

FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

SHREVEPORT, LOUISIANA

FINANCIAL STATEMENTS

December 31, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date OCT 08 2014

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

I have compiled the accompanying statement of financial position of Forensic Nurse Examiners, Inc. (a nonprofit corporation) as of December 31, 2013, and the related statements of activities and changes in net assets, and cash flows for the year then ended. I have not audited or reviewed the accompanying financial statements, and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Marsha O. Millican

Certified Public Accountant
July 6, 2014

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FORENSIC NURSE EXAMINERS OF LOUISIANA, INC.

Statement of Financial Position

December 31, 2013

ASSETS	
CURRENT ASSETS	
Cash and Cash Equivalents	\$ 9,154
Grants and Accounts Receivable	113,917
Total Current Assets	<u>123,071</u>
PROPERTY AND EQUIPMENT (NET)	11,842
OTHER ASSETS	
Organizational Costs (Net)	<u>-</u>
Total Assets	<u>\$ 134,913</u>
LIABILITIES AND NET ASSETS	
Accounts Payable and Accrued Expenses	\$ 1,868
Payroll Taxes Payable	<u>1,525</u>
Total Current Liabilities	3,393
Net Assets:	
Unrestricted	131,520
Temporarily Restricted	-
Permanently Restricted	<u>-</u>
Total Net Assets	<u>131,520</u>
Total Liabilities and Net Assets	<u>\$ 134,913</u>

See accountant's compilation report.

FORENSIC NURSE EXAMINERS, INC.

Statement of Activities and Changes in Net Assets

For the Year Ended December 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
SUPPORT AND REVENUE:				
Support:				
Contributions	\$ -	\$ 125	\$ -	\$ 125
Allocation from Federal Fund Raising Organization	25,517	-	-	25,517
State Grants	-	182,170	-	182,170
Other Grants	-	-	-	-
Total Support	<u>25,517</u>	<u>182,295</u>	<u>-</u>	<u>207,812</u>
Revenues:				
Program Service Fees	136,660	-	-	136,660
Fundraising Revenue	1,360	-	-	1,360
Miscellaneous Income	8,449	-	-	8,449
Total Revenues	<u>146,469</u>	<u>-</u>	<u>-</u>	<u>146,469</u>
Total Support and Revenue	<u>171,986</u>	<u>182,295</u>	<u>-</u>	<u>354,281</u>
Net Assets Released from Restrictions:				
Satisfaction of Usage Restrictions	182,295	(182,295)	-	-
Total Support and Revenue	<u>354,281</u>	<u>-</u>	<u>-</u>	<u>354,281</u>
EXPENSES				
Program Expenses	325,889	-	-	325,889
General and Administration	15,023	-	-	15,023
Fundraising	-	-	-	-
Total Expenses	<u>340,912</u>	<u>-</u>	<u>-</u>	<u>340,912</u>
Change in Net Assets	<u>13,369</u>	<u>-</u>	<u>-</u>	<u>13,369</u>
Net assets, beginning of year, as previously reported	<u>98,293</u>	<u>-</u>	<u>-</u>	<u>98,293</u>
Prior Period Adjustment - Correct Accounts Receivable at Beginning of year	<u>19,858</u>	<u>-</u>	<u>-</u>	<u>19,858</u>
Net assets, beginning of year, restated	<u>118,151</u>	<u>-</u>	<u>-</u>	<u>118,151</u>
Net assets, end of year	<u>\$ 131,520</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,520</u>

See accountant's compilation report.

Statement of Cash Flows

For the Year Ended December 31, 2013

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 13,369
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	4,844
Amortization	-
Changes in assets and liabilities:	
Increase in grants and contracts receivable	(51,029)
Decrease in accounts payable and accrued expenses	(15,934)
Decrease in payroll liabilities	<u>(362)</u>
Net cash provided by operating activities	<u>(49,112)</u>

CASH FLOWS USED BY INVESTING ACTIVITIES:

Purchase of fixed assets	<u>(4,799)</u>
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CASH FLOWS USED BY FINANCING ACTIVITIES:

Proceeds from draws on line of credit	-
Payments on line of credit	<u>-</u>

Net cash used by investing activities	<u>-</u>
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Net decrease in cash	(53,911)
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CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>63,065</u>
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CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 9,154</u>
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See accountant's compilation report.