

**ABC COUNSELING & FAMILY SERVICES, INC.**  
**Normal, Illinois**

**Financial Statements**

**June 30, 2017**

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# STRIEGEL KNOBLOCH & COMPANY, L.L.C.

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## INDEPENDENT AUDITOR'S REPORT

ABC Counseling & Family Services, Inc.  
Normal, Illinois

We have audited the accompanying financial statements of ABC Counseling & Family Services, Inc. (a non-profit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, 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 misstatements, whether due to fraud or error.

### **Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditor's 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.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ABC Counseling & Family Services, Inc. as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2017, on our consideration of ABC Counseling & Family Services, Inc.'s internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ABC Counseling & Family Services, Inc.'s internal control over financial reporting and compliance.

*Striegel Knobloch & Company LLC*

Bloomington, Illinois

December 21, 2017

**ABC Counseling & Family Services, Inc.**

**Statement of Financial Position**

**June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>ASSETS</b>			
Current assets:			
Cash (Notes 1 and 8)	\$ 194,932	\$ 62,726	\$ 257,658
Accounts receivable, net of allowance for doubtful accounts (Note 2)	135,583	-	135,583
Prepaid expenses	<u>11,919</u>	<u>-</u>	<u>11,919</u>
Total current assets	<u>342,434</u>	<u>62,726</u>	<u>405,160</u>
Property and equipment, at cost (Note 3):			
Equipment	63,562	-	63,562
Furniture and fixtures	5,433	-	5,433
Less: Accumulated depreciation	<u>(62,482)</u>	<u>-</u>	<u>(62,482)</u>
Total property and equipment	<u>6,513</u>	<u>-</u>	<u>6,513</u>
Other assets:			
Rent deposits	2,728	-	2,728
Birth parent holding account	59	-	59
Investments (Notes 9 and 10)	<u>48,844</u>	<u>-</u>	<u>48,844</u>
Total other assets	<u>51,631</u>	<u>-</u>	<u>51,631</u>
Total assets	<u><u>\$ 400,578</u></u>	<u><u>\$ 62,726</u></u>	<u><u>\$ 463,304</u></u>
<b>LIABILITIES AND NET ASSETS</b>			
Current liabilities:			
Accounts payable	\$ 5,127	\$ -	\$ 5,127
Accrued payroll liabilities	<u>9,838</u>	<u>-</u>	<u>9,838</u>
Total current liabilities	14,965	-	14,965
Net assets (Note 7)	<u>385,613</u>	<u>62,726</u>	<u>448,339</u>
Total liabilities and net assets	<u><u>\$ 400,578</u></u>	<u><u>\$ 62,726</u></u>	<u><u>\$ 463,304</u></u>

The accompanying notes are an integral part of these statements.

**ABC Counseling & Family Services, Inc.**

**Statement of Activities**

**For the Year Ended June 30, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public support and revenues:			
Adoption	\$ 137,200	\$ -	\$ 137,200
Counseling – DCFS (Note 1)	134,642	-	134,642
Counseling – other	688,915	-	688,915
Donations	15,123	-	15,123
Fundraising	36,935	60,365	97,300
Bank interest	547	-	547
Investment income (Note 9)	3,699	-	3,699
Net assets released from restriction	<u>56,365</u>	<u>(56,365)</u>	<u>-</u>
 Total public support and revenues	 <u>1,073,426</u>	 <u>4,000</u>	 <u>1,077,426</u>
 Expenses:			
Program services:			
Adoption	71,011	-	71,011
Counseling – DCFS	162,554	-	162,554
Counseling – other	<u>768,849</u>	<u>-</u>	<u>768,849</u>
 Total program services	 <u>1,002,414</u>	 <u>-</u>	 <u>1,002,414</u>
 Supporting services:			
Management and general	41,180	-	41,180
Fundraising	<u>28,541</u>	<u>-</u>	<u>28,541</u>
 Total supporting services	 <u>69,721</u>	 <u>-</u>	 <u>69,721</u>
 Total expenses	 <u>1,072,135</u>	 <u>-</u>	 <u>1,072,135</u>
 Increase in net assets	 1,291	 4,000	 5,291
 Net assets at beginning of year	 <u>384,322</u>	 <u>58,726</u>	 <u>443,048</u>
 Net assets at end of year	 <u>\$ 385,613</u>	 <u>\$ 62,726</u>	 <u>\$ 448,339</u>

The accompanying notes are an integral part of these statements.

**ABC Counseling & Family Services, Inc.**

**Statement of Functional Expenses**

**For the Year Ended June 30, 2017**

	Program Services				Management and General	Fundraising	Total
	Adoption	Counseling DCFS	Counseling Other	Program Total			
Salaries	\$ 53,089	\$ 102,343	\$ 484,062	\$ 639,494	\$ 33,247	\$ 11,600	\$ 684,341
Employer taxes	4,208	7,863	37,190	49,261	2,615	951	52,827
Employee benefits (Note 6)	1,183	5,817	27,513	34,513	-	-	34,513
Employee relations	-	216	1,024	1,240	-	93	1,333
Professional fees	456	-	-	456	5,318	-	5,774
Office rent (Note 4)	-	15,368	72,685	88,053	-	-	88,053
Equipment lease (Note 4)	-	1,340	6,340	7,680	-	-	7,680
Supplies	569	1,966	9,296	11,831	-	60	11,891
Computer services	-	406	1,918	2,324	-	-	2,324
Cleaning	-	182	858	1,040	-	-	1,040
Telephone	-	2,941	13,910	16,851	-	-	16,851
Utilities	-	1,676	7,925	9,601	-	-	9,601
Printing and copying	-	209	990	1,199	-	567	1,766
Postage	999	271	1,284	2,554	-	171	2,725
Advertising	8,040	35	165	8,240	-	-	8,240
Travel and meals	1,137	2,916	13,793	17,846	-	-	17,846
Conferences and meetings	70	758	3,588	4,416	-	-	4,416
Insurance	-	3,867	18,293	22,160	-	-	22,160
Licenses and fees	290	77	363	730	-	-	730
Donations	-	17	83	100	-	-	100
Dues and subscriptions	-	197	934	1,131	-	-	1,131
Publications and books	85	23	106	214	-	-	214
Depreciation (Note 3)	-	204	964	1,168	-	-	1,168
Interest	-	-	-	-	-	-	-
Bank charges	611	1,041	4,923	6,575	-	-	6,575
Bad debt expense	274	2,207	10,439	12,920	-	-	12,920
Fundraising expense	-	-	-	-	-	15,099	15,099
Miscellaneous	-	10,614	50,203	60,817	-	-	60,817
	<u>\$ 71,011</u>	<u>\$ 162,554</u>	<u>\$ 768,849</u>	<u>\$ 1,002,414</u>	<u>\$ 41,180</u>	<u>\$ 28,541</u>	<u>\$ 1,072,135</u>

The accompanying notes are an integral part of these statements.

**ABC Counseling & Family Services, Inc.**

**Statement of Cash Flows**

**For the Year Ended June 30, 2017**

	Unrestricted	Temporarily Restricted	Total
Cash flows from (used in) operating activities (Note 1):			
Net change in net assets	\$ 1,291	\$ 4,000	\$ 5,291
Adjustments to reconcile change in net assets to cash provided (used) by operating activities:			
Depreciation	1,168	-	1,168
Unrealized (gain) loss on investments	(2,994)	-	(2,994)
Bad debt expense	12,920	-	12,920
Decrease in accounts receivable	47,677	-	47,677
Increase in prepaid expenses	(4,513)	-	(4,513)
Increase in other assets	-	-	-
Increase in accounts payable	1,009	-	1,009
Decrease in other current liabilities	(2,970)	-	(2,970)
Net cash from (used in) operating activities	53,588	4,000	57,588
Cash flows from (used in) investing activities:			
Net cash paid for investments	(24,705)	-	(24,705)
Net cash from (used in) investing activities	(24,705)	-	(24,705)
Net increase (decrease) in cash and cash equivalents	28,883	4,000	32,883
Cash and cash equivalents at:			
Beginning of year	166,049	58,726	224,775
End of year	\$ 194,932	\$ 62,726	\$ 257,658
Supplemental disclosures:			
Interest paid	\$ -	\$ -	\$ -

The accompanying notes are an integral part of these statements.



# ABC Counseling & Family Services, Inc.

## Notes to Financial Statements

June 30, 2017

### Note 1 – Summary of Significant Accounting Policies

#### Organization and Nature of Activities

The objective of ABC Counseling & Family Services, Inc. (“ABC”) is to provide adoption and counseling services to individuals and agencies within the state of Illinois in accordance with Illinois law. The purpose of the Organization includes provision of education, counseling, and assistance to serve the needs of families and children and employed staff without regard for race, religion, sex, or ethnic origin.

ABC has contracts with the Department of Children and Family Services (DCFS) to offer counseling to any individual or family in which there is an indicated case or suspected case of child sexual abuse and where there is juvenile and/or criminal court action mandating treatment services by DCFS. The amount ABC received from the DCFS contracts awarded was \$134,642 for the fiscal year ended June 30, 2017.

#### Basis of Presentation

Under ASC 958, ABC is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

#### Unrestricted Net Assets

Unrestricted net assets are those assets presently available for use by the Organization at the discretion of the Board.

#### Temporarily Restricted Net Assets

Temporarily restricted net assets are those assets which are subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time.

#### Permanently Restricted Net Assets

Permanently restricted net assets are those assets with a donor-imposed restriction that stipulates that resources be maintained permanently but permits the Organization to use up or expend part or all of the income (or other economic benefits) derived from the donated assets.

#### Basis of Accounting

The accompanying financial statements of ABC have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

#### Income Tax Status

ABC is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. ABC is a voluntary health and welfare organization.

**ABC Counseling & Family Services, Inc.**

**Notes to Financial Statements – Continued**

**June 30, 2017**

**Note 1 – Summary of Significant Accounting Policies – Continued**

Cash and Cash Equivalents

The Organization considers all liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts or disclosures. Accordingly, actual results could differ from those estimates.

Concentration of Risk

For the year ended June 30, 2017, 13% of the Organization's revenue was from the Department of Children and Family Services (DCFS).

**Note 2 – Accounts Receivable**

The Organization uses the allowance method for bad debts. The allowance is based on the Organization's evaluation of outstanding accounts receivable at year end. Accounts receivable consisted of the following at June 30, 2017:

Accounts receivable	\$ 146,583
Allowance for doubtful accounts	<u>(11,000)</u>
Accounts receivable, net of allowance for doubtful accounts	<u>\$ 135,583</u>

**Note 3 – Property and Equipment**

Purchased office furnishings and equipment are valued at their cost and depreciated over estimated useful lives which range from five to seven years, using the straight-line method of depreciation. Donated furnishings and equipment are valued at fair value and depreciated over estimated useful lives which range from five to seven years. Small purchases are expensed. Depreciation expense for the current year is \$1,168.

Property and Equipment consist of the following:	
Furnishings	\$ 5,433
Office equipment	63,562
Less – accumulated depreciation	<u>(62,482)</u>
	<u>\$ 6,513</u>

**ABC Counseling & Family Services, Inc.**

**Notes to Financial Statements – Continued**

**June 30, 2017**

**Note 4 – Operating Leases**

ABC leases an office at 705 E. Lincoln, Suite 303, in Normal, Illinois. The lease, commencing on July 1, 2002, is a five year lease with monthly rental payments of \$2,100. On May 31, 2012, the existing lease was extended an additional 5 years with monthly rental payments of \$2,250. On May 31, 2017, the existing lease was extended an additional five years with monthly rental payments of \$2,350.

ABC leases an office at 1110 Arbor Drive, Suite C, in Decatur, Illinois. The lease, commencing on December 1, 2011, is a five year lease with monthly rental payments of \$1,250. On December 1, 2016, the existing lease was extended an additional three years with monthly rental payment of \$741.

ABC leases an office at 313 North Mattis Avenue in Champaign, Illinois. The lease, commencing on November 1, 2012, is a five year lease with current monthly rental payments of \$1,100. Future monthly payments will vary between \$1,050 and \$1,200.

ABC leases an office at 2160 South 6<sup>th</sup> Street in Springfield, Illinois. The lease, commencing on September 22, 2009, is a three year lease with monthly rental payments of \$900. On September 1, 2012, the existing lease was extended an additional five years with monthly rental payments of \$950 through September 30, 2014, and \$1,000 from October 1, 2014, through September 30, 2017.

ABC leases an office at 7820 W. University Street, Suite 208, Peoria, Illinois. The lease, commencing on January 1, 2014, is a three year lease with monthly rental payments of \$1,028.

ABC leases an office at 359 Margaret Street, Pekin, Illinois. The lease, commencing on December 1, 2014, is a three year lease with monthly rental payments of \$690.

At June 30, 2017, future minimum lease payments due under non-cancelable operating leases with initial or remaining terms in excess of one year are as follows:

<u>Year-end June 30,</u>	
2018	\$ 66,810
2019	52,967
2020	48,080
2021	44,675
2022	<u>42,625</u>
	\$ <u>255,157</u>

Total rent and equipment lease expense for the year was \$95,733.

**ABC Counseling & Family Services, Inc.**

**Notes to Financial Statements – Continued**

**June 30, 2017**

**Note 5 – Compensated Absences**

The Organization does not permit carryover of unused vacation to subsequent periods and therefore no amounts for compensated absences have been accrued.

**Note 6 – Defined Contribution Plan**

The Organization sponsors a defined contribution plan that covers all employees who have completed two years of service, earned greater than \$5,000 in each of the previous two years, and are reasonably expected to earn \$5,000 during the current year. The Organization matches 100% of the employee's contribution up to 3% of the employee's salary. The amount of matching contributions included in employee benefits expense for the year ended June 30, 2017, was \$11,558.

**Note 7 – Restrictions on Net Assets**

Temporarily restricted net assets consist of the following:

Ed Willard Scholarship Fund	\$	58,588
American Girl Doll Grant		<u>4,138</u>
Total temporarily restricted net assets at June 30, 2017	\$	<u>62,726</u>

**Note 8 – Cash Deposits in Excess of Insured Limits**

The Organization maintains cash balances at financial institutions located in the area. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. Balances may exceed the insured limit throughout the year.

**Note 9 – Investments**

Investments are stated at fair value. Fair values of investment securities are based on quoted market prices or dealer quotes. Fair values and unrealized appreciation (depreciation) at June 30, 2017, is summarized as follows:

	<u>Cost</u>	<u>Market</u>	<u>Unrealized Appreciation (Depreciation)</u>
<u>June 30, 2017</u>			
Common stock	\$ <u>45,061</u>	\$ <u>48,844</u>	\$ <u>3,783</u>
Total Investments	\$ <u>45,061</u>	\$ <u>48,844</u>	\$ <u>3,783</u>

**ABC Counseling & Family Services, Inc.**

**Notes to Financial Statements – Continued**

**June 30, 2017**

**Note 9 – Investments – Continued**

The following schedule summarizes the investment return and its classification in the statements of activities for the year ended June 30, 2017:

Dividend income		\$ <u>381</u>
Total net investment income		<u>381</u>
Net realized (loss) gains on investments		324
Net unrealized gains (loss) on investments		<u>2,994</u>
Total net realized and unrealized gains (losses) on investments		<u>3,318</u>
Total return on investments		\$ <u><u>3,699</u></u>

**Note 10 – Fair Value Measurement**

The Organization has determined the fair value of certain assets and liabilities through application of ASC 820. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value are classified and disclosed in one of the following three categories:

- Level 1 – Valuations for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.
- Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets.

Fair values of assets and liabilities measured on a recurring basis at June 30, 2017, is as follows:

	<u>Fair Value</u>	<u>Fair Value Measurements at Reporting Date Using</u>		
		<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
<u>June 30, 2017</u>				
Common stock	\$ <u>48,844</u>	\$ <u>48,844</u>	\$ <u>-</u>	\$ <u>-</u>

**ABC Counseling & Family Services, Inc.**

**Notes to Financial Statements – Continued**

**June 30, 2017**

**Note 11 – Uncertain Tax Positions**

Accounting principles generally accepted in the United States of America require the Organization's management to evaluate tax positions taken by the Organization and recognize a tax liability if the Organization has taken an uncertain position that more than likely would not be sustained upon examination by applicable taxing authorities. Management has analyzed the tax positions taken by the Organization and has concluded that as of June 30, 2017, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The returns prior to June 30, 2014, are closed.

**Note 12 – Subsequent Events**

No events have occurred subsequent to June 30, 2017, that are required to be disclosed in the financial statements. This evaluation was made as of December 21, 2017 the date these financial statements were available to be issued.

# STRIEGEL KNOBLOCH & COMPANY, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

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1935-2011  
Emeritus:  
Danny L. Kiedaisch, CPA  
Martha E. Ingold, CPA

## **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

ABC Counseling & Family Services, Inc.  
Bloomington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of ABC Counseling & Family Services, Inc. (a non-profit organization) which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2017.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered ABC Counseling & Family Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ABC Counseling & Family Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether ABC Counseling & Family Services, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Striegel Knobloch & Company LLC*

Bloomington, Illinois  
December 21, 2017