

**GREAT NORTHERN SERVICES**

**WEED, CALIFORNIA**

**FINANCIAL STATEMENTS  
AND  
SINGLE AUDIT REPORT**

**DECEMBER 31, 2022**



## TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-3
Financial Statements:	
Statements of Financial Position	4
Statements of Activities	5
Statements of Functional Expenses	6
Statements of Cash Flows	7
Notes to the Financial Statements	8-18
Supplemental Information:	
Schedules of Activities - All Program Services	Schedules 1-5 19-23
Supplemental Statement of Revenue and Expenditures CSD Contracts	Schedules 6-19 24-37
Schedule of Expenditures of Federal Awards	38-39
Notes to the Schedule of Expenditures of Federal Awards	40
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41-42
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	43-44
Schedule of Findings and Questioned Costs	45
Status of Prior Year Findings and Recommendations	46

## 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, 2022, 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, 2022, 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.

#### Emphasis of a Matter

##### *Implementation of New Accounting Standards*

As discussed in Notes 2G, 2H, 10 and 11 to the financial statements, Great Northern Services implemented FASB issued ASU 2016-02, *Leases (Topic 842)*, which became effective for the year ended December 31, 2022 and had material effects on the financial statements. Our opinion is not modified with respect to this matter.

#### 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

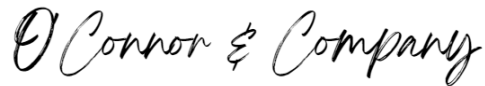
We have previously audited Great Northern Services' 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, 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 19 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2023, 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.

A handwritten signature in black ink that reads "O'Connor & Company". The script is cursive and fluid, with the "O" being particularly large and stylized.

O'Connor & Company

Novato, California  
August 8, 2023

Great Northern Services  
STATEMENTS OF FINANCIAL POSITION  
December 31, 2022  
(With Comparative Totals for December 31, 2021)

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 262,755	\$ 236,960
Grants receivable	466,356	507,589
Inventory	31,645	21,694
Notes receivable, current portion	7,542	9,301
Total current assets	<u>768,298</u>	<u>775,544</u>
Noncurrent assets:		
Notes receivable	58,918	41,375
Right-to-use assets, net of accumulated amortization	14,283	-
Fixed assets, net of accumulated depreciation	1,446,574	1,458,805
Total noncurrent assets	<u>1,519,775</u>	<u>1,500,180</u>
Total assets	<u>\$ 2,288,073</u>	<u>\$ 2,275,724</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 527,488	\$ 496,405
Accrued liabilities	74,135	74,340
Compensated absences	40,955	38,881
Deferred revenue	40,563	-
Note payable, current portion	40,513	65,508
Operating lease payable, current portion	14,794	-
Total current liabilities	<u>738,448</u>	<u>675,134</u>
Noncurrent liabilities:		
Note payable	<u>533,880</u>	<u>548,833</u>
Total noncurrent liabilities	<u>533,880</u>	<u>548,833</u>
Total liabilities	<u>1,272,328</u>	<u>1,223,967</u>
Net assets - Exhibit A:		
Net assets without donor restrictions	<u>1,015,745</u>	<u>1,051,757</u>
Total net assets	<u>1,015,745</u>	<u>1,051,757</u>
Total liabilities and net assets	<u>\$ 2,288,073</u>	<u>\$ 2,275,724</u>

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

Great Northern Services  
**STATEMENTS OF ACTIVITIES**  
For the Year Ended December 31, 2022  
(With Comparative Totals for December 31, 2021)

	Without Donor Restrictions	
	2022	2021
Revenues:		
Grant revenue	\$ 3,457,973	\$ 2,446,759
Contributions	135,765	298,323
Program revenue	74,335	69,612
Gain on disposition of asset	-	125,000
Investment return, net	3,739	-
Other revenue	3,551	8,297
Total revenues	<u>3,675,363</u>	<u>2,947,991</u>
Expenses:		
Program services:		
Program	<u>3,288,424</u>	<u>2,416,583</u>
Subtotal program services	<u>3,288,424</u>	<u>2,416,583</u>
Support services:		
Management and general	<u>422,440</u>	<u>453,176</u>
Subtotal support services	<u>422,440</u>	<u>453,176</u>
Total expenses	<u>3,710,864</u>	<u>2,869,759</u>
Change in net assets	(35,501)	78,232
Net assets, beginning of period	1,051,757	973,525
Net effect of implementation of accounting standard	(511)	-
Net assets, beginning of period (restated)	<u>1,051,246</u>	<u>973,525</u>
Net assets, end of period	<u>\$ 1,015,745</u>	<u>\$ 1,051,757</u>

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

Great Northern Services  
STATEMENTS OF FUNCTIONAL EXPENSES  
For the Year Ended December 31, 2022  
(With Comparative Totals for the Year Ended December 31, 2021)

	2022			2021
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 847,834	\$ 216,274	\$ 1,064,108	\$ 1,001,328
Fringe benefits and payroll taxes	297,243	74,573	371,816	358,517
Meeting expense	197	470	667	323
Mileage expense	7,193	479	7,672	4,922
Training and conferences	1,432	1,703	3,135	1,473
Program costs	1,707,692	2,521	1,710,213	988,038
Professional services	20,565	2,165	22,730	21,107
Advertising and outreach	5,473	21,410	26,883	38,994
Bank charges	1,224	755	1,979	1,945
Contract services	78,877	-	78,877	78,877
Dues and subscriptions	2,273	3,177	5,450	6,170
Equipment expense	401	57	458	458
Equipment maintenance	7,798	929	8,727	6,313
Facilities & equipment use fees	47,520	5,037	52,557	53,338
Computer supplies/service	57,630	7,295	64,925	63,083
Insurance	49,957	2,656	52,613	43,045
Interest and finance charges	4,319	33,629	37,948	31,267
Licenses, permits, taxes and fees	1,984	490	2,474	14,660
Office supplies	11,353	2,033	13,386	9,414
Other outside services	369	43	412	919
Postage and shipping	11,782	1,622	13,404	9,654
Rent	28,566	-	28,566	27,000
Repairs and maintenance	11,026	1,458	12,484	21,218
Telephone	15,512	2,010	17,522	28,159
Tools	-	-	-	(28,854)
Utilities	23,522	1,612	25,134	22,804
Depreciation	45,115	40,042	85,157	63,410
Vehicle maintenance and fees	1,567	-	1,567	2,177
Total expenses	<u>\$ 3,288,424</u>	<u>\$ 422,440</u>	<u>\$ 3,710,864</u>	<u>\$ 2,869,759</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, 2022  
(With Comparative Totals for December 31, 2021)

	<u>2022</u>	<u>2021</u>
Cash flows from operating activities:		
Change in net assets	\$ (35,501)	\$ 78,232
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	85,157	63,410
Changes in certain assets and liabilities:		
Accounts receivable	41,233	(167,211)
Inventory	(9,951)	1,525
Deposits	-	-
Accounts payable	126,083	112,795
Accrued liabilities	(205)	2,073
Compensated absences	2,074	(9,780)
Deferred revenue	40,563	-
Net cash provided (used) by operating activities	<u>249,453</u>	<u>81,044</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(72,926)	(111,318)
Disposition of fixed assets	-	50,000
Loans proceeds / (issued to other entities)	(15,784)	9,543
Net cash provided by investing activities	<u>(88,710)</u>	<u>(51,775)</u>
Cash flows from financing activities:		
Proceeds from line of credit	150,000	143,575
Payments on line of credit	(245,000)	(55,000)
Payments on notes payable	(39,948)	(83,720)
Net cash provided (used) by financing activities	<u>(134,948)</u>	<u>4,855</u>
Net increase (decrease) in cash during the year	25,795	34,124
Cash balance, beginning of period	<u>236,960</u>	<u>202,836</u>
Cash balance, end of period	<u>\$ 262,755</u>	<u>\$ 236,960</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 33,629</u>	<u>\$ 28,139</u>

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

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 1 - GENERAL

A. Organization

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

B. Program Services

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

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

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

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

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

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

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

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

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

B. Basis of Presentation

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

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

Report on Summarized Comparative Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. 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, 2021, from which the summarized information was derived.

C. Description of Net Assets

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

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

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Description of Net Assets (concluded)

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

D. Allocation of Expenses

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

E. Cash and Cash Equivalents

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

F. Fixed Assets

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

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

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

G. Right to Use Assets

The Organization has recorded right to use assets. These assets consist of the right to use the dining hall, commercial kitchen facility, pantry, storage and office within Mt. Shasta Recreation and Parks District's jurisdiction. The related leases are discussed in the Lease subsection of Note 11. The right to use assets are amortized on a straight-line basis over the terms of the related leases.

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

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Leases

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

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

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

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

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

I. Grants & Accounts Receivable

Receivables represent the portion of grants and contracts earned but for which funds have not been received as of year-end. The total amount of grants receivable as of December 31, 2022 and 2021 was \$466,356 and \$507,589, respectively. The Organization has not accrued a loss for allowances for uncollectible receivables for the programs since it is the opinion of management that the amounts will be collected.

J. Inventory

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

K. Notes Receivable

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

L. 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.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. 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.

N. 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.

O. 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, 2022, the advertising expense was \$26,883.

P. 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, 2022, the Organization estimated that no material liabilities will result from such audits.

Q. 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.

R. Recently Adopted 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 adoption of the guidance did not have a material impact on the Organization's summarized comparative financial statements.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

R. Recently Adopted Accounting Pronouncements

Net Effect of Implementation of Accounting Standard

The net effect of implementing ASU 2016-02, *Leases (Topic 842)* was a \$511 corrections to the beginning net asset balance for the year ending December 31, 2022:

Net assets, beginning of period	\$ 1,051,757
Net effect of implementation of accounting standard	(511)
Net assets, beginning of period (restated)	<u>\$ 1,051,246</u>

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 adoption of the guidance did not have a material impact on the Organization's summarized comparative financial statements.

NOTE 3 - INCOME TAXES

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

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

The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2022. 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, 2022 and 2021 were \$262,755 and \$236,960, 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.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 5 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets for December 31, 2022 and 2021, 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	2022	2021
Cash and cash equivalents	\$ 262,755	\$ 236,960
Accounts receivable	466,356	507,589
Notes receivable, net	<u>66,460</u>	<u>50,676</u>
Total financial assets	<u>795,571</u>	<u>795,225</u>
Less those unavailable for general expenditures within one year due to:		
Notes receivable, net collectable beyond one year	<u>(58,918)</u>	<u>(41,375)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 736,653</u>	<u>\$ 753,850</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, 2022 and 2021, amounts expended and eligible for reimbursements from these departments totaled \$2,960,112 and \$1,988,946, representing 80 percent and 67 percent, respectively, of the Organization's total revenues for that year. The Organization has a policy to mitigate concentration risk through diversification.

NOTE 7 - NOTES RECEIVABLE

Notes receivable at December 31, 2022 consisted of the following:

	2022	2021
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
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.	32,659	37,374
7.5% note receivable from Sarah Lorenzen dba Chirping Squirrel to be paid back in 120 months. Principal and interest payments began July 2022, payments are due on the fifteenth (15th) of each month until maturity. This note is secured under Section 1 of the Uniform Commercial Code Procedures.	<u>33,801</u>	<u>-</u>
Total	<u>\$ 66,460</u>	<u>\$ 50,676</u>



Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 7 - NOTES RECEIVABLE (concluded)

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

	Wendy James		Sarah Lorenzen		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 5,006	\$ 1,823	\$ 2,536	\$ 2,449	\$ 7,542	\$ 4,272
2024	5,315	1,515	2,734	2,252	8,049	3,767
2025	5,642	1,187	2,946	2,040	8,588	3,227
2026	5,990	839	3,174	1,811	9,164	2,650
2027	6,360	469	3,421	1,565	9,781	2,034
Thereafter	4,346	96	18,990	3,443	23,336	3,539
Total	<u>\$ 32,659</u>	<u>\$ 5,929</u>	<u>\$ 33,801</u>	<u>\$ 13,560</u>	<u>\$ 66,460</u>	<u>\$ 19,489</u>

NOTE 8 - FIXED ASSETS

Fixed asset activity for the year ended December 31, 2022 was as follows:

	Balance 12/31/21	Additions	Disposals	Balance 12/31/22
Fixed assets, not being depreciated:				
Land	\$ 175,781	\$ -	\$ -	\$ 175,781
Total fixed assets, not being depr.	<u>175,781</u>	<u>-</u>	<u>-</u>	<u>175,781</u>
Capital assets, being depreciated:				
Office equipment & furniture	48,567	36,415	-	84,982
Building	890,451	-	-	890,451
Building improvements	384,587	-	-	384,587
Vehicles	191,717	24,709	-	216,426
Tools & equipment	68,865	11,802	-	80,667
Software	9,372	-	-	9,372
Total capital assets, being depreciated	<u>1,769,340</u>	<u>72,926</u>	<u>-</u>	<u>1,842,266</u>
Less accumulated depreciation for:				
Office equipment & furniture	(48,567)	(7,283)	-	(55,850)
Building	(104,354)	(22,832)	-	(127,186)
Building improvements	(37,451)	(9,927)	-	(47,378)
Vehicles	(80,019)	(30,852)	-	(110,871)
Tools & equipment	(30,772)	(14,263)	-	(45,035)
Software	(9,372)	-	-	(9,372)
Total accumulated depreciation	<u>(310,535)</u>	<u>(85,157)</u>	<u>-</u>	<u>(395,692)</u>
Total fixed assets being depreciated – net	<u>1,283,024</u>	<u>(12,231)</u>	<u>-</u>	<u>1,270,793</u>
Fixed assets – net	<u>\$ 1,458,805</u>	<u>\$ (12,231)</u>	<u>\$ -</u>	<u>\$ 1,446,574</u>

Depreciation expense for the years ended December 31, 2022 and 2021 was \$85,157 and \$63,410, respectively.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 9 - RIGHT TO USE ASSETS

Right to use asset activity for the year ended December 31, 2022 was as follows:

	Balance 12/31/21	Additions	Disposals	Balance 12/31/22
Senior Nutrition – Mt Shasta	\$ -	\$ 57,130	\$ -	\$ 57,130
Total RTU asset, being amort.	-	57,130	-	57,130
Less accumulated amortization for:				
Senior Nutrition – Mt Shasta	-	(42,847)	-	(42,847)
Total accumulated amortization	-	(42,847)	-	(42,847)
RTU assets – net	\$ -	\$ 14,283	\$ -	\$ 14,283

Amortization expense for the year ended December 31, 2022 was \$28,566.

NOTE 10 - LEASES

The Organization leases a portion of the Upper Lodge Facility owned and operated by the Mt Shasta Recreation and Parks District for the purpose of maintaining a senior meal program to be provided according to two-year operating lease that expires June 2023. The lease liability is measured at an incremental borrowing rate of 4.75%. The rate was determined using the Organization's current mortgage rate. The Organization has recorded a right to use asset with a net book value of \$14,283 at December 31, 2022. Future minimum rental payments required under the above lease are as follows:

Years End December 31:	Principal	Interest	Total
2023	\$ 14,794	\$ 206	\$ 15,000
Total	\$ 14,794	\$ 206	\$ 15,000

<u>Leased payable</u>	Balance 12/31/21	Additions	Disposals	Balance 12/31/22
Senior Nutrition – Mt Shasta	\$ -	\$ 57,130	\$ 42,336	\$ 14,794

Lease expense under the Organization's operating lease for the year ended December 31, 2022 was \$28,566 and is included in Rent on the Statement of Activities.

NOTE 11 - 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, 2022 and 2021 was \$40,955 and \$38,881, respectively.

NOTE 12 - 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 \$16,929 and \$18,958 for the years ended December 31, 2022 and 2021, respectively.

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 13 - 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, 2022 and December 31, 2021, the outstanding balance on the line of credit was \$55,072 and \$149,600, respectively.

NOTE 14 - 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, 2022.

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>
2023	\$ 10,566	\$ 2,714
2024	10,779	2,501
2025	10,997	2,284
2026	11,219	2,062
2027	11,445	1,835
Thereafter	85,499	6,111
Total	<u>\$ 140,505</u>	<u>\$ 17,507</u>

On July 12, 2018, the Organization was approved for an additional RMAP loan in the amount of \$375,000. For the year ending December 31, 2022, 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>
2023	\$ 17,696	\$ 18,979
2024	18,555	18,120
2025	19,455	17,219
2026	20,400	16,275
2027	21,390	15,285
Thereafter	310,110	87,202
Total	<u>\$ 407,606</u>	<u>\$ 173,080</u>

Great Northern Services  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2022

NOTE 14 - NOTE PAYABLE (concluded)

The Organization has entered into an agreement with GSG Capital LLC in order to purchase a network server to be used by all departments within the Organization. The inception date of September 20, 2021 with deferred payments for three months, repayment began January 2022 with terms of 39 months at 10.960% interest rate. Equal principal payments and interest are to be made every 20th day of each month until December 20, 2024.

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

<u>GSG Capital LLC</u>	<u>Principal Payment</u>	<u>Interest Payment</u>
2023	\$ 12,425	\$ 2,269
2024	13,857	837
Total	<u>\$ 26,282</u>	<u>\$ 3,106</u>

NOTE 15 - RECLASSIFICATIONS

Certain amounts in the December 31, 2021 financial statements have been reclassified to conform with the December 31, 2022 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 16 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 8, 2023, the date the financial statements were available to be issued.

Great Northern Services  
SCHEDULE OF ACTIVITIES  
All Program Services  
For the Year Ended December 31, 2022

Schedule 1

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 417,674	\$ 569,662	\$ 1,931,377	\$ 539,260	\$ 3,457,973
Contributions	44,429	-	-	91,336	135,765
Program revenue	103	1,514	10,514	62,204	74,335
Gain on disposition of asset	-	-	-	-	-
Investment return, net	-	-	3,722	17	3,739
Other revenue	-	-	3,551	-	3,551
Total revenues	<u>462,206</u>	<u>571,176</u>	<u>1,949,164</u>	<u>692,817</u>	<u>3,675,363</u>
Expenses:					
Salaries and wages	183,906	128,334	540,630	211,238	1,064,108
Fringe benefits and payroll taxes	61,279	39,117	183,636	87,784	371,816
Meeting expense	40	30	107	490	667
Mileage expense	831	314	740	5,787	7,672
Training and conferences	477	158	708	1,792	3,135
Program costs	106,395	281,936	1,091,363	230,519	1,710,213
Professional services	3,173	3,234	11,855	4,468	22,730
Advertising and outreach	21,248	4,830	-	805	26,883
Bank charges	250	149	689	891	1,979
Contract services	-	78,877	-	-	78,877
Dues and subscriptions	722	347	1,109	3,272	5,450
Equipment expense	24	57	282	95	458
Equipment maintenance	1,508	948	4,525	1,746	8,727
Facilities & equipment use fees	1,820	4,983	36,370	9,384	52,557
Computer supplies/service	11,221	7,222	33,179	13,303	64,925
Insurance	11,044	2,607	25,076	13,886	52,613
Interest and finance charges	1,506	2,884	-	33,558	37,948
Licenses, permits, taxes and fees	1,535	83	317	539	2,474
Office supplies	1,509	3,329	5,783	2,765	13,386
Other outside services	86	48	212	66	412
Postage and shipping	671	1,658	8,117	2,958	13,404
Rent	28,566	-	-	-	28,566
Repairs and maintenance	538	1,465	7,831	2,650	12,484
Telephone	2,322	2,019	9,418	3,763	17,522
Tools	-	-	-	36,415	36,415
Utilities	609	1,601	19,581	3,343	25,134
Depreciation	-	-	4,968	80,189	85,157
Vehicle maintenance and fees	-	-	-	1,567	1,567
Total expenses	<u>441,280</u>	<u>566,230</u>	<u>1,986,496</u>	<u>753,273</u>	<u>3,747,279</u>
Change in net assets	<u>20,926</u>	<u>4,946</u>	<u>(37,332)</u>	<u>(60,456)</u>	<u>(71,916)</u>
Capital assets charged to grants	-	-	-	(36,415)	(36,415)
Change in net assets, reconciled	<u>\$ 20,926</u>	<u>\$ 4,946</u>	<u>\$ (37,332)</u>	<u>\$ (24,041)</u>	<u>\$ (35,501)</u>

Great Northern Services  
SCHEDULE OF ACTIVITIES  
All Program Services  
For the Year Ended December 31, 2022

Schedule 2

	Dorris PI 20-CDBG- 12007	Housing Survey 20-CDBG- 12049	Dorris Wellhouse 20-CDBG- 12027	Dorris PI Portfolio MGMT	Dorris PI 22-CDBG- PI-00005	CDBG- CV1	Etna PI Projects	Dorris CV2-3- 00051	Dorris 2022 Rehab w/ PI	Montague PI 2021- 2024	Backup Generator Fund	PSA 4002-2122- A12	PSA 4002-2122- A13	Housing is Key 1332995	MSTA Gateway	Water- Sewer 21-CDBG- HA-00015	Total
Revenues:																	
Grants and contracts	\$ 3,505	\$ 9,562	\$ 7,855	\$ 9,600	\$ 3,121	\$ 3,278	\$ 2,869	\$ 605	\$ 3,729	\$ 7,504	\$ 263	\$201,669	\$112,140	\$ 39,806	\$ 9,656	\$ 2,512	\$417,674
Contributions	-	-	-	-	-	-	-	-	-	-	-	24,613	19,816	-	-	-	44,429
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	103	-	-	-	103
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>3,505</u>	<u>9,562</u>	<u>7,855</u>	<u>9,600</u>	<u>3,121</u>	<u>3,278</u>	<u>2,869</u>	<u>605</u>	<u>3,729</u>	<u>7,504</u>	<u>263</u>	<u>226,282</u>	<u>132,059</u>	<u>39,806</u>	<u>9,656</u>	<u>2,512</u>	<u>462,206</u>
Expenses:																	
Salaries and wages	2,283	6,442	5,202	4,218	2,073	2,042	1,545	390	2,545	4,961	163	65,582	67,335	12,293	5,232	1,600	183,906
Fringe benefits and payroll taxes	709	1,843	1,507	1,115	723	713	534	147	799	1,650	60	21,986	22,666	4,628	1,657	542	61,279
Meeting expense	-	-	2	1	-	-	-	-	1	1	-	-	33	-	1	1	40
Mileage expense	120	299	3	61	1	124	-	-	-	91	-	20	108	-	3	1	831
Training and conferences	2	2	5	-	5	1	-	-	1	8	-	204	159	-	5	85	477
Program costs	-	-	-	-	-	-	-	-	-	-	-	55,440	50,955	-	-	-	106,395
Professional services	24	63	69	61	19	24	15	6	22	45	2	1,074	1,449	213	65	22	3,173
Advertising and outreach	-	-	29	-	-	-	-	-	-	-	-	-	-	21,219	-	-	21,248
Bank charges	2	4	5	5	2	2	1	-	2	5	-	91	116	9	5	1	250
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	39	3	53	7	1	2	1	1	2	3	-	55	527	10	10	8	722
Equipment expense	1	2	2	2	1	1	-	-	2	2	-	1	2	5	2	1	24
Equipment maintenance	14	36	32	28	14	13	9	2	13	28	1	706	499	74	29	10	1,508
Facilities & equipment use fees	71	183	168	161	67	68	50	13	77	157	5	84	86	417	166	47	1,820
Computer supplies/service	102	286	337	267	96	128	57	17	114	223	7	4,141	4,648	491	239	68	11,221
Insurance	31	73	102	93	29	33	7	7	33	94	4	2,918	7,426	53	109	32	11,044
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	718	718	70	-	-	1,506
Licenses, permits, taxes and fees	-	-	4	4	-	1	-	1	-	-	-	335	1,183	-	5	2	1,535
Office supplies	16	61	96	42	7	34	12	3	20	36	2	412	600	111	40	17	1,509
Other outside services	-	3	3	1	(1)	1	2	-	-	-	-	31	32	12	1	1	86
Postage and shipping	20	75	64	54	17	23	39	4	24	53	1	45	27	153	50	22	671
Rent	-	-	-	-	-	-	-	-	-	-	-	14,283	14,283	-	-	-	28,566
Repairs and maintenance	22	52	48	43	24	19	15	4	22	43	2	23	21	136	47	17	538
Telephone	27	73	67	68	24	27	17	6	29	60	2	824	865	145	70	18	2,322
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	22	62	57	51	19	22	20	4	23	45	2	24	26	164	51	17	609
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>3,505</u>	<u>9,562</u>	<u>7,855</u>	<u>6,282</u>	<u>3,121</u>	<u>3,278</u>	<u>2,324</u>	<u>605</u>	<u>3,729</u>	<u>7,505</u>	<u>251</u>	<u>168,997</u>	<u>173,764</u>	<u>40,203</u>	<u>7,787</u>	<u>2,512</u>	<u>441,280</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,318</u>	<u>-</u>	<u>-</u>	<u>545</u>	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>12</u>	<u>57,285</u>	<u>(41,705)</u>	<u>(397)</u>	<u>1,869</u>	<u>-</u>	<u>20,926</u>
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,318</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ 12</u>	<u>\$ 57,285</u>	<u>\$ (41,705)</u>	<u>\$ (397)</u>	<u>\$ 1,869</u>	<u>\$ -</u>	<u>\$ 20,926</u>

Great Northern Services  
SCHEDULE OF ACTIVITIES  
 All Program Services  
 For the Year Ended December 31, 2022

Schedule 3

	Weed PI Housing Rehab	Weed PI Waiver Water	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	Mount Shasta 2022 Senior	Co Siskiyou 21-CDBG- PI-00017	USDA RMAP- RLF	Plumas County RW Part B 2122	Plumas County Title III Part C	Plumas County RW Part B 2223	Plumas County Title III Part C	Total
Revenues:																	
Grants and contracts	\$ 2,600	\$ 2,722	\$ 988	\$ 797	\$ 12,222	\$ 2,876	\$ 3,647	\$ 91,289	\$339,904	\$ 5,082	\$ 18,485	\$ 2,168	\$ 15,357	\$ 6,363	\$ 46,073	\$ 19,089	\$569,662
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	1,514	-	-	-	-	1,514
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	3,722	-	-	-	-	3,722
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2,600	2,722	988	797	12,222	2,876	3,647	91,289	339,904	5,082	18,485	7,404	15,357	6,363	46,073	19,089	574,898
Expenses:																	
Salaries and wages	1,767	2,099	765	508	8,434	1,888	2,366	51,477	41,501	3,453	11,812	2,264	-	-	-	-	128,334
Fringe benefits and payroll taxes	292	348	116	201	2,149	588	614	17,441	12,408	1,120	3,282	558	-	-	-	-	39,117
Meeting expense	1	-	-	-	2	-	1	10	12	1	3	-	-	-	-	-	30
Mileage expense	-	-	-	-	5	1	1	25	26	1	254	1	-	-	-	-	314
Training and conferences	2	1	-	-	3	2	2	76	62	3	4	3	-	-	-	-	158
Program costs	-	-	-	-	-	-	-	9,354	271,593	-	-	989	-	-	-	-	281,936
Professional services	16	17	8	5	99	25	34	657	2,170	31	164	8	-	-	-	-	3,234
Advertising and outreach	-	-	-	-	-	29	29	1,949	2,014	-	809	-	-	-	-	-	4,830
Bank charges	1	1	1	1	10	2	3	57	54	3	14	2	-	-	-	-	149
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	13,996	5,723	41,988	17,170	78,877
Dues and subscriptions	2	1	-	-	20	5	8	127	112	2	67	3	-	-	-	-	347
Equipment expense	1	1	-	1	4	1	1	19	22	3	4	-	-	-	-	-	57
Equipment maintenance	7	10	4	3	58	10	19	359	365	18	82	13	-	-	-	-	948
Facilities & equipment use fees	47	56	21	20	304	63	93	1,903	1,891	104	413	68	-	-	-	-	4,983
Computer supplies/service	70	75	29	25	433	122	166	2,749	2,707	152	598	96	-	-	-	-	7,222
Insurance	29	22	11	3	179	36	50	960	980	38	258	41	-	-	-	-	2,607
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	2,884	-	-	-	-	2,884
Licenses, permits, taxes and fees	1	-	-	-	8	2	1	27	30	-	13	1	-	-	-	-	83
Office supplies	12	15	5	4	99	16	122	1,557	1,330	21	135	13	-	-	-	-	3,329
Other outside services	-	1	-	-	3	1	2	15	22	-	4	-	-	-	-	-	48
Postage and shipping	13	20	8	6	100	21	40	601	659	28	137	25	-	-	-	-	1,658
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	10	15	5	7	91	18	27	540	570	35	128	19	-	-	-	-	1,465
Telephone	19	22	8	7	123	25	35	783	761	38	171	27	-	-	-	-	2,019
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	14	18	7	7	98	21	33	603	615	31	133	21	-	-	-	-	1,601
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	2,304	2,722	988	798	12,222	2,876	3,647	91,289	339,904	5,082	18,485	7,036	13,996	5,723	41,988	17,170	566,230
Change in net assets	296	-	-	(1)	-	-	-	-	-	-	-	368	1,361	640	4,085	1,919	8,668
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ 296	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ 1,361	\$ 640	\$ 4,085	\$ 1,919	\$ 8,668

Great Northern Services  
**SCHEDULE OF ACTIVITIES**  
All Program Services  
For the Year Ended December 31, 2022

**Schedule 4**

	EFAP 15- MOU- 00145	LIHEAP ARPA EHA 21V-5587	DOE 2020 20C-6019	LIHEAP EHA 22B-4038	LIHEAP WX 22B-4038	LIHEAP EHA 20B-2038	LIHEAP WX 20B-2038	LIHEAP EHA 21B-5038	LIHEAP WX 21B-5038	LIHEAP EHA 21Z-9573	SLIHEAP 22Q-4587	LIHEAP EHA 23B-5038	LIHEAP WX 23B-5038	EFAP Build Back Better I	EFAP 22- MOU- 00145	Food Bank of Contra Costa & Solano Co.	Cal Food Bank COVID-19	Community Services	Total
Revenues:																			
Grants and contracts	\$ 109,160	\$ 466,880	\$ 24,214	\$ 554,338	\$ 335,265	\$ (1,545)	\$ -	\$ 201,736	\$ 10,454	\$ 14,745	\$ 4,506	\$ 10,058	\$ 68,400	\$ 95,757	\$ 28,959	\$ 5,900	\$ 2,550	\$ -	\$ 1,931,377
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	590	-	-	-	10,109	-	(187)	-	(1,449)	-	-	-	-	958	493	-	-	-	10,514
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	3,364	-	-	-	187	-	-	-	-	-	-	-	-	-	3,551
Total revenues	109,750	466,880	24,214	554,338	348,738	(1,545)	(187)	201,736	9,192	14,745	4,506	10,058	68,400	96,715	29,452	5,900	2,550	-	1,945,442
Expenses:																			
Salaries and wages	19,845	116,053	9,290	168,790	104,790	-	-	18,639	483	6,753	276	7,695	27,773	34,936	18,429	6,820	58	-	540,630
Fringe benefits and payroll taxes	6,950	34,138	3,657	49,223	47,743	-	-	6,472	221	1,817	86	2,243	12,234	10,646	5,830	2,357	19	-	183,636
Meeting expense	-	7	-	49	9	-	-	-	-	2	-	-	24	7	7	2	-	-	107
Mileage expense	81	34	4	104	42	-	-	2	-	5	-	1	56	382	25	4	-	-	740
Training and conferences	-	145	16	205	227	-	-	7	-	7	-	-	-	91	-	10	-	-	708
Program costs	42,782	309,574	9,948	316,040	150,038	960	-	168,498	280	5,191	3,305	10,544	31,194	20,963	21,582	379	167	(82)	1,091,363
Professional services	263	2,545	163	3,517	2,307	-	-	1,119	8	118	21	66	640	485	539	63	1	-	11,855
Advertising and outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	27	134	14	187	166	-	-	16	1	9	1	1	45	52	26	10	-	-	689
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	14	116	8	409	131	-	-	12	2	18	-	4	246	38	95	16	-	-	1,109
Equipment expense	10	57	1	69	70	-	-	6	-	4	-	1	28	22	10	4	-	-	282
Equipment maintenance	204	943	111	1,095	1,153	-	-	129	5	49	3	5	314	311	139	63	1	-	4,525
Facilities & equipment use fees	3,292	4,997	504	6,866	6,166	-	-	2,744	37	285	12	27	1,534	6,345	3,215	343	3	-	36,370
Computer supplies/service	1,254	6,693	689	8,544	8,311	-	-	845	37	420	19	38	2,201	2,418	1,227	479	4	-	33,179
Insurance	226	2,128	296	5,988	7,846	-	-	318	-	198	8	21	1,140	4,585	2,138	184	-	-	25,076
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, permits, taxes and fees	-	19	-	137	10	-	-	-	-	8	-	2	84	-	52	5	-	-	317
Office supplies	219	1,143	103	1,456	1,324	-	-	169	7	80	2	10	575	365	246	83	1	-	5,783
Other outside services	14	44	(1)	47	46	-	-	9	2	1	-	1	39	(4)	11	3	-	-	212
Postage and shipping	322	1,724	205	1,860	2,051	-	-	277	14	90	3	11	635	523	287	114	1	-	8,117
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	599	1,474	132	1,700	1,818	-	-	186	10	75	3	11	585	856	280	101	1	-	7,831
Telephone	376	1,949	215	2,339	2,420	-	-	249	10	118	6	10	576	628	383	137	2	-	9,418
Tools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	2,418	1,620	147	2,198	3,838	-	-	383	17	87	4	10	648	5,161	2,940	109	1	-	19,581
Depreciation	1,609	-	-	-	-	-	-	-	-	-	-	-	-	2,484	875	-	-	-	4,968
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	80,505	485,537	25,502	570,823	340,506	960	-	200,080	1,134	15,335	3,749	20,701	80,571	91,294	58,336	11,286	259	(82)	1,986,496
Change in net assets	29,245	(18,657)	(1,288)	(16,485)	8,232	(2,505)	(187)	1,656	8,058	(590)	757	(10,643)	(12,171)	5,421	(28,884)	(5,386)	2,291	82	(41,054)
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	\$ 29,245	\$ (18,657)	\$ (1,288)	\$ (16,485)	\$ 8,232	\$ (2,505)	\$ (187)	\$ 1,656	\$ 8,058	\$ (590)	\$ 757	\$ (10,643)	\$ (12,171)	\$ 5,421	\$ (28,884)	\$ (5,386)	\$ 2,291	\$ 82	\$ (41,054)



Great Northern Services  
SCHEDULE OF ACTIVITIES  
All Program Services  
For the Year Ended December 31, 2022

Schedule 5

	DAP EHA 20D-1038	DAP WX 20D-1038	PacifiCorp 2021	PacifiCorp 2022	PacifiCorp 2023	PacifiCorp CARE PEV 2018	Community Svcs Health	Community Svcs 2022	Siskiyou SN CARES 2022	SN C2 2021 Augmentation	Food Bank Cap Grant SGRT-19- 0042	GNS General Fund	GNS Contributions & Donations	Research & Development	Total
<b>Revenues:</b>															
Grants and contracts	\$ 1,667	\$ 4,325	\$ -	\$ 427,057	\$ 15,834	\$ 4,559	\$ -	\$ 11,000	\$ 29,056	\$ 3,123	\$ 36,614	\$ 6,025	\$ -	\$ -	\$ 539,260
Contributions	-	-	-	-	-	-	-	31,236	-	-	-	15,000	45,100	-	91,336
Program revenue	-	-	-	-	-	-	-	-	-	-	-	62,204	-	-	62,204
Gain on disposition of asset	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	17	-	-	17
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>1,667</b>	<b>4,325</b>	<b>-</b>	<b>427,057</b>	<b>15,834</b>	<b>4,559</b>	<b>-</b>	<b>42,236</b>	<b>29,056</b>	<b>3,123</b>	<b>36,614</b>	<b>83,246</b>	<b>45,100</b>	<b>-</b>	<b>692,817</b>
<b>Expenses:</b>															
Salaries and wages	629	333	-	134,641	10,346	2,779	462	9,150	-	-	-	1,959	-	50,939	211,238
Fringe benefits and payroll taxes	196	156	-	57,453	4,124	751	166	2,944	-	-	-	906	-	21,088	87,784
Meeting expense	-	-	-	17	15	1	-	2	-	-	-	446	-	9	490
Mileage expense	-	-	-	67	-	2	-	10	-	-	-	5,683	-	25	5,787
Training and conferences	-	-	-	192	-	9	-	63	-	-	-	1,461	-	67	1,792
Program costs	832	558	6	163,395	5,091	-	2,794	23,847	28,353	3,123	-	2,520	-	-	230,519
Professional services	11	8	-	2,531	266	27	22	224	-	-	-	728	1	650	4,468
Advertising and outreach	-	-	-	-	-	-	-	-	701	-	-	104	-	-	805
Bank charges	-	-	-	197	13	4	1	11	-	-	-	374	232	59	891
Contract services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dues and subscriptions	-	-	-	195	71	4	1	18	-	-	-	269	-	2,714	3,272
Equipment expense	-	-	-	72	-	2	-	2	-	-	-	-	-	19	95
Equipment maintenance	4	3	-	1,148	117	22	4	63	-	-	-	14	-	371	1,746
Facilities & equipment use fees	17	16	-	6,347	440	122	23	380	-	-	-	66	-	1,973	9,384
Computer supplies/service	22	20	-	8,995	655	178	29	555	-	-	-	96	-	2,753	13,303
Insurance	-	-	-	3,388	212	67	8	234	-	-	-	8,960	-	1,017	13,886
Interest and finance charges	-	-	-	-	-	-	-	-	-	-	-	33,558	-	-	33,558
Licenses, permits, taxes and fees	-	-	-	87	-	-	1	-	-	-	-	422	-	29	539
Office supplies	3	3	-	1,399	132	25	7	65	-	-	-	140	-	991	2,765
Other outside services	-	-	-	22	24	-	-	-	-	-	-	1	-	19	66
Postage and shipping	6	6	-	1,893	269	35	7	82	-	-	-	17	-	643	2,958
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and maintenance	5	4	-	1,791	118	33	8	95	-	-	-	22	-	574	2,650
Telephone	9	7	-	2,558	166	48	9	150	-	-	-	24	-	792	3,763
Tools	-	-	-	-	-	-	-	-	-	-	36,415	-	-	-	36,415
Utilities	6	6	-	2,358	175	35	8	107	-	-	-	14	-	634	3,343
Depreciation	-	-	-	-	-	-	-	-	-	-	-	80,189	-	-	80,189
Vehicle maintenance and fees	-	-	-	-	-	-	-	-	2	-	-	1,565	-	-	1,567
<b>Total expenses</b>	<b>1,740</b>	<b>1,120</b>	<b>6</b>	<b>388,746</b>	<b>22,234</b>	<b>4,144</b>	<b>3,550</b>	<b>38,002</b>	<b>29,056</b>	<b>3,123</b>	<b>36,415</b>	<b>139,538</b>	<b>233</b>	<b>85,366</b>	<b>753,273</b>
<b>Change in net assets</b>	<b>(73)</b>	<b>3,205</b>	<b>(6)</b>	<b>38,311</b>	<b>(6,400)</b>	<b>415</b>	<b>(3,550)</b>	<b>4,234</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>(56,292)</b>	<b>44,867</b>	<b>(85,366)</b>	<b>(60,456)</b>
 Capital assets charged to grants	 -	 -	 -	 -	 -	 -	 -	 -	 -	 -	 (36,415)	 -	 -	 -	 (36,415)
<b>Change in net assets, reconciled</b>	<b>\$ (73)</b>	<b>\$ 3,205</b>	<b>\$ (6)</b>	<b>\$ 38,311</b>	<b>\$ (6,400)</b>	<b>\$ 415</b>	<b>\$ (3,550)</b>	<b>\$ 4,234</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,614</b>	<b>\$ (56,292)</b>	<b>\$ 44,867</b>	<b>\$ (85,366)</b>	<b>\$ (24,041)</b>

Great Northern Services  
**SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT**  
 No. 20C-6019  
 2020 DOE Weatherization  
 For the Period of January 1, 2020 through December 31, 2022

Schedule 6

	2020	2021	2022	Total	Total Reported	Total
	Audited Costs	Audited Costs	Audited Costs	Audited Costs	Expenses	Budget
Revenues:						
Grant revenue	\$ 2,554	\$ 23,232	\$ 24,214	\$ 50,000		\$ 50,000
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Gain on disposition of asset	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>2,554</u>	<u>23,232</u>	<u>24,214</u>	<u>50,000</u>		<u>50,000</u>
Expenses:						
Administration:						
Administration	-	1,437	2,191	3,628	\$ 2,790	2,790
Administration equipment	-	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-	-
Total administration costs:	<u>-</u>	<u>1,437</u>	<u>2,191</u>	<u>3,628</u>	<u>2,790</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>-</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	-	-	-	-	4,381	2,100
Total Program costs (Section 1)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,381</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	12,122	21,132	16,277	20,000
Minor vehicle and equipment	521	1,265	-	1,786	1,787	1,800
General operating expenditures	698	5,015	2,607	8,320	8,320	9,000
Other program costs	246	6,090	8,582	14,918	14,493	10,000
Client education	-	-	-	-	-	-
Automation supplemental	-	-	-	-	-	-
Total Program costs (Section 2)	<u>1,600</u>	<u>21,269</u>	<u>23,311</u>	<u>46,180</u>	<u>40,901</u>	<u>42,610</u>
Total program costs	<u>1,600</u>	<u>21,269</u>	<u>23,311</u>	<u>46,180</u>	<u>45,282</u>	<u>44,710</u>
Total expenses	<u>2,690</u>	<u>23,544</u>	<u>25,502</u>	<u>51,736</u>	<u>\$ 50,000</u>	<u>50,000</u>
Change in net assets	<u>\$ (136)</u>	<u>\$ (312)</u>	<u>\$ (1,288)</u>	<u>\$ (1,736)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22B-4038

2022 LIHEAP Energy

For the Period of January 1, 2021 through December 31, 2022

	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 8,482	\$ 554,338	\$ 562,820		\$ 702,178
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>8,482</u>	<u>554,338</u>	<u>562,820</u>		<u>702,178</u>
Expenses:					
Assurance 16:					
Assurance 16	-	29,538	29,538	\$ 29,538	84,171
Total Assurance 16	-	<u>29,538</u>	<u>29,538</u>	<u>29,538</u>	<u>84,171</u>
Administrative costs:					
Administration	8,494	63,050	71,544	71,546	84,171
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>8,494</u>	<u>63,050</u>	<u>71,544</u>	<u>71,546</u>	<u>84,171</u>
Program costs:					
Intake	-	40,690	40,690	40,690	80,579
Outreach	-	39,919	39,919	39,919	50,362
Training & technical assistance	-	8,603	8,603	8,603	20,145
Out-of-state travel	-	6,728	6,728	6,728	-
Total program costs	-	<u>95,940</u>	<u>95,940</u>	<u>95,940</u>	<u>151,086</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	146	146	146	-
Liability insurance	-	2,300	2,300	2,300	-
General operating expenditures	-	42,075	42,075	41,331	-
Automation supplemental	-	26,599	26,599	26,599	-
ECIP EHCS	-	47,474	47,474	35,534	-
ECIP & HEAP WPO	-	165,270	165,270	168,246	-
Severe weather energy assistance	-	35,456	35,456	35,456	-
Other program costs	-	62,975	62,975	56,183	382,750
Total program services & program costs	-	<u>382,295</u>	<u>382,295</u>	<u>365,795</u>	<u>382,750</u>
Total expenses	<u>8,494</u>	<u>570,823</u>	<u>579,317</u>	<u>\$ 562,819</u>	<u>702,178</u>
Change in net assets	<u>\$ (12)</u>	<u>\$ (16,485)</u>	<u>\$ (16,497)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22B-4038

2022 LIHEAP Weatherization

For the Period of January 1, 2021 through December 31, 2022

	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 78,395	\$ 335,265	\$ 413,660		\$ 418,286
Contributions	-	-	-		-
Program revenue	-	10,109	10,109		-
Gain on disposition of asset	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	3,364	3,364		-
Total revenues	<u>78,395</u>	<u>348,738</u>	<u>427,133</u>		<u>418,286</u>
Expenses:					
WX Program costs:					
Intake	4,214	13,262	17,476	\$ 17,477	33,463
Outreach	-	1,681	1,681	1,681	20,914
Training & technical assistance	10,026	4,671	14,697	14,697	20,914
Out-of-state travel	-	4,069	4,069	4,069	-
Total WX program costs	<u>14,240</u>	<u>23,683</u>	<u>37,923</u>	<u>37,924</u>	<u>75,291</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	775	1,005	1,780	1,780	-
Liability insurance	-	5,367	5,367	5,367	-
General operating expenditures	10,206	33,466	43,672	43,671	-
Direct program activities	34,283	149,448	183,731	179,951	-
Other program costs	34,410	127,537	161,947	144,966	342,995
Total WX program services	<u>79,674</u>	<u>316,823</u>	<u>396,497</u>	<u>375,735</u>	<u>342,995</u>
Total expenses	<u>93,914</u>	<u>340,506</u>	<u>434,420</u>	<u>\$ 413,659</u>	<u>418,286</u>
Change in net assets	<u>\$ (15,519)</u>	<u>\$ 8,232</u>	<u>\$ (7,287)</u>		<u>\$ -</u>

Great Northern Services  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT  
 No. 20B-2038  
 2020 LIHEAP Energy  
 For the Period of January 1, 2019 through December 31, 2022

Schedule 9

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:							
Grant revenue	\$ 55,288	\$466,821	\$248,556	\$ (1,545)	\$769,120		\$770,665
Contributions	-	-	-	-	-		-
Program revenue	-	-	-	-	-		-
Gain on disposition of asset	-	-	-	-	-		-
Investment return, net	-	-	-	-	-		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>55,288</u>	<u>466,821</u>	<u>248,556</u>	<u>(1,545)</u>	<u>769,120</u>		<u>770,665</u>
Expenses:							
Assurance 16:							
Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>21,532</u>	<u>-</u>	<u>68,963</u>	<u>\$ 68,963</u>	<u>92,448</u>
Total Assurance 16	<u>5,468</u>	<u>41,963</u>	<u>21,532</u>	<u>-</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>-</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>-</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 expenditure	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	960	255,664	256,957	-
Severe weather energy assistance	-	-	-	-	-	-	-
Other program costs	<u>1,993</u>	<u>6,966</u>	<u>720</u>	<u>-</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>960</u>	<u>486,739</u>	<u>487,971</u>	<u>419,985</u>
Total expenses	<u>67,961</u>	<u>451,637</u>	<u>248,876</u>	<u>960</u>	<u>769,434</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>\$ (2,505)</u>	<u>\$ (314)</u>		<u>\$ -</u>

Great Northern Services  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT  
 No. 20B-2038  
 2020 LIHEAP Weatherization  
 For the Period of January 1, 2019 through December 31, 2022

Schedule 10

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	2022 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	-	(187)	4,674		-
Gain on disposition of asset	-	-	-	-	-		-
Investment return, net	-	-	-	-	-		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>65,944</u>	<u>364,122</u>	<u>33,655</u>	<u>(187)</u>	<u>463,534</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>-</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>-</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>-</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>-</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>\$ (187)</u>	<u>\$ 266</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21Z-9573

2021 LIHWAP ARPA Admin - Support

For the Period of January 1, 2022 through December 31, 2022

	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 14,745	\$ 14,745		\$ 45,811
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>14,745</u>	<u>14,745</u>		<u>45,811</u>
Expenses:				
Administrative costs:				
Administration	1,607	1,607	\$ 1,607	31,106
Admin equipment (less than \$10,000)	-	-	-	-
Total administrative costs	<u>1,607</u>	<u>1,607</u>	<u>1,607</u>	<u>31,106</u>
Program support costs:				
Outreach	2,591	2,591	2,335	-
Intake	4,978	4,978	4,662	-
Equipment (Less than \$10,000)	-	-	-	-
Workers compensation	85	85	85	-
Liability insurance	151	151	151	-
General operating costs	1,423	1,423	1,406	-
Automation costs	4,500	4,500	4,500	14,705
Total program services & program costs	<u>13,728</u>	<u>13,728</u>	<u>13,139</u>	<u>14,705</u>
Total expenses	<u>15,335</u>	<u>15,335</u>	<u>\$ 14,746</u>	<u>45,811</u>
Change in net assets	<u>\$ (590)</u>	<u>\$ (590)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21B-5038

2021 LIHEAP Energy

For the Period of January 1, 2021 through December 31, 2022

	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 411,954	\$ 201,736	\$ 613,690		\$ 619,968
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>411,954</u>	<u>201,736</u>	<u>613,690</u>		<u>619,968</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>14,022</u>	<u>1,627</u>	<u>15,649</u>	\$ 15,649	<u>83,854</u>
Total Assurance 16	<u>14,022</u>	<u>1,627</u>	<u>15,649</u>	<u>15,649</u>	<u>83,854</u>
Administrative costs:					
Administration	2,737	3,319	6,056	6,056	83,854
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>2,737</u>	<u>3,319</u>	<u>6,056</u>	<u>6,056</u>	<u>83,854</u>
Program costs:					
Intake	15,096	3,041	18,137	18,137	80,341
Outreach	14,667	4,072	18,739	18,739	50,213
Training & technical assistance	1,364	960	2,324	2,324	20,085
Out-of-state travel	-	-	-	-	-
Subtotal program costs	<u>31,127</u>	<u>8,073</u>	<u>39,200</u>	<u>39,200</u>	<u>150,639</u>
Program cost details:					
Major vehicle and equipment	19,557	-	19,557	19,557	-
Minor vehicle and equipment	-	142	142	142	-
Liability insurance	4,442	-	4,442	4,442	-
General operating expenditures	34,290	10,625	44,915	44,914	-
Automation supplemental	25,000	10,224	35,224	35,224	301,621
Subtotal program cost details	<u>83,289</u>	<u>20,991</u>	<u>104,280</u>	<u>104,279</u>	<u>301,621</u>
ECIP EHCS	50,338	80,173	130,511	130,268	-
WPO program cost details	203,910	70,267	274,177	279,873	-
Severe weather energy assistance	-	-	-	-	-
Other program costs	<u>28,187</u>	<u>15,630</u>	<u>43,817</u>	<u>44,060</u>	-
Total program services & program costs	<u>282,435</u>	<u>166,070</u>	<u>591,985</u>	<u>597,680</u>	<u>452,260</u>
Total expenses	<u>413,610</u>	<u>200,080</u>	<u>613,690</u>	<u>\$ 619,385</u>	<u>619,968</u>
Change in net assets	<u>\$ (1,656)</u>	<u>\$ 1,656</u>	<u>\$ -</u>		<u>\$ -</u>



SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21B-5038

2021 LIHEAP Weatherization

For the Period of January 1, 2020 through December 31, 2022

	2020 Audited Costs	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 7	\$406,207	\$ 10,454	\$416,668		\$416,668
Contributions	-	-	-	-		-
Program revenue	-	8,292	(1,449)	6,843		-
Gain on disposition of asset	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	187	187		-
Total revenues	<u>7</u>	<u>414,499</u>	<u>9,192</u>	<u>423,698</u>		<u>416,668</u>
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	<u>-</u>	<u>31,616</u>	<u>-</u>	<u>31,616</u>	<u>31,616</u>	<u>74,999</u>
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	148	92,968	92,969	-
Direct program activities	443	134,982	763	136,188	132,195	-
Other program costs	<u>352</u>	<u>147,781</u>	<u>223</u>	<u>148,356</u>	<u>145,317</u>	<u>341,669</u>
Total WX program services	<u>802</u>	<u>390,147</u>	<u>1,134</u>	<u>392,083</u>	<u>385,052</u>	<u>341,669</u>
Total expenses	<u>802</u>	<u>421,763</u>	<u>1,134</u>	<u>423,699</u>	<u>\$416,668</u>	<u>416,668</u>
Change in net assets	<u>\$ (795)</u>	<u>\$ (7,264)</u>	<u>\$ 8,058</u>	<u>\$ (1)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Energy

For the Period of January 1, 2020 through December 31, 2022

	2020 Audited Costs	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 201	\$ 799	\$ 1,667	\$ 2,667		\$ 2,689
Contributions	-	-	-	-		-
Program revenue	-	-	-	-		-
Gain on disposition of asset	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>201</u>	<u>799</u>	<u>1,667</u>	<u>2,667</u>		<u>2,689</u>
Expenses:						
Assurance 16:						
Assurance 16	<u>36</u>	<u>-</u>	<u>-</u>	<u>36</u>	\$ 36	474
Total Assurance 16	<u>36</u>	<u>-</u>	<u>-</u>	<u>36</u>	<u>36</u>	<u>474</u>
Administrative costs:						
Administration	152	780	161	1,093	1,093	2,215
Admin equipment >\$5,000	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total administrative costs	<u>152</u>	<u>780</u>	<u>161</u>	<u>1,093</u>	<u>1,093</u>	<u>2,215</u>
Program costs:						
Intake	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
Training & technical assistance	<u>-</u>	<u>-</u>	<u>88</u>	<u>88</u>	<u>-</u>	<u>-</u>
Total program costs	<u>-</u>	<u>-</u>	<u>88</u>	<u>88</u>	<u>-</u>	<u>-</u>
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-	-
General operating expenditures	13	35	916	964	962	-
Automation supplemental	-	-	-	-	-	-
ECIP EHCS	-	-	-	-	-	-
ECIP & HEAP WPO	-	-	-	-	-	-
Business continuation plan costs	-	-	-	-	-	-
Other program costs	<u>-</u>	<u>-</u>	<u>575</u>	<u>575</u>	<u>575</u>	<u>-</u>
Total program services & program costs	<u>13</u>	<u>35</u>	<u>1,491</u>	<u>1,539</u>	<u>1,537</u>	<u>-</u>
Total expenses	<u>201</u>	<u>815</u>	<u>1,740</u>	<u>2,756</u>	<u>\$ 2,666</u>	<u>2,689</u>
Change in net assets	<u>\$ -</u>	<u>\$ (16)</u>	<u>\$ (73)</u>	<u>\$ (89)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 20D-1038

2020 LIHEAP DAP Weatherization

For the Period of January 1, 2019 through December 31, 2022

	2019 Audited Costs	2020 Audited Costs	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:							
Grant revenue	\$ 311	\$ 3	\$ 12,814	\$ 4,325	\$ 17,453		\$ 18,000
Contributions	-	-	-	-	-		-
Program revenue	-	-	-	-	-		-
Gain on disposition of asset	-	-	-	-	-		-
Investment return, net	-	-	-	-	-		-
Other revenue	-	-	-	-	-		-
Total revenues	<u>311</u>	<u>3</u>	<u>12,814</u>	<u>4,325</u>	<u>17,453</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>-</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	687	1,393	1,393	-
Direct program activities	-	-	12,997	(29)	12,968	12,958	14,760
Other program costs	<u>14</u>	<u>-</u>	<u>2,303</u>	<u>462</u>	<u>2,779</u>	<u>2,789</u>	<u>-</u>
Total WX program services	<u>105</u>	<u>-</u>	<u>16,019</u>	<u>1,120</u>	<u>17,244</u>	<u>17,244</u>	<u>14,760</u>
Total expenses	<u>314</u>	<u>-</u>	<u>16,019</u>	<u>1,120</u>	<u>17,453</u>	<u>\$ 17,453</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>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 21V-5587

2021 LIHEAP ARPA Energy

For the Period of January 1, 2021 through December 31, 2022

	2021 Audited Costs	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 162,200	\$ 466,880	\$ 629,080		\$ 931,906
Contributions	-	-	-		-
Program revenue	-	-	-		-
Gain on disposition of asset	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>162,200</u>	<u>466,880</u>	<u>629,080</u>		<u>931,906</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>14,637</u>	<u>31,228</u>	<u>45,865</u>	<u>\$ 45,865</u>	<u>86,764</u>
Total Assurance 16	<u>14,637</u>	<u>31,228</u>	<u>45,865</u>	<u>45,865</u>	<u>86,764</u>
Administrative costs:					
Administration	14,038	24,921	38,959	38,959	86,416
Admin equipment >\$5,000	-	-	-	-	-
Total administrative costs	<u>14,038</u>	<u>24,921</u>	<u>38,959</u>	<u>38,959</u>	<u>86,416</u>
Program costs:					
Intake	17,909	46,712	64,621	60,878	117,498
Outreach	18,788	34,926	53,714	51,652	73,436
Training & technical assistance	5,669	3,137	8,806	8,806	29,375
Automation costs	<u>5,188</u>	<u>4,357</u>	<u>9,545</u>	<u>9,545</u>	<u>11,000</u>
Total program costs	<u>47,554</u>	<u>89,132</u>	<u>136,686</u>	<u>130,881</u>	<u>231,309</u>
Direct services costs:					
ECIP EHCS	-	124,873	124,873	109,467	165,000
WPO program cost details	25,157	166,162	191,319	192,683	260,000
SWEATS	-	-	-	-	10,000
PSPS	-	-	-	-	-
Total direct services costs	<u>25,157</u>	<u>291,035</u>	<u>316,192</u>	<u>302,150</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>27,975</u>	<u>44,788</u>	<u>44,786</u>	-
Total program cost details	<u>44,201</u>	<u>27,975</u>	<u>72,176</u>	<u>72,174</u>	-
Other program costs	<u>17,783</u>	<u>21,246</u>	<u>39,029</u>	<u>17,783</u>	<u>92,417</u>
Total program services & program costs	<u>61,984</u>	<u>49,221</u>	<u>111,205</u>	<u>111,225</u>	<u>92,417</u>
Total expenses	<u>163,370</u>	<u>485,537</u>	<u>648,907</u>	<u>\$ 629,080</u>	<u>931,906</u>
Change in net assets	<u>\$ (1,170)</u>	<u>\$ (18,657)</u>	<u>\$ (19,827)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 22Q-4587

2022 SLIHEAP Energy

For the Period of January 1, 2022 through December 31, 2022

	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 4,506	\$ 4,506		\$ 8,333
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>4,506</u>	<u>4,506</u>		<u>8,333</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>70</u>	<u>70</u>	\$ 70	1,773
Total Assurance 16	<u>70</u>	<u>70</u>	<u>70</u>	<u>1,773</u>
Administrative costs:				
Administration	<u>78</u>	<u>78</u>	<u>78</u>	1,773
Total administrative costs	<u>78</u>	<u>78</u>	<u>78</u>	<u>1,773</u>
Program costs:				
Intake	16	16	16	2,553
Outreach	198	198	198	1,596
Training & technical assistance	-	-	-	638
Total program costs	<u>214</u>	<u>214</u>	<u>214</u>	<u>4,787</u>
Direct services costs:				
WPO program cost details	3,305	3,305	4,063	-
Tank Repairs (ECIP & HEAP WPO)	-	-	-	-
Total direct services costs	<u>3,305</u>	<u>3,305</u>	<u>4,063</u>	<u>-</u>
Program cost details:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	-	-	-	-
General operating expenditures	82	82	81	-
Automation costs	-	-	-	-
Total program services & program costs	<u>82</u>	<u>82</u>	<u>81</u>	<u>-</u>
Total expenses	<u>3,749</u>	<u>3,749</u>	<u>\$ 4,506</u>	<u>8,333</u>
Change in net assets	<u>\$ 757</u>	<u>\$ 757</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 23B-5038

2023 LIHEAP Energy

For the Period of January 1, 2022 through December 31, 2022

	2022 Audited Cost	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 10,058	\$ 10,058		\$ 873,209
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>10,058</u>	<u>10,058</u>		<u>873,209</u>
Expenses:				
Assurance 16:				
Assurance 16	-	-	\$ -	104,475
Total Assurance 16	-	-	-	<u>104,475</u>
Administrative costs:				
Administration	9,026	9,026	9,027	104,475
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	<u>9,026</u>	<u>9,026</u>	<u>9,027</u>	<u>104,475</u>
Program costs:				
Intake	-	-	-	-
Outreach	-	-	-	-
Training & technical assistance	-	-	-	187,998
Out-of-state travel	-	-	-	-
Total program costs	-	-	-	<u>187,998</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	73	73	73	-
Workers' compensation	-	-	-	-
General operating expenditures	218	218	210	-
Automation supplemental	-	-	-	-
ECIP EHCS	10,637	10,637	-	-
ECIP & HEAP WPO	-	-	-	-
Severe weather energy assistance	-	-	-	-
Other program costs	<u>747</u>	<u>747</u>	<u>747</u>	<u>476,261</u>
Total program services & program costs	<u>11,675</u>	<u>11,675</u>	<u>1,030</u>	<u>476,261</u>
Total expenses	<u>20,701</u>	<u>20,701</u>	<u>\$ 10,057</u>	<u>873,209</u>
Change in net assets	<u>\$ (10,643)</u>	<u>\$ (10,643)</u>		<u>\$ -</u>

SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT

No. 23B-5038

2023 LIHEAP Weatherization

For the Period of January 1, 2022 through December 31, 2022

	2022 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 68,400	\$ 68,400		\$ 519,797
Contributions	-	-		-
Program revenue	-	-		-
Gain on disposition of asset	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>68,400</u>	<u>68,400</u>		<u>519,797</u>
Expenses:				
WX Program costs:				
Intake	5,891	5,891	\$ 5,891	41,584
Outreach	-	-	-	25,990
Training & technical assistance	5,658	5,658	5,658	25,990
Out-of-state travel	-	-	-	-
Total WX program costs	<u>11,549</u>	<u>11,549</u>	<u>11,549</u>	<u>93,564</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	909	909	602	-
Liability insurance	-	-	-	-
General operating expenditures	9,371	9,371	8,869	-
Direct program activities	28,537	28,537	20,045	-
Other program costs	<u>30,205</u>	<u>30,205</u>	<u>27,336</u>	<u>426,233</u>
Total WX program services	<u>69,022</u>	<u>69,022</u>	<u>56,852</u>	<u>426,233</u>
Total expenses	<u>80,571</u>	<u>80,571</u>	<u>\$ 68,401</u>	<u>519,797</u>
Change in net assets	<u>\$ (12,171)</u>	<u>\$ (12,171)</u>		<u>\$ -</u>

Great Northern Services  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2022

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	\$ 80,505
Emergency Food Assistance Program - BBB Supplemental	10.569	15-00145	91,294
Emergency Food Assistance Program	10.569	22-00145	58,336
Food Bank Capital Grant	10.569	SGRT-19-0042	36,415
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	11,286
Food Distribution Cluster Subtotal			<u>277,836</u>
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	2,490
Nutrition Program for the Elderly (21-22) NSIP C2	10.570	4002-2122-A12	3,240
Nutrition Program for the Elderly (22-23) NSIP C1	10.570	4002-2223-A12	3,550
Nutrition Program for the Elderly (22-23) NSIP C2	10.570	4002-2223-A12	4,484
Program Subtotal			<u>13,764</u>
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	7,036
Program Subtotal			<u>7,036</u>
Total U.S. Department of Agriculture			<u>298,636</u>
<u>U.S. Department of Housing and Urban Development:</u>			
Pass through California Department of Housing & Community Development:			
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12049 Housing Survey	9,562
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-PI-12007	3,505
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI Portfolio Mgmt	6,282
Community Development Block Grants/Small Cities Programs	14.228	Dorris PI 22-CDBG-PI-00005	3,121
Community Development Block Grants/Small Cities Programs	14.228	Dorris CDBG-CV1	3,278
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-12027 Wellhouse	7,855
Community Development Block Grants/Small Cities Programs	14.228	Etna PI Projects	2,324
Community Development Block Grants/Small Cities Programs	14.228	Montague PI 2021-2024	7,505
Community Development Block Grants/Small Cities Programs	14.228	Dorris 20-CDBG-CV2-3-00051	605
Community Development Block Grants/Small Cities Programs	14.228	Dorris 2022 Housing Rehab w/ PI	3,729
Community Development Block Grants/Small Cities Programs	14.228	Backup Generator Funding	251
Community Development Block Grants/Small Cities Programs	14.228	Weed 20-CDBG-12053	988
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Housing Rehab	2,304
Community Development Block Grants/Small Cities Programs	14.228	Weed PI Waiver Water Meters	2,722
Community Development Block Grants/Small Cities Programs	14.228	Weed Water -Sewer 21-CDBG-HA-00011	2,512
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou 21-CDBG-PI-00017	18,485
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta 2022 Senior Snow	5,082
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta SS 18-CDBG-12898	798
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta 20-CDBG-CV2-3-00106	91,289
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta ME 18-CDBG-12915	12,222
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta TA 18-CDBG-12916	2,876
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta BA 18-CDBG-12914	3,647
Community Development Block Grants/Small Cities Programs	14.228	Mount Shasta 20-CDBG-CV2-3-00094	339,904
Total U.S. Department of Housing and Urban Development			<u>530,846</u>

\* Audited as major program



Great Northern Services  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2022

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	52508-0001	\$ 40,203
Total U.S. Department of Treasury			<u>40,203</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-6019	25,502
Total U.S. Department of Energy			<u>25,502</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 (22-23) III-B	93.044	4002-2223-A12	163
Nutrition Programs (22-23) C1	93.045	4002-2223-A12	71,389
Nutrition Programs (22-23) C2	93.045	4002-2223-A12	94,179
Nutrition Programs (21-22) C1	93.045	4002-2122-A12	69,470
Nutrition Programs (21-22) C2	93.045	4002-2122-A12	93,796
Aging Cluster Subtotal			<u>328,997</u>
Pass through the California Department of Community Services:			
LIHEAP - ARPA - EHA*	93.568	21V-5587	485,537
LIHEAP - EHA*	93.568	22B-4038	570,823
LIHEAP - WX*	93.568	22B-4038	340,506
LIHEAP - EHA*	93.568	20B-2038	960
LIHEAP - DAP - EHA*	93.568	20D-1038	1,740
LIHEAP - DAP - WX*	93.568	20D-1038	1,120
LIHEAP - EHA*	93.568	21B-5038	200,080
LIHEAP - WX*	93.568	21B-5038	1,134
LIHEAP - EHA*	93.568	23B-5038	20,701
LIHEAP - WX*	93.568	23B-5038	80,571
LIHWAP - Admin - Support*	93.568	21Z-9573	15,335
SLIHEAP - EHA*	93.568	22-Q4587	3,749
Program Subtotal			<u>1,722,256</u>
Pass through Plumas County:			
RW Part B 2122	93.918	N/A	13,996
Title III Part C 2122	93.918	N/A	5,723
RW Part B 2223	93.918	N/A	41,988
Title III Part C 2223	93.918	N/A	17,170
Program Subtotal			<u>78,877</u>
Total U.S. Department of Health and Human Services			<u>2,130,130</u>
Total Expenditures - Federal Awards			<u>\$ 3,025,317</u>

\* Audited as major program

Great Northern Services  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2022

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, 2022, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated August 8, 2023.

Report on Internal Control Over Financial Reporting

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

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

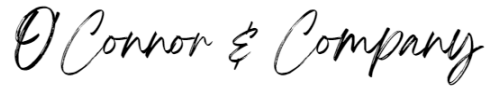
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "O'Connor & Company". The script is cursive and fluid, with the "O" being particularly large and stylized.

O'Connor & Company

Novato, California  
August 8, 2023

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, 2022. 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, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

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

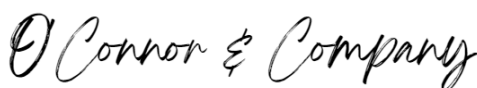
#### Report on Internal Control over Compliance

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

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

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

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



O'Connor & Company

Novato, California  
August 8, 2023

Great Northern Services  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
For the Year Ended December 31, 2022

**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	\$ 1,722,256
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.