

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.  
SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

December 31, 2019

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, 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, 2019, 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  
June 25, 2020

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## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Financial Position

December 31, 2019

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 15,021
Accounts Receivable	<u>10,220</u>
Total Current Assets	25,241
PROPERTY AND EQUIPMENT	<u>5,859</u>
Total Assets	<u><u>\$ 31,100</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 3,655
Line of Credit Payable	<u>15,395</u>
Total Current Liabilities	19,050
Net Assets:	
Without donor restrictions	12,050
With donor restrictions	<u>-</u>
Total Net Assets	<u>12,050</u>
Total Liabilities and Net Assets	<u><u>\$ 31,100</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, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Donations	\$ -	\$ -	\$ -
Total Support	-	-	-
Revenues:			
Grants	169,911		169,911
Donations	4,500		4,500
Program Service Fees	107,842	-	107,842
Total Revenues	282,253	-	282,253
Total Support and Revenue	282,253	-	282,253
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	-	-	-
Total Support and Revenues	282,253	-	282,253
Program Expenses	300,212	-	300,212
Management and General	18,186	-	18,186
Total Expenses	318,398	-	318,398
Change in Net Assets	(36,145)	-	(36,145)
Net assets, beginning of year	48,195	-	48,195
Net assets, end of year	<u>\$ 12,050</u>	<u>\$ -</u>	<u>\$ 12,050</u>

See accountant's compilation report.

## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Functional Expenses

For the Year Ended December 31, 2019

	Victim Services	Management and General	Total
Salaries and benefits	\$ 54,046	\$ 9,538	\$ 63,584
Education and awareness	-	-	-
Occupancy	8,835	982	9,817
Professional services	216,422	3,378	219,800
Supplies	13,569	-	13,569
Depreciation	-	2,470	2,470
Interest	-	252	252
Other	7,340	1,566	8,906
	<u>\$ 300,212</u>	<u>\$ 18,186</u>	<u>\$ 318,398</u>

See accountant's compilation report.

## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Cash Flows

For the Year Ended December 31, 2019

## CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (36,145)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	2,470
Changes in net assets and liabilities:	
Decrease in accounts receivable	3,030
Increase in accounts payable and accrued expenses	<u>336</u>
Net cash provided by operating activities	<u>(30,309)</u>

## CASH FLOWS PROVIDED BY FINANCING ACTIVITIES

Proceeds from borrowing	<u>15,395</u>
Net cash provided by financing activities	<u>15,395</u>
Net decrease in cash	(14,914)

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>29,935</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 15,021</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, 2019

Agency Head: Olivia Jones, Executive Director

Salary	<u>\$ 40,000</u>
Payroll Taxes	<u>\$ 3,060</u>
Travel	<u>\$ 745</u>