

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Financial Statements and Schedules**

**December 31, 2013 and 2012**

**With Independent Auditors' Report Thereon**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **OCT 08 2014**



A Professional Accounting Corporation

[www.pncpa.com](http://www.pncpa.com)

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## Table of Contents

	<b>Page</b>
Independent Auditors' Report	1-2
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6-10
<b>Schedules</b>	
1 Combining Schedule of Activities	11-15
2 Schedule of Major Donors	16-18

**INDEPENDENT AUDITORS' REPORT**

The Board of Directors  
New Orleans Police and Justice Foundation:

**Report on the Financial Statements**

We have audited the accompanying financial statements of the New Orleans Police and Justice Foundation (a nonprofit organization) (the Foundation), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and cash flows for the years then ended and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in conformity with auditing standards generally accepted in the United States of America.

## Other Matters

Our audits were made for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in Schedules 1 and 2, on pages 11 through 18, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial 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 20, 2014, on our consideration of the Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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.

*Postlethwaite & Nettville*

Metairie, Louisiana  
June 20, 2014

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Statements of Financial Position**

**As of December 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents	\$ 325,887	\$ 240,861
Cash restricted for specific use (note 2)	723,218	415,814
Other receivables	193,357	291,228
Promises to give (notes 2 and 5)	14,650	18,750
Other assets	<u>21,724</u>	<u>5,020</u>
<b>Total current assets</b>	<b>1,278,836</b>	<b>971,673</b>
Promises to give, long-term (notes 2 and 5)	10,000	22,000
Furniture and fixtures, net (note 4)	<u>1,130</u>	<u>319</u>
<b>Total assets</b>	<b>\$ <u>1,289,966</u></b>	<b>\$ <u>993,992</u></b>

<b>Liabilities and Net Assets</b>		
Accounts and other payables	\$ 138,765	\$ 146,040
Special event revenue collected in advance	<u>106,800</u>	<u></u>
<b>Total liabilities</b>	<b><u>245,565</u></b>	<b><u>146,040</u></b>
<b>Net assets:</b>		
Unrestricted	296,533	391,388
Temporarily restricted (note 2)	<u>747,868</u>	<u>456,564</u>
<b>Total net assets</b>	<b><u>1,044,401</u></b>	<b><u>847,952</u></b>
<b>Total liabilities and net assets</b>	<b>\$ <u>1,289,966</u></b>	<b>\$ <u>993,992</u></b>

See accompanying notes to financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

Statements of Activities

For the years ended December 31, 2013 and 2012

	2013			2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>Revenues and support:</b>						
Contributions, pledges, and grants	\$ 244,942	\$ 1,218,069	\$ 1,463,011	\$ 112,356	\$ 832,327	\$ 944,683
Contributed services (note 6)	590	6,921	7,511	-	-	-
Special events (net of direct costs of \$-0- and \$83,493, respectively)	-	-	-	224,237	-	224,237
Investment income	1,370	289	1,659	1,187	-	1,187
Net assets released from restrictions, net of transfers	933,975	(933,975)	-	714,733	(714,733)	-
<b>Total revenues and support</b>	<b>1,180,877</b>	<b>291,304</b>	<b>1,472,181</b>	<b>1,052,513</b>	<b>117,594</b>	<b>1,170,107</b>
<b>Expenses:</b>						
<b>Program:</b>						
ARRA - City of New Orleans	4,795	-	4,795	41,286	-	41,286
BCM OPISIS Grant	107,400	-	107,400	138,071	-	138,071
NOPD Canine Unit	11,435	-	11,435	22,001	-	22,001
Chevron Texaco Equipment	49,783	-	49,783	-	-	-
New Orleans Crime Coalition	44,100	-	44,100	31,652	-	31,652
NOPD Crime Prevention Unit	5,060	-	5,060	1,500	-	1,500
NOPD COPS for Kids	59,451	-	59,451	91,394	-	91,394
NOPD Districts and Divisions - Various	43,946	-	43,946	58,480	-	58,480
NOPD MSB	3,915	-	3,915	1,717	-	1,717
NOPD Crisis Unit	507	-	507	4,570	-	4,570
NOPD General Support	16,699	-	16,699	5,383	-	5,383
NOPD Vests Quarter Master	81,414	-	81,414	13,996	-	13,996
NOPD Gym Account	5,702	-	5,702	2,110	-	2,110
NOPD ISB	88	-	88	1,000	-	1,000
NOPD Police Report Programmer	3,750	-	3,750	80	-	80
NOPD Public Affairs	40,443	-	40,443	-	-	-
NOPD Mounted Division	15,790	-	15,790	6,126	-	6,126
NOPD Recruiting	74,810	-	74,810	-	-	-
NOPD Special Events Section	125	-	125	-	-	-
NOPD Superintendent	2,489	-	2,489	-	-	-
NOPD SWAT	18,750	-	18,750	4,122	-	4,122
NOPD Victim Witness Assistance	76	-	76	1,131	-	1,131
NOPD Traffic	7,621	-	7,621	906	-	906
NOPD Training	68,706	-	68,706	230	-	230
NOPD Tuition Assistance	22,681	-	22,681	33,856	-	33,856
NOPD P. O. Event Meals	9,802	-	9,802	-	-	-
Police Task Force	-	-	-	5,000	-	5,000
New Orleans District Attorney's Office	2,430	-	2,430	-	-	-
Compassion Fund	57,519	-	57,519	23,434	-	23,434
NOPD Tragedy Fund	18,000	-	18,000	57,188	-	57,188
<b>Total program</b>	<b>777,287</b>	<b>-</b>	<b>777,287</b>	<b>545,233</b>	<b>-</b>	<b>545,233</b>
Fundraising and Public Relations	49,170	-	49,170	-	-	-
Salary, taxes, and benefits	378,520	-	378,520	371,036	-	371,036
Occupancy and other	70,755	-	70,755	75,795	-	75,795
<b>Total management and general</b>	<b>449,275</b>	<b>-</b>	<b>449,275</b>	<b>446,831</b>	<b>-</b>	<b>446,831</b>
<b>Total expenses</b>	<b>1,275,732</b>	<b>-</b>	<b>1,275,732</b>	<b>992,064</b>	<b>-</b>	<b>992,064</b>
<b>Change in net assets</b>	<b>(94,855)</b>	<b>291,304</b>	<b>196,449</b>	<b>60,449</b>	<b>117,594</b>	<b>178,043</b>
<b>Beginning of year net assets</b>	<b>391,388</b>	<b>456,564</b>	<b>847,952</b>	<b>330,939</b>	<b>338,970</b>	<b>669,909</b>
<b>End of year net assets</b>	<b>\$ 296,533</b>	<b>\$ 747,868</b>	<b>\$ 1,044,401</b>	<b>\$ 391,388</b>	<b>\$ 456,564</b>	<b>\$ 847,952</b>

See accompanying notes to financial statements.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Statements of Cash Flows**

**For the years ended December 31, 2013 and 2012**

	<u>2013</u>	<u>2012</u>
<b>Cash flows from operating activities:</b>		
Cash received from contributors and other revenue	\$ 1,560,278	\$ 1,311,581
Investment income received	1,659	1,187
Cash paid for operating expenses	(789,616)	(605,551)
Salaries, payroll taxes, and benefits paid	<u>(378,520)</u>	<u>(371,036)</u>
Net cash provided by operating activities	<u>393,801</u>	<u>336,181</u>
<b>Cash flows from investing activities:</b>		
Acquisition of furniture and fixtures	<u>(1,371)</u>	<u>-</u>
Net cash used in investing activities	<u>(1,371)</u>	<u>-</u>
<b>Net increase in cash</b>	<b>392,430</b>	<b>336,181</b>
<b>Cash at beginning of year</b>	<u><b>656,675</b></u>	<u><b>320,494</b></u>
<b>Cash at end of year</b>	<b>\$ <u>1,049,105</u></b>	<b>\$ <u>656,675</u></b>
<b>Reconciliation of cash</b>		
Cash and cash equivalents	\$ 325,887	\$ 240,861
Cash restricted for specific use	723,218	415,814
<b>Total</b>	<b>\$ <u>1,049,105</u></b>	<b>\$ <u>656,675</u></b>
<b>Reconciliation of changes in net assets to net cash provided by (used in) operating activities:</b>		
Changes in net assets	\$ 196,449	\$ 178,043
Depreciation	560	291
Changes in promises to give, receivables and other assets	97,267	142,661
Changes in accounts payable	<u>99,525</u>	<u>15,186</u>
Net cash provided by operating activities	<b>\$ <u>393,801</u></b>	<b>\$ <u>336,181</u></b>

See accompanying notes to financial statements.

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## Notes to Financial Statements

December 31, 2013 and 2012

### (1) Summary of Significant Accounting Policies

#### (a) Operations

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

#### (b) Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. The operations of the Foundation are accounted for as follows:

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met either by actions of the Foundation and/or the passage of time.
- Permanently restricted net assets - Net assets subject to donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled and removed by actions of the Foundation pursuant to those stipulations. The Foundation does not have any permanently restricted net assets as of December 31, 2013 or 2012.

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

#### (c) Cash

For the purposes of the statement of cash flows, cash includes bank deposits, certificates of deposit with original maturities less than one year, and money market accounts. Restricted cash represents funding received from donors with stipulations that limit the use of the donated assets.

#### (d) Contributions

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

#### (e) Revenues and Support

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

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## Notes to Financial Statements

December 31, 2013 and 2012

### (1) Summary of Significant Accounting Policies (continued)

#### (e) *Revenues and Support (continued)*

When the donor restriction expires, that is when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

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

Other revenues and support are recorded when earned. An allowance for bad debts is established by management based on historical trends. Receivables are written off when management deems collectability is doubtful. Bad debt expense and any related recoveries are included in the Statement of Activities, as applicable. There was no allowance, bad debt expense or recovery recorded as of or for the years ended December 31, 2013 or 2012.

#### (f) *Promises to Give*

Legally enforceable promises to give are recorded as receivables and support when unconditionally pledged. Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Receivables for promises to give are not discounted unless the discount is significant.

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

#### (g) *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.

#### (h) *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.

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2013 and 2012

## (1) Summary of Significant Accounting Policies (continued)

### (h) *Income Taxes (continued)*

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 Organization 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 Organization and various positions related to the potential sources of unrelated business taxable income (UBIT).

The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities at December 31, 2013 or 2012.

The Foundation's tax returns for the years 2012, 2011, and 2010 remain open and subject to examination by taxing authorities. The Foundation's tax return for the year ended December 31, 2013 has yet to be filed.

### (i) *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.

### (j) *Reclassifications*

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the current year financial statement presentation which includes presenting check writing service fees in revenues and expenditures.

## (2) Restricted Assets

As of December 31, 2013 and 2012, the Foundation had \$747,868 and \$456,564, respectively, in temporarily restricted net assets, restricted for time and/or purpose, consisting of promises to give and restricted cash.

Net assets were released from restrictions during 2013 and 2012 by incurring expenses satisfying the restricted purposes or by expiration of time restrictions, totaling \$933,975 and \$714,733, respectively.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

Notes to Financial Statements

December 31, 2013 and 2012

**(3) Concentration of Credit Risk**

The Foundation maintains its cash balances at several financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At December 31, 2013 and 2012, the Foundation's uninsured cash balances total \$743,283 and \$0, respectively.

**(4) Furniture and Fixtures**

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

	<u>2013</u>	<u>2012</u>	<u>Estimated useful lives</u>
Furniture and fixtures, at cost	\$ 21,207	24,719	3 years
Less accumulated depreciation	<u>(20,077)</u>	<u>(24,400)</u>	
	<u>\$ 1,130</u>	<u>319</u>	

**(5) Promises to Give**

Promises to give are reflected on the statements of financial position as unrestricted and temporarily restricted net assets based on the nature of the promise to give. Scheduled payments are as follows:

2014	\$ 14,650
2015	5,000
2016	<u>5,000</u>
Promises to give	<u>\$ 24,650</u>

**(6) Outsourcing Administration**

The Foundation provides a check writing service for several organizations and individuals. Grants and other funding are received by the Foundation. The Foundation remits payments for these other agencies. Except for any agreed upon time and effort and/or administrative fees, there is no income statement affect as a result of these activities. The statements of financial position as of December 31, 2013 and 2012 include receivables and payables that resulted from these fiscal agency activities.

**(7) Line of Credit**

The Foundation has a line of credit with Chase Bank for \$22,500 with an interest rate equal to the sum of the prime rate plus 0.44% points. The line of credit can be withdrawn at the option of the lender. The note is collateralized by a certificate of deposit held by Chase Bank. As of December 31, 2013 and 2012, there was no outstanding balance. The line of credit has no stated expiration date.

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## Notes to Financial Statements

December 31, 2013 and 2012

### (8) Subsequent Events

#### *Cooperative Endeavor Agreement*

On May 29, 2014, the Foundation entered into a cooperative endeavor agreement with the City of New Orleans, Louisiana (CONO), to assist the New Orleans Police Department's Recruiting Department with a one year "NOPD Recruiting Campaign." The agreement provides that the Foundation will be paid \$300,000 by CONO and the Foundation will provide \$250,000 in matching commitments within ten business days following the payment by CONO. Focus of the recruitment campaign efforts will be on four primary areas to support the direct efforts of NOPD recruiting: (a) website, (b) paid advertising, (c) marketing materials, and (d) background investigations.

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 20, 2014, and determined that there were additional items for disclosure other than that noted above.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Schedules**

**December 31, 2013**

New Orleans Police and Justice Foundation  
 Combining Schedule of Activities  
 For the year ended December 31, 2013

Schedule 1

	Unrestricted	Temporarily Restricted								
		ARRA - City of New Orleans	BCM OPISIS Grant	NOPD Cameo Unit	Chevron Texaco Equipment	New Orleans Crime Coalition	NOPD Crime Prevention Unit	NOPD COPS for Kids	Criminal Justice Technology	Domestic Violence
<b>Revenues and support:</b>										
Contributions, pledges, and grants	\$ 244,942	9,055	154,439	-	75,008	59,997	1,401	60,000	131,775	44,733
Contributed services	590	-	-	-	-	-	-	-	-	-
Investment income	1,370	-	-	-	-	-	-	-	-	-
Released from restrictions	819,426	(4,795)	(107,400)	(11,435)	(49,783)	(44,100)	(5,060)	(59,451)	-	(44,733)
Use of unrestricted	114,549	(4,260)	(54,893)	-	-	(897)	-	-	(31,775)	-
<b>Total revenues and support</b>	<b>1,180,877</b>	<b>-</b>	<b>(7,854)</b>	<b>(11,435)</b>	<b>25,225</b>	<b>15,000</b>	<b>(3,659)</b>	<b>549</b>	<b>100,000</b>	<b>-</b>
<b>Expenses:</b>										
<b>Program:</b>										
ARRA - City of New Orleans	4,795	-	-	-	-	-	-	-	-	-
BCM OPISIS Grant	107,400	-	-	-	-	-	-	-	-	-
NOPD Cameo Unit	11,435	-	-	-	-	-	-	-	-	-
Chevron Texaco Equipment	49,783	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	44,100	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	5,060	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	59,451	-	-	-	-	-	-	-	-	-
NOPD 1st District	2,635	-	-	-	-	-	-	-	-	-
NOPD 3rd District	5,501	-	-	-	-	-	-	-	-	-
NOPD 4th District	2,652	-	-	-	-	-	-	-	-	-
NOPD 5th District	658	-	-	-	-	-	-	-	-	-
NOPD 6th District	19,143	-	-	-	-	-	-	-	-	-
NOPD 7th District	5,682	-	-	-	-	-	-	-	-	-
NOPD MSB	3,915	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	507	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	7,675	-	-	-	-	-	-	-	-	-
NOPD General Support	16,699	-	-	-	-	-	-	-	-	-
NOPD Vests Quarter Master	81,414	-	-	-	-	-	-	-	-	-
NOPD Gym Account	5,702	-	-	-	-	-	-	-	-	-
NOPD ISB	88	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	3,750	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	40,443	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	15,790	-	-	-	-	-	-	-	-	-
NOPD Recruiting	74,810	-	-	-	-	-	-	-	-	-
NOPD Special Events Section	125	-	-	-	-	-	-	-	-	-
NOPD Superintendent	2,489	-	-	-	-	-	-	-	-	-
NOPD SWAT	18,750	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	76	-	-	-	-	-	-	-	-	-
NOPD Traffic	7,621	-	-	-	-	-	-	-	-	-
NOPD Training	68,706	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	22,681	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	9,802	-	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	2,430	-	-	-	-	-	-	-	-	-
Compassion Fund	57,519	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	18,000	-	-	-	-	-	-	-	-	-
<b>Total program</b>	<b>777,287</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fundraising and Public Relations	49,170	-	-	-	-	-	-	-	-	-
<b>Management and general:</b>										
Salary, taxes, and benefits	378,520	-	-	-	-	-	-	-	-	-
Occupancy and other	70,755	-	-	-	-	-	-	-	-	-
<b>Total management and general</b>	<b>449,275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>1,275,732</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>(94,855)</b>	<b>-</b>	<b>(7,854)</b>	<b>(11,435)</b>	<b>25,225</b>	<b>15,000</b>	<b>(3,659)</b>	<b>549</b>	<b>100,000</b>	<b>-</b>
Beginning of year net assets	391,388	-	7,854	21,088	-	-	7,192	52,362	-	500
<b>End of year net assets</b>	<b>\$ 296,533</b>	<b>-</b>	<b>-</b>	<b>9,653</b>	<b>25,225</b>	<b>15,000</b>	<b>3,533</b>	<b>52,911</b>	<b>100,000</b>	<b>500</b>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation  
 Combining Schedule of Activities  
 For the year ended December 31, 2013

Schedule I

	Temporarily Restricted										
	BCNO NOCC Grant	NOPD 1st District	NOPD 2nd District	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District	NOPD 8th District	NOPD Academy	NOPD MSB (ASBR)
<b>Revenues and support:</b>											
Contributions, pledges, and grants	\$ 6,096	1,736	1,000	8,504	1,323	3,838	17,426	6,679	1,100	-	2,013
Contributed services	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	-	(2,636)	-	(5,501)	(2,652)	(658)	(19,143)	(5,683)	-	-	(3,915)
Use of unrestricted	(6,096)	-	-	-	-	-	-	-	-	-	-
<b>Total revenues and support</b>	<b>-</b>	<b>(900)</b>	<b>1,000</b>	<b>3,003</b>	<b>(1,129)</b>	<b>3,180</b>	<b>(1,717)</b>	<b>996</b>	<b>1,100</b>	<b>-</b>	<b>(1,902)</b>
<b>Expenses:</b>											
<b>Program:</b>											
ARRA - City of New Orleans	-	-	-	-	-	-	-	-	-	-	-
BCM OPISIS Grant	-	-	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-	-	-
Chevron Texaco Equipment	-	-	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Vest Quarter Master	-	-	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-	-	-	-
NOPD Superintendent	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fundraising and Public Relations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Management and general:</b>											
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-
<b>Total management and general</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>-</b>	<b>(900)</b>	<b>1,000</b>	<b>3,003</b>	<b>(1,129)</b>	<b>3,180</b>	<b>(1,717)</b>	<b>996</b>	<b>1,100</b>	<b>-</b>	<b>(1,902)</b>
<b>Beginning of year net assets</b>	<b>-</b>	<b>7,031</b>	<b>2,666</b>	<b>329</b>	<b>5,489</b>	<b>2,301</b>	<b>6,872</b>	<b>6,420</b>	<b>3,667</b>	<b>253</b>	<b>2,798</b>
<b>End of year net assets</b>	<b>\$ -</b>	<b>\$ 6,131</b>	<b>\$ 3,666</b>	<b>\$ 3,332</b>	<b>\$ 4,360</b>	<b>\$ 5,481</b>	<b>\$ 5,155</b>	<b>\$ 7,416</b>	<b>\$ 4,767</b>	<b>\$ 253</b>	<b>\$ 896</b>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation  
 Combining Schedule of Activities  
 For the year ended December 31, 2013

Schedule 1

	Temporarily Restricted										
	NOPD Child Abuse	NOPD Crisis Unit	NOPD General Support	NOPD Vests Quarter Master	NOPD Gym	NOPD ISB	NOPD Operational Review	NOPD Pro-Cadet Program	NOPD Police Report Programmer	NOPD Public Affairs	NOPD Mounted Division
<b>Revenues and support:</b>											
Contributions, pledges, and grants	\$ -	4,000	160,000	45,055	5,070	500	-	(30,275)	-	52,075	4,150
Contributed services	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	-	(507)	(16,699)	(81,414)	(5,702)	(88)	-	-	(3,750)	(40,443)	(15,790)
Use of unrestricted	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues and support</b>	<b>-</b>	<b>3,493</b>	<b>143,301</b>	<b>(36,359)</b>	<b>(632)</b>	<b>412</b>	<b>-</b>	<b>(30,275)</b>	<b>(3,750)</b>	<b>11,632</b>	<b>(11,640)</b>
<b>Expenses:</b>											
<b>Program:</b>											
ARRA - City of New Orleans	-	-	-	-	-	-	-	-	-	-	-
BCM OPISIS Grant	-	-	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-	-	-
Chevron Texaco Equipment	-	-	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Vests Quarter Master	-	-	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-	-	-	-
NOPD Superintendent	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fundraising and Public Relations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Management and general:</b>											
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-
<b>Total management and general</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>-</b>	<b>3,493</b>	<b>143,301</b>	<b>(36,359)</b>	<b>(632)</b>	<b>412</b>	<b>-</b>	<b>(30,275)</b>	<b>(3,750)</b>	<b>11,632</b>	<b>(11,640)</b>
<b>Beginning of year net assets</b>	<b>175</b>	<b>1,663</b>	<b>1,329</b>	<b>39,624</b>	<b>12,282</b>	<b>-</b>	<b>25,000</b>	<b>30,275</b>	<b>15,000</b>	<b>666</b>	<b>16,199</b>
<b>End of year net assets</b>	<b>\$ 175</b>	<b>\$ 5,156</b>	<b>\$ 144,630</b>	<b>\$ 3,265</b>	<b>\$ 11,650</b>	<b>\$ 412</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ 11,250</b>	<b>\$ 12,298</b>	<b>\$ 4,559</b>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation  
 Combining Schedule of Activities  
 For the year ended December 31, 2013

Schedule 1

	Temporarily Restricted										
	NOPD Recruiting	NOPD Special Event Department	NOPD Special Event Section	NOPD SWAT	NOPD Victim Witness Assistance	NOPD Traffic	NOPD Training	NOPJF General	NOPD Tuition Assistance	NOPD P.O. Event Meals	Project Safe Neighborhood
<b>Revenues and support:</b>											
Contributions, pledges, and grants	\$ 74,000	61,653	769	3,403	-	778	110,825	16,000	25,000	3,685	17,438
Contributed services	-	-	-	-	-	6,921	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	(74,810)	-	(125)	(18,750)	(76)	(7,621)	(68,706)	(10,000)	(22,681)	(9,802)	-
Use of unrestricted	810	-	-	-	-	-	-	-	-	-	(17,438)
<b>Total revenues and support</b>	<b>-</b>	<b>61,653</b>	<b>644</b>	<b>(15,347)</b>	<b>(76)</b>	<b>78</b>	<b>42,119</b>	<b>6,000</b>	<b>2,319</b>	<b>(6,117)</b>	<b>-</b>
<b>Expenses:</b>											
<b>Program:</b>											
ARRA - City of New Orleans	-	-	-	-	-	-	-	-	-	-	-
BCM OPISIS Grant	-	-	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-	-	-
Chevron Texaco Equipment	-	-	-	-	-	-	-	-	-	-	-
New Orleans Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 5th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD MSB	-	-	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Vests Quarter Master	-	-	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-
NOPD ISB	-	-	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-
NOPD Public Affairs	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Recruiting	-	-	-	-	-	-	-	-	-	-	-
NOPD Special Events Section	-	-	-	-	-	-	-	-	-	-	-
NOPD Superintendent	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Victim Witness Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Training	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
NOPD P. O. Event Meals	-	-	-	-	-	-	-	-	-	-	-
New Orleans District Attorney's Office	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
<b>Total program</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fundraising and Public Relations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Management and general:</b>											
Salary, taxes, and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-
<b>Total management and general</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Change in net assets</b>	<b>-</b>	<b>61,653</b>	<b>644</b>	<b>(15,347)</b>	<b>(76)</b>	<b>78</b>	<b>42,119</b>	<b>6,000</b>	<b>2,319</b>	<b>(6,117)</b>	<b>-</b>
<b>Beginning of year net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,954</b>	<b>1,859</b>	<b>1,367</b>	<b>9,770</b>	<b>25,750</b>	<b>25,000</b>	<b>9,385</b>	<b>-</b>
<b>End of year net assets</b>	<b>\$ -</b>	<b>61,653</b>	<b>644</b>	<b>2,607</b>	<b>1,783</b>	<b>1,445</b>	<b>51,889</b>	<b>31,750</b>	<b>27,319</b>	<b>3,268</b>	<b>-</b>

See independent auditors' report.

(Continued)

New Orleans Police and Justice Foundation  
Combining Schedule of Activities  
For the year ended December 31, 2013

Schedule 1

	<u>Temporarily Restricted</u>				
	NOPD		(*)		Total
	Compassion Fund	Tragedy Fund			
<b>Revenues and support:</b>					
Contributions, pledges, and grants	\$ 56,870	20,750	1,218,069	\$ 1,463,011	
Contributed services	-	-	6,921	7,511	
Investment income	-	289	289	1,659	
Released from restrictions	(57,517)	(18,000)	(819,426)	-	
Use of unrestricted	-	-	(114,549)	-	
<b>Total revenues and support</b>	<u>(647)</u>	<u>3,039</u>	<u>291,304</u>	<u>1,472,181</u>	
<b>Expenses:</b>					
<b>Program:</b>					
ARRA - City of New Orleans	-	-	-	4,795	
BCM OPISIS Grant	-	-	-	107,400	
NOPD Canine Unit	-	-	-	11,435	
Chevron Texaco Equipment	-	-	-	49,783	
New Orleans Crime Coalition	-	-	-	44,100	
NOPD Crime Prevention Unit	-	-	-	5,060	
NOPD COPS for Kids	-	-	-	59,451	
NOPD 1st District	-	-	-	2,635	
NOPD 3rd District	-	-	-	5,501	
NOPD 4th District	-	-	-	2,652	
NOPD 5th District	-	-	-	658	
NOPD 6th District	-	-	-	19,143	
NOPD 7th District	-	-	-	5,682	
NOPD MSB	-	-	-	3,915	
NOPD Crisis Unit	-	-	-	507	
NOPD District & Departmental Support	-	-	-	7,675	
NOPD General Support	-	-	-	16,699	
NOPD Vests Quarter Master	-	-	-	81,414	
NOPD Gym Account	-	-	-	5,702	
NOPD ISB	-	-	-	88	
NOPD Police Report Programmer	-	-	-	3,750	
NOPD Public Affairs	-	-	-	40,443	
NOPD Mounted Division	-	-	-	15,790	
NOPD Recruiting	-	-	-	74,810	
NOPD Special Events Section	-	-	-	125	
NOPD Superintendent	-	-	-	2,489	
NOPD SWAT	-	-	-	18,750	
NOPD Victim Witness Assistance	-	-	-	76	
NOPD Traffic	-	-	-	7,621	
NOPD Training	-	-	-	68,706	
NOPD Tuition Assistance	-	-	-	22,681	
NOPD P. O. Event Meals	-	-	-	9,802	
New Orleans District Attorney's Office	-	-	-	2,430	
Compassion Fund	-	-	-	57,519	
NOPD Tragedy Fund	-	-	-	18,000	
<b>Total program</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>777,287</u>	
<b>Fundraising and Public Relations</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,170</u>	
<b>Management and general:</b>					
Salary, taxes, and benefits	-	-	-	378,520	
Occupancy and other	-	-	-	70,755	
<b>Total management and general</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>449,275</u>	
<b>Total expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,275,732</u>	
<b>Change in net assets</b>	<u>(647)</u>	<u>3,039</u>	<u>291,304</u>	<u>196,449</u>	
<b>Beginning of year net assets</b>	<u>4,352</u>	<u>92,092</u>	<u>456,564</u>	<u>847,952</u>	
<b>End of year net assets</b>	<u>\$ 3,705</u>	<u>\$ 95,131</u>	<u>\$ 747,868</u>	<u>\$ 1,044,401</u>	

See independent auditor's report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**  
**Schedule of Major Donors**  
**For the year ended December 31, 2013**

Acme Oyster House  
The Almar Foundation  
Auto-Chlor Services, LLC  
Banner Chevrolet  
Baptist Community Ministries  
Bellwether Technology Corp.  
Larry Benson  
Dickie Brennan & Company  
Boh Bros. Centennial Fund  
Boh Bros. Construction  
Elizabeth Boh  
Robert and Brenda Brown  
Lynne Burkart  
Canal Barge  
Capital One  
Center For Restorative Breast Surgery  
Danielle Champagne  
Chevron North America Exploration, Gulf of Mexico Business Unit  
Dorothy Clyne  
James J. Coleman Jr.  
Coleman, Johnson, Artigues  
Daniel Conwill IV  
James (Jim) Cook  
Business Council of New Orleans & the River Region  
Enterprise Holdings Foundation  
John Eastman and Eastland Holdings, LLC  
Col. Terry J. and Suzanne Ebbert  
Dr. and Mrs. Ollie Edmunds  
Entergy New Orleans  
Federal Law Enforcement Foundation  
John Casbon and First American Title Insurance  
First NBC Bank  
Dean Falgoust and Freeport McMoRan Copper and Gold Foundation  
George Fowler and Fowler Rodriguez Counselors at Law  
The Ella West Freeman Foundation  
Friends in Need Foundation  
J. Donald Garvey  
Ed Muniz and Gentilly Carnival Club  
Gentilly Fest  
Goddesses, Inc.

(Continued)

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**

**Schedule of Major Donors**

**For the year ended December 31, 2013**

Goldring Family Foundation  
GPOA Foundation  
Greater New Orleans Foundation  
Greater New Orleans Hotel & Lodging Association  
Shane J. Guidry  
Gulf Coast Bank & Trust, Lakeview Branch  
Richard Haase, President, Latter & Blum, Inc.  
Mel Lagarde, President, HCA MidAmerica Division  
David Kerstein and The Helis Foundation  
Stephen and Honorable Karen Herman  
Daryl Byrd and Iberia Bank  
International Matex Tank Terminals  
Leslie and Scott Jacobs  
Eugenie & Joseph Jones Family Foundation  
Jesters Social Club and Knights of Babylon  
Mara and Stephen Kupperman  
Le Krewe D'Etat  
Krewes for Kops  
Sonny Borey and Krewe of Orpheus  
Krewe of Bacchus  
Krewe of Cleopatra  
Krewe of Morpheus, Inc.  
Krewe of Pygmalion  
Krewe of Thoth Charities, LLC  
Krewe of Tucks, Inc.  
Laitram, LLC  
Lake Woodland Partners  
Sally and Jay Lapeyre  
Libby-Dufour Foundation  
Liberty Bank  
Liskow & Lewis  
John Albert Marque, Theresa Bittenbring Marque & John Henry Marque Endowed Donor Advised Fund  
McMoRan Oil & Gas, LLC  
Robert W. Merrick, Chairman and CEO, Latter and Blum, Inc  
David Mintz and Mintz & Mintz Realty, LLC  
The James R. Moffett Family Foundation  
Susan Krohn & Richard Munguia  
New Orleans Recreation Development Commission  
New Orleans Rotary Fund  
Tom Benson and the New Orleans Saints  
Rita Benson LeBlanc and New Orleans Pelicans

(Continued)

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION, INC.**  
**Schedule of Major Donors**  
**For the year ended December 31, 2013**

New Orleans Convention & Visitors Bureau  
New Orleans Ernest N. Morial Convention Center  
New Orleans Baton Rouge Steamship Pilots Association  
New Orleans Tourism Marketing Corporation  
Poland Scrap Metal  
Postlethwaite & Netterville, APAC (P&N)  
Cleland Powell III  
The Stanley W. Ray, Jr. Philanthropic and Civic Trust  
Red Dress Run  
Erica and James Reiss III  
Albert "Joey" Richard  
Rodco Insurance Brokers  
RosaMary Foundation  
Nelson Savoie  
Sevon, Inc d/b/a Magazine Pawn  
Share Our Strength  
Shell Oil & Exploration  
Jim Cook and the Sheraton New Orleans Hotel  
Sandy and Mackie Shilstone  
Lynes R. Sloss  
Smoke Bend Associates, LLC  
The Royal Sonesta Hotel  
Richard & Kellie Barnes and Southern Landscapes of Louisiana  
Southern Import Export Corporation  
Carl Mixon and State Farm Insurance  
Stewart Enterprises  
Superior Energy Services, Inc.  
Patrick F. Taylor Foundation  
Phyllis M. Taylor  
Tidewater, Inc.  
Paula Todaro  
Gregory Rusovich and Transoceanic Trading  
Gary Ostroske and the United Way of Southeast Louisiana  
Tom Winingder and Winingder Enterprises Real Estate  
Woldenberg Foundation

See independent auditors' report.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**SINGLE AUDIT REPORTS**

**DECEMBER 31, 2013**



A Professional Accounting Corporation

[www.pncpa.com](http://www.pncpa.com)

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Table of Contents**

	<b>Page</b>
<b>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></b>	1 - 2
<b>Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133</b>	3 - 5
<b>Schedule of Expenditures of Federal Awards</b>	6
<b>Notes to the Schedule of Expenditures of Federal Awards</b>	7
<b>Schedule of Findings and Questioned Costs</b>	8 - 9

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

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 the New Orleans Police and Justice Foundation (the Foundation), which comprise the statement of financial position as of December 31, 2013, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 20, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Foundation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 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 have not been identified.

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite Netterville*

Metairie, Louisiana  
June 20, 2014

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY OMB CIRCULAR A-133**

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

**Report on Compliance for Each Major Federal Program**

We have audited the compliance of New Orleans Police and Justice Foundation (the Foundation) with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The Foundation's major federal programs are identified in the Summary of Independent Auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the Foundation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Foundation's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Foundation complied, all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

## **Report on Internal Control Over Compliance**

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Foundation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over compliance.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the Foundation as of and for the year ended December 31, 2013, and have issued our report thereon dated June 20, 2014, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and related 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Pastthwarbe N. H. H. H.*

Metairie, Louisiana  
June 20, 2014

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

**Schedule of Expenditures of Federal Awards**

**For the year ended December 31, 2013**

Funding Agencies/ Program Title	Federal CFDA Number	Disbursements/ Expenditures
<b><u>U.S. Department of Justice</u></b>		
<b><u>Pass-Through Awards:</u></b>		
Office of Justice Programs, Bureau of Justice Assistance Passed through City of New Orleans Edward Byrne Memorial Justice Assistance Grant - Criminal LCLE-KAT - HTOK - C J Infrastructure Recovery - ARRA 2009-SB-B9-3167	16.804	\$ 28,854
Office of Justice Programs, National Institute of Justice Passed through Louisiana Department of Justice Department of Justice FY 2009 Post-Conviction DNA Testing Project Grant ID # 2009-DN-BX-K245 Department of Justice FY 2011 Post-Conviction DNA Testing Project Grant ID # 2011-DY-BX-K003	16.741	308,465
<b><u>Direct Awards:</u></b>		
Office of Justice Programs, Office for Civil Rights Criminal Justice Technology (2009-CK-WX-0467)	16.710	100,910
Office of Justice Programs, Office for Civil Rights Project Safe Neighborhood Project Safe Neighborhood - (2010-GP-BX-0023) Project Safe Neighborhood - (2011-GP-BX-0079) Project Safe Neighborhood - (2012-GP-BX-0003)	16.609	82,911
<b>Total Federal Awards</b>		<b>\$ 521,140</b>

See accompanying notes to Schedule of Expenditures of Federal Awards

# NEW ORLEANS POLICE AND JUSTICE FOUNDATION

## Notes to Schedule of Expenditures of Federal Awards

December 31, 2013

### (1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the federal grant activity of the New Orleans Police and Justice Foundation (the Foundation) under programs of the federal government for the year ended December 31, 2013. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Museum, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Foundation. The Foundation's reporting entity is defined in Note 1 to the financial statements for the year ended December 31, 2013. All Federal financial awards have been included on the Schedule.

### (2) Summary of Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the Foundation's financial statements for the year ended December 31, 2013. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented, or used in the preparation of, the basic financial statements.

### (3) Relationship to Financial Statements

Federal awards are included in the category "contributions, pledges, and grants" in the Statement of Activities. Federal award revenues are reported in the financial statements as follows:

Federal expenditures included in the Statements of Activities	\$ 103,002
Federal expenditures for which the Foundation serves as fiscal agent/grantee/subrecipient based on the terms of the grant agreement with granting agencies, not recorded in the Foundation's income statement	<u>418,138</u>
Total reported on schedule of expenditures of federal awards	<u>\$ 521,140</u>

### (4) Relationship to Federal Financial Reports

Amounts reported in the Schedule agree with the amounts reported in the related federal financial reports, except for the amounts in reports submitted as of a date subsequent to December 31, 2013.

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

Schedule of Findings and Questioned Costs  
For the year ended December 31, 2013

**SCHEDULE I - Summary of the Independent Auditors' Results**

1. Type of report issued on the financial statements. **Unmodified Opinion**
2. Did the audit disclose any material weaknesses in internal control over financial reporting? **No**
3. Did the audit disclose any significant deficiencies in internal control over financial reporting? **None reported**
4. Did the audit disclose any noncompliance which is material to the financial statements of the organization? **No**
5. Did the audit disclose any material weaknesses in internal control over major Federal programs? **No**
6. Did the audit disclose any significant deficiencies in internal control over major programs? **None reported**
7. Type of report issued on compliance for major programs. **Unmodified**
8. Did the audit disclose any audit findings which the independent auditor is required to report under OMB Circular A-133, Section 510(a)? **No**
9. The following is an identification of major programs:
  - U.S. Department of Justice, Office of Justice Programs, National Institute of Justice – CFDA No. 16.741 – passed through the Louisiana Department of Justice
10. The dollar threshold used to distinguish between Type A and Type B Programs, as described in OMB Circular A-133, Section 520(b) was **\$300,000**.
11. Did the auditee qualify as a low risk auditee under OMB Circular A-133, Section 530? **Yes**

**NEW ORLEANS POLICE AND JUSTICE FOUNDATION**

Schedule of Findings and Questioned Costs, Continued  
For the year ended December 31, 2013

**SCHEDULE II – Financial Statement Findings**

None noted.

**SCHEDULE III – Federal Awards Findings**

None noted.

**Schedule of Prior Year Findings and Questioned Costs**

There were no prior year audit findings.