

FRATERNAL ORDER OF POLICE
ANDREW JACKSON LODGE NO. 5 AND AFFILIATES
CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2020

	The Andrew Jackson Police Youth Camp, Inc.
ASSETS	
Cash and cash equivalents	\$ 1,040,061
Investments	-
Due (to)/due from	(52,061)
Prepaid expenses	-
Total current assets	<u>988,000</u>
Land	19,503
Building and improvements	508,613
Furniture and equipment	<u>200,594</u>
Property and equipment, at cost	728,710
Less: accumulated depreciation	<u>(444,153)</u>
Property and equipment, net	<u>284,557</u>
Total assets	<u>\$ 1,272,557</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 24,077</u>
Total liabilities	<u>24,077</u>
NET ASSETS	
Without donor restrictions	1,248,480
With donor restrictions	<u>-</u>
Total net assets	<u>1,248,480</u>
Total liabilities and net assets	<u>\$ 1,272,557</u>

See independent auditor's report.

FRATERNAL ORDER OF POLICE
ANDREW JACKSON LODGE NO. 5 AND AFFILIATES
CONSOLIDATING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020

	The Andrew Jackson Police Youth Camp, Inc. (Without Donor Restrictions)	The Andrew Jackson Police Youth Camp, Inc. (With Donor Restrictions)
REVENUES AND SUPPORT:		
Membership dues - active members	\$ -	\$ -
Membership dues - associate members	-	-
Contributions	401,922	125,000
Investment income	3,007	-
Rental and other income	14,760	-
Net assets released from restrictions - satisfaction of donor stipulations & reclassifications	91,080	(143,141)
TOTAL REVENUES AND SUPPORT	510,769	(18,141)
EXPENSES:		
Program services:		
Payroll	18,877	-
Depreciation	50,513	-
Utilities	12,744	-
Building maintenance and supplies	9,295	-
Food and kitchen supplies	-	-
Legal and professional	-	-
Telephone	322	-
Equipment maintenance	841	-
Public relations and community involvement	109,536	-
Organizational events	-	-
Political activities	-	-
Other costs	57,212	-
Total program services	259,340	-
Supporting services:		
Management and general:		
Payroll	3,775	-
Depreciation	-	-
Utilities	-	-
Insurance	20,583	-
Building maintenance and supplies	-	-
Food and kitchen supplies	-	-
Legal and professional	9,725	-
Office expenses	4,098	-
Telephone	1,286	-
Equipment maintenance	-	-
Taxes and licenses	4,054	-
Other costs	-	-
Total management and general	43,521	-
Fundraising:		
Payroll	166,121	-
Total fundraising	166,121	-
Total supporting services	209,642	-
TOTAL EXPENSES	468,982	-
CHANGE IN NET ASSETS	41,787	(18,141)
NET ASSETS - BEGINNING OF YEAR	1,206,693	18,141
NET ASSETS - END OF YEAR	\$ 1,248,480	\$ -

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CONSOLIDATING STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

	The Andrew Jackson Police Youth Camp, Inc.
ASSETS	
Cash and cash equivalents	\$ 954,898
Investments	-
Prepaid expenses	-
Total current assets	<u>954,898</u>
Land	19,503
Building and improvements	478,881
Furniture and equipment	<u>200,594</u>
Property and equipment, at cost	698,978
Less: accumulated depreciation	<u>(393,640)</u>
Property and equipment, net	<u>305,338</u>
Total assets	<u><u>\$ 1,260,236</u></u>
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 35,402</u>
Total liabilities	<u>35,402</u>
NET ASSETS	
Without donor restrictions	1,206,693
With donor restrictions	<u>18,141</u>
Total net assets	<u>1,224,834</u>
Total liabilities and net assets	<u><u>\$ 1,260,236</u></u>

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CONSOLIDATING STATEMENT OF ACTIVITIES AND FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019

	The Andrew Jackson Police Youth Camp, Inc. (Without Donor Restrictions)	The Andrew Jackson Police Youth Camp, Inc. (With Donor Restrictions)
REVENUES AND SUPPORT:		
Membership dues - active members	\$ -	\$ -
Membership dues - associate members	-	-
Contributions	530,587	25,000
Investment (loss) income	1,820	-
Rental and other income	33,902	-
Net assets released from restrictions - satisfaction of donor stipulations and reclassifications	26,509	(26,509)
TOTAL REVENUES AND SUPPORT	592,818	(1,509)
EXPENSES:		
Program services:		
Payroll	23,391	-
Depreciation	47,307	-
Utilities	21,802	-
Building maintenance and supplies	9,294	-
Food and kitchen supplies	13,802	-
Legal and professional	-	-
Telephone	391	-
Campor clothing	495	-
Equipment maintenance	3,535	-
Public relations and community involvement	46,927	-
Organizational events	53	-
Political activities	-	-
Other costs	37,463	-
Total program services	204,460	-
Supporting services:		
Management and general:		
Payroll	4,678	-
Depreciation	-	-
Utilities	-	-
Insurance	38,886	-
Building maintenance and supplies	-	-
Food and kitchen supplies	-	-
Legal and professional	10,852	-
Office expenses	16,601	-
Telephone	1,566	-
Equipment maintenance	-	-
Taxes and licenses	572	-
Other costs	-	-
Total management and general	73,155	-
Fundraising:		
Payroll	205,837	-
Public relations and community involvement	-	-
Total fundraising	205,837	-
Total supporting services	278,992	-
TOTAL EXPENSES	483,452	-
CHANGE IN NET ASSETS	109,366	(1,509)
NET ASSETS - BEGINNING OF YEAR	1,097,327	19,650
NET ASSETS - END OF YEAR	1,206,693	\$ 18,141

See independent auditor's report.