

FORENSIC NURSE EXAMINERS OF LOUISIANA , INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2024

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, 2024, 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
June 23, 2025

EXHIBIT A

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2024

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 8,109
Accounts Receivable	<u>14,979</u>

Total Current Assets	23,088
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PROPERTY AND EQUIPMENT

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Total Assets	<u><u>\$ 23,088</u></u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Accrued Liabilities	<u>\$ 1,723</u>
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Total Current Liabilities	<u>1,723</u>
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Net Assets:

Without donor restrictions	21,365
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With donor restrictions	<u>-</u>
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Total Net Assets	<u>21,365</u>
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Total Liabilities and Net Assets	<u><u>\$ 23,088</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, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Donations	\$ 100	\$ -	\$ 100
Total Support	100	-	100
Revenues:			
Grants	186,143		169,911
Program Service Fees	70,934	-	70,934
Total Revenues	257,077	-	257,077
Total Support and Revenue	257,177	-	257,177
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	-	-	-
Total Support and Revenues	257,177	-	257,177
Program Expenses	242,617	-	242,617
Management and General	27,038	-	27,038
Total Expenses	269,655	-	269,655
Change in Net Assets	(12,478)	-	(12,478)
Net assets, beginning of year	33,843	-	33,843
Net assets, end of year	\$ 21,365	\$ -	\$ 21,365

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2024

	Victim Services	Management and General	Total
Salaries and benefits	\$ 42,127	\$ 14,042	\$ 56,169
Education and awareness	695	-	695
Occupancy	3,653	-	3,653
Professional services	194,445	11,620	206,065
Supplies	1,697	-	1,697
Other	-	1,376	1,376
	<u>\$ 242,617</u>	<u>\$ 27,038</u>	<u>\$ 269,655</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (12,478)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	-
Changes in net assets and liabilities:	
Decrease in accounts receivable	13,302
Decrease in other assets	1,810
Decrease in accounts payable and accrued expenses	<u>(527)</u>
Net cash provided by operating activities	<u>2,107</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	
Payments on line of credit	<u>-</u>
Net cash provided by financing activities	<u>-</u>
Net decrease in cash	2,107
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>6,002</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 8,109</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, 2024

Agency Head: Olivia Jones, Executive Director

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