

GREAT NORTHERN SERVICES

WEED, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

DECEMBER 31, 2019

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	Exhibit A 4
Statements of Functional Expenses	Exhibit B 5
Statements of Cash Flows	Exhibit C 6
Notes to the Financial Statements	7-15
Supplemental Information:	
Schedules of Activities - All Program Services	Schedules 1-5 16-20
Supplemental Statement of Revenue and Expenditures CSD Contracts	Schedules 6-17 21-32
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	33-34
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	35-36
Schedule of Expenditures of Federal Awards	37
Notes to the Schedule of Expenditures of Federal Awards	38
Schedule of Findings and Questioned Costs	39
Status of Prior Year Findings and Recommendations	40

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, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material 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, 2019, 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' 2018 financial statements, and our report dated September 11, 2019, expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, 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 17 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 December 16, 2020 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 the effectiveness of Great Northern Corporation's 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
December 16, 2020

Great Northern Services
STATEMENTS OF FINANCIAL POSITION
December 31, 2019
(With Comparative Totals for December 31, 2018)

	2019	2018
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 191,721	\$ 275,348
Accounts receivable	444,670	390,449
Inventory	19,368	25,039
Deposits	2,061	2,244
Notes receivable, current portion	13,125	15,224
Total current assets	670,945	708,304
Noncurrent assets:		
Notes receivable	81,122	88,035
Fixed assets, net of accumulated depreciation	1,414,888	1,457,249
Total noncurrent assets	1,496,010	1,545,284
Total assets	\$ 2,166,955	\$ 2,253,588
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 297,905	\$ 252,762
Accrued liabilities	80,716	83,070
Compensated absences	54,484	59,863
Note payable, current portion	38,856	23,696
Total current liabilities	471,961	419,391
Noncurrent liabilities:		
Note payable	704,207	628,439
Total noncurrent liabilities	704,207	628,439
Total liabilities	1,176,168	1,047,830
Net assets - Exhibit A:		
Net assets without donor restrictions	990,787	1,205,758
Total net assets	990,787	1,205,758
Total liabilities and net assets	\$ 2,166,955	\$ 2,253,588

The accompanying notes are an integral part of these financial statements

STATEMENTS OF ACTIVITIES

For the Year Ended December 31, 2019

(With Comparative Totals for December 31, 2018)

	<u>Without Donor Restrictions</u>	
	<u>2019</u>	<u>2018</u>
Revenues:		
Grant revenue	\$ 2,475,300	\$ 2,460,830
Contribution revenue	75,523	74,929
Program revenue	66,058	13,133
Other revenue	15,312	68,849
Total revenues	<u>2,632,193</u>	<u>2,617,741</u>
Expenses:		
Program	2,655,731	2,698,585
Management and general	54,164	64,831
Total expenses	<u>2,709,895</u>	<u>2,763,416</u>
Revenues over/(under) expenses	<u>(77,702)</u>	<u>(145,675)</u>
Other revenue and expenses:		
Interest income	101	137
Interest expense	(22,036)	(23,850)
Gain due to fire	-	48,000
Reimbursement to CSD	(115,334)	-
Total other revenue and expenses	<u>(137,269)</u>	<u>24,287</u>
Change in net assets	(214,971)	(121,388)
Net assets, beginning of period	<u>1,205,758</u>	<u>1,327,146</u>
Net assets, end of period	<u>\$ 990,787</u>	<u>\$ 1,205,758</u>

The accompanying notes are an integral part of these financial statements

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2019

(With Comparative Totals for the Year Ended December 31, 2018)

	2019			2018		
	Program Services	General & Admin	Total	Program Services	General & Admin	Total
Expenses:						
Salaries and wages	\$ 987,314	\$ 1,078	\$ 988,392	\$ 1,015,656	\$ 4,083	\$ 1,019,739
Fringe benefits and payroll taxes	340,783	391	341,174	336,477	1,640	338,117
Meeting expense	4,860	1,306	6,166	3,414	1,090	4,504
Mileage expense	10,348	1,818	12,166	9,231	1,941	11,172
Training and conferences	2,762	63	2,825	8,077	760	8,837
Program costs	892,095	1	892,096	962,854	1,854	964,708
Accounting and auditing	22,625	685	23,310	18,856	617	19,473
Advertising	538	(1)	537	4,341	2	4,343
Bank charges	969	154	1,123	1,012	3	1,015
Contract services	100,145	-	100,145	94,094	750	94,844
Dues and subscriptions	6,924	101	7,025	5,743	622	6,365
Equipment lease	473	1	474	290	4	294
Equipment maintenance	5,359	20	5,379	5,069	14	5,083
Facilities & equipment use fees	53,894	55	53,949	54,490	137	54,627
Computer supplies/service	59,200	65	59,265	56,119	197	56,316
Insurance	31,751	2,252	34,003	29,132	2,434	31,566
Interest and finance charges	3,514	340	3,854	3,433	287	3,720
Licenses, permits, taxes and fees	7,177	857	8,034	3,951	588	4,539
Office equipment	14,292	-	14,292	2,587	-	2,587
Office supplies	9,613	77	9,690	10,967	805	11,772
Other outside services	1,954	(4)	1,950	1,183	6	1,189
Postage and shipping	9,260	9	9,269	7,895	39	7,934
Rent	15,000	-	15,000	-	-	-
Repairs and maintenance	15,607	46	15,653	11,728	1,358	13,086
Telephone	16,546	21	16,567	16,774	48	16,822
Tools	5,164	-	5,164	-	-	-
Utilities	21,427	19	21,446	21,741	57	21,798
Depreciation	16,137	43,724	59,861	13,471	43,749	57,220
Vehicle maintenance and fees	-	1,086	1,086	-	1,746	1,746
Total expenses	<u>\$ 2,655,731</u>	<u>\$ 54,164</u>	<u>\$ 2,709,895</u>	<u>\$ 2,698,585</u>	<u>\$ 64,831</u>	<u>\$ 2,763,416</u>

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

STATEMENTS OF CASH FLOWS

For the Year Ended December 31, 2019

(With Comparative Totals for December 31, 2018)

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ (214,971)	\$ (121,388)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	59,861	57,220
Gain on assets destroyed by fire	-	(48,000)
Changes in certain assets and liabilities:		
Accounts receivable	(54,221)	35,868
Inventory	5,671	16,263
Deposits	183	461
Accounts payable	45,143	(50,005)
Accrued liabilities	(2,354)	2,828
Compensated absences	(5,379)	17,450
Net cash provided (used) by operating activities	<u>(166,067)</u>	<u>(89,303)</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(17,500)	-
Proceeds received from assets destroyed in fire	-	48,000
Loans proceeds / (issued to other entities)	9,012	30,528
Net cash provided by investing activities	<u>(8,488)</u>	<u>78,528</u>
Cash flows from financing activities:		
Proceeds from notes payable	115,334	-
Payments on notes payable	(24,406)	(22,756)
Net cash provided (used) by financing activities	<u>90,928</u>	<u>(22,756)</u>
Net increase (decrease) in cash during the year	(83,627)	(33,531)
Cash balance, beginning of period	<u>275,348</u>	<u>308,879</u>
Cash balance, end of period	<u>\$ 191,721</u>	<u>\$ 275,348</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 22,036</u>	<u>\$ 23,850</u>

The accompanying notes are an integral part of these financial statements

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

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 utility or heating providers for eligible households. This assistance helps to offset the cost of heating their homes. Renters and owners living in houses, apartments, and manufactured/mobile homes can receive assistance to make their homes more energy efficient. The Organization also provides additional energy efficiency measures, and conducts diagnostic testing of homes and fuel burning appliances for the safety of the occupants.

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

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

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

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

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 Accounting Standards Board (“FASB”) Accounting Standards Update (“ASU”) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. This guidance is intended to improve the net asset classification requirements and the information presented in the financial statements and notes about a not-for-profit organization’s liquidity, financial performance, and cash flows. Main provisions of this guidance include: presentation of two classes of net assets versus the previously required three; recognition of capital gifts for construction as a net asset without donor restrictions when the associated long-lived asset is placed in service; recognition of underwater endowment funds as a reduction in net assets with donor restrictions; and reporting investment income net of external and direct internal investment expenses.

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

C. Description of Net Assets

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

Based on that provision, the Organization classifies contributions, except as noted below, as without donor restriction for financial statement presentation.

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

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Description of Net Assets (concluded)

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

D. Allocation of Expenses

The Organization charges directly identifiable expenditures to program services. Expenses related to more than one function are charged to program services on the basis of periodic time and expense studies. The Organization's employees will track their time spent on each program (LIHEAP energy and weatherization, HIV, Food, and Rural Microentrepreneur Assistance as well as other local state, county and city programs) and this will determine a percentage of how to allocate a portion of salaries to each specific program. The same percentage is used to allocate other expenses to each specific program.

E. Cash and Cash Equivalents

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

F. Fixed Assets

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

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

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

G. 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.

H. Inventory

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

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

I. 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.

J. 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.

K. 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.

L. 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.

M. 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.

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.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 3 - INCOME TAXES (concluded)

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, 2019. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 4 - CASH

Cash balances as of December 31, 2019 and 2018 were \$191,721 and \$275,348, respectively. The corresponding current bank balance is in excess of the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE 5 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets as of December 31, 2019, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, trust assets, assets held for others, endowments and accumulated earnings net of appropriations within one year and board designated endowments. These board designations could be drawn upon if the board approves that action.

Financial assets	
Cash and cash equivalents	\$ 191,721
Accounts receivable	444,670
Inventory	19,368
Notes receivable, net	<u>94,247</u>
Total financial assets	<u>750,006</u>
Less those unavailable for general expenditures within one year due to:	
Notes receivable, net collectable beyond one year	<u>(81,122)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 668,884</u>

NOTE 6 - CONCENTRATIONS

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, 2019 and 2018, amounts expended and eligible for reimbursements from these organizations totaled \$1,507,595 and \$1,554,810, representing 57 percent and 59 percent, respectively, of the Organization's total revenues for that year.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 7 - 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 receivable as of December 31, 2019 and 2018 was \$444,670 and \$390,449, 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.

NOTE 8 - NOTES RECEIVABLE

Notes receivable at December 31, 2019 consisted of the following:

	2019	2018
3% note receivable from Shasta Vortex Adventures to be paid back in 114 months. The principal payments and interest on the note began August 2011. This note is secured under Section 1 of the Uniform Commercial Code Procedures.	\$ -	\$ 2,558
8% note receivable from River Dancers - Aaron Beverly to be paid back in 116 months. Interest only payments due will begin September 2017 and last until January 2018; then both principal payments and interest will be due monthly until maturity. This note is secured under Section 1 of the Uniform Commercial Code Procedures.	37,328	46,246
6% note receivable from Takeshi Murakami, dba Shasta Valley Pest Control to be paid back in 84 months. The principal payments and interest on the note began in October 2017. This note is secured under Section 1 of the Uniform Commercial Code Procedures.	21,689	25,521
6% note receivable from Wendy James, dba Jefferson Center for the Arts to be paid back in 120 months. The principal payments and interest on the note began March 2018. The note is secured under Section 1 of the Uniform Commercial Code Procedures.	35,230	28,934
Total	\$ 94,247	\$ 103,259

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 9 - FIXED ASSETS

At December 31, fixed assets consisted of the following:

	<u>Years</u>	<u>2019</u>	<u>2018</u>
Fixed Assets:			
Land	N/A	\$ 225,781	\$ 225,781
Office furniture	5	48,567	48,567
Buildings	39	890,451	890,451
Building improvements	39	354,166	354,166
Vehicles	5	58,987	58,987
Tools & equipment	5	32,185	14,685
Software	5	<u>9,372</u>	<u>9,372</u>
Total fixed assets		1,619,509	1,602,009
Accumulated depreciation		<u>(204,621)</u>	<u>(144,760)</u>
Fixed assets, net of accumulated depreciation		<u>\$ 1,414,888</u>	<u>\$ 1,457,249</u>

Depreciation expense for the years ended December 31, 2019 and 2018 was \$59,861 and \$57,220, respectively.

NOTE 10 - COMPENSATED ABSENCES

Accumulated unpaid employee paid time off benefits are recognized as liabilities of the Organization. The amount of accumulated paid time off benefits as of December 31, 2019 and 2018 was \$54,484 and \$59,863, respectively.

NOTE 11 - CONTRIBUTORY RETIREMENT PLAN

The Organization maintains a contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions under Internal Revenue Code Section 408(p). The Organization's incurred Simple IRA costs of \$18,136 and \$16,974 for the years ended December 31, 2019 and 2018, respectively.

NOTE 12 - NOTE PAYABLE

The Organization has a note payable to the U.S. Department of Agriculture (USDA) Rural Micro-entrepreneur Assistance Program (RMAP). Beginning March 2015 with a term of 20 years at 2.000% interest, the Organization has a three year period to make advances on a \$300,000 loan commitment made by the USDA. No payments are required for the first two years; however, interest will begin to accrue on the date funds are advanced. The first principal payment and interest will be due January 31, 2017. The Organization will begin to make payments for any funds previously advanced and any interest accrued. Per Regulation 7 CFR 4280, deferred interest was capitalized and added to the outstanding principal balance. Any funds advanced during the third year will be added to the 20-year amortization schedule for repayment. The following amortization schedule shows expected future principal payments and interest with regards to information available for the year ending December 31, 2019.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

NOTE 12 - NOTE PAYABLE (concluded)

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

<u>USDA Rural Development</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2020	\$ 9,240	\$ 3,380
2021	9,426	3,193
2022	9,616	3,003
2023	9,810	2,810
2024	10,008	2,612
Thereafter	<u>123,702</u>	<u>14,486</u>
Total	<u>\$ 171,802</u>	<u>\$ 29,484</u>

On July 12, 2018, the Organization was approved for an additional RMAP loan in the amount of \$375,000. For the year ending December 31, 2019, the unadvanced amount was \$375,000.

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 payments and interest are to be made every 28th day each month until maturity.

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

<u>Bill & Susan Duchi</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2020	\$ 15,350	\$ 21,325
2021	16,095	20,580
2022	16,876	19,799
2023	17,696	18,979
2024	18,555	18,120
Thereafter	<u>371,355</u>	<u>135,981</u>
Total	<u>\$ 455,927</u>	<u>\$ 234,784</u>

The Organization has entered into an agreement with the California Department of Community Services and Development in order to repay funds used for disallowed costs. This repayment begins September 1, 2020 with term of 24 months at 2.000% interest. Equal principal payments and interest are to be made every 1st day of each month until maturity.

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

<u>Ca Dept of Community Services & Development</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2020	\$ 14,166	\$ 553
2021	57,377	1,499
2022	<u>43,791</u>	<u>366</u>
Total	<u>\$ 115,334</u>	<u>\$ 2,418</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 13 - REPORT ON SUMMARIZED COMPARATIVE INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2018, from which the summarized information was derived.

NOTE 14 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 16, 2020, the date the financial statements were available to be issued.

Coronavirus Pandemic

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Society characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Organization's operations includes restrictions on employees' and volunteers' ability to work, and it is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

Great Northern Services
SCHEDULE OF ACTIVITIES
 All Program Services
 For the Year Ended December 31, 2019

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 278,788	\$ 178,537	\$ 1,439,163	\$ 578,812	\$ 2,475,300
Contributions revenue	-	-	22,735	52,788	75,523
Program revenue	-	-	7,806	58,252	66,058
Other revenue	-	7,726	-	7,586	15,312
Total revenues	<u>278,788</u>	<u>186,263</u>	<u>1,469,704</u>	<u>697,438</u>	<u>2,632,193</u>
Expenses:					
Salaries and wages	164,054	39,015	558,510	226,813	988,392
Fringe benefits and payroll taxes	62,015	12,829	183,604	82,726	341,174
Meeting expense	3,908	21	687	1,550	6,166
Mileage expense	4,899	56	4,287	2,924	12,166
Training and conferences	25	4	966	1,830	2,825
Program costs	4,580	6,773	719,101	161,642	892,096
Accounting and auditing	2,651	418	13,980	6,261	23,310
Advertising	158	153	153	73	537
Bank charges	124	29	551	419	1,123
Contract services	-	78,469	1,476	20,200	100,145
Dues and subscriptions	704	95	1,484	4,742	7,025
Equipment lease	69	11	314	80	474
Equipment maintenance	737	172	3,401	1,069	5,379
Facilities & equipment use fees	6,599	1,351	37,482	8,517	53,949
Computer supplies/service	7,197	1,582	30,261	20,225	59,265
Insurance	2,951	593	16,760	13,699	34,003
Interest and finance charges	-	3,514	-	340	3,854
Licenses, permits, taxes and fees	72	33	284	7,645	8,034
Office equipment	-	-	-	14,292	14,292
Office supplies	1,565	439	5,646	2,040	9,690
Other outside services	32	38	130	1,750	1,950
Postage and shipping	1,251	265	4,559	3,194	9,269
Rent	-	-	-	15,000	15,000
Repairs and maintenance	2,025	474	10,358	2,796	15,653
Telephone	2,202	524	9,958	3,883	16,567
Tools	-	-	-	5,164	5,164
Utilities	2,359	407	16,298	2,382	21,446
Depreciation	1,349	309	12,533	45,670	59,861
Vehicle maintenance and fees	-	-	-	1,086	1,086
Total expenses	<u>271,526</u>	<u>147,574</u>	<u>1,632,783</u>	<u>658,012</u>	<u>2,709,895</u>
Other revenue & expenses:					
Interest income	-	-	-	101	101
Interest expense	-	-	-	(22,036)	(22,036)
Reimbursement to CSD	-	-	(115,334)	-	(115,334)
Total other revenue & expenses:	<u>-</u>	<u>-</u>	<u>(115,334)</u>	<u>(21,935)</u>	<u>(137,269)</u>
Change in net assets	\$ 7,262	\$ 38,689	\$ (278,413)	\$ 17,491	\$ (214,971)

Great Northern Services
SCHEDULE OF ACTIVITIES
 All Program Services
 For the Year Ended December 31, 2019

Schedule 2

	Dorris WP 16-CDBG-11137	Dorris 16-CDBG-11137	Dorris FH 16-CDBG-11137	Etna SI 16-CDBG-11138	Etna WS 16-CDBG-11138	Etna PI Projects	Etna WL 16-CDBG-11138	Montague 17-CDBG-12028	Montague CF 17-CDBG-12028	Montague RP 17-CDBG-12028	Siskiyou Co Office of Education - SOAR	Weed PI-ED	Weed PI- Housing Rehab	Food Bank of Contra Costa & Solano Co	Total
Revenues:															
Grants and contracts	\$ 18,398	\$ 38,805	\$ 1,416	\$ 3,436	\$ 7,500	\$ 300	\$ 11,878	\$ 12,201	\$ 24,116	\$ 39,125	\$ 102,011	\$ 163	\$ 9,393	\$ 10,046	\$ 278,788
Contributions revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	18,398	38,805	1,416	3,436	7,500	300	11,878	12,201	24,116	39,125	102,011	163	9,393	10,046	278,788
Expenses:															
Salaries and wages	9,657	22,929	778	2,218	4,738	141	7,548	8,365	13,623	25,573	54,381	79	6,055	7,969	164,054
Fringe benefits and payroll taxes	5,229	10,682	477	888	1,847	36	2,939	2,183	7,715	5,983	19,429	18	1,955	2,634	62,015
Meeting expense	9	12	-	-	2	-	5	7	11	58	3,794	-	3	7	3,908
Mileage expense	1,546	1,161	-	-	275	-	274	31	211	182	340	-	-	879	4,899
Training and conferences	2	4	-	-	-	-	2	2	3	2	7	-	1	2	25
Program costs	-	-	-	-	-	-	-	-	-	3,500	1,020	-	-	60	4,580
Accounting and auditing	215	372	14	26	69	3	123	143	249	366	943	1	82	45	2,651
Advertising	-	10	-	3	-	-	-	26	-	23	92	-	3	1	158
Bank charges	8	17	-	1	3	-	5	7	11	13	47	-	4	8	124
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	36	32	1	1	4	1	17	18	32	287	245	-	7	23	704
Equipment lease	4	8	-	-	3	-	2	3	8	8	26	-	2	5	69
Equipment maintenance	40	118	7	9	18	1	22	40	53	71	281	-	32	45	737
Facilities & equipment use fees	354	836	36	60	133	5	208	316	497	634	2,208	3	203	1,106	6,599
Computer supplies/service	464	920	40	63	144	7	253	379	584	727	2,954	3	218	441	7,197
Insurance	227	270	-	-	59	3	139	150	339	395	1,051	2	53	263	2,951
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	11	4	-	-	-	-	4	4	7	6	31	-	-	5	72
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	79	229	11	60	27	2	48	72	117	239	490	-	105	86	1,565
Other outside services	4	2	-	-	-	-	2	1	3	3	12	2	1	2	32
Postage and shipping	54	161	8	23	24	1	33	53	89	284	407	1	51	62	1,251
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	157	284	12	11	43	3	78	117	147	235	745	1	65	127	2,025
Telephone	124	338	12	38	45	2	72	122	173	218	836	1	83	138	2,202
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	96	252	12	21	37	1	56	89	133	172	635	1	63	791	2,359
Depreciation	82	192	8	14	30	1	48	73	114	146	507	1	46	87	1,349
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	18,398	38,833	1,416	3,436	7,501	207	11,878	12,201	24,119	39,125	90,481	113	9,032	14,786	271,526
Other revenue & expenses:															
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement to CSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue & expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ -	\$ (28)	\$ -	\$ -	\$ (1)	\$ 93	\$ -	\$ -	\$ (3)	\$ -	\$ 11,530	\$ 50	\$ 361	\$ (4,740)	\$ 7,262

Great Northern Services
SCHEDULE OF ACTIVITIES
 All Program Services
 For the Year Ended December 31, 2019

Schedule 3

	Weed PI Waiver Public Imp	Weed PI Waiver HR	Mount Shasta SS 18-CDBG-12898	Mount Shasta PI Projects 2018	Mount Shasta SS 13-CDBG-8934	Mount Shasta PI Grant Writing	Access to Housing & Economic Asst	USDA RMAP-RLF	USDA Tech Asst	USDA HPG 2017	Plumas County RW Part B 1920	Plumas County Title III Part C 1920	Plumas County RW Part B 1819	Plumas County Title III Part C 1819	Total
Revenues:															
Grants and contracts	\$ 3,227	\$ 10,263	\$ 6,432	\$ 4,272	\$ 5,274	\$ 10,725	\$ 25,000	\$ 14,072	\$ 3,863	\$ 9,078	\$ 45,839	\$ 19,312	\$ 15,280	\$ 5,900	\$ 178,537
Contributions revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	7,726	-	-	-	-	-	-	7,726
Total revenues	3,227	10,263	6,432	4,272	5,274	10,725	25,000	21,798	3,863	9,078	45,839	19,312	15,280	5,900	186,263
Expenses:															
Salaries and wages	2,148	6,746	4,042	2,841	3,552	5,921	-	8,020	2,251	3,494	-	-	-	-	39,015
Fringe benefits and payroll taxes	754	2,492	1,386	818	1,024	1,577	-	2,799	719	1,260	-	-	-	-	12,829
Meeting expense	2	4	1	1	1	4	-	5	2	1	-	-	-	-	21
Mileage expense	-	-	-	21	-	-	-	34	-	1	-	-	-	-	56
Training and conferences	-	2	-	-	-	1	-	1	-	-	-	-	-	-	4
Program costs	-	-	23	-	-	-	-	-	-	6,750	-	-	-	-	6,773
Accounting and auditing	49	104	42	37	44	93	-	30	12	7	-	-	-	-	418
Advertising	-	-	70	2	5	1	-	25	50	-	-	-	-	-	153
Bank charges	2	4	3	2	3	5	-	6	2	2	-	-	-	-	29
Contract services	-	-	-	-	-	-	-	-	-	-	41,988	17,170	13,996	5,315	78,469
Dues and subscriptions	5	13	26	4	4	14	-	16	8	5	-	-	-	-	95
Equipment lease	1	2	1	-	-	2	-	3	1	1	-	-	-	-	11
Equipment maintenance	6	21	16	21	27	29	-	32	8	12	-	-	-	-	172
Facilities & equipment use fees	56	195	169	113	160	227	-	263	71	97	-	-	-	-	1,351
Computer supplies/service	83	230	203	123	170	264	-	308	94	107	-	-	-	-	1,582
Insurance	36	142	93	-	-	106	-	127	43	46	-	-	-	-	593
Interest and finance charges	-	-	-	-	-	-	-	3,514	-	-	-	-	-	-	3,514
Licenses, permits, taxes and fees	2	2	13	-	-	3	-	4	8	1	-	-	-	-	33
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	8	41	60	110	34	89	-	60	19	18	-	-	-	-	439
Other outside services	-	1	8	-	-	1	-	2	26	1	-	(1)	-	-	38
Postage and shipping	6	34	37	36	34	41	-	48	11	18	-	-	-	-	265
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	23	65	82	33	42	79	-	83	32	35	-	-	-	-	474
Telephone	20	68	59	47	83	86	-	103	25	33	-	-	-	-	524
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	13	52	59	37	55	66	-	77	20	28	-	-	-	-	407
Depreciation	13	45	39	26	36	52	-	60	16	22	-	-	-	-	309
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	3,227	10,263	6,432	4,272	5,274	8,661	-	15,620	3,418	11,939	41,988	17,169	13,996	5,315	147,574
Other revenue & expenses:															
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement to CSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue & expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,064	\$ 25,000	\$ 6,178	\$ 445	\$ (2,861)	\$ 3,851	\$ 2,143	\$ 1,284	\$ 585	\$ 38,689

Great Northern Services
SCHEDULE OF ACTIVITIES

Schedule 4

All Program Services
 For the Year Ended December 31, 2019

	EFAP 15-MOU-00145	DOE 2017 17C-4028	LIHEAP WX 15B-3041	LIHEAP EHA 16B-4040	LIHEAP WX 16B-4040	LIHEAP WX 17B-3040	LIHEAP EHA 18B-4039	LIHEAP WX 18B-4039	LIHEAP EHA 19B-5038	LIHEAP WX 19B-5038	LIHEAP EHA 20B-2038	LIHEAP WX 20B-2038	Community Services	Total
Revenues:														
Grants and contracts	\$ 178,630	\$ 47,469	\$ 1,271	\$ -	\$ -	\$ -	\$ 20,626	\$ 4,473	\$ 693,421	\$ 342,419	\$ 55,288	\$ 62,958	\$ 32,608	\$ 1,439,163
Contributions revenue	-	-	-	-	-	-	-	-	-	-	-	-	22,735	22,735
Program revenue	-	-	-	-	(4,058)	(4,951)	-	647	-	13,182	-	2,986	-	7,806
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	178,630	47,469	1,271	-	(4,058)	(4,951)	20,626	5,120	693,421	355,601	55,288	65,944	55,343	1,469,704
Expenses:														
Salaries and wages	51,513	22,220	-	-	-	-	144	-	198,066	150,324	20,885	29,331	86,027	558,510
Fringe benefits and payroll taxes	17,821	8,555	-	-	-	-	60	-	56,884	52,680	6,998	12,694	27,912	183,604
Meeting expense	243	24	-	-	-	-	-	-	181	101	3	20	115	687
Mileage expense	2,066	1	-	-	-	-	-	-	22	24	-	-	2,174	4,287
Training and conferences	837	8	-	-	-	-	-	-	42	57	-	-	22	966
Program costs	57,592	17,369	-	-	-	-	25,606	12,882	381,616	100,582	34,151	38,244	51,059	719,101
Accounting and auditing	1,359	573	-	-	-	-	162	-	5,572	3,431	434	552	1,897	13,980
Advertising	4	5	-	-	-	-	-	-	65	44	-	-	35	153
Bank charges	56	24	-	-	-	-	-	-	196	147	18	27	83	551
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	1,476	1,476
Dues and subscriptions	181	84	-	-	-	-	1	-	441	265	146	192	174	1,484
Equipment lease	31	8	-	-	-	-	-	-	114	99	2	14	46	314
Equipment maintenance	303	116	-	-	-	-	2	-	1,220	931	95	155	579	3,401
Facilities & equipment use fees	4,935	1,051	-	-	-	-	10	-	11,721	7,154	1,461	1,456	9,694	37,482
Computer supplies/service	3,051	1,291	-	-	-	-	10	-	10,607	7,886	1,173	1,713	4,530	30,261
Insurance	1,756	570	-	-	-	-	-	-	4,300	5,878	557	1,588	2,111	16,760
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	42	29	-	-	-	-	-	-	43	17	71	64	18	284
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	560	266	-	-	-	-	3	-	1,890	1,339	336	447	805	5,646
Other outside services	15	13	-	-	-	-	-	-	5	7	43	39	8	130
Postage and shipping	432	177	-	-	-	-	2	-	1,621	1,092	223	311	701	4,559
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1,033	369	-	-	-	-	5	-	3,002	2,679	462	577	2,231	10,358
Telephone	896	392	-	-	-	-	3	-	3,558	2,671	339	510	1,589	9,958
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,661	303	-	-	-	-	3	-	2,627	3,725	338	914	5,727	16,298
Depreciation	576	242	-	-	-	-	2	-	2,132	1,640	226	337	7,378	12,533
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	147,963	53,690	-	-	-	-	26,013	12,882	685,925	342,773	67,961	89,185	206,391	1,632,783
Other revenue & expenses:														
Interest income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement to CSD	-	-	-	(1,592)	(7,025)	(106,717)	-	-	-	-	-	-	-	(115,334)
Total other revenue & expenses	-	-	-	(1,592)	(7,025)	(106,717)	-	-	-	-	-	-	-	(115,334)
Change in net assets	\$ 30,667	\$ (6,221)	\$ 1,271	\$ (1,592)	\$ (11,083)	\$ (111,668)	\$ (5,387)	\$ (7,762)	\$ 7,496	\$ 12,828	\$ (12,673)	\$ (23,241)	\$ (151,048)	\$ (278,413)

Great Northern Services
SCHEDULE OF ACTIVITIES

Schedule 5

All Program Services
For the Year Ended December 31, 2019

	DAP WX 20D-1038	PacifiCorp 2018	PacifiCorp 2019	PacifiCorp 2020	PacifiCorp CARE PEV 2018	Community Svcs Dignity Health	Siskiyou Senior Nutrition	Food Bank Cap Grant SGRT-19-0042	GNS Loan Program	GNS General Fund	Contributions & Donations	Research & Development	Real Estate Development	Total
Revenues:														
Grants and contracts	\$ 311	\$ -	\$ 396,622	\$ 32,385	\$ 6,482	\$ -	\$ 46,152	\$ 94,655	\$ -	\$ 2,205	\$ -	\$ -	\$ -	\$ 578,812
Contributions revenue	-	-	-	-	-	26,946	20,271	-	-	5,000	571	-	-	52,788
Program revenue	-	-	-	-	-	-	-	-	-	58,252	-	-	-	58,252
Other revenue	-	-	-	-	-	-	-	-	41	7,545	-	-	-	7,586
Total revenues	311	-	396,622	32,385	6,482	26,946	66,423	94,655	41	73,002	571	-	-	697,438
Expenses:														
Salaries and wages	183	-	121,651	6,685	3,649	2,335	64,813	-	-	1,078	1,889	11,418	13,112	226,813
Fringe benefits and payroll taxes	82	-	46,285	2,684	1,315	773	21,295	-	-	391	600	4,297	5,004	82,726
Meeting expense	-	-	156	-	4	1	74	-	-	1,306	-	4	5	1,550
Mileage expense	-	-	6	-	-	1	819	-	-	1,818	-	279	1	2,924
Training and conferences	-	-	13	-	1	-	110	-	-	63	-	1,641	2	1,830
Program costs	-	18	115,302	8,364	-	1,104	31,653	758	-	1	-	-	4,442	161,642
Accounting and auditing	2	-	3,369	104	67	37	1,315	-	-	685	20	195	467	6,261
Advertising	-	-	34	-	1	2	-	-	-	(1)	-	34	3	73
Bank charges	-	-	135	7	4	2	81	-	-	154	23	6	7	419
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	20,200	20,200
Dues and subscriptions	1	-	363	55	13	3	486	900	-	101	-	2,808	12	4,742
Equipment lease	-	-	57	-	2	1	12	-	-	1	-	3	4	80
Equipment maintenance	1	-	765	33	23	12	128	-	-	20	-	39	48	1,069
Facilities & equipment use fees	9	-	5,993	350	187	91	1,197	-	-	55	-	279	356	8,517
Computer supplies/service	11	-	7,306	424	220	102	2,054	9,345	-	65	-	307	391	20,225
Insurance	4	-	5,089	410	104	18	5,493	-	-	2,252	-	99	230	13,699
Interest and finance charges	-	-	-	-	-	-	-	-	-	340	-	-	-	340
Licenses, permits, taxes and fees	1	-	55	29	3	1	1,223	-	-	857	-	1	5,475	7,645
Office equipment	-	-	-	-	-	-	-	14,292	-	-	-	-	-	14,292
Office supplies	6	-	1,216	130	44	18	427	(1)	-	77	2	50	71	2,040
Other outside services	-	-	2	17	1	-	33	-	-	(4)	-	-	1,701	1,750
Postage and shipping	2	-	1,112	81	31	17	185	-	-	9	-	46	1,711	3,194
Rent	-	-	-	-	-	-	15,000	-	-	-	-	-	-	15,000
Repairs and maintenance	4	-	1,846	176	66	19	409	-	-	46	-	110	120	2,796
Telephone	3	-	2,282	121	69	43	416	682	-	21	-	109	137	3,883
Tools	-	-	-	-	-	-	-	-	-	-	-	-	5,164	5,164
Utilities	3	-	1,656	125	53	28	313	-	-	19	-	82	103	2,382
Depreciation	2	-	1,377	81	43	21	276	-	-	43,724	-	64	82	45,670
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	1,086	-	-	-	1,086
Total expenses	314	18	316,070	19,876	5,900	4,629	147,812	25,976	-	54,164	2,534	21,871	58,848	658,012
Other revenue & expenses:														
Interest income	-	-	-	-	-	-	-	-	-	101	-	-	-	101
Interest expense	-	-	-	-	-	-	-	-	-	(22,036)	-	-	-	(22,036)
Reimbursement to CSD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other revenue & expenses	-	-	-	-	-	-	-	-	-	(21,935)	-	-	-	(21,935)
Change in net assets	\$ (3)	\$ (18)	\$ 80,552	\$ 12,509	\$ 582	\$ 22,317	\$ (81,389)	\$ 68,679	\$ 41	\$ (3,097)	\$ (1,963)	\$ (21,871)	\$ (58,848)	\$ 17,491

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 17C-4028
 2017 DOE Weatherization
 For the Period Jan 1, 2018 through Dec 31, 2019

Schedule 6

	2018	2019	Total	Total	Total
	<u>Audited Costs</u>	<u>Audited Costs</u>	<u>Audited Costs</u>	<u>Reported Expenses</u>	<u>Budget</u>
Revenues:					
Grants and contracts	\$ 41,573	\$ 47,469	\$ 89,042		\$ 180,000
Contribution revenue	-	-	-		-
Program revenue	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>41,573</u>	<u>47,469</u>	<u>89,042</u>		<u>180,000</u>
Expenses:					
Administration:					
Administration	-	4,000	4,000	\$ 3,995	10,320
Administration equipment	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-
Total administration costs:	<u>-</u>	<u>4,000</u>	<u>4,000</u>	<u>3,995</u>	<u>10,320</u>
Training & technical assistance					
Training & technical assistance	1,384	4,856	6,240	6,240	15,158
Out-of-state travel	<u>1,251</u>	<u>-</u>	<u>1,251</u>	<u>1,251</u>	<u>2,000</u>
Total training & technical assistance	<u>2,635</u>	<u>4,856</u>	<u>7,491</u>	<u>7,491</u>	<u>17,158</u>
Program costs					
Liability insurance	-	-	-	-	-
Major vehicle and equipment	-	-	-	-	-
Intake	731	1,659	2,390	2,390	4,000
Outreach	463	1,098	1,561	1,561	1,500
Direct program activities	18,591	19,832	38,423	30,948	65,522
Minor vehicle and equipment	4,756	512	5,268	5,160	6,500
General operating expenditures	7,178	11,437	18,615	17,808	30,000
Other program costs	7,275	10,296	17,571	17,679	30,000
Client education	-	-	-	-	-
Automation supplemental	-	-	-	-	-
Health and safety activities	-	-	-	1,832	15,000
Total program costs	<u>38,994</u>	<u>44,834</u>	<u>83,828</u>	<u>77,378</u>	<u>152,522</u>
Total expenses	<u>41,629</u>	<u>53,690</u>	<u>95,319</u>	<u>\$ 88,864</u>	<u>180,000</u>
Change in net assets	<u>\$ (56)</u>	<u>\$ (6,221)</u>	<u>\$ (6,277)</u>		<u>\$ -</u>

Great Northern Services
 SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 16B-4040
 2016 LIHEAP Energy
 For the Period of Jan 1, 2016 through Dec 31, 2019

	2016 Audited Costs	2017 Audited Costs	2018 Audited Costs	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:							
Grants and contracts	\$ 482,087	\$ 90,168	\$ (3,460)	\$ -	\$ 568,795		\$ 573,060
Contribution revenue	-	-	-	-	-		-
Program revenue	-	-	-	-	-		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>482,087</u>	<u>90,168</u>	<u>(3,460)</u>	<u>-</u>	<u>568,795</u>		<u>573,060</u>
Expenses:							
Assurance 16:							
Assurance 16	42,762	4,658	-	-	47,420	\$ 47,420	52,299
Total Assurance 16	<u>42,762</u>	<u>4,658</u>	<u>-</u>	<u>-</u>	<u>47,420</u>	<u>47,420</u>	<u>52,299</u>
Administrative costs:							
Administration	53,915	17,071	-	-	70,986	70,986	71,180
Administration equipment	-	-	-	-	-	-	-
Out-of-state travel	2,623	-	-	-	2,623	2,623	2,650
Total administrative costs	<u>56,538</u>	<u>17,071</u>	<u>-</u>	<u>-</u>	<u>73,609</u>	<u>73,609</u>	<u>73,830</u>
Program support costs:							
Intake	33,558	8,631	-	-	42,189	42,189	50,000
Outreach	30,314	4,741	-	-	35,055	35,055	40,000
Training & technical assistance	13,920	113	-	-	14,033	14,033	15,000
Out-of-state travel	-	-	-	-	-	-	-
Major vehicle and equipment	(34,411)	29,867	(280)	-	(4,824)	-	-
Minor vehicle and equipment	-	-	-	-	-	-	-
General overhead costs	93,228	19,816	1,590	-	114,634	113,335	100,501
Automation supplemental	25,000	-	-	-	25,000	25,000	25,000
Total program support costs	<u>161,609</u>	<u>63,168</u>	<u>1,310</u>	<u>-</u>	<u>226,087</u>	<u>229,612</u>	<u>230,501</u>
Program services costs:							
ECIP EHCS	7,904	12,636	(197)	-	20,343	25,467	20,000
Severe weather energy assistance	-	-	-	-	-	-	-
Wood, propane, oil	174,412	19,550	-	-	193,962	196,266	196,430
Total program services costs	<u>182,316</u>	<u>32,186</u>	<u>(197)</u>	<u>-</u>	<u>214,305</u>	<u>221,733</u>	<u>216,430</u>
Total expenses	<u>443,225</u>	<u>117,083</u>	<u>1,113</u>	<u>-</u>	<u>561,421</u>	<u>572,374</u>	<u>573,060</u>
Other revenue & expenses:							
Reimbursement to CSD	-	-	-	(1,592)	(1,592)	(1,592)	-
Total other revenue & expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,592)</u>	<u>(1,592)</u>	<u>\$ (1,592)</u>	<u>-</u>
Change in net assets	<u>\$ 38,862</u>	<u>\$ (26,915)</u>	<u>\$ (4,573)</u>	<u>\$ (1,592)</u>	<u>\$ 5,782</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 16B-4040
 2016 LIHEAP Weatherization
 For the Period of Jan 1, 2016 through Dec 31, 2019

Schedule 8

	2016 Audited Costs	2017 Audited Costs	2018 Audited Costs	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:							
Grants and contracts	\$ 361,799	\$ 5,131	\$ -	\$ -	\$ 366,930		\$ 368,425
Contribution revenue	-	-	-	-	-		-
Program revenue	2,787	-	7,448	(4,058)	6,177		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>364,586</u>	<u>5,131</u>	<u>7,448</u>	<u>(4,058)</u>	<u>373,107</u>		<u>368,425</u>
Expenses:							
Weatherization program costs:							
Intake	15,958	288	-	-	16,246	\$ 16,246	16,174
Outreach	12,171	86	-	-	12,257	12,257	12,221
Training & technical assistance	19,727	232	-	-	19,959	19,959	24,175
Out of State Travel	3,720	-	-	-	3,720	3,720	-
Major vehicle and equipment	-	-	-	-	-	-	-
Minor vehicle and equipment	564	429	-	-	993	1,533	1,500
General operating expenditures	204,618	8,222	-	-	212,840	212,300	210,600
T&TA - Solar	-	-	-	-	-	-	-
Total weatherization program costs	<u>256,758</u>	<u>9,257</u>	<u>-</u>	<u>-</u>	<u>266,015</u>	<u>266,015</u>	<u>264,670</u>
Weatherization direct program costs:							
Direct program activities	<u>120,085</u>	<u>(1,595)</u>	<u>(11,604)</u>	<u>-</u>	<u>106,886</u>	<u>100,916</u>	<u>103,755</u>
Total weatherization direct program costs	<u>120,085</u>	<u>(1,595)</u>	<u>(11,604)</u>	<u>-</u>	<u>106,886</u>	<u>100,916</u>	<u>103,755</u>
Total expenses	<u>376,843</u>	<u>7,662</u>	<u>(11,604)</u>	<u>-</u>	<u>372,901</u>	<u>366,931</u>	<u>368,425</u>
Other revenue & expenses:							
Reimbursement to CSD	-	-	-	(7,025)	(7,025)	-	-
Total other revenue & expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(7,025)</u>	<u>(7,025)</u>	<u>\$ -</u>	<u>-</u>
Change in net assets	<u>\$ (12,257)</u>	<u>\$ (2,531)</u>	<u>\$ 19,052</u>	<u>\$ (11,083)</u>	<u>\$ (6,819)</u>		<u>\$ -</u>

Great Northern Services

Schedule 9

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 17B-3040

2017 LIHEAP Weatherization

For the Period of Jan 1, 2016 through Dec 31, 2019

	2016	2017	2018	2019	Audited	Total	Total
	Audited Costs	Audited Costs	Audited Costs	Audited Costs	Costs	Reported Expenses	Budget
Revenues:							
Grants and contracts	\$ 101,961	\$ 347,455	\$ 1,593	\$ -	\$ 451,009		\$ 451,009
Contribution revenue	-	-	-	-	-		-
Program revenue	24	7,996	-	(4,951)	3,069		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>101,985</u>	<u>355,451</u>	<u>1,593</u>	<u>(4,951)</u>	<u>454,078</u>		<u>451,009</u>
Expenses:							
WX program support costs:							
Intake	3,063	10,358	-	-	13,421	\$ 13,421	36,081
Outreach	1,636	7,129	150	-	8,915	8,915	22,550
Training & technical assistance	1,063	15,986	-	-	17,049	17,050	22,550
Out-of-state travel	-	-	-	-	-	-	-
Major vehicle and equipment	-	-	-	-	-	-	-
Minor vehicle and equipment	866	838	-	-	1,704	1,704	3,000
Liability insurance	-	4,303	-	-	4,303	7,938	5,000
General operating expenditures	27,601	87,277	484	-	115,362	218,444	183,370
T&TA - solar	-	-	-	-	-	-	-
Total WX program support costs	<u>34,229</u>	<u>125,891</u>	<u>634</u>	<u>-</u>	<u>160,754</u>	<u>267,472</u>	<u>272,551</u>
WX direct program costs:							
Direct program activities	21,728	65,984	126	-	87,838	84,588	138,458
Other Program Costs	15,391	82,582	976	-	98,949	98,949	40,000
Total WX direct program costs	<u>37,119</u>	<u>148,566</u>	<u>1,102</u>	<u>-</u>	<u>186,787</u>	<u>183,537</u>	<u>178,458</u>
Total expenses	<u>71,348</u>	<u>274,457</u>	<u>1,736</u>	<u>-</u>	<u>347,541</u>	<u>451,009</u>	<u>451,009</u>
Other revenue & expenses:							
Reimbursement to CSD	-	-	-	(106,717)	(106,717)	-	-
Total other revenue & expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(106,717)</u>	<u>(106,717)</u>	<u>\$ -</u>	<u>-</u>
Change in net assets	<u>\$ 30,637</u>	<u>\$ 80,994</u>	<u>\$ (143)</u>	<u>\$ (111,668)</u>	<u>\$ (180)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 18B-4039
 2018 LIHEAP Energy
 For the Period of Jan 1, 2017 through Dec 31, 2019

	2017 Audited Costs	2018 Audited Costs	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grants and contracts	\$ 25,794	\$ 594,352	\$ 20,626	\$ 640,772		\$ 643,693
Contribution revenue	-	-	-	-		-
Program revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>25,794</u>	<u>594,352</u>	<u>20,626</u>	<u>640,772</u>		<u>643,693</u>
Expenses:						
Assurance 16:						
Assurance 16	-	34,739	-	34,739	\$ 34,739	88,551
Total Assurance 16	-	<u>34,739</u>	-	<u>34,739</u>	<u>34,739</u>	<u>88,551</u>
Administrative costs:						
Administration	939	71,525	-	72,464	72,463	88,551
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Total administrative costs	<u>939</u>	<u>71,525</u>	-	<u>72,464</u>	<u>72,463</u>	<u>88,551</u>
Program costs:						
Intake	-	44,078	947	45,025	45,026	87,846
Outreach	-	37,494	1,501	38,995	38,995	54,904
Training & technical assistance	-	3,416	-	3,416	3,416	6,006
Out-of-state travel	-	11,086	266	11,352	11,352	15,955
Total program costs	-	<u>96,074</u>	<u>2,714</u>	<u>98,788</u>	<u>98,789</u>	<u>164,711</u>
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-	-
Workers' compensation	-	-	-	-	-	-
General operating expenditures	169	65,881	954	67,004	67,004	-
Automation supplemental	-	25,000	-	25,000	25,000	-
ECIP EHCS	386	38,372	5,935	44,693	42,605	-
ECIP & HEAP WPO	-	279,678	16,409	296,087	296,087	301,880
Severe weather energy assistance	-	-	-	-	-	-
Other program costs	73	1,923	1	1,997	4,085	-
Total program services & program costs	<u>628</u>	<u>410,854</u>	<u>23,299</u>	<u>434,781</u>	<u>434,781</u>	<u>301,880</u>
Total expenses	<u>1,567</u>	<u>613,192</u>	<u>26,013</u>	<u>640,772</u>	<u>\$ 640,772</u>	<u>643,693</u>
Change in net assets	<u>\$ 24,227</u>	<u>\$ (18,840)</u>	<u>\$ (5,387)</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services

Schedule 11

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 18B-4039

2018 LIHEAP Weatherization

For the Period of Jan 1, 2017 through Dec 31, 2019

	2017	2018	2019	Audited	Total	Total
	Audited Costs	Audited Costs	Audited Costs	Costs	Reported Expenses	Budget
Revenues:						
Grants and contracts	\$ 27,571	\$ 401,846	\$ 4,473	\$ 433,890		\$ 433,889
Contribution revenue	-	-	-	-		-
Program revenue	612	7,635	647	8,894		-
Other revenue	-	-	-	-		-
Total revenues	<u>28,183</u>	<u>409,481</u>	<u>5,120</u>	<u>442,784</u>		<u>433,889</u>
Expenses:						
WX Program costs:						
Intake	886	11,872	-	12,758	\$ 12,758	32,256
Outreach	596	8,221	-	8,817	8,818	20,160
Training & technical assistance	1,598	11,746	-	13,344	13,344	20,160
Out-of-state travel	-	4,155	-	4,155	2,934	-
Total WX program costs	<u>3,080</u>	<u>35,994</u>	<u>-</u>	<u>39,074</u>	<u>37,854</u>	<u>72,576</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	637	3,890	799	5,326	4,672	-
Liability insurance	572	3,740	-	4,312	4,312	-
General operating expenditures	8,188	82,755	-	90,943	90,942	361,313
Direct program activities	10,771	152,941	(18)	163,694	162,663	-
Other program costs	10,845	116,489	12,101	139,435	133,446	-
Total WX program services	<u>31,013</u>	<u>359,815</u>	<u>12,882</u>	<u>403,710</u>	<u>396,035</u>	<u>361,313</u>
Total expenses	<u>34,093</u>	<u>395,809</u>	<u>12,882</u>	<u>442,784</u>	<u>\$ 433,889</u>	<u>433,889</u>
Change in net assets	<u>\$ (5,910)</u>	<u>\$ 13,672</u>	<u>\$ (7,762)</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

Schedule 12

No. 19B-5038

2019 LIHEAP Energy

For the Period of Jan 1, 2018 through Dec 31, 2019

	2018 Audited Costs	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grants and contracts	\$ 33,323	\$ 693,421	\$ 726,744		\$ 720,634
Contribution revenue	-	-	-		-
Program revenue	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>33,323</u>	<u>693,421</u>	<u>726,744</u>		<u>720,634</u>
Expenses:					
Assurance 16:					
Assurance 16	2,991	37,130	40,121	\$ 40,121	86,387
Total Assurance 16	<u>2,991</u>	<u>37,130</u>	<u>40,121</u>	<u>40,121</u>	<u>86,387</u>
Administrative costs:					
Administration	5,119	79,167	84,286	84,217	86,387
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>5,119</u>	<u>79,167</u>	<u>84,286</u>	<u>84,217</u>	<u>86,387</u>
Program costs:					
Intake	5,701	61,101	66,802	66,802	82,696
Outreach	4,403	46,687	51,090	51,090	51,685
Training & technical assistance	-	3,586	3,586	3,586	20,674
Out-of-state travel	-	1,709	1,709	1,709	-
Total program costs	<u>10,104</u>	<u>113,083</u>	<u>123,187</u>	<u>123,187</u>	<u>155,055</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
Workers' compensation	-	-	-	-	-
General operating expenditures	8,413	99,378	107,791	107,922	-
Automation supplemental	-	25,000	25,000	25,000	-
ECIP EHCS	19,769	96,916	116,685	108,821	-
ECIP & HEAP WPO	2,141	229,331	231,472	231,284	-
Severe weather energy assistance	-	-	-	-	-
Other program costs	273	5,920	6,193	6,192	392,805
Total program services & program costs	<u>30,596</u>	<u>456,545</u>	<u>487,141</u>	<u>479,219</u>	<u>392,805</u>
Total expenses	<u>48,810</u>	<u>685,925</u>	<u>734,735</u>	<u>\$ 726,744</u>	<u>720,634</u>
Change in net assets	<u>\$ (15,487)</u>	<u>\$ 7,496</u>	<u>\$ (7,991)</u>		<u>\$ -</u>

Great Northern Services

Schedule 13

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 19B-5038

2019 LIHEAP Weatherization

For the Period of Jan 1, 2018 through Dec 31, 2019

	2018 Audited Costs	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grants and contracts	\$ 89,065	\$ 342,419	\$ 431,484		\$ 431,937
Contribution revenue	-	-	-		-
Program revenue	4,227	13,182	17,409		-
Other revenue	-	-	-		-
Total revenues	<u>93,292</u>	<u>355,601</u>	<u>448,893</u>		<u>431,937</u>
Expenses:					
WX Program costs:					
Intake	4,851	12,095	16,946	\$ 16,945	34,555
Outreach	4,962	3,615	8,577	8,577	21,597
Training & technical assistance	148	5,988	6,136	6,137	21,597
Out-of-state travel	-	2,017	2,017	2,017	-
Total WX program costs	<u>9,961</u>	<u>23,715</u>	<u>33,676</u>	<u>33,676</u>	<u>77,749</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	258	443	701	675	-
Liability insurance	1,029	2,654	3,683	3,683	-
General operating expenditures	24,447	87,638	112,085	111,769	-
Direct program activities	26,480	127,453	153,933	143,552	-
Other program costs	<u>37,710</u>	<u>100,870</u>	<u>138,580</u>	<u>138,129</u>	<u>354,188</u>
Total WX program services	<u>89,924</u>	<u>319,058</u>	<u>408,982</u>	<u>397,808</u>	<u>354,188</u>
Total expenses	<u>99,885</u>	<u>342,773</u>	<u>442,658</u>	<u>\$ 431,484</u>	<u>431,937</u>
Change in net assets	<u>\$ (6,593)</u>	<u>\$ 12,828</u>	<u>\$ 6,235</u>		<u>\$ -</u>

Great Northern Corporation
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 15B-3041
 2015 LIHEAP Weatherization
 For the Period of Jan 1, 2014 through Dec 31, 2019

Schedule 14

	2014 Audited Costs	2015 Audited Costs	2016 Audited Costs	2018 Audited Costs	2019 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:								
Grants and contracts	\$ -	\$ 422,285	\$ 29,305	\$ (4,763)	\$ 1,271	\$ 448,098		\$ 451,590
Contribution revenue	-	-	-	-	-	-		-
Program revenue	-	6,177	1,271	(6,177)	-	1,271		-
Other revenue	-	-	-	-	-	-		-
Total revenues	<u>-</u>	<u>428,462</u>	<u>30,576</u>	<u>(10,940)</u>	<u>1,271</u>	<u>449,369</u>		<u>451,590</u>
Expenses:								
Intake	152	13,297	930	-	-	14,379	\$ 14,366	14,500
Outreach	197	16,458	1,597	-	-	18,252	16,655	16,655
Training & technical assistance	-	15,671	1,592	-	-	17,263	15,671	15,672
Direct program activities	6,189	234,949	14,950	-	-	256,088	259,081	256,090
Liability insurance	-	4,226	216	-	-	4,442	4,226	4,200
Major vehicle and equipment	-	-	-	-	-	-	-	-
Minor vehicle and equipment	-	1,384	-	-	-	1,384	1,384	1,364
Workers' compensation	852	27,052	2,079	-	-	29,983	29,215	30,000
General operating expenditures	1,836	103,874	9,824	-	-	115,534	110,992	113,109
Total expenses	<u>9,226</u>	<u>416,911</u>	<u>31,188</u>	<u>-</u>	<u>-</u>	<u>457,325</u>	<u>\$ 451,590</u>	<u>451,590</u>
Change in net assets	<u>\$ (9,226)</u>	<u>\$ 11,551</u>	<u>\$ (612)</u>	<u>\$ (10,940)</u>	<u>\$ 1,271</u>	<u>\$ (7,956)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 20B-2038
 2020 LIHEAP Energy
 For the Period of Jan 1, 2019 through Dec 31, 2019

	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 55,288	\$ 55,288		\$ 770,665
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>55,288</u>	<u>55,288</u>		<u>770,665</u>
Expenses:				
Assurance 16:				
Assurance 16	5,468	5,468	\$ 5,468	92,448
Total Assurance 16	<u>5,468</u>	<u>5,468</u>	<u>5,468</u>	<u>92,448</u>
Administrative costs:				
Administration	10,623	10,623	10,582	92,448
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	<u>10,623</u>	<u>10,623</u>	<u>10,582</u>	<u>92,448</u>
Program costs:				
Intake	6,235	6,235	6,235	88,418
Outreach	4,757	4,757	4,757	55,261
Training & technical assistance	-	-	-	22,105
Out-of-state travel	-	-	-	-
Total program costs	<u>10,992</u>	<u>10,992</u>	<u>10,992</u>	<u>165,784</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
General operating expenditures	10,094	10,094	9,883	-
Automation supplemental	-	-	-	-
ECIP EHCS	23,651	23,651	11,285	-
ECIP & HEAP WPO	5,140	5,140	5,383	-
Severe weather energy assistance	-	-	-	-
Other program costs	1,993	1,993	1,696	419,985
Total program services & program costs	<u>40,878</u>	<u>40,878</u>	<u>28,247</u>	<u>419,985</u>
Total expenses	<u>67,961</u>	<u>67,961</u>	<u>\$ 55,289</u>	<u>770,665</u>
Change in net assets	<u>\$ (12,673)</u>	<u>\$ (12,673)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 20B-2038
 2020 LIHEAP Weatherization
 For the Period of Jan 1, 2019 through Dec 31, 2019

	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 62,958	\$ 62,958		\$ 458,860
Contribution revenue	-	-		-
Program revenue	2,986	2,986		-
Other revenue	-	-		-
Total revenues	<u>65,944</u>	<u>65,944</u>		<u>458,860</u>
Expenses:				
WX Program costs:				
Intake	2,846	2,846	\$ 2,846	36,709
Outreach	1,802	1,802	1,802	22,943
Training & technical assistance	1,947	1,947	1,947	22,943
Out-of-state travel	-	-	-	-
Total WX program costs	<u>6,595</u>	<u>6,595</u>	<u>6,595</u>	<u>82,595</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	818	818	722	-
Liability insurance	664	664	664	-
General operating expenditures	15,706	15,706	15,476	-
Direct program activities	37,647	37,647	12,295	-
Other program costs	<u>27,756</u>	<u>27,756</u>	<u>27,207</u>	<u>376,265</u>
Total WX program services	<u>82,590</u>	<u>82,590</u>	<u>56,364</u>	<u>376,265</u>
Total expenses	<u>89,185</u>	<u>89,185</u>	<u>\$ 62,959</u>	<u>458,860</u>
Change in net assets	<u>\$ (23,241)</u>	<u>\$ (23,241)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP WX

For the Period of Jan 1, 2019 through Dec 31, 2019

	2019 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 311	\$ 311		\$ 18,000
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>311</u>	<u>311</u>		<u>18,000</u>
Expenses:				
WX Program costs:				
Intake	-	-	\$ -	1,440
Outreach	-	-	-	900
Training & technical assistance	209	209	209	900
Out-of-state travel	-	-	-	-
Total WX program costs	<u>209</u>	<u>209</u>	<u>209</u>	<u>3,240</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	-	-	-	-
General operating expenditures	91	91	91	-
Direct program activities	-	-	-	14,760
Other program costs	14	14	14	-
Total WX program services	<u>105</u>	<u>105</u>	<u>105</u>	<u>14,760</u>
Total expenses	<u>314</u>	<u>314</u>	<u>\$ 314</u>	<u>18,000</u>
Change in net assets	<u>\$ (3)</u>	<u>\$ (3)</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, 2019, and the related statements of activities, functional expenses 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 December 16, 2020.

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 Great Northern Services' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Great Northern Services' 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
December 16, 2020

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, 2019. 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, 2019.

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
December 16, 2020

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

Grantor/Pass-Through Grantor Program Title	Federal CFDA No.	Pass-Through Grantor's No.	Expenditures
U. S. Department of Agriculture			
Pass through California Department of Social Services			
Emergency Food Assistance Program	10.569	15-00145	\$ 147,963
Food Bank Capital Grant	10.569	SGRT-19-0042	25,976
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	14,786
Program Subtotal			<u>188,725</u>
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	15,620
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-HPG - Tech Assist	3,418
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-HPG - 2017	11,939
Program Subtotal			<u>30,977</u>
Total U.S. Department of Agriculture			<u>219,702</u>
U.S. Department of Housing and Urban Development			
Pass through California Department of Housing & Community Development:			
Community Development Block Grants/Small Cities Programs	14.228	Dorris WP 16-CDBG-11137	18,398
Community Development Block Grants/Small Cities Programs	14.228	Dorris 16-CDBG-11137	38,833
Community Development Block Grants/Small Cities Programs	14.228	Dorris FH 16-CDBG-11137	1,416
Community Development Block Grants/Small Cities Programs	14.228	Etna SI 16-CDBG-11138	3,436
Community Development Block Grants/Small Cities Programs	14.228	Etna WS 16-CDBG-11138	7,501
Community Development Block Grants/Small Cities Programs	14.228	Etna PI Projects	207
Community Development Block Grants/Small Cities Programs	14.228	Etna WL 16-CDBG-11138	11,878
Community Development Block Grants/Small Cities Programs	14.228	Montague 17-CDBG-12028	12,201
Community Development Block Grants/Small Cities Programs	14.228	Montague CF 17-CDBG-12028	24,119
Community Development Block Grants/Small Cities Programs	14.228	Montague RP 17-CDBG-12028	39,125
Community Development Block Grants/Small Cities Programs	14.228	Weed PI-ED	113
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Housing Rehab	9,032
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver Public Imp	3,227
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver HR	10,263
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta SS 18-CDBG-12898	6,432
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta PI Projects 2018	4,272
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta SS 13-CDBG-8934	5,274
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta PI Grant Writing	8,661
Total U.S. Department of Housing and Urban Development			<u>204,388</u>
U.S. Department of Energy:			
Pass through the California Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	17C-4028	53,690
Total U.S. Department of Energy			<u>53,690</u>
U.S. Department of Health and Human Services:			
Pass through the California Department of Community Services:			
LIHEAP - EHA	93.568	18B-4039	26,013
LIHEAP - WX	93.568	18B-4039	12,882
LIHEAP - EHA	93.568	19B-5038	685,925
LIHEAP - WX	93.568	19B-5038	342,773
LIHEAP - EHA	93.568	20B-2038	67,961
LIHEAP - WX	93.568	20B-2038	89,185
LIHEAP - DAP - WX	93.568	20D-1038	314
Program Subtotal			<u>1,225,053</u>
Pass through Plumas County:			
RW Part B 1819	93.918	N/A	13,996
Title III Part C 1819	93.918	N/A	5,315
RW Part B 1920	93.918	N/A	41,988
Title III Part C 1920	93.918	N/A	17,169
Program Subtotal			<u>78,468</u>
Total U.S. Department of Health and Human Services			<u>1,303,521</u>
Total Expenditures - Federal Awards			<u>\$ 1,781,301</u>

Great Northern Services
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019

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.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

NOTE 5 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

NOTE 6 - PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

Great Northern Services
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2019

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	\$ 1,225,053
93.918	Early Intervention, HIV	\$ 78,468
5. Dollar threshold used to distinguish between Type A and Type B programs: \$750,000
6. Auditee qualified as a low-risk auditee? yes

Section II – Financial Statement Findings

There were no financial statement findings.

Section III – Federal Award Findings and Questioned Costs

There were no federal award findings and questioned costs.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Recommendation

Status/Explanation

There were no prior year findings or recommendations.