

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER**

**FINANCIAL STATEMENTS**

**YEAR ENDED DECEMBER 31, 2015**

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2015**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>3</b>
<b>STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS</b>	<b>4</b>
<b>STATEMENT OF FUNCTIONAL EXPENSES</b>	<b>5</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>6</b>
<b>NOTES TO FINANCIAL STATEMENTS</b>	<b>7</b>

## INDEPENDENT AUDITORS' REPORT

Board of Directors  
CornerHouse-Interagency  
Child Abuse Evaluation Center  
Minneapolis, Minnesota

We have audited the accompanying financial statements of CornerHouse-Interagency Child Abuse Evaluation Center (a nonprofit organization), which comprise the statement of financial position as of December 31, 2015, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

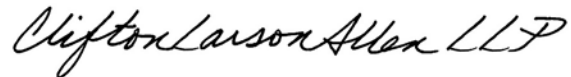
Board of Directors  
CornerHouse-Interagency  
Child Abuse Evaluation Center

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CornerHouse-Interagency Child Abuse Evaluation Center as of December 31, 2015 and the changes in its net assets, its functional expenses, and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Report on Summarized Comparative Information***

We have previously audited CornerHouse-Interagency Child Abuse Evaluation Center's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 15, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
April 21, 2016

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2015  
(WITH SUMMARIZED TOTALS AS OF DECEMBER 31, 2014)**

	2015	2014
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 232,353	\$ 319,732
Certificates of Deposit	26,012	25,955
Accounts Receivable	232,123	148,648
Contributions Receivable	8,920	4,348
Prepaid Expenses	12,006	9,131
Intangible Assets, Net	30,303	5,692
Total Current Assets	541,717	513,506
Land Lease, Net	13,201	14,401
Property and Equipment, Net	396,603	467,383
Total Assets	\$ 951,521	\$ 995,290
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 16,945	\$ 21,286
Accrued Payroll and Related Costs	49,042	50,670
Refundable Advances	58,204	63,151
Total Current Liabilities	124,191	135,107
<b>NET ASSETS</b>		
Unrestricted:		
Board Designated - Facility Replacement Reserve	225,000	225,000
Invested in Property and Equipment	396,603	467,383
Other	137,381	149,208
Total Unrestricted	758,984	841,591
Temporarily Restricted	68,346	18,592
Total Net Assets	827,330	860,183
Total Liabilities and Net Assets	\$ 951,521	\$ 995,290

See accompanying Notes to Financial Statements.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
YEAR ENDED DECEMBER 31, 2015  
(WITH SUMMARIZED TOTALS FOR YEAR ENDED DECEMBER 31, 2014)**

	2015			2014
	Unrestricted	Temporarily Restricted	Total	
<b>SUPPORT AND REVENUE</b>				
Foundations and Corporations	\$ 16,750	\$ 75,970	\$ 92,720	\$ 96,459
Contributions - Cash	69,662	-	69,662	39,762
Contributions - In-Kind	97,831	-	97,831	106,713
Special Fundraising Events	278,749	-	278,749	243,678
Less: Costs of Direct Benefits to Donors	(50,526)	-	(50,526)	(45,971)
Contracts	471,269	-	471,269	464,515
Fees	288,368	-	288,368	298,749
Government Grants	176,611	-	176,611	147,000
Investment Income	490	-	490	634
Other	14,075	-	14,075	7,044
Net Assets Released from Restrictions Upon Expiration of Time and Purpose Restrictions	26,216	(26,216)	-	-
Total Support and Revenue	<u>1,389,495</u>	<u>49,754</u>	<u>1,439,249</u>	<u>1,358,583</u>
<b>EXPENSES</b>				
Program Services	1,012,717	-	1,012,717	986,351
Management and General	315,351	-	315,351	339,728
Fundraising	144,034	-	144,034	151,449
Total Expenses	<u>1,472,102</u>	<u>-</u>	<u>1,472,102</u>	<u>1,477,528</u>
<b>CHANGE IN NET ASSETS</b>	(82,607)	49,754	(32,853)	(118,945)
Net Assets - Beginning of Year	<u>841,591</u>	<u>18,592</u>	<u>860,183</u>	<u>979,128</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 758,984</u>	<u>\$ 68,346</u>	<u>\$ 827,330</u>	<u>\$ 860,183</u>

See accompanying Notes to Financial Statements.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2015  
(WITH SUMMARIZED TOTALS FOR YEAR ENDED DECEMBER 31, 2014)**

	2015								
	Program Services								
	Forensic	Training	Service Development	Total	Management and General	Fundraising	Total	2014	
Salaries	\$ 354,887	\$ 204,412	\$ 92,132	\$ 651,431	\$ 84,334	\$ 71,907	\$ 807,672	\$ 863,346	
Payroll Taxes	33,170	9,078	7,290	49,538	15,203	2,629	67,370	63,122	
Employee Benefits	24,419	26,317	9,656	60,392	4,613	6,348	71,353	68,606	
Total Personnel Expense	<u>412,476</u>	<u>239,807</u>	<u>109,078</u>	<u>761,361</u>	<u>104,150</u>	<u>80,884</u>	<u>946,395</u>	<u>995,074</u>	
Professional Fees	35,250	44,724	9,819	89,793	-	2,359	92,152	31,215	
Staff Development	2,651	1,721	4,481	8,853	814	-	9,667	11,115	
Marketing	5,966	10,503	2,604	19,073	34,833	11,367	65,273	39,113	
Office and Administration	8,342	5,410	4,792	18,544	14,932	1,046	34,522	54,175	
Outside Financial Resources	-	-	-	-	36,333	-	36,333	32,949	
Building and Property	14,663	7,228	2,798	24,689	7,573	42	32,304	38,814	
Meals and Travel	2,076	11,820	5,278	19,174	2,058	440	21,672	24,997	
Fund Development	-	-	-	-	36,320	24,032	60,352	59,864	
In-Kind Contributions	4,252	4,851	145	9,248	41,305	13,898	64,451	106,713	
Other Expense	9,866	856	856	11,578	19,912	-	31,490	13,508	
Total Expenses and Other Than Depreciation and Direct Donor Benefits	<u>495,542</u>	<u>326,920</u>	<u>139,851</u>	<u>962,313</u>	<u>298,230</u>	<u>134,068</u>	<u>1,394,611</u>	<u>1,407,537</u>	
Depreciation and Amortization	<u>23,865</u>	<u>25,726</u>	<u>813</u>	<u>50,404</u>	<u>17,121</u>	<u>9,966</u>	<u>77,491</u>	<u>69,991</u>	
Total Expenses	<u>\$ 519,407</u>	<u>\$ 352,646</u>	<u>\$ 140,664</u>	<u>\$ 1,012,717</u>	<u>\$ 315,351</u>	<u>\$ 144,034</u>	<u>1,472,102</u>	<u>1,477,528</u>	
Direct Donor Benefits:									
Twins Event							8,039	19,860	
Gala Event							<u>42,487</u>	<u>26,111</u>	
Total Expenses							<u>\$ 1,522,628</u>	<u>\$ 1,523,499</u>	

See accompanying Notes to Financial Statements.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2015  
(WITH SUMMARIZED TOTALS FOR YEAR ENDED DECEMBER 31, 2014)**

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (32,853)	\$ (118,945)
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	75,624	66,696
Amortization of Land Lease	1,200	1,200
Amortization of Intangible Assets	667	2,095
Purchase of Intangible Assets	(25,278)	(3,787)
Reinvested Interest on Certificates of Deposit	(57)	(52)
Changes in Certain Assets and Liabilities:		
Accounts Receivable	(83,475)	(77,978)
Contributions Receivable	(4,572)	(1,498)
Prepaid Expenses	(2,875)	(5,944)
Accounts Payable	(4,341)	10,015
Accrued Payroll and Related Costs	(1,628)	(29,703)
Refundable Advances	(4,947)	11,750
Net Cash Used by Operating Activities	(82,535)	(146,151)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property and Equipment	(4,844)	5,251
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(87,379)	(151,402)
Cash and Cash Equivalents - Beginning of Year	319,732	471,134
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	\$ 232,353	\$ 319,732
<b>SUPPLEMENTAL CASH FLOW INFORMATION</b>		
Donated Goods	\$ 63,974	\$ 66,422
Donated Services	\$ 33,857	\$ 40,291

See accompanying Notes to Financial Statements.



**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 1    SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

For the past 25 years, CornerHouse-Interagency Child Abuse Evaluation Center (CornerHouse), located on the corner of 25<sup>th</sup> Street and 10<sup>th</sup> Avenue in Minneapolis, Minnesota, has been meeting the needs of children, adolescence and vulnerable adults referred by law enforcement and child protection community partners. It is the goal of CornerHouse to begin the healing process by assuring that an objective, non-duplicative forensic interview is conducted in a child centered environment with family support services offered to decrease the trauma and the likelihood of further victimization. Services are offered in a neutral approach which also protects the rights of the accused.

The mission of CornerHouse is to assure that the voices of children and adolescents are heard. Part of a national movement and accredited by the National Children's Alliance, CornerHouse is a 501(c)(3) child advocacy center established as the result of a collaborative effort of county attorneys, law enforcement, child protection and concerned citizens during the late 1980s when concern about how children alleged to have been abused were interviewed and supported emerged. Working as a multi-disciplinary team with these partners, CornerHouse developed an internationally recognized protocol for interviewing children and training professionals working with children and teens.

The core philosophy of the CornerHouse work is that of "child first". The interview process, the décor and physical layout of the house and the support services offered incorporate the commitment that children's needs are above the priorities of the criminal justice system. This philosophy assures that a child's development and special needs such as language, mental health and physical challenges are all considered as a part of the interview process. Forensic interviewers are specially trained professionals both in the protocol and in child development, and the interview is non-duplicative so as to minimize trauma to the child. Multi-disciplinary team members attend the interview sessions to assure that concerns and planning occur in real time. Planning with respect to future needs, follow up by team members and medical and psychological support services are all included. Support services are designed based on research, which reflects that children are more likely to be kept safe if their family/caregivers feel supported. During this past year, CornerHouse has developed increased family support services, including a home visiting program.

Because of its leadership in the development of the forensic interviewing protocol, CornerHouse has become an international leader by training prosecutors, law enforcement and child protection workers in forensic interviewing. Utilizing the experienced forensic interviewers on staff as trainers in the program, CornerHouse conducts training for both basic and advanced levels of learning. To date, CornerHouse has trained child abuse professionals from 49 states and fifteen foreign countries including American Samoa, Canada, Colombia, Ireland, Jamaica, Japan, Kosovo, Nigeria, Uruguay, and The International Criminal Court at The Hague. As CornerHouse continues to research its practice modalities, it has and will continue to develop new training programs.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Organization (Continued)**

In 2015, CornerHouse served over 500 children and adolescents who were alleged to have been abused either sexually or physically as well as witnesses to violent crimes. Over 80% of the family members who came to CornerHouse were provided with counseling and support, referrals for counseling and consultation on strategies for keeping their children safe in the future.

**Financial Statement Presentation**

Net assets and revenues, gains, and losses are classified based on donor imposed restrictions. Accordingly, net assets of CornerHouse and changes therein are classified and reported as follows:

Unrestricted – Resources over which the board of directors has discretionary control. Designated amounts represent those revenues which the board has set aside for a particular purpose.

Temporarily Restricted – Those resources subject to donor imposed restrictions which will be satisfied by actions of CornerHouse or passage of time.

**Cash and Cash Equivalents**

CornerHouse considers highly liquid investments with original maturities of three months or less to be cash equivalents. CornerHouse places its cash and temporary cash investments with high credit quality financial institutions. At times, such amounts may be in excess of the FDIC insurance limits. CornerHouse has not experienced any loss associated with this practice.

**Concentration of Credit Risk**

CornerHouse places its cash with one banking institution. At times the amount on deposit exceeds the insured limit of the institution which exposes CornerHouse to a collection risk. CornerHouse has not experienced any losses on its cash deposits. Management believes it is not exposed to any significant credit risk on these accounts.

**Accounts Receivable**

Receivables are stated at net realizable value. CornerHouse provides an allowance for bad debts using the allowance method, which is based on management judgment considering historical information. Accounts for which no payments have been received are individually assessed for collectability and are written off when deemed uncollectible. At December 31, 2015 and 2014, all amounts were deemed collectible, so no allowance was necessary.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Property and Equipment**

CornerHouse capitalizes additions to property and equipment over \$500. Purchased items are capitalized at cost. Donated property and equipment are capitalized at the estimated fair market value at the date of receipt. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The cost of maintenance and repairs is charged to expense as incurred; renewals or betterments over \$500 are capitalized.

**Contributions**

Contributions are recognized when the donor makes a commitment to give to CornerHouse that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in temporarily restricted net assets and transferred to unrestricted net assets when restrictions expire or the condition is met. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized.

**Contributed Materials and Services**

Contributed materials are recorded at their fair value when received and are included in contribution income. Contributed services are recorded as contributions, at their fair value, when the service creates or enhances a non-financial asset or the service requires specialized skills that would need to be purchased if not provided by donation.

**Government Grants, Contracts and Fees**

Government grants, contracts and fees are generally considered exchange transactions and are recorded as revenue when earned. Revenue is earned when eligible expenditures, as defined in each grant or contract, are incurred, or when services are provided. Funds received but not yet earned are recorded as refundable advances.

**Functional Allocation of Expense**

Expenses incurred have been summarized on a functional basis. Expenses which relate to a specific program or to a supporting service are charged directly to the function while other expenses are allocated primarily based on management estimates of how employees spend their time.

**Summarized Financial Information**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with CornerHouse's financial statements for the year ended December 31, 2014 from which the summarized information was derived.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of asset and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Income Taxes**

CornerHouse is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state income tax laws. CornerHouse is a public charity and contributions to the organization qualify as a charitable tax deduction by the contributor.

**Reclassifications**

Certain reclassifications have been made to the December 31, 2014 financial statements in order to present them in conformity with the December 31, 2015 financial statements. These reclassifications had no effect on net assets as previously reported.

**Subsequent Events**

In preparing these financial statements, CornerHouse has evaluated events and transactions for potential recognition or disclosure through April 21, 2016, the date the financial statements were available to be issued.

**NOTE 2 PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	2015	2014
Land and Building	\$ 1,162,294	\$ 1,162,295
Furniture and Equipment	221,459	224,737
Artwork	10,929	10,929
	<u>1,394,682</u>	<u>1,397,961</u>
Accumulated Depreciation	(998,079)	(930,578)
Total	<u>\$ 396,603</u>	<u>\$ 467,383</u>

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 3 NET ASSETS**

Board designated net assets have been set aside by the Board as a contingency for possible relocation if the existing land lease is terminated, or for renovation and expansion of the existing facility.

Temporarily restricted net assets are for the following purposes:

	<u>2015</u>	<u>2014</u>
Programs, Usage Restricted	\$ 55,145	\$ 4,192
Land Lease	13,201	14,400
Total	<u>\$ 68,346</u>	<u>\$ 18,592</u>

Temporarily restricted net assets released from restriction during 2015 included \$1,200 for the land lease and \$25,016 for program purposes. Temporarily restricted net assets released from restriction during 2014 included \$1,200 for the land lease and \$25,016 for program purposes.

**NOTE 4 IN-KIND CONTRIBUTIONS**

In-kind contributions consist of the following for the years ended December 31:

	<u>2015</u>	<u>2014</u>
Legal Services	\$ 12,789	\$ 28,156
Telephone and Technology Services	33,200	24,225
Radio Outreach and Advertising	16,700	8,850
Auction Items and Food - Twins Event	33,857	35,771
Other	1,285	9,711
Total	<u>\$ 97,831</u>	<u>\$ 106,713</u>

**NOTE 5 RETIREMENT PLAN**

CornerHouse has a 401(k) retirement plan. Generally, all employees of CornerHouse who are over 21 years of age and have worked one month are eligible to participate in this plan. CornerHouse contributes a minimum of 1.5% of each employee's salary. Employees may contribute to the plan through a salary reduction agreement. CornerHouse matches employee contributions up to 4% of salary. Contributions charged to expense were \$2,448 and \$5,899 for the years ended December 31, 2015 and 2014, respectively.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 6 RELATED PARTY TRANSACTIONS**

**Children's Hospitals and Clinics of Minnesota (CHC)**

CornerHouse has an agreement to purchase certain services and supplies through CHC. Total services and supplies purchased from CHC were \$16,071 and \$21,292 for the years ended December 31, 2015 and 2014, respectively. There were amounts of \$1,525 and \$2,547 owed to CHC at December 31, 2015 and 2014, respectively. CHC provided telephone and technology services which are reported as in-kind contributions included in utilities expense in the amount of \$33,200 and \$24,225 for the years ended December 31, 2015 and 2014, respectively.

CHC also owns the land on which CornerHouse's building is located. During 1996, CornerHouse entered into a ground lease agreement with CHC. The lease expires December 31, 2027. The lease requires CornerHouse to pay \$1 per year plus its share of real estate taxes. The lease allows CHC to terminate the agreement with twelve months notice in the fifth, tenth and fifteenth through twenty-ninth years of the agreement. CornerHouse may terminate the lease at any time with twelve months notice. In 1999 an appraisal was done for the land subject to the ground lease. The land was valued at \$36,000. This asset was recorded and rent is expensed on a straight-line basis over the term of the lease. Rent expense was \$1,200 for the years ended December 31, 2015 and 2014.

**Hennepin County**

CornerHouse has entered into a contract for interview services with the Hennepin County Attorney's Office. Fees received under this contract were \$185,342 and \$181,696 for the years ended December 31, 2015 and 2014, respectively. Two key employees of the Hennepin County Attorney's Office are board members of CornerHouse.

**City of Minneapolis**

CornerHouse has entered into a contract with the City of Minneapolis to provide interviewing and evaluation services. Amounts received were \$155,607 and \$153,307 for the years ended December 31, 2015 and 2014, respectively. Two key employees of the City of Minneapolis are board members of CornerHouse.

**Hubbard Broadcasting**

During 2015 and 2014, Hubbard Broadcasting donated airtime to CornerHouse to air various announcements. The estimated value of this airtime was recorded as an in-kind contribution and in-kind radio outreach and advertising expense in the amount of \$16,700 and \$8,850. Of that total, \$-0- and \$4,425 has been reported as program services expense, \$13,080 and \$4,425 as fundraising expense, \$3,620 and \$-0- as administrative expense based on the purpose of the various announcements aired for the years ended December 31, 2015 and 2014, respectively. A key employee of Hubbard Broadcasting is a board member of CornerHouse.

**CORNERHOUSE-INTERAGENCY  
CHILD ABUSE EVALUATION CENTER  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2015**

**NOTE 6 RELATED PARTY TRANSACTIONS (CONTINUED)**

**Dorsey & Whitney, LLP**

During the years ended December 31, 2015 and 2014, CornerHouse received contributed legal services from Dorsey & Whitney, LLP of \$12,789 and \$28,156, respectively, which are reported as in-kind contributions. Of these totals, \$8,403 and \$25,239, respectively, are reported as program services expense in 2015 and 2014, and the remaining balance is in management and general expense. A partner at the firm is a board member of CornerHouse.

**NOTE 7 ECONOMIC DEPENDENCE**

CornerHouse received 38% of its 2015 support and revenue from governmental contracts with Hennepin County (22%), the City of Minneapolis (11%), and the State of Minnesota (5%).

CornerHouse received 39% of its 2014 support and revenue from governmental contracts with Hennepin County (23%), the City of Minneapolis (11%), and the State of Minnesota (5%).

**NOTE 8 CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by grantor agencies. Such audits could result in claims against CornerHouse for disallowed costs of noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this time.