

GREAT NORTHERN SERVICES

WEED, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

DECEMBER 31, 2023



TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	6
Notes to the Financial Statements	7-17
Supplemental Information:	
Schedules of Activities - All Program Services	18-22
Supplemental Statement of Revenue and Expenditures CSD Contracts	23-36
Schedule of Expenditures of Federal Awards	37-38
Notes to the Schedule of Expenditures of Federal Awards	39
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	40-41
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	42-43
Schedule of Findings and Questioned Costs	44
Status of Prior Year Findings and Recommendations	45

INDEPENDENT AUDITORS' REPORT

Board of Directors
Great Northern Services
Weed, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Great Northern Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Great Northern Services as of December 31, 2023, 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.

Basis for Opinion

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Great Northern Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Great Northern Services' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Great Northern Services' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Great Northern Services' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

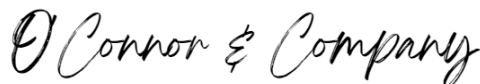
We have previously audited Great Northern Services' 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 8, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary data in pages 18 to 36 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2024, on our consideration of Great Northern Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of Great Northern Services' 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 Great Northern Services' internal control over financial reporting and compliance.



O'Connor & Company

Novato, California
August 29, 2024

Great Northern Services
STATEMENTS OF FINANCIAL POSITION
December 31, 2023
(With Comparative Totals for December 31, 2022)

	2023	2022
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 310,718	\$ 262,755
Grants receivable	577,068	466,356
Inventory	29,999	31,645
Notes receivable, current portion	8,021	7,542
Total current assets	925,806	768,298
Noncurrent assets:		
Notes receivable	51,325	58,918
Right-to-use assets, net of accumulated amortization	-	14,283
Fixed assets, net of accumulated depreciation	1,401,620	1,446,574
Total noncurrent assets	1,452,945	1,519,775
Total assets	\$ 2,378,751	\$ 2,288,073
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 613,738	\$ 527,488
Accrued liabilities	76,412	74,135
Compensated absences	49,338	40,955
Deferred revenue	-	40,563
Note payable, current portion	43,191	40,513
Operating lease payable, current portion	-	14,794
Total current liabilities	782,679	738,448
Noncurrent liabilities:		
Note payable	490,559	533,880
Total noncurrent liabilities	490,559	533,880
Total liabilities	1,273,238	1,272,328
Net assets - Exhibit A:		
Net assets without donor restrictions	1,105,513	1,015,745
Total net assets	1,105,513	1,015,745
Total liabilities and net assets	\$ 2,378,751	\$ 2,288,073

The accompanying notes are an integral part of these financial statements.

Great Northern Services
STATEMENTS OF ACTIVITIES
For the Year Ended December 31, 2023
(With Comparative Totals for December 31, 2022)

	Without Donor Restrictions	
	2023	2022
Revenues:		
Grant revenue	\$ 3,798,831	\$ 3,457,973
Contributions	261,400	135,765
Program revenue	70,503	74,335
Investment return, net	4,151	3,739
Other revenue	4,777	3,551
Total revenues	4,139,662	3,675,363
Expenses:		
Program services:		
Program	3,592,059	3,288,424
Subtotal program services	3,592,059	3,288,424
Support services:		
Management and general	457,835	422,440
Subtotal support services	457,835	422,440
Total expenses	4,049,894	3,710,864
Change in net assets	89,768	(35,501)
Net assets, beginning of period	1,015,745	1,051,246
Net assets, end of period	\$ 1,105,513	\$ 1,015,745

The accompanying notes are an integral part of these financial statements.

Great Northern Services
STATEMENTS OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2023
(With Comparative Totals for the Year Ended December 31, 2022)

	2023			2022
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 882,569	\$ 250,614	\$ 1,133,183	\$ 1,064,108
Fringe benefits and payroll taxes	341,822	93,070	434,892	371,816
Meeting expense	665	81	746	667
Mileage expense	8,676	4,457	13,133	7,672
Training and conferences	3,240	301	3,541	3,135
Program costs	1,869,229	4,937	1,874,166	1,710,213
Professional services	33,970	3,438	37,408	22,730
Advertising and outreach	3,838	311	4,149	26,883
Bank charges	1,352	643	1,995	1,979
Contract services	78,877	-	78,877	78,877
Dues and subscriptions	3,970	2,610	6,580	5,450
Equipment maintenance and expense	9,145	1,122	10,267	9,185
Facilities & equipment use fees	46,702	5,036	51,738	52,557
Computer supplies/service	70,034	8,995	79,029	64,925
Insurance	55,479	3,455	58,934	52,613
Interest and finance charges	3,042	26,725	29,767	37,948
Licenses, permits, taxes and fees	1,480	460	1,940	2,474
Office supplies	11,953	2,116	14,069	13,386
Other outside services	4,674	240	4,914	412
Postage and shipping	9,979	1,450	11,429	13,404
Occupancy	29,283	-	29,283	28,566
Repairs and maintenance	18,380	2,140	20,520	12,484
Telephone	23,610	3,302	26,912	17,522
Tools	-	-	-	-
Utilities	28,079	1,681	29,760	25,134
Depreciation	50,294	40,651	90,945	85,157
Vehicle maintenance and fees	1,717	-	1,717	1,567
Total expenses	\$ 3,592,059	\$ 457,835	\$ 4,049,894	\$ 3,710,864

The accompanying notes are an integral part of these financial statements.

Great Northern Services
STATEMENTS OF CASH FLOWS
For the Year Ended December 31, 2023
(With Comparative Totals for December 31, 2022)

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 89,768	\$ (35,501)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	90,945	85,157
Amortization	14,283	-
Changes in certain assets and liabilities:		
Accounts receivable	(110,712)	41,233
Inventory	1,646	(9,951)
Accounts payable	38,622	126,083
Accrued liabilities	2,277	(25)
Compensated absences	8,383	2,074
Deferred revenue	(40,563)	40,563
Operating lease	(14,794)	-
Net cash provided (used) by operating activities	79,855	249,633
Cash flows from investing activities:		
Acquisition of fixed assets	(45,991)	(72,926)
Loans proceeds / (issued to other entities)	7,114	(15,787)
Net cash provided by investing activities	(38,877)	(88,713)
Cash flows from financing activities:		
Proceeds from line of credit	159,950	150,000
Payments on line of credit	(112,322)	(245,000)
Payments on notes payable	(40,643)	(39,948)
Net cash provided (used) by financing activities	6,985	(134,948)
Net increase (decrease) in cash during the year	47,963	25,795
Cash balance, beginning of period	262,755	236,960
Cash balance, end of period	\$ 310,718	\$ 262,755
Supplemental disclosures of cash flow information:		
Interest paid	\$ 29,767	\$ 37,948

The accompanying notes are an integral part of these financial statements.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 1 - GENERAL

A. Organization

Great Northern Services (the Organization) is a California non-profit organization serving communities and residents in Siskiyou County of California. The Organization, located in Weed, California, was incorporated on July 1, 1978.

B. Program Services

The Housing and Rehabilitation program writes and administers grants awarded to jurisdictions for housing rehabilitation of substandard homes occupied by low-income residents in Siskiyou County. The focus is on health and safety issues, performing testing of lead-based paint and asbestos removal, evaluating modifications for handicap accessibility and addressing major and minor repairs. This program is funded through Community Development Block Grants (CDBG).

The Rural Development program provides public works and rural development projects including environmental review and prevailing wages. Working with local, rural communities, this program includes providing technical assistance in regard to water, wastewater, solid waste planning, zoning matters, economic development concerns, grant administrative services, procurement of funding, project management and assistance with local boards and councils.

The Weatherization Program receives funding from the federal government and from private corporate grants. The program serves residents in Siskiyou County to make their homes more energy efficient. Renters and owners living in houses, apartments, and mobile homes can apply for the basic weatherization services.

The Energy Program is a federally funded program that helps struggling or low-income households pay their energy bill, by providing a direct grant payment to utility or heating providers for eligible households. This assistance helps to offset the cost of heating their homes. Renters and owners living in houses, apartments, and manufactured/mobile homes can receive assistance to make their homes more energy efficient. The Organization also provides additional energy efficiency measures, and conducts diagnostic testing of homes and fuel burning appliances for the safety of the occupants.

The Community Services Department operates several programs to supply emergency food to those in need: Summer Lunch Program (SFSP); South Siskiyou Meals on Wheels; USDA Donate, Don't Dump Tailgate Produce Giveaway; Holiday Snack Bag Program; School Mini Pantries; Commodity Supplemental Food Program (CSFP); Holiday Giving Program; Cooking Class Assistance; The Emergency Food Assistance Program (TEFAP); and Emergency Pantry Program. The department also provides snow removal services to seniors located within limits of Mt. Shasta City.

The Economic Development Program helps local jurisdictions create and sustain loan programs for new and expanding businesses. This program is funded through the Economic Development Microenterprise Business Loan and Grant Program.

The Siskiyou County HIV/AIDS Foundation Program provides access to health care and support services for individuals who are HIV positive. The main purpose is to provide access to the needed services to keep each HIV positive individual medically, physically and emotionally stable. This is provided through ongoing case management by a team consisting of a social worker, a registered nurse, the client's medical doctor and an infectious disease specialist.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The financial statements and fiscal records of the Organization are prepared on the accrual basis of accounting and, therefore, include all support and revenues when earned and all expenses when incurred, regardless of whether the support and revenues or expenses were received or paid as of the end of a fiscal period. Grants are recognized as support when earned in accordance with the terms of each grant or agreement.

B. Basis of Presentation

The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 and the provisions of the American Institute of Certified Public Accountants (AICPA) *Audit and Accounting Guide for Not-for-Profit Organizations*.

The guidance also enhances disclosures for board designated amounts, compositions of net assets with donor restrictions and how the restrictions affect the use of resources, qualitative and quantitative information about the liquidity and availability of financial assets to meet general expenditures within one year of the balance sheet date, and expenses by both their natural and functional classification, including methods used to allocate costs among program and support functions and underwater endowments.

Report on Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or expenses in a matrix format. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

C. Description of Net Assets

Without Donor Restrictions is defined as that portion of net assets that has no use or time restrictions. The Organization's bylaws include a variance provision giving the Board of Directors the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to specified organizations if, in the sole judgment of the Board of Directors (without the necessity of the approval of any other party), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served. Based on that provision, the Organization classifies contributions, except as noted below, as without donor restriction for financial statement presentation.

With Donor Restrictions is defined as that portion of net assets that consists of a restriction on the specific use or the occurrence of a certain future event. Contributions unconditionally promised, including irrevocable planned gifts, which are scheduled to be received more than one year in the future, are recorded at fair value, classified as with donor restrictions until the funds are received, and are discounted at a rate commensurate with the risks involved. Net assets consisting of the initial fair value of the gifts where the donor has specified that the assets donated are to be retained in an endowment, providing a permanent source of revenue for charitable purposes are classified as with donor restrictions. The accumulation of assets, above historic gift value, in donor restricted endowment funds is classified as with donor restrictions until appropriated for use based on the Organization's spending policy.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Description of Net Assets (concluded)

The Organization also receives grants from charitable foundations and local agencies for initiatives and special projects for which purpose restrictions apply. Such grants and contributions are recorded as with donor restriction until the purpose restrictions are met. When the purpose restriction is accomplished, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported as net assets released from restrictions.

D. Allocation of Expenses

The Organization charges directly identifiable expenditures to program services. Expenses related to more than one function are charged to program services on the basis of periodic time and expense studies. The Organization's employees will track their time spent on each program (LIHEAP energy and weatherization, HIV, Food, and Rural Microentrepreneur Assistance as well as other local state, county and city programs) and this will determine a percentage of how to allocate expenses including human resources, information technologies, occupying and maintaining facilities to each specific program. Administration services include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

E. Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, cash and cash equivalents include cash on deposit with financial institutions and short-term marketable securities with a maturity of three months or less.

F. Fixed Assets

Assets acquired through grant resources are considered to be owned by the grantor while such assets are in use under the funded program, or while they are being used for a similar program. Any disposition of restricted assets or any funds derived therefrom are subject to grant regulations.

It is the Organization's policy to capitalize individual purchases of property and equipment costing in excess of \$5,000. Purchased property and equipment is capitalized at cost.

Fixed assets are stated at cost and depreciation is computed on the straight-line basis of accounting over estimated useful lives; 39 years for buildings and building improvements and 5 years for all other eligible assets.

G. Right to Use Assets

The Organization has recorded right to use assets. These assets consist of the right to use the dining hall, commercial kitchen facility, pantry, storage and office within Mt. Shasta Recreation and Parks District's jurisdiction. The related leases are discussed in the Lease subsection of Note 9. The right to use assets are amortized on a straight-line basis over the terms of the related leases.

It is the Organization's policy to capitalize leases with initial values in excess of \$30,000. Leases are recorded at the initial cost and are subject to adjustment based on changes in agreements.

H. Leases

The Organization recognizes a right to use asset and a lease liability on the statement of net position at the commencement of the lease term.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Leases (concluded)

At the commencement of a lease, the Organization initially measures the lease liability at the present value of the payments expected to be paid during the lease terms. Subsequently, the lease liability is reduced by the principal portion of lease payments paid. The right to use asset is initially measured as the initial amount of the lease payable, adjusted for lease payments paid at or before the lease commencement date. Subsequently, the right to use asset is amortized on a straight-line basis over the life of the lease term.

Key estimates and judgments include how the Organization determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Organization uses their incremental borrowing rate of 4.75% to discount leases.
- The lease terms include the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are provided in the lease agreement.

The Organization monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease liability and right to use asset if certain changes occur that are expected to significantly affect the amount of the lease payable.

I. Grants & Accounts Receivable

Receivables represent the portion of grants and contracts earned but for which funds have not been received as of year-end. The total amount of grants receivable as of December 31, 2023 and 2022 was \$577,068 and \$466,356, respectively. The Organization has not accrued a loss for allowances for uncollectible receivables for the programs since it is the opinion of management that the amounts will be collected.

J. Inventory

Inventory consists of materials used in the weatherization of homes. Inventory is valued at first in first out (FIFO).

K. Notes Receivable

Notes receivable are reported at their outstanding principal balances. Management considers all notes receivable to be fully collectible and, accordingly, no allowance for doubtful accounts is considered necessary. In making that determination, management evaluated the financial condition of the borrowers and their ability to repay.

L. Allowance for Credit Losses

The allowance for credit losses is a valuation account that is deducted from, or added to, the loans' amortized cost basis to present the net amount expected to be collected on the loans. Loans are charged off against the allowance when management believes the uncollectibility of a loan balance is confirmed. Expected recoveries do not exceed the aggregate of amounts previously charged-off and expected to be charged-off.

Management estimates the allowance balance using relevant available information, from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts. Historical credit loss experience provides the basis for the estimation of expected credit losses. Adjustments to historical loss information are made for differences in current loan-specific risk characteristics such as differences in underwriting standards, portfolio mix, delinquency level, or term as well as for changes in environmental conditions, such as changes in unemployment rates, property values, or other relevant factors such as gross domestic product and corporate investment-grade bond spreads.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Allowance for Credit Losses (concluded)

The Organization's prior outlook of allowance for expected credit losses has remained unchanged for the year ending December 31, 2023.

M. Use of Estimates

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

N. Public Support and Revenue

Donations represent contributions to the Organization from private agencies, individuals, and companies and are recognized as support when received.

Contributions are recognized at their fair value when the donor makes an unconditional promise to give to the Organization. Contributions restricted by the donor are reported as an increase in without donor restrictions net assets if the restriction is released in the same reporting period in which the support is received. All other contributions with donor restrictions are reported as an increase in with donor restrictions net assets, depending on the nature of the restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statement of activities as net assets released from restrictions.

O. Donated Services

Donated services are recognized as contributions in accordance with FASB ASC 958, *Accounting for Contributions and Presentation of Financial Statements*, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

P. Advertising Costs

The Organization used advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed the first time the advertising takes place. As of December 31, 2023, the advertising expense was \$4,149.

Q. Contingencies

The Organization participates in federal grants, the principal of which are the U.S. Department of Housing and Urban Development and the U.S. Department of Health & Human Services. Disbursement of funds received under these grants requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds. As of December 31, 2023, the Organization estimated that no material liabilities will result from such audits.

R. Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Organization carries commercial insurance.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

S. Recent Accounting Pronouncements

ASU 2022-03, *Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions*, for entities other than public business entities, effective for fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2022-04, *Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations*, effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years, except for the roll forward requirement, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2022-05, *Financial Services-Insurance (Topic 944): Transition for Sold Contracts*, effective date is for fiscal years beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2025, which is consistent with ASU 2020-11. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2023-02, *Investments-Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method (a consensus of the Emerging Issues Task Force)*, for entities other than public business entities, the amendments are effective for fiscal years beginning after December 15, 2024, including interim periods in such years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2023-05, *Business Combinations-Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement*, effective prospectively for joint venture formations dated on or after January 1, 2025. The Organization is currently evaluating the impact of this statement on its financial statements.

NOTE 3 - INCOME TAXES

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise taxes under Section 23701(d) of the Revenue and Taxation code and, therefore, has made no provision for Federal or California income taxes. In addition, the Organization has been determined by the Internal Service not to be a "private foundation" within the meaning of Section 509(a) of the Code.

The Organization adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities.

The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2023. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 4 - CASH

Cash balances as of December 31, 2023 and 2022 were \$310,718 and \$262,755, respectively. The corresponding current bank balance is in excess of the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE 5 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets for December 31, 2023 and 2022, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, trust assets, assets held for others, endowments and accumulated earnings net of appropriations within one year and board designated endowments. These board designations could be drawn upon if the board approves that action.

	2023	2022
Financial assets		
Cash and cash equivalents	\$ 310,718	\$ 262,755
Accounts receivable	577,068	466,356
Notes receivable, net	59,346	66,460
Total financial assets	947,132	795,571
Less those unavailable for general expenditures within one year due to:		
Notes receivable, net collectable beyond one year	(51,325)	(58,918)
Financial assets available to meet cash needs for general expenditures within one year	\$ 895,807	\$ 736,653

NOTE 6 - CONCENTRATIONS

The Organization receives a substantial amount of revenue for its programs from the U.S. Department of Housing and Urban Development, the U.S. Department of Health & Human Services, and the U.S. Department of Agriculture. During the years ended December 31, 2023 and 2022, amounts expended and eligible for reimbursements from these departments totaled \$3,484,187 and \$2,960,112, representing 84 percent and 81 percent, respectively, of the Organization's total revenues for that year. The Organization has a policy to mitigate concentration risk through diversification.

NOTE 7 - NOTES RECEIVABLE

Notes receivable at December 31, 2023 consisted of the following:

	2023	2022
6% note receivable from Wendy James, dba Jefferson Center for the Arts to be paid back in 120 months. The principal payments and interest on the note began March 2018. The note is secured under Section 1 of the Uniform Commercial Code Procedures.	\$ 28,080	\$ 32,659
7.5% note receivable from Sarah Lorenzen dba Chirping Squirrel to be paid back in 120 months. Principal and interest payments began July 2022, payments are due on the fifteenth (15th) of each month until maturity. This note is secured under Section 1 of the Uniform Commercial Code Procedures.	31,266	33,801
Total	\$ 59,346	\$ 66,460

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 7 - NOTES RECEIVABLE (concluded)

The following are balances due for the years ending December 31:

	Wendy James		Sarah Lorenzen		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 5,288	\$ 1,515	\$ 2,733	\$ 2,252	\$ 8,021	\$ 3,767
2025	5,614	1,187	2,946	2,040	8,560	3,227
2026	5,961	839	3,174	1,811	9,135	2,650
2027	6,328	469	3,421	1,565	9,749	2,034
2028	4,891	96	3,686	1,299	8,577	1,395
Thereafter	-	-	15,304	2,144	15,304	2,144
Total	<u>\$ 28,082</u>	<u>\$ 4,106</u>	<u>\$ 31,264</u>	<u>\$ 11,111</u>	<u>\$ 59,346</u>	<u>\$ 15,217</u>

NOTE 8 - FIXED ASSETS

Fixed asset activity for the year ended December 31, 2023 was as follows:

	Balance 12/31/22	Additions	Disposals	Balance 12/31/23
Fixed assets, not being depreciated:				
Land	\$ 175,781	\$ -	\$ -	\$ 175,781
Total fixed assets, not being depr.	<u>175,781</u>	<u>-</u>	<u>-</u>	<u>175,781</u>
Capital assets, being depreciated / amortized:				
Office equipment & furniture	84,982	-	-	84,982
Building	890,451	-	-	890,451
Building improvements	384,587	-	-	384,587
Vehicles	216,426	-	-	216,426
Tools & equipment	80,667	45,991	-	126,658
Software	9,372	-	-	9,372
Right-of-use assets				
ROU - Lease	57,130	-	57,130	-
Total capital assets, being depreciated / amortized	<u>1,723,615</u>	<u>45,991</u>	<u>57,130</u>	<u>1,712,476</u>
Less accumulated depreciation / amortization for:				
Office equipment & furniture	(55,850)	(7,283)	-	(63,133)
Building	(127,186)	(22,832)	-	(150,018)
Building improvements	(47,378)	(9,926)	-	(57,304)
Vehicles	(110,871)	(31,487)	-	(142,358)
Tools & equipment	(45,035)	(19,417)	-	(64,452)
Software	(9,372)	-	-	(9,372)
Right-of-use assets				
ROU - Lease	(42,847)	(14,283)	(57,130)	-
Total accumulated depreciation / amortization	<u>(438,539)</u>	<u>(105,228)</u>	<u>(57,130)</u>	<u>(486,637)</u>
Total fixed assets being depreciated / amortized – net	<u>1,285,076</u>	<u>(59,237)</u>	<u>-</u>	<u>1,225,839</u>
Fixed assets – net	<u>\$ 1,460,857</u>	<u>\$ (59,237)</u>	<u>\$ -</u>	<u>\$ 1,401,620</u>

Depreciation expense for the years ended December 31, 2023 and 2022 was \$90,945 and \$85,157, respectively. Amortization expense for the years ended December 31, 2023 and 2022 was \$14,283 and \$14,283, respectively.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
 December 31, 2023

NOTE 9 - LEASES

The Organization leases a portion of the Upper Lodge Facility owned and operated by the Mt. Shasta Recreation and Parks District for the purpose of maintaining a senior meal program to be provided according to two-year operating lease that expires June 2023. The lease liability is measured at an incremental borrowing rate of 4.75%. The rate was determined using the Organization's current mortgage rate. This lease was renegotiated with month-to-month terms.

<u>Leased payable</u>	<u>Balance</u> <u>12/31/22</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>12/31/23</u>
Senior Nutrition – Mt. Shasta	\$ 14,794	\$ -	\$ 14,794	\$ -

Lease expense under the Organization's operating lease for the years ended December 31, 2023 and 2022 was \$29,283 and \$28,566 respectively and is included in Occupancy on the Statement of Activities.

NOTE 10 - COMPENSATED ABSENCES

Accumulated unpaid employee paid time off benefits are recognized as liabilities of the Organization. The amount of accumulated paid time off benefits as of December 31, 2023 and 2022 was \$49,338 and \$40,955, respectively.

NOTE 11 - CONTRIBUTORY RETIREMENT PLAN

The Organization maintains a contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions under Internal Revenue Code Section 408(p). The Organization's contributions were \$14,644 and \$16,929 for the years ended December 31, 2023 and 2022, respectively.

NOTE 12 - LINE OF CREDIT

The Organization has a \$150,000 line of credit with Banner Bank, maturity date is May 15, 2023, at a variable interest rate with preferred rate reductions. The line was secured by a CA Deed of Trust for real property located at 310 Boles Street, Weed, CA 90694. For the years ended December 31, 2023 and December 31, 2022, the outstanding balance on the line of credit was \$102,700 and \$55,072, respectively.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 13 - NOTE PAYABLE

The Organization's obligation under notes payable consists of the following:

	2023	2022
<p>The Organization has a note payable to the U.S. Department of Agriculture (USDA) Rural Micro-entrepreneur Assistance Program (RMAP). Beginning March 2015 with a term of 20 years at 2.000% interest, the Organization has a three-year period to make advances on a \$300,000 loan commitment made by the USDA. No payments are required for the first two years; however, interest will begin to accrue on the date funds are advanced. The first principal payment and interest will be due January 31, 2017. The Organization will begin to make payments for any funds previously advanced and any interest accrued. Per Regulation 7 CFR 4280, deferred interest was capitalized and added to the outstanding principal balance. Any funds advanced during the third year will be added to the 20-year amortization schedule for repayment. The following amortization schedule shows expected future principal payments and interest with regards to information available for the year ending December 31, 2023</p>	\$ 129,983	\$ 140,505

<p>The Organization has entered into an agreement with Bill A. Duchi, Susan L. Duchi, Harold William Duchi and Brenda Joy Duchi, Trustees of The Duchi Family Revocable Declaration of Trust dated June 19, 1997, Julie D. Acquistapace, Surviving Trustee of the Eugene M. and Julie D. Acquistapace Revocable Trust, April 11, 2012, Fred M. Duchi, Jr. and Michele J. Duchi on October 28, 2016. The principal amount is \$500,000, secured by real property and the interest rate is 4.7500% per annum. Equal principal payments and interest are to be made every 28th day each month until October 28, 2038.</p>	389,910	407,606
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<p>The Organization has entered into an agreement with GSG Capital LLC in order to purchase a network server to be used by all departments within the Organization. The inception date of September 20, 2021 with deferred payments for three months; repayment began January 2022 with terms of 39 months at 10.960% interest rate. Equal principal payments and interest are to be made every 20th day of each month until December 20, 2024.</p>	13,857	26,282
	533,750	574,393
Less current portion	(43,191)	(40,513)
Total notes payable	\$ 490,559	\$ 533,880

The future maturities of notes payable are as follows:

	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2024	\$ 43,191	\$ 21,458	\$ 64,649
2025	30,452	19,503	49,955
2026	31,619	18,336	49,955
2027	32,835	17,120	49,955
2028	34,105	15,850	49,955
Thereafter	361,548	77,464	439,012
Total	\$ 533,750	\$ 169,731	\$ 703,481

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2023

NOTE 13 - NOTE PAYABLE (concluded)

On July 12, 2018, the Organization was approved for an additional RMAP loan in the amount of \$375,000. For the year ending December 31, 2023, the unadvanced amount was \$375,000.

NOTE 14 - RECLASSIFICATIONS

Certain amounts in the December 31, 2022 financial statements have been reclassified to conform with the December 31, 2023 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 15 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 29, 2024, the date the financial statements were available to be issued.

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2023

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 387,717	\$ 456,620	\$ 2,210,609	\$ 743,885	\$ 3,798,831
Contributions	136,869	-	-	124,531	261,400
Program revenue	-	-	1,095	69,408	70,503
Investment return, net	-	-	4,132	19	4,151
Other revenue	-	-	4,732	45	4,777
Total revenues	<u>524,586</u>	<u>456,620</u>	<u>2,220,568</u>	<u>937,888</u>	<u>4,139,662</u>
Expenses:					
Salaries and wages	216,446	102,223	569,128	245,386	1,133,183
Fringe benefits and payroll taxes	75,842	36,022	220,970	102,058	434,892
Meeting expense	160	51	375	160	746
Mileage expense	812	1,081	4,318	6,922	13,133
Training and conferences	1,744	147	1,100	550	3,541
Program costs	144,046	202,304	1,224,656	303,160	1,874,166
Professional services	6,292	3,272	19,415	8,429	37,408
Advertising and outreach	341	3,090	557	161	4,149
Bank charges	312	111	766	806	1,995
Contract services	-	78,877	-	-	78,877
Dues and subscriptions	1,009	156	1,948	3,467	6,580
Equipment maintenance and expense	1,993	770	5,270	2,234	10,267
Facilities & equipment use fees	2,468	3,437	26,277	19,556	51,738
Computer supplies/service	15,524	5,783	40,470	17,252	79,029
Insurance	11,858	2,318	23,041	21,717	58,934
Interest and finance charges	212	2,761	58	26,736	29,767
Licenses, permits, taxes and fees	1,242	20	193	485	1,940
Office supplies	2,894	1,174	6,655	3,346	14,069
Other outside services	531	2,662	1,260	461	4,914
Postage and shipping	674	1,034	6,689	3,032	11,429
Occupancy	29,283	-	-	-	29,283
Repairs and maintenance	1,243	1,447	9,632	8,198	20,520
Telephone	3,052	2,326	14,745	6,789	26,912
Tools	-	-	-	45,991	45,991
Utilities	771	1,204	13,027	14,758	29,760
Depreciation	-	-	-	90,945	90,945
Vehicle maintenance and fees	-	-	-	1,717	1,717
Total expenses	<u>518,749</u>	<u>452,270</u>	<u>2,190,550</u>	<u>934,316</u>	<u>4,095,885</u>
Change in net assets	<u>5,837</u>	<u>4,350</u>	<u>30,018</u>	<u>3,572</u>	<u>43,777</u>
Capital assets charged to grants	-	-	-	(45,991)	(45,991)
Change in net assets, reconciled	<u>\$ 5,837</u>	<u>\$ 4,350</u>	<u>\$ 30,018</u>	<u>\$ 49,563</u>	<u>\$ 89,768</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2023

	Dorris PI 20-CDBG- 12007	Housing Survey 20-CDBG- 12049	Dorris Wellhouse 20-CDBG- 12027	Dorris PI 22-CDBG- PI-00005	Dorris CDBG- CV1	Dunsmuir 20-CDBG- CV2-3- 00050	Dorris CV2-3- 00051	Dorris 2022 Rehab w/ PI	Yreka Assump- tion	Siskiyou Outdoor Rec Alliance	PSA 4002-2223- A12	PSA 4002-2324- A12	PSA Infra- structure	MSTA Gateway	Water- Sewer 21-CDBG- HA-00015	Total
Revenues:																
Grants and contracts	\$ 1,228	\$ 2,205	\$ 6,248	\$ 14,185	\$ 25,271	\$ 45,632	\$ 3,634	\$ 7,120	\$ 994	\$ 244	\$ 161,352	\$ 84,228	\$ 2,881	\$ 7,669	\$ 24,826	\$ 387,717
Contributions	-	-	-	-	-	-	-	-	-	-	40,909	95,960	-	-	-	136,869
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	1,228	2,205	6,248	14,185	25,271	45,632	3,634	7,120	994	244	202,261	180,188	2,881	7,669	24,826	524,586
Expenses:																
Salaries and wages	840	1,500	4,043	8,467	1,257	24,703	-	4,465	467	160	71,591	78,448	-	4,560	15,945	216,446
Fringe benefits and payroll taxes	239	482	1,424	2,988	461	8,357	-	1,558	156	55	26,001	27,440	-	1,705	4,976	75,842
Meeting expense	-	1	2	3	-	18	-	2	-	-	55	66	-	4	9	160
Mileage expense	-	1	3	354	1	15	-	73	-	-	72	134	-	3	156	812
Training and conferences	1	2	3	608	3	67	-	2	1	1	73	450	-	7	526	1,744
Program costs	-	-	-	-	23,133	6,015	3,612	-	-	-	59,707	48,699	2,880	-	-	144,046
Professional services	16	25	53	187	162	667	22	55	11	8	1,403	3,267	-	96	320	6,292
Advertising and outreach	1	1	1	4	2	26	-	1	1	-	1	67	-	1	235	341
Bank charges	1	1	4	8	1	29	-	5	1	-	109	134	-	4	15	312
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	3	3	(29)	50	4	69	-	24	2	-	64	746	-	12	61	1,009
Equipment maintenance and expense	4	8	26	56	7	200	-	34	4	1	847	681	-	30	95	1,993
Facilities & equipment use fees	23	37	115	256	41	863	-	136	17	4	217	181	-	130	448	2,468
Computer supplies/service	41	58	327	468	73	1,606	-	302	28	6	5,012	6,524	-	233	846	15,524
Insurance	15	21	53	177	44	485	-	107	14	3	4,896	5,725	-	74	244	11,858
Interest and finance charges	-	-	-	1	-	3	-	1	-	-	206	-	-	-	1	212
Licenses, permits, taxes and fees	1	-	-	5	-	10	-	-	-	-	-	1,221	-	1	4	1,242
Office supplies	7	5	29	121	10	987	-	111	3	1	565	846	-	41	168	2,894
Other outside services	-	1	1	14	1	83	-	34	-	1	-	363	-	12	21	531
Postage and shipping	5	11	35	72	11	216	-	46	5	1	72	43	-	36	121	674
Occupancy	-	-	-	-	-	-	-	-	-	-	14,283	15,000	-	-	-	29,283
Repairs and maintenance	11	14	35	110	18	463	-	34	8	5	118	161	-	54	212	1,243
Telephone	13	23	80	158	28	501	-	82	10	2	901	898	-	78	278	3,052
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	6	11	42	78	12	249	-	48	4	1	82	50	-	43	145	771
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	1,227	2,205	6,247	14,185	25,269	45,632	3,634	7,120	732	249	186,275	191,144	2,880	7,124	24,826	518,749
Change in net assets	1	-	1	-	2	-	-	-	262	(5)	15,986	(10,956)	1	545	-	5,837
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ 1	\$ -	\$ 1	\$ -	\$ 2	\$ -	\$ -	\$ -	\$ 262	\$ (5)	\$ 15,986	\$ (10,956)	\$ 1	\$ 545	\$ -	\$ 5,837

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2023

	Weed PI Housing Rehab	Weed PI Waiver Meters	Weed 20-CDBG- 12053	Mount Shasta ME 18-CDBG- 12915	Mount Shasta TA 18-CDBG- 12916	Mount Shasta BA 18-CDBG- 12914	Mount Shasta CV2 20-CDBG- 3-00106	Mount Shasta CV2 20-CDBG- 3-00094	Mount Shasta 2022 Senior Snow	Co Siskiyou 21-CDBG- PI-00017	USDA RMAP- RLF	Plumas County RW Part B 2223	Plumas County Title III Part C	Plumas County RW Part B 2324	Plumas County Title III Part C	Total
Revenues:																
Grants and contracts	\$ 65	\$ 764	\$ 413	\$ 8,098	\$ 2,792	\$ 6,941	\$ 58,518	\$207,951	\$ 17,513	\$ 66,683	\$ -	\$ 15,358	\$ 6,363	\$ 46,073	\$ 19,088	\$456,620
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	4,132	-	-	-	-	4,132
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	65	764	413	8,098	2,792	6,941	58,518	207,951	17,513	66,683	4,132	15,358	6,363	46,073	19,088	460,752
Expenses:																
Salaries and wages	45	587	320	5,216	1,795	4,554	33,218	16,393	9,729	29,814	552	-	-	-	-	102,223
Fringe benefits and payroll taxes	7	95	52	1,827	662	1,493	11,479	6,074	3,452	10,659	222	-	-	-	-	36,022
Meeting expense	-	-	-	3	1	5	14	13	1	14	-	-	-	-	-	51
Mileage expense	-	-	1	4	1	22	294	13	-	726	20	-	-	-	-	1,081
Training and conferences	-	-	-	5	5	6	36	42	13	38	2	-	-	-	-	147
Program costs	-	-	-	-	-	-	6,187	179,593	-	16,524	-	-	-	-	-	202,304
Professional services	-	5	2	67	39	79	476	1,700	229	669	6	-	-	-	-	3,272
Advertising and outreach	-	-	-	-	-	-	170	5	2,240	675	-	-	-	-	-	3,090
Bank charges	-	-	-	5	2	4	36	23	11	30	-	-	-	-	-	111
Contract services	-	-	-	-	-	-	-	-	-	-	-	13,996	5,723	41,988	17,170	78,877
Dues and subscriptions	-	-	-	16	1	2	50	(11)	45	52	1	-	-	-	-	156
Equipment maintenance and expense	-	4	1	39	12	34	249	174	58	196	3	-	-	-	-	770
Facilities & equipment use fees	1	15	8	174	50	147	1,127	720	292	887	16	-	-	-	-	3,437
Computer supplies/service	2	24	11	270	78	224	1,856	1,156	608	1,528	26	-	-	-	-	5,783
Insurance	-	-	-	119	44	48	904	535	179	475	14	-	-	-	-	2,318
Interest and finance charges	-	-	-	-	-	-	1	-	1	1	2,758	-	-	-	-	2,761
Licenses, permits, taxes and fees	-	-	-	-	-	-	2	4	8	6	-	-	-	-	-	20
Office supplies	2	6	3	40	11	70	402	218	187	230	5	-	-	-	-	1,174
Other outside services	-	-	-	1	2	3	12	17	3	2,623	1	-	-	-	-	2,662
Postage and shipping	-	4	3	56	15	41	364	225	67	255	4	-	-	-	-	1,034
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	8	1	62	21	57	436	333	144	378	7	-	-	-	-	1,447
Telephone	1	10	7	128	37	100	793	478	168	592	12	-	-	-	-	2,326
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	1	6	4	67	18	56	412	246	78	311	5	-	-	-	-	1,204
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	59	764	413	8,099	2,794	6,945	58,518	207,951	17,513	66,683	3,654	13,996	5,723	41,988	17,170	452,270
Change in net assets	6	-	-	(1)	(2)	(4)	-	-	-	-	478	1,362	640	4,085	1,918	8,482
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ 6	\$ -	\$ -	\$ (1)	\$ (2)	\$ (4)	\$ -	\$ -	\$ -	\$ -	\$ 478	\$ 1,362	\$ 640	\$ 4,085	\$ 1,918	\$ 8,482

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2023

	DOE 2022	DOE 2022	LIHEAP	LIHEAP	LIHEAP	LIHEAP	LIHEAP	LIHEAP	LIHEAP	ESLIHEAP	ESLIHEAP	LIHEAP	LIHEAP	Siskiyou		
	22C-6022	22P-7028	ARPA EHA	EHA	WX	ARPA	SLIHEAP	EHA	WX	EHA-16	WX	SLIHEAP	EHA-16	WX	Farm Co.	
	22C-6022	22P-7028	21V-5587	22B-4038	22B-4038	21Z-9573	22Q-4587	23B-5038	23B-5038	23J-5742	23J-5742	23Q-5587	24B-2038	24B-2038		
															Total	
Revenues:																
Grants and contracts	\$ 18,531	\$ 38,633	\$ 174,105	\$ 139,675	\$ 8,384	\$ 29,484	\$ 3,730	\$ 834,498	\$ 452,560	\$ 300,459	\$ 149,157	\$ 11,265	\$ 3,041	\$ 434	\$ 46,653	\$ 2,210,609
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	(1,096)	-	-	-	2,191	-	-	-	-	-	-	1,095
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	4,732	-	-	-	-	-	-	4,732
Total revenues	18,531	38,633	174,105	139,675	7,288	29,484	3,730	834,498	459,483	300,459	149,157	11,265	3,041	434	46,653	2,216,436
Expenses:																
Salaries and wages	12,561	14,832	30,485	29,735	-	16,690	966	200,237	126,910	62,064	57,507	2,370	91	310	14,370	569,128
Fringe benefits and payroll taxes	6,436	6,840	10,070	9,235	-	4,653	356	60,989	65,637	20,569	29,228	566	48	179	6,164	220,970
Meeting expense	17	9	31	6	-	13	3	101	114	17	51	1	-	1	11	375
Mileage expense	12	15	6	70	-	14	-	81	131	42	68	-	-	-	3,879	4,318
Training and conferences	39	32	29	-	-	47	-	421	390	34	71	6	-	-	31	1,100
Program costs	4,327	11,655	105,928	78,425	-	3,239	2,927	514,521	202,750	229,039	49,214	7,694	14,590	347	-	1,224,656
Professional services	422	496	887	537	-	419	38	6,896	5,401	2,173	1,637	135	16	6	352	19,415
Advertising and outreach	10	15	-	-	-	2	-	179	187	41	106	-	-	-	17	557
Bank charges	17	21	40	31	-	21	1	209	239	53	108	3	-	-	23	766
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	55	92	19	9	-	25	1	441	451	268	524	7	-	-	56	1,948
Equipment maintenance and expense	109	129	305	171	-	163	12	1,437	1,762	356	644	20	-	2	160	5,270
Facilities & equipment use fees	526	611	1,321	1,306	-	656	47	8,312	7,137	2,362	3,202	86	-	9	702	26,277
Computer supplies/service	1,072	1,136	2,129	1,419	-	1,094	69	10,989	11,867	2,942	6,362	144	-	24	1,223	40,470
Insurance	317	1,345	418	-	-	580	-	5,299	10,240	1,121	3,157	53	-	4	507	23,041
Interest and finance charges	2	4	-	3	-	-	-	8	7	11	21	-	-	-	2	58
Licenses, permits, taxes and fees	3	10	-	-	-	2	-	54	62	20	33	4	-	-	5	193
Office supplies	208	248	309	231	-	175	2	1,558	1,774	672	1,239	35	-	4	200	6,655
Other outside services	75	78	-	-	-	35	-	228	222	211	372	2	-	1	36	1,260
Postage and shipping	143	162	330	373	-	213	11	1,811	2,160	434	821	21	-	2	208	6,689
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	249	262	612	174	-	309	8	2,982	3,169	516	1,013	47	-	3	288	9,632
Telephone	310	359	921	876	-	427	27	3,941	4,504	934	1,939	50	-	6	451	14,745
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	182	460	520	613	-	219	19	4,111	4,091	1,275	1,276	25	-	4	232	13,027
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	27,092	38,811	154,360	123,214	-	28,996	4,487	824,805	449,205	325,154	158,593	11,269	14,745	902	28,917	2,190,550
Change in net assets	(8,561)	(178)	19,745	16,461	7,288	488	(757)	9,693	10,278	(24,695)	(9,436)	(4)	(11,704)	(468)	17,736	25,886
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ (8,561)	\$ (178)	\$ 19,745	\$ 16,461	\$ 7,288	\$ 488	\$ (757)	\$ 9,693	\$ 10,278	\$ (24,695)	\$ (9,436)	\$ (4)	\$ (11,704)	\$ (468)	\$ 17,736	\$ 25,886

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2023

	EFAP Build Back Better Supplemental	EFAP 22- MOU- 00145	Food Bank of Contra Costa & Solano Co.	Cal Food Bank COVID-19	PacifiCorp 2023	PacifiCorp 2024	PacifiCorp CARE PEV 2018	Boys & Girls Club, Greater Shasta	Community Services 2023	Community Services 2024	Drought Food Assistance	Commodity Credit Corp Allocation	GNS General Fund	GNS Contributions & Donations	Research & Development	Total
Revenues:																
Grants and contracts	\$ 40,563	\$ 181,701	\$ 7,200	\$ 3,600	\$ 318,510	\$ 7,058	\$ 60	\$ 1,950	\$ 12,707	\$ -	\$ 5,625	\$ 155,936	\$ 8,975	\$ -	\$ -	\$ 743,885
Contributions	-	-	-	-	-	-	-	-	45,528	10,000	-	-	20,000	49,003	-	124,531
Program revenue	-	2,325	-	-	-	-	-	-	-	-	-	793	66,290	-	-	69,408
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	19	-	-	19
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	45	-	-	45
Total revenues	40,563	184,026	7,200	3,600	318,510	7,058	60	1,950	58,235	10,000	5,625	156,729	95,329	49,003	-	937,888
Expenses:																
Salaries and wages	-	53,427	10,594	598	77,085	2,046	38	983	12,389	-	3,927	25,232	1,400	-	57,667	245,386
Fringe benefits and payroll taxes	-	18,837	3,045	201	38,406	1,067	10	403	4,684	-	1,390	9,768	550	-	23,697	102,058
Meeting expense	-	32	8	-	45	6	-	-	14	-	4	16	-	-	35	160
Mileage expense	-	107	9	-	85	-	-	2	9	-	4	21	6,564	-	121	6,922
Training and conferences	-	116	23	2	165	2	-	-	68	-	2	9	54	-	109	550
Program costs	-	46,401	1,345	288	102,254	4,394	-	-	39,171	-	352	108,955	-	-	-	303,160
Professional services	-	1,602	246	16	2,066	71	-	12	809	-	60	1,159	1,171	-	1,217	8,429
Advertising and outreach	-	68	10	5	8	3	-	-	3	-	2	7	-	-	55	161
Bank charges	-	77	16	1	106	3	-	1	15	-	5	31	384	96	71	806
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	105	42	5	97	7	-	6	30	-	20	176	283	-	2,696	3,467
Equipment maintenance and expense	-	523	107	6	751	20	-	8	111	-	31	193	11	-	473	2,234
Facilities & equipment use fees	-	9,326	475	30	3,429	107	1	32	478	-	145	3,342	48	-	2,143	19,556
Computer supplies/service	-	3,804	823	64	5,430	269	2	58	788	-	308	1,899	81	-	3,726	17,252
Insurance	-	4,816	311	17	2,759	41	-	28	258	-	91	1,560	10,409	-	1,427	21,717
Interest and finance charges	-	1	1	-	4	-	-	-	1	-	1	9	26,714	-	5	26,736
Licenses, permits, taxes and fees	-	12	5	-	6	-	-	-	4	-	1	16	425	-	16	485
Office supplies	-	519	134	7	852	32	-	22	120	-	66	388	642	-	564	3,346
Other outside services	-	33	25	-	96	6	1	9	47	-	23	118	4	-	99	461
Postage and shipping	-	724	133	8	1,105	25	-	12	118	-	41	237	17	-	612	3,032
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	-	1,218	198	18	1,411	33	-	8	322	-	40	275	3,750	-	925	8,198
Telephone	-	1,540	302	18	2,474	63	1	19	284	-	87	588	34	-	1,379	6,789
Tools	45,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,991
Utilities	-	9,420	151	8	1,256	45	1	11	136	-	52	2,959	16	-	703	14,758
Depreciation	-	2,625	-	-	-	-	-	-	-	-	-	875	87,445	-	-	90,945
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	1,717	-	-	1,717
Total expenses	45,991	155,333	18,003	1,292	239,890	8,240	54	1,614	59,859	-	6,652	157,833	141,719	96	97,740	934,316
Change in net assets	(5,428)	28,693	(10,803)	2,308	78,620	(1,182)	6	336	(1,624)	10,000	(1,027)	(1,104)	(46,390)	48,907	(97,740)	3,572
Capital assets charged to grants	(45,991)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(45,991)
Change in net assets, reconciled	\$ 40,563	\$ 28,693	\$ (10,803)	\$ 2,308	\$ 78,620	\$ (1,182)	\$ 6	\$ 336	\$ (1,624)	\$ 10,000	\$ (1,027)	\$ (1,104)	\$ (46,390)	\$ 48,907	\$ (97,740)	\$ 49,563

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22C-6022
 2022 DOE Weatherization
 For the Period of January 1, 2023 through December 31, 2023

	2023	Total	Total	Total
	Audited Costs	Audited Costs	Reported	Budget
			Expenses	
Revenues:				
Grant revenue	\$ 18,531	\$ 18,531		\$ 25,000
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>18,531</u>	<u>18,531</u>		<u>25,000</u>
Expenses:				
Administration:				
Administration	3,845	3,845	\$ 2,136	2,136
Administration equipment	-	-	-	-
Admin out-of-state travel	-	-	-	-
Total administration costs:	<u>3,845</u>	<u>3,845</u>	<u>2,136</u>	<u>2,136</u>
Training & technical assistance				
Training & technical assistance	385	385	385	3,472
Out-of-state travel	-	-	-	-
Total training & technical assistance	<u>385</u>	<u>385</u>	<u>385</u>	<u>3,472</u>
Program costs (Section 1)				
Liability insurance	314	314	314	500
Major vehicle and equipment	-	-	-	-
Health and safety activities	-	-	738	2,000
Total Program costs (Section 1)	<u>314</u>	<u>314</u>	<u>1,052</u>	<u>2,500</u>
Program costs (Section 2)				
Intake	-	-	-	500
Outreach	-	-	-	-
Direct program activities	5,875	5,875	1,247	8,000
Minor vehicle and equipment	43	43	43	500
General operating expenditures	3,455	3,455	2,025	3,000
Other program costs	13,175	13,175	9,335	4,892
Client education	-	-	-	-
Automation supplemental	-	-	-	-
Total Program costs (Section 2)	<u>22,548</u>	<u>22,548</u>	<u>12,650</u>	<u>16,892</u>
Total program costs	<u>22,862</u>	<u>22,862</u>	<u>13,702</u>	<u>19,392</u>
Total expenses	<u>27,092</u>	<u>27,092</u>	<u>\$ 16,223</u>	<u>25,000</u>
Change in net assets	<u>\$ (8,561)</u>	<u>\$ (8,561)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22P-7028
 2022 BIL DOE Weatherization
 For the Period of January 1, 2023 through December 31, 2023

	2023	Total	Total	Total
	Audited Costs	Audited Costs	Reported	Budget
			Expenses	
Revenues:				
Grant revenue	\$ 38,633	\$ 38,633		\$ 350,000
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>38,633</u>	<u>38,633</u>		<u>350,000</u>
Expenses:				
Administration:				
Administration	4,358	4,358	\$ 4,358	30,082
Administration equipment	-	-	-	-
Admin out-of-state travel	-	-	-	-
Total administration costs:	<u>4,358</u>	<u>4,358</u>	<u>4,358</u>	<u>30,082</u>
Training & technical assistance				
Training & technical assistance	14,122	14,122	14,122	43,021
Client education	-	-	-	2,000
Out-of-state travel	-	-	-	4,000
Total training & technical assistance	<u>14,122</u>	<u>14,122</u>	<u>14,122</u>	<u>49,021</u>
Program costs (Section 1)				
Liability insurance	1,341	1,341	1,341	7,000
Health and safety activities	-	-	-	54,654
Total Program costs (Section 1)	<u>1,341</u>	<u>1,341</u>	<u>1,341</u>	<u>61,654</u>
Program costs (Section 2)				
Intake	-	-	-	6,000
Outreach	-	-	-	2,000
Direct program activities	118	118	-	61,243
Major vehicle and equipment	-	-	-	6,000
Minor vehicle and equipment	2,449	2,449	2,418	10,000
General operating expenditures	5,632	5,632	5,604	42,000
Other program costs	10,791	10,791	10,790	62,000
Automation supplemental	-	-	-	20,000
Total Program costs (Section 2)	<u>18,990</u>	<u>18,990</u>	<u>18,812</u>	<u>209,243</u>
Total program costs	<u>20,331</u>	<u>20,331</u>	<u>20,153</u>	<u>270,897</u>
Total expenses	<u>38,811</u>	<u>38,811</u>	<u>\$ 38,633</u>	<u>350,000</u>
Change in net assets	<u>\$ (178)</u>	<u>\$ (178)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22B-4038

2022 LIHEAP Energy

For the Period of January 1, 2021 through December 31, 2023

	2021 Audited Costs	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 8,482	\$ 554,338	\$ 139,675	\$ 702,495		\$ 702,178
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>8,482</u>	<u>554,338</u>	<u>139,675</u>	<u>702,495</u>		<u>702,178</u>
Expenses:						
Assurance 16:						
Assurance 16	-	29,538	7,555	37,093	\$ 37,093	84,923
Total Assurance 16	<u>-</u>	<u>29,538</u>	<u>7,555</u>	<u>37,093</u>	<u>37,093</u>	<u>84,923</u>
Administrative costs:						
Administration	8,494	63,050	6,268	77,812	77,814	84,923
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Total administrative costs	<u>8,494</u>	<u>63,050</u>	<u>6,268</u>	<u>77,812</u>	<u>77,814</u>	<u>84,923</u>
Program costs:						
Intake	-	40,690	8,790	49,480	49,480	81,301
Outreach	-	39,919	6,234	46,153	46,153	50,813
Training & technical assistance	-	8,603	3,159	11,762	11,762	20,325
Out-of-state travel	-	6,728	-	6,728	6,728	-
Total program costs	<u>-</u>	<u>95,940</u>	<u>18,183</u>	<u>114,123</u>	<u>114,123</u>	<u>152,439</u>
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	146	-	146	146	-
Liability insurance	-	2,300	-	2,300	2,300	-
General operating expenditures	-	42,075	12,148	54,223	54,224	-
Automation supplemental	-	26,599	10,099	36,698	36,698	-
ECIP EHCS	-	47,474	20,805	68,279	68,279	-
ECIP & HEAP WPO	-	165,270	38,253	203,523	204,884	-
Severe weather energy assistance	-	35,456	-	35,456	35,456	-
Other program costs	-	62,975	9,867	72,842	72,840	384,411
Total program services & program costs	<u>-</u>	<u>382,295</u>	<u>91,172</u>	<u>473,467</u>	<u>474,827</u>	<u>384,411</u>
UNALLOWED COSTS	-	-	36	36	-	-
Returned to CSD	-	-	-	-	(1,362)	-
Total expenses	<u>8,494</u>	<u>570,823</u>	<u>123,214</u>	<u>702,531</u>	<u>\$ 702,495</u>	<u>706,696</u>
Change in net assets	<u>\$ (12)</u>	<u>\$ (16,485)</u>	<u>\$ 16,461</u>	<u>\$ (36)</u>		<u>\$ (4,518)</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22B-4038
 2022 LIHEAP Weatherization
 For the Period of January 1, 2021 through December 31, 2023

	2021 Audited Costs	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 78,395	\$ 335,265	\$ 8,384	\$ 422,044		\$ 422,044
Contributions	-	-	-	-		-
Program revenue	-	10,109	(1,096)	9,013		-
Investment return, net	-	-	-	-		-
Other revenue	-	3,364	-	3,364		-
Total revenues	<u>78,395</u>	<u>348,738</u>	<u>7,288</u>	<u>434,421</u>		<u>422,044</u>
Expenses:						
WX Program costs:						
Intake	4,214	13,262	-	17,476	\$ 17,477	33,764
Outreach	-	1,681	-	1,681	1,681	21,102
Training & technical assistance	10,026	4,671	-	14,697	14,697	21,102
Out-of-state travel	-	4,069	-	4,069	4,069	-
Total WX program costs	<u>14,240</u>	<u>23,683</u>	<u>-</u>	<u>37,923</u>	<u>37,924</u>	<u>75,968</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	775	1,005	-	1,780	1,780	-
Liability insurance	-	5,367	-	5,367	5,367	-
General operating expenditures	10,206	33,466	-	43,672	43,671	-
Direct program activities	34,283	149,448	-	183,731	179,985	-
Other program costs	34,410	127,537	-	161,947	153,317	346,076
Total WX program services	<u>79,674</u>	<u>316,823</u>	<u>-</u>	<u>396,497</u>	<u>384,120</u>	<u>346,076</u>
Total expenses	<u>93,914</u>	<u>340,506</u>	<u>-</u>	<u>434,420</u>	<u>\$ 422,044</u>	<u>422,044</u>
Change in net assets	<u>\$ (15,519)</u>	<u>\$ 8,232</u>	<u>\$ 7,288</u>	<u>\$ 1</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23J-5742
 2023 ESLIHEAP Energy
 For the Period of January 1, 2023 through December 31, 2023

	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 300,459	\$ 300,459		\$ 429,281
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>300,459</u>	<u>300,459</u>		<u>429,281</u>
Expenses:				
Assurance 16:				
Assurance 16	5,191	5,191	\$ 5,191	48,718
Total Assurance 16	<u>5,191</u>	<u>5,191</u>	<u>5,191</u>	<u>48,718</u>
Administrative costs:				
Administration	33,115	33,115	33,116	48,718
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	<u>33,115</u>	<u>33,115</u>	<u>33,116</u>	<u>48,718</u>
Program costs:				
Intake	24,456	24,456	23,137	48,529
Outreach	4,238	4,238	3,798	30,331
Training & technical assistance	2,433	2,433	2,433	12,132
Out-of-state travel	-	-	-	-
Total program costs	<u>31,127</u>	<u>31,127</u>	<u>29,368</u>	<u>90,992</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	1,111	1,111	1,111	-
General operating expenditures	12,843	12,843	13,005	-
Automation supplemental	-	-	-	-
ECIP EHCS	54,521	54,521	31,342	-
ECIP & HEAP WPO	170,061	170,061	170,061	-
Severe weather energy assistance	-	-	-	-
Other program costs	17,185	17,185	17,230	240,853
Total program services & program costs	<u>255,721</u>	<u>255,721</u>	<u>232,749</u>	<u>240,853</u>
Total expenses	<u>325,154</u>	<u>325,154</u>	<u>\$ 300,424</u>	<u>429,281</u>
Change in net assets	<u>\$ (24,695)</u>	<u>\$ (24,695)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23J-5742
 2023 ESLIHEAP Weatherization
 For the Period of January 1, 2023 through December 31, 2023

	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 149,157	\$ 149,157		\$ 221,589
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>149,157</u>	<u>149,157</u>		<u>221,589</u>
Expenses:				
WX Program costs:				
Intake	5,680	5,680	\$ 5,680	17,727
Outreach	3,131	3,131	3,131	11,079
Training & technical assistance	8,701	8,701	8,701	11,079
Total WX program costs	<u>17,512</u>	<u>17,512</u>	<u>17,512</u>	<u>39,885</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	2,170	2,170	2,152	-
Liability insurance	3,086	3,086	3,086	-
General operating expenditures	20,340	20,340	20,080	-
Direct program activities	51,261	51,261	43,554	-
Other program costs	64,224	64,224	62,773	181,704
Total WX program services	<u>141,081</u>	<u>141,081</u>	<u>131,645</u>	<u>181,704</u>
Total expenses	<u>158,593</u>	<u>158,593</u>	<u>\$ 149,157</u>	<u>221,589</u>
Change in net assets	<u>\$ (9,436)</u>	<u>\$ (9,436)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 21Z-9573
 2021 LIHWAP ARPA Admin - Support
 For the Period of January 1, 2022 through December 31, 2023

	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 14,745	\$ 29,484	\$ 44,229		\$ 45,811
Contributions	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	14,745	29,484	44,229		45,811
Expenses:					
Administrative costs:					
Administration	1,607	4,157	5,764	\$ 5,763	31,106
Admin equipment (less than \$10,000)	-	-	-	-	-
Total administrative costs	1,607	4,157	5,764	5,763	31,106
Program support costs:					
Outreach	2,591	5,464	8,055	8,033	-
Intake	4,978	14,178	19,156	19,090	-
Equipment (Less than \$10,000)	-	-	-	-	-
Workers compensation	85	144	229	229	-
Liability insurance	151	387	538	538	-
General operating costs	1,423	4,417	5,840	5,827	-
Automation costs	4,500	249	4,749	4,749	14,705
Total program services & program costs	13,728	24,839	38,567	38,466	14,705
Total expenses	15,335	28,996	44,331	\$ 44,229	45,811
Change in net assets	\$ (590)	\$ 488	\$ (102)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23Q-5587
 2023 SLIHEAP Energy
 For the Period of January 1, 2023 through December 31, 2023

	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 11,265	\$ 11,265		\$ 11,265
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>11,265</u>	<u>11,265</u>		<u>11,265</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>500</u>	<u>500</u>	\$ 500	<u>2,397</u>
Total Assurance 16	<u>500</u>	<u>500</u>	<u>500</u>	<u>2,397</u>
Administrative costs:				
Administration	<u>715</u>	<u>715</u>	<u>715</u>	<u>2,397</u>
Total administrative costs	<u>715</u>	<u>715</u>	<u>715</u>	<u>2,397</u>
Program costs:				
Intake	1,826	1,826	1,826	3,451
Outreach	603	603	603	2,157
Training & technical assistance	<u>13</u>	<u>13</u>	<u>13</u>	<u>863</u>
Subtotal program costs	<u>2,442</u>	<u>2,442</u>	<u>2,442</u>	<u>6,471</u>
Program cost details:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	53	53	53	-
General operating expenditures	1,740	1,740	1,736	-
Automation supplemental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal program cost details	<u>1,793</u>	<u>1,793</u>	<u>1,789</u>	<u>-</u>
WPO program cost details	5,819	5,819	5,819	-
Tank repairs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total program services & program costs	<u>5,819</u>	<u>10,054</u>	<u>10,050</u>	<u>6,471</u>
Total expenses	<u>11,269</u>	<u>11,269</u>	<u>\$ 11,265</u>	<u>11,265</u>
Change in net assets	<u>\$ (4)</u>	<u>\$ (4)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 24B-2038
 2024 LIHEAP Energy
 For the Period of January 1, 2023 through December 31, 2023

	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 3,041	\$ 3,041		\$ 894,773
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>3,041</u>	<u>3,041</u>		<u>894,773</u>
Expenses:				
Assurance 16:				
Assurance 16	-	-	\$ -	107,218
Total Assurance 16	-	-	-	<u>107,218</u>
Administrative costs:				
Administration	74	74	74	107,218
Admin equipment >\$5,000	-	-	-	-
Total administrative costs	<u>74</u>	<u>74</u>	<u>74</u>	<u>107,218</u>
Program costs:				
Intake	13	13	-	102,692
Outreach	668	668	664	64,183
Training & technical assistance	-	-	-	25,673
Total program costs	<u>681</u>	<u>681</u>	<u>664</u>	<u>192,548</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
General operating expenditures	57	57	16	-
Automation supplemental	-	-	-	-
ECIP EHCS	11,610	11,610	-	-
ECIP & HEAP WPO	2,287	2,287	2,287	-
Business continuation plan costs	-	-	-	-
Other program costs	36	36	-	487,789
Total program services & program costs	<u>13,990</u>	<u>13,990</u>	<u>2,303</u>	<u>487,789</u>
Total expenses	<u>14,745</u>	<u>14,745</u>	<u>\$ 3,041</u>	<u>894,773</u>
Change in net assets	<u>\$ (11,704)</u>	<u>\$ (11,704)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 24B-2038
 2024 LIHEAP Weatherization
 For the Period of January 1, 2023 through December 31, 2023

	2023 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 434	\$ 434		\$ 536,089
Contributions	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	434	434		536,089
Expenses:				
WX Program costs:				
Intake	-	-	\$ -	42,887
Outreach	-	-	-	26,804
Training & technical assistance	-	-	-	26,804
Out-of-state travel	-	-	-	-
Total WX program costs	-	-	-	96,495
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	193	193	-	-
Liability insurance	4	4	4	-
General operating expenditures	216	216	59	-
Direct program activities	118	118	-	-
Other program costs	371	371	371	439,594
Total WX program services	902	902	434	439,594
Total expenses	902	902	\$ 434	536,089
Change in net assets	\$ (468)	\$ (468)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 21V-5587
 2021 LIHEAP ARPA Energy
 For the Period of January 1, 2021 through December 31, 2023

	2021 Audited Costs	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 162,200	\$ 466,880	\$ 174,105	\$ 803,185		\$ 806,906
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>162,200</u>	<u>466,880</u>	<u>174,105</u>	<u>803,185</u>		<u>806,906</u>
Expenses:						
Assurance 16:						
Assurance 16	<u>14,637</u>	<u>31,228</u>	<u>8,419</u>	<u>54,284</u>	\$ 54,284	<u>74,264</u>
Total Assurance 16	<u>14,637</u>	<u>31,228</u>	<u>8,419</u>	<u>54,284</u>	<u>54,284</u>	<u>74,264</u>
Administrative costs:						
Administration	14,038	24,921	8,156	47,115	47,115	86,416
Admin equipment >\$5,000	-	-	-	-	-	-
Total administrative costs	<u>14,038</u>	<u>24,921</u>	<u>8,156</u>	<u>47,115</u>	<u>47,115</u>	<u>86,416</u>
Program costs:						
Intake	17,909	46,712	13,150	77,771	77,771	104,998
Outreach	18,788	34,926	7,841	61,555	61,556	73,436
Training & technical assistance	5,669	3,137	404	9,210	9,210	29,375
Automation costs	<u>5,188</u>	<u>4,357</u>	<u>1,000</u>	<u>10,545</u>	<u>10,545</u>	<u>11,000</u>
Total program costs	<u>47,554</u>	<u>89,132</u>	<u>22,395</u>	<u>159,081</u>	<u>159,082</u>	<u>218,809</u>
Direct services costs:						
ECIP EHCS	-	124,873	33,953	158,826	158,825	165,000
WPO program cost details	25,157	166,162	67,526	258,845	259,308	260,000
SWEATS	-	-	-	-	-	-
PSPS	-	-	-	-	-	-
Total direct services costs	<u>25,157</u>	<u>291,035</u>	<u>101,479</u>	<u>417,671</u>	<u>418,133</u>	<u>425,000</u>
Program cost details:						
Major vehicle and equipment	27,388	-	-	27,388	27,388	-
Minor vehicle and equipment	-	-	-	-	-	-
Liability insurance	-	-	-	-	-	-
General operating expenditures	<u>16,813</u>	<u>27,975</u>	<u>8,018</u>	<u>52,806</u>	<u>52,806</u>	-
Total program cost details	<u>44,201</u>	<u>27,975</u>	<u>8,018</u>	<u>80,194</u>	<u>80,194</u>	-
Other program costs	<u>17,783</u>	<u>21,246</u>	<u>5,811</u>	<u>44,840</u>	<u>44,838</u>	<u>2,417</u>
Total program services & program costs	61,984	49,221	13,829	125,034	125,032	2,417
UNALLOWED COSTS	-	-	82	82	-	-
Returned to CSD	-	-	-	-	(461)	4,834
Total expenses	<u>163,370</u>	<u>485,537</u>	<u>154,360</u>	<u>803,267</u>	<u>\$ 803,185</u>	<u>806,906</u>
Change in net assets	<u>\$ (1,170)</u>	<u>\$ (18,657)</u>	<u>\$ 19,745</u>	<u>\$ (82)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22Q-4587
 2022 SLIHEAP Energy
 For the Period of January 1, 2022 through December 31, 2023

	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 4,506	\$ 3,730	\$ 8,236		\$ 8,333
Contributions	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>4,506</u>	<u>3,730</u>	<u>8,236</u>		<u>8,333</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>70</u>	<u>624</u>	<u>694</u>	\$ 694	<u>1,773</u>
Total Assurance 16	<u>70</u>	<u>624</u>	<u>694</u>	<u>694</u>	<u>1,773</u>
Administrative costs:					
Administration	<u>78</u>	<u>275</u>	<u>353</u>	<u>353</u>	<u>1,773</u>
Total administrative costs	<u>78</u>	<u>275</u>	<u>353</u>	<u>353</u>	<u>1,773</u>
Program costs:					
Intake	16	439	455	455	2,553
Outreach	198	190	388	388	1,596
Training & technical assistance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>638</u>
Total program costs	<u>214</u>	<u>629</u>	<u>843</u>	<u>843</u>	<u>4,787</u>
Direct services costs:					
WPO program cost details	3,305	1,341	4,646	4,743	-
Tank Repairs (ECIP & HEAP WPO)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total direct services costs	<u>3,305</u>	<u>1,341</u>	<u>4,646</u>	<u>4,743</u>	<u>-</u>
Program cost details:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
Liability insurance	-	-	-	6	-
General operating expenditures	82	1,519	1,601	1,595	-
Automation costs	<u>-</u>	<u>99</u>	<u>99</u>	<u>99</u>	<u>-</u>
Total program services & program costs	82	1,618	1,700	1,700	-
Returned to CSD	<u>-</u>	<u>-</u>	<u>-</u>	<u>(97)</u>	<u>-</u>
Total expenses	<u>3,749</u>	<u>4,487</u>	<u>8,236</u>	<u>\$ 8,236</u>	<u>8,333</u>
Change in net assets	<u>\$ 757</u>	<u>\$ (757)</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23B-5038
 2023 LIHEAP Energy
 For the Period of January 1, 2022 through December 31, 2023

	2022 Audited Cost	2023 Audited Cost	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 10,058	\$ 834,498	\$ 844,556		\$ 845,709
Contributions	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>10,058</u>	<u>834,498</u>	<u>844,556</u>		<u>845,709</u>
Expenses:					
Assurance 16:					
Assurance 16	-	<u>35,325</u>	<u>35,325</u>	\$ 35,325	<u>104,856</u>
Total Assurance 16	-	<u>35,325</u>	<u>35,325</u>	<u>35,325</u>	<u>104,856</u>
Administrative costs:					
Administration	9,026	85,508	94,534	94,535	104,856
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>9,026</u>	<u>85,508</u>	<u>94,534</u>	<u>94,535</u>	<u>104,856</u>
Program costs:					
Intake	-	64,823	64,823	64,189	100,528
Outreach	-	31,556	31,556	31,345	62,830
Training & technical assistance	-	14,143	14,143	14,143	25,132
Out-of-state travel	-	-	-	-	-
Total program costs	-	<u>110,522</u>	<u>110,522</u>	<u>109,677</u>	<u>188,490</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	73	-	73	73	-
Workers' compensation	-	3,837	3,837	3,854	-
General operating expenditures	218	49,681	49,899	49,757	-
Automation supplemental	-	29,187	29,187	29,186	-
ECIP EHCS	10,637	188,556	199,193	198,969	-
ECIP & HEAP WPO	-	261,748	261,748	261,993	-
Tank repairs	-	2,463	2,463	2,463	-
Severe weather energy assistance	-	3,630	3,630	3,630	-
Other program costs	747	<u>54,348</u>	<u>55,095</u>	<u>55,094</u>	<u>447,507</u>
Total program services & program costs	<u>11,675</u>	<u>593,450</u>	<u>605,125</u>	<u>605,019</u>	<u>447,507</u>
Total expenses	<u>20,701</u>	<u>824,805</u>	<u>845,506</u>	<u>\$ 844,556</u>	<u>845,709</u>
Change in net assets	<u>\$ (10,643)</u>	<u>\$ 9,693</u>	<u>\$ (950)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23B-5038
 2023 LIHEAP Weatherization
 For the Period of January 1, 2022 through December 31, 2023

	2022 Audited Costs	2023 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 68,400	\$ 452,560	\$ 520,960		\$ 521,700
Contributions	-	-	-		-
Program revenue	-	2,191	2,191		-
Investment return, net	-	-	-		-
Other revenue	-	4,732	4,732		-
Total revenues	<u>68,400</u>	<u>459,483</u>	<u>527,883</u>		<u>521,700</u>
Expenses:					
WX Program costs:					
Intake	5,891	15,231	21,122	\$ 21,122	41,736
Outreach	-	259	259	259	26,085
Training & technical assistance	5,658	14,183	19,841	19,841	26,085
Out-of-state travel	-	-	-	-	-
Total WX program costs	<u>11,549</u>	<u>29,673</u>	<u>41,222</u>	<u>41,222</u>	<u>93,906</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	909	4,632	5,541	5,540	-
Liability insurance	-	5,433	5,433	5,433	-
General operating expenditures	9,371	52,668	62,039	62,036	-
Direct program activities	28,537	203,421	231,958	225,010	-
Other program costs	30,205	153,378	183,583	181,719	427,794
Total WX program services	<u>69,022</u>	<u>419,532</u>	<u>488,554</u>	<u>479,738</u>	<u>427,794</u>
Total expenses	<u>80,571</u>	<u>449,205</u>	<u>529,776</u>	<u>\$ 520,960</u>	<u>521,700</u>
Change in net assets	<u>\$ (12,171)</u>	<u>\$ 10,278</u>	<u>\$ (1,893)</u>		<u>\$ -</u>

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Agriculture:</u>			
Pass through California Department of Social Services			
Food Distribution Cluster:			
Emergency Food Assistance Program - BBB Supplemental	10.569	15-00145	\$ 45,991
Emergency Food Assistance Program	10.569	22-00145	155,333
Emergency Food Assistance Program - Drought Food Assistance	10.569	22-00145	6,652
Emergency Food Assistance Program - Commodity Credit Corp	10.569	22-00145	157,833
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	18,003
Food Distribution Cluster Subtotal			<u>383,812</u>
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Nutrition Program for the Elderly (23-24) NSIP C1	10.570	4002-2324-A12	3,519
Nutrition Program for the Elderly (23-24) NSIP C2	10.570	4002-2324-A12	4,200
Nutrition Program for the Elderly (22-23) NSIP C1	10.570	4002-2223-A12	3,552
Nutrition Program for the Elderly (22-23) NSIP C2	10.570	4002-2223-A12	4,482
Program Subtotal			<u>15,753</u>
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	3,654
Program Subtotal			<u>3,654</u>
Total U.S. Department of Agriculture			<u>403,219</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Pass through California Department of Housing & Community Development:			
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12049 Housing Survey	2,205
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-PI-12007	1,227
Community Development Block Grants/Small Cities Programs	14.228	Dunsmuir-20-CDBG-CV2-3	45,632
Community Development Block Grants/Small Cities Programs	14.228	Dorris CDBG-CV1	25,269
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12027 Wellhouse	6,247
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-CV2-3-00051	3,634
Community Development Block Grants/Small Cities Programs	14.228	Dorris 22-CDBG-PI-00005	14,185
Community Development Block Grants/Small Cities Programs	14.228	Dorris 2022 Housing Rehab w/PI	7,120
Community Development Block Grants/Small Cities Programs	14.228	Yreka-Assumption	732
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta ME 18-CDBG-12915	8,099
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta TA 18-CDBG-12916	2,794
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta BA 18-CDBG-12914	6,945
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00106	58,518
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00094	207,951
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 2022 Senior Snow	17,513
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou 21 CDBG-PI-00017	66,683
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Housing Rehab	59
Community Development Block Grants/Small Cities Programs	14.228	Weed 20-CDBG-12053	413
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver Water Meters	764
Community Development Block Grants/Small Cities Programs	14.228	Weed Water -Sewer 21-CDBG-HA-0001:	24,826
Total U.S. Department of Housing and Urban Development			<u>500,816</u>

* Audited as major program

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Energy:</u>			
Pass through the California Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	22C-6022	\$ 27,092
Weatherization Assistance for Low Income Persons	81.042	22P-7028	<u>38,811</u>
Total U.S. Department of Energy			<u>65,903</u>
<u>U.S. Department of Health and Human Services:</u>			
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Aging Cluster:			
Grant for supportive Services and Senior Centers (23-24) III-B	93.044	4002-2324-A12	3,199
Grant for supportive Services and Senior Centers (22-23) III-B	93.044	4002-2223-A12	5,331
Nutrition Programs (23-24) C1	93.045	4002-2324-A12	79,606
Nutrition Programs (23-24) C2	93.045	4002-2324-A12	100,620
PSA Infrastructure Funding	93.045	4002-2324-A12	2,880
Nutrition Programs (22-23) C1	93.045	4002-2223-A12	76,396
Nutrition Programs (22-23) C2	93.045	4002-2223-A12	<u>96,514</u>
Aging Cluster Subtotal			<u>364,546</u>
Pass through the California Department of Community Services:			
Low-Income Home Energy Assistance Program:			
LIHEAP - ARPA - EHA*	93.568	21V-5587	154,278
LIHWAP - EHA*	93.568	21Z-9573	28,996
LIHEAP - EHA*	93.568	22B-4038	123,178
LIHEAP - WX*	93.568	22B-4038	-
SLIHEAP - WX*	93.568	22Q-4587	4,487
LIHEAP - EHA*	93.568	23B-5038	824,805
LIHEAP - WX*	93.568	23B-5038	449,205
ESLIHEAP - EHA*	93.568	23J-5742	325,154
ESLIHEAP - WX*	93.568	23J-5742	158,593
SLIHEAP - WX*	93.568	23Q-5587	11,269
LIHEAP - EHA*	93.568	24B-2038	14,745
LIHEAP - WX*	93.568	24B-2038	<u>902</u>
Program Subtotal			<u>2,095,612</u>
Pass through Plumas County:			
Ryan White HIV/AIDS program Part B 2324	93.918	N/A	41,988
Ryan White HIV/AIDS program Title III Part C 2324	93.918	N/A	17,170
Ryan White HIV/AIDS program Part B 2223	93.918	N/A	13,996
Ryan White HIV/AIDS program Title III Part C 2223	93.918	N/A	<u>5,723</u>
Program Subtotal			<u>78,877</u>
Total U.S. Department of Health and Human Services			<u>2,539,035</u>
Total Expenditures - Federal Awards			<u>\$ 3,508,973</u>

* Audited as major program

Great Northern Services
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2023

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of Great Northern Services and is presented on the accrual basis. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within Great Northern Services' financial statements.

NOTE 2 - FEDERAL ASSISTANCE LISTING NUMBER

The Federal Assistance Listing Numbers included in the accompanying Schedule of Expenditures of Federal Awards were determined based on the program name, review of the award contract, and the Office of Management and Budget's Federal Assistance Listing Numbers.

NOTE 3 - INDIRECT COSTS

Great Northern Services elected not to use the 10% de minimis cost rate as covered in the Uniform Guidance Part 200.414 Indirect (F&A) Costs.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

NOTE 5 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in Great Northern Services' financial statements.

NOTE 6 - PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, Great Northern Services determined that no identifying number is assigned for the program or Great Northern Services was unable to obtain an identifying number from the pass-through entity and the identifying number is shown as unknown.

NOTE 7 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

INDEPENDENT AUDITORS' 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

Board of Directors
Great Northern Services
Weed, California

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 Great Northern Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated August 29, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Great Northern Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Great Northern Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Great Northern Services' 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.

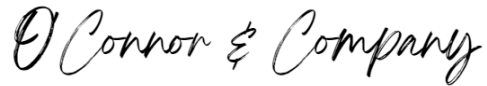
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Great Northern Services' 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "O'Connor & Company". The signature is written in a cursive, flowing style.

O'Connor & Company

Novato, California
August 29, 2024

INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY
THE UNIFORM GUIDANCE

Board of Directors
Great Northern Services
Weed, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Great Northern Services' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Great Northern Services' major federal programs for the year ended December 31, 2023. Great Northern Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Great Northern Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Great Northern Services and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Great Northern Services' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Great Northern Services' federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Great Northern Services' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred

to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Great Northern Services' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Great Northern Services' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Great Northern Services' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Great Northern Services' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

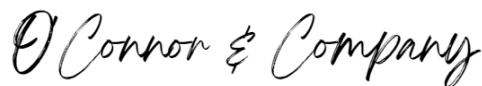
Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



O'Connor & Company

Novato, California
August 29, 2024

Great Northern Services
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2023

Section I – Summary of Auditors’ Results

1. Type of auditors’ report issued: unmodified
2. Internal control over financial reporting:
 - A. Material weakness(es) identified? no
 - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
 - C. Noncompliance material to financial statements noted? no
3. Internal control over major programs:
 - A. Material weakness(es) identified? no
 - B. Significant deficiencies identified that were not considered to be material weakness(es)? none reported
 - C. Type of auditors’ report issued on compliance for major programs: unmodified
 - D. Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?
no
4. Audited as Major Programs:

<u>Federal Assistance Listing Number</u>	<u>Program Name</u>	<u>Expenditures</u>
93.568	LIHEAP	\$ 2,095,730
5. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
6. Auditee qualified as a low-risk auditee? yes

Section II – Financial Statement Findings

There were no financial statement findings.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings and questioned costs.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Recommendation

Status/Explanation

There were no prior year findings or recommendations.