



## **Funding Guidelines**

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## **About Us**

The Los Angeles Police Foundation (LAPF) is an independent, not-for-profit organization that provides critical resources and vital support to the Los Angeles Police Department. From essential equipment and state-of-the-art technology to specialized training and innovative programs that would otherwise be unfunded, the support we provide directly improves public safety, impacts officer readiness, and enhances our quality of life. As the largest source of private funding for the LAPD, we are passionately dedicated to ensuring that Los Angeles remains America's safest major city. Due to the generosity of our donors, the LAPF has invested more than \$27 million since 1998 in support of hundreds of special police projects and activities that play an essential role in ensuring the safety of our city.

This document is intended as a guide for directors and staff of the LAPF, Department civilian and sworn staff and others interested in our work. Requests for additional information about our projects and procedures can be made to the Los Angeles Police Foundation. We welcome your inquiries.

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# Los Angeles Police Foundation Funding Guidelines

## 1. Introduction

The Los Angeles Police Foundation was incorporated in 1998 in the state of California and is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code. Donations to the LAPF are tax-deductible to the extent allowed by law.

The LAPF was formed to receive and administer grants and contributions of money or property from individuals, private organizations and public sources and to apply or disburse these contributions. The LAPF funds and assists programs and activities to strengthen the Los Angeles Police Department, to promote public safety and to enhance the Department's community relations.

The LAPF depends entirely on the generosity of corporations, individuals, foundations and philanthropic organizations for project and operating budgets. The LAPF receives no tax dollars for its operations. The Department has authorized the LAPF to seek funding from private sources on its behalf to support police initiatives. The LAPF does not engage in telemarketing, nor does it provide goods or services in exchange for support.

The LAPF is an independent body governed by a Board of Directors, each of whom serves a renewable three-year term and receives no compensation. Officers are elected to two-year terms. The Board of Directors meets quarterly.

The Executive Director is the chief executive officer of the LAPF and serves at the pleasure of the Board.

## 2. Project Agenda

The LAPF provides funding to purchase equipment and underwrite the cost of projects and activities to improve public safety that the city either does not fund or does not fund in a timely manner. The LAPF receives gifts and donations of money, goods, services and equipment to benefit the Department. Its project agenda is developed in collaboration with and in response to needs articulated by the Department. The LAPF encourages grant submissions for innovative, experimental and short-term programs. Priorities include education/training, community relations, technology advancements and equipment.

Substantive program areas include:

- enhancing law enforcement proficiency and efficiency;
- increasing officer safety;
- encouraging community support and understanding; and
- fostering personnel development and well-being.

## 3. Grants and Contributions

The LAPF receives and administers grants and contributions of money, services, and/or property to fund, assist or undertake programs and activities to strengthen the Department. Contributions and gifts can be restricted by the donor to a specific program or given to the general fund as an unrestricted gift.

**UNRESTRICTED GIFTS** include all financial resources that are not designated by the donor for a specific use and can be disbursed at the discretion of the Directors. These revenues are generated by an annual benefit and tribute journal, events and gifts from individuals, corporations and other foundations. Revenues in this fund defray LAPF operating expenses and are the source of discretionary grants.

**RESTRICTED GIFTS** are contributions that are restricted by donors to specific purposes. These donations are generated by proposals and often include detailed budgets. Donors may impose reporting requirements as a condition of grant awards, and it is the responsibility of the Department to meet these

requirements and to comply with approved project budgets. Interest and dividends earned on invested funds are available for unrestricted use as determined by the Board.

**DONATIONS OF EQUIPMENT, GOODS OR SERVICES** are accepted subject to review by the Department and its determination that the donation is needed and donor conditions, if any, are acceptable. Anyone interested in donating equipment, goods or services should send a letter or email to the LAPF to outline their intentions including a description of the donation and an estimation of the fair market value.

#### **4. Procedures Governing New Requests for Support**

The Chief of Police has issued directives governing the internal process for sending requests to the Foundation. The Police Chief's designee serves as the official liaison (Liaison) between the Department and the LAPF and reviews all requests for funds. All proposals must indicate why private funding, as opposed to city funding, is necessary. A report, as described below, may be required upon completion of the project (see Section 7 "Financial Accounting and Project Monitoring" for further requirements). Interim reports at intervals specified by LAPF staff may be required for grants that are a year or more in duration. Specific reporting requirements of grant requests vary depending upon the nature of the request, as follows:

- **Consultants and Other Service Providers** - Evidence of the work performed is to be provided to the LAPF upon the conclusion of the project or earlier as stated above. Such evidence should include one or more of the following: (i) in the case of written studies, a copy or executive summary of said study to the extent it does not contain confidential or sensitive information; (ii) a report summarizing the work performed and the results achieved; (iii) representative examples of the work product created by the consultant, such as report templates, training protocols/courses and analyses.
- **Training/Education** – The grant recipient may be asked to complete the LAPF evaluation form rating the effectiveness of training and applicability to the

Department. If the training is intended to be brought back and implemented as part of Department training, the Department is to provide both evidence that the training was implemented and participant evaluations of the new training are to be provided to the LAPD.

- **Goods and Merchandise** – Confirmation that goods have been delivered and the manner in which said goods are helping to achieve desired outcomes.
- **Community Relations** – Evidence that activities and/or events took place, the actual timing of those activities and the level to which said activities, if discernible, achieved desired outcomes.
- **Youth Programs** – Evidence that activities and/or programs took place, the actual timing of those activities and the level to which said activities, if discernible, achieved desired outcomes.

Authorization of grants varies depending upon the amount of the request, as follows:

- Grant requests up to \$1,500 are reviewed for approval by the LAPF's Executive Director taking no longer than one week to receive a decision.
- Grant requests from \$1,501 to \$10,000 are reviewed for approval by the LAPF's Program Committee taking one to two weeks to receive a decision.
- Grant requests from \$10,001 to \$50,000 are first reviewed and approved by the Program Committee and then reviewed and voted on for approval by the LAPF's Executive Committee taking no longer than three weeks to receive a decision.
- Grant requests over \$50,000 are first reviewed and approved by the Program Committee and then reviewed and voted on for approval by the LAPF's Executive Committee. The grants are then presented to the full Board, which meets every three months, for review and approval.

At times, larger projects are supported by restricted funds provided through the generosity of donors in response to specific proposals. When such proposals are developed or in cases when the LAPF serves as the fiscal agent for grants, an administrative fee to cover the LAPF overhead incurred will likely be included in project grant budgets. Exceptions to the application of an administrative fee may be made at the discretion of the Board. The LAPF strictly adheres to the standards of reasonableness, consistency and necessity set by the IRS. These costs must always be included in project budgets when preparing grant proposals.

## **5. Funding Considerations**

The LAPF acknowledges that the City of Los Angeles bears primary responsibility to fund the Department, and, in particular, to fund salaries, benefits, training and equipment essential to the performance of Departmental job functions.

Accordingly, the LAPF will weigh project requests against whether the city should, can or will fund such requests in a timely manner and will not consider projects for which alternate resources are readily available. In addition, the LAPF will not fund employee salaries and benefits, but will consider project requests to fund consultants in connection with short-term projects of less than two years in duration. Further, the LAPF will not consider funding requests to support or oppose ballot measures and/or candidates. The LAPF also will not consider projects or expenses that circumvent City or Department policy.

## **6. Payment Procedures**

When a project is approved, it is assigned a grant number by the LAPF. The Department designates a project coordinator (Coordinator) to work with the LAPF to administer the project. Supporting documentation must accompany requests for purchases. For proper record keeping and to avoid confusion, no invoices or bills should be forwarded to the LAPF directly from vendors. It is important to remember that no member of the LAPD or the LAPD itself has the authority to enter into any agreements or contracts with third parties committing LAPF funds without the specific written authorization from the LAPF.

The following additional procedures apply:

1. **CONTRACTS:** Contracts with consultants, service providers or vendors are with the LAPF (not the Department) and follow the format approved by the LAPF's Executive Committee, the Chief of Police, the City Attorney and City Administrative Officer. Grant requests to fund the retention of outside consultants and other service providers should be specific as to the requisite qualifications of the consultant or service provider, the exact nature of the work to be performed and an explanation as to the reason(s) why the work cannot be performed without the assistance of an outside expert.
  
2. **EQUIPMENT PURCHASES:** To purchase equipment under a grant, the Coordinator determines makes and models and obtains price quotes. Certificates of Title must list the Department as owner.
  
3. **PAYMENT SCHEDULE:** The LAPF pays its bills on a weekly basis. Please allow sufficient time for the proper processing of requests.
  
4. **TRAVEL, MEALS & REFRESHMENTS:** The LAPF will consider funding travel, meals, refreshments and conference fees only in connection with approved projects. The LAPF does not pay a per diem.
  
5. **MATERIAL CHANGES TO BUDGETS, PROGRAMS OR CONTENT:** The Department must have the prior written approval of the LAPF.
  
6. **INELIGIBLE EXPENSES:** The LAPF will not honor any unauthorized expenses, unauthorized budget modifications, budget overruns or unauthorized verbal or written contracts without prior written approval. Retroactive payments will be considered on a case by case basis.

## **7. Financial Accounting and Project Monitoring**

Strict adherence to approved project budgets is expected. Modifications require prior written approval by the LAPF. In addition to following the procedures listed in Section 6 above, Coordinators are required to (1) submit expense reports to the LAPF accounting for funds spent and (2) confirm in writing the delivery of goods and services.

Donors to specific projects frequently place reporting requirements as a condition of awards, including detailed financial reports, periodic progress reports, impact statements, outcome evaluations and final reports. Coordinators must be familiar with these requirements and are responsible for the preparation of reports and compliance with deadlines as a condition of LAPF funding.

## **8. Public Information Policies**

The LAPF complies with all federal and state tax filing requirements and is registered as a charity with the State of California. Copies of the filings are provided to the Attorney General. The LAPF will disclose these documents, financial statements and information about revenues and programs to donors, the media and the public upon request with reasonable notice. Donor anonymity, if sought, is honored.