

GREAT NORTHERN SERVICES

WEED, CALIFORNIA

**FINANCIAL STATEMENTS
AND
SINGLE AUDIT REPORT**

DECEMBER 31, 2025



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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, 2025, 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, 2025, 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

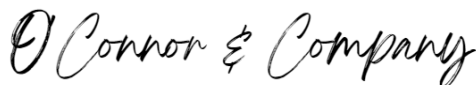
We have previously audited Great Northern Services' 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 2, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2024, 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 19 - 33 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2026, 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 15, 2026

Great Northern Services
STATEMENTS OF FINANCIAL POSITION
December 31, 2025
(With Comparative Totals for December 31, 2024)

	<u>2025</u>	<u>2024</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 380,604	\$ 273,541
Grants & accounts receivable	434,780	438,533
Inventory	27,464	25,942
Notes receivable, current portion	<u>-</u>	<u>5,614</u>
Total current assets	<u>842,848</u>	<u>743,630</u>
Noncurrent assets:		
Notes receivable	-	16,723
Fixed assets, net of accumulated depreciation	<u>1,310,267</u>	<u>1,406,714</u>
Total noncurrent assets	<u>1,310,267</u>	<u>1,423,437</u>
Total assets	<u>\$ 2,153,115</u>	<u>\$ 2,167,067</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 297,288	\$ 502,644
Accrued liabilities	79,460	79,984
Compensated absences	39,690	36,217
Deferred revenue	84,315	-
Note payable, current portion	<u>20,400</u>	<u>30,453</u>
Total current liabilities	<u>521,153</u>	<u>649,298</u>
Noncurrent liabilities:		
Note payable	<u>331,500</u>	<u>460,073</u>
Total noncurrent liabilities	<u>331,500</u>	<u>460,073</u>
Total liabilities	<u>852,653</u>	<u>1,109,371</u>
Net assets - Exhibit A:		
Net assets with donor restrictions	251,648	-
Net assets without donor restrictions	<u>1,048,814</u>	<u>1,057,696</u>
Total net assets	<u>1,300,462</u>	<u>1,057,696</u>
Total liabilities and net assets	<u>\$ 2,153,115</u>	<u>\$ 2,167,067</u>

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

Great Northern Services
STATEMENTS OF ACTIVITIES
For the Year Ended December 31, 2025
(With Comparative Totals for December 31, 2024)

	Without Donor Restrictions	With Donor Restrictions	2025 Total	2024 Total
Revenues:				
Grant revenue	\$ 3,108,599	\$ -	\$ 3,108,599	\$ 3,014,947
Contributions - financial	372,170	251,648	623,818	199,700
Contributions - non-financial	-	-	-	4,444
Program revenue	73,309	-	73,309	70,439
Economic development revenue	962	-	962	2,634
Other revenue	599	-	599	466
Total revenues	<u>3,555,639</u>	<u>251,648</u>	<u>3,807,287</u>	<u>3,292,630</u>
Expenses:				
Program services:				
Program	<u>3,123,156</u>	<u>-</u>	<u>3,123,156</u>	<u>2,848,531</u>
Subtotal program services	<u>3,123,156</u>	<u>-</u>	<u>3,123,156</u>	<u>2,848,531</u>
Support services:				
Management and general	<u>441,365</u>	<u>-</u>	<u>441,365</u>	<u>491,916</u>
Subtotal support services	<u>441,365</u>	<u>-</u>	<u>441,365</u>	<u>491,916</u>
Total expenses	<u>3,564,521</u>	<u>-</u>	<u>3,564,521</u>	<u>3,340,447</u>
Change in net assets	(8,882)	251,648	242,766	(47,817)
Net assets, beginning of period	<u>1,057,696</u>	<u>-</u>	<u>1,057,696</u>	<u>1,105,513</u>
Net assets, end of period	<u>\$ 1,048,814</u>	<u>\$ 251,648</u>	<u>\$ 1,300,462</u>	<u>\$ 1,057,696</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, 2025
(With Comparative Totals for the Year Ended December 31, 2024)

	2025			2024
	Program Services	General & Admin	Total	Total
Expenses:				
Salaries and wages	\$ 845,904	\$ 234,243	\$ 1,080,147	\$ 1,068,326
Employee benefits	264,091	68,061	332,152	310,096
Payroll taxes	73,682	19,469	93,151	96,375
Training, conferences and meetings	7,761	2,388	10,149	11,190
Program costs	1,426,012	987	1,426,999	1,241,103
Professional services	107,672	3,054	110,726	110,815
Outreach	1,975	54	2,029	4,044
Office supplies	25,513	9,051	34,564	32,900
Occupancy	30,000	-	30,000	30,000
Equipment, maintenance and repairs	85,484	9,861	95,345	107,084
IT	63,239	9,312	72,551	72,591
Insurance	74,086	6,520	80,606	67,292
Utilities	67,653	6,901	74,554	58,738
Depreciation	50,084	46,363	96,447	98,006
Interest expense	-	25,101	25,101	31,887
Total expenses	<u>\$ 3,123,156</u>	<u>\$ 441,365</u>	<u>\$ 3,564,521</u>	<u>\$ 3,340,447</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, 2025
(With Comparative Totals for December 31, 2024)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Change in net assets	\$ 242,766	\$ (47,817)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	96,447	98,006
Changes in certain assets and liabilities:		
Grants and accounts receivable	3,753	138,535
Inventory	(1,522)	4,057
Accounts payable	(283,181)	(149,519)
Accrued liabilities	(524)	3,572
Compensated absences	3,473	(13,121)
Deferred revenue	84,315	-
Net cash provided by operating activities	<u>145,527</u>	<u>33,713</u>
Cash flows from investing activities:		
Acquisition of fixed assets	-	(103,100)
Collection of loans to other entities	22,337	37,009
Net cash provided (used) by investing activities	<u>22,337</u>	<u>(66,091)</u>
Cash flows from financing activities:		
Proceeds from line of credit	120,000	38,425
Payments on line of credit	(42,175)	-
Payments on notes payable	(138,626)	(43,224)
Net cash used by financing activities	<u>(60,801)</u>	<u>(4,799)</u>
Net increase (decrease) in cash and cash equivalents during the year	107,063	(37,177)
Cash and cash equivalents balance, beginning of period	<u>273,541</u>	<u>310,718</u>
Cash balance and cash equivalents, end of period	<u>\$ 380,604</u>	<u>\$ 273,541</u>
Supplemental disclosures of cash flow information:		
Interest paid	<u>\$ 25,101</u>	<u>\$ 31,887</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, 2025

NOTE 1 - GENERAL

A. Organization

Great Northern Services (the Organization) is a California non-profit organization serving communities and residents in Siskiyou County, 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, 2025

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, 2024, 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, 2025

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 of 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, 2025

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, 2025 and December 31, 2024 was \$434,780 and \$438,533, 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, 2025

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, 2025.

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, 2025 are included in accounts receivable.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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, 2025 and December 31, 2024 were \$2,029 and \$4,044 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, 2025, 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

Adopted

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. Beginning January 1, 2025, the Organization adopted this standard which did not have a material impact on the Organization's financial statements.

ASU 2023-08, *Intangibles-Goodwill and Other-Crypto Assets (Subtopic 350-60): Accounting for and Disclosure of Crypto Assets*, effective for fiscal years beginning after December 15, 2024, including interim periods within those fiscal years. Early adoption is permitted for financial statements that have not been made available for issuance. Beginning January 1, 2025, the Organization adopted this standard which did not have a material impact on the Organization's financial statements.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

T. Recent Accounting Pronouncements (concluded)

Upcoming

ASU 2023-09 *Income Taxes (Topic 740): Improvements to Income Tax Disclosures* for entities other than public business entities, effective for years beginning after December 15, 2025. Early adoption is permitted for annual financial statement that have not been made available for issuance. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2024-02, *Codification Improvements—Amendments to Remove References to the Concepts Statements*, which is effective for most nonprofit organizations for fiscal years beginning after December 15, 2025, including interim periods within those years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2024-04, *Debt—Debt with Conversion and Other Options (Subtopic 470-20): Induced Conversions of Convertible Debt Instruments* effective for fiscal years beginning after December 15, 2025, and interim periods within those fiscal years. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2025-05, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses for Accounts Receivable and Contract Assets*, (July 2025, effective for fiscal years beginning after December 15, 2025, and interim periods within those years. Early application is allowed in an interim or annual reporting period where the financial statements have not been made available for issuance.) The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2025-06, *Intangibles-Goodwill and Other-Internal-Use Software (Subtopic 350-40): Targeted Improvements to the Accounting for Internal-Use Software*, effective for fiscal years beginning after December 15, 2027, and interim reporting periods within those fiscal years. Early adoption is permitted as of the beginning of a fiscal year. The Organization is currently evaluating the impact of this statement on its financial statements.

ASU 2025-07, *Derivatives and Hedging (Topic 815) and Revenue from Contracts with Customers (Topic 606): Derivatives Scope Refinements and Scope Clarification for Share-Based Noncash Consideration from a Customer in a Revenue Contract*, effective for fiscal years beginning after December 15, 2026, and interim reporting periods within those fiscal years. Early adoption is permitted as of the beginning of a fiscal year. 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.

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

NOTE 3 - INCOME TAXES (concluded)

The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2025. 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, 2025 and December 31, 2024 were \$380,604 and \$273,541, respectively. The corresponding current bank balances are in excess of the \$250,000 blanket umbrella by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the solvency of the referenced financial institutions is not of particular concern at this time.

NOTE 5 - 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, 2025 and December 31, 2024, 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, 2025 consisted of the following:

	<u>2025</u>	<u>2024</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 and it was fully repaid in 2025. The note was secured under Section 1 of the Uniform Commercial Code Procedures.	\$ -	\$ 22,337
Total	<u>\$ -</u>	<u>\$ 22,337</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

NOTE 7 - FIXED ASSETS

Fixed asset activity for the year ended December 31, 2025 was as follows:

	Balance 12/31/24	Additions	Disposals	Balance 12/31/25
Fixed assets, not being depreciated/amortized:				
Land	\$ 175,781	\$ -	\$ -	\$ 175,781
Total fixed assets, not being depreciated/amortized	<u>175,781</u>	<u>-</u>	<u>-</u>	<u>175,781</u>
Capital assets, being depr./amort.:				
Office equipment & furniture	116,593	-	(27,273)	89,320
Building	890,451	-	-	890,451
Building improvements	384,587	-	-	384,587
Vehicles	216,426	-	-	216,426
Tools & equipment	198,147	-	-	198,147
Software	<u>9,372</u>	<u>-</u>	<u>-</u>	<u>9,372</u>
Total capital assets, being depreciated/ amortized	<u>1,815,576</u>	<u>-</u>	<u>(27,273)</u>	<u>1,788,303</u>
Less accumulated depreciation/ amortization for:				
Office equipment & furniture	(76,211)	(13,605)	27,273	(62,543)
Building	(172,850)	(22,832)	-	(195,682)
Building improvements	(67,230)	(9,926)	-	(77,156)
Vehicles	(173,846)	(27,615)	-	(201,461)
Tools & equipment	(85,134)	(22,469)	-	(107,603)
Software	<u>(9,372)</u>	<u>-</u>	<u>-</u>	<u>(9,372)</u>
Total accumulated depr./amort.	<u>(584,643)</u>	<u>(96,447)</u>	<u>27,273</u>	<u>(653,817)</u>
Total fixed assets being depreciated/amortized – net	<u>1,230,933</u>	<u>(96,447)</u>	<u>-</u>	<u>1,134,486</u>
Fixed assets – net	<u>\$ 1,406,714</u>	<u>\$ (96,447)</u>	<u>\$ -</u>	<u>\$ 1,310,267</u>

Depreciation expense for the years ended December 31, 2025 and December 31, 2024 was \$96,447 and \$98,006, respectively.

NOTE 8 - LIQUIDITY AND FUNDS AVAILABLE

The following table reflects the Organization's financial assets for the years ending December 31, 2025 and December 31, 2024, 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	2025	2024
Cash and cash equivalents	\$ 380,604	\$ 273,541
Grants and accounts receivable	434,780	438,533
Notes receivable, net	<u>-</u>	<u>22,337</u>
Total financial assets	<u>815,384</u>	<u>734,411</u>
Less those unavailable for general expenditures within one year due to:		
Notes receivable, net collectable beyond one year	-	(16,723)
With donor restricted net assets	<u>(251,648)</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 563,736</u>	<u>\$ 717,688</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

NOTE 8 - LIQUIDITY AND FUNDS AVAILABLE (concluded)

The Organization has \$563,736 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, 2025 and December 31, 2024 was \$39,690 and \$36,217, 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, 2025 and December 31, 2024, the outstanding balance on the line of credit was \$63,300 and \$141,125, respectively.

NOTE 11 - NOTE PAYABLE

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

	<u>2025</u>	<u>2024</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, 2025.	\$ -	\$ 119,170
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.		
	351,900	371,356
	351,900	490,526
	(20,400)	(30,453)
Less current portion		
Total notes payable	<u>\$ 331,500</u>	<u>\$ 460,073</u>

Great Northern Services
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

NOTE 11 - NOTE PAYABLE (concluded)

The future maturities of notes payable are as follows:

	Principal Payment	Interest Payment	Total Payment
2026	\$ 20,400	\$ 16,275	\$ 36,675
2027	21,390	15,285	36,675
2028	22,429	14,246	36,675
2029	23,518	13,157	36,675
2030	24,659	12,016	36,675
Thereafter	239,504	47,783	287,287
Total	<u>\$ 351,900</u>	<u>\$ 118,762</u>	<u>\$ 470,662</u>

NOTE 12 - DEFERRED REVENUE

For the years ended December 31, 2025 and December 31, 2024, the deferred revenue received but not utilized or expended for program purposes include:

	2025	2024
Community Service & Development EHA & WX	\$ 84,315	\$ -
Total deferred revenue	<u>\$ 84,315</u>	<u>\$ -</u>

NOTE 13 - WITH DONOR RESTRICTIONS NET ASSETS

Donor designated funds as of December 31, were available for the following purposes:

Program Activities	Beginning Balance	Contributions	Releases	Ending Balance
Subject to Expenditure for Specific Purpose:				
CalFoods contributions	\$ -	\$ 251,648	\$ -	\$ 251,648
	<u>\$ -</u>	<u>\$ 251,648</u>	<u>\$ -</u>	<u>\$ 251,648</u>

NOTE 14 - CONTRIBUTORY RETIREMENT PLAN

The Organization maintains a contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions under Internal Revenue Code Section 408(p). The Organization's contributions were \$18,308 and \$15,370 for the years ended December 31, 2025 and December 31, 2024, respectively.

NOTE 15 - RECLASSIFICATIONS

Certain amounts in the December 31, 2024 financial statements have been reclassified to conform with the December 31, 2025 presentation. These reclassifications have no effect on the change in net assets as previously reported.

NOTE 16 - SUBSEQUENT EVENTS

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through September 15, 2026 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, 2025

	Schedule 2	Schedule 3	Schedule 4	Schedule 5	Total
Revenues:					
Grant revenue	\$ 188,041	\$ 367,171	\$ 1,343,087	\$ 1,210,300	\$ 3,108,599
Contributions - financial	-	19,385	-	352,785	372,170
Program revenue	-	-	10,271	63,038	73,309
Economic development revenue	-	-	-	962	962
Other revenue	-	-	574	25	599
Total revenues	<u>188,041</u>	<u>386,556</u>	<u>1,353,932</u>	<u>1,627,110</u>	<u>3,555,639</u>
Expenses:					
Salaries and wages	114,625	162,736	446,766	356,020	1,080,147
Employee benefits	34,322	55,929	116,287	125,614	332,152
Payroll taxes	8,902	14,842	39,420	29,987	93,151
Training, conferences and meetings	2,628	1,121	1,233	5,167	10,149
Program costs	-	47,468	603,952	775,579	1,426,999
Professional services	1,748	82,362	15,856	10,760	110,726
Outreach	1,816	35	85	93	2,029
Office supplies	2,321	4,191	10,758	17,294	34,564
Occupancy	-	30,000	-	-	30,000
Equipment, maintenance and repairs	6,598	6,215	35,997	46,535	95,345
IT	6,771	11,438	29,350	24,992	72,551
Insurance	3,949	15,429	26,768	34,460	80,606
Utilities	4,361	3,195	29,810	37,188	74,554
Depreciation	-	-	-	96,447	96,447
Interest expense	-	-	-	25,101	25,101
Total expenses	<u>188,041</u>	<u>434,961</u>	<u>1,356,282</u>	<u>1,585,237</u>	<u>3,564,521</u>
Change in net assets	<u>\$ -</u>	<u>\$ (48,405)</u>	<u>\$ (2,350)</u>	<u>\$ 41,873</u>	<u>\$ (8,882)</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2025

	Dorris PI 22-CDBG-PI- 00005	Dorris 2022 Housing Rehab w/ PI	Dorris Wellhouse 23A-CDBG- 20001	Dorris Comm 24-CDBG- 10006	City of Dorris Comm Hall Heater	Dunsmuir 2025 Storm Drain	Dunsmuir 2025 Housing Rehab	Etna 2024 CDBG Income Survey	Montague PI 2021- 2024	Mt Shasta 2022 Senior Snow	Mt Shasta Blvd. 2025 Master Plan	Siskiyou 21-CDBG-PI- 00017	Total
Revenues:													
Grants and contracts	\$ 3,092	\$ 56,040	\$ 31,824	\$ 2,303	\$ 203	\$ 1,905	\$ 2,206	\$ 4,569	\$ 53,359	\$ 29,085	\$ 2,878	\$ 577	\$ 188,041
Contributions - financial	-	-	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment return, net	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>3,092</u>	<u>56,040</u>	<u>31,824</u>	<u>2,303</u>	<u>203</u>	<u>1,905</u>	<u>2,206</u>	<u>4,569</u>	<u>53,359</u>	<u>29,085</u>	<u>2,878</u>	<u>577</u>	<u>188,041</u>
Expenses:													
Salaries and wages	1,923	34,728	19,422	1,433	132	1,187	1,370	2,768	32,879	16,635	1,772	376	114,625
Employee benefits	549	10,232	5,999	473	40	385	427	892	9,805	4,828	583	109	34,322
Payroll taxes	169	2,740	1,527	111	10	89	101	241	2,614	1,105	155	40	8,902
Training, conferences and meetings	2	903	733	1	-	3	28	155	759	43	1	-	2,628
Program costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional services	28	506	303	32	2	20	22	41	488	274	27	5	1,748
Outreach	1	5	3	-	-	-	-	-	5	1,802	-	-	1,816
Office supplies	52	670	432	20	2	21	26	42	636	370	44	6	2,321
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	165	2,026	954	67	7	63	72	123	1,990	1,034	82	15	6,598
IT	110	1,928	971	76	6	57	66	129	1,841	1,487	86	14	6,771
Insurance	-	997	812	42	-	37	43	79	1,080	803	56	-	3,949
Utilities	93	1,305	668	48	4	43	51	99	1,262	704	72	12	4,361
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>3,092</u>	<u>56,040</u>	<u>31,824</u>	<u>2,303</u>	<u>203</u>	<u>1,905</u>	<u>2,206</u>	<u>4,569</u>	<u>53,359</u>	<u>29,085</u>	<u>2,878</u>	<u>577</u>	<u>188,041</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>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2025

	Siskiyou CDBG- 10024	Weed Water Serwer 21-CDBG- HA-00015	Weed Lincoln Heights 24-CDBG- 00017	Weed Boles Creek Water Improv Pjt	Yreka 2025 CBDG Subsist.	PSA 4002- 2425-A12	PSA 4002- 2526-A12	Plumas County RW Part B 2425	Plumas County Title III Part C 2425	Plumas County RW Part B 2526	Plumas County Title III Part C 2526	Total
Revenues:												
Grants and contracts	\$ 6,226	\$ 25,097	\$ 3,307	\$ 2,592	\$ 4,190	\$ 133,745	\$ 105,132	\$ 15,358	\$ 6,363	\$ 46,073	\$ 19,088	\$ 367,171
Contributions - financial	-	-	-	-	-	12,390	6,995	-	-	-	-	19,385
Program revenue	-	-	-	-	-	-	-	-	-	-	-	-
Economic development revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>6,226</u>	<u>25,097</u>	<u>3,307</u>	<u>2,592</u>	<u>4,190</u>	<u>146,135</u>	<u>112,127</u>	<u>15,358</u>	<u>6,363</u>	<u>46,073</u>	<u>19,088</u>	<u>386,556</u>
Expenses:												
Salaries and wages	3,852	15,728	1,989	1,602	2,570	67,222	69,773	-	-	-	-	162,736
Employee benefits	1,162	4,460	618	527	812	24,220	24,130	-	-	-	-	55,929
Payroll taxes	242	1,200	133	124	196	6,863	6,084	-	-	-	-	14,842
Training, conferences and meetings	6	193	-	1	62	736	123	-	-	-	-	1,121
Program costs	-	-	-	-	-	22,804	24,664	-	-	-	-	47,468
Professional services	78	220	44	31	41	1,331	1,741	13,996	5,723	41,988	17,169	82,362
Outreach	-	4	-	-	-	31	-	-	-	-	-	35
Office supplies	106	303	31	37	60	1,103	2,551	-	-	-	-	4,191
Occupancy	-	-	-	-	-	15,000	15,000	-	-	-	-	30,000
Equipment, maintenance and repair	219	949	108	78	126	2,916	1,819	-	-	-	-	6,215
IT	251	774	237	78	132	4,472	5,494	-	-	-	-	11,438
Insurance	143	680	69	51	84	8,401	6,001	-	-	-	-	15,429
Utilities	167	599	78	63	107	1,055	1,126	-	-	-	-	3,195
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>6,226</u>	<u>25,110</u>	<u>3,307</u>	<u>2,592</u>	<u>4,190</u>	<u>156,154</u>	<u>158,506</u>	<u>13,996</u>	<u>5,723</u>	<u>41,988</u>	<u>17,169</u>	<u>434,961</u>
Change in net assets	<u>\$ -</u>	<u>\$ (13)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,019)</u>	<u>\$ (46,379)</u>	<u>\$ 1,362</u>	<u>\$ 640</u>	<u>\$ 4,085</u>	<u>\$ 1,919</u>	<u>\$ (48,405)</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2025

	DOE 2022 22C-6022	DOE 2022 BIL 22P-7028	ESLIHEAP EHA-16 23J-5742	ESLIHEAP WX 23J-5742	LIHEAP EHA-16 24B-2038	LIHEAP WX 24B-2038	LIHEAP EHA-16 25B-3038	LIHEAP WX 25B-3038	LIHEAP EHA 26B-4038	LIHEAP WX 26B-4038	Total
Revenues:											
Grants and contracts	\$ 9,235	\$ 79,956	\$ (20)	\$ 3,448	\$ 21,323	\$ 35,931	\$ 706,184	\$ 442,484	\$ 34,824	\$ 9,722	\$ 1,343,087
Contributions - financial	-	-	-	-	-	-	-	-	-	-	-
Program revenue	-	-	-	-	-	(574)	-	10,845	-	-	10,271
Economic development revenue	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	574	-	-	574
Total revenues	<u>9,235</u>	<u>79,956</u>	<u>(20)</u>	<u>3,448</u>	<u>21,323</u>	<u>35,357</u>	<u>706,184</u>	<u>453,903</u>	<u>34,824</u>	<u>9,722</u>	<u>1,353,932</u>
Expenses:											
Salaries and wages	2,016	26,895	-	-	1,921	7,568	243,258	136,209	23,240	5,659	446,766
Employee benefits	650	10,311	-	-	328	2,560	45,892	51,377	3,611	1,558	116,287
Payroll taxes	264	2,497	-	-	191	896	20,859	11,240	2,806	667	39,420
Training, conferences and meetings	-	86	-	-	-	1	554	592	-	-	1,233
Program costs	547	29,770	1,183	3,488	21,326	13,917	344,995	171,796	392	16,538	603,952
Professional services	3	849	18	12	138	232	8,897	5,404	226	77	15,856
Outreach	-	12	-	-	-	4	38	31	-	-	85
Office supplies	5	703	-	-	-	218	4,563	4,303	775	191	10,758
Occupancy	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	12	2,118	-	-	-	533	17,396	14,515	1,141	282	35,997
IT	12	1,942	-	-	-	462	12,966	12,354	1,294	320	29,350
Insurance	27	3,036	-	-	-	-	10,686	11,976	836	207	26,768
Utilities	9	3,325	-	-	-	393	9,594	14,487	1,162	840	29,810
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>3,545</u>	<u>81,544</u>	<u>1,201</u>	<u>3,500</u>	<u>23,904</u>	<u>26,784</u>	<u>719,698</u>	<u>434,284</u>	<u>35,483</u>	<u>26,339</u>	<u>1,356,282</u>
Change in net assets	<u>\$ 5,690</u>	<u>\$ (1,588)</u>	<u>\$ (1,221)</u>	<u>\$ (52)</u>	<u>\$ (2,581)</u>	<u>\$ 8,573</u>	<u>\$ (13,514)</u>	<u>\$ 19,619</u>	<u>\$ (659)</u>	<u>\$ (16,617)</u>	<u>\$ (2,350)</u>

Great Northern Services
SCHEDULE OF ACTIVITIES
All Program Services
For the Year Ended December 31, 2025

	USDA RMAP	EFAP 22-	Food Bank of Contra	PacifiCorp	PacifiCorp	PacifiCorp	Experiential,	Community	Commodity	GNS	GNS	Research &	Total
	RLF	MOU-	Costa &	2025	2026	CARE	LLC	Service	Credit Corp	General	Contribution	Development	
		00145	Solano Co.			PEV 2024		2025-2026	Allocation	Fund	s &		
Revenues:													
Grants and contracts	\$ -	\$ 667,678	\$ 6,944	\$ 446,566	\$ 47,341	\$ 14,928	\$ 14,175	\$ -	\$ 1,849	\$ 10,819	\$ -	\$ -	\$ 1,210,300
Contributions - financial	-	-	-	-	-	-	-	130,154	-	501	222,130	-	352,785
Program revenue	-	1,486	-	-	-	-	-	-	-	61,552	-	-	63,038
Economic development revenue	915	-	-	-	-	-	-	-	-	47	-	-	962
Other revenue	-	-	-	-	-	-	-	-	-	25	-	-	25
Total revenues	915	669,164	6,944	446,566	47,341	14,928	14,175	130,154	1,849	72,944	222,130	-	1,627,110
Expenses:													
Salaries and wages	1,073	80,632	5,405	157,089	22,776	8,873	6,646	11,585	-	3,675	-	58,266	356,020
Employee benefits	355	27,960	1,871	56,832	7,833	1,420	2,472	3,524	-	1,534	-	21,813	125,614
Payroll taxes	111	6,822	490	12,625	2,302	753	570	1,009	-	312	-	4,993	29,987
Training, conferences and meetings	1	401	14	466	-	22	18	159	-	3,770	-	316	5,167
Program costs	-	493,229	1,256	185,029	26,400	-	-	68,731	-	935	-	(1)	775,579
Professional services	1	2,942	99	4,199	384	143	109	594	-	1,282	1	1,006	10,760
Outreach	-	17	1	28	-	1	1	1	-	31	-	13	93
Office supplies	2,223	2,107	151	3,985	986	207	162	367	-	2,780	192	4,134	17,294
Occupancy	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment, maintenance and repairs	42	22,847	408	12,336	1,449	635	491	750	-	3,392	-	4,185	46,535
IT	44	5,551	369	11,433	1,644	664	450	756	-	205	-	3,876	24,992
Insurance	47	7,290	307	9,544	1,062	395	307	572	-	12,329	-	2,607	34,460
Utilities	35	22,684	287	8,271	1,476	458	328	614	-	163	-	2,872	37,188
Depreciation	-	-	-	-	-	-	-	-	-	96,447	-	-	96,447
Interest expense	-	-	-	-	-	-	-	-	-	25,101	-	-	25,101
Total expenses	3,932	672,482	10,658	461,837	66,312	13,571	11,554	88,662	-	151,956	193	104,080	1,585,237
Change in net assets	\$ (3,017)	\$ (3,318)	\$ (3,714)	\$ (15,271)	\$ (18,971)	\$ 1,357	\$ 2,621	\$ 41,492	\$ 1,849	\$ (79,012)	\$ 221,937	\$ (104,080)	\$ 41,873

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 22C-6022
2022 DOE Weatherization
For the Period of July 1, 2023 through December 31, 2025

	2023	2024	2025	Total	Total Reported	Total
	Audited Costs	Audited Costs	Audited Costs	Audited Costs	Expenses	Budget
Revenues:						
Grant revenue	\$ 18,531	\$ 29,582	\$ 9,235	\$ 57,348		\$ 57,649
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Economic development revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>18,531</u>	<u>29,582</u>	<u>9,235</u>	<u>57,348</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>-</u>	<u>4,925</u>	<u>4,925</u>	<u>4,925</u>
Training & technical assistance						
Training & technical assistance	385	50	205	640	640	715
Out-of-state travel	-	-	-	-	-	-
Total training & technical assistance	<u>385</u>	<u>50</u>	<u>205</u>	<u>640</u>	<u>640</u>	<u>715</u>
Program costs (Section 1)						
Liability insurance	314	170	16	500	500	484
Major vehicle and equipment	-	-	-	-	-	-
Health and safety activities	-	-	-	-	3,423	3,665
Total Program costs (Section 1)	<u>314</u>	<u>170</u>	<u>16</u>	<u>500</u>	<u>3,923</u>	<u>4,149</u>
Program costs (Section 2)						
Intake	-	-	-	-	-	-
Outreach	-	-	-	-	-	-
Direct program activities	5,875	16,928	1,883	24,686	21,329	22,437
Minor vehicle and equipment	43	-	-	43	43	44
General operating expenditures	3,455	2,131	52	5,638	5,639	5,601
Other program costs	13,175	6,407	1,339	20,921	20,849	19,778
Client education	-	-	-	-	-	-
Automation supplemental	-	-	-	-	-	-
Total Program costs (Section 2)	<u>22,548</u>	<u>25,466</u>	<u>3,274</u>	<u>51,288</u>	<u>47,860</u>	<u>47,860</u>
Total program costs	<u>22,862</u>	<u>25,636</u>	<u>3,290</u>	<u>51,788</u>	<u>51,783</u>	<u>52,009</u>
Total expenses	<u>27,092</u>	<u>26,766</u>	<u>3,495</u>	<u>57,353</u>	<u>\$ 57,348</u>	<u>57,649</u>
Change in net assets	\$ (8,561)	\$ 2,816	\$ 5,740	\$ (5)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 22P-7028
 2022 BIL DOE Weatherization
 For the Period of June 1, 2023 through December 31, 2025

	2023	2024	2025	Total	Total Reported	Total
	Audited Costs	Audited Costs	Audited Costs	Audited Costs	Expenses	Budget
Revenues:						
Grant revenue	\$ 38,633	\$ 186,268	\$ 79,956	\$ 304,857		\$ 350,000
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Economic development revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>38,633</u>	<u>186,268</u>	<u>79,956</u>	<u>304,857</u>		<u>350,000</u>
Expenses:						
Administration:						
Administration	4,358	19,720	8,285	32,363	\$ 32,363	30,082
Administration equipment	-	-	-	-	-	-
Admin out-of-state travel	-	-	-	-	-	-
Total administration costs:	<u>4,358</u>	<u>19,720</u>	<u>8,285</u>	<u>32,363</u>	<u>32,363</u>	<u>30,082</u>
Training & technical assistance						
Training & technical assistance	14,122	25,973	1,346	41,441	41,441	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>1,346</u>	<u>42,883</u>	<u>42,883</u>	<u>49,021</u>
Program costs (Section 1)						
Liability insurance	1,341	4,315	2,921	8,577	8,578	7,000
Health and safety activities	-	-	-	-	17,859	54,654
Total program costs (Section 1)	<u>1,341</u>	<u>4,315</u>	<u>2,921</u>	<u>8,577</u>	<u>26,437</u>	<u>61,654</u>
Program costs (Section 2)						
Intake	-	3,474	388	3,862	3,862	6,000
Outreach	-	226	-	226	226	2,000
Direct program activities	118	39,625	29,144	68,887	48,576	61,243
Major vehicle and equipment	-	-	-	-	-	6,000
Minor vehicle and equipment	2,449	1,340	321	4,110	4,110	10,000
General operating expenditures	5,632	22,991	9,638	38,261	38,206	42,000
Other program costs	10,791	59,527	26,293	96,611	96,486	62,000
Automation supplemental	-	8,500	3,208	11,708	11,708	20,000
Total program costs (Section 2)	<u>18,990</u>	<u>135,683</u>	<u>68,992</u>	<u>223,665</u>	<u>203,174</u>	<u>209,243</u>
Total program costs	<u>20,331</u>	<u>139,998</u>	<u>71,913</u>	<u>232,242</u>	<u>229,611</u>	<u>270,897</u>
Total expenses	<u>38,811</u>	<u>187,133</u>	<u>81,544</u>	<u>307,488</u>	<u>\$ 304,857</u>	<u>350,000</u>
Change in net assets	\$ (178)	\$ (865)	\$ (1,588)	\$ (2,631)		\$ -

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23J-5742
 2023 ESLIHEAP Energy
 For the Period of April 15, 2023 through December 31, 2025

	2023 Audited Costs	2024 Audited Costs	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$300,459	\$128,822	\$ (20)	\$429,261		\$429,281
Contributions - financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Economic development revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>300,459</u>	<u>128,822</u>	<u>(20)</u>	<u>429,261</u>		<u>429,281</u>
Expenses:						
Assurance 16:						
Assurance 16	<u>5,191</u>	<u>3,330</u>	<u>-</u>	<u>8,521</u>	<u>\$ 8,522</u>	<u>48,718</u>
Total Assurance 16	<u>5,191</u>	<u>3,330</u>	<u>-</u>	<u>8,521</u>	<u>8,522</u>	<u>48,718</u>
Administrative costs:						
Administration	33,115	11,387	-	44,502	44,605	48,718
Admin equipment >\$5,000	-	-	-	-	-	-
Out-of-state travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total administrative costs	<u>33,115</u>	<u>11,387</u>	<u>-</u>	<u>44,502</u>	<u>44,605</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total program costs	<u>31,127</u>	<u>13,279</u>	<u>-</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	18	20,699	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>-</u>	<u>22,160</u>	<u>21,935</u>	<u>240,853</u>
Total program services & program costs	<u>255,721</u>	<u>74,910</u>	<u>18</u>	<u>330,649</u>	<u>331,749</u>	<u>240,853</u>
Total expenses	<u>325,154</u>	<u>102,906</u>	<u>18</u>	<u>428,078</u>	<u>\$429,281</u>	<u>429,281</u>
Change in net assets	<u>\$ (24,695)</u>	<u>\$ 25,916</u>	<u>\$ (38)</u>	<u>\$ 1,183</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
 No. 23J-5742
 2023 ESLIHEAP Weatherization
 For the Period of April 15, 2023 through December 31, 2025

	2023 Audited Costs	2024 Audited Costs	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 149,157	\$ 68,984	\$ 3,448	\$ 221,589		\$ 221,589
Contributions - financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Economic development revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>149,157</u>	<u>68,984</u>	<u>3,448</u>	<u>221,589</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>246</u>	<u>10,704</u>	<u>10,704</u>	<u>11,079</u>
Total WX program costs	<u>17,512</u>	<u>3,458</u>	<u>246</u>	<u>21,216</u>	<u>21,215</u>	<u>39,885</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	2,170	107	197	2,474	2,474	-
Liability insurance	3,086	16	-	3,102	3,103	-
General operating expenditures	20,340	10,574	-	30,914	31,062	-
Direct program activities	51,261	24,747	2,857	78,865	78,716	-
Other program costs	<u>64,223</u>	<u>20,795</u>	<u>-</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>3,054</u>	<u>200,373</u>	<u>200,374</u>	<u>181,704</u>
Total expenses	<u>158,592</u>	<u>59,697</u>	<u>3,300</u>	<u>221,589</u>	<u>\$ 221,589</u>	<u>221,589</u>
Change in net assets	<u>\$ (9,435)</u>	<u>\$ 9,287</u>	<u>\$ 148</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 24B-2038
2024 LIHEAP Energy
For the Period of November 1, 2023 through December 31, 2025

	2023 Audited Costs	2024 Audited Costs	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 3,041	\$ 853,389	\$ 21,323	\$ 877,753		\$ 879,317
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	-	-	-		-
Economic development revenue	-	-	-	-		-
Other revenue	-	-	-	-		-
Total revenues	<u>3,041</u>	<u>853,389</u>	<u>21,323</u>	<u>877,753</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	2,439	106,579	106,580	108,343
Admin equipment >\$5,000	-	-	-	-	-	-
Total administrative costs	<u>74</u>	<u>104,066</u>	<u>2,439</u>	<u>106,579</u>	<u>106,580</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	1,372	65,216	65,216	-
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	20,093	341,554	343,113	-
Business continuation plan costs	-	-	-	-	-	-
Other program costs	<u>37</u>	<u>63,193</u>	-	<u>63,230</u>	<u>63,212</u>	<u>468,019</u>
Total program services & program costs	<u>13,991</u>	<u>576,830</u>	<u>21,465</u>	<u>612,286</u>	<u>613,845</u>	<u>468,019</u>
Total expenses	<u>14,746</u>	<u>839,103</u>	<u>23,904</u>	<u>877,753</u>	<u>\$ 879,312</u>	<u>879,317</u>
Change in net assets	<u>\$ (11,705)</u>	<u>\$ 14,286</u>	<u>\$ (2,581)</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 24B-2038
2024 LIHEAP Weatherization
For the Period of November 1, 2023 through December 31, 2025

	2023 Audited Costs	2024 Audited Costs	2025 Audited Costs	Total Audited Costs	Total Reported Expenses	Total Budget
Revenues:						
Grant revenue	\$ 434	\$ 505,347	\$ 35,931	\$ 541,712		\$ 541,712
Contributions - financial	-	-	-	-		-
Contributions - non-financial	-	-	-	-		-
Program revenue	-	4,071	(574)	3,497		-
Economic development revenue	-	-	-	-		-
Other revenue	-	466	-	466		-
Total revenues	<u>434</u>	<u>509,884</u>	<u>35,357</u>	<u>545,675</u>		<u>541,712</u>
Expenses:						
WX Program costs:						
Intake	-	11,568	-	11,568	\$ 11,568	43,337
Outreach	-	2,144	350	2,494	2,494	27,086
Training & technical assistance	-	14,487	1,084	15,571	15,572	27,086
Out-of-state travel	-	1,995	-	1,995	1,995	-
Total WX program costs	<u>-</u>	<u>30,194</u>	<u>1,434</u>	<u>31,628</u>	<u>31,629</u>	<u>97,509</u>
WX Program services:						
Major vehicle and equipment	-	-	-	-	-	-
Minor vehicle and equipment	193	5,583	14	5,790	5,790	-
Liability insurance	4	11,249	-	11,253	11,252	-
General operating expenditures	216	53,220	2,337	55,773	55,773	-
Direct program activities	118	242,318	10,816	253,252	248,432	-
Other program costs	<u>372</u>	<u>175,573</u>	<u>12,036</u>	<u>187,981</u>	<u>188,836</u>	<u>444,203</u>
Total WX program services	<u>903</u>	<u>487,943</u>	<u>25,203</u>	<u>514,049</u>	<u>510,083</u>	<u>444,203</u>
Total expenses	<u>903</u>	<u>518,137</u>	<u>26,637</u>	<u>545,677</u>	<u>\$ 541,712</u>	<u>541,712</u>
Change in net assets	<u>\$ (469)</u>	<u>\$ (8,253)</u>	<u>\$ 8,720</u>	<u>\$ (2)</u>		<u>\$ -</u>

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

	2024 Audited Costs	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 17,180	\$ 706,184	\$ 723,364		\$ 610,437
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	-	-		-
Economic development revenue	-	-	-		-
Other revenue	-	-	-		-
Total revenues	<u>17,180</u>	<u>706,184</u>	<u>723,364</u>		<u>610,437</u>
Expenses:					
Assurance 16:					
Assurance 16	-	17,478	17,478	\$ 17,478	73,019
Total Assurance 16	-	<u>17,478</u>	<u>17,478</u>	<u>17,478</u>	<u>73,019</u>
Administrative costs:					
Administration	4,126	90,281	94,407	94,407	73,019
Admin equipment >\$5,000	-	-	-	-	-
Out-of-state travel	-	-	-	-	-
Total administrative costs	<u>4,126</u>	<u>90,281</u>	<u>94,407</u>	<u>94,407</u>	<u>73,019</u>
Program costs:					
Intake	1,345	55,233	56,578	56,138	70,098
Outreach	1,660	9,458	11,118	10,972	43,811
Training & technical assistance	-	11,245	11,245	11,245	17,524
Total program costs	<u>3,005</u>	<u>75,936</u>	<u>78,941</u>	<u>78,355</u>	<u>131,433</u>
Program services & program costs:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	-	-	-	-
Liability insurance	62	9,216	9,278	9,278	-
General operating expenditures	2,792	66,109	68,901	64,807	-
Automation supplemental	-	35,782	35,782	35,782	-
ECIP EHCS	3,917	29,041	32,958	32,921	-
ECIP & HEAP WPO	983	253,943	254,926	260,375	-
Severe weather energy assistance	-	-	-	-	-
Other program costs	<u>1,993</u>	<u>127,968</u>	<u>129,961</u>	<u>129,961</u>	<u>332,966</u>
Total program services & program costs	<u>9,747</u>	<u>522,059</u>	<u>531,806</u>	<u>533,124</u>	<u>332,966</u>
Total expenses	<u>16,878</u>	<u>705,754</u>	<u>722,632</u>	<u>\$ 723,364</u>	<u>610,437</u>
Change in net assets	<u>\$ 302</u>	<u>\$ 430</u>	<u>\$ 732</u>		<u>\$ -</u>

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

	2024 Audited Costs	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:					
Grant revenue	\$ 19,101	\$ 442,484	\$ 461,585		\$ 469,908
Contributions - financial	-	-	-		-
Contributions - non-financial	-	-	-		-
Program revenue	-	10,845	10,845		-
Economic development revenue	-	-	-		-
Other revenue	-	574	574		-
Total revenues	<u>19,101</u>	<u>453,903</u>	<u>473,004</u>		<u>469,908</u>
Expenses:					
WX Program costs:					
Intake	1,681	17,233	18,914	\$ 18,914	37,593
Outreach	626	4,801	5,427	5,427	23,495
Training & technical assistance	1,113	19,990	21,103	21,103	23,495
Out-of-state travel	-	-	-	-	-
Total WX program costs	<u>3,420</u>	<u>42,024</u>	<u>45,444</u>	<u>45,444</u>	<u>84,583</u>
WX Program services:					
Major vehicle and equipment	-	-	-	-	-
Minor vehicle and equipment	-	3,785	3,785	3,785	-
Liability insurance	262	10,695	10,957	10,957	-
General operating expenditures	4,742	55,214	59,956	59,958	-
Direct program activities	6,035	164,097	170,132	170,176	-
Other program costs	12,797	158,469	171,266	171,265	385,325
Total WX program services	<u>23,836</u>	<u>392,260</u>	<u>416,096</u>	<u>416,141</u>	<u>385,325</u>
Total expenses	<u>27,256</u>	<u>434,284</u>	<u>461,540</u>	<u>\$ 461,585</u>	<u>469,908</u>
Change in net assets	<u>\$ (8,155)</u>	<u>\$ 19,619</u>	<u>\$ 11,464</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 26B-4038
2026 LIHEAP Energy
For the Period of November 1, 2024 through December 31, 2025

	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 34,824	\$ 34,824		\$ 545,918
Contributions - financial	-	-		-
Contributions - non-financial	-	-		-
Program revenue	-	-		-
Economic development revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>34,824</u>	<u>34,824</u>		<u>545,918</u>
Expenses:				
Assurance 16:				
Assurance 16	<u>2,836</u>	<u>2,836</u>	\$ 2,836	65,474
Total Assurance 16	<u>2,836</u>	<u>2,836</u>	<u>2,836</u>	<u>65,474</u>
Administrative costs:				
Administration	3,608	3,608	3,608	65,474
Admin equipment >\$5,000	-	-	-	-
Out-of-state travel	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total administrative costs	<u>3,608</u>	<u>3,608</u>	<u>3,608</u>	<u>65,474</u>
Program costs:				
Intake	2,429	2,429	2,429	62,637
Outreach	-	-	-	39,148
Training & technical assistance	<u>-</u>	<u>-</u>	<u>459</u>	<u>15,659</u>
Total program costs	<u>2,429</u>	<u>2,429</u>	<u>2,888</u>	<u>117,444</u>
Program services & program costs:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	-	-	-	-
Liability insurance	-	-	-	-
General operating expenditures	814	814	814	-
Automation supplemental	<u>4,971</u>	<u>4,971</u>	<u>4,310</u>	<u>-</u>
ECIP EHCS	-	-	-	-
ECIP & HEAP WPO	-	-	-	-
Severe weather energy assistance	-	-	-	-
Other program costs	<u>20,825</u>	<u>20,825</u>	<u>20,368</u>	<u>297,526</u>
Total program services & program costs	<u>26,610</u>	<u>26,610</u>	<u>25,492</u>	<u>297,526</u>
Total expenses	<u>35,483</u>	<u>35,483</u>	<u>\$ 34,824</u>	<u>545,918</u>
Change in net assets	<u>\$ (659)</u>	<u>\$ (659)</u>		<u>\$ -</u>

Great Northern Services
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES CSD CONTRACT
No. 26B-4038
2026 LIHEAP Weatherization
For the Period of November 1, 2024 through December 31, 2025

	2025 Audited Costs	Audited Costs	Total Reported Expenses	Total Budget
Revenues:				
Grant revenue	\$ 9,722	\$ 9,722		\$ 324,864
Contributions - financial	-	-		-
Contributions - non-financial	-	-		-
Program revenue	-	-		-
Economic development revenue	-	-		-
Other revenue	-	-		-
Total revenues	<u>9,722</u>	<u>9,722</u>		<u>324,864</u>
Expenses:				
WX Program costs:				
Intake	196	196	\$ 196	25,989
Outreach	859	859	-	16,243
Training & technical assistance	-	-	725	16,243
Out-of-state travel	-	-	-	-
Total WX program costs	<u>1,055</u>	<u>1,055</u>	<u>921</u>	<u>58,475</u>
WX Program services:				
Major vehicle and equipment	-	-	-	-
Minor vehicle and equipment	415	415	415	-
Liability insurance	6	6	201	-
General operating expenditures	2,044	2,044	1,640	266,389
Direct program activities	15,751	15,751	-	-
Other program costs	<u>7,068</u>	<u>7,068</u>	<u>6,545</u>	-
Total WX program services	<u>25,284</u>	<u>25,284</u>	<u>8,801</u>	<u>266,389</u>
Total expenses	<u>26,339</u>	<u>26,339</u>	<u>\$ 9,722</u>	<u>324,864</u>
Change in net assets	<u>\$ (16,617)</u>	<u>\$ (16,617)</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, 2025

	2024 Audited Costs	2025 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>-</u>	<u>13,019</u>		<u>13,019</u>
Expenses:					
Assurance 16:					
Assurance 16	<u>1,929</u>	<u>-</u>	<u>1,929</u>	\$ 1,929	2,770
Total Assurance 16	<u>1,929</u>	<u>-</u>	<u>1,929</u>	<u>1,929</u>	<u>2,770</u>
Administrative costs:					
Administration	<u>992</u>	<u>-</u>	<u>992</u>	<u>992</u>	<u>2,770</u>
Total administrative costs	<u>992</u>	<u>-</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>-</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>-</u>	<u>118</u>	<u>118</u>	<u>-</u>
Subtotal program cost details	<u>1,412</u>	<u>-</u>	<u>1,412</u>	<u>1,414</u>	<u>-</u>
WPO program cost details	6,717	-	6,717	6,717	-
Tank repairs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total program services & program costs	<u>10,098</u>	<u>-</u>	<u>10,098</u>	<u>10,100</u>	<u>7,479</u>
Total expenses	<u>13,019</u>	<u>-</u>	<u>13,019</u>	<u>\$ 13,021</u>	<u>13,019</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

Grantor/Pass-Through Grantor Program Title	Federal Assistance Listing Number	Pass-Through Grantor's No.	Expenditures
<u>U.S. Department of Agriculture:</u>			
Pass through California Department of Social Services			
Food Distribution Cluster:			
Emergency Food Assistance Program	10.569	22-MOU-00145	\$ 672,482
Pass through Feeding America			
Food Bank of Contra Costa & Solano Counties	10.569	CC&SC	10,658
Food Distribution Cluster Subtotal			683,140
Pass through Planning and Service Area 2 2 Area Agency on Aging			
Nutrition Program for the Elderly (25-26) NSIP C1	10.570	4002-2526-A12	2,243
Nutrition Program for the Elderly (25-26) NSIP C2	10.570	4002-2526-A12	2,502
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
Program Subtotal			9,136
Pass through the Rural Business-Cooperative Service			
Rural Microentrepreneur Assistance Program	10.870	USDA-RMAP-RLF	3,932
Program Subtotal			696,208
Total U.S. Department of Agriculture			
<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	3,092
Community Development Block Grants/Small Cities Programs	14.228	Dorris 2022 Housing Rehab w/PI	56,040
Community Development Block Grants/Small Cities Programs	14.228	Dorris - 23A-CDBG-20001 Wellhouse Project	31,824
Community Development Block Grants/Small Cities Programs	14.228	Dorris Comm Van 24-CDBG-10006	2,303
Community Development Block Grants/Small Cities Programs	14.228	City of Dorris - Community Hall Heater	203
Community Development Block Grants/Small Cities Programs	14.228	Dunsmuir 2025 Storm Drain	1,905
Community Development Block Grants/Small Cities Programs	14.228	Dunsmuir 2025 Housing Rehab	2,206
Community Development Block Grants/Small Cities Programs	14.228	Etna - 2024 CDBG HR Income Survey	4,569
Community Development Block Grants/Small Cities Programs	14.228	Montague PI 2021-2024	53,359
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 2022 Senior Snow	29,085
Community Development Block Grants/Small Cities Programs	14.228	Mt. Shasta 2025 Mt. Shasta Blvd Master Plan	2,878
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou 21-CDBG-PI-00017	577
Community Development Block Grants/Small Cities Programs	14.228	County of Siskiyou 24-CDBG-10024	6,226
Community Development Block Grants/Small Cities Programs	14.228	Weed Water-Sewer 21-CDBG-HA-00015	25,110
Community Development Block Grants/Small Cities Programs	14.228	Weed 24-CDBG-00017 Lincoln Heights Planning	3,307
Community Development Block Grants/Small Cities Programs	14.228	Weed - Boles Creek Storm Water Improv Project	2,592
Community Development Block Grants/Small Cities Programs	14.228	City of Yreka-2025 CDBG Subsistence	4,190
Total U.S. Department of Housing and Urban Development			229,466

* Audited as major program

Great Northern Services
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

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	\$ 3,495
Weatherization Assistance for Low Income Persons	81.042	DOE BIL - 22P-7028	81,544
Total U.S. Department of Energy			<u>85,039</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 (25-26) C1	93.045	4002-2526-A12	52,240
Nutrition Programs (25-26) C2	93.045	4002-2526-A12	101,521
Nutrition Programs (24-25) C1	93.045	4002-2425-A12	51,568
Nutrition Programs (24-25) C2	93.045	4002-2425-A12	100,195
Aging Cluster Subtotal			<u>305,524</u>
Pass through the California Department of Community Services:			
Low-Income Home Energy Assistance Program:			
ESLIHEAP EHA-16*	93.568	23J-5742	18
ESLIHEAP WX*	93.568	23J-5742	3,300
LIHEAP EHA-16*	93.568	24B-2038	23,904
LIHEAP WX*	93.568	24B-2038	26,637
LIHEAP EHA-16*	93.568	25B-3038	705,754
LIHEAP WX*	93.568	25B-3038	434,284
LIHEAP EHA*	93.568	26B-4038	35,483
LIHEAP WX*	93.568	26B-4038	26,339
Program Subtotal			<u>1,255,719</u>
Pass through Plumas County:			
Ryan White HIV/AIDS program Part B 2526	93.918	N/A	41,988
Ryan White HIV/AIDS program Title III Part C 2526	93.918	N/A	17,169
Ryan White HIV/AIDS program Part B 2425	93.918	N/A	13,996
Ryan White HIV/AIDS program Title III Part C 2425	93.918	N/A	5,723
Program Subtotal			<u>78,876</u>
Total U.S. Department of Health and Human Services			<u>1,640,119</u>
Total Expenditures - Federal Awards			<u>\$ 2,650,832</u>

* Audited as major program

Great Northern Services
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARD
For the Year Ended December 31, 2025

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 (SEFA) 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 SEFA 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 SEFA 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 SEFA 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 SEFA 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, 2025, and the related statements of activities, functional expenses and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated September 15, 2026.

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.

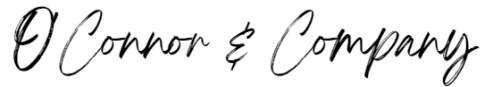
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

O'Connor & Company

Novato, California
September 15, 2026

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, 2025. 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, 2025.

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.

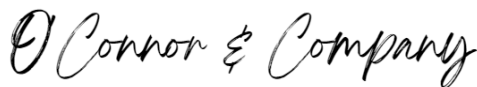
Report on Internal Control over Compliance

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 15, 2026

Great Northern Services
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2025

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	\$ 1,255,719
5. Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000
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.