

**GREAT NORTHERN SERVICES**

**WEED, CALIFORNIA**

**FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT**

**DECEMBER 31, 2016**

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INDEPENDENT AUDITORS' REPORT

Board of Directors  
Great Northern Services  
Weed, California

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, 2016, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Great Northern Services as of December 31, 2016, 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.

Report on Summarized Comparative Information

We have previously audited Great Northern Services' 2015 financial statements, and we expressed a disclaimer of opinion on those audited financial statements in our report dated May 19, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary data in schedules 1 through 14 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 (CFR) 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 information 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 July 5, 2017 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Great Northern Services' internal control over financial reporting and compliance.

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
July 5, 2017

Great Northern Services  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2016  
(With Comparative Totals for December 31, 2015)

|   | 2016         | 2015         |
|---|--------------|--------------|
| <u>ASSETS</u>                                 |              |              |
| Current assets:                               |              |              |
| Cash and cash equivalents                     | \$ 133,700   | \$ 718,227   |
| Accounts receivable                           | 889,968      | 160,516      |
| Inventory                                     | 13,425       | 14,244       |
| Deposits                                      | 2,838        | 4,685        |
| Notes receivable, current portion             | 10,162       | 13,572       |
| Total current assets                          | 1,050,093    | 911,244      |
| Noncurrent assets:                            |              |              |
| Notes receivable                              | 54,462       | 18,133       |
| Fixed assets, net of accumulated depreciation | 1,128,710    | 124,827      |
| Total noncurrent assets                       | 1,183,172    | 142,960      |
| Total assets                                  | \$ 2,233,265 | \$ 1,054,204 |
| <u>LIABILITIES AND NET ASSETS</u>             |              |              |
| Current liabilities:                          |              |              |
| Accounts payable                              | \$ 354,100   | \$ 99,304    |
| Accrued liabilities                           | 57,293       | 79,011       |
| Compensated absences                          | 31,621       | 38,923       |
| Note payable                                  | 13,315       | -            |
| Total current liabilities                     | 456,329      | 217,238      |
| Noncurrent liabilities:                       |              |              |
| Note payable                                  | 551,556      | 15,000       |
| Total noncurrent liabilities                  | 551,556      | 15,000       |
| Total liabilities                             | 1,007,885    | 232,238      |
| Net assets - Exhibit A:                       |              |              |
| Unrestricted                                  | 1,225,380    | 821,969      |
| Total net assets                              | 1,225,380    | 821,969      |
| Total liabilities and net assets              | \$ 2,233,265 | \$ 1,054,207 |

The accompanying notes are an integral part of these financial statements

STATEMENTS OF ACTIVITIES

For the Year Ended December 31, 2016

(With Comparative Totals for the Year Ended December 31, 2015)

|                                  | <u>Unrestricted</u> |                   |
|----------------------------------|---------------------|-------------------|
|                                  | <u>2016</u>         | <u>2015</u>       |
| Revenues:                        |                     |                   |
| Grant revenue                    | \$ 1,795,360        | \$ 2,066,060      |
| Contribution revenue             | 61,293              | 93,192            |
| Other revenue                    | 17,003              | 12,046            |
| Total revenues                   | <u>1,873,656</u>    | <u>2,171,298</u>  |
| Expenses:                        |                     |                   |
| Program                          | 1,899,949           | 2,243,790         |
| Management and general           | 154,796             | 154,870           |
| Total expenses                   | <u>2,054,745</u>    | <u>2,398,660</u>  |
| Revenues over/(under) expenses   | <u>(181,089)</u>    | <u>(227,362)</u>  |
| Other revenue and expenses:      |                     |                   |
| Interest income                  | 43,242              | 269               |
| Gain on disposal of assets       | (6,727)             | 500               |
| Gain due to fire                 | 547,988             | 753,853           |
| Total other revenue and expenses | <u>584,503</u>      | <u>754,622</u>    |
| Change in net assets             | 403,414             | 527,260           |
| Net assets, beginning of period  | <u>821,966</u>      | <u>294,706</u>    |
| Net assets, end of period        | <u>\$ 1,225,380</u> | <u>\$ 821,966</u> |

The accompanying notes are an integral part of these financial statements

STATEMENTS OF CASH FLOWS

For the Year Ended December 31, 2016

(With Comparative Totals for the Year Ended December 31, 2015)

|  | <u>2016</u>       | <u>2015</u>       |
|--|-------------------|-------------------|
| Cash flows from operating activities:  |                   |                   |
| Change in net assets   | \$ 403,414        | \$ 527,260        |
| Adjustments to reconcile change in net assets<br>to net cash provided by operating activities: |                   |                   |
| Depreciation   | 24,230            | 22,878            |
| Gain on disposal of assets   | -                 | (500)             |
| Gain on assets destroyed by fire   | (547,988)         | (753,853)         |
| Changes in certain assets and liabilities:   |                   |                   |
| Accounts receivable  | (729,452)         | 114,051           |
| Inventory  | 819               | 60                |
| Deposits   | 1,847             | 1,852             |
| Accounts payable   | 254,797           | (34,885)          |
| Accrued liabilities  | (21,718)          | 2,040             |
| Compensated absences   | (7,302)           | 13,776            |
| Net cash provided (used) by operating activities   | <u>(621,353)</u>  | <u>(107,321)</u>  |
| Cash flows from investing activities:  |                   |                   |
| Acquisition of fixed assets  | (1,028,114)       | -                 |
| Disposition of fixed assets  | -                 | 500               |
| Assets transferred from general funds to government owned assets                               | -                 | -                 |
| Gain on assets destroyed in fire   | 547,988           | 753,853           |
| Loss on assets destroyed in fire   | -                 | -                 |
| Receipts on notes receivable   | -                 | -                 |
| Loans to other entities  | (32,919)          | (2,200)           |
| Net cash provided by investing activities  | <u>(513,045)</u>  | <u>752,153</u>    |
| Cash flows from financing activities:  |                   |                   |
| Payments made on notes payable   | -                 | -                 |
| Proceeds from notes payable  | 549,871           | 15,000            |
| Net cash provided (used) by financing activities   | <u>549,871</u>    | <u>15,000</u>     |
| Net increase (decrease) in cash during the year  | (584,527)         | 659,832           |
| Cash balance, beginning of period  | <u>718,227</u>    | <u>58,395</u>     |
| Cash balance, end of period  | <u>\$ 133,700</u> | <u>\$ 718,227</u> |
| Supplemental disclosures of cash flow information:   |                   |                   |
| Interest paid  | \$ -              | \$ 420            |
| Non cash disposition of fixed assets   | <u>\$ -</u>       | <u>\$ -</u>       |

The accompanying notes are an integral part of these financial statements

Great Northern Services  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2016

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 regards to water, waste water, 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 an eligible client's utility or heating provider to help offset the cost of heating their home.

**The Food Bank Program** distributes USDA Commodities and emergency food in the area. It also provides food in support of two soup kitchens operating in Yreka, California. The Organization was designated by the State of California, and the Siskiyou County Board of Supervisors, to operate this program.

**The Economic Development Program** helps local jurisdictions create and sustain loan programs for new and expanding businesses. This program is funded through CDBG.

**The Community Services Program Siskiyou County HIV/AIDS Foundation** 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 THE FINANCIAL STATEMENTS  
December 31, 2016

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

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC 958-205), *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets

Unrestricted net assets generally result from revenues obtained by providing services, receiving unrestricted contributions, and receiving interest and dividends from income-producing assets. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization and the purposes specified in its Articles of Incorporation or Bylaws and limits resulting from contractual agreements entered into by the Organization in the course of its operations.

C. 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.

D. 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 of 5 years.

E. Accounts Receivable

Accounts receivable consists of amounts due from grantors and accounts receivable on contracts. Receivables are written off when management determines the amounts are not collectible. No allowance of bad debts has been made as management considers all receivables to be collectible.

Great Northern Services  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2016

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

F. Inventory

Inventory consists of materials used in the weatherization of homes. Inventory is valued at the lower of cost or market.

G. 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.

H. 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.

I. Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted net assets as appropriate. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

J. 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.

K. 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.

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.

Great Northern Services  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2016

NOTE 3 - INCOME TAXES (concluded)

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, 2016. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 - RISKS AND UNCERTAINTIES

Cash balances as of December 31, 2016 and 2015 were \$133,700 and \$718,227, respectively. The corresponding bank balances were insured under 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.

The Organization receives a substantial amount of revenue for its programs from the U.S. Department of Housing and Urban Development and the U.S. Department of Health & Human Services. During the years ended December 31, 2016 and 2015, amounts expended and eligible for reimbursements from these organizations totaled \$1,396,149 and \$1,542,612, representing 75 percent and 72 percent, respectively, of the Organization's total revenues for that year.

NOTE 5 - 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 accounts receivables as of December 31, 2016 and 2015 was \$889,968 and \$160,516, 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.

Great Northern Services  
NOTES TO THE FINANCIAL STATEMENTS  
December 31, 2016

NOTE 6 - NOTES RECEIVABLE

Notes receivable at December 31, 2016 consists of the following:

|  | 2016      | 2015      |
|--|-----------|-----------|
| 3% note receivable from <u>Shasta Vortex Adventures</u> to be paid back in 114 months. The principal payments and interest on the note began August 2011. The note is secured under Section 1 of the Uniform Commercial Code Procedures. | \$ 6,902  | \$ 8,997  |
| 6% note receivable from <u>Darrell Morris</u> to be paid back in 24 months. The principal payments and interest on the notes began in January 2012. The note is secured under Section 1 of the Uniform Commercial Code Procedures.       | -         | 3,680     |
| 3% note receivable from <u>Café Maddalena</u> to be paid back in 60 months. The principal payments and interest on the notes began in January 2012. The note is secured under Section 1 of the Uniform Commercial Code Procedures.       | -         | 5,304     |
| 7% note receivable from <u>Enjoy Weed, Inc.</u> to be paid back in 96 months. The principal payments and interest on the note began June 2016. The note is secured under Section 1 of the Uniform Commercial Code Procedures.            | 46,686    | -         |
| 7% note receivable from <u>Gifted Horse Lodge</u> to be paid back in 60 months. The principal payments and interest on the note began in July 2015. The note is secured under section 1 of the Uniform Commercial Code Procedures.       | 11,036    | 13,724    |
| Total  | \$ 64,624 | \$ 31,705 |

NOTE 7 - FIXED ASSETS

At December 31, fixed assets consisted of the following:

|   | 2016         | 2015       |
|---|--------------|------------|
| Fixed Assets:                                 |              |            |
| Land  | \$ 200,781   | \$ 36,206  |
| Office furniture                              | 48,567       | 48,567     |
| Buildings                                     | 648,837      | -          |
| Building Improvements                         | 214,703      | -          |
| Vehicles                                      | 58,987       | 58,987     |
| Software                                      | 9,372        | 9,372      |
| Total fixed assets                            | 1,181,247    | 153,132    |
| Accumulated depreciation                      | (52,537)     | (28,305)   |
| Fixed assets, net of accumulated depreciation | \$ 1,128,710 | \$ 124,827 |

Depreciation expense for the years ended December 31, 2016 and 2015 was \$24,230 and \$22,878, respectively.

Great Northern Services  
NOTES TO THE FINANCIAL STATEMENTS  
 December 31, 2016

NOTE 8 - 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, 2016 and 2015 was \$31,621 and \$38,923, respectively.

NOTE 9 - NOTE PAYABLE

The Organization has a note due to the U.S. Department of Agriculture (USDA) Rural Micro-entrepreneur Assistance Program. Beginning March 2015 with a term of 20 years and 2% 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 and interest payment 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 Organization was unable to provide an amortization schedule for the USDA loan.

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 and interest rate is 4.7500% per annum. Equal principal and interest payments are to be made every 28<sup>th</sup> day each month until fully paid.

The following are maturities of this note payable for the years ending December 31:

| <u>Bill &amp; Susan Duchi</u> | <u>Principal Payment</u> | <u>Interest Payment</u> |
|-------------------------------|--------------------------|-------------------------|
| 2017                          | \$ 13,315                | \$ 23,360               |
| 2018                          | 13,961                   | 22,714                  |
| 2019                          | 14,639                   | 22,036                  |
| 2020                          | 15,350                   | 21,325                  |
| 2021                          | 16,095                   | 20,580                  |
| Thereafter                    | <u>424,482</u>           | <u>179,722</u>          |
| Total                         | <u>\$ 497,842</u>        | <u>\$ 289,737</u>       |

NOTE 10 - FUNCTIONAL EXPENSES

The Organization charges directly identifiable expenses to program services. Expenses related to more than one function are charged to program services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

NOTE 11 - SUBSEQUENT EVENTS

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through July 5, 2017, the date the financial statements were issued.

On April 20, 2017, the Organization received insurance proceeds related to Boles Fire which destroyed the Organization's original headquarters. The Organization received \$591,015 and \$753,853 during 2016 and 2015 respectively.

Great Northern Services  
SCHEDULE OF ACTIVITIES  
 All Program Services  
 For the Year Ended December 31, 2016

|                                      | Schedule 2     | Schedule 3     | Schedule 4     | Schedule 5       | Schedule 6     | Total            |
|--------------------------------------|----------------|----------------|----------------|------------------|----------------|------------------|
| <b>Revenues:</b>                     |                |                |                |                  |                |                  |
| Grant revenue                        | \$ 135,523     | \$ 143,298     | \$ 167,624     | \$ 1,174,005     | \$ 174,910     | \$ 1,795,360     |
| Contributions revenue                | -              | -              | 51,042         | -                | 10,251         | 61,293           |
| Other revenue                        | -              | -              | -              | 2,811            | 14,192         | 17,003           |
| Total revenues                       | <u>135,523</u> | <u>143,298</u> | <u>218,666</u> | <u>1,176,816</u> | <u>199,353</u> | <u>1,873,656</u> |
| <b>Expenses:</b>                     |                |                |                |                  |                |                  |
| Salaries and wages                   | 86,408         | 83,359         | 74,354         | 414,802          | 129,927        | 788,850          |
| Fringe benefits and payroll taxes    | 27,426         | 21,651         | 18,412         | 122,362          | 37,485         | 227,336          |
| Meeting expense                      | 279            | 413            | 104            | 581              | 1,161          | 2,538            |
| Mileage expense                      | 2,419          | 309            | 571            | 901              | 3,000          | 7,200            |
| Training and conferences             | 765            | 898            | 1,206          | 4,879            | 3,216          | 10,964           |
| Program costs                        | -              | 18,811         | 50,875         | 510,507          | 112,800        | 692,993          |
| Accounting and auditing              | 1,492          | 1,503          | 1,804          | 11,364           | 3,097          | 19,260           |
| Advertising                          | 1,245          | 1,785          | 1,525          | 8,714            | 3,898          | 17,167           |
| Bad Debt                             | -              | -              | -              | -                | 5,748          | 5,748            |
| Bank charges                         | 74             | 79             | 83             | 447              | 817            | 1,500            |
| Contract services                    | -              | -              | 81,518         | 2,389            | (1)            | 83,906           |
| Dues and subscriptions               | 296            | 326            | 435            | 1,991            | 1,861          | 4,909            |
| Equipment lease                      | 49             | 59             | 56             | 276              | 80             | 520              |
| Equipment maintenance                | 318            | 322            | 335            | 1,873            | 556            | 3,404            |
| Facilities & Equipment use fees      | 444            | 601            | 575            | 4,106            | 920            | 6,646            |
| Computer supplies/service            | 3,461          | 3,555          | 3,823          | 21,265           | 9,157          | 41,261           |
| Insurance                            | 1,703          | 1,759          | 3,113          | 14,843           | 5,616          | 27,034           |
| Interest and finance charges         | -              | 1              | -              | -                | 239            | 240              |
| Licenses, permits, taxes and fees    | 19             | 17             | 23             | 99               | 6,265          | 6,423            |
| Office equipment                     | 292            | 459            | 462            | 3,043            | 19,948         | 24,204           |
| Office supplies                      | 792            | 797            | 741            | 4,409            | 2,092          | 8,831            |
| Other outside services               | 130            | 154            | 142            | 1,073            | 1,036          | 2,535            |
| Postage and shipping                 | 710            | 749            | 740            | 4,082            | 1,323          | 7,604            |
| Printing and copying                 | -              | -              | -              | -                | -              | -                |
| Rent                                 | 59             | 67             | 72             | 926              | 30,841         | 31,965           |
| Repairs and maintenance              | 458            | 891            | 1,199          | 3,054            | 859            | 6,461            |
| Telephone                            | 1,453          | 1,460          | 1,592          | 8,735            | 2,507          | 15,747           |
| Tools                                | -              | -              | -              | (34,461)         | -              | (34,461)         |
| Utilities                            | 1,153          | 1,168          | 6,459          | 7,088            | 1,984          | 17,852           |
| Depreciation                         | 909            | 913            | 1,016          | 5,693            | 15,699         | 24,230           |
| Vehicle maintenance and fees         | -              | -              | -              | -                | 1,878          | 1,878            |
| Total expenses                       | <u>132,354</u> | <u>142,106</u> | <u>251,235</u> | <u>1,125,041</u> | <u>404,009</u> | <u>2,054,745</u> |
| <b>Other revenue &amp; expenses:</b> |                |                |                |                  |                |                  |
| Interest income                      | -              | -              | -              | -                | 43,242         | 43,242           |
| Interest expense                     | -              | -              | -              | -                | (6,727)        | (6,727)          |
| Gain due to fire                     | -              | -              | -              | -                | 547,988        | 547,988          |
| Total other revenue & expenses:      | <u>-</u>       | <u>-</u>       | <u>-</u>       | <u>-</u>         | <u>584,503</u> | <u>584,503</u>   |
| Change in net assets                 | \$ 3,169       | \$ 1,192       | \$ (32,569)    | \$ 51,775        | \$ 379,847     | \$ 403,414       |

Great Northern Services  
SCHEDULE OF ACTIVITIES  
For the Year Ended December 31, 2016

Schedule 2

|                                      | Dorris<br>12-CDBG-8383 | Dorris<br>PI-ED | Dorris<br>16-CDBG-11137 | Etna PI<br>ED   | Etna PI<br>Waiver 2014 | Etna HR<br>12-CDBG-8384 | Montague PI<br>ED | Montague RLA<br>Housing Rehab | Montague INI<br>13-CDBG-8967 | Montague ED<br>13-CDBG-8967 | Montague HR<br>13-CDBG-8967 | Montague SI<br>13-CDBG-8967 | Total           |
|--------------------------------------|------------------------|-----------------|-------------------------|-----------------|------------------------|-------------------------|-------------------|-------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------|
| <b>Revenues:</b>                     |                        |                 |                         |                 |                        |                         |                   |                               |                              |                             |                             |                             |                 |
| Grants and contracts                 | \$ 18,680              | \$ 81           | \$ 4,927                | \$ 1,149        | \$ 3,066               | \$ 6,188                | \$ 3,652          | \$ 249                        | \$ 50,586                    | \$ 1,212                    | \$ 3,104                    | \$ 42,629                   | \$ 135,523      |
| Contributions revenue                | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Other revenue                        | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Total revenues                       | <u>18,680</u>          | <u>81</u>       | <u>4,927</u>            | <u>1,149</u>    | <u>3,066</u>           | <u>6,188</u>            | <u>3,652</u>      | <u>249</u>                    | <u>50,586</u>                | <u>1,212</u>                | <u>3,104</u>                | <u>42,629</u>               | <u>135,523</u>  |
| <b>Expenses:</b>                     |                        |                 |                         |                 |                        |                         |                   |                               |                              |                             |                             |                             |                 |
| Salaries and wages                   | 11,580                 | 52              | 3,105                   | -               | 2,221                  | 3,025                   | 2,595             | -                             | 33,522                       | 948                         | 1,973                       | 27,387                      | 86,408          |
| Fringe benefits and payroll taxes    | 3,053                  | 7               | 1,192                   | -               | 539                    | 1,082                   | 549               | -                             | 11,647                       | 69                          | 572                         | 8,716                       | 27,426          |
| Meeting expense                      | 203                    | -               | 3                       | -               | 1                      | 1                       | 4                 | -                             | 37                           | 1                           | 3                           | 26                          | 279             |
| Mileage expense                      | 1,740                  | -               | 66                      | -               | 7                      | 8                       | 60                | -                             | 106                          | 28                          | 212                         | 192                         | 2,419           |
| Training and conferences             | 133                    | -               | 2                       | -               | -                      | 3                       | 24                | -                             | 259                          | 14                          | 16                          | 314                         | 765             |
| Program costs                        | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Accounting and auditing              | 221                    | 1               | 48                      | -               | 25                     | 40                      | 36                | -                             | 493                          | 18                          | 34                          | 576                         | 1,492           |
| Advertising                          | 94                     | -               | (4)                     | -               | -                      | -                       | 34                | -                             | 400                          | -                           | 24                          | 697                         | 1,245           |
| Bad Debt                             | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Bank charges                         | 10                     | -               | 1                       | -               | 1                      | 1                       | 2                 | -                             | 28                           | 1                           | 2                           | 28                          | 74              |
| Contract services                    | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Dues and subscriptions               | 37                     | -               | 23                      | -               | 12                     | 11                      | 5                 | -                             | 56                           | 5                           | 6                           | 141                         | 296             |
| Equipment lease                      | 4                      | -               | 7                       | -               | -                      | -                       | 1                 | -                             | 27                           | -                           | 1                           | 9                           | 49              |
| Equipment maintenance                | 45                     | -               | 6                       | -               | 6                      | 10                      | 13                | -                             | 152                          | 3                           | 8                           | 75                          | 318             |
| Facilities & Equipment use fees      | -                      | -               | 85                      | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | 359                         | 444             |
| Computer supplies/service            | 453                    | 1               | 76                      | -               | 65                     | 89                      | 106               | -                             | 1,232                        | 39                          | 79                          | 1,321                       | 3,461           |
| Insurance                            | 263                    | 2               | -                       | -               | 67                     | 60                      | 57                | -                             | 534                          | 29                          | 49                          | 642                         | 1,703           |
| Interest and finance charges         | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Licenses, permits, taxes and fees    | 1                      | -               | -                       | -               | 1                      | -                       | 1                 | -                             | 4                            | -                           | 1                           | 11                          | 19              |
| Office equipment                     | 4                      | -               | 123                     | -               | -                      | 1                       | -                 | -                             | 6                            | -                           | -                           | 158                         | 292             |
| Office supplies                      | 209                    | 2               | 48                      | -               | 16                     | 16                      | 17                | -                             | 231                          | 5                           | 13                          | 235                         | 792             |
| Other outside services               | 1                      | -               | 5                       | -               | -                      | -                       | -                 | -                             | 1                            | -                           | -                           | 123                         | 130             |
| Postage and shipping                 | 82                     | 1               | 24                      | -               | 13                     | 17                      | 24                | -                             | 341                          | 4                           | 19                          | 185                         | 710             |
| Printing and copying                 | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Rent                                 | 1                      | -               | 3                       | -               | -                      | -                       | 1                 | -                             | 4                            | -                           | 1                           | 49                          | 59              |
| Repairs and maintenance              | 57                     | -               | 26                      | -               | 7                      | 10                      | 11                | -                             | 134                          | 6                           | 9                           | 198                         | 458             |
| Telephone                            | 197                    | 1               | 19                      | -               | 37                     | 48                      | 45                | -                             | 547                          | 17                          | 34                          | 508                         | 1,453           |
| Tools                                | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Utilities                            | 153                    | 1               | 46                      | -               | 26                     | 38                      | 36                | -                             | 452                          | 12                          | 25                          | 364                         | 1,153           |
| Depreciation                         | 130                    | -               | 23                      | -               | 21                     | 29                      | 31                | -                             | 325                          | 13                          | 22                          | 315                         | 909             |
| Vehicle maintenance and fees         | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Total expenses                       | <u>18,671</u>          | <u>68</u>       | <u>4,927</u>            | <u>-</u>        | <u>3,065</u>           | <u>4,489</u>            | <u>3,652</u>      | <u>-</u>                      | <u>50,538</u>                | <u>1,212</u>                | <u>3,103</u>                | <u>42,629</u>               | <u>132,354</u>  |
| <b>Other revenue &amp; expenses:</b> |                        |                 |                         |                 |                        |                         |                   |                               |                              |                             |                             |                             |                 |
| Interest income                      | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Interest expense                     | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Gain due to fire                     | -                      | -               | -                       | -               | -                      | -                       | -                 | -                             | -                            | -                           | -                           | -                           | -               |
| Total other revenue & expenses:      | <u>-</u>               | <u>-</u>        | <u>-</u>                | <u>-</u>        | <u>-</u>               | <u>-</u>                | <u>-</u>          | <u>-</u>                      | <u>-</u>                     | <u>-</u>                    | <u>-</u>                    | <u>-</u>                    | <u>-</u>        |
| Change in net assets                 | <u>\$ 9</u>            | <u>\$ 13</u>    | <u>\$ -</u>             | <u>\$ 1,149</u> | <u>\$ 1</u>            | <u>\$ 1,699</u>         | <u>\$ -</u>       | <u>\$ 249</u>                 | <u>\$ 48</u>                 | <u>\$ -</u>                 | <u>\$ 1</u>                 | <u>\$ -</u>                 | <u>\$ 3,169</u> |

Great Northern Services  
SCHEDULE OF ACTIVITIES  
For the Year Ended December 31, 2016

Schedule 3

|                                      | Mount Shasta<br>PI - ED | Mount Shasta ED<br>13-CDBG-8934 | Mount Shasta FP<br>13-CDBG-8934 | Mount Shasta SD<br>13-CDBG-8934 | Mount Shasta SS<br>13-CDBG-8934 | Mount Shasta HR<br>13-CDBG-8934 | Siskiyou County<br>PI-Food | Weed<br>PI-ED | Weed PI<br>Housing Rehab | Weed<br>13-CDBG-8941 | Weed RW<br>13-CDBG-8941 | Total          |
|--------------------------------------|-------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|----------------------------|---------------|--------------------------|----------------------|-------------------------|----------------|
| <b>Revenues:</b>                     |                         |                                 |                                 |                                 |                                 |                                 |                            |               |                          |                      |                         |                |
| Grants and contracts                 | \$ 581                  | \$ 9,384                        | \$ 8,504                        | \$ 5,885                        | \$ 18,161                       | \$ 621                          | \$ 2,396                   | \$ 4,648      | \$ 3,924                 | \$ 47,157            | \$ 42,037               | \$ 143,298     |
| Contributions revenue                | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Other revenue                        | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Total revenues                       | <u>581</u>              | <u>9,384</u>                    | <u>8,504</u>                    | <u>5,885</u>                    | <u>18,161</u>                   | <u>621</u>                      | <u>2,396</u>               | <u>4,648</u>  | <u>3,924</u>             | <u>47,157</u>        | <u>42,037</u>           | <u>143,298</u> |
| <b>Expenses:</b>                     |                         |                                 |                                 |                                 |                                 |                                 |                            |               |                          |                      |                         |                |
| Salaries and wages                   | 270                     | 6,514                           | 5,416                           | 4,150                           | 11,960                          | 462                             | 1,156                      | 2,629         | 2,817                    | 30,208               | 17,777                  | 83,359         |
| Fringe benefits and payroll taxes    | 86                      | 1,357                           | 1,210                           | 922                             | 2,943                           | 69                              | 314                        | 598           | 519                      | 9,569                | 4,064                   | 21,651         |
| Meeting expense                      | -                       | 8                               | 11                              | 5                               | 22                              | 1                               | 1                          | 3             | 3                        | 43                   | 316                     | 413            |
| Mileage expense                      | 1                       | 62                              | 8                               | 20                              | 110                             | -                               | 5                          | 7             | 5                        | 40                   | 51                      | 309            |
| Training and conferences             | 3                       | 51                              | 110                             | 49                              | 204                             | 7                               | 25                         | 13            | 12                       | 417                  | 7                       | 898            |
| Program costs                        | -                       | 98                              | 544                             | -                               | 24                              | -                               | 172                        | -             | -                        | -                    | 17,973                  | 18,811         |
| Accounting and auditing              | 5                       | 105                             | 121                             | 67                              | 174                             | 9                               | 36                         | 36            | 43                       | 575                  | 332                     | 1,503          |
| Advertising                          | 127                     | 49                              | 101                             | 53                              | 583                             | 7                               | 43                         | 27            | -                        | 795                  | -                       | 1,785          |
| Bad Debt                             | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Bank charges                         | -                       | 6                               | 7                               | 4                               | 10                              | 1                               | 2                          | 2             | 3                        | 32                   | 12                      | 79             |
| Contract services                    | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Dues and subscriptions               | -                       | 31                              | 27                              | 9                               | 44                              | 1                               | 6                          | 7             | 13                       | 161                  | 27                      | 326            |
| Equipment lease                      | -                       | 7                               | -                               | 3                               | 6                               | -                               | -                          | 3             | 2                        | 12                   | 26                      | 59             |
| Equipment maintenance                | 1                       | 27                              | 25                              | 18                              | 56                              | 2                               | 4                          | 12            | 11                       | 114                  | 52                      | 322            |
| Facilities & Equipment use fees      | -                       | 68                              | -                               | 16                              | 121                             | -                               | 16                         | 15            | -                        | 334                  | 31                      | 601            |
| Computer supplies/service            | 12                      | 278                             | 317                             | 178                             | 547                             | 21                              | 76                         | 106           | 119                      | 1,501                | 400                     | 3,555          |
| Insurance                            | 4                       | 109                             | 180                             | 76                              | 325                             | 12                              | 38                         | 39            | 65                       | 802                  | 109                     | 1,759          |
| Interest and finance charges         | -                       | -                               | -                               | -                               | -                               | -                               | 1                          | -             | -                        | -                    | -                       | 1              |
| Licenses, permits, taxes and fees    | -                       | 1                               | 3                               | -                               | 1                               | -                               | -                          | -             | 1                        | 10                   | 1                       | 17             |
| Office equipment                     | -                       | 92                              | -                               | 14                              | 75                              | -                               | -                          | 18            | -                        | 215                  | 45                      | 459            |
| Office supplies                      | 6                       | 108                             | 45                              | 43                              | 149                             | 4                               | 8                          | 24            | 15                       | 313                  | 82                      | 797            |
| Other outside services               | -                       | 7                               | 1                               | 4                               | 35                              | -                               | 8                          | 2             | -                        | 95                   | 2                       | 154            |
| Postage and shipping                 | 2                       | 64                              | 45                              | 42                              | 106                             | 4                               | 11                         | 31            | 28                       | 223                  | 193                     | 749            |
| Printing and copying                 | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Rent                                 | -                       | 5                               | 6                               | 2                               | 7                               | -                               | 3                          | 1             | 2                        | 39                   | 2                       | 67             |
| Repairs and maintenance              | 1                       | 45                              | 35                              | 22                              | 77                              | 2                               | 404                        | 14            | 14                       | 221                  | 56                      | 891            |
| Telephone                            | 4                       | 107                             | 124                             | 75                              | 242                             | 8                               | 31                         | 44            | 51                       | 594                  | 180                     | 1,460          |
| Tools                                | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Utilities                            | 3                       | 106                             | 87                              | 62                              | 184                             | 6                               | 19                         | 41            | 40                       | 453                  | 167                     | 1,168          |
| Depreciation                         | 3                       | 76                              | 81                              | 46                              | 142                             | 5                               | 17                         | 28            | 33                       | 391                  | 91                      | 913            |
| Vehicle maintenance and fees         | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Total expenses                       | <u>528</u>              | <u>9,381</u>                    | <u>8,504</u>                    | <u>5,880</u>                    | <u>18,147</u>                   | <u>621</u>                      | <u>2,396</u>               | <u>3,700</u>  | <u>3,796</u>             | <u>47,157</u>        | <u>41,996</u>           | <u>142,106</u> |
| <b>Other revenue &amp; expenses:</b> |                         |                                 |                                 |                                 |                                 |                                 |                            |               |                          |                      |                         |                |
| Interest income                      | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Interest expense                     | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Gain due to fire                     | -                       | -                               | -                               | -                               | -                               | -                               | -                          | -             | -                        | -                    | -                       | -              |
| Total other revenue & expenses:      | <u>-</u>                | <u>-</u>                        | <u>-</u>                        | <u>-</u>                        | <u>-</u>                        | <u>-</u>                        | <u>-</u>                   | <u>-</u>      | <u>-</u>                 | <u>-</u>             | <u>-</u>                | <u>-</u>       |
| Change in net assets                 | \$ 53                   | \$ 3                            | \$ -                            | \$ 5                            | \$ 14                           | \$ -                            | \$ -                       | \$ 948        | \$ 128                   | \$ -                 | \$ 41                   | \$ 1,192       |



Great Northern Services  
SCHEDULE OF ACTIVITIES  
For the Year Ended December 31, 2016

Schedule 4

|                                      | Weed<br>General Plan | Yreka RLA<br>Housing Rehab | Community<br>Services | Business<br>Development | AIDS Drug Assist<br>Program ADAP | Plumas County<br>RW Part B 1516 | Plumas County<br>Title III Part C 1516 | Plumas County<br>RW Part B 1617 | Plumas County<br>Title III Part C 1617 | EFAP 15<br>MOU-00145 | Total              |
|--------------------------------------|----------------------|----------------------------|-----------------------|-------------------------|----------------------------------|---------------------------------|--|---------------------------------|--|----------------------|--------------------|
| <b>Revenues:</b>                     |                      |                            |                       |                         |                                  |                                 |  |                                 |  |                      |                    |
| Grants and contracts                 | \$ 699               | \$ 1,073                   | \$ 8,400              | \$ 15,000               | \$ -                             | \$ 15,468                       | \$ 5,375                               | \$ 45,839                       | \$ 16,125                              | \$ 59,645            | \$ 167,624         |
| Contributions revenue                | -                    | -                          | 47,042                | -                       | 4,000                            | -                               | -                                      | -                               | -                                      | -                    | 51,042             |
| Other revenue                        | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Total revenues                       | <u>699</u>           | <u>1,073</u>               | <u>55,442</u>         | <u>15,000</u>           | <u>4,000</u>                     | <u>15,468</u>                   | <u>5,375</u>                           | <u>45,839</u>                   | <u>16,125</u>                          | <u>59,645</u>        | <u>218,666</u>     |
| <b>Expenses:</b>                     |                      |                            |                       |                         |                                  |                                 |  |                                 |  |                      |                    |
| Salaries and wages                   | 470                  | 610                        | 37,046                | 705                     | -                                | -                               | -                                      | -                               | -                                      | 35,523               | 74,354             |
| Fringe benefits and payroll taxes    | 107                  | 141                        | 8,200                 | 168                     | -                                | -                               | -                                      | -                               | -                                      | 9,796                | 18,412             |
| Meeting expense                      | 1                    | 1                          | 62                    | 1                       | -                                | -                               | -                                      | -                               | -                                      | 39                   | 104                |
| Mileage expense                      | -                    | 2                          | 320                   | 1                       | -                                | -                               | -                                      | -                               | -                                      | 248                  | 571                |
| Training and conferences             | 1                    | 5                          | 736                   | 1                       | -                                | -                               | -                                      | -                               | -                                      | 463                  | 1,206              |
| Program costs                        | -                    | -                          | 25,933                | -                       | -                                | -                               | -                                      | -                               | -                                      | 24,942               | 50,875             |
| Accounting and auditing              | 6                    | 8                          | 26                    | 11                      | -                                | 142                             | 49                                     | 481                             | 167                                    | 914                  | 1,804              |
| Advertising                          | -                    | 12                         | 767                   | (1)                     | -                                | -                               | -                                      | -                               | -                                      | 747                  | 1,525              |
| Bad Debt                             | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Bank charges                         | -                    | -                          | 41                    | 1                       | -                                | -                               | -                                      | -                               | -                                      | 41                   | 83                 |
| Contract services                    | -                    | -                          | -                     | -                       | 4,000                            | 15,568                          | 5,412                                  | 41,988                          | 14,550                                 | -                    | 81,518             |
| Dues and subscriptions               | 1                    | 1                          | 237                   | 9                       | -                                | -                               | -                                      | -                               | -                                      | 187                  | 435                |
| Equipment lease                      | -                    | -                          | 16                    | 3                       | -                                | -                               | -                                      | -                               | -                                      | 37                   | 56                 |
| Equipment maintenance                | 2                    | 3                          | 162                   | 2                       | -                                | -                               | -                                      | -                               | -                                      | 166                  | 335                |
| Facilities & Equipment use fees      | -                    | -                          | 109                   | 32                      | -                                | -                               | -                                      | -                               | -                                      | 434                  | 575                |
| Computer supplies/service            | 13                   | 22                         | 1,924                 | 29                      | -                                | -                               | -                                      | -                               | -                                      | 1,835                | 3,823              |
| Insurance                            | 4                    | 8                          | 1,030                 | -                       | -                                | -                               | -                                      | -                               | -                                      | 2,071                | 3,113              |
| Interest and finance charges         | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Licenses, permits, taxes and fees    | -                    | -                          | 13                    | -                       | -                                | -                               | -                                      | -                               | -                                      | 10                   | 23                 |
| Office equipment                     | -                    | -                          | 108                   | 46                      | -                                | -                               | -                                      | -                               | -                                      | 308                  | 462                |
| Office supplies                      | 2                    | 5                          | 352                   | 16                      | -                                | -                               | -                                      | -                               | -                                      | 366                  | 741                |
| Other outside services               | -                    | -                          | 23                    | 2                       | -                                | -                               | -                                      | -                               | -                                      | 117                  | 142                |
| Postage and shipping                 | 2                    | 5                          | 306                   | 9                       | -                                | -                               | -                                      | -                               | -                                      | 418                  | 740                |
| Printing and copying                 | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Rent                                 | -                    | -                          | 33                    | 1                       | -                                | -                               | -                                      | -                               | -                                      | 38                   | 72                 |
| Repairs and maintenance              | 1                    | 2                          | 237                   | 10                      | -                                | -                               | -                                      | -                               | -                                      | 949                  | 1,199              |
| Telephone                            | 6                    | 10                         | 761                   | 7                       | -                                | -                               | -                                      | -                               | -                                      | 808                  | 1,592              |
| Tools                                | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Utilities                            | 6                    | 9                          | 592                   | 17                      | -                                | -                               | -                                      | -                               | -                                      | 5,835                | 6,459              |
| Depreciation                         | 4                    | 7                          | 529                   | 8                       | -                                | -                               | -                                      | -                               | -                                      | 468                  | 1,016              |
| Vehicle maintenance and fees         | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Total expenses                       | <u>626</u>           | <u>851</u>                 | <u>79,563</u>         | <u>1,078</u>            | <u>4,000</u>                     | <u>15,710</u>                   | <u>5,461</u>                           | <u>42,469</u>                   | <u>14,717</u>                          | <u>86,760</u>        | <u>251,235</u>     |
| <b>Other revenue &amp; expenses:</b> |                      |                            |                       |                         |                                  |                                 |  |                                 |  |                      |                    |
| Interest income                      | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Interest expense                     | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Gain due to fire                     | -                    | -                          | -                     | -                       | -                                | -                               | -                                      | -                               | -                                      | -                    | -                  |
| Total other revenue & expenses:      | <u>-</u>             | <u>-</u>                   | <u>-</u>              | <u>-</u>                | <u>-</u>                         | <u>-</u>                        | <u>-</u>                               | <u>-</u>                        | <u>-</u>                               | <u>-</u>             | <u>-</u>           |
| Change in net assets                 | <u>\$ 73</u>         | <u>\$ 222</u>              | <u>\$ (24,121)</u>    | <u>\$ 13,922</u>        | <u>\$ -</u>                      | <u>\$ (242)</u>                 | <u>\$ (86)</u>                         | <u>\$ 3,370</u>                 | <u>\$ 1,408</u>                        | <u>\$ (27,115)</u>   | <u>\$ (32,569)</u> |

Great Northern Services  
SCHEDULE OF ACTIVITIES  
For the Year Ended December 31, 2016

Schedule 5

|                                      | Local Food<br>Center Study | DOE 2015<br>15C-1037 | DOE 2016<br>16C-6037 | LIHEAP WX<br>14B-5040 | LIHEAP EHA<br>15B-3041 | LIHEAP WX<br>15B-3041 | LIHEAP EHA<br>16B-4040 | LIHEAP WX<br>16B-4040 | LIHEAP EHA<br>17B-3040 | LIHEAP WX<br>17B-3040 | Toilet<br>Replacement<br>Program | Total        |
|--------------------------------------|----------------------------|----------------------|----------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|------------------------|-----------------------|----------------------------------|--------------|
| <b>Revenues:</b>                     |                            |                      |                      |                       |                        |                       |                        |                       |                        |                       |                                  |              |
| Grants and contracts                 | \$ -                       | \$ 47,586            | \$ 18,474            | \$ -                  | \$ 117,672             | \$ 29,305             | \$ 482,087             | \$ 361,799            | \$ 9,589               | \$ 101,961            | \$ 5,532                         | \$ 1,174,005 |
| Contributions revenue                | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Other revenue                        | -                          | -                    | -                    | (1,271)               | -                      | 1,271                 | -                      | 2,787                 | -                      | 24                    | -                                | 2,811        |
| Total revenues                       | -                          | 47,586               | 18,474               | (1,271)               | 117,672                | 30,576                | 482,087                | 364,586               | 9,589                  | 101,985               | 5,532                            | 1,176,816    |
| <b>Expenses:</b>                     |                            |                      |                      |                       |                        |                       |                        |                       |                        |                       |                                  |              |
| Salaries and wages                   | -                          | 14,695               | 10,796               | -                     | 32,910                 | 12,465                | 151,123                | 161,632               | 1,141                  | 29,803                | 237                              | 414,802      |
| Fringe benefits and payroll taxes    | -                          | 5,401                | 4,036                | -                     | 8,405                  | 4,481                 | 33,278                 | 55,811                | 238                    | 10,657                | 55                               | 122,362      |
| Meeting expense                      | -                          | 12                   | 14                   | -                     | 36                     | 11                    | 230                    | 226                   | 2                      | 50                    | -                                | 581          |
| Mileage expense                      | -                          | 47                   | 36                   | -                     | 106                    | 37                    | 287                    | 357                   | 1                      | 29                    | 1                                | 901          |
| Training and conferences             | -                          | 95                   | 170                  | -                     | 259                    | 49                    | 1,914                  | 2,268                 | 1                      | 123                   | -                                | 4,879        |
| Program costs                        | -                          | 24,715               | 9,374                | -                     | 64,915                 | 12,094                | 252,676                | 116,522               | 5,534                  | 19,557                | 5,120                            | 510,507      |
| Accounting and auditing              | 26                         | 384                  | 357                  | -                     | 848                    | 305                   | 4,676                  | 4,038                 | 54                     | 649                   | 27                               | 11,364       |
| Advertising                          | -                          | 22                   | 191                  | -                     | 374                    | -                     | 3,715                  | 3,336                 | (2)                    | 1,078                 | -                                | 8,714        |
| Bad Debt                             | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Bank charges                         | -                          | 12                   | 15                   | -                     | 29                     | 11                    | 172                    | 179                   | 1                      | 28                    | -                                | 447          |
| Contract services                    | 2,389                      | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | 2,389        |
| Dues and subscriptions               | -                          | 35                   | 38                   | -                     | 88                     | 40                    | 790                    | 593                   | 15                     | 391                   | 1                                | 1,991        |
| Equipment lease                      | -                          | 8                    | -                    | -                     | 25                     | 9                     | 106                    | 27                    | 4                      | 97                    | -                                | 276          |
| Equipment maintenance                | -                          | 80                   | 38                   | -                     | 172                    | 62                    | 669                    | 731                   | 4                      | 116                   | 1                                | 1,873        |
| Facilities & Equipment use fees      | -                          | -                    | 48                   | -                     | -                      | -                     | 1,709                  | 665                   | 54                     | 1,630                 | -                                | 4,106        |
| Computer supplies/service            | -                          | 635                  | 735                  | -                     | 1,428                  | 529                   | 7,907                  | 8,554                 | 48                     | 1,420                 | 9                                | 21,265       |
| Insurance                            | -                          | 333                  | 341                  | -                     | 657                    | 240                   | 3,947                  | 8,990                 | -                      | 327                   | 8                                | 14,843       |
| Interest and finance charges         | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Licenses, permits, taxes and fees    | -                          | 1                    | 4                    | -                     | 6                      | 2                     | 43                     | 43                    | -                      | -                     | -                                | 99           |
| Office equipment                     | -                          | 4                    | -                    | -                     | 9                      | 5                     | 1,207                  | 28                    | 78                     | 1,712                 | -                                | 3,043        |
| Office supplies                      | -                          | 119                  | 115                  | -                     | 266                    | 72                    | 1,631                  | 1,429                 | 33                     | 741                   | 3                                | 4,409        |
| Other outside services               | -                          | 1                    | 24                   | -                     | 2                      | 1                     | 458                    | 314                   | 3                      | 270                   | -                                | 1,073        |
| Postage and shipping                 | -                          | 169                  | 92                   | -                     | 355                    | 137                   | 1,485                  | 1,434                 | 15                     | 393                   | 2                                | 4,082        |
| Printing and copying                 | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Rent                                 | -                          | 20                   | 25                   | -                     | 5                      | -                     | 520                    | 295                   | 2                      | 59                    | -                                | 926          |
| Repairs and maintenance              | -                          | 68                   | 78                   | -                     | 154                    | 64                    | 1,174                  | 1,019                 | 17                     | 479                   | 1                                | 3,054        |
| Telephone                            | -                          | 287                  | 243                  | -                     | 655                    | 250                   | 3,230                  | 3,520                 | 12                     | 533                   | 5                                | 8,735        |
| Tools                                | -                          | -                    | -                    | -                     | -                      | -                     | (34,461)               | -                     | -                      | -                     | -                                | (34,461)     |
| Utilities                            | -                          | 243                  | 161                  | -                     | 545                    | 216                   | 2,579                  | 2,538                 | 29                     | 773                   | 4                                | 7,088        |
| Depreciation                         | (8)                        | 197                  | 162                  | -                     | 331                    | 108                   | 2,160                  | 2,294                 | 14                     | 432                   | 3                                | 5,693        |
| Vehicle maintenance and fees         | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Total expenses                       | 2,407                      | 47,583               | 27,093               | -                     | 112,580                | 31,188                | 443,225                | 376,843               | 7,298                  | 71,347                | 5,477                            | 1,125,041    |
| <b>Other revenue &amp; expenses:</b> |                            |                      |                      |                       |                        |                       |                        |                       |                        |                       |                                  |              |
| Interest income                      | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Interest expense                     | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Gain due to fire                     | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Total other revenue & expenses:      | -                          | -                    | -                    | -                     | -                      | -                     | -                      | -                     | -                      | -                     | -                                | -            |
| Change in net assets                 | \$ (2,407)                 | \$ 3                 | \$ (8,619)           | \$ (1,271)            | \$ 5,092               | \$ (612)              | \$ 38,862              | \$ (12,257)           | \$ 2,291               | \$ 30,638             | \$ 55                            | \$ 51,775    |

Great Northern Services  
SCHEDULE OF ACTIVITIES

Schedule 6

For the Year Ended December 31, 2016

|                                      | PacifiCorp<br>2015 | PacifiCorp<br>2016 | USDA<br>RMAP - RLF | USDA<br>HPG 2015 | PacifiCorp<br>CARE PEV | GNC Loan<br>Program | GNC<br>General Fund | GNS<br>Contributions | GNS<br>Bldg Maint Fund | Fire Recovery<br>Cost | Fire Rebuild<br>Insurance | Total      |
|--------------------------------------|--------------------|--------------------|--------------------|------------------|------------------------|---------------------|---------------------|----------------------|------------------------|-----------------------|---------------------------|------------|
| <b>Revenues:</b>                     |                    |                    |                    |                  |                        |                     |                     |                      |                        |                       |                           |            |
| Grants and contracts                 | \$ -               | \$ 126,965         | \$ 18,750          | \$ 16,415        | \$ 8,997               | \$ -                | \$ 3,783            | \$ -                 | \$ -                   | \$ -                  | \$ -                      | \$ 174,910 |
| Contributions revenue                | -                  | -                  | -                  | -                | -                      | -                   | 10,114              | 137                  | -                      | -                     | -                         | 10,251     |
| Other revenue                        | -                  | -                  | 3,673              | -                | -                      | 309                 | 10,210              | -                    | -                      | -                     | -                         | 14,192     |
| Total revenues                       | -                  | 126,965            | 22,423             | 16,415           | 8,997                  | 309                 | 24,107              | 137                  | -                      | -                     | -                         | 199,353    |
| <b>Expenses:</b>                     |                    |                    |                    |                  |                        |                     |                     |                      |                        |                       |                           |            |
| Salaries and wages                   | -                  | 39,867             | 11,858             | 428              | 5,201                  | -                   | 61,876              | 10,355               | -                      | -                     | 342                       | 129,927    |
| Fringe benefits and payroll taxes    | -                  | 16,263             | 2,571              | 121              | 1,385                  | -                   | 14,086              | 2,944                | -                      | -                     | 115                       | 37,485     |
| Meeting expense                      | -                  | 61                 | 15                 | 2                | 8                      | -                   | 1,043               | 32                   | -                      | -                     | -                         | 1,161      |
| Mileage expense                      | -                  | 111                | 29                 | 1                | 11                     | -                   | 2,832               | 15                   | -                      | -                     | 1                         | 3,000      |
| Training and conferences             | -                  | 491                | 136                | 10               | 67                     | -                   | 2,416               | 91                   | -                      | -                     | 5                         | 3,216      |
| Program costs                        | -                  | 40,147             | -                  | 15,182           | 55                     | -                   | 7,416               | -                    | 50,000                 | -                     | -                         | 112,800    |
| Accounting and auditing              | -                  | 986                | 38                 | -                | 98                     | -                   | 1,400               | 210                  | -                      | 332                   | 33                        | 3,097      |
| Advertising                          | -                  | 695                | 267                | 61               | 132                    | 100                 | 2,434               | 209                  | -                      | -                     | -                         | 3,898      |
| Bad Debt                             | -                  | -                  | -                  | -                | -                      | 3,680               | 2,068               | -                    | -                      | -                     | -                         | 5,748      |
| Bank charges                         | -                  | 46                 | 12                 | -                | 6                      | -                   | 650                 | 103                  | -                      | -                     | -                         | 817        |
| Contract services                    | -                  | -                  | -                  | -                | -                      | -                   | (1)                 | -                    | -                      | -                     | -                         | (1)        |
| Dues and subscriptions               | -                  | 107                | 62                 | -                | 30                     | -                   | 1,178               | 484                  | -                      | -                     | -                         | 1,861      |
| Equipment lease                      | -                  | 33                 | 11                 | -                | 4                      | -                   | 28                  | 4                    | -                      | -                     | -                         | 80         |
| Equipment maintenance                | -                  | 207                | 41                 | 5                | 25                     | -                   | 250                 | 26                   | -                      | -                     | 2                         | 556        |
| Facilities & Equipment use fees      | -                  | 59                 | 193                | -                | 60                     | -                   | 483                 | 125                  | -                      | -                     | -                         | 920        |
| Computer supplies/service            | -                  | 1,958              | 550                | 18               | 303                    | -                   | 4,026               | 1,149                | -                      | -                     | 1,153                     | 9,157      |
| Insurance                            | -                  | 916                | 233                | 10               | 148                    | -                   | 4,094               | 207                  | -                      | -                     | 8                         | 5,616      |
| Interest and finance charges         | -                  | -                  | -                  | -                | -                      | -                   | 239                 | -                    | -                      | -                     | -                         | 239        |
| Licenses, permits, taxes and fees    | -                  | 7                  | 2                  | -                | 2                      | -                   | 6,150               | 4                    | -                      | -                     | 100                       | 6,265      |
| Office equipment                     | -                  | 6                  | 165                | -                | 35                     | -                   | 19,668              | 74                   | -                      | -                     | -                         | 19,948     |
| Office supplies                      | -                  | 321                | 140                | 2                | 56                     | -                   | 1,484               | 86                   | -                      | -                     | 3                         | 2,092      |
| Other outside services               | -                  | 30                 | 44                 | -                | 18                     | -                   | 907                 | 37                   | -                      | -                     | -                         | 1,036      |
| Postage and shipping                 | -                  | 482                | 108                | 2                | 55                     | -                   | 607                 | 66                   | -                      | -                     | 3                         | 1,323      |
| Printing and copying                 | -                  | -                  | -                  | -                | -                      | -                   | -                   | -                    | -                      | -                     | -                         | -          |
| Rent                                 | -                  | 527                | 15                 | -                | 8                      | -                   | 273                 | 18                   | -                      | 30,000                | -                         | 30,841     |
| Repairs and maintenance              | -                  | 230                | 96                 | 2                | 43                     | -                   | 420                 | 67                   | -                      | -                     | 1                         | 859        |
| Telephone                            | -                  | 854                | 216                | 8                | 122                    | -                   | 1,135               | 167                  | -                      | -                     | 5                         | 2,507      |
| Tools                                | -                  | -                  | -                  | -                | -                      | -                   | -                   | -                    | -                      | -                     | -                         | -          |
| Utilities                            | -                  | 661                | 189                | 5                | 95                     | -                   | 903                 | 127                  | -                      | -                     | 4                         | 1,984      |
| Depreciation                         | (42)               | 551                | 144                | 5                | 78                     | -                   | 14,853              | 107                  | -                      | -                     | 3                         | 15,699     |
| Vehicle maintenance and fees         | -                  | -                  | -                  | -                | -                      | -                   | 1,878               | -                    | -                      | -                     | -                         | 1,878      |
| Total expenses                       | (42)               | 105,616            | 17,135             | 15,862           | 8,045                  | 3,780               | 154,796             | 16,707               | 50,000                 | 30,332                | 1,778                     | 404,009    |
| <b>Other revenue &amp; expenses:</b> |                    |                    |                    |                  |                        |                     |                     |                      |                        |                       |                           |            |
| Interest income                      | -                  | -                  | -                  | -                | -                      | -                   | 215                 | -                    | -                      | -                     | 43,027                    | 43,242     |
| Interest expense                     | -                  | -                  | (1,313)            | -                | -                      | -                   | (5,414)             | -                    | -                      | -                     | -                         | (6,727)    |
| Gain due to fire                     | -                  | -                  | -                  | -                | -                      | -                   | -                   | -                    | -                      | -                     | 547,988                   | 547,988    |
| Total other revenue & expenses:      | -                  | -                  | (1,313)            | -                | -                      | -                   | (5,199)             | -                    | -                      | -                     | 591,015                   | 584,503    |
| Change in net assets                 | \$ 42              | \$ 21,349          | \$ 3,975           | \$ 553           | \$ 952                 | \$ (3,471)          | \$ (135,888)        | \$ (16,570)          | \$ (50,000)            | \$ (30,332)           | \$ 589,237                | \$ 379,847 |

Great Northern Services  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT  
 No. 15C-1037  
 2015 DOE Weatherization

Schedule 7

|                                 | 2015<br>Audited Costs | 2016<br>Audited Costs | Total<br>Audited<br>Costs | Total<br>Reported<br>Expenses | Total<br>Budget |
|---------------------------------|-----------------------|-----------------------|---------------------------|-------------------------------|-----------------|
| Revenues:                       |                       |                       |                           |                               |                 |
| Grants and contracts            | \$ 1,742              | \$ 47,586             | \$ 49,328                 | \$ 49,326                     | \$ 51,829       |
| Non-grant revenue               | -                     | -                     | -                         | -                             | -               |
| Other revenue                   | -                     | -                     | -                         | -                             | -               |
| Total revenues                  | <u>1,742</u>          | <u>47,586</u>         | <u>49,328</u>             | <u>49,326</u>                 | <u>51,829</u>   |
| Expenses:                       |                       |                       |                           |                               |                 |
| Administration                  | -                     | 1,318                 | 1,318                     | 1,318                         | 3,510           |
| Administration equipment        | -                     | -                     | -                         | -                             | -               |
| Intake                          | -                     | 1,151                 | 1,151                     | 1,137                         | 1,500           |
| Outreach                        | -                     | 1,647                 | 1,647                     | 1,500                         | 1,500           |
| Training & Technical Assistance | 1,396                 | -                     | 1,396                     | 1,396                         | 1,397           |
| Direct Program Activities       | 1                     | 28,368                | 28,369                    | 29,281                        | 26,794          |
| Major Vehicle and Equipment     | -                     | -                     | -                         | -                             | -               |
| Minor Vehicle and Equipment     | 4                     | -                     | 4                         | 4                             | 500             |
| Workers' Compensation           | 49                    | 2,736                 | 2,785                     | 1,567                         | 3,500           |
| General Operating Expenditures  | 300                   | 11,063                | 11,363                    | 11,022                        | 9,000           |
| Health and Safety               | -                     | 1,300                 | 1,300                     | 2,101                         | 4,128           |
| Total expenses                  | <u>1,750</u>          | <u>47,583</u>         | <u>49,333</u>             | <u>49,326</u>                 | <u>51,829</u>   |
| Change in net assets            | <u>\$ (8)</u>         | <u>\$ 3</u>           | <u>\$ (5)</u>             | <u>\$ -</u>                   | <u>\$ -</u>     |

## Great Northern Services

Schedule 8

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 16C-6037

2016 DOE Weatherization

|                                 | 2016<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|---------------------------------|-----------------------|----------------------------|-----------------|
| Revenues:                       |                       |                            |                 |
| Grants and contracts            | \$ 18,474             | \$ 18,474                  | \$ 52,724       |
| Non-grant revenue               | -                     | -                          | -               |
| Other revenue                   | -                     | -                          | -               |
| Total revenues                  | <u>18,474</u>         | <u>18,474</u>              | <u>52,724</u>   |
| Expenses:                       |                       |                            |                 |
| Administration                  | 393                   | 393                        | 3,740           |
| Administration equipment        | -                     | -                          | -               |
| Intake                          | 308                   | 307                        | 270             |
| Outreach                        | 337                   | 337                        | 300             |
| Training & Technical Assistance | 996                   | 996                        | 1,377           |
| Direct Program Activities       | 11,973                | 11,973                     | 17,663          |
| Liability Insurance             | 297                   | 297                        | 400             |
| Major Vehicle and Equipment     | -                     | -                          | -               |
| Minor Vehicle and Equipment     | -                     | -                          | -               |
| Workers' Compensation           | 977                   | 977                        | -               |
| General Operating Expenditures  | 11,022                | 11,022                     | 27,724          |
| Health and Safety Activities    | 790                   | 790                        | 1,250           |
| Total expenses                  | <u>27,093</u>         | <u>27,092</u>              | <u>52,724</u>   |
| Change in net assets            | <u>\$ (8,619)</u>     | <u>\$ (8,618)</u>          | <u>\$ -</u>     |

Great Northern Services  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT  
 No. 15B-3041  
 2015 LIHEAP Energy

Schedule 9

|                                    | 2015<br>Audited Costs | 2016<br>Audited Costs | Total<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|------------------------------------|-----------------------|-----------------------|------------------------|----------------------------|-----------------|
| Revenues:                          |                       |                       |                        |                            |                 |
| Grants and contracts               | \$ 533,884            | \$ 117,672            | \$ 651,556             | \$ 651,556                 | \$ 652,104      |
| Non-grant revenue                  | -                     | -                     | -                      | -                          | -               |
| Other revenue                      | -                     | -                     | -                      | -                          | -               |
| Total revenues                     | <u>533,884</u>        | <u>117,672</u>        | <u>651,556</u>         | <u>651,556</u>             | <u>652,104</u>  |
| Expenses:                          |                       |                       |                        |                            |                 |
| Assurance 16                       | 44,953                | 7,575                 | 52,528                 | 52,528                     | 53,000          |
| Administration                     | 67,927                | 13,906                | 81,833                 | 81,833                     | 82,000          |
| Administration equipment           | -                     | -                     | -                      | -                          | -               |
| Intake                             | 34,192                | 3,533                 | 37,725                 | 37,725                     | 38,000          |
| Outreach                           | 31,179                | 3,698                 | 34,877                 | 34,877                     | 34,835          |
| Training & Technical Assistance    | 12,590                | 3,362                 | 15,952                 | 15,952                     | 15,921          |
| ECIP EHCS Diagnostics              | 96                    | -                     | 96                     | 96                         | 332             |
| ECIP EHCS Cooling Svc R/R          | -                     | -                     | -                      | -                          | -               |
| ECIP EHCS Heating Svc R/R          | 14,962                | 4,292                 | 19,254                 | 19,254                     | 18,487          |
| ECIP Water Heater R/R              | 383                   | 4,988                 | 5,371                  | 5,371                      | 4,917           |
| ECIP EHCS Other Program Costs      | 502                   | 132                   | 634                    | 634                        | 1,521           |
| ECIP Wood, Propane, Oil Payments   | 22,735                | 3,448                 | 26,183                 | 26,183                     | 26,183          |
| SWEATS                             | -                     | -                     | -                      | -                          | -               |
| SWEATS Drought                     | -                     | -                     | -                      | -                          | -               |
| HEAP Wood Propane and Oil Payments | 225,063               | 50,479                | 275,542                | 275,542                    | 277,050         |
| Liability Insurance                | -                     | 593                   | 593                    | 593                        | -               |
| Major Vehicle and Equipment        | -                     | -                     | -                      | -                          | -               |
| Minor Vehicle and Equipment        | -                     | -                     | -                      | -                          | -               |
| Workers' Compensation              | 2,338                 | -                     | 2,338                  | 2,338                      | 2,909           |
| General Operating Expenditures     | 72,450                | 16,574                | 89,024                 | 89,024                     | 88,899          |
| Automation Supplemental            | 8,050                 | -                     | 8,050                  | 8,050                      | 8,050           |
| Total expenses                     | <u>537,420</u>        | <u>112,580</u>        | <u>650,000</u>         | <u>650,000</u>             | <u>652,104</u>  |
| Change in net assets               | <u>\$ (3,536)</u>     | <u>\$ 5,092</u>       | <u>\$ 1,556</u>        | <u>\$ 1,556</u>            | <u>\$ -</u>     |

Great Northern Corporation  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES  
CSD CONTRACT  
 No. 15B-3041  
 2015 LIHEAP Weatherization

Schedule 10

|                                 | 2015                 | 2016                 | Total                | Total           | Total          |
|---------------------------------|----------------------|----------------------|----------------------|-----------------|----------------|
|                                 | <u>Audited Costs</u> | <u>Audited Costs</u> | <u>Audited Costs</u> | <u>Reported</u> | <u>Budget</u>  |
|                                 |                      |                      |                      | Expenses        |                |
| Revenues:                       |                      |                      |                      |                 |                |
| Grants and contracts            | \$ 422,285           | \$ 29,305            | \$ 451,590           | \$ 451,590      | \$ 451,590     |
| Non-grant revenue               | 6,177                | -                    | 6,177                | -               | -              |
| Other revenue                   | -                    | -                    | -                    | -               | -              |
| Total revenues                  | <u>428,462</u>       | <u>29,305</u>        | <u>457,767</u>       | <u>451,590</u>  | <u>451,590</u> |
| Expenses:                       |                      |                      |                      |                 |                |
| Intake                          | 13,297               | 930                  | 14,227               | 14,227          | 14,500         |
| Outreach                        | 16,458               | 1,597                | 18,055               | 18,055          | 16,655         |
| Training & Technical Assistance | 15,671               | 1,592                | 17,263               | 17,263          | 15,672         |
| Direct Program Activities       | 234,949              | 14,950               | 249,899              | 249,899         | 256,090        |
| Liability Insurance             | 4,226                | 216                  | 4,442                | 4,442           | 4,200          |
| Major Vehicle and Equipment     | -                    | -                    | -                    | -               | -              |
| Minor Vehicle and Equipment     | 1,384                | -                    | 1,384                | 1,384           | 1,364          |
| Workers' Compensation           | 27,052               | 2,079                | 29,131               | 29,131          | 30,000         |
| General Operating Expenditures  | <u>103,874</u>       | <u>9,824</u>         | <u>113,698</u>       | <u>113,698</u>  | <u>113,109</u> |
| Total expenses                  | <u>416,911</u>       | <u>31,188</u>        | <u>448,099</u>       | <u>448,099</u>  | <u>451,590</u> |
| Change in net assets            | <u>\$ 11,551</u>     | <u>\$ (1,883)</u>    | <u>\$ 9,668</u>      | <u>\$ 3,491</u> | <u>\$ -</u>    |

## Great Northern Services

Schedule 11

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 16B-4040

2016 LIHEAP Energy

|                                  | 2016<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|----------------------------------|-----------------------|----------------------------|-----------------|
| Revenues:                        |                       |                            |                 |
| Grants and contracts             | \$ 482,087            | \$ 482,087                 | \$ 573,060      |
| Non-grant revenue                | -                     | -                          | -               |
| Other revenue                    | -                     | -                          | -               |
| Total revenues                   | <u>482,087</u>        | <u>482,087</u>             | <u>573,060</u>  |
| Expenses:                        |                       |                            |                 |
| Assurance 16                     | 43,230                | 43,230                     | 52,800          |
| Administration                   | 53,234                | 53,234                     | 71,180          |
| Administration equipment         | -                     | -                          | -               |
| Intake                           | 33,731                | 33,731                     | 50,000          |
| Outreach                         | 30,474                | 30,474                     | 40,000          |
| Training & Technical Assistance  | 16,955                | 16,955                     | 17,650          |
| ECIP EHCS Diagnostics            | -                     | -                          | -               |
| ECIP EHCS Cooling                | -                     | -                          | -               |
| ECIP EHCS Heating                | 5,197                 | 5,197                      | -               |
| ECIP EHCS Water Heater           | 2,811                 | 2,811                      | -               |
| ECIP EHCS Other                  | -                     | -                          | -               |
| ECIP Wood Propane Oil            | 19,466                | 19,466                     | 20,000          |
| Severe Weather Energy Assistance | -                     | -                          | -               |
| HEAP Wood Propane Oil            | 154,946               | 154,946                    | 196,430         |
| Liability Insurance              | 3,460                 | 3,460                      | -               |
| Major Vehicle and Equipment      | (34,411)              | (34,411)                   | -               |
| Minor Vehicle and Equipment      | -                     | -                          | -               |
| Workers' Compensation            | -                     | -                          | -               |
| General Operating Expenditures   | 89,132                | 89,132                     | 100,000         |
| Automation Supplemental          | <u>25,000</u>         | <u>25,000</u>              | <u>25,000</u>   |
| Total expenses                   | <u>443,225</u>        | <u>443,225</u>             | <u>573,060</u>  |
| Change in net assets             | <u>\$ 38,862</u>      | <u>\$ 38,862</u>           | <u>\$ -</u>     |



## Great Northern Services

Schedule 12

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 16B-4040

2016 LIHEAP Weatherization

|                                 | 2016<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|---------------------------------|-----------------------|----------------------------|-----------------|
| Revenues:                       |                       |                            |                 |
| Grants and contracts            | \$ 361,799            | \$ 361,799                 | \$ 368,425      |
| Non-grant revenue               | -                     | -                          | -               |
| Other revenue                   | 2,787                 | -                          | -               |
| Total revenues                  | <u>364,586</u>        | <u>361,799</u>             | <u>368,425</u>  |
| Expenses:                       |                       |                            |                 |
| Administration                  | -                     | -                          | -               |
| Administration equipment        | -                     | -                          | -               |
| Intake                          | 17,603                | 17,603                     | 16,174          |
| Outreach                        | 12,998                | 12,998                     | 12,221          |
| Training & Technical Assistance | 24,832                | 24,832                     | 24,175          |
| Direct Program Activities       | 144,421               | 144,421                    | 103,755         |
| Liability Insurance             | 4,151                 | 4,151                      | -               |
| Major Vehicle and Equipment     | 1,423                 | 1,423                      | -               |
| Minor Vehicle and Equipment     | 6,976                 | 6,976                      | 1,500           |
| Workers' Compensation           | 37,104                | 37,104                     | -               |
| General Operating Expenditures  | 127,335               | 127,335                    | 210,600         |
| T&TA - Solar                    | -                     | -                          | -               |
| Total expenses                  | <u>376,843</u>        | <u>376,843</u>             | <u>368,425</u>  |
| Change in net assets            | <u>\$ (12,257)</u>    | <u>\$ (15,044)</u>         | <u>\$ -</u>     |

## Great Northern Services

Schedule 13

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 17B-3040

2016 LIHEAP Energy

|                                  | 2016<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|----------------------------------|-----------------------|----------------------------|-----------------|
| Revenues:                        |                       |                            |                 |
| Grants and contracts             | \$ 9,589              | \$ 9,589                   | \$ 511,704      |
| Non-grant revenue                | -                     | -                          | -               |
| Other revenue                    | -                     | -                          | -               |
| Total revenues                   | <u>9,589</u>          | <u>9,589</u>               | <u>511,704</u>  |
| Expenses:                        |                       |                            |                 |
| Assurance 16                     | -                     | -                          | 62,911          |
| Administration                   | 2,006                 | 2,006                      | 62,911          |
| Administration equipment         | -                     | -                          | -               |
| Intake                           | -                     | -                          | 60,980          |
| Outreach                         | -                     | -                          | 38,113          |
| Training & Technical Assistance  | -                     | -                          | 3,500           |
| ECIP EHCS Diagnostics            | -                     | -                          | -               |
| ECIP EHCS Cooling                | -                     | -                          | -               |
| ECIP EHCS Heating                | -                     | -                          | -               |
| ECIP EHCS Water Heater           | -                     | -                          | -               |
| ECIP EHCS Other                  | -                     | -                          | 15,000          |
| ECIP Wood Propane Oil            | 459                   | 459                        | -               |
| Severe Weather Energy Assistance | -                     | -                          | -               |
| HEAP Wood Propane Oil            | -                     | -                          | 143,289         |
| Liability Insurance              | -                     | -                          | 3,500           |
| Major Vehicle and Equipment      | -                     | -                          | -               |
| Minor Vehicle and Equipment      | -                     | -                          | -               |
| Workers' Compensation            | -                     | -                          | -               |
| General Operating Expenditures   | 3,333                 | 3,333                      | 95,000          |
| Automation Supplemental          | <u>1,500</u>          | <u>1,500</u>               | <u>26,500</u>   |
| Total expenses                   | <u>7,298</u>          | <u>7,298</u>               | <u>511,704</u>  |
| Change in net assets             | <u>\$ 2,291</u>       | <u>\$ 2,291</u>            | <u>\$ -</u>     |

## Great Northern Services

Schedule 14

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 17B-3040

2016 LIHEAP Weatherization

|                                 | 2016<br>Audited Costs | Total<br>Reported Expenses | Total<br>Budget |
|---------------------------------|-----------------------|----------------------------|-----------------|
| Revenues:                       |                       |                            |                 |
| Grants and contracts            | \$ 101,961            | \$ 101,961                 | \$ 304,848      |
| Non-grant revenue               | -                     | -                          | -               |
| Other revenue                   | <u>24</u>             | <u>-</u>                   | <u>-</u>        |
| Total revenues                  | <u>101,985</u>        | <u>101,961</u>             | <u>304,848</u>  |
| Expenses:                       |                       |                            |                 |
| Administration                  | -                     | -                          | -               |
| Administration equipment        | -                     | -                          | -               |
| Intake                          | 3,116                 | 3,116                      | 20,000          |
| Outreach                        | 1,672                 | 1,672                      | 10,000          |
| Training & Technical Assistance | 1,218                 | 1,218                      | 4,000           |
| Direct Program Activities       | 26,427                | 26,427                     | 140,000         |
| Liability Insurance             | 218                   | 218                        | 5,000           |
| Major Vehicle and Equipment     | 866                   | 866                        | -               |
| Minor Vehicle and Equipment     | 492                   | 492                        | 5,000           |
| Workers' Compensation           | 3,396                 | 3,396                      | -               |
| General Operating Expenditures  | 33,942                | 33,942                     | 120,848         |
| T&TA - Solar                    | <u>-</u>              | <u>-</u>                   | <u>-</u>        |
| Total expenses                  | <u>71,347</u>         | <u>71,347</u>              | <u>304,848</u>  |
| Change in net assets            | <u>\$ 30,638</u>      | <u>\$ 30,614</u>           | <u>\$ -</u>     |

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 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, which comprise the statement of financial position as of December 31, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise Great Northern Services' financial statements, and have issued our report thereon dated July 5, 2017.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
July 5, 2017

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

We have audited Great Northern Services' compliance with the types of compliance requirements described 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, 2016. Great Northern Services' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Great Northern Services' major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Great Northern Services' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Great Northern Services' compliance.

Opinion on Each Major Federal Program

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, 2016.

Report on Internal Control Over Compliance

Management of Great Northern Services is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Great Northern Services' internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Great Northern Services' 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
July 5, 2017

Great Northern Services  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

| Grantor/Pass-Through Grantor Program Title                             | Federal<br>CFDA No. | Pass-Through<br>Grantor's No. | Expenditures |
|--|---------------------|-------------------------------|--------------|
| <u>U. S. Department of Agriculture</u>                                 |                     |                               |              |
| Pass through the National Institute of Food and Agriculture:           |                     |                               |              |
| Local Food Center Study  | 10.168              | N/A                           | \$ 2,407     |
| Pass through the California Department of Food and Agriculture:        |                     |                               |              |
| Housing Preservation Grant   | 10.433              | N/A                           | 15,862       |
| Pass through the Food and Nutrition Service:                           |                     |                               |              |
| Emergency Food Assistance Program                                      | 10.569              | 15-00145                      | 86,760       |
| Pass through the Rural Business-Cooperative Service                    |                     |                               |              |
| Rural Microentrepreneur Assistance Program                             | 10.870              | N/A                           | 17,135       |
| Total U.S. Department of Agriculture                                   |                     |                               | 122,164      |
| <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 12-CDBG-8383           | 18,671       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Dorris PI-ED                  | 68           |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Dorris 16-CDBG-11137          | 4,927        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Etna PI Waiver Project        | 3,065        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | ED 12-CDBG-8384               | 4,489        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Etna HR 12-CDBG-8384          | 3,652        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Montague INI 13-CDBG-8967     | 50,538       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Montague ED 13-CDBG-8967      | 1,212        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Montague HR 13-CDBG-8967      | 3,103        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Montague SI 13-CDBG-8967      | 42,629       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount Shasta PI-ED            | 528          |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount Shasta ED 13-CDBG-8934  | 9,381        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount Shasta FP 13-CDBG-8934  | 8,504        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount. Shasta SD 13-CDBG-8934 | 5,880        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount Shasta SS 13-CDBG-8934  | 18,147       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Mount Shasta HR 13-CDBG-8934  | 621          |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Siskiyou County PI-Food       | 2,396        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Weed PI-ED                    | 3,700        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Weed PI Housing Rehab         | 3,796        |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Weed 13-CDBG-8941             | 47,157       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Weed RW 13-CDBG-8941          | 41,996       |
| Community Development Block Grants/Small Cities Programs               | 14.228              | Yreka RLA Housing Rehab       | 851          |
| Total U.S. Department of Housing and Urban Development                 |                     |                               | 275,311      |
| <u>U.S. Department of Energy:</u>                                      |                     |                               |              |
| Pass through the California Department of Community Services:          |                     |                               |              |
| Weatherization Assistance for Low Income Persons                       | 81.042              | 15C-1037                      | 47,583       |
| Weatherization Assistance for Low Income Persons                       | 81.042              | 16C-6037                      | 27,093       |
| Total U.S. Department of Energy  |                     |                               | 74,676       |
| <u>U.S. Department of Health and Human Services:</u>                   |                     |                               |              |
| Pass through the California Department of Community Services:          |                     |                               |              |
| LIHEAP - WX  | 93.568              | 13B-5043                      | -            |
| LIHEAP - EHA   | 93.568              | 15B-3041                      | 112,580      |
| LIHEAP - WX  | 93.568              | 15B-3041                      | 31,188       |
| LIHEAP - EHA   | 93.568              | 16B-4040                      | 443,225      |
| LIHEAP - WX  | 93.568              | 16B-4040                      | 376,843      |
| LIHEAP - EHA   | 93.568              | 17B-3040                      | 7,298        |
| LIHEAP - WX  | 93.568              | 17B-3040                      | 71,347       |
| Program Subtotal   |                     |                               | 1,042,481    |
| Pass through Plumas County:  |                     |                               |              |
| RW Part B 1516   | 93.918              | N/A                           | 15,710       |
| Title III Part C 1516  | 93.918              | N/A                           | 5,461        |
| RW Part B 1617   | 93.918              | N/A                           | 42,469       |
| Title III Part C 1617  | 93.918              | N/A                           | 14,717       |
| Program Subtotal   |                     |                               | 78,357       |
| Total U.S. Department of Health and Human Services                     |                     |                               | 1,120,838    |
| Total Expenditures - Federal Awards                                    |                     |                               | \$ 1,592,989 |



Great Northern Services  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2016

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 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA 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 Catalog of Federal Domestic Assistance.

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.

Great Northern Services  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2016

**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>CFDA Number</u> | <u>Program Name</u> | <u>Expenditures</u> |
|--------------------|---------------------|---------------------|
| 93.568             | LIHEAP              | \$ 1,042,481        |
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.