

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

SINGLE AUDIT REPORTS

DECEMBER 31, 2010

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 SEP 14 2011



A Professional Accounting Corporation

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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Table of Contents

	Page
Report on Internal Control over Financial Reporting and on Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	1
Report on Compliance with Requirements Applicable to the Major Programs and on Internal Control Over Compliance in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	6
Schedule of Findings and Questioned Costs	7

**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***

Board of Directors
New Orleans Police and Justice Foundation

We have audited the financial statements of the New Orleans Police and Justice Foundation (the Foundation) as of and for the year ended December 31, 2010, and have issued our report thereon dated June 23, 2011. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Foundation's internal control over financial reporting as a basis for designing our auditing procedures 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Foundation's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify and deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

This report is intended solely for the information and use of the Foundation, the Foundation's management; and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Postlethwaite Metairie

Metairie, Louisiana
June 23, 2011

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO THE MAJOR PROGRAMS AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
New Orleans Police and Justice Foundation

Compliance

We have audited the compliance of the New Orleans Police and Justice Foundation (the Foundation) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal programs for the year ended December 31, 2010. The Foundation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the Foundation's management. Our responsibility is to express an opinion on the Foundation's compliance based on our audit.

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 identified in the accompanying schedule of findings and questioned costs 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. Our audit does not provide a legal determination on the Foundation's compliance with those requirements.

In our opinion, the Foundation complied, in all material respects, with the compliance requirements referred to above that are applicable to each of its major federal programs identified in the accompanying schedule of findings and questioned costs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order 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 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Foundation as of and for the year ended December 31, 2010, and have issued our report thereon dated June 23, 2011. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Foundation, the Foundation's management; and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

PostNetworth - Metairie

Metairie, Louisiana
June 23, 2011

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2010

Funding Agencies/ Program Title	Federal CFDA Number	Disbursements/ Expenditures
<u>U.S. Department of Justice</u>		
<u>Pass-Through Awards:</u>		
Office of Justice Programs, Bureau of Justice Assistance Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Edward Byrne Memorial Justice Assistance Grant - Criminal Justice Infrastructure Recovery LCLJE-KAT - HFOK - C J Infrastructure Recovery	16.738	1,342,809
Office of Justice Programs, National Institute of Justice Passed through Louisiana Department of Justice		
FY 2009 Post Conviction DNA Testing Assistance Program Orleans Parish Postconviction DNA Testing Project	16.741	511,691
<u>Direct Awards:</u>		
Department of Justice, Office of Justice Programs, Community Capacity Development Office		
Weed and Seed (2005-WS-Q5-0250) Weed and Seed (2005-WS-Q5-0251)	16.595	5,159
Office of Justice Programs, Office for Civil Rights		
Criminal Justice Technology (2006-CK-WX-0077) Criminal Justice Technology (2008-CK-WX-0387) Criminal Justice Technology (2009-CK-WX-0467)	16.710	143,479
Office of Justice Programs, Office for Civil Rights		
Project Safe Neighborhood Project Safe Neighborhood - (2007-GP-CX-0096) Project Safe Neighborhood - (2008-GP-CX-0082) Project Safe Neighborhood - (2009-GP-BX-0005) Project Safe Neighborhood - (2010-GP-BX-0023)	16.609	229,913
Total Federal Awards		\$ 2,233,051

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, 2010

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the New Orleans Police and Justice Foundation (the Foundation). The Foundation's reporting entity is defined in note 1 to the financial statements for the year ended December 31, 2010. All Federal financial awards have been included on the Schedule.

(2) Basis of Accounting

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, 2010.

(3) Relationship to Financial Statements

Federal awards are included in contributions, pledges, and grants in the statement of activities. Federal award revenues are reported in the financial statements as follows:

Total revenue and support per financial statements	\$1,079,219
Revenue pass through as fiscal agent to other entities	<u>1,153,832</u>
Total reported on schedule of expenditures of federal awards	<u>\$2,233,051</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Schedule of Findings and Questioned Costs

Year ended December 31, 2010

(1) Financial Statements

- (a) The type of auditor's report issued: unqualified opinion
- (b) Significant deficiencies in internal control were disclosed by the audit of the financial statements: none reported; Material weaknesses: no
- (c) Noncompliance which is material to the financial statements: no

(2) Federal Awards

- (a) Significant deficiencies in internal control over major program: none reported;
Material weaknesses: no
 - (b) The type of report issued on compliance for major program: unqualified opinion
 - (c) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: no
 - (d) Identification of major programs:
 - Department of Justice, Office of Justice Programs, Bureau of Justice Assistance – CFDA No. 16.738 – Louisiana Commission on Law Enforcement
 - Department of Justice, Office of Justice Programs, National Institute of Justice – CFDA No. 16.741 – DNA Testing Assistance Program
 - (e) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000
 - (f) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: yes
- (3) Findings Relating to the Financial Statements Reported in accordance with *Government Auditing Standards*: none
- (4) Findings and Questioned Costs relating to Federal Awards: none

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Financial Statements and Schedules

December 31, 2010

With Independent Auditors' Report Thereon



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NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Table of Contents

	Page
Independent Auditors' Report	1
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5-8
Schedule	
1 Combining Schedule of Activities	9-13

Independent Auditors' Report

The Board of Directors
New Orleans Police and Justice Foundation:

We have audited the accompanying statements of financial position of New Orleans Police and Justice Foundation (the Foundation) as of December 31, 2010 and 2009 and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. 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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our 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, 2010 and 2009, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2011, 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* and should be considered in assessing the results of our audit.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information included in Schedule 1, on pages 9 through 12, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Postlethwaite & Netterville

Metairie, Louisiana
June 23, 2011

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Financial Position

As of December 31, 2010 and 2009

Assets

	<u>2010</u>	<u>2009</u>
Current assets:		
Cash and cash equivalents	\$ 223,488	\$ 112,245
Cash restricted for specific use (note 2)	350,712	371,213
Other receivables	602,914	411,490
Promises to give (notes 2 and 4)	25,500	38,465
Other assets	<u>4,676</u>	<u>8,926</u>
Total current assets	1,207,290	942,339
Promises to give, long-term (notes 2 and 4)	7,000	68,000
Furniture and fixtures, net (note 3)	<u>1,015</u>	<u>6,395</u>
Total assets	<u>\$ 1,215,305</u>	<u>\$ 1,016,734</u>

Liabilities and Net Assets

Accounts and other payables	\$ 511,345	\$ 312,746
Line of credit	<u>-</u>	<u>7,608</u>
Total liabilities	<u>511,345</u>	<u>320,354</u>
Net assets:		
Unrestricted	338,748	310,667
Temporarily restricted (note 2)	<u>365,212</u>	<u>385,713</u>
Total net assets	<u>703,960</u>	<u>696,380</u>
Total liabilities and net assets	<u>\$ 1,215,305</u>	<u>\$ 1,016,734</u>

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Activities

For the years ended December 31, 2010 and 2009

	2010			2009		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Revenues and support:						
Contributions, pledges, and grants	\$ 83,865	775,621	859,486	\$ 98,277	789,198	887,475
Special events (net of direct costs of \$55,126 and \$85,699, respectively)	218,437	-	218,437	357,962	-	357,962
Investment income	1,296	-	1,296	2,472	-	2,472
Net assets released from restrictions, net of transfers	796,122	(796,122)	-	979,375	(979,375)	-
Total revenues and support	1,099,720	(20,501)	1,079,219	1,438,086	(190,177)	1,247,909
Expenses:						
Program:						
BCM Aspire Grant	-	-	-	5,555	-	5,555
BCM CSI Grant	142,737	-	142,737	159,201	-	159,201
BCM Cease Fire Grant	54,499	-	54,499	-	-	-
BCM Training Grant	-	-	-	11,186	-	11,186
Canine	2,149	-	2,149	1,683	-	1,683
Compassion Fund	440	-	440	1,505	-	1,505
COPS for Kids	66,234	-	66,234	152,512	-	152,512
Crime Coalition	21,343	-	21,343	23,000	-	23,000
Crime Prevention	97	-	97	-	-	-
Criminal Justice Technology	-	-	-	25,591	-	25,591
Crisis Unit	6,094	-	6,094	-	-	-
Infragard National Members Alliance	4,993	-	4,993	-	-	-
LCLF- HTOK grant	-	-	-	68,584	-	68,584
Mounted Division	11,076	-	11,076	8,993	-	8,993
NOJD Districts and Divisions- Various	171,001	-	171,001	188,781	-	188,781
NOJD General Support	14,392	-	14,392	17,658	-	17,658
Police Report Programmer	16,000	-	16,000	-	-	-
PSN- Anti Gang	3	-	3	5	-	5
Recruiting	-	-	-	16,842	-	16,842
SWAT	28,738	-	28,738	7,668	-	7,668
Traffic	3,955	-	3,955	2,702	-	2,702
Tragedy Fund - NOJD	25,501	-	25,501	16,800	-	16,800
Tuition Assistance	38,310	-	38,310	35,157	-	35,157
Freme Market	3,225	-	3,225	1	-	1
Vests Quarter Master	9,949	-	9,949	-	-	-
Total program	620,736	-	620,736	743,424	-	743,424
Fundraising	50,359	-	50,359	96,846	-	96,846
Management and general:						
Salary, taxes, and benefits	394,249	-	394,249	405,585	-	405,585
Occupancy and other	6,315	-	6,315	84,004	-	84,004
Total management and general	400,564	-	400,564	489,589	-	489,589
Total expenses	1,071,639	-	1,071,639	1,329,859	-	1,329,859
Change in net assets	28,081	(20,501)	7,580	108,227	(190,177)	(81,950)
Beginning of year net assets	310,667	385,713	696,380	202,440	575,890	778,330
End of year net assets	\$ 338,748	365,212	703,960	\$ 310,667	385,713	696,380

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Statements of Cash Flows

For the years ended December 31, 2010 and 2009

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Cash received from contributors and other revenue	\$ 964,714	\$ 1,441,141
Investment income received	1,296	709
Cash paid for operating expenses	(473,411)	(700,966)
Salaries, payroll taxes, and benefits paid	<u>(394,249)</u>	<u>(405,585)</u>
Net cash provided by operating activities	<u>98,350</u>	<u>335,299</u>
Cash flows from investing activities:		
Acquisition of furniture and fixtures	<u>-</u>	<u>(130)</u>
Net cash used in investing activities	<u>-</u>	<u>(130)</u>
Cash flows from financing activities:		
Line of credit	(7,608)	(14,817)
Payments on capital lease	<u>-</u>	<u>(3,833)</u>
Net cash used in financing activities	<u>(7,608)</u>	<u>(18,650)</u>
Net increase in cash	90,742	316,519
Cash at beginning of year	<u>483,458</u>	<u>166,939</u>
Cash at end of year	\$ <u><u>574,200</u></u>	\$ <u><u>483,458</u></u>
Reconciliation of cash		
Cash and cash equivalents	\$ 223,488	\$ 112,245
Cash restricted for specific use	<u>350,712</u>	<u>371,213</u>
Total	\$ <u><u>574,200</u></u>	\$ <u><u>483,458</u></u>
Reconciliation of changes in net assets to net cash provided by operating activities:		
Changes in net assets	\$ 7,580	\$ (81,950)
Depreciation	5,380	10,322
Changes in promises to give, receivables and other assets	(113,209)	193,941
Changes in accounts payable	<u>198,599</u>	<u>212,986</u>
Net cash provided by operating activities	\$ <u><u>98,350</u></u>	\$ <u><u>335,299</u></u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	\$ <u><u>357</u></u>	\$ <u><u>875</u></u>

See accompanying notes to financial statements.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2010 and 2009

(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) for the future. Operations began in 1996.

(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.

Currently, the Foundation has unrestricted and temporarily restricted net assets. 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, and money market accounts.

(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.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2010 and 2009

(e) *Restricted Net Assets*

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, 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.

(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. Receivable for promises to give are not discounted unless the discount is material.

(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.

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, 2010 or 2009.

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2010 and 2009

The Foundation's tax returns for the years 2009, 2008, and 2007 remain open and subject to examination by taxing authorities.

(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 reclassifications of prior year information were made to conform to current year presentation.

(2) Restricted Assets

As of December 31, 2010 and 2009, the Foundation had \$365,212 and \$385,713, 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 2010 and 2009 by incurring expenses satisfying the restricted purposes or by expiration of time restrictions, totaling \$796,122 and \$979,375, respectively.

(3) Furniture and Fixtures

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

	<u>2010</u>	<u>2009</u>	<u>Estimated useful lives</u>
Furniture and fixtures, at cost	\$ 25,071	32,707	3 years
Less accumulated depreciation	<u>(24,056)</u>	<u>(26,312)</u>	
	\$ <u>1,015</u>	<u>6,395</u>	

(4) Promises to Give

Promises to give are reflected on the statement of financial position as temporarily restricted net assets. Scheduled payments are as follows:

2011	\$ 25,500
2012	<u>7,000</u>
Promises to give, net	\$ <u>32,500</u>

NEW ORLEANS POLICE AND JUSTICE FOUNDATION

Notes to Financial Statements

December 31, 2010 and 2009

(5) Significant Donor - Core Funding Award

The purpose of the grant is to support crime-fighting programs, the New Orleans Police Department, its police officers, and the overall Orleans Parish criminal justice system and its agencies. The remaining \$17,500 of the award was received in 2010.

On February 9, 2010, Baptist Community Ministries pledged \$150,000 that was temporarily restricted for the purpose of Community Safety Initiative. The Foundation received \$142,500 in 2010 and has recorded a receivable of \$7,500 included in promises to give as of December 31, 2010. There is no long-term commitment that such funding will continue.

(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 administrative fees, there is no income statement affect as a result of these activities. The statement of financial position as of December 31, 2010 and 2009 includes receivables of \$24,333 and \$23,883, respectively and payables of \$20,419 and \$38,275, respectively 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, 2010, there was no outstanding balance.

(8) Subsequent Events

The Foundation has evaluated subsequent events through the date that the financial statements were available to be issued, June 23, 2011, and determined that there were no items for disclosure.

New Orleans Police Justice Foundation, Inc.
Combining Schedule of Activities
For the year ended December 31, 2010

	Temporarily Restricted									
	Unrestricted	RCM CSI Grant	RCM Cease Fire	NOPD Cannies	Crime Coalition	Crime Prevention	Cops for Kids	Criminal Justice Technology	Treme Market	Domestic Violence
Revenues and support:										
Contributions and pledges	\$ 83,805	137,698	68,323	500	28,000	-	92,000	32,905	317	5,993
Contributed services	218,457	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$55,126)	1,296	-	-	-	-	-	-	-	-	-
Investment income	233,669	(51,274)	(8,821)	-	-	-	-	(32,905)	-	(1,000)
Religious Forgiveness	562,453	(132,736)	(51,085)	(7,119)	(21,343)	(97)	(66,221)	(3,225)	-	(4,933)
Use of unrestricted	(1,692,732)	(38,332)	-	(1,349)	6,657	(97)	25,276	(2,908)	-	-
Total revenues and support	1,499,732	137,698	68,323	500	28,000	-	92,000	32,905	317	5,993
Expenses:										
Programs:										
RCM CSI Grant	112,737	-	-	-	-	-	-	-	-	-
RCM Cease Fire Grant	54,399	-	-	-	-	-	-	-	-	-
Compensation Fund	440	-	-	-	-	-	-	-	-	-
Crime Coalition	21,343	-	-	-	-	-	-	-	-	-
Infanguard National Members Alliance	4,993	-	-	-	-	-	-	-	-	-
NOPD 1st District	27,616	-	-	-	-	-	-	-	-	-
NOPD 3rd District	16,590	-	-	-	-	-	-	-	-	-
NOPD 4th District	3,782	-	-	-	-	-	-	-	-	-
NOPD 6th District	62,179	-	-	-	-	-	-	-	-	-
NOPD 7th District	1,654	-	-	-	-	-	-	-	-	-
NOPD Academy	279	-	-	-	-	-	-	-	-	-
NOPD MSD (ASDR)	2,501	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	2,149	-	-	-	-	-	-	-	-	-
NOPD Crime Lab	480	-	-	-	-	-	-	-	-	-
NOPD Crime Technician	97	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	6,091	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	96,234	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	38,271	-	-	-	-	-	-	-	-	-
NOPD General Support	(1,379)	-	-	-	-	-	-	-	-	-
NOPD Gyn Account	27	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	(1,076)	-	-	-	-	-	-	-	-	-
NOPD Police Repair Programmer	96,093	-	-	-	-	-	-	-	-	-
NOPD West Quarter Market	9,549	-	-	-	-	-	-	-	-	-
NOPD Child Abuse-Sex Crimes	3,875	-	-	-	-	-	-	-	-	-
NOPD SWAT	24,738	-	-	-	-	-	-	-	-	-
NOPD Traffic	2,945	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	25,501	-	-	-	-	-	-	-	-	-
NOPD Tubson Assistance	28,310	-	-	-	-	-	-	-	-	-
PSN - Anti Gang	1	-	-	-	-	-	-	-	-	-
Treme Market	3,225	-	-	-	-	-	-	-	-	-
Total Program	620,726	-	-	-	-	-	-	-	-	-
Fundraising and Public Relations	50,339	-	-	-	-	-	-	-	-	-
Management and general:										
Salary, taxes and benefits	592,249	-	-	-	-	-	-	-	-	-
Occupancy and other	6,315	-	-	-	-	-	-	-	-	-
Total management and general	100,594	-	-	-	-	-	-	-	-	-
Total Expenses	1,071,639	-	-	-	-	-	-	-	-	-
Change in net assets	28,181	(58,142)	-	(1,639)	6,657	(97)	25,776	(2,908)	-	-
Beginning of year net assets	314,662	38,090	-	1,459	-	121	38,094	3,135	560	-
End of year net assets	336,246	33,457	-	2,719	6,657	21	63,870	227	560	-

See independent auditor's report.

New Orleans Police Justice Foundation, Inc.
Combining Schedule of Activities
For the year ended December 31, 2010

	Temporarily Restricted										NOPD 8th District	
	LAAG BNA Post Conviction	LCLE HTOK Grant	BCNO NOCC Grant	NOPD 1st District	NOPD 2nd District	NOPD 3rd District	NOPD 4th District	NOPD 5th District	NOPD 6th District	NOPD 7th District		
Revenues and support:												
Contributions and pledges	13,043	63,370	14,791	24,049	-	17,920	790	-	57,773	1,623	1,600	
Contributed services	-	-	-	-	-	-	-	-	-	-	-	
Special excise (net of direct costs of \$54,124)	-	-	-	-	-	-	-	-	-	-	-	
Investment income	-	-	-	-	-	-	-	-	-	-	-	
Released from restrictions	(13,043)	(63,370)	(14,791)	(24,049)	-	(17,920)	(790)	-	(57,773)	(1,623)	(1,600)	
Use of unrestricted	-	-	-	(24,049)	-	(17,920)	(790)	-	(57,773)	(1,623)	(1,600)	
Total revenues and support	-	-	-	7,333	-	(4,419)	(3,002)	-	(14,397)	(31)	(1,600)	
Expenses:												
Program:												
BCM CSI Grant	-	-	-	-	-	-	-	-	-	-	-	
BCM Cease Fire Grant	-	-	-	-	-	-	-	-	-	-	-	
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-	
Crime Coalition	-	-	-	-	-	-	-	-	-	-	-	
Indeagrad National Members Alliance	-	-	-	-	-	-	-	-	-	-	-	
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-	
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-	
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-	
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-	
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-	
NOPD Academy	-	-	-	-	-	-	-	-	-	-	-	
NOPD MSU (ASBF)	-	-	-	-	-	-	-	-	-	-	-	
NOPD Canine Unit	-	-	-	-	-	-	-	-	-	-	-	
NOPD Crime Lab	-	-	-	-	-	-	-	-	-	-	-	
NOPD Crime Prevention	-	-	-	-	-	-	-	-	-	-	-	
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-	
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-	
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-	
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-	
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-	
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-	
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-	
NOPD Youth Quarter Master	-	-	-	-	-	-	-	-	-	-	-	
NOPD Child Abuse Sex Crimes	-	-	-	-	-	-	-	-	-	-	-	
NOPD SVAI	-	-	-	-	-	-	-	-	-	-	-	
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-	
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-	
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-	
PSN - Anti Gang	-	-	-	-	-	-	-	-	-	-	-	
Trame Market	-	-	-	-	-	-	-	-	-	-	-	
Total Program	-	-	-	-	-	-	-	-	-	-	-	
Fundraising and Public Relations												
Management and general	-	-	-	-	-	-	-	-	-	-	-	
Salaries, taxes and benefits	-	-	-	-	-	-	-	-	-	-	-	
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-	
Total management and general	-	-	-	-	-	-	-	-	-	-	-	
Total Expenses	-	-	-	-	-	-	-	-	-	-	-	
Change in net assets												
Beginning of year net assets	-	-	-	2,453	-	(4,119)	(5,002)	-	(4,397)	(31)	1,940	
End of year net assets	-	-	-	11,661	2,723	11,456	13,551	2,464	12,553	6,814	2,920	
	-	-	-	14,094	2,723	2,037	11,572	2,464	8,156	6,383	3,920	

See independent auditors' report.

New Orleans Police Justice Foundation, Inc.
 Combining Schedule of Activities
 For the year ended December 31, 2010

Temporarily Restricted

	NOPD Academy	NOPD MSB (ASBR)	NOPD Child Abuse/ Sex Crimes	NOPD Crisis Unit	NOPD General Support	NOPD Crime Lab	NOPD Vests/ Qtr Master	NOPD Gym	NOPD Police Report Programmer	NOPD Public Affairs	NOPD Mounted Division
Revenues and support:											
Contributions and pledges	328	3,779	4,060	10,020	21,631	-	10,020	6,881	35,000	150	4,500
Contributed services	-	-	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$55,124)	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	-	-	-	-	-	-	-	-	-	-	-
Use of unrestricted	(279)	(2,853)	(3,825)	(6,064)	(4,430)	(400)	(9,450)	(32)	(16,000)	-	(11,977)
Total revenues and support	59	1,926	218	3,956	7,201	(400)	80	6,849	19,000	150	(6,577)
Expenses:											
Programs:											
BCM CSI Grant	-	-	-	-	-	-	-	-	-	-	-
BCM Cense Fire Grant	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund	-	-	-	-	-	-	-	-	-	-	-
Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
Infalgard National Mentors Alliance	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-	-	-
NOPD MSB (ASBR)	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Lab	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention	-	-	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-
NOPD Vests/ Qtr Master	-	-	-	-	-	-	-	-	-	-	-
NOPD Child Abuse/Sex Crimes	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
PSN - Anti Drug	-	-	-	-	-	-	-	-	-	-	-
Trench Market	-	-	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-	-	-
Funding and Public Relations	-	-	-	-	-	-	-	-	-	-	-
Management and general:											
Salary, taxes and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	49	1,273	175	3,956	7,201	(400)	80	6,849	19,000	150	(6,577)
Beginning of year net assets	347	1,648	-	10,496	-	-	-	-	-	703	6,862
End of year net assets	396	2,921	175	14,452	7,201	(400)	80	6,849	19,000	853	2,285

See independent auditor's report.

New Orleans Police Justice Foundation, Inc.
 Combining Schedule of Activities
 For the year ended December 31, 2010

	Temporarily Restricted										
	NOPD SWAT Special Oper	NOPD Victim Witness	NOPD Traffic	NOPD Tuition Assistance	Orleans Criminal Sheriff	Police Task Force	Project Safe Neighborhood	Compassion Fund	NOPD Tragedy Fund	BCM Care Funding	Weed & Seed
Revenues and support:											
Contributions and pledges	\$ 27,811	997	4,943	16,561	8,900	15,000	17,774	250	27,134	-	5,159
Contributed services	-	-	-	-	-	-	-	-	-	-	-
Special events (net of direct costs of \$5,129)	-	-	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-	-	-
Released from restrictions	-	-	-	(2,856)	-	-	(17,774)	-	-	(17,500)	(5,159)
Use of unrestricted	(28,738)	-	(3,955)	(38,310)	-	-	-	(410)	(25,500)	-	-
Total revenues and support	(927)	997	988	(22,199)	8,900	15,000	-	(190)	1,634	(17,500)	-
Expenses:											
Program:											
BCM CSI Grant	-	-	-	-	-	-	-	-	-	-	-
BCM Crime Fire (Grant	-	-	-	-	-	-	-	-	-	-	-
Compassion Fund)	-	-	-	-	-	-	-	-	-	-	-
Crime Coalition	-	-	-	-	-	-	-	-	-	-	-
Independent National Members Alliance	-	-	-	-	-	-	-	-	-	-	-
NOPD 1st District	-	-	-	-	-	-	-	-	-	-	-
NOPD 3rd District	-	-	-	-	-	-	-	-	-	-	-
NOPD 4th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 6th District	-	-	-	-	-	-	-	-	-	-	-
NOPD 7th District	-	-	-	-	-	-	-	-	-	-	-
NOPD Academy	-	-	-	-	-	-	-	-	-	-	-
NOPD NIB (ASBR)	-	-	-	-	-	-	-	-	-	-	-
NOPD Canine Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Lab	-	-	-	-	-	-	-	-	-	-	-
NOPD Crime Prevention	-	-	-	-	-	-	-	-	-	-	-
NOPD Crisis Unit	-	-	-	-	-	-	-	-	-	-	-
NOPD COPS for Kids	-	-	-	-	-	-	-	-	-	-	-
NOPD District & Departmental Support	-	-	-	-	-	-	-	-	-	-	-
NOPD General Support	-	-	-	-	-	-	-	-	-	-	-
NOPD Gym Account	-	-	-	-	-	-	-	-	-	-	-
NOPD Mounted Division	-	-	-	-	-	-	-	-	-	-	-
NOPD Police Report Programmer	-	-	-	-	-	-	-	-	-	-	-
NOPD Youth Officer Master	-	-	-	-	-	-	-	-	-	-	-
NOPD Child Abuse Sex Crimes	-	-	-	-	-	-	-	-	-	-	-
NOPD SWAT	-	-	-	-	-	-	-	-	-	-	-
NOPD Traffic	-	-	-	-	-	-	-	-	-	-	-
NOPD Tragedy Fund	-	-	-	-	-	-	-	-	-	-	-
NOPD Tuition Assistance	-	-	-	-	-	-	-	-	-	-	-
PSN - Anti Gang	-	-	-	-	-	-	-	-	-	-	-
Truine Market	-	-	-	-	-	-	-	-	-	-	-
Total Program	-	-	-	-	-	-	-	-	-	-	-
Purchasing and Public Relations	-	-	-	-	-	-	-	-	-	-	-
Management and general:	-	-	-	-	-	-	-	-	-	-	-
Salary, taxes and benefits	-	-	-	-	-	-	-	-	-	-	-
Occupancy and other	-	-	-	-	-	-	-	-	-	-	-
Total management and general	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	(927)	997	988	(22,199)	8,900	15,000	-	(190)	1,634	(17,500)	-
Beginning of year net assets	3,625	-	2,947	34,129	-	-	-	5,243	102,387	17,500	-
End of year net assets	2,698	997	3,935	11,930	8,900	15,000	-	5,053	104,021	-	-

See independent auditor's report.

New Orleans Police Justice Foundation, Inc.
 Combining Schedule of Activities
 For the year ended December 31, 2010

	Subtotal	Total
Revenues and support:		
Contributions and pledges	\$ 775,621	\$53,686
Contributed services	-	-
Special events net of direct costs of \$55,126	-	215,037
Investment income	-	1,296
Released from restrictions	(233,669)	-
Use of unrestricted	(562,433)	-
Total revenues and support	(20,501)	1,071,639
Expenses:		
Programs:		
BCM CSI Grant	-	142,717
BCV Case Fire Grant	-	56,899
Compassion Fund	-	440
Crime Coalition	-	21,345
Infragard National Members Alliance	-	4,893
NOPD 1st District	-	21,616
NOPD 3rd District	-	16,500
NOPD 4th District	-	3,782
NOPD 6th District	-	62,179
NOPD 7th District	-	1,654
NOPD Academy	-	279
NOPD MSH (GMBR)	-	2,593
NOPD Canine Unit	-	2,149
NOPD Crime Lab	-	400
NOPD Crime Prevention	-	97
NOPD Crisis Unit	-	5,694
NOPD COPS for Kids	-	65,232
NOPD District & Departmental Support	-	58,237
NOPD General Support	-	14,370
NOPD Gun Account	-	22
NOPD Mounted Division	-	11,076
NOPD Police Report Programmer	-	16,000
NOPD Vestis Quarter Master	-	9,949
NOPD Child Abuse/Sex Crimes	-	3,825
NOPD SWAT	-	26,748
NOPD Traffic	-	3,555
NOPD Tragedy Fund	-	25,501
NOPD Tuition Assistance	-	38,210
PSN - Anti Gang	-	3
Truismaker	-	3,225
Total Programs	-	620,739
Fundraising and Public Relations	-	56,330
Management and general:		
Salary, taxes and benefits	-	151,249
Occupancy and other:	-	5,715
Total management and general:	-	160,564
Total Expenses	-	1,071,639
Change in net assets	(20,501)	7,580
Beginning of year net assets	385,713	696,390
End of year net assets	365,212	703,970

See independent auditors' report