

**Northstar Problem Gambling Alliance, Inc.**

**Financial Statements**

**Three and Six Months Ended December, 2017 and 2016**



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## SANNERUD, SAVARESE & ASSOCIATES, P.A.

Certified

Public

Accountants To the Board of Trustees of  
Northstar Problem Gambling Alliance, Inc.

Specializing in

Closely-Held Management is responsible for the accompanying financial statements of Northstar Problem Gambling  
and Alliance, Inc. (a nonprofit organization), which comprise the statements of assets, liabilities, and net

Family-Owned assets – tax basis as of December, 2017 and 2016, and the related statements of revenues and expenses

Businesses - tax basis for the three months and six months then ended in accordance with the tax basis of  
accounting, and for determining that the tax basis of accounting is an acceptable financial reporting  
framework. We 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. We did not audit or review the financial statements nor were we required to  
perform any procedures to verify the accuracy or completeness of the information provided by  
management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of  
assurances on these financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of  
accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the disclosures ordinarily included in financial  
statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were  
included in the financial statements, they might influence the user's conclusions about the  
Organization's financial position and changes in net assets. Accordingly, these financial statements are  
not designed for those who are not informed about such matters.

### Supplementary Information

The supplementary information contained in statements of revenues and expenses – tax basis, Grant I  
and II 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 our  
compilation engagement, however, we have not audited or reviewed the supplementary information  
and accordingly, do not express an opinion, a conclusion, nor provide any assurance on such  
supplementary information.

We are not independent with respect to Northstar Problem Gambling Alliance, Inc.

*Sannerud, Savarese & Assoc. PA*

Sannerud, Savarese & Assoc., PA

Ham Lake, MN

January 4, 2018

**Northstar Problem Gambling Alliance Inc**  
**Statements of Assets, Liabilities and Equity - Income Tax Basis**  
**As of December 2017 and 2016**

	<u>Dec 31, 17</u>	<u>Dec 31, 16</u>	<u>\$ Change</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
1050 · Bremer Bank	20,462.56	22,396.86	-1,934.30
1060 · Money Market Savings Account	79,266.66	36,895.71	42,370.95
<b>Total Checking/Savings</b>	<u>99,729.22</u>	<u>59,292.57</u>	<u>40,436.65</u>
<b>Other Current Assets</b>			
1450 · Prepaid expenses	176.70	176.70	0.00
<b>Total Other Current Assets</b>	<u>176.70</u>	<u>176.70</u>	<u>0.00</u>
<b>Total Current Assets</b>	<u>99,905.92</u>	<u>59,469.27</u>	<u>40,436.65</u>
<b>Fixed Assets</b>			
1640 · Furniture, fixtures, & equip	5,558.17	5,558.17	0.00
1745 · Accum deprec- furn,fix,equip	-5,558.17	-5,542.92	-15.25
<b>Total Fixed Assets</b>	<u>0.00</u>	<u>15.25</u>	<u>-15.25</u>
<b>TOTAL ASSETS</b>	<u><u>99,905.92</u></u>	<u><u>59,484.52</u></u>	<u><u>40,421.40</u></u>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
2100 · Payroll Liabilities	2,677.31	4,789.08	-2,111.77
<b>Total Other Current Liabilities</b>	<u>2,677.31</u>	<u>4,789.08</u>	<u>-2,111.77</u>
<b>Total Current Liabilities</b>	<u>2,677.31</u>	<u>4,789.08</u>	<u>-2,111.77</u>
<b>Total Liabilities</b>	<u>2,677.31</u>	<u>4,789.08</u>	<u>-2,111.77</u>
<b>Equity</b>			
3010 · Unrestricted Net Assets (R/E)	69,433.68	54,489.16	14,944.52
Net Income	27,794.93	206.28	27,588.65
<b>Total Equity</b>	<u>97,228.61</u>	<u>54,695.44</u>	<u>42,533.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>99,905.92</u></u>	<u><u>59,484.52</u></u>	<u><u>40,421.40</u></u>

See Accountant's Compilation Report

**Northstar Problem Gambling Alliance Inc**  
**Statements of Revenues and Expenses - Income Tax Basis**  
October through December 2017 and 2016

	<u>Oct - Dec 17</u>	<u>Oct - Dec 16</u>	<u>\$ Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4 · Contributed support</b>			
4010 · Indiv/business contribution	6,570.00	5,751.79	818.21
4510 · Agency (government) grants	10,669.83	0.00	10,669.83
4530 · State grants	89,055.73	139,648.57	-50,592.84
<b>Total 4 · Contributed support</b>	<u>106,295.56</u>	<u>145,400.36</u>	<u>-39,104.80</u>
5315 · Bremer Bank Interest	27.08	10.75	16.33
<b>5800 · Special events</b>			
5810 · Special events - non-gift rev	0.00	3,194.22	-3,194.22
<b>Total 5800 · Special events</b>	<u>0.00</u>	<u>3,194.22</u>	<u>-3,194.22</u>
<b>Total Income</b>	<u>106,322.64</u>	<u>148,605.33</u>	<u>-42,282.69</u>
<b>Gross Profit</b>	106,322.64	148,605.33	-42,282.69
<b>Expense</b>			
7510 · Fundraising fees	361.07	240.09	120.98
8400 · Depreciation & amortization exp	0.00	7.62	-7.62
8800 · Minnesota State Grant			
<b>8805 Operating Costs</b>			
<b>8810 · Salaries</b>			
8811 · Executive Director Wages	20,635.26	18,769.66	1,865.60
8812 · Office Salaries & Wages	11,464.31	13,059.20	-1,594.89
8813 · FICA & Medicare Taxes	1,805.91	2,499.28	-693.37
<b>Total 8810 · Salaries</b>	<u>33,905.48</u>	<u>34,328.14</u>	<u>-422.66</u>
8814 · Employee Benefits	4,879.75	4,402.75	477.00
8820 · Space Cost	6,223.43	6,125.40	98.03
8830 · Communication(phone,Fax,Interne	1,280.76	1,320.97	-40.21
8831 · Copying	19.26	8.64	10.62
8835 · Data Processing	859.66	738.69	120.97
8840 · Equipment	0.00	373.05	-373.05
8860 · Instate Travel	252.47	0.00	252.47
<b>8890a · Contracted Services</b>			
8890c · Bank Fees Expense	178.07	172.25	5.82
8890a · Contracted Services - Other	1,618.90	1,532.76	86.14
<b>Total 8890a · Contracted Services</b>	<u>1,796.97</u>	<u>1,705.01</u>	<u>91.96</u>
8890b · Insurance Expenses	0.00	146.96	-146.96
<b>Total 8805 Operating Costs</b>	<u>49,217.78</u>	<u>49,149.61</u>	<u>68.17</u>

**Northstar Problem Gambling Alliance Inc**  
**Statements of Revenues and Expenses - Income Tax Basis**  
October through December 2017 and 2016

	<u>Oct - Dec 17</u>	<u>Oct - Dec 16</u>	<u>\$ Change</u>
<b>8900 · Program costs</b>			
8850 · Supplies	487.05	630.93	-143.88
8855 · Postage Expense	267.94	147.97	119.97
8866 · Food	5.99	0.00	5.99
8871(a) · Minnesota State Conference	0.00	54,977.29	-54,977.29
8871(b) · Outreach Conferences	0.00	3,522.06	-3,522.06
8872 · Advertising	0.00	16,650.77	-16,650.77
8873 · Printing	731.70	229.29	502.41
8884 · Creative Services	0.00	7,520.00	-7,520.00
8885 · Trainer Consultants	0.00	9,602.43	-9,602.43
8886 · Scholarships	0.00	389.00	-389.00
8891 · Audit	3,000.00	0.00	3,000.00
<b>Total 8900 · Program costs</b>	<u>4,492.68</u>	<u>93,669.74</u>	<u>-89,177.06</u>
<b>9900 · Program Activities</b>			
9955 · Postage	1,503.01	0.00	1,503.01
9971a · Minnesota State Conference	10.12	0.00	10.12
9971b · Outreach Conference	3,402.69	0.00	3,402.69
9972 · Advertising	12,647.26	0.00	12,647.26
9973 · Printing/Reprints	4,186.84	0.00	4,186.84
9984 · Creative Services	9,477.50	0.00	9,477.50
9985 · Trainer Consultants	7,722.12	0.00	7,722.12
<b>Total 9900 · Program Activities</b>	<u>38,949.54</u>	<u>0.00</u>	<u>38,949.54</u>
<b>Total 8800 · Minnesota State Grant</b>	<u>92,660.00</u>	<u>142,819.35</u>	<u>-50,159.35</u>
<b>Total Expense</b>	<u>93,021.07</u>	<u>143,067.06</u>	<u>-50,045.99</u>
<b>Net Ordinary Income</b>	<u>13,301.57</u>	<u>5,538.27</u>	<u>7,763.30</u>
<b>Net Income</b>	<u><u>13,301.57</u></u>	<u><u>5,538.27</u></u>	<u><u>7,763.30</u></u>

**Northstar Problem Gambling Alliance Inc**  
**Statements of Revenues and Expenses - Income Tax Basis**  
**July through December 2017 and 2016**

	<u>Jul - Dec 17</u>	<u>Jul - Dec 16</u>	<u>\$ Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4 · Contributed support</b>			
4010 · Indiv/business contribution	12,178.93	17,851.79	-5,672.86
4510 · Agency (government) grants	10,669.83	0.00	10,669.83
4530 · State grants	180,088.70	261,058.22	-80,969.52
<b>Total 4 · Contributed support</b>	<u>202,937.46</u>	<u>278,910.01</u>	<u>-75,972.55</u>
5315 · Bremer Bank Interest	49.65	17.85	31.80
<b>5800 · Special events</b>			
5810 · Special events - non-gift rev	0.00	3,194.22	-3,194.22
<b>Total 5800 · Special events</b>	<u>0.00</u>	<u>3,194.22</u>	<u>-3,194.22</u>
<b>Total Income</b>	<u>202,987.11</u>	<u>282,122.08</u>	<u>-79,134.97</u>
<b>Gross Profit</b>	202,987.11	282,122.08	-79,134.97
<b>Expense</b>			
7510 · Fundraising fees	722.16	599.96	122.20
8400 · Depreciation & amortization exp	0.00	15.25	-15.25
<b>8800 · Minnesota State Grant</b>			
<b>8805 Operating Costs</b>			
<b>8810 · Salaries</b>			
8811 · Executive Director Wages	36,723.54	37,539.32	-815.78
8812 · Office Salaries & Wages	22,657.91	26,118.40	-3,460.49
8813 · FICA & Medicare Taxes	2,519.99	4,998.56	-2,478.57
<b>Total 8810 · Salaries</b>	<u>61,901.44</u>	<u>68,656.28</u>	<u>-6,754.84</u>
8814 · Employee Benefits	9,476.74	8,805.50	671.24
8820 · Space Cost	12,400.16	12,157.38	242.78
8830 · Communication(phone,Fax,Interne	2,683.29	2,527.16	156.13
8831 · Copying	20.01	107.42	-87.41
8835 · Data Processing	1,684.27	1,562.05	122.22
8840 · Equipment	934.14	373.05	561.09
8860 · Instate Travel	354.16	100.93	253.23
8865 · Out of state travel	2,176.53	1,137.63	1,038.90
<b>8890a · Contracted Services</b>			
8890c · Bank Fees Expense	360.32	643.69	-283.37
8890a · Contracted Services - Other	3,238.80	3,055.12	183.68
<b>Total 8890a · Contracted Services</b>	<u>3,599.12</u>	<u>3,698.81</u>	<u>-99.69</u>
8890b · Insurance Expenses	423.96	354.96	69.00
<b>Total 8805 Operating Costs</b>	<u>95,653.82</u>	<u>99,481.17</u>	<u>-3,827.35</u>

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**Northstar Problem Gambling Alliance Inc**  
**Statements of Revenues and Expenses - Income Tax Basis**  
**July through December 2017 and 2016**

<b>8900 · Program costs</b>			
8850 · Supplies	707.00	1,014.01	-307.01
8855 · Postage Expense	349.92	1,558.14	-1,208.22
8866 · Food	80.86	34.67	46.19
8871(a) · Minnesota State Conference	0.00	60,003.00	-60,003.00
8871(b) · Outreach Conferences	0.00	4,547.06	-4,547.06
8872 · Advertising	528.00	48,155.28	-47,627.28
8873 · Printing	731.70	8,405.44	-7,673.74
8874 · National Affiliate Dues	150.00	0.00	150.00
8884 · Creative Services	500.00	21,469.00	-20,969.00
8885 · Trainer Consultants	0.00	28,948.82	-28,948.82
8886 · Scholarships	1,173.24	2,684.00	-1,510.76
8887 · Research	0.00	5,000.00	-5,000.00
8891 · Audit	3,000.00	0.00	3,000.00
<b>Total 8900 · Program costs</b>	<u>7,220.72</u>	<u>181,819.42</u>	<u>-174,598.70</u>
<b>9900 · Program Activities</b>			
9950 · Supplies	182.90	0.00	182.90
9955 · Postage	2,904.47	0.00	2,904.47
9971a · Minnesota State Conference	2,210.12	0.00	2,210.12
9971b · Outreach Conference	5,306.69	0.00	5,306.69
9972 · Advertising	13,329.72	0.00	13,329.72
9973 · Printing/Reprints	9,477.38	0.00	9,477.38
9984 · Creative Services	22,390.77	0.00	22,390.77
9985 · Trainer Consultants	15,793.43	0.00	15,793.43
<b>Total 9900 · Program Activities</b>	<u>71,595.48</u>	<u>0.00</u>	<u>71,595.48</u>
<b>Total 8800 · Minnesota State Grant</b>	<u>174,470.02</u>	<u>281,300.59</u>	<u>-106,830.57</u>
<b>Total Expense</b>	<u>175,192.18</u>	<u>281,915.80</u>	<u>-106,723.62</u>
<b>Net Ordinary Income</b>	<u>27,794.93</u>	<u>206.28</u>	<u>27,588.65</u>
<b>Net Income</b>	<u><u>27,794.93</u></u>	<u><u>206.28</u></u>	<u><u>27,588.65</u></u>