

FORENSIC NURSE EXAMINERS OF LOUISIANA , INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2018

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Table of Contents

December 31, 2018

		<u>Page</u>
ACCOUNTANT'S COMPILATION REPORT		1
FINANCIAL STATEMENTS		
Statement of Financial Position	EXHIBIT A	2
Statement of Activities and Changes in Net Assets	EXHIBIT B	3
Statement of Functional Expenses	EXHIBIT C	4
Statement of Cash Flows	EXHIBIT D	5
Schedule of Compensation, Reimbursements, Benefits and Other Payments to Agency Head		6



Marsha O. Millican

A PROFESSIONAL ACCOUNTING CORPORATION

To the Board of Directors
Forensic Nurse Examiners, 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, 2018, 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.

Certified Public Accountant
May 7, 2019

810 WILKINSON
SHREVEPORT, LA 71104-3036
(318) 221-3881
FAX: (318) 221-4641

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2018

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 29,935
Accounts Receivable	<u>13,250</u>
Total Current Assets	43,185
PROPERTY AND EQUIPMENT	<u>8,329</u>
Total Assets	<u><u>\$ 51,514</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	<u>\$ 3,319</u>
Total Current Liabilities	3,319
Net Assets:	
Without donor restrictions	48,195
With donor restrictions	<u>-</u>
Total Net Assets	<u>48,195</u>
Total Liabilities and Net Assets	<u><u>\$ 51,514</u></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, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
	\$ 1,065	\$ -	\$ 1,065
Total Support	1,065	-	1,065
Revenues:			
Grants	184,499		184,449
Donations	4,500		4,500
Program Service Fees	133,014	-	133,014
Total Revenues	322,013	-	322,013
Total Support and Revenue	323,078	-	323,078
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	-	-	-
Total Support and Revenues	323,078	-	323,078
Program Expenses	274,364	-	274,364
Management and General	19,164	-	19,164
Total Expenses	293,528	-	293,528
Change in Net Assets	29,550	-	29,550
Net assets, beginning of year	18,645	-	18,645
Net assets, end of year	\$ 48,195	\$ -	\$ 48,195

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2018

	<u>Victim Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 45,918	\$ 7,978	\$ 53,896
Education and awareness	-	-	-
Occupancy	6,353	706	7,059
Professional services	194,809	5,232	200,041
Supplies	22,972	-	22,972
Depreciation	-	2,708	2,708
Interest	-	252	252
Other	4,312	2,288	6,600
	<u>\$ 274,364</u>	<u>\$ 19,164</u>	<u>\$ 293,528</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2018

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 29,550
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	2,708
Changes in net assets and liabilities:	
Increase in accounts receivable	(9,250)
Decrease in accounts payable and accrued expenses	<u>(1,424)</u>
Net cash provided by operating activities	<u>21,584</u>
CASH FLOWS USED BY INVESTING ACTIVITIES	
Purchase of fixed assets	<u>(6,512)</u>
Net cash used by financing activities	<u>(6,512)</u>
Net increase in cash	15,072
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>14,863</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 29,935</u></u>

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, 2018

Agency Head: Olivia Jones, Executive Director

Salary	<u>\$ 40,000</u>
Payroll Taxes	<u>\$ 3,060</u>
Reimbursements	<u>\$ -</u>