

**GREAT NORTHERN SERVICES
WEED, CALIFORNIA**

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT
DECEMBER 31, 2024**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Great Northern Services
Weed, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Great Northern Services (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, 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, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

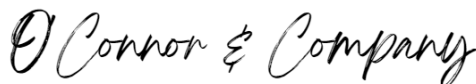
We have previously audited Great Northern Services' 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 29, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2023, 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 pages 18 to 36 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 2, 2025, 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.



O'Connor & Company

Novato, California
September 2, 2025

Great Northern Services
STATEMENTS OF FINANCIAL POSITION
December 31, 2024
(With Comparative Totals for December 31, 2023)

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 273,541	\$ 310,718
Grants & accounts receivable	438,533	577,068
Inventory	25,942	29,999
Notes receivable, current portion	5,614	8,021
Total current assets	<u>743,630</u>	<u>925,806</u>
Noncurrent assets:		
Notes receivable	16,723	51,325
Fixed assets, net of accumulated depreciation	1,406,714	1,401,620
Total noncurrent assets	<u>1,423,437</u>	<u>1,452,945</u>
Total assets	<u>\$ 2,167,067</u>	<u>\$ 2,378,751</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 502,644	\$ 613,738
Accrued liabilities	79,984	76,412
Compensated absences	36,217	49,338
Note payable, current portion	30,453	43,191
Total current liabilities	<u>649,298</u>	<u>782,679</u>
Noncurrent liabilities:		
Note payable	460,073	490,559
Total noncurrent liabilities	<u>460,073</u>	<u>490,559</u>
Total liabilities	<u>1,109,371</u>	<u>1,273,238</u>
Net assets - Exhibit A:		
Net assets without donor restrictions	1,057,696	1,105,513
Total net assets	<u>1,057,696</u>	<u>1,105,513</u>
Total liabilities and net assets	<u>\$ 2,167,067</u>	<u>\$ 2,378,751</u>

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

Great Northern Services
STATEMENTS OF ACTIVITIES
For the Year Ended December 31, 2024
(With Comparative Totals for December 31, 2023)

	<u>Without Donor Restrictions</u>	
	<u>2024</u>	<u>2023</u>
Revenues:		
Grant revenue	\$ 3,014,947	\$ 3,798,831
Contributions - financial	199,700	261,400
Contributions - non-financial	4,444	-
Program revenue	70,439	70,503
Investment return, net	2,634	4,151
Other revenue	466	4,777
Total revenues	<u>3,292,630</u>	<u>4,139,662</u>
Expenses:		
Program services:		
Program	<u>2,848,531</u>	<u>3,592,059</u>
Subtotal program services	<u>2,848,531</u>	<u>3,592,059</u>
Support services:		
Management and general	<u>491,916</u>	<u>457,835</u>
Subtotal support services	<u>491,916</u>	<u>457,835</u>
Total expenses	<u>3,340,447</u>	<u>4,049,894</u>
Change in net assets	(47,817)	89,768
Net assets, beginning of period	<u>1,105,513</u>	<u>1,015,745</u>
Net assets, end of period	<u>\$ 1,057,696</u>	<u>\$ 1,105,513</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, 2024
(With Comparative Totals for the Year Ended December 31, 2023)

	2024			2023
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 799,246	\$ 269,080	\$ 1,068,326	\$ 1,133,183
Employee benefits	237,591	72,505	310,096	334,621
Payroll taxes	72,918	23,457	96,375	100,270
Training, conferences and meetings	7,633	3,557	11,190	17,419
Program costs	1,241,103	-	1,241,103	1,874,167
Professional services	106,821	3,994	110,815	121,198
Outreach	3,351	693	4,044	4,149
Office supplies	24,279	8,621	32,900	39,474
Occupancy	30,000	-	30,000	29,283
Equipment, maintenance and repairs	95,287	11,797	107,084	84,241
IT	62,946	9,645	72,591	79,029
Insurance	62,399	4,893	67,292	58,934
Utilities	52,787	5,951	58,738	56,671
Depreciation	52,170	45,836	98,006	90,335
Interest expense	-	31,887	31,887	26,920
Total expenses	<u>\$ 2,848,531</u>	<u>\$ 491,916</u>	<u>\$ 3,340,447</u>	<u>\$ 4,049,894</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, 2024
(With Comparative Totals for December 31, 2023)

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Change in net assets	\$ (47,817)	\$ 89,768
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	98,006	90,945
Amortization	-	14,283
Changes in certain assets and liabilities:		
Accounts receivable	138,535	(110,712)
Inventory	4,057	1,646
Accounts payable	(149,519)	38,622
Accrued liabilities	3,572	2,277
Compensated absences	(13,121)	8,383
Deferred revenue	-	(40,563)
Operating lease	-	(14,794)
Net cash provided (used) by operating activities	<u>33,713</u>	<u>79,855</u>
Cash flows from investing activities:		
Acquisition of fixed assets	(103,100)	(45,991)
Loans proceeds / (issued to other entities)	<u>37,009</u>	<u>7,114</u>
Net cash provided by investing activities	<u>(66,091)</u>	<u>(38,877)</u>
Cash flows from financing activities:		
Proceeds from line of credit	38,425	159,950
Payments on line of credit	-	(112,322)
Payments on notes payable	<u>(43,224)</u>	<u>(40,643)</u>
Net cash provided (used) by financing activities	<u>(4,799)</u>	<u>6,985</u>
Net increase (decrease) in cash during the year	(37,177)	47,963
Cash balance, beginning of period	<u>310,718</u>	<u>262,755</u>
Cash balance, end of period	<u>\$ 273,541</u>	<u>\$ 310,718</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 31,887</u>	<u>\$ 26,920</u>

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

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

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

Community Services Department

The Community Services Department operates several programs to provide emergency food assistance to those in need:

- **Meals on Wheels South Siskiyou & Congregate Dining** – Funded at the federal level through the Older Americans Act, with additional state support from the California Department of Aging and meal reimbursements from the USDA.
- **USDA Commodities Distribution** – The organization is designated by the State of California and the Siskiyou County Board of Supervisors to distribute USDA commodities through The Emergency Food Assistance Program (TEFAP) and the Commodity Supplemental Food Program (CSFP).
- **School Mini Pantries & Snack Bags** – 100% donation-funded, community-driven programs providing food assistance to students.
- **Holiday Baskets Program** – In collaboration with existing holiday basket programs across Siskiyou County, the organization contributes 8,000 lbs of turkeys and/or hams annually, fully supported by donations.

Energy & Weatherization Programs

Both programs are federally funded:

- **Home Energy Assistance Program (HEAP)** – Provides direct grants to help low-income households pay energy bills by making payments directly to utility or heating providers.
- **Weatherization Program** – Improves home safety, warmth, and energy efficiency for low-income renters and homeowners. Services include energy efficiency upgrades, diagnostic testing, and fuel-burning appliance safety inspections.

Grant Administration Services for Jurisdictions & Nonprofits

The organization plays a critical role in administering Community Development Block Grant (CDBG) funds for local jurisdictions. Established under the Housing and Community Development Act (HCDA) of 1974, this federally funded program supports:

- **Housing Rehabilitation** – Addressing substandard housing conditions.
- **Infrastructure Improvements** – Including water and sewer system upgrades.
- **Public Works Projects** – Environmental reviews, community facility rehabilitation, and prevailing wage certification.

The organization provides technical assistance, funding research, and project management, ensuring compliance with wage laws, employee interviews, and contractual language accuracy. Additionally, it assists other nonprofits in grant administration and reporting.

Siskiyou County HIV/AIDS Foundation (SCHAF) Program

This program ensures access to healthcare and support services for individuals living with HIV. Services focus on maintaining medical, physical, and emotional stability through case management provided by a team that includes a social worker, registered nurse, the client's physician, and an infectious disease specialist.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

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 or expenses in a matrix format. 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, 2023, 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 are subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

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

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Allocation of Expenses

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

E. Fundraising Expenses

Fundraising expenses are recognized when incurred, regardless of the campaign year to which they relate.

F. 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.

G. Fixed Assets

Fixed assets purchased by the Organization are recorded at cost. The Organization capitalizes all expenditures for property and equipment over \$5,000; the fair value of donated fixed assets is similarly capitalized. Depreciation is computed using the straight-line method over the estimated useful lives on the property and equipment or the related lease terms as follows:

Building	39 years
Machinery & Equipment	5-15 years
Vehicles	5 years
Leasehold improvements	39 years

Expenditures for major renewals and betterments that extend the useful lives of the property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred. Management reviews long-lived assets for impairment when circumstances indicate the carrying amount of the asset may not be recoverable. Impairment is recognized if the sum of the undiscounted estimated future cash flows expected to result from the use of the asset is less than the carrying value. When an impairment loss is recognized, the asset's carrying value is reduced to its estimated fair value.

H. Right of Use Assets

The Organization may have to record right of use assets. These assets consist of the right of use the dining hall, commercial kitchen facility, pantry, storage and office in the Siskiyou County area. The related leases are discussed in the Lease subsection of Note 9. The right of 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 THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Leases

The Organization recognizes a right of 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 of 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 of 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 of use asset if certain changes occur that are expected to significantly affect the amount of the lease payable.

J. 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, 2024 and December 31, 2023 was \$438,533 and \$577,068, 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.

K. Inventory

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

L. Notes Receivable

Notes receivable are carried at unpaid principal balances, less an allowance for loan losses and net deferred loan fees and unearned discounts. The allowance for loan losses is increased by charges to the change in net assets and decreased by charge-offs (net of recoveries). Management's periodic evaluation of the adequacy of the allowance is based on the Organization's past loan loss experience, specific impaired loans, adverse situations that may affect the borrower's ability to repay, estimated value of any underlying collateral, and current economic conditions. Past due status is determined based on contractual terms. Loans are considered impaired if full principal or interest payments are not anticipated in accordance with the contractual terms. The Organization's practice is to charge off any loan or portion of a loan when the loan is determined by management to be uncollectible due to the borrower's failure to meet repayment terms, the borrower's deteriorating or deteriorated financial condition, the depreciation of the underlying collateral, or for other reasons.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Notes Receivable (concluded)

Loans are placed on nonaccrual when management believes, after considering economic conditions, business conditions, and collection efforts that the loans are impaired or collection of interest is doubtful. Uncollected interest previously accrued is charged off or an allowance is established by a charge to interest income. Interest income on nonaccrual loans is recognized only to the extent cash payments are received.

Loan origination and commitment fees, as well as certain direct origination costs, are deferred and amortized as a yield adjustment over the lives of the related loans using the interest method. Amortization of deferred loan fees is discontinued when a loan is placed on nonaccrual status.

Interest on loans is recognized over the term of the loan and is calculated using the simple-interest method on principal amounts outstanding.

M. Allowance for Credit Losses

The allowance for credit losses is a valuation account that is deducted from, or added to, the loans' amortized cost basis to present the net amount expected to be collected on the loans. Loans are charged off against the allowance when management believes the uncollectibility of a loan balance is confirmed. Expected recoveries do not exceed the aggregate of amounts previously charged-off and expected to be charged-off.

Management estimates the allowance balance using relevant available information, from internal and external sources, relating to past events, current conditions, and reasonable and supportable forecasts. Historical credit loss experience provides the basis for the estimation of expected credit losses. Adjustments to historical loss information are made for differences in current loan-specific risk characteristics such as differences in underwriting standards, portfolio mix, delinquency level, or term as well as for changes in environmental conditions, such as changes in unemployment rates, property values, or other relevant factors such as gross domestic product and corporate investment-grade bond spreads. The Organization's prior outlook of allowance for expected credit losses has remained unchanged for the year ending December 31, 2024.

N. 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.

O. Revenue Recognition

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 net assets without donor restrictions if the restriction with donor restrictions 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 net assets with donor restrictions, depending on the nature of the restrictions.

Government grants and revenue are recognized when the Organization incurs expenditures related to the required services. Amounts billed or received in advance are recorded as contract advances and deferred revenue until the related services are performed. Amounts due to the Organization for services performed at December 31, 2024 are included in accounts receivable.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Revenue Recognition (concluded)

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

P. 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.

Q. Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed the first time the advertising takes place. Advertising expenses for the years ended December 31, 2024 and December 31, 2023 were \$4,044 and \$4,149 respectively.

R. 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, 2024, the Organization estimated that no material liabilities will result from such audits.

S. 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.

T. Recent Accounting Pronouncements

ASU 2022-03, *Fair Value Measurement (Topic 820): Fair Value Measurement of Equity Securities Subject to Contractual Sale Restrictions*, for entities other than public business entities, effective for fiscal years beginning after December 15, 2024, and interim periods within those fiscal years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2022-04, *Liabilities-Supplier Finance Programs (Subtopic 405-50): Disclosure of Supplier Finance Program Obligations*, effective for fiscal years beginning after December 15, 2022, including interim periods within those fiscal years, except for the roll forward requirement, which is effective for fiscal years beginning after December 15, 2023. Early adoption is permitted. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2022-05, *Financial Services-Insurance (Topic 944): Transition for Sold Contracts*, effective date is for fiscal years beginning after December 15, 2024, and interim periods within fiscal years beginning after December 15, 2025, which is consistent with ASU 2020-11. The Organization is currently evaluating the impact of this statement on its financial statements.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

T. Recent Accounting Pronouncements (concluded)

ASU 2023-02, *Investments-Equity Method and Joint Ventures (Topic 323): Accounting for Investments in Tax Credit Structures Using the Proportional Amortization Method (a consensus of the Emerging Issues Task Force)*, for entities other than public business entities, the amendments are effective for fiscal years beginning after December 15, 2024, including interim periods in such years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2023-05, *Business Combinations-Joint Venture Formations (Subtopic 805-60): Recognition and Initial Measurement*, effective prospectively for joint venture formations dated on or after January 1, 2025. The Organization is currently evaluating the impact of this statement on its 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 has adopted ASC 740-10, *Accounting for Uncertainty in Income Taxes*; 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, 2024. 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, 2024 and December 31, 2023 were \$273,541 and \$310,718, 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 THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 5 - 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, 2024 and December 31, 2023, amounts expended and eligible for reimbursements from these departments totaled \$2,649,528 and \$3,484,187, representing 80 percent and 84 percent, respectively, of the Organization's total revenues for that year. The Organization has a policy to mitigate concentration risk through diversification.

NOTE 6 - NOTES RECEIVABLE

Notes receivable at December 31, 2024 consisted of the following:

	<u>2024</u>	<u>2023</u>
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.	\$ 22,337	\$ 28,082
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>-</u>	<u>31,264</u>
Total	<u>\$ 22,337</u>	<u>\$ 59,346</u>

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

	<u>Wendy James</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 5,614	\$ 1,187	\$ 5,614	\$ 1,187
2026	5,961	839	5,961	839
2027	6,328	469	6,328	469
2028	<u>4,434</u>	<u>96</u>	<u>4,434</u>	<u>96</u>
Total	<u>\$ 22,337</u>	<u>\$ 2,591</u>	<u>\$ 22,337</u>	<u>\$ 2,591</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 7 - FIXED ASSETS

Fixed asset activity for the year ended December 31, 2024 was as follows:

	Balance 12/31/23	Additions	Disposals	Balance 12/31/24
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	84,982	31,611	-	116,593
Building	890,451	-	-	890,451
Building improvements	384,587	-	-	384,587
Vehicles	216,426	-	-	216,426
Tools & equipment	126,658	71,489	-	198,147
Software	<u>9,372</u>	<u>-</u>	<u>-</u>	<u>9,372</u>
Total capital assets, being depreciated	<u>1,712,476</u>	<u>103,100</u>	<u>-</u>	<u>1,815,576</u>
Less accumulated depreciation for:				
Office equipment & furniture	(63,133)	(13,078)	-	(76,211)
Building	(150,018)	(22,832)	-	(172,850)
Building improvements	(57,304)	(9,926)	-	(67,230)
Vehicles	(142,358)	(31,488)	-	(173,846)
Tools & equipment	(64,452)	(20,682)	-	(85,134)
Software	<u>(9,372)</u>	<u>-</u>	<u>-</u>	<u>(9,372)</u>
Total accumulated depreciation	<u>(486,637)</u>	<u>(98,006)</u>	<u>-</u>	<u>(584,643)</u>
Total fixed assets being depreciated – net	<u>1,225,839</u>	<u>(98,006)</u>	<u>-</u>	<u>1,230,933</u>
Fixed assets – net	<u>\$ 1,401,620</u>	<u>\$ 5,094</u>	<u>\$ -</u>	<u>\$ 1,406,714</u>

Depreciation expense for the years ended December 31, 2024 and December 31, 2023 was \$98,006 and \$90,945, respectively.

NOTE 8 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets for the years ending December 31, 2024 and December 31, 2023, reduced by amounts not available for general use within one year of the year end date because of contractual or donor-imposed restrictions or internal designations. Amounts not available include amounts set aside for long-term investing in the operating and other reserves that could be drawn upon if the governing board approves that action.

Financial assets	2024	2023
Cash and cash equivalents	\$ 273,541	\$ 310,718
Accounts receivable	438,533	577,068
Notes receivable, net	<u>22,337</u>	<u>59,346</u>
Total financial assets	<u>734,411</u>	<u>947,132</u>

Less those unavailable for general expenditures within one year due to:

Notes receivable, net collectable beyond one year	<u>(16,723)</u>	<u>(51,325)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 717,688</u>	<u>\$ 895,807</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 8 - LIQUIDITY AND FUNDS AVAILABLE (concluded)

The Organization has \$717,688 of financial resources available within one year of the balance sheet date to meet cash needs for general expenditures. Accounts receivable is subject to implied time restrictions but is expected to be collected within one year.

The Organization has a goal to maintain financial assets, which consist of cash, on hand to meet 60 days of normal operating expenses. The Organization has a policy (pending approval) to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 9 - 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, 2024 and December 31, 2023 was \$36,217 and \$49,338, respectively.

NOTE 10 - LINE OF CREDIT

The Organization has a \$150,000 line of credit with Banner Bank, maturity date is May 15, 2026, 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, 2024 and December 31, 2023, the outstanding balance on the line of credit was \$141,125 and \$102,700, respectively.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 11 - NOTE PAYABLE

The Organization's obligation under notes payable consists of the following:

	<u>2024</u>	<u>2023</u>
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, 2024	\$ 119,170	\$ 129,983
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 th day each month until October 28, 2038.	371,356	389,910
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.	-	13,857
	490,526	533,750
Less current portion	(30,453)	(43,191)
Total notes payable	<u>\$ 460,073</u>	<u>\$ 490,559</u>

The future maturities of notes payable are as follows:

	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Total Payment</u>
2025	\$ 30,453	\$ 19,502	\$ 49,955
2026	31,619	18,336	49,955
2027	32,835	17,120	49,955
2028	34,106	15,849	49,955
2029	35,430	14,525	49,955
Thereafter	<u>326,083</u>	<u>62,933</u>	<u>389,016</u>
Total	<u>\$ 490,526</u>	<u>\$ 148,265</u>	<u>\$ 638,791</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, 2024, the unadvanced amount was \$375,000.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

NOTE 12 - CONTRIBUTIONS OF NON-FINANCIAL ASSETS

For the year ended December 31, 2024, contributed nonfinancial assets recognized within the statement of activities include:

	<u>Revenue Recognized</u>	<u>Program Utilization</u>	<u>Donor Restrictions</u>	<u>Valuation</u>
Volunteer Hours	\$ 4,444	Senior Nutrition	No associated donor restrictions	Estimated fair value based on California minimum wage amount applicable for the current fiscal year.
Total	<u>\$ 4,444</u>			

NOTE 13 - 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 \$15,370 and \$14,644 for the years ended December 31, 2024 and December 31, 2023, respectively.

NOTE 14 - RECLASSIFICATIONS

Certain amounts in the December 31, 2023 financial statements have been reclassified to conform with the December 31, 2024 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 15 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 2, 2025, 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, 2024

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 268,187	\$ 298,940	\$ 1,826,540	\$ 621,280	\$ 3,014,947
Contributions - financial	-	146,504	-	53,196	199,700
Contributions - non-financial	-	4,444	-	-	4,444
Program revenue	-	-	5,224	65,215	70,439
Investment return, net	-	2,621	-	13	2,634
Other revenue	-	-	466	-	466
Total revenues	<u>268,187</u>	<u>452,509</u>	<u>1,832,230</u>	<u>739,704</u>	<u>3,292,630</u>
Expenses:					
Salaries and wages	148,352	139,428	533,815	246,731	1,068,326
Employee benefits	42,274	33,587	153,481	80,754	310,096
Payroll taxes	12,038	13,943	48,237	22,157	96,375
Training, conferences and meetings	2,041	964	1,628	6,557	11,190
Program costs	27,498	97,590	888,614	227,401	1,241,103
Professional services	2,827	82,833	17,042	8,113	110,815
Outreach	2,422	291	862	469	4,044
Office supplies	3,203	6,011	12,593	11,093	32,900
Occupancy	-	30,000	-	-	30,000
Equipment, maintenance and repairs	10,325	5,256	52,181	110,811	178,573
IT	8,231	10,028	35,913	18,419	72,591
Insurance	3,987	14,297	24,997	24,011	67,292
Utilities	4,989	2,681	28,139	22,929	58,738
Depreciation	-	-	-	98,006	98,006
Interest expense	-	-	-	31,887	31,887
Total expenses	<u>268,187</u>	<u>436,909</u>	<u>1,797,502</u>	<u>909,338</u>	<u>3,411,936</u>
Change in net assets	<u>-</u>	<u>15,600</u>	<u>34,728</u>	<u>(169,634)</u>	<u>(119,306)</u>
Capital assets charged to grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>(71,489)</u>	<u>(71,489)</u>
Change in net assets, reconciled	<u>\$ -</u>	<u>\$ 15,600</u>	<u>\$ 34,728</u>	<u>\$ (98,145)</u>	<u>\$ (47,817)</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2024

	Dorris PI 22-CDBG- PI-00005	Dorris 2022 Rehab w/ PI	Dorris Wellhouse CDBG- 20001	Dunsmuir 20-CDBG- CV2-3- 00050	Dunsmuir 2024- CDBG-HR	Etna 2024- CDBG-HR	Montague PI 2021- 2024	Shasta CV2 20-CDBG- 3-00106	Shasta CV2 20-CDBG- 3-00094	Shasta 2022 Senior Snow	Co Siskiyou 21-CDBG- PI-00017	Water- Sewer 21-CDBG- HA-00015	Total
Revenues:													
Grants and contracts	\$ 4,572	\$ 52,102	\$ 477	\$ 15,114	\$ 7,476	\$ 7,186	\$ 33,131	\$ 8,111	\$ 25,486	\$ 44,804	\$ 33,935	\$ 35,793	\$268,187
Contributions - financial	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions - non-financial	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>4,572</u>	<u>52,102</u>	<u>477</u>	<u>15,114</u>	<u>7,476</u>	<u>7,186</u>	<u>33,131</u>	<u>8,111</u>	<u>25,486</u>	<u>44,804</u>	<u>33,935</u>	<u>35,793</u>	<u>268,187</u>
Expenses:													
Salaries and wages	2,821	32,561	288	9,365	4,637	4,325	20,677	5,017	-	26,659	19,378	22,624	148,352
Employee benefits	873	8,903	90	2,284	1,463	1,477	5,794	1,506	-	7,878	5,791	6,215	42,274
Payroll taxes	270	2,478	30	804	365	352	1,525	425	-	2,179	1,562	2,048	12,038
Training, conferences and meetings	4	549	2	6	1	73	273	29	-	155	899	50	2,041
Program costs	-	-	-	347	-	-	-	-	25,486	-	1,665	-	27,498
Professional services	43	547	13	118	76	84	397	265	-	500	397	387	2,827
Outreach	1	75	-	15	7	7	34	9	-	1,820	434	20	2,422
Office supplies	88	688	7	166	97	89	486	65	-	616	420	481	3,203
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	214	2,407	15	1,121	273	258	1,235	286	-	1,777	1,197	1,542	10,325
IT	128	1,814	19	470	270	258	1,294	229	-	1,539	1,056	1,154	8,231
Insurance	50	943	4	104	128	116	686	130	-	766	504	556	3,987
Utilities	80	1,137	9	314	159	147	730	150	-	915	632	716	4,989
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>4,572</u>	<u>52,102</u>	<u>477</u>	<u>15,114</u>	<u>7,476</u>	<u>7,186</u>	<u>33,131</u>	<u>8,111</u>	<u>25,486</u>	<u>44,804</u>	<u>33,935</u>	<u>35,793</u>	<u>268,187</u>
Change in net assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2024

	PSA 4002-2324- A12	PSA 4002-2425- A12	MSTA Gateway	Community Services 2024	Siskiyou Outdoor Rec Alliance	Boys & Girls Club, Greater Shasta	USDA RMAP-RLF	Plumas County RW Part B 2324	Plumas County Title III Part C 2324	Plumas County RW Part B 2425	Plumas County Title III Part C 2425	Total
Revenues:												
Grants and contracts	\$ 112,341	\$ 90,493	\$ 7,106	\$ -	\$ 994	\$ 1,125	\$ -	\$ 15,358	\$ 6,363	\$ 46,073	\$ 19,087	\$ 298,940
Contributions - financial	19,168	78,666	-	48,670	-	-	-	-	-	-	-	146,504
Contributions - non-financial	2,248	2,196	-	-	-	-	-	-	-	-	-	4,444
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	2,621	-	-	-	-	2,621
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>133,757</u>	<u>171,355</u>	<u>7,106</u>	<u>48,670</u>	<u>994</u>	<u>1,125</u>	<u>2,621</u>	<u>15,358</u>	<u>6,363</u>	<u>46,073</u>	<u>19,087</u>	<u>452,509</u>
Expenses:												
Salaries and wages	71,921	57,406	4,767	3,355	658	501	820	-	-	-	-	139,428
Employee benefits	16,476	14,120	1,382	1,010	192	169	238	-	-	-	-	33,587
Payroll taxes	7,747	5,257	412	357	52	51	67	-	-	-	-	13,943
Training, conferences and meetings	189	452	15	263	2	1	42	-	-	-	-	964
Program costs	38,716	27,800	-	31,074	-	-	-	-	-	-	-	97,590
Professional services	1,494	1,974	85	383	9	7	4	13,996	5,723	41,988	17,170	82,833
Outreach	250	34	2	-	3	1	1	-	-	-	-	291
Office supplies	907	2,424	86	98	8	10	2,478	-	-	-	-	6,011
Occupancy	15,000	15,000	-	-	-	-	-	-	-	-	-	30,000
Equipment, maintenance and repair	1,798	2,748	335	242	30	58	45	-	-	-	-	5,256
IT	4,739	4,695	236	268	28	29	33	-	-	-	-	10,028
Insurance	6,482	7,561	121	80	17	15	21	-	-	-	-	14,297
Utilities	1,140	1,193	148	141	19	19	21	-	-	-	-	2,681
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>166,859</u>	<u>140,664</u>	<u>7,589</u>	<u>37,271</u>	<u>1,018</u>	<u>861</u>	<u>3,770</u>	<u>13,996</u>	<u>5,723</u>	<u>41,988</u>	<u>17,170</u>	<u>436,909</u>
Change in net assets	<u>(33,102)</u>	<u>30,691</u>	<u>(483)</u>	<u>11,399</u>	<u>(24)</u>	<u>264</u>	<u>(1,149)</u>	<u>1,362</u>	<u>640</u>	<u>4,085</u>	<u>1,917</u>	<u>15,600</u>
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	<u>\$ (33,102)</u>	<u>\$ 30,691</u>	<u>\$ (483)</u>	<u>\$ 11,399</u>	<u>\$ (24)</u>	<u>\$ 264</u>	<u>\$ (1,149)</u>	<u>\$ 1,362</u>	<u>\$ 640</u>	<u>\$ 4,085</u>	<u>\$ 1,917</u>	<u>\$ 15,600</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2024

	DOE 2022 22C-6022	DOE 2022 BIL 22P-7028	LIHWAP ARPA ADMIN 21Z-9573	LIHEAP EHA 23B-5038	LIHEAP WX 23B-5038	ESLIHEAP EHA-16 23J-5742	ESLIHEAP WX 23J-5742	LIHEAP EHA-16 24B-2038	LIHEAP WX 24B-2038	SLIHEAP 24Q-2587	LIHEAP EHA-16 25B-3038	LIHEAP WX 25B-3038	Total
Revenues:													
Grants and contracts	\$ 29,582	\$ 186,268	\$ 3,082	\$ 1,026	\$ 740	\$ 128,822	\$ 68,984	\$ 853,389	\$ 505,347	\$ 13,019	\$ 17,180	\$ 19,101	\$ 1,826,540
Contributions - financial	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions - non-financial	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	1,153	-	-	-	4,071	-	-	-	5,224
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	466	-	-	-	466
Total revenues	<u>29,582</u>	<u>186,268</u>	<u>3,082</u>	<u>1,026</u>	<u>1,893</u>	<u>128,822</u>	<u>68,984</u>	<u>853,389</u>	<u>509,884</u>	<u>13,019</u>	<u>17,180</u>	<u>19,101</u>	<u>1,832,230</u>
Expenses:													
Salaries and wages	8,391	70,645	1,851	-	-	25,695	19,554	237,280	148,236	3,780	6,359	12,024	533,815
Employee benefits	3,120	24,600	274	-	-	4,410	7,563	49,627	58,262	612	1,337	3,676	153,481
Payroll taxes	836	6,394	235	-	-	3,064	2,669	20,508	12,241	313	747	1,230	48,237
Training, conferences and meetings	11	221	-	-	-	-	3	570	645	18	27	133	1,628
Program costs	13,414	60,049	112	118	-	62,069	19,391	475,056	238,080	7,368	7,423	5,534	888,614
Professional services	192	2,024	24	43	-	757	464	6,740	5,695	101	223	779	17,042
Outreach	1	183	-	-	-	2	3	294	379	-	-	-	862
Office supplies	232	1,686	51	-	-	307	526	4,396	4,790	80	94	431	12,593
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	723	6,549	347	-	-	4,523	6,333	16,725	15,264	236	218	1,263	52,181
IT	608	4,985	127	-	-	1,012	1,586	12,213	13,668	251	258	1,205	35,913
Insurance	173	5,371	-	-	-	-	51	6,361	12,595	114	64	268	24,997
Utilities	362	4,426	82	-	-	2,254	1,554	9,333	9,141	146	128	713	28,139
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>28,063</u>	<u>187,133</u>	<u>3,103</u>	<u>161</u>	<u>-</u>	<u>104,093</u>	<u>59,697</u>	<u>839,103</u>	<u>518,996</u>	<u>13,019</u>	<u>16,878</u>	<u>27,256</u>	<u>1,797,502</u>
Change in net assets	<u>1,519</u>	<u>(865)</u>	<u>(21)</u>	<u>865</u>	<u>1,893</u>	<u>24,729</u>	<u>9,287</u>	<u>14,286</u>	<u>(9,112)</u>	<u>-</u>	<u>302</u>	<u>(8,155)</u>	<u>34,728</u>
Capital assets charged to grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in net assets, reconciled	<u>\$ 1,519</u>	<u>\$ (865)</u>	<u>\$ (21)</u>	<u>\$ 865</u>	<u>\$ 1,893</u>	<u>\$ 24,729</u>	<u>\$ 9,287</u>	<u>\$ 14,286</u>	<u>\$ (9,112)</u>	<u>\$ -</u>	<u>\$ 302</u>	<u>\$ (8,155)</u>	<u>\$ 34,728</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2024

	Food Bank Capacity Grant SGRT- 19-0042	EFAP 22- MOU- 00145	Food Bank of Contra Costa & Solano Co.	PacifiCorp 2024	PacifiCorp 2025	PacifiCorp CARE PEV 2024	Arden Carrsulting, Inc.	Experiential, LLC	Drought Food Assistance	Commodity Credit Corp Allocation	GNS General Fund	GNS Contributions & Donations	Research & t	Total
Revenues:														
Grants and contracts	\$ 71,489	\$ 168,741	\$ 7,332	\$ 238,996	\$ 14,266	\$ 1,586	\$ 3,638	\$ 900	\$ 9,000	\$ 96,592	\$ 8,740	\$ -	\$ -	\$ 621,280
Contributions - financial	-	-	-	-	-	-	-	-	-	-	10,000	43,196	-	53,196
Contributions - non-financial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	815	-	-	-	-	-	-	-	1,433	62,967	-	-	65,215
Investment return, net	-	-	-	-	-	-	-	-	-	-	13	-	-	13
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	71,489	169,556	7,332	238,996	14,266	1,586	3,638	900	9,000	98,025	81,720	43,196	-	739,704
Expenses:														
Salaries and wages	-	57,000	7,713	71,581	5,211	886	1,576	491	9,158	33,374	3,270	-	56,471	246,731
Employee benefits	-	19,295	1,920	24,704	1,414	240	492	165	2,457	9,248	1,236	-	19,583	80,754
Payroll taxes	-	4,977	787	5,860	496	75	124	49	896	3,471	290	-	5,132	22,157
Training, conferences and meetings	-	368	17	232	70	3	2	6	19	76	5,471	-	293	6,557
Program costs	-	89,956	1,331	94,165	6,930	-	-	-	1,175	29,987	3,857	-	-	227,401
Professional services	-	2,113	155	1,884	403	19	30	31	155	813	1,311	-	1,199	8,113
Outreach	-	169	5	135	-	11	-	-	30	6	29	-	84	469
Office supplies	-	1,431	198	1,698	227	17	30	19	214	736	2,519	61	3,943	11,093
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	71,489	10,823	875	6,109	528	61	102	41	1,089	12,860	2,109	-	4,725	110,811
IT	-	5,476	545	5,013	632	65	88	49	635	2,016	201	-	3,699	18,419
Insurance	-	5,095	170	3,174	141	29	58	11	332	1,523	11,620	-	1,858	24,011
Utilities	-	10,109	353	3,388	306	38	61	24	427	5,798	128	-	2,297	22,929
Depreciation	-	-	-	-	-	-	-	-	-	-	98,006	-	-	98,006
Interest expense	-	-	-	-	-	-	-	-	-	-	31,887	-	-	31,887
Total expenses	71,489	206,812	14,069	217,943	16,358	1,444	2,563	886	16,587	99,908	161,934	61	99,284	909,338
Change in net assets	-	(37,256)	(6,737)	21,053	(2,092)	142	1,075	14	(7,587)	(1,883)	(80,214)	43,135	(99,284)	(169,634)
 Capital assets charged to grants	 (71,489)	 -	 -	 -	 -	 -	 -	 -	 -	 -	 -	 -	 -	 (71,489)
Change in net assets, reconciled	\$ 71,489	\$ (37,256)	\$ (6,737)	\$ 21,053	\$ (2,092)	\$ 142	\$ 1,075	\$ 14	\$ (7,587)	\$ (1,883)	\$ (80,214)	\$ 43,135	\$ (99,284)	\$ (98,145)

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22C-6022
 2022 DOE Weatherization
 For the Period of January 1, 2023 through December 31, 2024

	2023	2024	Total	Total	Total
	Audited Costs	Audited Costs	Audited Costs	Reported Expenses	Budget
Revenues:					
Grant revenue	\$ 18,531	\$ 29,582	\$ 48,113		\$ 57,649
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>18,531</u>	<u>29,582</u>	<u>48,113</u>		<u>57,649</u>
Expenses:					
Administration:					
Administration	3,845	1,080	4,925	\$ 4,925	4,925
Administration equipment	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-
Total administration costs:	<u>3,845</u>	<u>1,080</u>	<u>4,925</u>	<u>4,925</u>	<u>4,925</u>
Training & technical assistance					
Training & technical assistance	385	50	435	385	715
Out-of-state travel	-	-	-	-	-
Total training & technical assistance	<u>385</u>	<u>50</u>	<u>435</u>	<u>385</u>	<u>715</u>
Program costs (Section 1)					
Liability insurance	314	170	484	484	484
Major vehicle and equipment	-	-	-	-	-
Health and safety activities	-	-	-	3,258	3,665
Total Program costs (Section 1)	<u>314</u>	<u>170</u>	<u>484</u>	<u>3,742</u>	<u>4,149</u>
Program costs (Section 2)					
Intake	-	-	-	-	-
Outreach	-	-	-	-	-
Direct program activities	5,875	16,928	22,803	13,716	22,437
Minor vehicle and equipment	43	-	43	43	44
General operating expenditures	3,455	2,131	5,586	5,582	5,601
Other program costs	13,175	6,407	19,582	19,720	19,778
Client education	-	-	-	-	-
Automation supplemental	-	-	-	-	-
Total Program costs (Section 2)	<u>22,548</u>	<u>25,466</u>	<u>48,014</u>	<u>39,061</u>	<u>47,860</u>
Total program costs	<u>22,862</u>	<u>25,636</u>	<u>48,498</u>	<u>42,803</u>	<u>52,009</u>
Total expenses	<u>27,092</u>	<u>26,766</u>	<u>53,858</u>	<u>\$ 48,113</u>	<u>57,649</u>
Change in net assets	\$ (8,561)	\$ 2,816	\$ (5,745)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22P-7028
 2022 BIL DOE Weatherization
 For the Period of January 1, 2023 through December 31, 2024

	2023	2024	Total	Total	Total
	Audited Costs	Audited Costs	Audited Costs	Reported	Budget
				Expenses	
Revenues:					
Grant revenue	\$ 38,633	\$ 186,268	\$ 224,901		\$ 350,000
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>38,633</u>	<u>186,268</u>	<u>224,901</u>		<u>350,000</u>
Expenses:					
Administration:					
Administration	4,358	19,720	24,078	\$ 24,078	30,082
Administration equipment	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-
Total administration costs:	<u>4,358</u>	<u>19,720</u>	<u>24,078</u>	<u>24,078</u>	<u>30,082</u>
Training & technical assistance					
Training & technical assistance	14,122	25,973	40,095	40,095	43,021
Client education	-	-	-	-	2,000
Out-of-state travel	-	1,442	1,442	1,442	4,000
Total training & technical assistance	<u>14,122</u>	<u>27,415</u>	<u>41,537</u>	<u>41,537</u>	<u>49,021</u>
Program costs (Section 1)					
Liability insurance	1,341	4,315	5,656	5,657	7,000
Health and safety activities	-	-	-	7,663	54,654
Total Program costs (Section 1)	<u>1,341</u>	<u>4,315</u>	<u>5,656</u>	<u>13,320</u>	<u>61,654</u>
Program costs (Section 2)					
Intake	-	3,474	3,474	3,474	6,000
Outreach	-	226	226	226	2,000
Direct program activities	118	39,625	39,743	30,478	61,243
Major vehicle and equipment	-	-	-	-	6,000
Minor vehicle and equipment	2,449	1,340	3,789	3,789	10,000
General operating expenditures	5,632	22,991	28,623	28,519	42,000
Other program costs	10,791	59,527	70,318	70,980	62,000
Automation supplemental	-	8,500	8,500	8,500	20,000
Total Program costs (Section 2)	<u>18,990</u>	<u>135,683</u>	<u>154,673</u>	<u>145,966</u>	<u>209,243</u>
Total program costs	<u>20,331</u>	<u>139,998</u>	<u>160,329</u>	<u>159,286</u>	<u>270,897</u>
Total expenses	<u>38,811</u>	<u>187,133</u>	<u>225,944</u>	<u>\$ 224,901</u>	<u>350,000</u>
Change in net assets	<u>\$ (178)</u>	<u>\$ (865)</u>	<u>\$ (1,043)</u>		<u>\$ -</u>

Great Northern Services
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, 2024

	2022 Audited Costs	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 14,745	\$ 29,484	\$ 3,082	\$ 47,311		\$ 47,311
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>14,745</u>	<u>29,484</u>	<u>3,082</u>	<u>47,311</u>		<u>47,311</u>
Expenses:						
Administrative costs:						
Administration	1,607	4,157	551	6,315	\$ 6,314	31,106
Admin equipment (less than \$10,000)	-	-	-	-	-	-
Total administrative costs	<u>1,607</u>	<u>4,157</u>	<u>551</u>	<u>6,315</u>	<u>6,314</u>	<u>31,106</u>
Program support costs:						
Outreach	2,591	5,464	487	8,542	8,541	-
Intake	4,978	14,178	1,279	20,435	20,435	-
Equipment (Less than \$10,000)	-	-	-	-	-	-
Workers compensation	85	144	11	240	240	-
Liability insurance	151	387	-	538	538	-
General operating costs	1,423	4,417	655	6,495	6,492	-
Automation costs	<u>4,500</u>	<u>249</u>	<u>-</u>	<u>4,749</u>	<u>4,749</u>	<u>16,205</u>
Total program services & program costs	<u>13,728</u>	<u>24,839</u>	<u>2,432</u>	<u>40,999</u>	<u>40,995</u>	<u>16,205</u>
Total expenses	<u>15,335</u>	<u>28,996</u>	<u>2,983</u>	<u>47,314</u>	<u>\$ 47,309</u>	<u>47,311</u>
Change in net assets	<u>\$ (590)</u>	<u>\$ 488</u>	<u>\$ 99</u>	<u>\$ (3)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 23B-5038
2023 LIHEAP Energy
For the Period of January 1, 2022 through December 31, 2024

	2022 Audited Cost	2023 Audited Cost	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 10,058	\$ 834,498	\$ 1,026	\$ 845,582		\$ 845,709
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Investment return, net	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>10,058</u>	<u>834,498</u>	<u>1,026</u>	<u>845,582</u>		<u>845,709</u>
Expenses:						
Assurance 16:						
Assurance 16	-	35,325	-	35,325	\$ 35,325	104,856
Total Assurance 16	-	35,325	-	35,325	35,325	104,856
Administrative costs:						
Administration	9,026	85,508		94,534	94,535	104,856
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	-	-	-	-	-	-
Total administrative costs	<u>9,026</u>	<u>85,508</u>	<u>-</u>	<u>94,534</u>	<u>94,535</u>	<u>104,856</u>
Program costs:						
Intake	-	64,823	-	64,823	64,823	100,528
Outreach	-	31,556	-	31,556	31,556	62,830
Training & technical assistance	-	14,143	-	14,143	14,143	25,132
Out-of-state travel	-	-	-	-	-	-
Total program costs	<u>-</u>	<u>110,522</u>	<u>-</u>	<u>110,522</u>	<u>110,522</u>	<u>188,490</u>
Program services & program costs:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	73	-	-	73	73	-
Workers' compensation	-	3,837	-	3,837	3,854	-
General operating expenditures	218	49,681	24	49,923	49,923	-
Automation supplemental	-	29,187	-	29,187	29,186	-
ECIP EHCS	10,637	188,556	-	199,193	198,969	-
ECIP & HEAP WPO	-	261,748	118	261,866	261,993	-
Tank repairs	-	2,463	-	2,463	2,463	-
Severe weather energy assistance	-	3,630	-	3,630	3,630	-
Other program costs	747	54,349	-	55,096	55,236	447,507
Total program services & program costs	<u>11,675</u>	<u>593,451</u>	<u>142</u>	<u>605,268</u>	<u>605,327</u>	<u>447,507</u>
Total expenses	<u>20,701</u>	<u>824,806</u>	<u>142</u>	<u>845,649</u>	<u>\$ 845,709</u>	<u>845,709</u>
Change in net assets	<u>\$ (10,643)</u>	<u>\$ 9,692</u>	<u>\$ 884</u>	<u>\$ (67)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 23B-5038
2023 LIHEAP Weatherization
For the Period of January 1, 2022 through December 31, 2024

	2022 Audited Costs	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 68,400	\$452,560	\$ 740	\$521,700		\$521,700
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	2,191	1,153	3,344		-
Investment return, net	-	-	-	-		-
Other revenue	-	4,732	-	4,732		-
Total revenues	<u>68,400</u>	<u>459,483</u>	<u>1,893</u>	<u>529,776</u>		<u>521,700</u>
Expenses:						
WX Program costs:						
Intake	5,891	15,231	-	21,122	\$ 21,122	41,736
Outreach	-	259	-	259	259	26,085
Training & technical assistance	5,658	14,183	-	19,841	19,841	26,085
Out-of-state travel	-	-	-	-	-	-
Total WX program costs	<u>11,549</u>	<u>29,673</u>	<u>-</u>	<u>41,222</u>	<u>41,222</u>	<u>93,906</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	909	4,632	-	5,541	5,540	-
Liability insurance	-	5,433	-	5,433	5,433	-
General operating expenditures	9,371	52,668	-	62,039	62,039	-
Direct program activities	28,537	203,421	-	231,958	225,192	-
Other program costs	<u>30,205</u>	<u>153,376</u>	<u>-</u>	<u>183,581</u>	<u>182,274</u>	<u>427,794</u>
Total WX program services	<u>69,022</u>	<u>419,530</u>	<u>-</u>	<u>488,552</u>	<u>480,478</u>	<u>427,794</u>
Total expenses	<u>80,571</u>	<u>449,203</u>	<u>-</u>	<u>529,774</u>	<u>\$521,700</u>	<u>521,700</u>
Change in net assets	<u>\$ (12,171)</u>	<u>\$ 10,280</u>	<u>\$ 1,893</u>	<u>\$ 2</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 23J-5742
2023 ESLIHEAP Energy
For the Period of January 1, 2023 through December 31, 2024

	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$300,459	\$128,822	\$429,281		\$429,281
Contributions - financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>300,459</u>	<u>128,822</u>	<u>429,281</u>		<u>429,281</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>5,191</u>	<u>3,330</u>	<u>8,521</u>	\$ 8,522	48,718
Total Assurance 16	<u>5,191</u>	<u>3,330</u>	<u>8,521</u>	<u>8,522</u>	<u>48,718</u>
Administrative costs:					
Administration	33,115	11,387	44,502	44,502	48,718
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>33,115</u>	<u>11,387</u>	<u>44,502</u>	<u>44,502</u>	<u>48,718</u>
Program costs:					
Intake	24,456	12,197	36,653	36,653	48,529
Outreach	4,238	673	4,911	4,910	30,331
Training & technical assistance	2,433	409	2,842	2,842	12,132
Out-of-state travel	-	-	-	-	-
Total program costs	<u>31,127</u>	<u>13,279</u>	<u>44,406</u>	<u>44,405</u>	<u>90,992</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
Liability insurance	1,111	-	1,111	1,111	-
General operating expenditures	12,843	7,838	20,681	20,699	-
Automation supplemental	-	-	-	-	-
ECIP EHCS	54,521	28	54,549	54,671	-
ECIP & HEAP WPO	170,061	62,069	232,130	233,333	-
Severe weather energy assistance	-	-	-	-	-
Other program costs	<u>17,185</u>	<u>4,975</u>	<u>22,160</u>	<u>22,039</u>	<u>240,853</u>
Total program services & program costs	<u>255,721</u>	<u>74,910</u>	<u>330,631</u>	<u>331,853</u>	<u>240,853</u>
Total expenses	<u>325,154</u>	<u>102,906</u>	<u>428,060</u>	<u>\$429,282</u>	<u>429,281</u>
Change in net assets	<u>\$ (24,695)</u>	<u>\$ 25,916</u>	<u>\$ 1,221</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23J-5742
 2023 ESLIHEAP Weatherization
 For the Period of January 1, 2023 through December 31, 2024

	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 149,157	\$ 68,984	\$ 218,141		\$ 221,589
Contributions - financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>149,157</u>	<u>68,984</u>	<u>218,141</u>		<u>221,589</u>
Expenses:					
WX Program costs:					
Intake	5,680	906	6,586	\$ 6,585	17,727
Outreach	3,131	795	3,926	3,926	11,079
Training & technical assistance	<u>8,701</u>	<u>1,757</u>	<u>10,458</u>	<u>10,458</u>	<u>11,079</u>
Total WX program costs	<u>17,512</u>	<u>3,458</u>	<u>20,970</u>	<u>20,969</u>	<u>39,885</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	2,170	107	2,277	2,277	-
Liability insurance	3,086	16	3,102	3,103	-
General operating expenditures	20,340	10,574	30,914	30,915	-
Direct program activities	51,261	24,747	76,008	75,858	-
Other program costs	<u>64,223</u>	<u>20,795</u>	<u>85,018</u>	<u>85,019</u>	<u>181,704</u>
Total WX program services	<u>141,080</u>	<u>56,239</u>	<u>197,319</u>	<u>197,172</u>	<u>181,704</u>
Total expenses	<u>158,592</u>	<u>59,697</u>	<u>218,289</u>	<u>\$ 218,141</u>	<u>221,589</u>
Change in net assets	<u>\$ (9,435)</u>	<u>\$ 9,287</u>	<u>\$ (148)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 24B-2038
2024 LIHEAP Energy
For the Period of January 1, 2023 through December 31, 2024

	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 3,041	\$ 853,389	\$ 856,430		\$ 879,317
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>3,041</u>	<u>853,389</u>	<u>856,430</u>		<u>879,317</u>
Expenses:					
Assurance 16:					
Assurance 16	-	45,281	45,281	\$ 45,281	108,343
Total Assurance 16	-	<u>45,281</u>	<u>45,281</u>	<u>45,281</u>	<u>108,343</u>
Administrative costs:					
Administration	74	104,066	104,140	104,142	108,343
Admin equipment >\$5,000	-	-	-	-	-
Total administrative costs	<u>74</u>	<u>104,066</u>	<u>104,140</u>	<u>104,142</u>	<u>108,343</u>
Program costs:					
Intake	13	85,484	85,497	85,496	103,793
Outreach	668	10,671	11,339	11,339	64,871
Training & technical assistance	-	16,771	16,771	16,771	25,948
Total program costs	<u>681</u>	<u>112,926</u>	<u>113,607</u>	<u>113,606</u>	<u>194,612</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	92	92	92	-
Liability insurance	-	4,884	4,884	4,884	-
General operating expenditures	57	63,787	63,844	63,552	-
Automation supplemental	-	40,081	40,081	40,081	-
ECIP EHCS	11,610	85,619	97,229	97,247	-
ECIP & HEAP WPO	2,287	319,174	321,461	324,315	-
Business continuation plan costs	-	-	-	-	-
Other program costs	37	63,193	63,230	63,230	468,019
Total program services & program costs	<u>13,991</u>	<u>576,830</u>	<u>590,821</u>	<u>593,401</u>	<u>468,019</u>
Total expenses	<u>14,746</u>	<u>839,103</u>	<u>853,849</u>	<u>\$ 856,430</u>	<u>879,317</u>
Change in net assets	<u>\$ (11,705)</u>	<u>\$ 14,286</u>	<u>\$ 2,581</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 24B-2038
2024 LIHEAP Weatherization
For the Period of January 1, 2023 through December 31, 2024

	2023 Audited Costs	2024 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 434	\$ 505,347	\$ 505,781		\$ 541,712
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	4,071	4,071		-
Investment return, net	-	-	-		-
Other revenue	-	466	466		-
Total revenues	<u>434</u>	<u>509,884</u>	<u>510,318</u>		<u>541,712</u>
Expenses:					
WX Program costs:					
Intake	-	11,568	11,568	\$ 11,568	43,337
Outreach	-	2,144	2,144	2,144	27,086
Training & technical assistance	-	14,487	14,487	14,083	27,086
Out-of-state travel	-	1,995	1,995	1,994	-
Total WX program costs	<u>-</u>	<u>30,194</u>	<u>30,194</u>	<u>29,789</u>	<u>97,509</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	193	5,583	5,776	5,712	-
Liability insurance	4	11,249	11,253	11,252	-
General operating expenditures	216	53,220	53,436	53,189	-
Direct program activities	118	242,318	242,436	228,484	-
Other program costs	<u>372</u>	<u>175,573</u>	<u>175,945</u>	<u>177,353</u>	<u>444,203</u>
Total WX program services	<u>903</u>	<u>487,943</u>	<u>488,846</u>	<u>475,990</u>	<u>444,203</u>
Total expenses	<u>903</u>	<u>518,137</u>	<u>519,040</u>	<u>\$ 505,779</u>	<u>541,712</u>
Change in net assets	<u>\$ (469)</u>	<u>\$ (8,253)</u>	<u>\$ (8,722)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 23Q-5587
2023 SLIHEAP Energy
For the Period of January 1, 2023 through December 31, 2024

	2023 Audited Costs	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 11,265	\$ -	\$ 11,265		\$ 11,265
Contributions - financial	-	-	-		-
Program revenue	-	-	-		-
Investment return, net	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>11,265</u>	<u>-</u>	<u>11,265</u>		<u>11,265</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>500</u>	<u>-</u>	<u>500</u>	\$ 500	<u>2,397</u>
Total Assurance 16	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>	<u>2,397</u>
Administrative costs:					
Administration	<u>715</u>	<u>-</u>	<u>715</u>	<u>715</u>	<u>2,397</u>
Total administrative costs	<u>715</u>	<u>-</u>	<u>715</u>	<u>715</u>	<u>2,397</u>
Program costs:					
Intake	1,826	-	1,826	1,826	3,451
Outreach	603	-	603	603	2,157
Training & technical assistance	<u>13</u>	<u>-</u>	<u>13</u>	<u>13</u>	<u>863</u>
Subtotal program costs	<u>2,442</u>	<u>-</u>	<u>2,442</u>	<u>2,442</u>	<u>6,471</u>
Program cost details:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
Liability insurance	53	-	53	53	-
General operating expenditures	1,740	-	1,740	1,736	-
Automation supplemental	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal program cost details	<u>1,793</u>	<u>-</u>	<u>1,793</u>	<u>1,789</u>	<u>-</u>
WPO program cost details	5,819	-	5,819	5,819	-
Tank repairs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total program services & program costs	<u>5,819</u>	<u>-</u>	<u>10,054</u>	<u>10,050</u>	<u>6,471</u>
Total expenses	<u>11,269</u>	<u>-</u>	<u>11,269</u>	\$ <u>11,265</u>	<u>11,265</u>
Change in net assets	\$ <u>(4)</u>	\$ <u>-</u>	\$ <u>(4)</u>		\$ <u>-</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 24Q-2587
2024 SLIHEAP Energy
For the Period of January 1, 2024 through December 31, 2024

	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 13,019	\$ 13,019		\$ 13,019
Contributions - financial	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>13,019</u>	<u>13,019</u>		<u>13,019</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>1,929</u>	<u>1,929</u>	\$ 1,929	<u>2,770</u>
Total Assurance 16	<u>1,929</u>	<u>1,929</u>	<u>1,929</u>	<u>2,770</u>
Administrative costs:				
Administration	<u>992</u>	<u>992</u>	<u>992</u>	<u>2,770</u>
Total administrative costs	<u>992</u>	<u>992</u>	<u>992</u>	<u>2,770</u>
Program costs:				
Intake	1,923	1,923	1,923	3,989
Outreach	46	46	46	2,493
Training & technical assistance	-	-	-	997
Subtotal program costs	<u>1,969</u>	<u>1,969</u>	<u>1,969</u>	<u>7,479</u>
Program cost details:				
Minor vehicle and equipment	-	-	-	-
Liability insurance	112	112	112	-
General operating expenditures	1,182	1,182	1,184	-
Automation supplemental	<u>118</u>	<u>118</u>	<u>118</u>	-
Subtotal program cost details	<u>1,412</u>	<u>1,412</u>	<u>1,414</u>	-
WPO program cost details	6,717	6,717	6,717	-
Tank repairs	-	-	-	-
Total program services & program costs	<u>6,717</u>	<u>10,098</u>	<u>10,100</u>	<u>7,479</u>
Total expenses	<u>13,019</u>	<u>13,019</u>	<u>\$ 13,021</u>	<u>13,019</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 25B-3038
2025 LIHEAP Energy
For the Period of January 1, 2024 through December 31, 2024

	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 17,180	\$ 17,180		\$ 610,437
Contributions - financial	-	-		-
Contributions - non-financial	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>17,180</u>	<u>17,180</u>		<u>610,437</u>
Expenses:				
Assurance 16:				
Assurance 16	-	-	\$ -	73,019
Total Assurance 16	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,019</u>
Administrative costs:				
Administration	4,126	4,126	4,126	73,019
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	-	-	-	-
Total administrative costs	<u>4,126</u>	<u>4,126</u>	<u>4,126</u>	<u>73,019</u>
Program costs:				
Intake	1,345	1,345	1,345	70,098
Outreach	1,660	1,660	1,660	43,811
Training & technical assistance	-	-	-	17,524
Total program costs	<u>3,005</u>	<u>3,005</u>	<u>3,005</u>	<u>131,433</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	62	62	62	-
General operating expenditures	2,792	2,792	2,392	-
Automation supplemental	-	-	-	-
ECIP EHCS	3,917	3,917	3,858	-
ECIP & HEAP WPO	983	983	1,743	-
Severe weather energy assistance	-	-	-	-
Other program costs	<u>1,993</u>	<u>1,993</u>	<u>1,994</u>	<u>332,966</u>
Total program services & program costs	<u>9,747</u>	<u>9,747</u>	<u>10,049</u>	<u>332,966</u>
Total expenses	<u>16,878</u>	<u>16,878</u>	<u>\$ 17,180</u>	<u>610,437</u>
Change in net assets	<u>\$ 302</u>	<u>\$ 302</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 25B-3038
2025 LIHEAP Weatherization
For the Period of January 1, 2024 through December 31, 2024

	2024 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 19,101	\$ 19,101		\$ 219,056
Contributions - financial	-	-		-
Contributions - non-financial	-	-		-
Program revenue	-	-		-
Investment return, net	-	-		-
Other revenue	-	-		-
Total revenues	<u>19,101</u>	<u>19,101</u>		<u>219,056</u>
Expenses:				
WX Program costs:				
Intake	1,681	1,681	\$ 1,681	17,524
Outreach	626	626	626	10,953
Training & technical assistance	1,113	1,113	1,113	10,953
Out-of-state travel	-	-	-	-
Total WX program costs	<u>3,420</u>	<u>3,420</u>	<u>3,420</u>	<u>39,430</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	262	262	262	-
General operating expenditures	4,742	4,742	4,506	-
Direct program activities	6,035	6,035	-	-
Other program costs	<u>12,797</u>	<u>12,797</u>	<u>10,913</u>	<u>179,626</u>
Total WX program services	<u>23,836</u>	<u>23,836</u>	<u>15,681</u>	<u>179,626</u>
Total expenses	<u>27,256</u>	<u>27,256</u>	<u>\$ 19,101</u>	<u>219,056</u>
Change in net assets	<u>\$ (8,155)</u>	<u>\$ (8,155)</u>		<u>\$ -</u>

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

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:			
Food Capacity Grant	10.569	SGRT-19-0042	\$ 71,489
Emergency Food Assistance Program	10.569	22-MOU-00145	206,812
Emergency Food Assistance Program - Drought Food Assistance	10.569	22-MOU-00145	16,587
Emergency Food Assistance Program - Commodity Credit Corp	10.569	22-MOU-00145	99,908
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	14,069
Food Distribution Cluster Subtotal			<u>408,865</u>
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Nutrition Program for the Elderly (24-25) NSIP C1	10.570	4002-2425-A12	2,445
Nutrition Program for the Elderly (24-25) NSIP C2	10.570	4002-2425-A12	1,946
Nutrition Program for the Elderly (23-24) NSIP C1	10.570	4002-2324-A12	3,519
Nutrition Program for the Elderly (23-24) NSIP C2	10.570	4002-2324-A12	4,200
Program Subtotal			<u>12,110</u>
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	3,770
Program Subtotal			<u>3,770</u>
Total U.S. Department of Agriculture			<u>424,745</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-22-CDBG-PI-00005	4,572
Community Development Block Grants/Small Cities Programs	14.228	Dorris-2022 Housing Rehab w/PI	52,102
Community Development Block Grants/Small Cities Programs	14.228	Dorris-23A-CDBG-20001 Wellhouse	477
Community Development Block Grants/Small Cities Programs	14.228	Dunsmuir-20-CDBG-CV2-3-00050	15,114
Community Development Block Grants/Small Cities Programs	14.228	Dunsmuir-2024-CDBG-HR	7,476
Community Development Block Grants/Small Cities Programs	14.228	Etna-2024-CDBG-HR	7,186
Community Development Block Grants/Small Cities Programs	14.228	Montague-PI 2021-2024	33,131
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00106	8,111
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 20-CDBG-CV2-3-00094	25,486
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 2022 Senior Snow	44,804
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou 21 CDBG-PI-00017	33,935
Community Development Block Grants/Small Cities Programs	14.228	Weed Water -Sewer 21-CDBG-HA-00015	35,793
Total U.S. Department of Housing and Urban Development			<u>268,187</u>

* Audited as major program

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2024

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Energy:</u>			
Pass through the California Department of Community Services:			
Weatherization Assistance for Low Income Persons	81.042	DOE WX - 22C-6022	\$ 26,766
Weatherization Assistance for Low Income Persons	81.042	DOE BIL - 22P-7028	187,133
Total U.S. Department of Energy			<u>213,899</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:			
Nutrition Programs (24-25) C1	93.045	4002-2425-A12	42,518
Nutrition Programs (24-25) C2	93.045	4002-2425-A12	91,507
Nutrition Programs (23-24) C1	93.045	4002-2324-A12	65,576
Nutrition Programs (23-24) C2	93.045	4002-2324-A12	91,368
Aging Cluster Subtotal			<u>290,969</u>
Pass through the California Department of Community Services:			
Low-Income Home Energy Assistance Program:			
LIHWAP - ARPA - ADMIN*	93.568	21Z-9573	2,983
LIHEAP - EHA*	93.568	23B-5038	142
ESLIHEAP - EHA*	93.568	23J-5742	102,906
ESLIHEAP - WX*	93.568	23J-5742	59,697
LIHEAP - EHA - 16*	93.568	24B-2038	839,103
LIHEAP - WX*	93.568	24B-2038	518,137
SLIHEAP - WX*	93.568	24Q-2587	13,019
LIHEAP - EHA - 16*	93.568	25B-3038	16,878
LIHEAP - WX*	93.568	25B-3038	27,256
Program Subtotal			<u>1,580,121</u>
Pass through Plumas County:			
Ryan White HIV/AIDS program Part B 2425	93.918	N/A	41,988
Ryan White HIV/AIDS program Title III Part C 2425	93.918	N/A	17,170
Ryan White HIV/AIDS program Part B 2324	93.918	N/A	13,996
Ryan White HIV/AIDS program Title III Part C 2324	93.918	N/A	5,723
Program Subtotal			<u>78,877</u>
Total U.S. Department of Health and Human Services			<u>1,949,967</u>
Total Expenditures - Federal Awards			<u>\$ 2,856,798</u>

* Audited as major program

Great Northern Services
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARD
For the Year Ended December 31, 2024

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, 2024, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated September 2, 2025.

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.

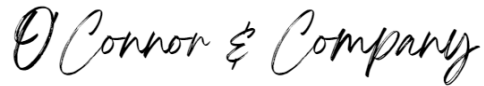
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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
September 2, 2025

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, 2024. 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, 2024.

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.

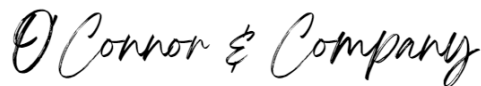
Report on Internal Control over Compliance

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
September 2, 2025

Great Northern Services
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2024

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	Low-Income Home Energy Assistance Program	\$ 1,580,121
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.