



To the management and Board of Directors of Walk-in Counseling Center:

Walk-In Counseling Center is not required by Minnesota state law to perform an annual independent audit since its annual cash expenditures are less than \$750,000. As such, the organization's Board of Directors decided to perform intermittent, rather than annual, audits and to forgo such an audit for 2016. Instead, the Board elected to have the Management Assistance Program for Nonprofits (MAP) perform a year-end financial assessment for 2016.

We, the *Management Assistance Program for Nonprofits* (MAP), have performed a year-end financial review on the Financial Statements and current financial procedures of Walk-In Counseling Center for the year ended December 31 2016.

MAP's *Year-end Review* service consists principally of inquiries of company personnel and an analytical review of financial data for the purpose of providing a report to management and the Board of Directors on the status of current financial statements and provide recommendation for how the organization can make improvements to financial statements or other financial systems to strengthen its compliance with nonprofit accounting standards.

This service is not intended to be a formal book review or audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. An independent CPA or CPA Firm must perform book reviews and audits. Accordingly, MAP does not express such an opinion.

Based on MAP's review, we are not aware of any material modifications that need to be made to the organizations financial statements in order for them to be in conformity with nonprofit accounting standards.

James N Fisher

Accounting Consultant  
MAP For Nonprofits, Inc.

**WALK-IN COUNSELING CENTER  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2016 and 2015**

	<b>ASSETS</b>	
<b>Assets</b>	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Current assets		
Cash and cash equivalents	535,544	461,050
Accounts receivable, net of doubtful accounts	6,288	6,432
Pledges receivable	4,031	55,556
Prepaid expenses	-	4,425
Total current assets	<u>545,863</u>	<u>527,463</u>
Property and equipment		
Land	12,000	12,000
Building	17,300	17,300
Building renovations	214,116	214,116
Furniture and fixtures	26,169	26,169
	<u>269,585</u>	<u>269,585</u>
Less accumulated depreciation	185,896	175,948
Total property and equipment	<u>83,689</u>	<u>93,637</u>
<b>Total Assets</b>	<u><u>629,552</u></u>	<u><u>621,100</u></u>
 <b>LIABILITIES AND NET ASSETS</b> 		
<b>Liabilities</b>		
Current Liabilities		
Accounts payable	4,178	7,031
Accrued vacation	15,872	11,391
Other Accrued Liabilities	877	877
Current maturities of note payable - street assessment	925	925
Current maturities of capital lease obligations	-	-
Total current liabilities	<u>21,852</u>	<u>20,224</u>
Long term liabilities		
Note payable - street assessment	5,293	6,218
Capital lease obligations	-	-
Total long term liabilities	<u>5,293</u>	<u>6,218</u>
<b>Total liabilities</b>	<u><u>27,145</u></u>	<u><u>26,442</u></u>
<b>Net Assets</b>		
Unrestricted net assets	502,407	484,658
Designated net assets (for carry-over)	100,000	110,000
Temporarily restricted net assets	-	-
<b>Total net assets</b>	<u><u>602,407</u></u>	<u><u>594,658</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>629,552</u></u>	<u><u>621,100</u></u>

**WALK-IN COUNSELING CENTER**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**YEAR ENDED DECEMBER 31, 2016**  
**With Comparative Totals to 2015**

	2016			2015		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>REVENUE AND SUPPORT</b>						
Public support						
Foundation grants	\$ 336,633	\$ -	\$ 336,633	\$ 159,760	\$ -	\$ 159,760
Government grants	-	-	-	39,530	-	39,530
Individual and household donations	123,941	-	123,941	175,919	-	175,919
Religious and community group donations	257	-	257	940	-	940
Business and corporation donations	27,828	-	27,828	44,802	-	44,802
In-kind donations of goods and professional services	-	-	-	408	-	408
Funds Released from Restriction	-	-	-	118,500	(118,500)	-
Grants designated for 2017	(100,000)	-	(100,000)	(110,000)	-	(110,000)
Total public support	<u>388,659</u>	<u>-</u>	<u>388,659</u>	<u>429,859</u>	<u>(118,500)</u>	<u>311,359</u>
Consulting fees and other earned income	71,358	-	71,358	74,875	-	74,875
Other revenue						
Interest income	197	-	197	390	-	390
Realized gain on sale of donated stock	878	-	878	(217)	-	(217)
Unrealized loss on short term securities	-	-	-	-	-	-
Miscellaneous revenue	465	-	465	750	-	750
Total other revenue	<u>1,540</u>	<u>-</u>	<u>1,540</u>	<u>923</u>	<u>-</u>	<u>923</u>
Total revenue and support	<u>461,557</u>	<u>-</u>	<u>461,557</u>	<u>505,657</u>	<u>(118,500)</u>	<u>387,157</u>
<b>EXPENSES</b>						
Program services	293,206	-	293,206	286,786	-	286,786
Management and general	87,372	-	87,372	83,518	-	83,518
Fundraising	63,230	-	63,230	68,386	-	68,386
Total expenses	<u>443,808</u>	<u>-</u>	<u>443,808</u>	<u>438,690</u>	<u>-</u>	<u>438,690</u>
<b>CHANGE IN NET ASSETS</b>	<u>17,749</u>	<u>-</u>	<u>17,749</u>	<u>66,967</u>	<u>(118,500)</u>	<u>(51,533)</u>
<b>NET ASSETS - Beginning of year</b>	484,658	-	484,658	417,691	118,500	536,191
<b>NET ASSETS - End of year</b>	<u>\$ 502,407</u>	<u>\$ -</u>	<u>\$ 502,407</u>	<u>\$ 484,658</u>	<u>\$ -</u>	<u>\$ 484,658</u>
<b>Value of volunteer services</b>	\$ 1,107,805			\$ 1,073,852		

As shown above, the value of in-kind volunteer service hours for 2016 is \$1,107,805. When this value is included with cash expenditures, total agency expenditures equal:

Program services:	1,401,011	90%
Management and general:	87,372	6%
Fundraising:	63,230	4%
<b>TOTAL EXPENSES</b>	<b>1,551,613</b>	

**WALK-IN COUNSELING CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2016  
With Comparative Totals to 2015**

	2016			2015	
	Program	Management	Fundraising	Total	Total
Salaries	\$ 207,385	\$ 50,365	\$ 38,510	\$ 296,260	\$ 298,488
Payroll Taxes	18,912	4,593	3,512	27,017	26,860
Other Personnel Expenses	3,363	817	625	4,805	3,759
Computer, Database Consultation	3,553	666	222	4,441	1,418
Professional Fees-Finance	-	9,425	-	9,425	9,138
Professional Fees-Other	-	11,110	10,248	21,358	25,564
Insurance	10,618	1,991	664	13,273	9,119
Janitorial Services	2,644	496	165	3,305	2,753
Client Database Services	4,300	-	-	4,300	5,376
Other Services	2,628	329	329	3,286	3,090
Utilities	3,998	750	250	4,998	6,467
Telephone and Internet	2,602	488	163	3,253	3,382
Supplies & Equipment	7,429	1,592	1,592	10,613	8,282
Repairs and Maintenance, Building	5,797	1,087	362	7,246	5,614
Repairs and Maintenance, Equipment	1,218	228	76	1,522	157
Publications and Memberships	934	175	58	1,167	994
Printing and Advertising	6,509	465	2,325	9,299	6,388
Postage	401	389	389	1,179	1,633
Meetings	229	222	222	673	1,088
Volunteer Support	965	-	-	965	2,013
Fees and Other	1,762	252	3,021	5,035	4,503
Depreciation	7,959	1,492	497	9,948	11,384
Interest	-	440	-	440	470
Bad Debts	-	-	-	-	750
	<b><u>\$ 293,206</u></b>	<b><u>\$ 87,372</u></b>	<b><u>\$ 63,230</u></b>	<b><u>\$ 443,808</u></b>	<b><u>\$ 438,690</u></b>
Value of volunteer services	1,107,805	-	-	1,107,805	1,073,852
TOTAL CASH AND VALUE OF VOLUNTEER	1,361,127	83,118	69,223	1,361,127	1,361,127
	<b>90%</b>	<b>6%</b>	<b>4%</b>	<b>100%</b>	

**WALK-IN COUNSELING CENTER  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2016**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	17,749
Change in designated Net assets		(10,000)
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
(Increase) or decrease in operating assets:		
Accounts receivable		144
Pledges receivable		51,525
Prepaid expenses		4,425
Increase or (decrease) in operating liabilities:		
Accounts payable		(2,853)
Accrued vacation		4,481
Other Accrued		-
NET CASH PROVIDED BY OPERATING ACTIVITIES		65,471
(Increase) or decrease in fixed assets		9,948
NET CASH PROVIDED BY INVESTING ACTIVITIES		9,948
Principal payments on notes payable		(925)
Principal payments on lease obligations		-
NET CASH PROVIDED BY FINANCING ACTIVITIES		(925)
NET INCREASE IN CASH		74,494
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		461,050
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$	535,544