

GREAT NORTHERN SERVICES

WEED, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

DECEMBER 31, 2020

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	7-16
Supplemental Information:	
Schedules of Activities - All Program Services	Schedules 1-5 17-21
Supplemental Statement of Revenue and Expenditures CSD Contracts	Schedules 6-15 22-31
Schedule of Expenditures of Federal Awards	32
Notes to the Schedule of Expenditures of Federal Awards	33
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>	34-35
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	36-37
Schedule of Findings and Questioned Costs	38
Status of Prior Year Findings and Recommendations	39

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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Great Northern Services as of December 31, 2020, 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' 2019 financial statements, and our report dated December 16, 2020, 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, 2019, 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 15 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 October 18, 2021 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 Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Great Northern Services' internal control over financial reporting and compliance.

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
October 18, 2021

Great Northern Services
STATEMENTS OF FINANCIAL POSITION
December 31, 2020
(With Comparative Totals for December 31, 2019)

	<u>2020</u>	<u>2019</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 202,836	\$ 191,721
Accounts receivable	340,378	444,670
Inventory	23,219	19,368
Deposits	-	2,061
Notes receivable, current portion	<u>8,712</u>	<u>13,125</u>
Total current assets	<u>575,145</u>	<u>670,945</u>
Noncurrent assets:		
Notes receivable	51,507	81,122
Fixed assets, net of accumulated depreciation	<u>1,460,897</u>	<u>1,414,888</u>
Total noncurrent assets	<u>1,512,404</u>	<u>1,496,010</u>
Total assets	<u><u>\$ 2,087,549</u></u>	<u><u>\$ 2,166,955</u></u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 295,035	\$ 297,905
Accrued liabilities	72,267	80,716
Compensated absences	48,661	54,484
Note payable, current portion	<u>78,160</u>	<u>38,856</u>
Total current liabilities	<u>494,123</u>	<u>471,961</u>
Noncurrent liabilities:		
Note payable	<u>619,901</u>	<u>704,207</u>
Total noncurrent liabilities	<u>619,901</u>	<u>704,207</u>
Total liabilities	<u>1,114,024</u>	<u>1,176,168</u>
Net assets - Exhibit A:		
Net assets without donor restrictions	<u>973,525</u>	<u>990,787</u>
Total net assets	<u>973,525</u>	<u>990,787</u>
Total liabilities and net assets	<u><u>\$ 2,087,549</u></u>	<u><u>\$ 2,166,955</u></u>

The accompanying notes are an integral part of these financial statements

Great Northern Services
STATEMENTS OF ACTIVITIES
For the Year Ended December 31, 2020
(With Comparative Totals for December 31, 2019)

Exhibit A

	<u>Without Donor Restrictions</u>	
	<u>2020</u>	<u>2019</u>
Revenues:		
Grant revenue	\$ 1,980,596	\$ 2,475,300
Grant relief revenue	606,883	75,523
Program revenue	59,017	66,058
Other revenue	<u>6,909</u>	<u>15,413</u>
Total revenues	<u>2,653,405</u>	<u>2,632,294</u>
Expenses:		
Program services:		
Program	<u>2,603,458</u>	<u>2,771,065</u>
Subtotal program services	<u>2,603,458</u>	<u>2,771,065</u>
Support services:		
Management and general	<u>67,209</u>	<u>76,200</u>
Subtotal support services	<u>67,209</u>	<u>76,200</u>
Total expenses	<u>2,670,667</u>	<u>2,847,265</u>
Change in net assets	(17,262)	(214,971)
Net assets, beginning of period	<u>990,787</u>	<u>1,205,758</u>
Net assets, end of period	<u>\$ 973,525</u>	<u>\$ 990,787</u>

The accompanying notes are an integral part of these financial statements

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2020

(With Comparative Totals for the Year Ended December 31, 2019)

	2020			2019
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 969,308	\$ 518	\$ 969,826	\$ 988,392
Fringe benefits and payroll taxes	340,922	(1,207)	339,715	341,174
Meeting expense	739	2	741	6,166
Mileage expense	2,197	1,141	3,338	12,166
Training and conferences	4,379	3	4,382	2,825
Program costs	809,967	-	809,967	892,096
Accounting and auditing	19,778	576	20,354	23,310
Outreach	1,975	3	1,978	537
Bank charges	1,283	1,285	2,568	1,123
Contract services	84,682	-	84,682	100,145
Dues and subscriptions	9,965	-	9,965	7,025
Equipment lease	470	-	470	474
Equipment maintenance	5,398	7	5,405	5,379
Facilities & equipment use fees	53,473	47	53,520	53,949
Computer supplies/service	54,495	150	54,645	59,265
Insurance	35,642	3,806	39,448	34,003
Interest and finance charges	3,639	22,522	26,161	25,890
Licenses, permits, taxes and fees	2,249	418	2,667	8,034
Office equipment	13,001	-	13,001	14,292
Office supplies	7,469	502	7,971	9,690
Other outside services	676	810	1,486	1,950
Postage and shipping	8,106	11	8,117	9,269
Rent	27,000	-	27,000	15,000
Repairs and maintenance	13,723	15	13,738	15,653
Telephone	17,762	18	17,780	16,567
Tools	86,747	-	86,747	5,164
Utilities	21,023	17	21,040	21,446
Depreciation	6,437	36,067	42,504	59,861
Vehicle maintenance and fees	953	498	1,451	1,086
Reimbursement to CSD	-	-	-	115,334
Total expenses	<u>\$ 2,603,458</u>	<u>\$ 67,209</u>	<u>\$ 2,670,667</u>	<u>\$ 2,847,265</u>

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

Great Northern Services
STATEMENTS OF CASH FLOWS
For the Year Ended December 31, 2020
(With Comparative Totals for December 31, 2019)

Exhibit C

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets	\$ (17,262)	\$ (214,971)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	42,504	59,861
Changes in certain assets and liabilities:		
Accounts receivable	104,292	(54,221)
Inventory	(3,851)	5,671
Deposits	2,061	183
Accounts payable	(63,895)	45,143
Accrued liabilities	(8,449)	(2,354)
Compensated absences	(5,823)	(5,379)
Net cash provided (used) by operating activities	<u>49,577</u>	<u>(166,067)</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(88,513)	(17,500)
Loans proceeds / (issued to other entities)	34,028	9,012
Net cash provided by investing activities	<u>(54,485)</u>	<u>(8,488)</u>
Cash flows from financing activities:		
Proceeds from notes payable	61,025	115,334
Payments on notes payable	(45,002)	(24,406)
Net cash provided (used) by financing activities	<u>16,023</u>	<u>90,928</u>
Net increase (decrease) in cash during the year	11,115	(83,627)
Cash balance, beginning of period	<u>191,721</u>	<u>275,348</u>
Cash balance, end of period	<u>\$ 202,836</u>	<u>\$ 191,721</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 22,522</u>	<u>\$ 22,036</u>

The accompanying notes are an integral part of these financial statements

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 1 - GENERAL

A. Organization

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

B. Program Services

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

The Rural Development program provides public works and rural development projects including environmental review and prevailing wages. Working with local, rural communities, this program includes providing technical assistance in regard to water, 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 FINANCIAL STATEMENTS
December 31, 2020

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 restrictions until the funds are received, and are discounted at a rate commensurate with the risks involved. Net assets consisting of the initial fair value of the gifts where the donor has specified that the assets donated are to be retained in an endowment, providing a permanent source of revenue for charitable purposes are classified as with donor restrictions. The accumulation of assets, above historic gift value, in donor restricted endowment funds is classified as with donor restrictions until appropriated for use based on the Organization’s spending policy.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Description of Net Assets (concluded)

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

D. Allocation of Expenses

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

E. Cash and Cash Equivalents

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

F. Fixed Assets

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

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

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

G. 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 for doubtful accounts have 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 first in first out (FIFO).

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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. Public Support and Revenue

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

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

L. Donated Services

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

M. 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.

N. Risk Management

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

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

O. Implementation of Accounting Pronouncements

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The guidance requires an entity to recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which entities expect to be entitled in exchange for those goods and services. The Organization adopted the standards on January 1, 2020. The adoption of the standard did not materially affect changes in net assets, financial position, or cash flows.

In June 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The new guidance applies to all organizations that receive or make contributions. The ASU includes specific criteria to consider when determining whether a contract or agreement should be accounted for as a contribution or as an exchange transaction. ASU 2018-08 also provides a framework to determine whether a contribution is conditional or unconditional, which may impact the timing of revenue recognition. Under the new guidance, if a transaction is considered an exchange transaction, it is accounted for under the applicable revenue recognition standards. The Organization adopted the standards on January 1, 2020. The adoption of this standard did not materially affect changes in net assets, financial position, or cash flows.

P. Accounting Pronouncements

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in *Topic 840, Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the income statement. The new standard is effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. The Organization is evaluating the impact of the pending adoption of the new standard on the financial statements.

In September 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*, to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind, for not-for-profit organizations through enhancements in presentation and disclosure. ASU 2020-07 was issued to address certain stakeholder's concern about the lack of transparency about the measurement of contributed nonfinancial assets recognized by not-for-profits, as well as the amount those contributions used in an entity's programs and other activities. The standard is effective for annual reporting periods beginning after June 15, 2021 and should be applied on a retrospective basis. The Organization is evaluating the effect that ASU 2020-07 will have on its financial statements and related disclosures.

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 FINANCIAL STATEMENTS
December 31, 2020

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, 2020. 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, 2020 and 2019 were \$202,836 and \$191,721, respectively. The corresponding current bank balance is in excess of the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE 5 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets for December 31, 2020 and 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	2020	2019
Cash and cash equivalents	\$ 202,836	\$ 191,721
Accounts receivable	340,378	444,670
Inventory	23,219	19,368
Notes receivable, net	60,219	94,247
Total financial assets	<u>626,652</u>	<u>750,006</u>
Less those unavailable for general expenditures within one year due to:		
Notes receivable, net collectable beyond one year	<u>(51,507)</u>	<u>(81,122)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 575,145</u>	<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, 2020 and 2019, amounts expended and eligible for reimbursements from these organizations totaled \$1,332,550 and \$1,554,810, representing 50 percent and 59 percent, respectively, of the Organization's total revenues for that year.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 7 - GRANTS RECEIVABLE

Receivables represent the portion of grants and contracts earned but for which funds have not been received as of year-end. The total amount of grants receivable as of December 31, 2020 and 2019 was \$340,378 and \$444,670, 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, 2020 consisted of the following:

	<u>2020</u>	<u>2019</u>
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
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.	17,621	21,689
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.	<u>42,598</u>	<u>35,230</u>
Total	<u>\$ 60,219</u>	<u>\$ 94,247</u>

NOTE 9 - FIXED ASSETS

At December 31, fixed assets consisted of the following:

	<u>Years</u>	<u>2020</u>	<u>2019</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	384,587	354,166
Vehicles	5	117,079	58,987
Tools & equipment	5	32,185	32,185
Software	5	<u>9,372</u>	<u>9,372</u>
Total fixed assets		1,708,022	1,619,509
Accumulated depreciation		<u>(247,125)</u>	<u>(204,621)</u>
Fixed assets, net of accumulated depreciation		<u>\$ 1,460,897</u>	<u>\$ 1,414,888</u>

Depreciation expense for the years ended December 31, 2020 and 2019 was \$42,504 and \$59,861, respectively.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2020 and 2019 was \$48,661 and \$54,484, 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 \$18,028 and \$18,136 for the years ended December 31, 2020 and 2019, 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, 2020.

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>
2021	\$ 9,426	\$ 3,193
2022	9,616	3,003
2023	9,810	2,810
2024	10,008	2,612
2025	10,209	2,410
Thereafter	<u>111,985</u>	<u>12,076</u>
Total	<u>\$ 161,054</u>	<u>\$ 26,104</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, 2020, 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, secured by real property and the interest rate is 4.7500% per annum. Equal principal payments and interest are to be made every 28th day each month until October 28, 2038.

Great Northern Services
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 12 - NOTE PAYABLE (concluded)

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>
2021	\$ 16,095	\$ 20,580
2022	16,876	19,799
2023	17,696	18,979
2024	18,555	18,120
2025	19,455	17,219
Thereafter	351,900	118,761
Total	<u>\$ 440,577</u>	<u>\$ 213,458</u>

The Organization has entered into an unsecured 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 September 1, 2022.

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>
2021	\$ 52,639	\$ 1,331
2022	43,791	365
Total	<u>\$ 96,430</u>	<u>\$ 1,696</u>

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, 2019, from which the summarized information was derived.

NOTE 14 - RECLASSIFICATIONS

Certain amounts in the December 31, 2019 financial statements have been reclassified to conform with the December 31, 2020 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 15 - CONTINGENCY – 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, declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the Organization's operations included 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
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

NOTE 16 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 18, 2021, the date the financial statements were available to be issued.

Great Northern Services
SCHEDULE OF ACTIVITIES

Schedule 1

All Program Services
For the Year Ended December 31, 2020

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 102,811	\$ 127,934	\$ 1,426,640	\$ 323,211	\$ 1,980,596
Grant relief revenue	-	-	28,883	578,000	606,883
Program revenue	-	-	1,980	57,037	59,017
Other revenue	-	6,710	-	199	6,909
Total revenues	102,811	134,644	1,457,503	958,447	2,653,405
Expenses:					
Salaries and wages	68,693	30,992	468,832	401,309	969,826
Fringe benefits and payroll taxes	26,380	13,161	163,136	137,038	339,715
Meeting expense	194	7	310	230	741
Mileage expense	648	-	603	2,087	3,338
Training and conferences	30	17	821	3,514	4,382
Program costs	-	3,235	632,511	174,221	809,967
Professional services	985	359	12,777	6,233	20,354
Outreach	651	105	942	280	1,978
Bank charges	44	27	656	1,841	2,568
Contract services	3,000	78,876	-	2,806	84,682
Dues and subscriptions	254	194	4,666	4,851	9,965
Equipment lease	23	12	353	82	470
Equipment maintenance	309	168	4,126	802	5,405
Facilities & equipment use fees	2,115	1,261	40,777	9,367	53,520
Computer supplies/service	2,376	1,446	34,429	16,394	54,645
Insurance	720	493	20,339	17,896	39,448
Interest and finance charges	-	3,639	-	22,522	26,161
Licenses, permits, taxes and fees	38	19	390	2,220	2,667
Office equipment	-	-	-	13,001	13,001
Office supplies	351	207	5,359	2,054	7,971
Other outside services	7	7	116	1,356	1,486
Postage and shipping	418	235	6,330	1,134	8,117
Rent	-	-	-	27,000	27,000
Repairs and maintenance	683	414	10,550	2,091	13,738
Telephone	808	481	12,294	4,197	17,780
Tools	-	-	-	86,747	86,747
Utilities	635	369	15,931	4,105	21,040
Depreciation	-	-	5,540	36,964	42,504
Vehicle maintenance and fees	-	-	-	1,451	1,451
Total expenses	109,362	135,724	1,441,788	983,793	2,670,667
Change in net assets	\$ (6,551)	\$ (1,080)	\$ 15,715	\$ (25,346)	\$ (17,262)

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2020

Schedule 2

	Dorris WP 16-CDBG-11137	Dorris PI-ED	Dorris PI Portfolio MGMT	Dorris PI Grant Writing	Dorris CDBG-CV1	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	Weed 2020 CDBG Grant Writing	Total
Revenues:															
Grants and contracts	\$ 7,975	\$ 263	\$ 4,013	\$ 11,456	\$ 2,166	\$ 7,500	\$ 3,120	\$ 10,033	\$ 269	\$ 40,924	\$ 7,136	\$ 146	\$ 1,885	\$ 5,925	\$ 102,811
Grant relief revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	7,975	263	4,013	11,456	2,166	7,500	3,120	10,033	269	40,924	7,136	146	1,885	5,925	102,811
Expenses:															
Salaries and wages	2,675	125	1,922	6,595	1,371	5,674	1,831	6,655	103	30,829	5,527	91	1,447	3,848	68,693
Fringe benefits and payroll taxes	4,833	29	557	2,257	501	4,143	955	1,981	154	5,945	2,023	31	982	1,989	26,380
Meeting expense	1	-	1	1	-	1	1	2	-	75	109	-	-	3	194
Mileage expense	136	-	-	176	-	-	68	-	-	268	-	-	-	-	648
Training and conferences	2	-	1	3	1	2	2	3	-	11	-	-	-	5	30
Program costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	61	1	27	92	29	109	28	87	2	391	64	1	28	65	985
Outreach	-	-	2	9	-	4	-	3	-	628	-	-	-	5	651
Bank charges	1	-	2	6	1	4	1	7	-	14	4	-	1	3	44
Contract services	-	-	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
Dues and subscriptions	4	-	4	45	24	20	2	27	-	107	8	-	8	5	254
Equipment lease	1	-	1	2	1	2	-	2	-	10	-	-	-	4	23
Equipment maintenance	13	1	12	29	9	23	10	41	1	92	48	-	6	24	309
Facilities & equipment use fees	71	5	90	235	53	183	62	305	3	641	234	3	52	178	2,115
Computer supplies/service	72	5	103	305	63	210	59	348	2	745	221	7	64	172	2,376
Insurance	-	-	46	75	34	111	15	155	-	246	-	2	28	8	720
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	1	-	1	-	5	5	-	3	-	19	2	-	1	1	38
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	16	6	16	41	10	18	11	52	-	125	21	-	6	29	351
Other outside services	-	-	-	2	1	-	-	1	-	3	-	-	-	-	7
Postage and shipping	16	1	16	44	10	33	14	53	1	126	54	1	9	40	418
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	21	1	30	80	15	65	19	101	1	208	71	1	18	52	683
Telephone	27	2	34	89	22	71	23	115	1	251	88	1	20	64	808
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	24	2	26	69	16	48	19	92	1	190	81	1	14	52	635
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	7,975	178	2,891	10,155	2,166	10,726	3,120	10,033	269	40,924	11,555	139	2,684	6,547	109,362
Change in net assets	\$ -	\$ 85	\$ 1,122	\$ 1,301	\$ -	\$ (3,226)	\$ -	\$ -	\$ -	\$ -	\$ (4,419)	\$ 7	\$ (799)	\$ (622)	\$ (6,551)

Great Northern Services
SCHEDULE OF ACTIVITIES
 All Program Services
 For the Year Ended December 31, 2020

Schedule 3

	Weed PI Waiver Public Imp	Weed PI Waiver HR	Mount Shasta SS 18-CDBG-12898	Mount Shasta ED 18-CDBG-12898	Mount Shasta ME 18-CDBG-12915	Mount Shasta TA 18-CDBG-12916	Mount Shasta BA 18-CDBG-12914	Mount Shasta PI Grant Writing	Access to Housing & Economic Asst	USDA RMAP-RLF	USDA Tech Asst	Plumas County RW Part B 1920	Plumas County Title III Part C 1920	Plumas County RW Part B 2021	Plumas County Title III Part C 2021	Total
Revenues:																
Grants and contracts	\$ 3,276	\$ 837	\$ 13,432	\$ 6,760	\$ 2,656	\$ 326	\$ 489	\$ 390	\$ -	\$ -	\$ 12,900	\$ 15,280	\$ 6,437	\$ 45,839	\$ 19,312	\$ 127,934
Grant relief revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	6,710	-	-	-	-	-	6,710
Total revenues	3,276	837	13,432	6,760	2,656	326	489	390	-	6,710	12,900	15,280	6,437	45,839	19,312	134,644
Expenses:																
Salaries and wages	1,822	514	6,396	4,471	1,619	204	306	308	5,489	1,862	8,001	-	-	-	-	30,992
Fringe benefits and payroll taxes	1,126	265	2,397	1,426	681	75	113	170	2,750	631	3,527	-	-	-	-	13,161
Meeting expense	-	-	3	1	-	-	-	-	2	-	1	-	-	-	-	7
Mileage expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training and conferences	-	-	5	2	3	-	-	1	3	1	2	-	-	-	-	17
Program costs	-	-	3,235	-	-	-	-	-	-	-	-	-	-	-	-	3,235
Professional services	34	7	128	59	22	5	7	4	80	-	13	-	-	-	-	359
Outreach	2	-	81	7	-	-	-	-	3	1	11	-	-	-	-	105
Bank charges	2	-	5	5	1	-	-	-	4	2	8	-	-	-	-	27
Contract services	-	-	-	-	-	-	-	-	-	-	-	13,996	5,723	41,988	17,169	78,876
Dues and subscriptions	4	-	34	11	58	3	5	1	15	13	50	-	-	-	-	194
Equipment lease	1	-	3	2	-	-	-	-	2	-	4	-	-	-	-	12
Equipment maintenance	8	3	46	24	6	1	2	1	28	8	41	-	-	-	-	168
Facilities & equipment use fees	71	14	293	189	62	9	13	8	187	77	338	-	-	-	-	1,261
Computer supplies/service	78	14	312	227	86	10	15	9	217	84	394	-	-	-	-	1,446
Insurance	40	-	79	85	19	6	9	-	45	34	176	-	-	-	-	493
Interest and finance charges	-	-	-	-	-	-	-	-	-	3,639	-	-	-	-	-	3,639
Licenses, permits, taxes and fees	1	-	8	1	1	1	1	-	2	-	4	-	-	-	-	19
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	5	3	54	22	23	1	2	5	36	10	46	-	-	-	-	207
Other outside services	-	-	1	-	3	-	-	-	-	1	2	-	-	-	-	7
Postage and shipping	13	3	58	34	9	2	3	2	38	12	61	-	-	-	-	235
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	25	4	90	69	17	2	4	2	59	26	116	-	-	-	-	414
Telephone	26	5	114	71	25	4	5	3	71	29	128	-	-	-	-	481
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	18	5	90	54	21	3	4	3	58	20	93	-	-	-	-	369
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	3,276	837	13,432	6,760	2,656	326	489	517	9,089	6,450	13,016	13,996	5,723	41,988	17,169	135,724
Change in net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (127)	\$ (9,089)	\$ 260	\$ (116)	\$ 1,284	\$ 714	\$ 3,851	\$ 2,143	\$ (1,080)

Great Northern Services
SCHEDULE OF ACTIVITIES

Schedule 4

All Program Services
For the Year Ended December 31, 2020

	EFAP 15-MOU-00145	DOE 2017 17C-4028	DOE 2020 20C-6069	LIHEAP EHA 19B-5038	LIHEAP WX 19B-5038	LIHEAP EHA 20B-2038	LIHEAP WX 20B-2038	LIHEAP CAP 20U-2587	LIHEAP WX 21B-5038	EFAP Cares Act	EFAP FFCRA	Food Bank of Contra Costa & Solano Co.	Cal Food Bank COVID-19	Community Services	Total
Revenues:															
Grants and contracts	\$ 128,850	\$ 90,958	\$ 2,554	\$ 1,636	\$ 453	\$ 466,821	\$ 362,247	\$ 255,976	\$ 7	\$ 52,095	\$ 27,740	\$ 9,022	\$ 12,240	\$ 16,041	\$ 1,426,640
Grant relief revenue	-	-	-	-	-	-	-	-	-	-	-	5,000	-	23,883	28,883
Program revenue	105	-	-	-	-	-	1,875	-	-	-	-	-	-	-	1,980
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	128,955	90,958	2,554	1,636	453	466,821	364,122	255,976	7	52,095	27,740	14,022	12,240	39,924	1,457,503
Expenses:															
Salaries and wages	43,378	29,027	1,174	-	-	126,081	134,624	65,392	99	24,673	16,200	7,789	2,531	17,864	468,832
Fringe benefits and payroll taxes	15,643	11,398	457	-	-	36,370	55,304	19,444	48	8,894	5,431	2,800	948	6,399	163,136
Meeting expense	17	15	-	-	-	77	46	11	-	38	2	5	1	98	310
Mileage expense	226	-	-	-	-	-	-	-	-	92	19	89	-	177	603
Training and conferences	57	39	1	-	-	293	184	10	-	154	-	13	3	67	821
Program costs	51,401	36,971	679	144	189	247,297	113,770	148,718	648	4,891	1,137	532	533	25,601	632,511
Professional services	583	773	39	-	-	3,579	4,006	2,149	7	614	259	28	35	705	12,777
Outreach	25	62	-	-	-	97	105	151	-	90	46	11	5	350	942
Bank charges	63	34	1	-	-	165	167	100	-	53	32	12	4	25	656
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	1,385	104	25	-	-	899	1,418	452	-	92	92	70	21	108	4,666
Equipment lease	18	22	2	-	-	89	86	51	-	53	12	8	3	9	353
Equipment maintenance	381	239	12	-	-	1,183	1,072	482	-	385	102	78	24	168	4,126
Facilities & equipment use fees	4,397	1,609	69	-	-	11,133	7,903	4,884	-	3,716	1,458	598	200	4,810	40,777
Computer supplies/service	3,141	1,741	79	-	-	8,975	9,203	4,848	-	2,858	1,393	627	208	1,356	34,429
Insurance	3,075	369	49	-	-	3,118	8,525	2,302	-	849	624	226	106	1,096	20,339
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	16	10	7	-	-	91	169	57	-	3	-	9	3	25	390
Office equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office supplies	648	305	12	-	-	1,659	1,544	397	-	406	35	89	25	239	5,359
Other outside services	19	2	1	-	-	29	49	10	-	-	-	2	1	3	116
Postage and shipping	511	359	14	-	-	1,817	1,512	744	-	762	153	118	38	302	6,330
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	1,176	516	20	-	-	2,720	2,552	1,481	-	996	421	190	67	411	10,550
Telephone	1,112	605	29	-	-	3,308	3,054	1,859	-	1,166	364	223	74	500	12,294
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,136	492	20	-	-	2,657	4,456	1,053	-	1,310	606	170	54	2,977	15,931
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	5,540	5,540
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	129,408	84,692	2,690	144	189	451,637	349,749	254,595	802	52,095	28,386	13,687	4,884	68,830	1,441,788
Change in net assets	\$ (453)	\$ 6,266	\$ (136)	\$ 1,492	\$ 264	\$ 15,184	\$ 14,373	\$ 1,381	\$ (795)	\$ -	\$ (646)	\$ 335	\$ 7,356	\$ (28,906)	\$ 15,715

Great Northern Services
SCHEDULE OF ACTIVITIES
 All Program Services
 For the Year Ended December 31, 2020

Schedule 5

	DAP EHA 20D-1038	DAP WX 20D-1038	PacifiCorp 2020	PacifiCorp 2021	PacifiCorp CARE PEV 2018	Community Svcs Dignity Health	Siskiyou Nutrition	Siskiyou Senior Nutrition 20-21	Food Bank Cap Grant SGRT-19-0042	GNS General Fund	GNS Contributions & Donations	COVID-19 Relief Fund	PPP/SBA Loan	COVID-19 Sick Leave	Research & Development	Real Estate Development	Total
Revenues:																	
Grants and contracts	\$ 201	\$ 3	\$ 50,306	\$ 1,465	\$ 1,356	\$ -	\$ 106,238	\$ 71,763	\$ 90,632	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 323,211
Grant relief revenue	-	-	-	-	-	27,854	51,039	21,327	-	75,000	18,912	104,100	276,993	-	2,775	-	578,000
Program revenue	-	-	-	-	-	-	-	-	-	57,037	-	-	-	-	-	-	57,037
Other revenue	-	-	-	-	-	-	-	-	-	199	-	-	-	-	-	-	199
Total revenues	201	3	50,306	1,465	1,356	27,854	157,277	93,090	90,632	133,483	18,912	104,100	276,993	-	2,775	-	958,447
Expenses:																	
Salaries and wages	134	-	18,673	961	772	2,792	54,816	59,274	-	518	-	15,570	204,779	4,337	37,775	908	401,309
Fringe benefits and payroll taxes	37	-	7,031	503	238	992	18,893	18,625	-	(1,207)	-	5,002	70,968	1,483	13,917	556	137,038
Meeting expense	-	-	6	-	-	1	242	(134)	-	2	-	4	-	-	109	-	230
Mileage expense	-	-	-	-	-	-	446	-	-	1,141	-	25	-	-	230	245	2,087
Training and conferences	-	-	11	2	2	4	245	37	-	3	-	-	-	15	3,195	-	3,514
Program costs	-	-	19,332	5,630	-	586	42,283	58,244	3,403	-	-	1,995	-	-	-	42,748	174,221
Professional services	2	-	459	78	11	178	1,411	1,845	-	576	2	407	-	57	686	521	6,233
Outreach	-	-	3	-	1	4	113	109	-	3	-	-	-	-	47	-	280
Bank charges	-	-	26	1	1	3	123	118	-	1,285	216	17	-	6	44	1	1,841
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,806	2,806
Dues and subscriptions	-	-	117	51	3	8	173	1,050	-	-	-	58	-	310	3,080	1	4,851
Equipment lease	-	-	11	1	1	2	22	4	-	-	-	15	-	-	26	-	82
Equipment maintenance	1	-	147	8	7	18	139	63	-	7	-	134	-	29	245	4	802
Facilities & equipment use fees	7	-	1,063	65	50	2,766	1,065	535	-	47	-	1,489	-	306	1,943	31	9,367
Computer supplies/service	7	-	1,352	86	51	162	5,356	5,330	-	150	-	987	-	431	2,449	33	16,394
Insurance	3	-	479	27	10	517	4,625	5,721	-	3,806	-	736	-	77	1,028	867	17,896
Interest and finance charges	-	-	-	-	-	-	-	-	-	22,522	-	-	-	-	-	-	22,522
Licenses, permits, taxes and fees	-	-	34	2	-	7	354	777	-	418	-	63	-	-	45	520	2,220
Office equipment	-	-	-	-	-	-	-	-	13,001	-	-	-	-	-	-	-	13,001
Office supplies	3	-	134	22	12	25	340	204	-	502	-	343	-	120	345	4	2,054
Other outside services	-	-	1	2	-	-	-	38	-	810	-	-	-	15	13	477	1,356
Postage and shipping	1	-	187	10	11	28	231	102	-	11	-	164	-	40	343	6	1,134
Rent	-	-	-	-	-	-	15,000	12,000	-	-	-	-	-	-	-	-	27,000
Repairs and maintenance	2	-	383	18	15	49	310	237	-	15	-	317	-	81	654	10	2,091
Telephone	2	-	415	27	19	54	1,345	1,047	-	18	-	386	-	121	752	11	4,197
Tools	-	-	-	-	-	-	-	-	86,747	-	-	-	-	-	-	-	86,747
Utilities	2	-	300	21	16	2,282	310	149	-	17	-	337	-	106	556	9	4,105
Depreciation	-	-	-	-	-	897	-	-	-	36,067	-	-	-	-	-	-	36,964
Vehicle maintenance and fees	-	-	-	-	-	-	953	-	-	498	-	-	-	-	-	-	1,451
Total expenses	201	-	50,164	7,515	1,220	11,375	148,795	165,375	103,151	67,209	218	28,049	275,747	7,534	67,482	49,758	983,793
Change in net assets	\$ -	\$ 3	\$ 142	\$ (6,050)	\$ 136	\$ 16,479	\$ 8,482	\$ (72,285)	\$ (12,519)	\$ 66,274	\$ 18,694	\$ 76,051	\$ 1,246	\$ (7,534)	\$ (64,707)	\$ (49,758)	\$ (25,346)

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

Schedule 6

No. 17C-4028

2017 DOE Weatherization

For the Period Jan 1, 2018 through Dec 31, 2020

	2018 Audited Costs	2019 Audited Costs	2020 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grants and contracts	\$ 41,573	\$ 47,469	\$ 90,958	\$ 180,000		\$ 180,000
Contribution revenue	-	-	-	-		-
Program revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>41,573</u>	<u>47,469</u>	<u>90,958</u>	<u>180,000</u>		<u>180,000</u>
Expenses:						
Administration:						
Administration	-	4,000	2,992	6,992	\$ 6,991	10,320
Administration equipment	-	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-	-
Total administration costs:	<u>-</u>	<u>4,000</u>	<u>2,992</u>	<u>6,992</u>	<u>6,991</u>	<u>10,320</u>
Training & technical assistance						
Training & technical assistance	1,384	4,856	8,918	15,158	15,158	15,158
Out-of-state travel	<u>1,251</u>	<u>-</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>8,918</u>	<u>16,409</u>	<u>16,409</u>	<u>17,158</u>
Program costs						
Liability insurance	-	-	-	-	-	-
Major vehicle and equipment	-	-	-	-	-	-
Intake	731	1,659	1,402	3,792	3,792	4,000
Outreach	463	1,098	83	1,644	1,644	1,500
Direct program activities	18,591	19,832	35,030	73,453	65,338	65,522
Minor vehicle and equipment	4,756	512	97	5,365	5,364	6,500
General operating expenditures	7,178	11,437	14,176	32,791	32,791	30,000
Other program costs	7,275	10,296	21,994	39,565	40,523	30,000
Client education	-	-	-	-	-	-
Automation supplemental	-	-	-	-	-	-
Health and safety activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,148</u>	<u>15,000</u>
Total program costs	<u>38,994</u>	<u>44,834</u>	<u>72,782</u>	<u>156,610</u>	<u>156,600</u>	<u>152,522</u>
Total expenses	<u>41,629</u>	<u>53,690</u>	<u>84,692</u>	<u>180,011</u>	<u>\$ 180,000</u>	<u>180,000</u>
Change in net assets	<u>\$ (56)</u>	<u>\$ (6,221)</u>	<u>\$ 6,266</u>	<u>\$ (11)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

Schedule 7

No. 20C-6069

2020 DOE Weatherization

For the Period Jan 1, 2020 through Dec 31, 2020

	2020 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 2,554	\$ 2,554		\$ 50,000
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>2,554</u>	<u>2,554</u>		<u>50,000</u>
Expenses:				
Administration:				
Administration	-	-	\$ -	2,790
Administration equipment	-	-	-	-
Admin out-of-state travel	-	-	-	-
Total administration costs:	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,790</u>
Training & technical assistance				
Training & technical assistance	1,090	1,090	1,090	2,500
Out-of-state travel	-	-	-	-
Total training & technical assistance	<u>1,090</u>	<u>1,090</u>	<u>1,090</u>	<u>2,500</u>
Program costs (Section 1)				
Liability insurance	-	-	-	-
Major vehicle and equipment	-	-	-	-
Health and safety activities	-	-	-	2,100
Total Program costs (Section 1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100</u>
Program costs (Section 2)				
Intake	-	-	-	1,260
Outreach	-	-	-	550
Direct program activities	135	135	-	20,000
Minor vehicle and equipment	521	521	521	1,800
General operating expenditures	698	698	697	9,000
Other program costs	246	246	246	10,000
Client education	-	-	-	-
Automation supplemental	-	-	-	-
Total Program costs (Section 2)	<u>1,600</u>	<u>1,600</u>	<u>1,464</u>	<u>42,610</u>
Total program costs	<u>1,600</u>	<u>1,600</u>	<u>1,464</u>	<u>44,710</u>
Total expenses	<u>2,690</u>	<u>2,690</u>	<u>\$ 2,554</u>	<u>47,210</u>
Change in net assets	<u>\$ (136)</u>	<u>\$ (136)</u>		<u>\$ 2,790</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 19B-5038

Schedule 8

2019 LIHEAP Energy

For the Period of Jan 1, 2018 through Dec 31, 2020

	2018 Audited Costs	2019 Audited Costs	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grants and contracts	\$ 33,323	\$ 693,421	\$ 1,636	\$ 728,380		\$ 720,634
Contribution revenue	-	-	-	-		-
Program revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	33,323	693,421	1,636	728,380		720,634
Expenses:						
Assurance 16:						
Assurance 16	2,991	37,130	-	40,121	\$ 40,121	86,387
Total Assurance 16	2,991	37,130	-	40,121	40,121	86,387
Administrative costs:						
Administration	5,119	79,167	-	84,286	84,286	86,387
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Total administrative costs	5,119	79,167	-	84,286	84,286	86,387
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	10,104	113,083	-	123,187	123,187	155,055
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-	-
Workers' compensation	-	-	-	-	-	-
General operating expenditures	8,413	99,378	-	107,791	108,124	-
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	(189)	231,283	231,284	-
Severe weather energy assistance	-	-	-	-	-	-
Other program costs	273	5,920	333	6,526	7,557	392,805
Total program services & program costs	30,596	456,545	144	487,285	480,786	392,805
Total expenses	48,810	685,925	144	734,879	\$ 728,380	720,634
Change in net assets	\$ (15,487)	\$ 7,496	\$ 1,492	\$ (6,499)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

Schedule 9

No. 19B-5038
 2019 LIHEAP Weatherization
 For the Period of Jan 1, 2018 through Dec 31, 2020

	2018 Audited Costs	2019 Audited Costs	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grants and contracts	\$ 89,065	\$ 342,419	\$ 453	\$ 431,937		\$ 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>453</u>	<u>449,346</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>-</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	701	-
Liability insurance	1,029	2,654	-	3,683	3,683	-
General operating expenditures	24,447	87,638	-	112,085	112,087	-
Direct program activities	26,480	127,453	-	153,933	143,552	-
Other program costs	<u>37,710</u>	<u>100,870</u>	<u>189</u>	<u>138,769</u>	<u>138,237</u>	<u>354,188</u>
Total WX program services	<u>89,924</u>	<u>319,058</u>	<u>189</u>	<u>409,171</u>	<u>398,260</u>	<u>354,188</u>
Total expenses	<u>99,885</u>	<u>342,773</u>	<u>189</u>	<u>442,847</u>	<u>\$ 431,936</u>	<u>431,937</u>
Change in net assets	<u>\$ (6,593)</u>	<u>\$ 12,828</u>	<u>\$ 264</u>	<u>\$ 6,499</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20B-2038

2020 LIHEAP Energy

For the Period of Jan 1, 2019 through Dec 31, 2020

	2019 Audited Costs	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grants and contracts	\$ 55,288	\$ 466,821	\$ 522,109		\$ 770,665
Contribution revenue	-	-	-		-
Program revenue	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>55,288</u>	<u>466,821</u>	<u>522,109</u>		<u>770,665</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>47,431</u>	\$ 47,336	92,448
Total Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>47,431</u>	<u>47,336</u>	<u>92,448</u>
Administrative costs:					
Administration	10,623	53,854	64,477	64,467	92,448
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>10,623</u>	<u>53,854</u>	<u>64,477</u>	<u>64,467</u>	<u>92,448</u>
Program costs:					
Intake	6,235	32,205	38,440	37,122	88,418
Outreach	4,757	20,563	25,320	24,881	55,261
Training & technical assistance	-	5,650	5,650	5,650	22,105
Out-of-state travel	-	-	-	-	-
Total program costs	<u>10,992</u>	<u>58,418</u>	<u>69,410</u>	<u>67,653</u>	<u>165,784</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
General operating expenditures	10,094	57,885	67,979	67,949	-
Automation supplemental	-	25,000	25,000	25,000	-
ECIP EHCS	23,651	34,834	58,485	62,006	-
ECIP & HEAP WPO	5,140	172,717	177,857	178,726	-
Severe weather energy assistance	-	-	-	-	-
Other program costs	<u>1,993</u>	<u>6,966</u>	<u>8,959</u>	<u>8,972</u>	<u>419,985</u>
Total program services & program costs	<u>40,878</u>	<u>297,402</u>	<u>338,280</u>	<u>342,653</u>	<u>419,985</u>
Total expenses	<u>67,961</u>	<u>451,637</u>	<u>519,598</u>	<u>\$ 522,109</u>	<u>770,665</u>
Change in net assets	<u>\$ (12,673)</u>	<u>\$ 15,184</u>	<u>\$ 2,511</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20B-2038

2020 LIHEAP Weatherization

For the Period of Jan 1, 2019 through Dec 31, 2020

	2019 Audited Costs	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grants and contracts	\$ 62,958	\$ 362,247	\$ 425,205		\$ 458,860
Contribution revenue	-	-	-		-
Program revenue	2,986	1,875	4,861		-
Other revenue	-	-	-		-
Total revenues	<u>65,944</u>	<u>364,122</u>	<u>430,066</u>		<u>458,860</u>
Expenses:					
WX Program costs:					
Intake	2,846	10,685	13,531	\$ 13,531	36,709
Outreach	1,802	8,324	10,126	10,125	22,943
Training & technical assistance	1,947	14,825	16,772	16,563	22,943
Out-of-state travel	-	-	-	-	-
Total WX program costs	<u>6,595</u>	<u>33,834</u>	<u>40,429</u>	<u>40,219</u>	<u>82,595</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	818	1,312	2,130	2,130	-
Liability insurance	664	5,554	6,218	6,218	-
General operating expenditures	15,706	79,014	94,720	94,744	-
Direct program activities	37,647	117,867	155,514	141,750	-
Other program costs	<u>27,756</u>	<u>112,168</u>	<u>139,924</u>	<u>138,426</u>	<u>376,265</u>
Total WX program services	<u>82,590</u>	<u>315,915</u>	<u>398,505</u>	<u>383,268</u>	<u>376,265</u>
Total expenses	<u>89,185</u>	<u>349,749</u>	<u>438,934</u>	<u>\$ 423,487</u>	<u>458,860</u>
Change in net assets	<u>\$ (23,241)</u>	<u>\$ 14,373</u>	<u>\$ (8,868)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20U-2587

2020 LIHEAP CAP

For the Period of Jan 1, 2020 through Dec 31, 2020

	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 255,976	\$ 255,976		\$ 270,036
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>255,976</u>	<u>255,976</u>		<u>270,036</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>22,082</u>	<u>22,082</u>	\$ 22,082	<u>22,732</u>
Total Assurance 16	<u>22,082</u>	<u>22,082</u>	<u>22,082</u>	<u>22,732</u>
Administrative costs:				
Administration	21,209	21,209	21,209	22,732
Admin equipment >\$5,000	-	-	-	-
Total administrative costs	<u>21,209</u>	<u>21,209</u>	<u>21,209</u>	<u>22,732</u>
Program costs:				
Intake	22,706	22,706	22,706	30,916
Outreach	15,768	15,768	15,768	19,322
Training & technical assistance	<u>412</u>	<u>412</u>	<u>412</u>	<u>7,729</u>
Total program costs	<u>38,886</u>	<u>38,886</u>	<u>38,886</u>	<u>57,967</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
General operating expenditures	33,469	33,469	33,456	-
Automation supplemental	4,000	4,000	4,000	-
ECIP EHCS	11,691	11,691	11,691	38,645
ECIP & HEAP WPO	116,467	116,467	117,563	-
Business continuation plan costs	6,623	6,623	6,623	11,455
Other program costs	<u>168</u>	<u>168</u>	<u>240</u>	<u>116,505</u>
Total program services & program costs	<u>172,418</u>	<u>172,418</u>	<u>173,573</u>	<u>166,605</u>
Total expenses	<u>254,595</u>	<u>254,595</u>	<u>\$ 255,750</u>	<u>270,036</u>
Change in net assets	<u>\$ 1,381</u>	<u>\$ 1,381</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21B-5038

2021 LIHEAP Weatherization

For the Period of Jan 1, 2020 through Dec 31, 2020

	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 7	\$ 7		\$ 416,668
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>7</u>	<u>7</u>		<u>416,668</u>
Expenses:				
WX Program costs:				
Intake	-	-	\$ -	33,333
Outreach	-	-	-	20,833
Training & technical assistance	-	-	-	20,833
Out-of-state travel	-	-	-	-
Total WX program costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,999</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	-	-	-	-
General operating expenditures	7	7	7	-
Direct program activities	443	443	-	-
Other program costs	<u>352</u>	<u>352</u>	<u>-</u>	<u>341,669</u>
Total WX program services	<u>802</u>	<u>802</u>	<u>7</u>	<u>341,669</u>
Total expenses	<u>802</u>	<u>802</u>	<u>\$ 7</u>	<u>416,668</u>
Change in net assets	<u>\$ (795)</u>	<u>\$ (795)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Energy

For the Period of Oct 1, 2019 through Dec 31, 2020

	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 201	\$ 201		\$ 2,689
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	201	201		2,689
Expenses:				
Assurance 16:				
Assurance 16	36	36	\$ 36	474
Total Assurance 16	36	36	36	474
Administrative costs:				
Administration	152	152	152	2,215
Admin equipment >\$5,000	-	-	-	-
Total administrative costs	152	152	152	2,215
Program costs:				
Intake	-	-	-	-
Outreach	-	-	-	-
Training & technical assistance	-	-	-	-
Total program costs	-	-	-	-
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
General operating expenditures	13	13	12	-
Automation supplemental	-	-	-	-
ECIP EHCS	-	-	-	-
ECIP & HEAP WPO	-	-	-	-
Business continuation plan costs	-	-	-	-
Other program costs	-	-	-	-
Total program services & program costs	13	13	12	-
Total expenses	201	201	\$ 200	2,689
Change in net assets	\$ -	\$ -		\$ -

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Weatherization

For the Period of Jan 1, 2020 through Dec 31, 2020

	2019 Audited Costs	2020 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grants and contracts	\$ 311	\$ 3	\$ 314		\$ 18,000
Contribution revenue	-	-	-		-
Program revenue	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>311</u>	<u>3</u>	<u>314</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>-</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	<u>14</u>	<u>-</u>	<u>14</u>	<u>13</u>	<u>-</u>
Total WX program services	<u>105</u>	<u>-</u>	<u>105</u>	<u>104</u>	<u>14,760</u>
Total expenses	<u>314</u>	<u>-</u>	<u>314</u>	<u>\$ 313</u>	<u>18,000</u>
Change in net assets	<u>\$ (3)</u>	<u>\$ 3</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

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			
Food Distribution Cluster:			
Emergency Food Assistance Program	10.569	15-00145	\$ 129,408
Emergency Food Assistance Program - Cares Act	10.569	15-00145	52,095
Emergency Food Assistance Program - FFCRA	10.569	15-00145	28,386
Food Bank Capital Grant	10.569	SGRT-19-0042	103,151
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	13,687
Food Distribution Cluster Subtotal			326,727
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Nutrition Program for the Elderly (19-20) NSIP C1	10.570	4002-1920-A12	2,400
Nutrition Program for the Elderly (19-20) NSIP C2	10.570	4002-1920-A12	3,776
Nutrition Program for the Elderly (20-21) NSIP C1	10.570	4002-2021-A12	2,568
Nutrition Program for the Elderly (20-21) NSIP C2	10.570	4002-2021-A12	3,900
Program Subtotal			12,644
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	6,450
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-HPG - Tech Assist	13,016
Program Subtotal			19,466
Total U.S. Department of Agriculture			358,837
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	7,975
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI-ED	178
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI Portfolio Mgmt	2,891
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI Grant Writing	10,155
Community Development Block Grants/Small Cities Programs	14.228	Dorris CDBG-CV1	2,166
Community Development Block Grants/Small Cities Programs	14.228	Etna PI Projects	10,726
Community Development Block Grants/Small Cities Programs	14.228	Etna WL 16-CDBG-11138	3,120
Community Development Block Grants/Small Cities Programs	14.228	Montague 17-CDBG-12028	10,033
Community Development Block Grants/Small Cities Programs	14.228	Montague CF 17-CDBG-12028	269
Community Development Block Grants/Small Cities Programs	14.228	Montague RP 17-CDBG-12028	40,924
Community Development Block Grants/Small Cities Programs	14.228	Weed PI-ED	139
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Housing Rehab	2,684
Community Development Block Grants/Small Cities Programs	14.228	Weed 2020 CDBG Grant Writing	6,547
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver Public Imp	3,276
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver HR	837
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta SS 18-CDBG-12898	13,432
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta ED 18-CDBG-12898	6,760
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta ME 18-CDBG-12915	2,656
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta TA 18-CDBG-12916	326
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta BA 18-CDBG-12914	489
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta PI Grant Writing	517
Total U.S. Department of Housing and Urban Development			126,100
U.S. Department of Energy:			
Pass through the California Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	17C-4028	84,692
Weatherization Assistance for Low Income Persons	81.042	20C-6069	2,690
Total U.S. Department of Energy			87,382
U.S. Department of Health and Human Services:			
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Grant for supportive Services and Senior Centers (19-20) III-B	93.044	4002-1920-A12	8,680
Grant for supportive Services and Senior Centers (20-21) III-B	93.044	4002-2021-A13	2,812
Nutrition Programs (19-20) C1	93.045	4002-1920-A12	17,930
Nutrition Programs (19-20) C2	93.045	4002-1920-A12	11,849
Nutrition Programs (20-21) C1	93.045	4002-2021-A13	19,668
Nutrition Programs (20-21) C2	93.045	4002-2021-A13	9,318
Program Subtotal			70,257
Pass through the California Department of Community Services:			
LIHEAP - EHA*	93.568	19B-5038	144
LIHEAP - WX*	93.568	19B-5038	189
LIHEAP - EHA*	93.568	20B-2038	451,637
LIHEAP - WX*	93.568	20B-2038	349,749
LIHEAP - DAP - EHA*	93.568	20D-1038	201
LIHEAP - CAP - WX*	93.568	20U-2587	254,595
LIHEAP - WX*	93.568	21B-5038	802
Program Subtotal			1,057,317
Pass through Plumas County:			
RW Part B 1920	93.918	N/A	13,996
Title III Part C 1920	93.918	N/A	5,723
RW Part B 2021	93.918	N/A	41,988
Title III Part C 2021	93.918	N/A	17,169
Program Subtotal			78,876
Total U.S. Department of Health and Human Services			1,206,450
Total Expenditures - Federal Awards			\$ 1,778,769

* Audited as major program

Great Northern Services
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2020

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.

INDEPENDENT AUDITORS' REPORT ON
INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Great Northern Services
Weed, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Great Northern Services which comprise the statement of net position as of December 31, 2020, and the related statement of activities for the year then ended, and the related notes to the financial statements, which collectively comprise Great Northern Services' basic financial statements, and have issued our report thereon dated October 18, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Great Northern Services' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 statements 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
October 18, 2021

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, 2020. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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, 2020.

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 the 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.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic 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 basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
October 18, 2021

Great Northern Services
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2020

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	\$ 1,057,317
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.