

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.
SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

December 31, 2020

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, 2020, 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
May 4, 2021

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, 2020

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 9,786
Accounts Receivable	<u>11,000</u>
Total Current Assets	20,786
PROPERTY AND EQUIPMENT	<u>3,984</u>
Total Assets	<u><u>\$ 24,770</u></u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 3,620
Line of Credit Payable	<u>11,147</u>
Total Current Liabilities	14,767
Net Assets:	
Without donor restrictions	10,003
With donor restrictions	<u>-</u>
Total Net Assets	<u>10,003</u>
Total Liabilities and Net Assets	<u><u>\$ 24,770</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, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
SUPPORT AND REVENUE:			
Support:			
Donations	\$ -	\$ -	\$ -
Total Support	-	-	-
Revenues:			
Grants	158,963		169,911
Donations	75		4,500
Program Service Fees	103,462	-	103,462
Total Revenues	262,500	-	262,500
Total Support and Revenue	262,500	-	262,500
Net Assets Released from Restrictions:			
Satisfaction of Usage Restrictions	-	-	-
Total Support and Revenues	262,500	-	262,500
Program Expenses	247,009	-	247,009
Management and General	17,538	-	17,538
Total Expenses	264,547	-	264,547
Change in Net Assets	(2,047)	-	(2,047)
Net assets, beginning of year	12,050	-	12,050
Net assets, end of year	\$ 10,003	\$ -	\$ 10,003

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2020

	<u>Victim Services</u>	<u>Management and General</u>	<u>Total</u>
Salaries and benefits	\$ 54,952	\$ 9,612	\$ 64,564
Education and awareness	179	-	179
Occupancy	1,644	-	1,644
Professional services	184,890	4,271	189,161
Supplies	4,120	-	4,120
Depreciation	-	1,876	1,876
Interest	-	1,388	1,388
Other	1,224	391	1,615
	<u>\$ 247,009</u>	<u>\$ 17,538</u>	<u>\$ 264,547</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Cash Flows

For the Year Ended December 31, 2020

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (2,047)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	1,875
Changes in net assets and liabilities:	
Increase in accounts receivable	(780)
Decrease in accounts payable and accrued expenses	<u>(35)</u>
Net cash provided by operating activities	<u>(987)</u>
CASH FLOWS PROVIDED BY FINANCING ACTIVITIES	
Payments on line of credit	<u>(4,248)</u>
Net cash provided by financing activities	<u>(4,248)</u>
Net decrease in cash	(5,235)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>15,021</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 9,786</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, 2020

Agency Head: Olivia Jones, Executive Director

Salary	\$ 40,000
Payroll Taxes	\$ 3,060
Travel	\$ -