

**GREAT NORTHERN SERVICES**

**WEED, CALIFORNIA**

**FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT**

**DECEMBER 31, 2021**

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INDEPENDENT AUDITORS' REPORT

Board of Directors  
Great Northern Services  
Weed, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Great Northern Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Great Northern Services as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Great Northern Services and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Great Northern Services' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Great Northern Services' ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We have previously audited Great Northern Services' 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 18, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary data in schedules 1 through 16 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2022, on our consideration of Great Northern Services' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Great Northern Services' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Great Northern Services' internal control over financial reporting and compliance.

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
September 15, 2022

Great Northern Services  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2021  
(With Comparative Totals for December 31, 2020)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 236,960	\$ 202,836
Grants receivable	507,589	340,378
Inventory	21,694	23,219
Notes receivable, current portion	<u>9,301</u>	<u>8,712</u>
Total current assets	<u>775,544</u>	<u>575,145</u>
Noncurrent assets:		
Notes receivable	41,375	51,507
Fixed assets, net of accumulated depreciation	<u>1,458,805</u>	<u>1,460,897</u>
Total noncurrent assets	<u>1,500,180</u>	<u>1,512,404</u>
Total assets	<u>\$ 2,275,724</u>	<u>\$ 2,087,549</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 496,405	\$ 295,035
Accrued liabilities	74,340	72,267
Compensated absences	38,881	48,661
Note payable, current portion	<u>65,508</u>	<u>78,160</u>
Total current liabilities	<u>675,134</u>	<u>494,123</u>
Noncurrent liabilities:		
Note payable	<u>548,833</u>	<u>619,901</u>
Total noncurrent liabilities	<u>548,833</u>	<u>619,901</u>
Total liabilities	<u>1,223,967</u>	<u>1,114,024</u>
Net assets - Exhibit A:		
Net assets without donor restrictions	<u>1,051,757</u>	<u>973,525</u>
Total net assets	<u>1,051,757</u>	<u>973,525</u>
Total liabilities and net assets	<u>\$ 2,275,724</u>	<u>\$ 2,087,549</u>

The accompanying notes are an integral part of these financial statements

STATEMENTS OF ACTIVITIES

For the Year Ended December 31, 2021  
(With Comparative Totals for December 31, 2020)

	<u>Without Donor Restrictions</u>	
	<u>2021</u>	<u>2020</u>
Revenues:		
Grant revenue	\$ 2,446,759	\$ 1,980,596
Contributions	298,323	606,883
Program revenue	69,612	59,017
Gain on disposition of asset	125,000	-
Other revenue	<u>8,297</u>	<u>6,909</u>
Total revenues	<u>2,947,991</u>	<u>2,653,405</u>
Expenses:		
Program services:		
Program	<u>2,416,583</u>	<u>2,603,458</u>
Subtotal program services	<u>2,416,583</u>	<u>2,603,458</u>
Support services:		
Management and general	<u>453,176</u>	<u>67,209</u>
Subtotal support services	<u>453,176</u>	<u>67,209</u>
Total expenses	<u>2,869,759</u>	<u>2,670,667</u>
Change in net assets	78,232	(17,262)
Net assets, beginning of period	<u>973,525</u>	<u>990,787</u>
Net assets, end of period	<u>\$ 1,051,757</u>	<u>\$ 973,525</u>

The accompanying notes are an integral part of these financial statements

STATEMENTS OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2021

(With Comparative Totals for the Year Ended December 31, 2020)

	2021			2020
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 790,991	\$ 210,337	\$ 1,001,328	\$ 969,826
Fringe benefits and payroll taxes	285,674	72,843	358,517	339,715
Meeting expense	262	61	323	741
Mileage expense	3,685	1,237	4,922	3,338
Training and conferences	389	1,084	1,473	4,382
Program costs	987,323	715	988,038	809,967
Professional services	17,718	3,389	21,107	20,354
Advertising and outreach	2,061	36,933	38,994	1,978
Bank charges	895	1,050	1,945	2,568
Contract services	78,877	-	78,877	84,682
Dues and subscriptions	2,960	3,210	6,170	9,965
Equipment lease	388	70	458	470
Equipment maintenance	5,389	924	6,313	5,405
Facilities & equipment use fees	46,361	6,977	53,338	53,520
Computer supplies/service	53,458	9,625	63,083	54,645
Insurance	39,531	3,514	43,045	39,448
Interest and finance charges	3,128	28,139	31,267	26,161
Licenses, permits, taxes and fees	1,689	12,971	14,660	2,667
Office equipment	-	-	-	13,001
Office supplies	6,708	2,706	9,414	7,971
Other outside services	401	518	919	1,486
Postage and shipping	8,050	1,604	9,654	8,117
Rent	27,000	-	27,000	27,000
Repairs and maintenance	17,954	3,264	21,218	13,738
Telephone	23,545	4,614	28,159	17,780
Tools	(28,854)	-	(28,854)	86,747
Utilities	20,767	2,037	22,804	21,040
Depreciation	18,056	45,354	63,410	42,504
Vehicle maintenance and fees	2,177	-	2,177	1,451
Total expenses	<u>\$ 2,416,583</u>	<u>\$ 453,176</u>	<u>\$ 2,869,759</u>	<u>\$ 2,670,667</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, 2021  
(With Comparative Totals for December 31, 2020)

Exhibit C

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 78,232	\$ (17,262)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	63,410	42,504
Changes in certain assets and liabilities:		
Accounts receivable	(167,211)	104,292
Inventory	1,525	(3,851)
Deposits	-	2,061
Accounts payable	112,795	(63,895)
Accrued liabilities	2,073	(8,449)
Compensated absences	(9,780)	(5,823)
Net cash provided (used) by operating activities	<u>81,044</u>	<u>49,577</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(111,318)	(88,513)
Disposition of fixed assets	50,000	-
Loans proceeds / (issued to other entities)	9,543	34,028
Net cash provided by investing activities	<u>(51,775)</u>	<u>(54,485)</u>
Cash flows from financing activities:		
Proceeds from line of credit	143,575	61,025
Payments on line of credit	(55,000)	-
Payments on notes payable	(83,720)	(45,002)
Net cash provided (used) by financing activities	<u>4,855</u>	<u>16,023</u>
Net increase (decrease) in cash during the year	34,124	11,115
Cash balance, beginning of period	<u>202,836</u>	<u>191,721</u>
Cash balance, end of period	<u>\$ 236,960</u>	<u>\$ 202,836</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 28,139</u>	<u>\$ 22,522</u>

The accompanying notes are an integral part of these financial statements

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

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, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

B. Basis of Presentation

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

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

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.

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.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 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 first in first out (FIFO).

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.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. Advertising Costs

The Organization used advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed the first time the advertising takes place. As of December 31, 2021, the advertising expense was \$38,994.

N. Contingencies

The Organization participates in federal grants, the principal of which are the U.S. Department of Housing and Urban Development and the U.S. Department of Health & Human Services. Disbursement of funds received under these grants requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agency. Any disallowed costs resulting from such an audit could become a liability of the general fund or other applicable funds. As of December 31, 2021, the Organization estimated that no material liabilities will result from such audits.

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.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

N. Contingencies (concluded)

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.

O. 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.

P. Recently Adopted Accounting Pronouncements

In August 2018, the FASB issued ASU 2018-13, *Fair Measurement (Topic 820): Disclosure Framework – Changes to the Disclosure Requirements for Fair Value Measurement*. The ASU eliminates, adds and modifies certain disclosure requirements as part of its disclosure framework project. This standard was effective for the Organization for the fiscal year 2020. The adoption of the guidance did not have a material impact on the Organization's summarized comparative financial statements.

Q. 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 of 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, 2021

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, 2021. 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, 2021 and 2020 were \$236,960 and \$202,836, 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, 2021 and 2020, 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	2021	2020
Cash and cash equivalents	\$ 236,960	\$ 202,836
Accounts receivable	507,589	340,378
Inventory	21,694	23,219
Notes receivable, net	<u>50,676</u>	<u>60,219</u>
Total financial assets	<u>816,919</u>	<u>626,652</u>
Less those unavailable for general expenditures within one year due to:		
Notes receivable, net collectable beyond one year	<u>(41,375)</u>	<u>(51,507)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 775,544</u>	<u>\$ 575,145</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, the U.S. Department of Health & Human Services, and the U.S. Department of Agriculture. During the years ended December 31, 2021 and 2020, amounts expended and eligible for reimbursements from these departments totaled \$1,988,946 and \$1,691,287, representing 67 percent and 64 percent, respectively, of the Organization's total revenues for that year.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

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, 2021 and 2020 was \$507,589 and \$340,378, 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, 2021 consisted of the following:

	<u>2021</u>	<u>2020</u>
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.	\$ 13,302	\$ 17,621
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>37,374</u>	<u>42,598</u>
Total	<u>\$ 50,676</u>	<u>\$ 60,219</u>

NOTE 9 - FIXED ASSETS

At December 31, fixed assets consisted of the following:

	<u>Years</u>	<u>2021</u>	<u>2020</u>
Fixed Assets:			
Land	N/A	\$ 175,781	\$ 225,781
Office furniture	5	48,567	48,567
Buildings	39	890,451	890,451
Building improvements	39	384,587	384,587
Vehicles	5	191,717	117,079
Tools & equipment	5	68,865	32,185
Software	5	<u>9,372</u>	<u>9,372</u>
Total fixed assets		1,769,340	1,708,022
Accumulated depreciation		<u>(310,535)</u>	<u>(247,125)</u>
Fixed assets, net of accumulated depreciation		<u>\$ 1,458,805</u>	<u>\$ 1,460,897</u>

Depreciation expense for the years ended December 31, 2021 and 2020 was \$63,410 and \$42,505, respectively.



Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

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, 2021 and 2020 was \$38,881 and \$48,661, respectively.

NOTE 11 - CONTRIBUTORY RETIREMENT PLAN

The Organization maintains a contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions under Internal Revenue Code Section 408(p). The Organization's contributions were \$18,958 and \$18,028 for the years ended December 31, 2021 and 2020, respectively.

NOTE 12 - LINE OF CREDIT

The Organization has a \$150,000 line of credit with Banner Bank, maturity date is May 15, 2023, at a variable interest rate with preferred rate reductions. The line was secured by a CA Deed of Trust for real property located at 310 Boles Street, Weed, CA 90694. For the years ended December 31, 2021 and December 31, 2020, the outstanding balance on the line of credit was \$149,600 and \$61,025, respectively.

NOTE 13 - 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, 2021.

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>
2022	\$ 9,674	\$ 2,946
2023	9,869	2,751
2024	10,068	2,552
2025	10,270	2,349
2026	10,477	2,142
Thereafter	<u>100,543</u>	<u>9,253</u>
Total	<u>\$ 150,901</u>	<u>\$ 21,993</u>

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

NOTE 13 - NOTE PAYABLE (concluded)

On July 12, 2018, the Organization was approved for an additional RMAP loan in the amount of \$375,000. For the year ending December 31, 2021, 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 28<sup>th</sup> day each month until October 28, 2038.

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

<u>Bill &amp; Susan Duchi</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2022	\$ 16,876	\$ 19,799
2023	17,696	18,979
2024	18,555	18,120
2025	19,455	17,219
2026	20,400	16,275
Thereafter	331,500	102,486
Total	<u>\$ 424,482</u>	<u>\$ 192,878</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 began September 1, 2020 with term of 24 months at 2.000% interest. Equal principal payments and interest are to be made every 1<sup>st</sup> 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 &amp; Development</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2022	\$ 38,958	\$ 293
Total	<u>\$ 38,958</u>	<u>\$ 293</u>

NOTE 14 - 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, 2020, from which the summarized information was derived.

NOTE 15 - RECLASSIFICATIONS

Certain amounts in the December 31, 2020 financial statements have been reclassified to conform with the December 31, 2021 presentation. These reclassifications have no effect on the change in net assets as previously reported.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2021

NOTE 16 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 15, 2022, 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, 2021

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 241,972	\$ 161,022	\$ 1,624,740	\$ 419,025	\$ 2,446,759
Contributions	46,014	-	41,236	211,073	298,323
Program revenue	-	-	10,039	59,573	69,612
Gain on disposition of asset	-	-	-	125,000	125,000
Other revenue	-	1,039	-	7,258	8,297
Total revenues	287,986	162,061	1,676,015	821,929	2,947,991
Expenses:					
Salaries and wages	152,217	54,248	553,975	240,888	1,001,328
Fringe benefits and payroll taxes	49,415	16,018	198,688	94,396	358,517
Meeting expense	69	10	138	106	323
Mileage expense	1,441	97	472	2,912	4,922
Training and conferences	105	5	180	1,183	1,473
Program costs	57,647	128	748,306	181,957	988,038
Professional services	2,824	628	12,118	5,537	21,107
Advertising and outreach	36,632	1,808	200	354	38,994
Bank charges	147	42	586	1,170	1,945
Contract services	-	78,877	-	-	78,877
Dues and subscriptions	640	87	2,042	3,401	6,170
Equipment lease	35	19	319	85	458
Equipment maintenance	835	248	3,568	1,662	6,313
Facilities & equipment use fees	2,851	1,896	36,679	11,912	53,338
Computer supplies/service	8,370	6,125	33,280	15,308	63,083
Insurance	6,463	927	22,320	13,335	43,045
Interest and finance charges	-	3,128	-	28,139	31,267
Licenses, permits, taxes and fees	976	51	363	13,270	14,660
Office supplies	818	469	4,920	3,207	9,414
Other outside services	102	22	259	536	919
Postage and shipping	711	491	6,357	2,095	9,654
Rent	15,000	-	-	12,000	27,000
Repairs and maintenance	1,389	816	14,894	4,119	21,218
Telephone	2,612	1,169	17,595	6,783	28,159
Tools	-	-	46,945	35,519	82,464
Utilities	825	574	18,197	3,208	22,804
Depreciation	-	-	5,458	57,952	63,410
Vehicle maintenance and fees	-	-	506	1,671	2,177
Total expenses	342,124	167,883	1,728,365	742,705	2,981,077
Change in net assets	(54,138)	(5,822)	(52,350)	79,224	(33,086)
Capital assets charged to grants	-	-	(74,638)	(36,680)	(111,318)
Change in net assets, reconciled	(54,138)	(5,822)	22,288	115,904	78,232

Great Northern Services  
SCHEDULE OF ACTIVITIES

Schedule 2

All Program Services  
For the Year Ended December 31, 2021

	Dorris PI	Housing Survey	Dorris Wellhouse	Dorris PI	Dorris PI	Dorris	Etna PI	Montague	Montague PI	Montague RP	Montague PI	Yreka COP	PSA	Housing is Key	MSTA	Total
	20-CDBG-12007	20-CDBG-12049	20-CDBG-12027	Portfolio MGMT	Grant Writing	CDBG-CV1	Projects	17-CDBG-12028	Loan Accts	17-CDBG-12028	2021-2024	HWY 3	4002-2122-A12	1332995	Gateway	
Revenues:																
Grants and contracts	\$ 3,246	\$ 7,199	\$ 4,513	\$ 10,969	\$ 5,119	\$ 4,546	\$ 1,556	\$ 3,841	\$ 3,218	\$ 21,549	\$ 257	\$ -	\$ 78,829	\$ 96,399	\$ 731	\$ 241,972
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	46,014	-	-	46,014
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	3,246	7,199	4,513	10,969	5,119	4,546	1,556	3,841	3,218	21,549	257	-	124,843	96,399	731	287,986
Expenses:																
Salaries and wages	2,071	4,551	2,966	5,554	2,922	2,944	903	2,563	1,839	16,448	171	89	66,066	42,682	448	152,217
Fringe benefits and payroll taxes	708	1,596	1,047	1,704	1,099	1,000	214	866	751	2,671	60	30	21,997	15,510	162	49,415
Meeting expense	1	2	1	1	-	-	-	-	2	-	-	-	44	18	-	69
Mileage expense	115	175	1	-	286	58	-	-	86	-	-	-	32	688	-	1,441
Training and conferences	1	3	2	2	-	1	-	-	-	-	-	-	68	28	-	105
Program costs	-	-	-	-	-	-	-	-	-	-	-	-	57,132	515	-	57,647
Professional services	30	62	37	60	40	37	10	30	37	174	1	1	1,497	804	4	2,824
Advertising and outreach	-	-	1	2	4	1	-	1	-	1,242	-	-	1	35,380	-	36,632
Bank charges	1	4	2	4	2	2	1	2	1	5	-	-	87	36	-	147
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	4	3	6	8	8	4	1	3	4	10	1	-	508	79	1	640
Equipment lease	1	-	1	2	1	1	1	1	1	4	-	-	5	17	-	35
Equipment maintenance	8	18	12	25	17	14	4	11	8	32	1	-	491	192	2	835
Facilities & equipment use fees	64	138	92	191	107	107	28	86	62	229	5	3	256	1,471	12	2,851
Computer supplies/service	88	316	120	232	114	144	35	96	80	251	6	3	4,493	2,376	16	8,370
Insurance	36	76	51	104	1	48	11	29	38	44	3	4	5,187	824	7	6,463
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	4	5	3	1	-	2	-	-	9	-	-	-	898	54	-	976
Office supplies	9	37	9	22	16	16	8	14	5	52	2	2	351	269	6	818
Other outside services	1	3	1	1	-	2	-	-	-	-	-	-	69	25	-	102
Postage and shipping	18	30	21	41	28	29	6	19	16	55	2	1	89	350	6	711
Rent	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	15,000
Repairs and maintenance	30	56	51	86	43	42	17	37	30	109	1	1	142	741	3	1,389
Telephone	39	88	63	127	65	61	18	56	43	148	2	2	934	960	6	2,612
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	17	36	26	56	39	33	9	27	14	75	2	1	74	411	5	825
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	3,246	7,199	4,513	8,223	4,792	4,546	1,266	3,841	3,026	21,549	257	137	175,421	103,430	678	342,124
Change in net assets	-	-	-	2,746	327	-	290	-	192	-	-	(137)	(50,578)	(7,031)	53	(54,138)
Capital assets charged to grants																
Change in net assets, reconciled	\$ -	\$ -	\$ -	\$ 2,746	\$ 327	\$ -	\$ 290	\$ -	\$ 192	\$ -	\$ -	\$ (137)	\$ (50,578)	\$ (7,031)	\$ 53	\$ (54,138)

Great Northern Services  
SCHEDULE OF ACTIVITIES  
All Program Services  
For the Year Ended December 31, 2021

Schedule 3

	Weed PI Housing Rehab	Weed PI Waiver Water Meters	Weed 20-CDBG- 12053	Mount Shasta SS 18-CDBG- 12937	Mount Shasta ME 18-CDBG- 12915	Mount Shasta TA 18-CDBG- 12916	Mount Shasta BA 18-CDBG- 12914	Mount Shasta CV2 20-CDBG-3- 00106	Mount Shasta CV2 20-CDBG-3- 00094	County of Siskiyou PI Grant Writing	Access to Housing & Economic Asst	USDA RMAP-RLF	USDA Tech Asst	Plumas County RW Part B 2122	Plumas County Title III Part C 2122	Plumas County RW Part B 2021	Plumas County Title III Part C 2021	Total
Revenues:																		
Grants and contracts	\$ 4,323	\$ 6,873	\$ 4,402	\$ 12,738	\$ 8,819	\$ 1,975	\$ 2,050	\$ 8,286	\$ 4,582	\$ 5,979	\$ -	\$ 1,144	\$ 12,974	\$ 46,047	\$ 19,113	\$ 15,280	\$ 6,437	\$ 161,022
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	1,039	-	-	-	-	-	1,039
Total revenues	4,323	6,873	4,402	12,738	8,819	1,975	2,050	8,286	4,582	5,979	-	2,183	12,974	46,047	19,113	15,280	6,437	162,061
Expenses:																		
Salaries and wages	2,896	5,437	3,455	7,925	5,527	1,269	1,233	5,369	2,930	4,022	7,565	612	6,008	-	-	-	-	54,248
Fringe benefits and payroll taxes	473	610	403	2,929	2,125	473	470	2,009	1,094	1,314	2,172	249	1,697	-	-	-	-	16,018
Meeting expense	-	2	1	4	1	-	-	1	-	-	1	-	-	-	-	-	-	10
Mileage expense	-	1	1	-	19	8	8	-	-	-	-	-	60	-	-	-	-	97
Training and conferences	1	2	2	(1)	1	-	-	(1)	(1)	-	2	-	-	-	-	-	-	5
Program costs	-	-	-	128	-	-	-	-	-	-	-	-	-	-	-	-	-	128
Professional services	29	60	37	125	69	18	19	74	34	44	115	4	-	-	-	-	-	628
Advertising and outreach	-	1	-	81	107	1	105	-	-	1	879	-	633	-	-	-	-	1,808
Bank charges	2	4	2	7	4	1	1	4	2	3	6	1	5	-	-	-	-	42
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	41,988	17,170	13,996	5,723	78,877
Dues and subscriptions	4	7	6	21	12	2	1	8	6	4	11	1	4	-	-	-	-	87
Equipment lease	1	1	1	4	3	-	-	2	2	2	2	-	1	-	-	-	-	19
Equipment maintenance	11	20	13	45	27	6	6	21	13	16	37	3	30	-	-	-	-	248
Facilities & equipment use fees	89	155	97	328	196	46	45	171	106	132	281	21	229	-	-	-	-	1,896
Computer supplies/service	106	209	135	403	246	53	57	239	149	151	4,086	29	262	-	-	-	-	6,125
Insurance	42	90	64	122	91	17	24	86	54	67	147	11	112	-	-	-	-	927
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	3,128	-	-	-	-	-	3,128
Licenses, permits, taxes and fees	-	7	3	20	6	1	2	8	2	-	-	2	-	-	-	-	-	51
Office supplies	13	19	15	62	60	6	6	23	20	13	186	4	42	-	-	-	-	469
Other outside services	-	2	2	3	2	-	1	6	4	-	2	-	-	-	-	-	-	22
Postage and shipping	20	36	26	101	61	12	10	52	38	26	52	5	52	-	-	-	-	491
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	46	68	48	134	78	18	21	77	44	57	133	9	83	-	-	-	-	816
Telephone	62	99	63	193	118	30	29	87	49	90	187	14	148	-	-	-	-	1,169
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	26	43	28	104	66	14	12	50	36	37	82	5	71	-	-	-	-	574
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	3,821	6,873	4,402	12,738	8,819	1,975	2,050	8,286	4,582	5,979	15,946	4,098	9,437	41,988	17,170	13,996	5,723	167,883
Change in net assets	502	-	-	-	-	-	-	-	-	-	(15,946)	(1,915)	3,537	4,059	1,943	1,284	714	(5,822)
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ 502	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,946)	\$ (1,915)	\$ 3,537	\$ 4,059	\$ 1,943	\$ 1,284	\$ 714	\$ (5,822)

Great Northern Services  
SCHEDULE OF ACTIVITIES

Schedule 4

All Program Services  
For the Year Ended December 31, 2021

	LIHEAP									Food Bank of Contra								
	EFAP	ARPA EHA	DOE 2020	LIHEAP EHA	LIHEAP WX	LIHEAP EHA	LIHEAP WX	LIHEAP CAP	LIHEAP EHA	LIHEAP WX	EFAP	EFAP	EFAP	Costa &	Cal Food Bank	Community		
	15-MOU-00145	21V-5587	20C-6019	22B-4038	22B-4038	20B-2038	20B-2038	20U-2587	21B-5038	21B-5038	Cares Act	CRRS/COSUP	FFCRA	Solano Co.	COVID-19	Services	Total	
Revenues:																		
Grants and contracts	\$ 84,006	\$ 162,200	\$ 23,232	\$ 8,482	\$ 78,395	\$ 248,556	\$ 33,655	\$ 14,060	\$ 411,954	\$ 406,207	\$ 22,131	\$ 40,089	\$ 52,483	\$ 14,634	\$ 8,392	\$ 16,264	\$ 1,624,740	
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,236	41,236	
Program revenue	627	-	-	-	-	-	-	-	-	8,292	276	90	754	-	-	-	10,039	
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total revenues	84,633	162,200	23,232	8,482	78,395	248,556	33,655	14,060	411,954	414,499	22,407	40,179	53,237	14,634	8,392	57,500	1,676,015	
Expenses:																		
Salaries and wages	36,550	65,836	9,218	6,401	28,775	80,966	9,968	2,262	62,765	167,742	12,971	18,722	28,954	8,177	3,942	10,726	553,975	
Fringe benefits and payroll taxes	13,585	18,557	3,764	2,093	14,113	23,921	4,047	885	19,009	68,529	4,847	6,692	10,373	3,133	1,408	3,732	198,688	
Meeting expense	20	36	-	-	-	6	1	-	23	33	-	11	4	2	-	2	138	
Mileage expense	34	6	-	-	-	-	-	-	35	25	72	75	225	-	-	-	472	
Training and conferences	(3)	(3)	-	-	(8)	-	-	-	68	62	-	48	10	1	1	4	180	
Program costs	50,069	36,475	7,835	-	42,419	122,519	7,467	11,539	289,637	137,484	558	4,076	718	1,180	488	35,842	748,306	
Professional services	797	1,373	195	-	678	1,714	172	106	2,662	3,152	206	241	417	18	48	339	12,118	
Advertising and outreach	14	-	1	-	-	54	26	1	20	64	-	-	8	4	3	5	200	
Bank charges	35	58	11	-	32	83	12	2	66	191	16	28	29	9	4	10	586	
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dues and subscriptions	89	144	8	-	103	144	47	3	132	329	-	936	60	19	10	18	2,042	
Equipment lease	10	29	8	-	26	46	4	2	29	112	12	7	21	5	3	5	319	
Equipment maintenance	222	340	66	-	210	549	101	14	365	1,166	90	124	177	55	27	62	3,568	
Facilities & equipment use fees	3,050	2,809	518	-	1,539	5,618	636	97	4,287	8,938	969	1,289	2,303	421	195	4,010	36,679	
Computer supplies/service	2,170	3,741	589	-	2,284	4,470	673	105	3,661	10,451	783	1,433	1,623	496	223	578	33,280	
Insurance	1,889	1,505	281	-	810	1,155	19	23	6,030	4,837	1,545	1,508	2,188	173	74	283	22,320	
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, permits, taxes and fees	90	203	1	-	30	1	-	-	19	9	-	1	-	8	-	1	363	
Office supplies	244	395	165	-	332	905	109	37	326	1,684	278	146	141	70	36	52	4,920	
Other outside services	22	65	3	-	58	9	-	-	28	44	4	8	9	4	1	4	259	
Postage and shipping	441	856	124	-	566	905	177	24	562	1,856	167	142	286	99	48	104	6,357	
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repairs and maintenance	783	1,215	240	-	616	1,844	243	43	1,346	4,412	593	1,475	1,570	201	88	225	14,894	
Telephone	1,017	1,546	348	-	731	2,636	388	291	1,885	5,968	495	626	942	270	125	327	17,595	
Tools	-	27,388	-	-	-	-	-	-	19,557	-	-	-	-	-	-	-	46,945	
Utilities	2,811	796	169	-	600	1,331	244	33	1,098	4,675	728	2,085	2,681	128	62	756	18,197	
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,458	5,458	
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	506	-	-	-	-	506	
Total expenses	113,939	163,370	23,544	8,494	93,914	248,876	24,334	15,467	413,610	421,763	24,334	40,179	52,739	14,473	6,786	62,543	1,728,365	
Change in net assets	(29,306)	(1,170)	(312)	(12)	(15,519)	(320)	9,321	(1,407)	(1,656)	(7,264)	(1,927)	-	498	161	1,606	(5,043)	(52,350)	
Capital assets charged to grants	-	(27,388)	-	-	-	-	-	-	(47,250)	-	-	-	-	-	-	-	(74,638)	
Change in net assets, reconciled	\$ (29,306)	\$ 26,218	\$ (312)	\$ (12)	\$ (15,519)	\$ (320)	\$ 9,321	\$ (1,407)	\$ 45,594	\$ (7,264)	\$ (1,927)	\$ -	\$ 498	\$ 161	\$ 1,606	\$ (5,043)	\$ 22,288	

Great Northern Services  
SCHEDULE OF ACTIVITIES

Schedule 5

All Program Services  
For the Year Ended December 31, 2021

	DAP EHA 20D-1038	DAP WX 20D-1038	PacifiCorp 2020	PacifiCorp 2021	PacifiCorp 2022	PacifiCorp CARE PEV 2018	Svcs Health	Senior Nutrition 20-21	Food Bank Cap Grant SGRT-19-0042	GNS General Fund	GNS Contributions & Donations	COVID-19 Relief Fund	COVID-19 Sick Leave	Research & Development	Real Estate Development	Total
Revenues:																
Grants and contracts	\$ 799	\$ 12,814	\$ -	\$ 289,490	\$ -	\$ 4,659	\$ -	\$ 110,318	\$ -	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,025
Contributions	-	-	-	-	-	-	10,000	26,206	-	68,624	59,959	45,000	-	1,284	-	211,073
Program revenue	-	-	-	-	-	-	-	-	-	59,573	-	-	-	-	-	59,573
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,000	125,000
Other revenue	-	-	-	-	-	-	-	-	-	7,258	-	-	-	-	-	7,258
Total revenues	799	12,814	-	289,490	-	4,659	10,000	136,524	-	136,400	59,959	45,000	-	1,284	125,000	821,929
Expenses:																
Salaries and wages	556	1,778	391	107,570	-	2,723	259	73,191	-	369	-	-	(3,310)	57,361	-	240,888
Fringe benefits and payroll taxes	201	815	174	43,914	-	844	103	25,431	-	150	-	-	(253)	23,017	-	94,396
Meeting expense	-	2	-	76	-	3	-	6	-	3	-	-	-	16	-	106
Mileage expense	-	1	-	61	-	3	-	-	-	2,835	-	-	-	12	-	2,912
Training and conferences	-	1	-	86	-	3	-	73	-	1	-	-	-	1,019	-	1,183
Program costs	-	12,935	-	110,881	4,965	40	124	52,826	-	186	-	-	-	-	-	181,957
Professional services	4	90	6	2,298	-	48	146	1,410	-	655	3	-	-	802	75	5,537
Advertising and outreach	-	-	2	21	-	-	-	255	-	1	-	-	-	75	-	354
Bank charges	-	2	1	133	-	3	-	91	-	526	361	-	-	53	-	1,170
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	2	3	252	-	3	-	136	-	264	-	-	-	2,741	-	3,401
Equipment lease	-	-	-	49	-	-	-	11	-	(1)	-	-	-	26	-	85
Equipment maintenance	1	10	5	724	-	15	2	588	-	4	-	-	-	313	-	1,662
Facilities & equipment use fees	12	81	28	5,486	-	112	2,949	854	-	15	-	-	-	2,375	-	11,912
Computer supplies/service	14	110	30	7,428	-	173	18	4,311	-	19	-	-	-	3,205	-	15,308
Insurance	7	47	-	3,135	-	68	2	3,479	-	5,369	-	-	-	1,111	117	13,335
Interest and finance charges	-	-	-	-	-	-	-	-	-	28,139	-	-	-	-	-	28,139
Licenses, permits, taxes and fees	-	11	-	279	-	10	-	136	-	2,833	-	-	-	46	9,955	13,270
Office supplies	3	8	1	725	-	16	8	538	-	1,529	-	-	-	379	-	3,207
Other outside services	-	-	-	50	-	-	-	9	-	454	-	-	-	23	-	536
Postage and shipping	2	16	9	1,256	-	23	4	218	-	3	-	-	-	564	-	2,095
Rent	-	-	-	-	-	-	-	12,000	-	-	-	-	-	-	-	12,000
Repairs and maintenance	4	35	9	2,466	-	42	7	441	-	10	-	-	-	1,105	-	4,119
Telephone	8	59	17	3,682	-	81	10	1,373	-	8	-	-	-	1,545	-	6,783
Tools	-	-	-	-	-	-	-	-	35,519	-	-	-	-	-	-	35,519
Utilities	3	16	11	1,627	-	26	511	296	-	3	-	-	-	715	-	3,208
Depreciation	-	-	-	-	-	-	979	-	-	56,973	-	-	-	-	-	57,952
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	1,671	-	-	-	-	-	1,671
Total expenses	815	16,019	687	292,199	4,965	4,236	5,122	177,673	35,519	102,019	364	-	(3,563)	96,503	10,147	742,705
Change in net assets	(16)	(3,205)	(687)	(2,709)	(4,965)	423	4,878	(41,149)	(35,519)	34,381	59,595	45,000	3,563	(95,219)	114,853	79,224
Capital assets charged to grants	-	-	-	-	-	-	-	-	(36,680)	-	-	-	-	-	-	(36,680)
Change in net assets, reconciled	\$ (16)	\$ (3,205)	\$ (687)	\$ (2,709)	\$ (4,965)	\$ 423	\$ 4,878	\$ (41,149)	\$ 1,161	\$ 34,381	\$ 59,595	\$ 45,000	\$ 3,563	\$ (95,219)	\$ 114,853	\$ 115,904



Great Northern Services  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

Schedule 6

No. 20C-6019

2020 DOE Weatherization

For the Period Jan 1, 2020 through Dec 31, 2021

	2020	2021	Total	Total	Total
	Audited Costs	Audited Costs	Audited Costs	Reported Expenses	Budget
Revenues:					
Grant revenue	\$ 2,554	\$ 23,232	\$ 25,786		\$ 50,000
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>2,554</u>	<u>23,232</u>	<u>25,786</u>		<u>50,000</u>
Expenses:					
Administration:					
Administration	-	1,437	1,437	\$ 1,437	2,790
Administration equipment	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-
Total administration costs:	<u>-</u>	<u>1,437</u>	<u>1,437</u>	<u>1,437</u>	<u>2,790</u>
Training & technical assistance					
Training & technical assistance	1,090	838	1,928	1,928	2,500
Out-of-state travel	-	-	-	-	-
Total training & technical assistance	<u>1,090</u>	<u>838</u>	<u>1,928</u>	<u>1,928</u>	<u>2,500</u>
Program costs (Section 1)					
Liability insurance	-	-	-	-	-
Major vehicle and equipment	-	-	-	-	-
Health and safety activities	-	-	-	2,532	2,100
Total Program costs (Section 1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,532</u>	<u>2,100</u>
Program costs (Section 2)					
Intake	-	12	12	12	1,260
Outreach	-	12	12	12	550
Direct program activities	135	8,875	9,010	6,031	20,000
Minor vehicle and equipment	521	1,265	1,786	1,787	1,800
General operating expenditures	698	5,015	5,713	5,711	9,000
Other program costs	246	6,090	6,336	6,336	10,000
Client education	-	-	-	-	-
Automation supplemental	-	-	-	-	-
Total Program costs (Section 2)	<u>1,600</u>	<u>21,269</u>	<u>22,869</u>	<u>19,889</u>	<u>42,610</u>
Total program costs	<u>1,600</u>	<u>21,269</u>	<u>22,869</u>	<u>22,421</u>	<u>44,710</u>
Total expenses	<u>2,690</u>	<u>23,544</u>	<u>26,234</u>	<u>\$ 25,786</u>	<u>50,000</u>
Change in net assets	<u>\$ (136)</u>	<u>\$ (312)</u>	<u>\$ (448)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22B-4038

2022 LIHEAP Energy

For the Period of Jan 1, 2021 through Dec 31, 2021

	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 8,482	\$ 8,482		\$ 702,178
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Other revenue	-	-		-
Total revenues	8,482	8,482		702,178
Expenses:				
Assurance 16:				
Assurance 16	-	-	\$ -	84,171
Total Assurance 16	-	-	-	84,171
Administrative costs:				
Administration	8,494	8,494	8,482	84,171
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	8,494	8,494	8,482	84,171
Program costs:				
Intake	-	-	-	80,579
Outreach	-	-	-	50,362
Training & technical assistance	-	-	-	20,145
Out-of-state travel	-	-	-	-
Total program costs	-	-	-	151,086
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Workers' compensation	-	-	-	-
General operating expenditures	-	-	-	-
Automation supplemental	-	-	-	-
ECIP EHCS	-	-	-	-
ECIP & HEAP WPO	-	-	-	-
Severe weather energy assistance	-	-	-	-
Other program costs	-	-	-	382,750
Total program services & program cos	-	-	-	382,750
Total expenses	8,494	8,494	\$ 8,482	702,178
Change in net assets	\$ (12)	\$ (12)		\$ -

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22B-4038

2022 LIHEAP Weatherization

For the Period of Jan 1, 2021 through Dec 31, 2021

	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 78,395	\$ 78,395		\$ 418,286
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Other revenue	-	-		-
Total revenues	<u>78,395</u>	<u>78,395</u>		<u>418,286</u>
Expenses:				
WX Program costs:				
Intake	4,214	4,214	\$ 4,214	33,463
Outreach	-	-	-	20,914
Training & technical assistance	10,026	10,026	9,408	20,914
Out-of-state travel	-	-	-	-
Total WX program costs	<u>14,240</u>	<u>14,240</u>	<u>13,622</u>	<u>75,291</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	775	775	147	-
Liability insurance	-	-	-	-
General operating expenditures	10,206	10,206	10,078	-
Direct program activities	34,283	34,283	22,032	-
Other program costs	<u>34,410</u>	<u>34,410</u>	<u>32,516</u>	<u>342,995</u>
Total WX program services	<u>79,674</u>	<u>79,674</u>	<u>64,773</u>	<u>342,995</u>
Total expenses	<u>93,914</u>	<u>93,914</u>	<u>\$ 78,395</u>	<u>418,286</u>
Change in net assets	<u>\$ (15,519)</u>	<u>\$ (15,519)</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, 2021

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 55,288	\$ 466,821	\$ 248,556	\$ 770,665		\$ 770,665
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Gain on disposition of asset	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>55,288</u>	<u>466,821</u>	<u>248,556</u>	<u>770,665</u>		<u>770,665</u>
Expenses:						
Assurance 16:						
Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>21,532</u>	<u>68,963</u>	\$ 68,963	92,448
Total Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>21,532</u>	<u>68,963</u>	<u>68,963</u>	<u>92,448</u>
Administrative costs:						
Administration	10,623	53,854	24,463	88,940	88,938	92,448
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Total administrative costs	<u>10,623</u>	<u>53,854</u>	<u>24,463</u>	<u>88,940</u>	<u>88,938</u>	<u>92,448</u>
Program costs:						
Intake	6,235	32,205	31,047	69,487	69,487	88,418
Outreach	4,757	20,563	22,908	48,228	48,229	55,261
Training & technical assistance	-	5,650	1,427	7,077	7,077	22,105
Out-of-state travel	-	-	-	-	-	-
Total program costs	<u>10,992</u>	<u>58,418</u>	<u>55,382</u>	<u>124,792</u>	<u>124,793</u>	<u>165,784</u>
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-	-
General operating expenditures	10,094	57,885	42,976	110,955	110,921	-
Automation supplemental	-	25,000	10,994	35,994	35,994	-
ECIP EHCS	23,651	34,834	15,962	74,447	74,419	-
ECIP & HEAP WPO	5,140	172,717	76,847	254,704	256,957	-
Severe weather energy assistance	-	-	-	-	-	-
Other program costs	<u>1,993</u>	<u>6,966</u>	<u>720</u>	<u>9,679</u>	<u>9,680</u>	<u>419,985</u>
Total program services & program costs	<u>40,878</u>	<u>297,402</u>	<u>147,499</u>	<u>485,779</u>	<u>487,971</u>	<u>419,985</u>
Total expenses	<u>67,961</u>	<u>451,637</u>	<u>248,876</u>	<u>768,474</u>	<u>\$ 770,665</u>	<u>770,665</u>
Change in net assets	<u>\$ (12,673)</u>	<u>\$ 15,184</u>	<u>\$ (320)</u>	<u>\$ 2,191</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, 2021

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 62,958	\$ 362,247	\$ 33,655	\$ 458,860		\$ 458,860
Contributions	-	-	-	-		-
Program revenue	2,986	1,875	-	4,861		-
Gain on disposition of asset	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>65,944</u>	<u>364,122</u>	<u>33,655</u>	<u>463,721</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	135	16,907	16,907	22,943
Out-of-state travel	-	-	-	-	-	-
Total WX program costs	<u>6,595</u>	<u>33,834</u>	<u>135</u>	<u>40,564</u>	<u>40,563</u>	<u>82,595</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	818	1,312	6	2,136	2,130	-
Liability insurance	664	5,554	-	6,218	6,218	-
General operating expenditures	15,706	79,014	6,315	101,035	101,035	-
Direct program activities	37,647	117,867	12,195	167,709	165,062	-
Other program costs	<u>27,756</u>	<u>112,168</u>	<u>5,683</u>	<u>145,607</u>	<u>143,852</u>	<u>376,265</u>
Total WX program services	<u>82,590</u>	<u>315,915</u>	<u>24,199</u>	<u>422,704</u>	<u>418,297</u>	<u>376,265</u>
Total expenses	<u>89,185</u>	<u>349,749</u>	<u>24,334</u>	<u>463,268</u>	<u>\$ 458,860</u>	<u>458,860</u>
Change in net assets	<u>\$ (23,241)</u>	<u>\$ 14,373</u>	<u>\$ 9,321</u>	<u>\$ 453</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, 2021

	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 255,976	\$ 14,060	\$ 270,036		\$ 270,036
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>255,976</u>	<u>14,060</u>	<u>270,036</u>		<u>270,036</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>22,082</u>	<u>-</u>	<u>22,082</u>	\$ 22,082	22,732
Total Assurance 16	<u>22,082</u>	<u>-</u>	<u>22,082</u>	<u>22,082</u>	<u>22,732</u>
Administrative costs:					
Administration	21,209	867	22,076	22,076	22,732
Admin equipment >\$5,000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total administrative costs	<u>21,209</u>	<u>867</u>	<u>22,076</u>	<u>22,076</u>	<u>22,732</u>
Program costs:					
Intake	22,706	186	22,892	22,892	30,916
Outreach	15,768	-	15,768	15,768	19,322
Training & technical assistance	<u>412</u>	<u>261</u>	<u>673</u>	<u>673</u>	<u>7,729</u>
Total program costs	<u>38,886</u>	<u>447</u>	<u>39,333</u>	<u>39,333</u>	<u>57,967</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
General operating expenditures	33,469	2,927	36,396	36,384	-
Automation supplemental	4,000	-	4,000	4,000	-
ECIP EHCS	11,691	7,748	19,439	19,425	38,645
ECIP & HEAP WPO	116,467	1,644	118,111	118,111	-
Business continuation plan costs	6,623	813	7,436	7,436	11,455
Other program costs	<u>168</u>	<u>1,021</u>	<u>1,189</u>	<u>1,189</u>	<u>116,505</u>
Total program services & program costs	<u>172,418</u>	<u>14,153</u>	<u>186,571</u>	<u>186,545</u>	<u>166,605</u>
Total expenses	<u>254,595</u>	<u>15,467</u>	<u>270,062</u>	<u>\$ 270,036</u>	<u>270,036</u>
Change in net assets	<u>\$ 1,381</u>	<u>\$ (1,407)</u>	<u>\$ (26)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21B-5038

2021 LIHEAP Energy

For the Period of Jan 1, 2020 through Dec 31, 2021

	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grants and contracts	\$ 411,954	\$ 411,954		\$ 619,968
Contribution revenue	-	-		-
Program revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>411,954</u>	<u>411,954</u>		<u>619,968</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>14,022</u>	<u>14,022</u>	\$ 14,022	<u>83,854</u>
Total Assurance 16	<u>14,022</u>	<u>14,022</u>	<u>14,022</u>	<u>83,854</u>
Administrative costs:				
Administration	2,737	2,737	2,737	83,854
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	<u>2,737</u>	<u>2,737</u>	<u>2,737</u>	<u>83,854</u>
Program costs:				
Intake	15,096	15,096	12,549	80,341
Outreach	14,667	14,667	13,762	50,213
Training & technical assistance	1,364	1,364	1,265	20,085
Out-of-state travel	-	-	-	-
Subtotal program costs	<u>31,127</u>	<u>31,127</u>	<u>27,576</u>	<u>150,639</u>
Program cost details:				
Major vehicle and equipment	19,557	19,557	19,557	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	4,442	4,442	4,442	-
General operating expenditures	34,290	34,290	34,287	-
Automation supplemental	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>301,621</u>
Subtotal program cost details	<u>83,289</u>	<u>83,289</u>	<u>83,286</u>	<u>301,621</u>
ECIP EHCS	50,338	50,338	49,980	-
WPO program cost details	203,910	203,910	206,165	-
Severe weather energy assistance	-	-	-	-
Other program costs	<u>28,187</u>	<u>28,187</u>	<u>28,188</u>	<u>-</u>
Total program services & program costs	<u>396,851</u>	<u>396,851</u>	<u>395,195</u>	<u>452,260</u>
Total expenses	<u>413,610</u>	<u>413,610</u>	<u>\$ 411,954</u>	<u>619,968</u>
Change in net assets	<u>\$ (1,656)</u>	<u>\$ (1,656)</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, 2021

	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 7	\$ 406,207	\$ 406,214		\$ 416,668
Contributions	-	-	-		-
Program revenue	-	8,292	8,292		-
Gain on disposition of asset	-	-	-		-
Other revenue	-	-	-		-
Total revenues	7	414,499	414,506		416,668
Expenses:					
WX Program costs:					
Intake	-	11,557	11,557	\$ 11,557	33,333
Outreach	-	8,726	8,726	8,726	20,833
Training & technical assistance	-	11,333	11,333	11,333	20,833
Out-of-state travel	-	-	-	-	-
Total WX program costs	-	31,616	31,616	31,616	74,999
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	13,209	13,209	13,209	-
Liability insurance	-	1,362	1,362	1,362	-
General operating expenditures	7	92,813	92,820	92,820	-
Direct program activities	443	134,982	135,425	128,058	-
Other program costs	352	147,781	148,133	139,149	341,669
Total WX program services	802	390,147	390,949	374,598	341,669
Total expenses	802	421,763	422,565	\$ 406,214	416,668
Change in net assets	\$ (795)	\$ (7,264)	\$ (8,059)		\$ -



SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Energy

For the Period January 1, 2019 through December 31, 2021

	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 201	\$ 799	\$ 1,000		\$ 2,689
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Other revenue	-	-	-		-
Total revenues	201	799	1,000		2,689
Expenses:					
Assurance 16:					
Assurance 16	36	-	36	\$ 36	474
Total Assurance 16	36	-	36	36	474
Administrative costs:					
Administration	152	780	932	916	2,215
Admin equipment >\$5,000	-	-	-	-	-
Total administrative costs	152	780	932	916	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	35	48	48	-
Automation supplemental	-	-	-	-	-
ECIP EHCS	-	-	-	-	-
ECIP & HEAP WPO	-	-	-	-	-
Business continuation plan costs	-	-	-	-	-
Other program costs	-	-	-	-	-
Total program services & program costs	13	35	48	48	-
Total expenses	201	815	1,016	\$ 1,000	2,689
Change in net assets	\$ -	\$ (16)	\$ (16)		\$ -

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Weatherization

For the Period of Jan 1, 2019 through Dec 31, 2021

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 311	\$ 3	\$ 12,814	\$ 13,128		\$ 18,000
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Gain on disposition of asset	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>311</u>	<u>3</u>	<u>12,814</u>	<u>13,128</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>-</u>	<u>209</u>	<u>209</u>	<u>3,240</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	104	104	104	-
Liability insurance	-	-	-	-	-	-
General operating expenditures	91	-	615	706	706	-
Direct program activities	-	-	12,997	12,997	9,884	14,760
Other program costs	14	-	2,303	2,317	2,225	-
Total WX program services	<u>105</u>	<u>-</u>	<u>16,019</u>	<u>16,124</u>	<u>12,919</u>	<u>14,760</u>
Total expenses	<u>314</u>	<u>-</u>	<u>16,019</u>	<u>16,333</u>	<u>\$ 13,128</u>	<u>18,000</u>
Change in net assets	<u>\$ (3)</u>	<u>\$ 3</u>	<u>\$ (3,205)</u>	<u>\$ (3,205)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21V-5587

2021 LIHEAP ARPA Energy

For the Period of Jan 1, 2021 through Dec 31, 2021

	2021 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 162,200	\$ 162,200		\$ 931,906
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Other revenue	-	-		-
Total revenues	<u>162,200</u>	<u>162,200</u>		<u>931,906</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>14,637</u>	<u>14,637</u>	\$ 14,637	<u>86,764</u>
Total Assurance 16	<u>14,637</u>	<u>14,637</u>	<u>14,637</u>	<u>86,764</u>
Administrative costs:				
Administration	14,038	14,038	14,024	86,416
Admin equipment >\$5,000	-	-	-	-
Total administrative costs	<u>14,038</u>	<u>14,038</u>	<u>14,024</u>	<u>86,416</u>
Program costs:				
Intake	17,909	17,909	17,909	117,498
Outreach	18,788	18,788	18,788	73,436
Training & technical assistance	5,669	5,669	5,669	29,375
Automation costs	<u>5,188</u>	<u>5,188</u>	<u>5,188</u>	<u>11,000</u>
Total program costs	<u>47,554</u>	<u>47,554</u>	<u>47,554</u>	<u>231,309</u>
Direct services costs:				
ECIP EHCS	-	-	-	165,000
WPO program cost details	25,157	25,157	25,370	260,000
SWEATS	-	-	-	10,000
PSPS	-	-	-	-
Total direct services costs	<u>25,157</u>	<u>25,157</u>	<u>25,370</u>	<u>435,000</u>
Program cost details:				
Major vehicle and equipment	27,388	27,388	27,388	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	-	-	-	-
General operating expenditures	<u>16,813</u>	<u>16,813</u>	<u>15,444</u>	<u>-</u>
Total program cost details	<u>44,201</u>	<u>44,201</u>	<u>42,832</u>	<u>-</u>
Other program costs	<u>17,783</u>	<u>17,783</u>	<u>17,783</u>	<u>92,417</u>
Total program services & program costs	<u>61,984</u>	<u>61,984</u>	<u>60,615</u>	<u>92,417</u>
Total expenses	<u>163,370</u>	<u>163,370</u>	<u>\$ 162,200</u>	<u>931,906</u>
Change in net assets	<u>\$ (1,170)</u>	<u>\$ (1,170)</u>		<u>\$ -</u>

Great Northern Services  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2021

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Agriculture:</u>			
Pass through California Department of Social Services			
Food Distribution Cluster:			
Emergency Food Assistance Program	10.569	15-00145	\$ 113,939
Emergency Food Assistance Program - Cares Act	10.569	15-00145	24,334
Emergency Food Assistance Program - FFCRA	10.569	15-00145	52,739
Emergency Food Assistance Program - CRRS/COSUP	10.569	15-00145	40,179
Food Bank Capital Grant	10.569	SGRT-19-0042	35,519
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	14,473
Food Distribution Cluster Subtotal			281,183
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Nutrition Program for the Elderly (21-22) NSIP C1	10.570	4002-2122-A12	2,568
Nutrition Program for the Elderly (21-22) NSIP C2	10.570	4002-2122-A12	3,735
Nutrition Program for the Elderly (20-21) NSIP C1	10.570	4002-2021-A12	3,902
Nutrition Program for the Elderly (20-21) NSIP C2	10.570	4002-2021-A12	3,783
Program Subtotal			13,988
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	4,098
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-HPG - Tech Assist	9,437
Program Subtotal			13,535
Total U.S. Department of Agriculture			308,706
<u>U.S. Department of Housing and Urban Development:</u>			
Pass through California Department of Housing & Community Development:			
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12049 Housing Survey	7,199
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-PI-12007	3,246
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI Portfolio Mgmt	8,223
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI Grant Writing	4,792
Community Development Block Grants/Small Cities Programs	14.228	Dorris CDBG-CV1	4,546
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12027 Wellhouse	4,513
Community Development Block Grants/Small Cities Programs	14.228	Etna PI Projects	1,266
Community Development Block Grants/Small Cities Programs	14.228	Montague PI 2021-2024	257
Community Development Block Grants/Small Cities Programs	14.228	Montague 17-CDBG-12028	3,841
Community Development Block Grants/Small Cities Programs	14.228	Montague PI Loan Accts	3,026
Community Development Block Grants/Small Cities Programs	14.228	Montague RP 17-CDBG-12028	21,549
Community Development Block Grants/Small Cities Programs	14.228	Weed 20-CDBG-12053	4,402
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Housing Rehab	3,821
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver Water Meters	6,873
Community Development Block Grants/Small Cities Programs	14.228	Yreka - COP Hwy 3	137
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou PI Grant Writing	5,979
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta SS 18-CDBG-12898	12,738
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00106	8,286
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta ME 18-CDBG-12915	8,819
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta TA 18-CDBG-12916	1,975
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta BA 18-CDBG-12914	2,050
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00094	4,582
Total U.S. Department of Housing and Urban Development			122,120

\* Audited as major program

Great Northern Services  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2021

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Treasury:</u>			
Emergency Rental Assistance Program	21.023	??	\$ 103,430
Total U.S. Department of Treasury			<u>103,430</u>
<u>U.S. Department of Energy:</u>			
Pass through the California Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	20C-6069	23,544
Total U.S. Department of Energy			<u>23,544</u>
<u>U.S. Department of Health and Human Services:</u>			
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Aging Cluster:			
Grant for supportive Services and Senior Centers (21-22) III-B	93.044	4002-2122-A12	5,346
Grant for supportive Services and Senior Centers (20-21) III-B	93.044	4002-2021-A12	5,002
Nutrition Programs (21-22) C1	93.045	4002-2122-A12	21,433
Nutrition Programs (21-22) C2	93.045	4002-2122-A12	9,660
Nutrition Programs (20-21) C1	93.045	4002-2021-A12	16,653
Nutrition Programs (20-21) C2	93.045	4002-2021-A12	14,487
Aging Cluster Subtotal			<u>72,581</u>
Pass through the California Department of Community Services:			
LIHEAP - ARPA - EHA*	93.568	21V-5587	163,370
LIHEAP - EHA*	93.568	22B-4038	8,494
LIHEAP - WX*	93.568	22B-4038	93,914
LIHEAP - EHA*	93.568	20B-2038	248,876
LIHEAP - WX*	93.568	20B-2038	24,334
LIHEAP - DAP - EHA*	93.568	20D-1038	815
LIHEAP - DAP - WX*	93.568	20D-1038	16,019
LIHEAP - CAP - WX*	93.568	20U-2587	15,467
LIHEAP - EHA*	93.568	21B-5038	413,610
LIHEAP - WX*	93.568	21B-5038	421,763
Program Subtotal			<u>1,406,662</u>
Pass through Plumas County:			
RW Part B 2122	93.918	N/A	41,988
Title III Part C 2122	93.918	N/A	17,170
RW Part B 2021	93.918	N/A	13,996
Title III Part C 2021	93.918	N/A	5,723
Program Subtotal			<u>78,877</u>
Total U.S. Department of Health and Human Services			<u>1,558,120</u>
Total Expenditures - Federal Awards			<u>\$ 2,115,920</u>

\* Audited as major program

Great Northern Services  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2021

NOTE 1 - BASIS OF PRESENTATION

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

NOTE 2 - FEDERAL ASSISTANCE LISTING NUMBER

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

NOTE 3 - INDIRECT COSTS

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

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

NOTE 5 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

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

NOTE 6 - PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

NOTE 7 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Board of Directors  
Great Northern Services  
Weed, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Great Northern Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated September 15, 2022.

Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Great Northern Services' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
September 15, 2022



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

Board of Directors  
Great Northern Services  
Weed, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Great Northern Services' compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Great Northern Services' major federal programs for the year ended December 31, 2021. Great Northern Services' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Great Northern Services complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

#### Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

#### Report on Internal Control over Compliance

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

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

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

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

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
September 15, 2022

Great Northern Services  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2021

**Section I – Summary of Auditors’ Results**

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

<u>Federal Assistance Listing Number</u>	<u>Program Name</u>	<u>Expenditures</u>
93.568	LIHEAP	\$ 1,406,662
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.