenue from cooperative endeavors						
Contributed services/donated Items						
Special events (net of direct costs of \$56,137.75)						
Service fee income						
Interest income						
General fund transfer						
Released from restrictions		-	-	(8,471.00)	(4,180.00)	(3,000.00)
Use of unrestricted		-	-	-	-	-
Total revenues and support		<u>-</u>	<u>-</u>	<u>529.00</u>	<u>(4,180.00)</u>	<u>(2,700.00)</u>
<u>EXPENSES</u>						
Program:						
Rebuild NOPD		-	-	-	-	-
NOPD Recruiting		-	-	-	-	-
NOPD General and District Support		-	-	-	-	-
NOPD P. O. Event Meals		-	-	-	-	-
NOPD Training		-	-	-	-	-
NOPJF SafeCam NOLA		-	-	-	-	-
NOPD Tragedy Fund		-	-	-	-	-
NOPD 1st District		-	-	-	-	-
NOPD 3rd District		-	-	-	-	-
NOPD 4th District		-	-	-	-	-
NOPD 5th District		-	-	-	-	-
NOPD 6th District		-	-	-	-	-
NOPD 7th District		-	-	-	-	-
NOPD Academy		-	-	-	-	-
NOPD Canine Unit		-	-	-	-	-
NOPD Gym Account		-	-	-	-	-
NOPD ISB		-	-	-	-	-
NOPD LGBTQIA+ Outreach		-	-	-	-	-
NOPD MSB		-	-	-	-	-
NOPD Mounted Division		-	-	-	-	-
NOPD SWAT & Special Operations Dept		-	-	-	-	-
NOPD Traffic		-	-	-	-	-
NOPD Victim Witness Assistance		-	-	-	-	-
New Orleans Crime Coalition		-	-	-	-	-
Krewes for Karnival		-	-	-	-	-
NOLA Youth Fund		-	-	-	-	-
Blue Crew		-	-	-	-	-
Chef's Brigade NOLA		-	-	-	-	-
Pro Bono Publico Foundation		-	-	-	-	-
Compassion Fund		-	-	-	-	-
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>		-	-	529.00	(4,180.00)	(2,700.00)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>		<u>23,018.00</u>	<u>526.00</u>	<u>-</u>	<u>32,730.00</u>	<u>27,385.00</u>
<u>NET ASSETS, END OF THE YEAR</u>	\$	<u><u>23,018.00</u></u>	<u><u>526.00</u></u>	<u><u>529.00</u></u>	<u><u>28,550.00</u></u>	<u><u>24,685.00</u></u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	Orleans Parish 911 Communication District Funds	COVID-19 Funds	Krewes for Karnival Funds	Superbowl Fund
<u>REVENUES</u>				
Contributions and pledges	\$ -	-	1,000.00	1,000.00
Revenue from cooperative endeavors				
Contributed services/donated Items				
Special events (net of direct costs of \$56,137.75)				
Service fee income				
Interest income				
General fund transfer				
Released from restrictions	-	-	(33,871.00)	
Use of unrestricted				
Total revenues and support	-	-	(32,871.00)	1,000.00
<u>EXPENSES</u>				
Program:				
Rebuild NOPD	-	-	-	-
NOPD Recruiting	-	-	-	-
NOPD General and District Support	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-
NOPD Training	-	-	-	-
NOPJF SafeCam NOLA	-	-	-	-
NOPD Tragedy Fund	-	-	-	-
NOPD 1st District	-	-	-	-
NOPD 3rd District	-	-	-	-
NOPD 4th District	-	-	-	-
NOPD 5th District	-	-	-	-
NOPD 6th District	-	-	-	-
NOPD 7th District	-	-	-	-
NOPD Academy	-	-	-	-
NOPD Canine Unit	-	-	-	-
NOPD Gym Account	-	-	-	-
NOPD ISB	-	-	-	-
NOPD LGBTQIA+ Outreach	-	-	-	-
NOPD MSB	-	-	-	-
NOPD Mounted Division	-	-	-	-
NOPD SWAT & Special Operations Dept	-	-	-	-
NOPD Traffic	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-
New Orleans Crime Coalition	-	-	-	-
Krewes for Karnival				
NOLA Youth Fund	-	-	-	-
Blue Crew	-	-	-	-
Chef's Brigade NOLA	-	-	-	-
Pro Bono Publico Foundation	-	-	-	-
Compassion Fund	-	-	-	-
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>	-	-	(32,871.00)	1,000.00
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	2,669.00	12,952.00	32,871.00	-
<u>NET ASSETS, END OF THE YEAR</u>	\$ 2,669.00	12,952.00	-	1,000.00

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 1

	NOLA Youth Fund	NOPD Tragedy Fund	Subtotal With Donor Restrictions	Total
<u>REVENUES</u>				
Contributions and pledges	\$ 10,000.00	12,684.00	1,538,713.00	2,031,065.00
Revenue from cooperative endeavors				404,674.00
Contributed services/donated Items			42,761.00	101,109.00
Special events (net of direct costs of \$56,137.75)			-	223,437.00
Service fee income			-	305,697.00
Interest income		1,332.00	1,332.00	30,797.00
General fund transfer				
Released from restrictions	(8,600.00)	(13,001.00)	(1,653,895.00)	-
Use of unrestricted			-	-
Total revenues and support	<u>1,400.00</u>	<u>1,015.00</u>	<u>(71,089.00)</u>	<u>3,096,779.00</u>
<u>EXPENSES</u>				
Program:				
Rebuild NOPD	-	-	-	1,355,627
NOPD Recruiting	-	-	-	457,110
NOPD General and District Support	-	-	-	60,288
NOPD P. O. Event Meals	-	-	-	33,090
NOPD Training	-	-	-	26,453
NOJF SafeCam NOLA	-	-	-	27,842
NOPD Tragedy Fund	-	-	-	13,001
NOPD 1st District	-	-	-	7,189
NOPD 3rd District	-	-	-	7,522
NOPD 4th District	-	-	-	1,590
NOPD 5th District	-	-	-	18
NOPD 6th District	-	-	-	3,257
NOPD 7th District	-	-	-	656
NOPD Academy	-	-	-	191
NOPD Canine Unit	-	-	-	510
NOPD Gym Account	-	-	-	302
NOPD ISB	-	-	-	5,196
NOPD LGBTQIA+ Outreach	-	-	-	1,763
NOPD MSB	-	-	-	951
NOPD Mounted Division	-	-	-	68
NOPD SWAT & Special Operations Dept	-	-	-	414
NOPD Traffic	-	-	-	312
NOPD Victim Witness Assistance	-	-	-	158
New Orleans Crime Coalition	-	-	-	38,375
Krewes for Karnival	-	-	-	33,871
NOLA Youth Fund	-	-	-	8,600
Blue Crew	-	-	-	8,471
Chef's Brigade NOLA	-	-	-	4,180
Pro Bono Publico Foundation	-	-	-	3,000
Compassion Fund	-	-	-	135
Total program	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100,140</u>
Fundraising and Public Relations	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,271</u>
Management and general:				
Salary, taxes and benefits	-	-	-	704,453
Occupancy and other	-	-	-	315,307
Total management and general	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,019,760</u>
Total Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,127,171</u>
<u>CHANGE IN NET ASSETS</u>	1,400.00	1,015.00	(71,089.00)	(52,090.00)
<u>NET ASSETS, BEGINNING OF THE YEAR</u>	<u>-</u>	<u>61,524.00</u>	<u>930,457.00</u>	<u>1,763,461.00</u>
<u>NET ASSETS, END OF THE YEAR</u>	<u>\$ 1,400.00</u>	<u>62,539.00</u>	<u>859,375.00</u>	<u>1,711,378.00</u>

See independent auditors' report.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION
SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER
PAYMENTS TO THE AGENCY HEAD
FOR THE YEAR ENDED DECEMBER 31, 2023

Schedule 2

Chief Executive Officer/President: Melanie Talia

<i>Purpose</i>	<i>Amount</i>
Salary	\$ 155,000
Benefits-Health Insurance & Critical Illness Rider	7,200
Benefits-retirement - 3% Safe Harbor & Profit Sharing	4,686
Deferred compensation (vacation accrual)	3,482
Benefits-other Long Term Disability	2,443
Benefits-other Life Insurance	-
Car allowance	-
Vehicle provided by government	-
Cell phone - Verizon	1,307
Dues	-
Vehicle rental	-
Per diem	-
Reimbursements - Parking and Mileage	718
Reimbursements - Program Expenses	1,332
Travel	34
Registration fees	-
Conference travel	-
Housing	-
Unvouchered expenses *	-
Special meals	-
Other **	39
	\$ 176,241

* 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, 2023, 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 28, 2024.

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 28, 2024