

FORENSIC NURSE EXAMINERS OF LOUISIANA , INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2022

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, 2022, 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 5, 2023

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## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Financial Position

December 31, 2022

## ASSETS

## CURRENT ASSETS

Cash and Cash Equivalents	\$ 28,736
Accounts Receivable	<u>6,100</u>

Total Current Assets	34,836
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## PROPERTY AND EQUIPMENT

<u>421</u>
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Total Assets	<u><u>\$ 35,257</u></u>
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## LIABILITIES AND NET ASSETS

## CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	\$ 3,415
Line of Credit Payable	<u>1,677</u>

Total Current Liabilities	5,092
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## Net Assets:

Without donor restrictions	30,165
With donor restrictions	<u>-</u>

Total Net Assets	<u>30,165</u>
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Total Liabilities and Net Assets	<u><u>\$ 35,257</u></u>
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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, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
SUPPORT AND REVENUE:			
Support:			
Donations	\$ 650	\$ -	\$ 650
Total Support	<u>650</u>	<u>-</u>	<u>650</u>
Revenues:			
Grants	175,501		169,911
Program Service Fees	94,600	-	94,600
Total Revenues	<u>270,101</u>	<u>-</u>	<u>270,101</u>
Total Support and Revenue	<u>270,751</u>	<u>-</u>	<u>270,751</u>
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	-	-	-
Total Support and Revenues	<u>270,751</u>	<u>-</u>	<u>270,751</u>
Program Expenses	206,039	-	206,039
Management and General	21,006	-	21,006
Total Expenses	<u>227,045</u>	<u>-</u>	<u>227,045</u>
Change in Net Assets	43,706	-	43,706
Net assets, beginning of year	<u>(13,541)</u>	<u>-</u>	<u>(13,541)</u>
Net assets, end of year	<u>\$ 30,165</u>	<u>\$ -</u>	<u>\$ 30,165</u>

See accountant's compilation report.

## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Functional Expenses

For the Year Ended December 31, 2022

	<u>Victim Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 28,128	\$ 9,375	\$ 37,503
Education and awareness	180	-	180
Occupancy	3,147	-	3,147
Professional services	169,060	7,384	176,444
Supplies	4,668	-	4,668
Depreciation	-	1,781	1,781
Interest	-	566	566
Other	856	1,900	2,756
	<u>\$ 206,039</u>	<u>\$ 21,006</u>	<u>\$ 227,045</u>

See accountant's compilation report.

## FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

## Statement of Cash Flows

For the Year Ended December 31, 2022

## CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 43,706
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,781
Changes in net assets and liabilities:	
Increase in accounts receivable	(50)
Decrease in bank overdraft	(11,049)
Decrease in accounts payable and accrued expenses	<u>(258)</u>
Net cash provided by operating activities	<u>34,130</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	
Payments on line of credit	<u>(5,744)</u>
Net cash provided by financing activities	<u>(5,744)</u>
Net decrease in cash	28,386
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>350</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 28,736</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, 2022

Agency Head: Olivia Jones, Executive Director

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