



Agreement to Provide Managerial and Financial Oversight

Each set of statements must be affirmed with a signature from the chief administrative officer and the board chair. If a fiscal agent is used, it must be signed by the officers and the board chairs for both organizations. If no fiscal agent is used, leave those signature lines blank.

For the proposal submitted on _1/15/19_____ (date).

Please initial each statement to acknowledge you have read it.

Organization

KAW We have read the proposal to be submitted and agree to carry out the activities as stated.

KAW We agree that the organization will assume the full responsibilities involved in the proper fiscal management and accounting for any grant funding received.

KAW We agree that any additional information required by the Grotto Foundation will be provided upon request.

KAW We acknowledge that Grotto Foundation requires semi-annual evaluation and financial reports, and agree that these reports will be submitted on time.

KAW We agree that no part of the grant funding will be used to support propaganda for, or in opposition to, legislation, either enacted or proposed, or used for the campaigning or against any candidate for such activities. The organization will not use the grant funding for the purpose of funding what is perceived to be grassroots lobbying under the revised Internal Revenue Code of 1990.

Board

The board of directors has reviewed this proposal and we agree to its contents.

We have not yet reviewed the proposal but agree to review it at our meeting on _February 20, 2019_ (date) and provide Grotto Foundation with proof it has been discussed.

We agree that our governing board meets in accordance with our bylaws.

Applicant
Kate W...

Chief Officer (signature)

Applicant's Fiscal Agent

Chief Officer (signature)

Board Chair (signature)

Board Chair (signature)

Program support for Law Enforcement Career Path Academy

2018-19 General Grant Application rev

Saint Paul Police Department

Mr. Todd Police Axtell
367 Grove Street
Saint Paul
Saint Paul, MN 55101

O: 651-291-1111
F: 651-266-5906

Ms. Carol Gronfor

367 Grove Street
Saint Paul
Saint Paul, MN 55101

carol.gronfor@ci.stpaul.mn.us
O: 651-266-5544
M: 612-214-5035
F: 651-2665906

Application Form

Our operating values shape our grantmaking and our interactions in the community. Your application will be received more favorably if your organization's work, and the way you describe it to us, focuses on strengths rather than deficits. We encourage you to shine the light on what is working well in your community, to highlight effective leaders (or those who are developing into strong leaders) and to present solutions to the issues you are addressing in your work. We prefer you use straightforward language instead of nonprofit lingo or buzzwords. We will look closely at your financial health, your plan of how you will measure success or change, and we have a strong preference for community-led work. In short: be positive, concise, and practical.

Are you applying for operational support or for specific program support?*

Program support for Law Enforcement Career Path Academy

If you are seeking program support, please briefly describe the program or project.

Support is requested for the Law Enforcement Career Path Academy (LECPA), a job training program operated by the Saint Paul Police Department (SPPD). LECPA supports individuals as they pursue a career in law enforcement. The aim is to ensure that the police department personnel are representative of the residents of the City of Saint Paul. Enrollment targets low income young adults, age 18-24. Approximately 50 new students are enrolled annually.

The pathway into law enforcement is not easy. The program offers financial and social resources for students who are eager to serve their community but are coming from neighborhoods that do not have the financial resources to pay for college. Steps include:

- **SOCIAL SUPPORT:** Through a partnership with social services, students receive assistance signing up for childcare, health care, and enrolling in a two-year degree program in law enforcement.
- **INTRODUCTORY TRAINING:** Students participate in a free 120 hours of introductory skills training taught by Century College faculty. This allows students to determine if law enforcement is the correct career choice before committing to two years of schooling. Students who complete the training receive a Mental Health First Aid certification and earn 5 college credits towards an A.S. degree.
- **EARN-WHILE-YOU-LEARN:** Students can apply as AmeriCorps members and commit to 1700 hours of national service annually, for approximately 2 years. Members can use up to 340 hours of service annually towards attending college course work, earn a living stipend, and receive an educational award of \$5,900 supporting the completion of a two-year law enforcement degree.
- **SCHOLARSHIPS:** SPPD is a recent recipient of a grant from the MDPS that will pay for up to 50% of student tuition costs for the POST Skills certification training required for licensure as a Peace Officer.

Amount Requested*

Amount Requested

\$200,000.00

Organization Information

Please give a brief overview of the history of your organization.*

SAINT PAUL POLICE DEPARTMENT

SPPD operates as a division of the City of Saint Paul, a unit of local government. The department began in 1854 with just four officers and has grown in pace with city population and the corresponding increased need for law enforcement. Saint Paul serves as a business and cultural hub for the east metro. As a result, SPPD serves as a regional leader in law enforcement, and is the second largest law enforcement employer in Minnesota with close to 800 employees, including civilian and sworn officers.

Over the last two years SPPD formed a dedicated community engagement unit, with the aim to advance a commitment to diversify the department's workforce and engage the community (explained in Mission and Vision). The LECPA was launched in May of 2017; in addition to supporting recruitment efforts for the department the program supports the broader work of this unit. The unit is staffed by 9 sworn personnel, 6 civilians. Further, 35 AmeriCorps members support the work of the unit through over 45,000 hours of service in the community.

While LECPA is currently focused on the City of Saint Paul, the program does have the potential to become a regional resource. SPPD operates a Professional Development Institute, providing premier quality, affordable training to local, state and federal law enforcement officers. With highly experienced investigators, our officers are frequently asked to serve as trainers and technical assistant providers across the state and nation. The Professional Development Institute is utilized by over 30 agencies across the Midwest. The institute recently underwent a major expansion and opened a 20,000 square foot facility in 2017.

SAINT PAUL POLICE FOUNDATION

The Saint Paul Police Foundation (SPPF) serves as the fiscal agent for this request. SPPF was founded in 2005 with the primary purpose to support the work of the Saint Paul Police Department. The Saint Paul Police Foundation partners with individuals, corporations, non-profits and the community at large. The foundation is focused on supporting the Saint Paul Police Department through projects that create community partnerships, expand the use of technology in deterring and solving crime and to improve the readiness of our police department through education that is focused on the safety of our citizens.

As a fiscal agent, SPPF coordinates several administrative tasks related to grants management. A fiscal agent fee of 5% will be billed to this grant, and address the costs of accounting and bookkeeping, board meetings, grant committee and oversight coordination, grant applications, and fundraising.

State your organization's mission and/or vision.*

The SPPD is committed to finding solutions to policing in a new era. Like any major city, officers must be prepared with new techniques to address increasing threats of violence. At the same time, increased security measures must not overshadow integrity. Trust of citizenry in its law enforcement is at the heart of any democracy. And trust is earned.

With the Chief Todd Axtell's appointment, the following strategic goals for the department were defined:

- Addressing gun violence,
- Diversifying the police department at all ranks, and
- Reaching historic levels of community engagement by implementation of a new Community Engagement Unit.

To meet these goals, LECPA members will support the community engagement unit implement the "Step Forward" campaign, a comprehensive strategy designed to improve trust in law enforcement and strengthen police and community relations. The Step Forward activities build on each other, with outreach, youth services, and recreational events creating opportunities for officers and residents to meet in informal and

non-law enforcement setting. These connections are used to foster the trust needed to then invite residents to join more difficult conversations.

Step Forward campaign activities include:

RECRUITMENT: SPPD hosts exploration meetings in local high schools, community centers, and resources fairs to introduce city youth to careers in law enforcement. Should young adults express an interest, multiple pathways to work for the department have been created. This includes LECPA.

OUTREACH/ENGAGEMENT: SPPD has officers and community engagement specialist provide a presence and topical information sharing at large scale events. Further, SPPD hosts community forums and attends resident council meetings to discuss and learn about safety issues important to the community.

YOUTH PROGRAMS: SPPD's engagement unit serves thousands of the City's youth each year.

- Police Activities League (PAL): A series of sporting activities and skills camps to connect youth with law enforcement officers in a recreational setting as a strategy to build trust. Activities include biking, hockey, baseball, fishing, field trips, and more.
- Jr. Academies: SPPD offers between 6-8 camps annually offering exploration into a career in law enforcement for children age 8-13.
- Explorers: The Exploring program provides young adults ages 14-21 with hands-on experiences, skills, and opportunities to explore careers and lifetime interests.

MULTI-LINGUAL EDUCATIONAL SERIES:

- Training of community leaders: Volunteers from churches, service agencies, and resident communities will be identified and receive training to serve on advisory committees to help with outreach in the community, identify and develop education topics.
- Education: Information series relevant to respective communities will be developed and include social media, group education sessions, and presentations at local community centers.

What do want us to know about the work that you do?*

LECPA is helping to strengthen partnerships with the community while also preparing the employee base for our City. The program is changing the way the City recruits future employees by acknowledging the long-term commitment required for success. Completing the steps for certification as a Peace Officer will exceed two years for most participants. LECPA supports skills development of young adults from our city so that they can become part of a competitive applicant pool; and ultimately ensure that our force represents the demographics of our city.

SPPD conducts an outcome-based program evaluation. The program has been in operation for 18 months and is already documenting significant success. The LECPA program has provided skills training and support for college enrollment for 56 students as a step towards entering the field of law enforcement. Program outcomes include:

- 86% (48 of 56) received a certification industry recognized Mental Health First Aid
- 79% (44 of 56) completed and received 5 college credits towards a degree
- 73% (41 of 56) to continue towards completion of a two year college degree program in law enforcement
- 71% (40 of 56) had an employment placement within an entry level position in the field.

While data demonstrates one level of program success, the individual stories of participants reveal the most significant impact on the lives of participants:

- When Alejandro (name changed) entered the LECPA program he had several minor driving offenses that was impacting his ability to gain employment due to limited transportation options. He had enrolled in college several years earlier but dropped out in his first semester. Alejandro knew he wanted to be a law enforcement officer, but just needed professional connections and a plan to achieve his goal. LECPA staff

helped clear his driving records so he could retain employment and helped him reenroll in college. Upon completion of the summer training, he enrolled as an AmeriCorps member. Alejandro is a true over achiever. He was the first member of the program to complete his 1700 hours of service with AmeriCorps, while also holding down a second part time job with another local law enforcement agency. In addition, he completed a full year of college and is on track to complete his two-year degree in the summer of 2019.

- Isabella (name changed) is a parent to several young children. When she applied to the LECPA program she was enrolled in college but unemployed. She was finding it difficult to finance school tuition, childcare, and living costs through just student loans and public subsidies. The AmeriCorps position provided her an income, with a living stipend of \$16,000 annually, as well as allowing her to earn a Segal educational award to help address student loan debt burden. She is now an honor student. She has also completed a full year of college and is on track to complete her two-year degree in the summer of 2019.

Please tell us about the leadership at your organization.

CHIEF TODD AXTELL, SPPD: has been honored to serve the citizens of Saint Paul since 1989. He has risen through the ranks within the Saint Paul Police Department and has served in patrol, investigative and administrative assignments. In June 2016, Chief Axtell was appointed as Saint Paul's 41st Chief of Police. Chief Axtell has a B.A. in criminal justice from Metropolitan State University and holds a Master's Degree in police leadership, administration and education from the University of Saint Thomas in Saint Paul, Minnesota. He is a graduate of the 207th session of the FBI National Academy and the 47th session of the DEA's Drug Unit Commanders' Academy.

COMMANDER JOHN LOZOYA, SPPD: The Community Engagement Unit is overseen by Senior Commander John Lozoya, a 25-year veteran in law enforcement. John is a highly regarded community leader, with a lifetime commitment to service, both as a law enforcement officer and as an active community member. Over the years John has traveled statewide offering education on the legal system for the immigrant and refugee community. Further, John sits on numerous community boards and advisory committees, including acting as a founding member of the Minnesota Chapter of the Latino Police Officers Association, and a board member for the public-school Academia Cezar Chavez.

BOARD CHAIR AMY ROBERTS, SPPF: Manager of Government Affairs at Comcast, has nearly 20 years of experience working in public policy, law, politics and government. Amy advanced numerous public policy initiatives through the Minnesota legislature and within the Executive Branch; serving as a Committee Administrator with the Minnesota House of Representatives, the Director of Compliance for the Minnesota Department of Education, Policy Director for the Minnesota Department of Public Safety and prior to coming to Comcast, as a lawyer-lobbyist in the private sector. Amy is a former Assistant County Attorney from Dakota County and a South St. Paul native. She holds a Juris Doctor degree from Syracuse University College of Law and Bachelor's degree in Communications and Political Science from the University of Minnesota.

In addition to the leadership support from within the department, SPPD has multiple partners committed to the LECPA project.

Century College (trainer): Will teach courses, and offer support college enrollment. Century offers an Associate Degree in Law Enforcement with the course work for licensure embedded in their degree.

Community Action Partnership (Career Navigation): A non-profit social service provider with extensive experience supporting employment, and job training, and offering social supports including SNAP.

Professional Associations (Mentors/Outreach): SPPD will work with culturally based professional associations to recruit candidates. Committed partners include National Latino Police Officers Association-MN, National Black Police Association-MN, Minnesota Asian Peace Officers Association.

Is there anything else you would like us to know?

The field of law enforcement is facing intense public scrutiny. As explained earlier, the LECPA program is not only supporting job skills, but is helping form partnerships in the community. Through support of LECPA AmeriCorps, the community engagement unit made over 20,000 plus connections in the community last year.

Recreational events and youth enrichment programs served as a foundation of trust building to allow more complicated dialogue around law enforcement topics to begin. The community dialogues are not easy work, but early evaluations are showing promising results.

For example, focus group and education sessions were held in the community on the topic of UVISAs. UVISAs allow a non-citizen who was victim of a violent crime to remain in the U.S. during court proceedings and prosecution of perpetrators of the crime. The trainings were offered as the number of victims calling the police for assistance is depressed. SPPD wants to ensure that people knew of the opportunity to seek temporary resident status while pursuing justice, as well as how to apply for the visa.

Participants in the training received pre and post surveys. The level of trust for the police at the beginning of the program was very low, yet post surveys revealed almost a complete reversal. Just 1 out of 60 people pre-surveyed stated trust in the police. The percentage change in trust was 97%. Only two of the 60 people pre-surveyed stated that they would call the police if they or a family member were a victim of a violent crime. When participants were post surveyed, only one person continued to report that they would not call the police if they were the victim of a violent crime.

As the CEU is now fully operational, the goal in 2019 is to expand educational sessions on more intense law enforcement topics. For example, community trainings on the required law enforcement response to emergency calls involving a mental health crisis have already begun. SPPD is partnering with leaders from the African American Ministerial Alliance to ask for their help in hosting education series within networks. More topics will be identified in partnership with the community. LECPA is building the next generation of leaders and problem solvers for our community.

Authorization

Name and title of executive director or board chair*

Amy Roberts

Date of application*

01/15/2019

Checklist - General

Your proposal is not considered complete without all of the information listed below.

Please note: When you upload documents, a red X will appear next to the file name. If you have uploaded the wrong file, click on the red X to remove the document, and click on the upload button to choose and upload the correct file.

Personnel and Board Member List*

Please upload or paste in a list of your organization's personnel and board members that includes names, job titles, phone numbers, and email addresses for all, and organizational affiliations and preferred street addresses for board members.

Board of Directors Listing 1.15.19.docx

Attached is the most recent board list for Saint Paul Police Foundation.

The City of Saint Paul is governed by an 8 member elected council. The council members and their respective districts are listed below. All council meetings are public, and information about each member, the meeting agendas and decisions are publically posted on the City website. The contact information for City Council offices is provided below.

Dai Thao, Ward 1
Rebecca Noecker, Ward 2
Chris Tolbert, Ward 3
Mitra Jalali Nelson, Ward 4
Amy Brendmoen, Ward 5 and Council President
Dan Bostrom, Ward 6
Jane Prince, Ward 7

Contact:
15 Kellogg Blvd. West, 310 City Hall
Saint Paul, MN 55102
Phone: 651-266-8560
<https://www.stpaul.gov/departments/city-council>

Checklist - Financial

Financial Report*

Please upload a copy of your most recent audit.

SPPF Audited Financial stmts 2017.pdf

Total Organizational Budget*

Please include budget rationale.

SPPF Organization Budget 2019.pdf

Previous Year Budget

Please upload the Budget for the previous fiscal year (year-end statement/actuals).

LECPA Previous Year Project Budget.pdf

Next Year Budget

Please upload the projected Budget for the next fiscal year.

LECPA 2019 Projected Program Budget.pdf

Current Project Budget

Please upload the Project Budget for the current fiscal year.

LECPA 2019 Projected Program Budget.pdf

Current Balance Sheet*

Please upload your current balance sheet.

10 BS.pdf

Last Year's Balance Sheet

Please upload your balance sheet from last year.

SPPF Audited Financial stmts 2017.pdf

Current Year Income Statement*

Please upload your income statement for the current year.

SPPF Current Year Income Statement.pdf

Last Year's Income Statement

Please upload last year's income statement.

SPPF Audited Financial stmts 2017.pdf

Managerial/Financial Oversight Agreement*

Please contact canderson@grottofoundation.org for a copy of this form if you have not already received it. Please complete the form and upload the completed and signed agreement.

Management Agreement.pdf

Checklist - Fiscal Agent

Organizations intending to serve as a Fiscal Agent must provide the following:

If you are not a 501(c)3 organization, please name your fiscal agent.

Saint Paul Police Foundation

Fiscal Agent's EIN number

33-1116737

Fiscal Agent's address

380 Jackson Street; Saint Paul, MN 55101

Fiscal Agent Contact Person

Quinn Cheney

Contact Person's Title

Administrator

Contact Person's Phone Number

651-300-6589

Contact Person's Email Address

Quinn@dowellmgmt.com

Signed Agreement

Please upload a signed agreement between the prospective grantee and the fiscal agent that outlines the nature of the relationship. It must include a beginning date, end date, and a description of the services to be provided, along with a disclosure of all fees and charges that will be billed to the project.

Management Agreement.pdf

File Attachment Summary

Applicant File Uploads

- Board of Directors Listing 1.15.19.docx
- SPPF Audited Financial stmts 2017.pdf
- SPPF Organization Budget 2019.pdf
- LECPA Previous Year Project Budget.pdf
- LECPA 2019 Projected Program Budget.pdf
- LECPA 2019 Projected Program Budget.pdf
- 10 BS.pdf
- SPPF Audited Financial stmts 2017.pdf
- SPPF Current Year Income Statement.pdf
- SPPF Audited Financial stmts 2017.pdf
- Management Agreement.pdf
- Management Agreement.pdf



Saint Paul Police Foundation – Board of Directors

Revised: 1.10.19

Voting Members

1. **Amy Roberts (Chair)**
amy_roberts2@comcast.com
(651) 402-0900 (office)
(651) 238-0043 (cell)
Term: 2017-2019 (1)
2. **Greg Bachman (Vice Chair)**
Director, Corporate Security
3M Center
Building 224-2S-17
Saint Paul, MN 55144
gjbachman@mmm.com
(651) 733-9114 (office)
(651) 746-4303 (cell)
Term: 2017-2019 (2)
3. **Kathleen Beck (Immediate Past Chair)**
Security Operations and Investigations
Securian Financial Group
400 Robert Street North
Saint Paul, MN 55101-2098
kathleen.beck@securian.com
(651) 665-6248 (office)
Term: 2017-2019 (2)
4. **Todd Vandervort (Treasurer/Secretary)**
Second Vice President Operations
Corporate Security
Travelers
385 Washington Street, North Building
Saint Paul, MN 55102
tvanderv@travelers.com
(651) 775-9922 (office)
Term: 2017-2019 (1)
5. **John Bennett (Director)**
Senior Vice President
Nonprofit Banking & Commercial Services
Western Bank
663 University Avenue West
Saint Paul, MN 55104
jbennett@western-bank.com
(651) 290-8100 (cell)
Term: 2017-2019 (1)
6. **Paul Iovino (Director)**
Deputy Chief
Saint Paul Police Department
367 Grove Street
Saint Paul, MN 55102
paul.iovino@ci.stpaul.mn.us
(651) 266-5511 (office)
(651) 485-0550 (cell)
Term: 2017-2019 (1)
7. **Joe Kasel (Director)**
Eagle Street Grill
174 West 7th Street
Saint Paul, MN 55102
jmkasel@gmail.com
(651) 225-1382 (office)
(612) 919-4027 (cell)
Term: 2017-2019 (1)
8. **Sheila Lambie (Director, Federation Designee)**
Saint Paul Police Department
367 Grove Street
Saint Paul, MN 55102
sheila.lambie@ci.stpaul.mn.us
(651) 266-5598 (office)
Term: indefinite



Saint Paul Police Foundation – Board of Directors
Revised: 1.10.19

9. Erica Schumacher (Director)

345 Wabasha Street North
Saint Paul, MN 55102
eoschuma@gmail.com
(651) 343-0400 (office)
Term: 2017-2019 (1)

10. Enrique “Rick” Vazquez (Director)

Assistant Branch Manager
Mid Country Bank
1310 E. Highway 96, Ste. 116
White Bear Lake, MN 55110
Rick.vazquez@midcountrybank.com
(651) 766-7019 (office)
Term: 2017-2019 (1)

11. Shari Wilsey (approved by Board)

500 County Rd D W
New Brighton MN 55112
wilseyrs@gmail.com
(651) 233-0995

12. Monique Giordana (approved by Board)

13. Louis Henry (Confirmed, not yet approved by Board)

Lchenry222@gmail.com
651-335-9026

14. OPEN

15. OPEN

Non-Voting Members

Todd Axtell (Chief of Police)

Chief of Police
Saint Paul Police Department
367 Grove Street
Saint Paul, MN 55102
Todd.d.axtell@ci.stpaul.mn.us
(651) 925-7169 (phone)

Staff

Larry Dowell

President
Dowell Management
380 Jackson St. Suite 287
Saint Paul, MN 55101
larry@dowellmgmt.com
(651) 221-0852 (phone)

Quinn Cheney

Director of Operations
Dowell Management
380 Jackson St. Suite 287
Saint Paul, MN 55101
lwuinn@dowellmgmt.com
(651) 300-6584 (phone)

Total Board Members: 15
Officers: 1 year terms
Board members: 3 year terms, max of 3 terms

SAINT PAUL POLICE FOUNDATION
AUDITED FINANCIAL STATEMENTS
December 31, 2017

Mark D. Harrington, CPA
Wayne A. Langer, CPA
Nichole Fairbanks, CPA
Jesse Fraley, CPA
Anna Anderson, CPA



Gregory W. Heck, CPA, CVA
Greg L. Emmerich, CPA
Michael Belknap, CPA
Bryan W. Swartz, CPA

563 PHALEN BOULEVARD • ST. PAUL, MN 55130
phone 651.481.1128 • fax 651.481.0982

INDEPENDENT ACCOUNTANT'S AUDIT REPORT

To the Board of Directors
Saint Paul Police Foundation
St Paul, Minnesota

We have audited the accompanying financial statements of Saint Paul Police Foundation (a nonprofit organization), which comprise the statement of financial position as of December 31, 2017 and the related statements of activities, cash flows and functional expenses 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. 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 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 Saint Paul Police Foundation 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.

Harrington Langer & Associates

August 9, 2018

SAINT PAUL POLICE FOUNDATION
STATEMENTS OF FINANCIAL POSITION
December 31, 2017

	2017
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 331,217
Accounts and pledges receivable	3,000
Prepaid expenses	3,367
TOTAL CURRENT ASSETS	337,584
PROPERTY AND EQUIPMENT, at cost	
Furniture and fixtures	3,510
Less: accumulated depreciation	(3,479)
TOTAL PROPERTY AND EQUIPMENT, net	31
TOTAL ASSETS	\$ 337,615
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts payable	\$ 7,650
TOTAL CURRENT LIABILITIES	7,650
NET ASSETS	
Unrestricted	(7,146)
Temporarily restricted	337,111
TOTAL NET ASSETS	329,965
TOTAL LIABILITIES AND NET ASSETS	\$ 337,615

SAINT PAUL POLICE FOUNDATION
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2017</u>
REVENUE AND SUPPORT			
Special events, net of expenses of \$84,610	\$ 71,411	\$ -	\$ 71,411
Charitable contributions	278,697	68,087	346,784
Interest income	1,297	-	1,297
In-kind contributions	16,485	-	16,485
Net assets released from restrictions	<u>3,395,505</u>	<u>(3,395,505)</u>	<u>-</u>
TOTAL REVENUE AND SUPPORT	<u>3,763,395</u>	<u>(3,327,418)</u>	<u>435,977</u>
EXPENSES			
Program services	3,667,113	-	3,667,113
Management and general	47,344	-	47,344
Fundraising	<u>61,318</u>	<u>-</u>	<u>61,318</u>
TOTAL EXPENSES	<u>3,775,775</u>	<u>-</u>	<u>3,775,775</u>
CHANGE IN NET ASSETS	(12,380)	(3,327,418)	(3,339,798)
NET ASSETS, BEGINNING	<u>5,234</u>	<u>3,664,529</u>	<u>3,669,763</u>
NET ASSETS, ENDING	<u>\$ (7,146)</u>	<u>\$ 337,111</u>	<u>\$ 329,965</u>

SAINT PAUL POLICE FOUNDATION
STATEMENTS OF CASH FLOWS
For the Year Ended December 31, 2017

	2017
CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (3,339,798)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	888
Decrease (increase) in:	
Accounts and pledges receivable	3,818
Prepaid expenses	1,903
Increase (decrease) in:	
Accounts payable	(123,731)
NET CASH USED IN OPERATING ACTIVITIES	(3,456,920)
DECREASE IN CASH AND CASH EQUIVALENTS	(3,456,920)
CASH AND CASH EQUIVALENTS, BEGINNING	3,788,137
CASH AND CASH EQUIVALENTS, ENDING	\$ 331,217

SAINT PAUL POLICE FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2017

	<u>Program Services</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total 2017</u>
Salaries and wages	\$ 14,664	\$ 20,529	\$ 23,462	\$ 58,655
Payroll taxes	1,490	2,087	2,385	5,962
Employee benefits	1,000	1,400	1,600	4,000
Professional fees	8,242	11,538	13,187	32,967
Bank charges	349	489	558	1,396
Marketing	-	-	8,223	8,223
Insurance	1,278	1,789	2,045	5,112
Office supplies	186	260	298	744
Technology	607	850	972	2,429
Grants	3,633,930	-	-	3,633,930
Fundraising expense	-	-	-	-
Membership and dues	209	292	334	835
Other expenses	1,037	1,452	1,660	4,149
In-kind rent	4,121	5,770	6,594	16,485
Depreciation	-	888	-	888
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>\$3,667,113</u>	<u>\$ 47,344</u>	<u>\$ 61,318</u>	<u>\$ 3,775,775</u>

SAINT PAUL POLICE FOUNDATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1. NATURE OF FOUNDATION AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Foundation:

The Saint Paul Police Foundation (Foundation), which was incorporated in 2005, has a mission to preserve and strengthen the public safety by marshaling community resources to support the work of the Saint Paul Police Department. The Foundation accomplishes this mission by seeking contributions from individuals, private Foundations and public sources. The Foundation uses these contributions to strengthen the bond between the people of Saint Paul and the Saint Paul Police Department and enhancing the effectiveness of the public safety programs.

Support and Expenses:

Contributions received and unconditional promises to give are measured at their fair value and are reported as an increase in 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, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose 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. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

The Foundation reports gifts of goods and equipment 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. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Foundation reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Expenses are recorded when incurred in accordance with the accrual basis of accounting.

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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

SAINT PAUL POLICE FOUNDATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1. NATURE OF FOUNDATION AND SIGNIFICANT ACCOUNTING POLICIES
(continued)

Temporarily Restricted Net Assets:

Temporarily restricted net assets are those whose use by the Foundation has been limited by donors to a specific time period or purpose. There were \$337,111 of temporarily restricted net assets as of December 31, 2017.

Government Grants and Contracts:

Government grants and contract funds are recorded as exchange contracts and revenue is recorded when earned. Revenue is earned when eligible expenditures, as defined in each grant or contract, are made. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such review reduces expenditures allowable under these contracts, the Foundation will record such disallowance at the time the assessment is made.

Cash and Cash Equivalents:

The Foundation considers cash and cash equivalents to include cash on hand, cash in bank, and short-term investments with original maturities of three months or less.

Allowance for Doubtful Accounts:

The Foundation provides an allowance for doubtful accounts on receivables that are deemed uncollectible. At December 31, 2017, management considered all outstanding amounts to be fully collectible. Accordingly, there was no allowance for doubtful accounts considered necessary.

Equipment and Other Assets:

Equipment and other assets purchased by the Foundation in excess of \$1,000 are valued at cost or, in the case of donated equipment, at estimated fair market value on the date of the gift. Depreciation is charged as an expense against operations using the straight-line method over the estimated useful life of the asset, generally three to five years. Depreciation expense for the year ended December 31, 2017 was \$888.

SAINT PAUL POLICE FOUNDATION
NOTES TO FINANCIAL STATEMENTS

NOTE 1. NATURE OF FOUNDATION AND SIGNIFICANT ACCOUNTING POLICIES
(continued)

Income Taxes:

The Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Minnesota Statute 290.05. It has been classified as an Foundation that is not a private foundation under Section 509(a)(1) of the Internal Revenue Code and charitable contributions by donors are tax deductible.

Federal and state tax authorities generally have the right to examine the current and three previous years of income tax returns. The Foundation is not currently under examination by any taxing jurisdiction.

Functional Allocation of Expenses:

Expenses are charged to each program based on direct expenditures incurred. Any program expenditures not directly chargeable are allocated to a program based on units of service and support costs are allocated to a program based on total program costs.

Advertising and Marketing:

Advertising costs are expensed as incurred. Advertising expense was \$8,223 for the year ended December 31, 2017.

In-Kind Contributions:

The Organization recognized \$16,485 in revenue for donated rent for the year ended December 31, 2017.

Subsequent Events:

In preparing these financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through August 9, 2018, the date the financial statements were available to be issued.

NOTE 2. FUNDING SOURCE AND RISK CONCENTRATIONS

For the year ended December 31, 2017, the Foundation received 56% of its total revenue and support from one grantor.

**SAINT PAUL POLICE FOUNDATION
NOTES TO FINANCIAL STATEMENTS**

NOTE 3. CONCENTRATIONS OF CREDIT RISK

The Foundation maintains its cash balances at a financial institution in Minnesota. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of December 31, 2017, all cash balances were fully insured.

NOTE 4. CONDITIONAL GRANT

The Foundation received a conditional challenge grant in 2016 to help increase “new dollars” raised. The matching funds must either be pledged to the grantee or received by the grantee. The grant is effective for one-year period of April 2017 to April 2018 with the challenge to raise at least \$250,000 in “new dollars” and the trust will match up to \$250,000. During the year ended December 31, 2017, the conditions of this challenge grant were met and this amount has been recorded in financial statements.

NOTE 5. TEMPORARILY RESTRICTED NET ASSETS

At December 31, 2017, temporarily restricted net assets were restricted for the following purposes:

	Amount
100 Club Fund	\$ 54,800
Technology and Equipment Fund	5,901
Giving Moment Fund	19,811
Explorers	15,070
Community Outreach and Engagement	225,000
BOMA/Ambassadors	15,123
Others less than \$5,000	1,406
	\$ 337,111

NOTE 6. RELATED PARTY ACTIVITIES

Grants are issued to the Saint Paul Police Department. During the year ended December 31, 2017 the Foundation issued \$3,633,930 of grants to the Department.

Saint Paul Police Foundation
Profit & Loss by Class
 January through December 2018

	Budget
	Jan - Dec 19
INCOME	
<i>** includes released from restricted</i>	
Government	\$ 5,500
Foundations	\$ 664,500
Corporations	\$ 205,000
Other	
Events	\$ 160,000
Individual	\$ 5,000
In-Kind	\$ 5,000
Misc. Other	\$ 5,000
TOTAL ANNUAL INCOME	\$ 1,050,000
EXPENSES	
Payroll	\$ -
Insurance	\$ 3,300
Consultants & Professional Fees	\$ 81,000
Board Expenses	\$ 200
Supplies	\$ 100
Printing & Copying	\$ 1,100
Telephone & Internet	\$ -
Postage & Delivery	\$ 100
Rent & Utilities	\$ -
Memberships	\$ 100
Database & Website	\$ 1,760
Travel (Mileage & Parking Only)	\$ 500
Depreciation	\$ 31
Events	\$ 71,000
Grant Making	\$ 850,166
TOTAL ANNUAL ADMINISTRATIVE EXPENSE	\$ 1,009,357

LECPA Income and Expense Statements Previous Years

1/15/2018

Total

2017

Revenue

Corporation for National and Community Service	270,900.00
ServeMN	10,000.00
DEED	200,000.00
Pohlad	25,000.00
<hr/>	
Total Revenue	505,900.00

Expenditures

Payroll - Living Allowance	90,357.90
Payroll - Police Sworn	25,696.05
Payroll - Admin	9,791.88
Payroll - Overtime	-
Employee Fringe Benefits	-
FICA	7,621.73
Health Insurance	744.38
PERA	1,958.41
General Professional Service	46,577.15
Training & Instructional Materials	1,902.00
Uniforms	8,499.57
	-
<hr/>	
Total Expenditures	193,149.07

Balance Remaining 12/31/2017	312,750.93
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1/15/2018

Total

2018

Revenue

Corporation for National and Community Service	484,433.95
ServeMN	17,500.00
DEED	491,508.00
Private Grants	13,950.00
MN DPS	7,200.00
City of Saint Paul General Funds	298,492.82

Total Revenue	1,313,084.77
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Expenditures

Payroll - Living Allowance	258,090.69
Payroll - Police Sworn	216,153.27
Payroll - Admin	-
Payroll - Overtime	3,151.95
Employee Fringe Benefits	79,252.00
FICA	19,008.80
Health Insurance	14,835.42
PERA	556.32
General Professional Service	78,539.76
Training & Instructional Materials	2,726.86
Uniforms	12,176.46

Total Expenditures	684,491.53
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Balance Remaining 12/31/2018 **941,344.17**

NOTE: As a new program launch, program expenses expand again in 2019 driven by member enrollment.

**Saint Paul Police Department
Law Enforcement Career Path Academy Budget 2019**

REVENUE

City of Saint Paul	\$	246,149.00
ServeMinnesota	\$	19,000.00
Corporation for National and Community Service- Direct Grant	\$	497,880.00
Corporation for National and Community Service- Segal Educational Awards	\$	210,000.00
Minnesota Department of Employment and Economic Development	\$	245,754.00
Minnesota Department of Public Safety	\$	79,000.00
Private Donations- mixed revenue	\$	38,950.00
Otto Bremer Trust	\$	95,000.00
Grotto Foundation	\$	200,000.00
TOTAL REVENUE	\$	1,631,733

EXPENSES

SPPD Staff		
Full Time Salaries	\$	180,300.00
Fringe	\$	65,849
Overtime Police Officer-	\$	5,300
Part-time Fringe	\$	901
Subtotal SPPD Staff	\$	252,350
Contracted		
Community Action Partnership		
Career Navigation/Direct Service	\$	60,000
Emergency Assistance /Support Services	\$	6,000
Century College	\$	81,000
Subtotal Contracted	\$	147,000
Program Related Costs		
Marketing Materials/Flyers		
Graphic designer/Videographer		
Community Booth fees		
Food/Snacks for meetings	\$	8,800
Educational curricula materials	\$	5,600
Uniforms	\$	38,600
Supplies	\$	18,681
Computers	\$	7,200
Equipment		
Dues	\$	2,700
Travel		
Lodging	\$	2,300
Competition Fees	\$	10,200
Young Adult and Youth Benefits		
Educational awards	\$	210,000
Education stipends10 week program	\$	56,742
Activity Fees	\$	6,750
Physiological exams		
AmeriCorps Stipend	\$	587,685
POST Skills Scholarships	\$	158,000
Member support costs		
AmeriCorps Members Health Care	\$	32,000
Fringe	\$	70,886.97
Payroll expenses	\$	3,500
ServeMinnesota fee	\$	9,386
Subtotal Program Related	\$	1,229,031
SUBTOTAL BUDGET	\$	1,628,381
TOTAL EXPENSES	\$	1,628,381

**Saint Paul Police Department
Law Enforcement Career Path Academy Budget 2019**

REVENUE

City of Saint Paul	\$	246,149.00
ServeMinnesota	\$	19,000.00
Corporation for National and Community Service- Direct Grant	\$	497,880.00
Corporation for National and Community Service- Segal Educational Awards	\$	210,000.00
Minnesota Department of Employment and Economic Development	\$	245,754.00
Minnesota Department of Public Safety	\$	79,000.00
Private Donations- mixed revenue	\$	38,950.00
Otto Bremer Trust	\$	95,000.00
Grotto Foundation	\$	200,000.00
TOTAL REVENUE	\$	1,631,733

EXPENSES

SPPD Staff		
Full Time Salaries	\$	180,300.00
Fringe	\$	65,849
Overtime Police Officer-	\$	5,300
Part-time Fringe	\$	901

Subtotal SPPD Staff	\$	252,350
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Contracted

Community Action Partnership		
Career Navigation/Direct Service	\$	60,000
Emergency Assistance /Support Services	\$	6,000
Century College	\$	81,000

Subtotal Contracted	\$	147,000
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Program Related Costs

Marketing Materials/Flyers		
Graphic designer/Videographer		
Community Booth fees		
Food/Snacks for meetings	\$	8,800
Educational curricula materials	\$	5,600
Uniforms	\$	38,600
Supplies	\$	18,681
Computers	\$	7,200
Equipment		
Dues	\$	2,700
Travel		
Lodging	\$	2,300
Competition Fees	\$	10,200

Young Adult and Youth Benefits

Educational awards	\$	210,000
Education stipends10 week program	\$	56,742
Activity Fees	\$	6,750
Physiological exams		
AmeriCorps Stipend	\$	587,685
POST Skills Scholarships	\$	158,000

Member support costs

AmeriCorps Members Health Care	\$	32,000
Fringe	\$	70,886.97
Payroll expenses	\$	3,500
ServeMinnesota fee	\$	9,386

Subtotal Program Related	\$	1,229,031
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SUBTOTAL BUDGET	\$	1,628,381
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TOTAL EXPENSES	\$	1,628,381
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Saint Paul Police Foundation

Balance Sheet

As of October 31, 2018

Accrual	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1103-00 · General Checking - Anchor	70,045.80
1108-00 · Restricted Checking - Anchor	30,431.92
Total Checking/Savings	<u>100,477.72</u>
Accounts Receivable	
1200-00 · Accounts Receivable	8,503.00
Total Accounts Receivable	<u>8,503.00</u>
Total Current Assets	<u>108,980.72</u>
Fixed Assets	
1500 · Office Equipment	3,509.85
1600-00 · Accumulated Depreciation	-3,509.85
Total Fixed Assets	<u>0.00</u>
TOTAL ASSETS	<u><u>108,980.72</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100-00 · Accounts Payable	3,250.00
Total Accounts Payable	<u>3,250.00</u>
Total Current Liabilities	<u>3,250.00</u>
Total Liabilities	3,250.00
Equity	
2910-00 · Transfers to/from Restricted	277,085.53
3000-00 · Temporarily restricted	
3000-60 · Other	
3000-62 · 100 Club	12,186.49
Total 3000-60 · Other	<u>12,186.49</u>
3000-10 · Capital	
3000-11 · Technology Fund	5,901.28
Total 3000-10 · Capital	<u>5,901.28</u>
3000-40 · Community Engagement & Diversit	
3000-47 · PALS/Athletics	1,683.03
3000-43 · Child Safety	232.85
3000-48 · UST Scholarship	2,000.00
3000-41 · BOMA Gala	3,731.09
3000-40 · Community Engagement & Diversit - Other	8,240.43
Total 3000-40 · Community Engagement & Diversit	<u>15,887.40</u>
3000-20 · Operations/Units	
3000-24 · SWAT	3,391.77
3000-23 · Narcotics	71.91
3000-22 · Mounted Police	412.00

11/15/18

Saint Paul Police Foundation

Balance Sheet

As of October 31, 2018

Accrual	Oct 31, 18
3000-21 · Gang Unit	<u>600.00</u>
Total 3000-20 · Operations/Units	<u>4,475.68</u>
Total 3000-00 · Temporarily restricted	<u>38,450.85</u>
2900-00 · Retained Earnings	16,493.56
Net Income	-226,299.22
Total Equity	<u>105,730.72</u>
TOTAL LIABILITIES & EQUITY	<u><u>108,980.72</u></u>