

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Shreveport, Louisiana

FINANCIAL STATEMENTS

December 31, 2021

Marsha O. Millican
A Professional Accounting Corporation
Shreveport, Louisiana

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Table of Contents

December 31, 2021

	<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 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, 2021, 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 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 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 28, 2022

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, 2021

ASSETS

CURRENT ASSETS

Cash and Cash Equivalents	\$ 350
Accounts Receivable	<u>6,050</u>

Total Current Assets	6,400
----------------------	-------

PROPERTY AND EQUIPMENT

<u>2,203</u>

Total Assets	<u><u>\$ 8,603</u></u>
--------------	------------------------

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Bank Overdraft	\$ 11,049
Accounts Payable and Accrued Expense	3,674
Line of Credit Payable	<u>7,421</u>

Total Current Liabilities	<u>22,144</u>
---------------------------	---------------

Net Assets:

Without donor restrictions	(13,541)
With donor restrictions	<u>-</u>

Total Net Assets	<u>(13,541)</u>
------------------	-----------------

Total Liabilities and Net Assets	<u><u>\$ 8,603</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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Donations	\$ -	\$ -	\$ -
Total Support	-	-	-
Revenues:			
Grants	118,698	-	118,698
Program Fees	100,591	-	100,591
Miscellaneous	11	-	11
Total Revenues	219,300	-	219,300
Total Support and Revenue	219,300	-	219,300
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	18,947	-	18,947
Total Support and Revenues	238,247	-	238,247
Program Expenses	222,524	-	222,524
Management and General	20,320	-	20,320
Total Expenses	242,844	-	242,844
Change in Net Assets	(23,544)	-	(23,544)
Net assets, beginning of year	10,003	-	10,003
Net assets, end of year	<u>\$ (13,541)</u>	<u>\$ -</u>	<u>\$ (13,541)</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2021

	<u>Victim Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 46,855	\$ 8,269	\$ 55,124
Education and awareness	-	-	-
Occupancy	4,010	-	4,010
Professional services	167,192	7,652	174,844
Supplies	4,467	-	4,467
Depreciation	-	1,781	1,781
Interest	-	690	690
Other	-	1,928	1,928
	<u>\$ 222,524</u>	<u>\$ 20,320</u>	<u>\$ 242,844</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (23,544)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,781
Changes in net assets and liabilities:	
Decrease in accounts receivable	4,950
Increase in bank overdraft	11,049
Increase in accounts payable and accrued expenses	<u>54</u>
Net cash provided by operating activities	<u>(5,710)</u>
CASH FLOWS USED BY INVESTING ACTIVITIES	
Payments on line of credit	<u>(3,726)</u>
Net cash used by financing activities	<u>(3,726)</u>
Net increase in cash	(9,436)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>9,786</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 350</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, 2021

Agency Head: Olivia Jones, Executive Director

Salary	\$ 40,000
Payroll Taxes	\$ 3,060
Reimbursements	\$ 265

See accountant's compilation report.