

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2025

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

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Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

To the Board of Directors
Forensic Nurse Examiners of Louisiana, Inc.
Shreveport, Louisiana

Management is responsible for the accompanying financial statements of Forensic Nurse Examiners, Inc. (a non-profit corporation), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required performing any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The supplementary information contained on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to my compilation engagement; however, I have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements prepared in accordance with accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Marsha O. Millican

Certified Public Accountant
March 24, 2026

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FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2025

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ -
Accounts Receivable	24,051
	<u>24,051</u>
Total Current Assets	24,051
PROPERTY AND EQUIPMENT	
	<u>-</u>
Total Assets	<u>\$ 24,051</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Bank Overdraft	\$ 9,941
Accounts Payable and Accrued Liabilities	2,896
	<u>12,837</u>
Total Current Liabilities	<u>12,837</u>
Net Assets:	
Without donor restrictions	11,214
With donor restrictions	<u>-</u>
Total Net Assets	<u>11,214</u>
Total Liabilities and Net Assets	<u>\$ 24,051</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE:			
Support:			
Donations	\$ 215	\$ -	\$ 215
Total Support	<u>215</u>	<u>-</u>	<u>215</u>
Revenues:			
Grants	-	144,360	144,360
Program Service Fees	99,180	-	99,180
Total Revenues	<u>99,180</u>	<u>144,360</u>	<u>243,540</u>
Total Support and Revenue	<u>99,395</u>	<u>144,360</u>	<u>243,755</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	144,360	(144,360)	-
Total Support and Revenues	<u>243,755</u>	<u>-</u>	<u>243,755</u>
Program Expenses	231,317	-	231,317
Management and General	22,589	-	22,589
Total Expenses	<u>253,906</u>	<u>-</u>	<u>253,906</u>
Change in Net Assets	(10,151)	-	(10,151)
Net assets, beginning of year	<u>21,365</u>	<u>-</u>	<u>21,365</u>
Net assets, end of year	<u>\$ 11,214</u>	<u>\$ -</u>	<u>\$ 11,214</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2025

	<u>Victim Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 41,648	\$ 13,883	\$ 55,531
Occupancy	7,302	-	7,302
Professional services	179,853	6,906	186,759
Supplies	1,652	-	1,652
Interest		174	174
Other	862	1,626	2,488
	<u>\$ 231,317</u>	<u>\$ 22,589</u>	<u>\$ 253,906</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS

Statement of Cash Flows

For the Year Ended December 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (10,151)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Changes in net assets and liabilities:	
Increase in accounts receivable	(9,072)
Increase in accounts payable and accrued expenses	<u>1,173</u>
Net cash provided by operating activities	<u>(18,050)</u>

CASH FLOWS USED BY FINANCING ACTIVITIES

Payments on line of credit	<u>-</u>
Net cash used by financing activities	<u>-</u>

Net increase in cash	(18,050)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,109</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR (OVERDRAFT)	<u><u>\$ (9,941)</u></u>
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See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Schedule of Compensation, Reimbursements, Benefits, and Other Payments
to Agency Head

For the Year Ended December 31, 2025

Olivia Jones, Executive Director

Salary	\$ <u>40,000</u>
Payroll Taxes	\$ <u>3,060</u>
Travel	\$ <u>455</u>
Conferences	\$ <u>399</u>