

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

FINANCIAL STATEMENTS

December 31, 2017

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 of Louisiana, Inc. (a non-profit corporation), which comprise the statement of financial position as of December 31, 2017, and the related statements of activities and changes in net assets, 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 to perform 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 5 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 24, 2018

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FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2017

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 14,863	
Accounts Receivable	<u>4,000</u>	\$ 18,863

PROPERTY AND EQUIPMENT

4,525

Total Assets

\$ 23,388

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable	\$ 3,103	
Payroll Taxes Payable	<u>1,640</u>	

Total Current Liabilities

4,743

Net Assets:

Unrestricted	18,645	
Temporarily Restricted	<u>-</u>	

Total Net Assets

18,645

Total Liabilities and Net Assets

\$ 23,388

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, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE				
Support and Revenue:				
Support				
Contributions	\$ 78	\$ -	\$ -	\$ 78
Federal Grants	-	171,622	-	171,622
Other Grants	-	-	-	-
Total Revenue	<u>78</u>	<u>171,622</u>	<u>-</u>	<u>171,700</u>
Revenue				
Program Service Fees	<u>127,410</u>	<u>-</u>	<u>-</u>	<u>127,410</u>
Net Assets Released from Restrictions:				
Satisfaction of Usage Restrictions	<u>171,622</u>	<u>(171,622)</u>	<u>-</u>	<u>-</u>
Total Public Support and Revenue	<u>299,110</u>	<u>-</u>	<u>-</u>	<u>299,110</u>
EXPENSES				
Program Expenses	300,313	-	-	300,313
Management and General	<u>12,858</u>	<u>-</u>	<u>-</u>	<u>12,858</u>
Total Expenses	<u>313,171</u>	<u>-</u>	<u>-</u>	<u>313,171</u>
Change in Net Assets	(14,061)	-	-	(14,061)
Net assets, beginning of year	<u>32,706</u>	<u>-</u>	<u>-</u>	<u>32,706</u>
Net assets, end of year	<u>\$ 18,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,645</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (14,061)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	3,042
Changes in assets and liabilities:	
Decrease in grants receivable	5,000
Decrease in prepaid expenses	196
Decrease in accounts payable	3,103
Decrease in deferred revenue	<u>410</u>
Net cash provided (used) by operating activities	(2,310)
CASH USED BY INVESTING ACTIVITIES:	
Purchase of fixed assets	<u>(2,396)</u>
Increase in cash	(4,706)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>19,569</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 14,863</u></u>

See accountant's compilation report.

Schedule of Compensation, Reimbursements, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2017

Agency Head: Gloria Gipson, Executive Director

Professional Services	<u>\$ 11,470</u>
Per Diem	<u>\$ 380</u>
Reimbursements	<u>\$ 1,376</u>

See accountant's compilation report.