

**LOS ANGELES POLICE
FOUNDATION**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

LOS ANGELES POLICE FOUNDATION

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2017

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Los Angeles Police Foundation

Report on the Financial Statements

We have audited the accompanying financial statements of Los Angeles Police Foundation (LAPF), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of LAPF as of December 31, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited LAPF's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 1, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

To the Board of Directors
Los Angeles Police Foundation

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 14, 2018, on our consideration of LAPF'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 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 LAPF's internal control over financial reporting and compliance.

Green Hasson & Janks LLP

May 14, 2018
Los Angeles, California

LOS ANGELES POLICE FOUNDATION

STATEMENT OF FINANCIAL POSITION

December 31, 2017

With Summarized Totals at December 31, 2016

ASSETS	2017			2016
	Unrestricted	Temporarily Restricted	Total	Total
Cash	\$ 654,983	\$ 1,186,278	\$ 1,841,261	\$ 3,576,075
Investments	1,510,452	-	1,510,452	864,915
Pledges Receivable (Net)	266,378	210,000	476,378	332,391
Prepaid Expenses	8,564	-	8,564	4,211
Property and Equipment (Net)	18,246	-	18,246	-
TOTAL ASSETS	\$ 2,458,623	\$ 1,396,278	\$ 3,854,901	\$ 4,777,592
LIABILITIES AND NET ASSETS				
LIABILITIES:				
Grants Payable	\$ 1,739,795	\$ -	\$ 1,739,795	\$ 2,808,962
Accounts Payable and Accrued Liabilities	117,285	-	117,285	107,516
TOTAL LIABILITIES	1,857,080	-	1,857,080	2,916,478
NET ASSETS:				
Unrestricted	601,543	-	601,543	568,679
Temporarily Restricted	-	1,396,278	1,396,278	1,292,435
TOTAL NET ASSETS	601,543	1,396,278	1,997,821	1,861,114
TOTAL LIABILITIES AND NET ASSETS	\$ 2,458,623	\$ 1,396,278	\$ 3,854,901	\$ 4,777,592

The Accompanying Notes are an Integral Part of These Financial Statements

LOS ANGELES POLICE FOUNDATION

STATEMENT OF ACTIVITIES Year Ended December 31, 2017 With Summarized Totals at December 31, 2016

	2017			2016 Total
	Unrestricted	Temporarily Restricted	Total	
REVENUE AND SUPPORT:				
Contributions	\$ 844,353	\$ 1,177,370	\$ 2,021,723	\$ 1,213,294
Government Contracts	375,371	-	375,371	369,846
Special Events	-	-	-	1,005,593
In-Kind Contributions	224,636	-	224,636	1,185,453
Board Membership Dues	210,000	-	210,000	190,000
Investment Income	10,263	-	10,263	2,133
Miscellaneous Income	2,348	-	2,348	2,651
Net Assets Released from Restrictions:				
Satisfaction of Program Restrictions	1,055,705	(1,055,705)	-	-
Satisfaction of Time Restrictions	17,822	(17,822)	-	-
TOTAL REVENUE AND SUPPORT	2,740,498	103,843	2,844,341	3,968,970
EXPENSES:				
Program Services	2,095,498	-	2,095,498	3,465,263
Management and General	397,488	-	397,488	470,991
Fundraising	214,648	-	214,648	222,829
TOTAL EXPENSES	2,707,634	-	2,707,634	4,159,083
CHANGE IN NET ASSETS	32,864	103,843	136,707	(190,113)
Net Assets - Beginning of Year	568,679	1,292,435	1,861,114	2,051,227
NET ASSETS - END OF YEAR	\$ 601,543	\$ 1,396,278	\$ 1,997,821	\$ 1,861,114

The Accompanying Notes are an Integral Part of These Financial Statements

LOS ANGELES POLICE FOUNDATION

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended December 31, 2017

With Summarized Totals at December 31, 2016

	2017				2016 Total
	Program Services	Supporting Services		Total	
		Management and General	Fundraising		
Salaries	\$ 148,636	\$ 133,561	\$ 132,726	\$ 414,923	\$ 473,788
Employee Benefits	11,140	10,010	9,948	31,098	48,894
Payroll Taxes	12,788	14,494	9,541	36,823	34,060
TOTAL PERSONNEL EXPENSE	172,564	158,065	152,215	482,844	556,742
Grants and Scholarships	1,453,439	-	-	1,453,439	2,857,376
Program Event Expense	412,111	-	-	412,111	348,602
Professional Services	-	137,685	-	137,685	141,830
Rent and Parking	27,514	27,267	19,248	74,029	88,543
Repairs and Maintenance	11,161	11,061	7,808	30,030	18,865
Miscellaneous	6,380	15,114	8,157	29,651	17,271
Bad Debts	-	25,000	-	25,000	46,347
Development and Public Relations	-	-	14,473	14,473	16,348
Telephone and Utilities	4,273	4,235	2,989	11,497	10,872
Merchant Credit Card Fees	-	9,569	-	9,569	15,804
Insurance	3,232	3,203	2,261	8,696	10,394
Equipment Rentals	2,445	2,423	1,711	6,579	10,384
Office Supplies	1,178	1,167	824	3,169	8,459
Postage	-	454	1,816	2,270	3,183
Printing	111	332	1,771	2,214	1,880
Meetings	160	800	640	1,600	1,320
Depreciation	493	488	345	1,326	1,518
Travel and Vehicle Expense	437	392	390	1,219	3,345
Training	-	233	-	233	-
TOTAL 2017 FUNCTIONAL EXPENSES	\$ 2,095,498	\$ 397,488	\$ 214,648	\$ 2,707,634	
TOTAL 2016 FUNCTIONAL EXPENSES	\$ 3,465,263	\$ 470,991	\$ 222,829		\$ 4,159,083

The Accompanying Notes are an Integral Part of These Financial Statements

LOS ANGELES POLICE FOUNDATION

STATEMENT OF CASH FLOWS

Year Ended December 31, 2017

With Summarized Totals at December 31, 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	\$ 136,707	\$ (190,113)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
Depreciation	1,326	1,518
Provision for Bad Debts	25,000	46,347
Realized and Unrealized Gain on Investments	(2,604)	(73)
Donated Stock	-	(92,628)
Proceeds from Sale of Donated Stock	-	92,932
(Increase) Decrease in:		
Pledges Receivable	(168,987)	122,609
Prepaid Expenses	(4,353)	14,598
Increase (Decrease) in:		
Grants Payable	(1,069,167)	221,849
Accounts Payable and Accrued Liabilities	9,769	(72,068)
	(1,072,309)	144,971
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
	(1,072,309)	144,971
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Property and Equipment	(19,572)	-
Reinvested Interest and Dividends	(7,659)	(2,060)
Purchase of Investments	(3,623,274)	(2,587,987)
Proceeds from Sales of Investments	2,988,000	2,588,312
	(662,505)	(1,735)
NET CASH USED IN INVESTING ACTIVITIES		
	(662,505)	(1,735)
NET INCREASE (DECREASE) IN CASH	(1,734,814)	143,236
Cash - Beginning of Year	3,576,075	3,432,839
CASH - END OF YEAR	\$ 1,841,261	\$ 3,576,075

The Accompanying Notes are an Integral Part of These Financial Statements

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 1 - ORGANIZATION

The Los Angeles Police Foundation (LAPF) was established in 1998 by a group of concerned community leaders to fund urgently needed programs and equipment for the Los Angeles Police Department (LAPD).

The mission of LAPF is to create partnerships to provide resources and programs that help the police perform at their highest level and to enhance LAPD-community relations.

LAPF is an independent, not-for-profit organization that provides critical resources and vital support to the LAPD. From essential equipment and state-of-the-art technology to specialized training and innovative programs that would otherwise be unfunded, the support provided by LAPF directly improves public safety, impacts officer readiness, and enhances our quality of life. As the largest source of private funding of the LAPD, LAPF is passionately dedicated to ensuring that Los Angeles remains America's safest major city.

The LAPD covers an area spanning 467 square miles with 21 diverse communities and nearly 4 million residents. Their oath to "protect and serve" is getting tougher, more complex and more dangerous, and as a result, more expensive. Modern policing requires a high level of sophistication in officer training and safety, equipment, communications, technology and community outreach.

With 96% of the LAPD's budget spent on personnel, there is little left for major projects that will enhance efficiency and modernization of the department.

Over the years, the requests for grants have grown to more than 100 received each year. LAPF has donated nearly \$29,000,000 to the LAPD in the areas of equipment and technology upgrades, specialized training, community outreach, and youth programs.

LAPF is needed more than ever in order to allow the LAPD to move beyond the constraints of municipal funding and truly excel.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) BASIS OF PRESENTATION

The accompanying financial statements have been prepared on the accrual basis of accounting.

(b) ACCOUNTING

To ensure observance of certain constraints and restrictions placed on the use of resources, the accounts of LAPF are maintained in accordance with the principles of net assets accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into net asset classes that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(b) ACCOUNTING (continued)

- **Unrestricted Net Assets.** These generally result from revenues generated by receiving unrestricted contributions, providing services, and receiving income from investments, less expenses incurred in providing program related services, raising contributions, and performing administrative functions.
- **Temporarily Restricted Net Assets.** LAPF reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a 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 program or time restrictions. LAPF had \$1,396,278 of temporarily restricted net assets at December 31, 2017.
- **Permanently Restricted Net Assets.** These net assets are received from donors who stipulate that resources are to be maintained permanently, but permit LAPF to expend all of the income (or other economic benefits) derived from the donated assets. LAPF had no permanently restricted net assets at December 31, 2017.

(c) CASH

LAPF maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. LAPF has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

(d) INVESTMENTS

Investments in money market funds are reported at fair value. Interest and dividend income and gains and losses on investments are reflected in the statement of activities as increases or decreases in unrestricted net assets unless their use is restricted by donor stipulations or law.

(e) PLEDGES RECEIVABLE

Unconditional contributions, including pledges recorded at estimated fair value, are recognized as revenues in the period received. LAPF reports unconditional contributions as restricted support if they are received with donor stipulations that limit the use of the donated assets.

Discounts for pledges (pledges due over one year) are recorded as reductions to contribution revenue and pledges receivable. Discounts increase contribution revenue when the pledge is received.

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) PLEDGES RECEIVABLE (continued)

Conditional promises to give that are contingent upon future events or future matching are not recorded until the contingency has been satisfied. If funds are received from such gifts, they are recorded as refundable advances until the contingency is satisfied. When the contingency has been satisfied, the gift is recognized as either unrestricted or temporarily restricted revenue depending on the intent of the donor.

Special event contributions are generally reported as increases in unrestricted net assets. However, if the circumstances surrounding the receipt of such contributions make clear the respective donor's implicit restriction on use, such amounts are classified as increases in temporarily restricted net assets.

(f) PROPERTY AND EQUIPMENT

Property and equipment are recorded at cost if purchased or at fair value at the date of donation if donated. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the related assets.

Expenditures for maintenance and repairs are charged to operations as incurred while renewals and betterments are capitalized. Property and equipment are capitalized if the cost of an asset is equal to or greater than \$5,000 and the useful life is greater than one year. The useful lives are as follows:

Computer Equipment	3 Years
Software	3 Years
Furniture & Fixtures	7 Years
Office Equipment	3 Years

(g) LONG-LIVED ASSETS

LAPF reviews the carrying values of its long-lived assets for possible impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flows is less than the carrying amount of the asset in which case a write-down is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized during the year ended December 31, 2017.

(h) DONATED GOODS AND SERVICES

Contributions of donated noncash assets are recorded at fair value in the period received. Contributed services are reflected in the statement of activities at the fair value of the services received.

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) DONATED GOODS AND SERVICES (continued)

The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

For the year ended December 31, 2017, LAPF received the following donated goods and services:

Rent and Parking	\$	74,029
Miscellaneous Goods		<u>150,607</u>
TOTAL IN-KIND CONTRIBUTIONS	\$	<u>224,636</u>

(i) GRANTS

Grants made by LAPF to other organizations are recorded as grant expense at their fair value in the period such grants have been authorized by the Board of Directors. Payment of grants may not necessarily be made in the year of authorization. At December 31, 2017, grants payable totaled \$1,739,795 and are payable within one year.

(j) INCOME TAXES

LAPF is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

(k) FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing LAPF's programs have been presented in the statement of functional expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and supporting services by the method that best measures the relative degree of benefit. LAPF uses direct salary expenses and full time equivalents to allocate indirect and shared costs.

(l) USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues and expenses as of the date and for the period presented. Accordingly, actual results could differ from those estimates.

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(m) COMPARATIVE TOTALS

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with LAPF's financial statements for the year ended December 31, 2016, from which the summarized information was derived.

(n) RECLASSIFICATIONS

For comparability, certain December 31, 2016 balances have been reclassified, where appropriate, to conform to the financial statement presentation used at December 31, 2017.

(o) NEW ACCOUNTING PRONOUNCEMENTS

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers*, which improves and converges the revenue recognition requirements of U.S. GAAP and International Financial Reporting Standards. The ASU replaces the existing accounting standards for revenue recognition with a single comprehensive five-step model, which is intended to provide principles within a single framework for revenue recognition of transactions involving contracts with customers across all industries. The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. The guidance also requires more detailed disclosures to enable users of financial statements to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The guidance has subsequently been amended through a series of ASUs between August 2015 and September 2017 to improve the operability and understandability of the implementation guidance on scope exceptions and various other narrow aspects, as identified and addressed in such updates. For LAPF, the ASU and subsequent amendments will be effective for the year ending December 31, 2019.

In August 2016, FASB issued ASU No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities (Topic 958)*, which is intended to reduce complexity in financial reporting. The ASU focuses on improving the current net asset classification requirements and information presented in financial statements that is useful in assessing a nonprofit's liquidity, financial performance, and cash flows. For LAPF, the ASU will be effective for the year ending December 31, 2018.

(p) SUBSEQUENT EVENTS

LAPF has evaluated events and transactions occurring subsequent to the statement of financial position date of December 31, 2017 for items that should potentially be recognized or disclosed in these financial statements. The evaluation was conducted through May 14, 2018, the date these financial statements were available to be issued. No such material events or transactions were noted to have occurred.

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 3 - INVESTMENTS

LAPF has implemented accounting standards which define fair value for those assets (and liabilities) that are re-measured and reported at fair value at each reporting period. This standard establishes a single authoritative definition of fair value, sets out a framework for measuring fair value based on inputs used, and requires additional disclosures about fair value measurements. This standard applies to fair value measurements already required or permitted by existing standards.

In general, fair values determined by Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets (or liabilities). Fair values determined by Level 2 inputs utilize data points that are observable such as quoted prices, interest rates and yield curves. Fair values determined by Level 3 inputs are unobservable data points for the asset (or liability) and include situations where there is little, if any, market activity for the asset (or liability).

The following table presents information about LAPF's investments that are measured at fair value on a recurring basis at December 31, 2017 and indicates the fair value hierarchy of the valuation techniques utilized to determine such fair value:

	Year Ended December 31, 2017	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash Equivalents	\$ 13,548	\$ -	\$ 13,548	\$ -
Certificates of Deposit	1,496,904	-	1,496,904	-
	\$ 1,510,452	\$ -	\$ 1,510,452	\$ -

The fair values of certificates of deposit is determined based on the amortized cost that approximates fair value.

LAPF recognizes transfers at the beginning of each reporting period. Transfers between Level 1 and 2 investments generally relate to whether a market becomes active or inactive. Transfers between Level 2 and 3 investments generally relate to whether significant relevant observable inputs are available for the fair value measurement in their entirety and when redemption rules become more or less restrictive. In 2017, the balances of cash equivalents and certificates of deposit were transferred in their entirety from Level 1 to Level 2 due to the lack of observable market data.

Investment income is comprised of the following for the year ended December 31, 2017:

Interest and Dividends	\$ 7,659
Realized and Unrealized Gains	2,604
INVESTMENT INCOME	\$ 10,263

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 4 - PLEDGES RECEIVABLE

Pledges receivable (net) at December 31, 2017 are expected to be collected as follows:

Less than One Year	\$	526,378
Less: Allowance for Doubtful Accounts		<u>(50,000)</u>
PLEDGES RECEIVABLE (NET)	\$	<u><u>476,378</u></u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2017 are summarized as follows:

Computer Equipment	\$	64,677
Software		33,980
Furniture and Fixtures		12,797
Office Equipment		<u>1,961</u>
TOTAL		113,415
Less: Accumulated Depreciation		<u>(95,169)</u>
PROPERTY AND EQUIPMENT (NET)	\$	<u><u>18,246</u></u>

Depreciation expense for the year ended December 31, 2017 was \$1,326.

NOTE 6 - PENSION PLAN

LAPF has a SIMPLE-IRA pension plan which is an individual retirement account (IRA) plan available to all employees upon successful completion of two years of service. LAPF matches up to 3% of compensation not to exceed \$5,000 per employee. LAPF contributed \$8,590 for the year ended December 31, 2017.

LOS ANGELES POLICE FOUNDATION

NOTES TO FINANCIAL STATEMENTS

December 31, 2017

NOTE 7 - TEMPORARILY RESTRICTED NET ASSETS

LAPF has restrictions on certain net assets placed upon by the donors as well as restrictions in the time period that the contributions will be received. A detail of temporarily restricted net assets is as follows:

Pledges Receivable Restricted by Time	\$	210,000
Blood Hound & Narcotics Detection Squads		1,000
Bomb Squad		1,227
Cadets Fund		45,760
Central Area Station		5,220
Chaplin's Corp		3,500
Commercial Crimes Division		7,810
Counter Terrorism		6,704
Community Police Advisory Board		2,500
Days of Dialogue		2,500
Deployed Armed Forces Fund		1,129
Domestic Abuse Response Team		41,049
Emergency Services Division		10,000
Fiscal Operations Division		2,500
Harbor Division		8,831
Individual First Aid Kits		6,815
Juvenile Impact Program		372,179
K-9 Support		164,724
LAPD Youth Programs		1,868
Media Relations		15,000
Metro Division		33,663
Metro K9		159,065
Metropolitan Mounted Police		37,529
Mission Division		12,643
Newton Station		3,031
North Hollywood Division		2,000
Other		6,893
Pacific Division - Equipment		25,125
Police Orientation Preparation Program		1,310
Prisoner Transport Vehicle		10,000
Protective Vests for LAPD		1,200
Recruitment Section		10,500
Robbery Homicide Investigation Room		5,000
Risk Management		10,000
Safe Transport for Children		3,932
South Bureau		1,640
Southwest Division		13,675
SWAT		60,632
Topanga Division		24,300
Training Detail		15,000
Valley Traffic		1,570
Van Nuys Division		12,190
Van Nuys Youth Program		3,548
VOICE Holiday Party		2,020
West Bureau - Operations		5,000
West Los Angeles Station		6,473
West Valley		5,000
Wilshire Station		3,273
Women's Partnership		9,750
TOTAL TEMPORARILY RESTRICTED NET ASSETS	\$	1,396,278