

**CHAUTAUQUA OPPORTUNITIES, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEARS ENDED  
OCTOBER 31, 2020 AND 2019**

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**SAXTON KOCUR**  
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*Certified Public Accountants*

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**Independent Auditors' Report**

To the Board of Directors  
Chautauqua Opportunities, Inc.  
Dunkirk, New York

***Report on the Financial Statements***

We have audited the accompanying financial statements of Chautauqua Opportunities, Inc. (a nonprofit organization), which comprise the statements of financial position as of October 31, 2020 and 2019, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chautauqua Opportunities, Inc. as of October 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

## ***Other Matters - Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information schedules of activities and schedules of revenue and expenses in comparison to budget on pages 30 - 63 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards for the year ended October 31, 2020 on pages 24 - 25, 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 also presented for purposes of additional analysis and is also not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have issued our report dated February 18, 2021, on our consideration of Chautauqua Opportunities, Inc.'s 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 for the year ended October 31, 2020. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Chautauqua Opportunities, Inc.'s internal control over financial reporting and compliance.



Saxton, Kocur and Associates, LLP  
February 18, 2021

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**OCTOBER 31, 2020 AND 2019**

	<b><u>ASSETS</u></b>	
	2020	2019
Current assets		
Cash and restricted cash	\$ 1,060,658	\$ 829,335
Grant, contract, and other receivables (Note 3)	1,902,191	1,746,556
Loans receivable	3,961	8,369
Deposit	20,000	-
Inventory	61,491	69,562
Total current assets	<u>3,048,301</u>	<u>2,653,822</u>
Property and equipment		
Land and land improvements	85,125	108,730
Buildings and improvements	3,148,850	2,611,719
Leasehold improvements	951,677	951,677
Vehicles	761,778	761,778
Equipment and furnishings	1,456,954	1,431,640
Computer hardware/software	694,561	694,561
	<u>7,098,945</u>	<u>6,560,105</u>
Less: accumulated depreciation	<u>(4,872,167)</u>	<u>(4,702,130)</u>
Total property and equipment, net	<u>2,226,778</u>	<u>1,857,975</u>
Other assets (Note 4)	<u>126,150</u>	<u>68,328</u>
TOTAL ASSETS	<u>\$ 5,401,229</u>	<u>\$ 4,580,125</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
Current liabilities		
Accounts payable	\$ 430,039	\$ 371,905
Accrued expenses (Note 5)	1,174,906	1,236,438
Restricted cash and deposits (Note 6)	113,685	112,022
Refundable advances (Note 8)	459,755	210,942
Current portion of long-term debt (Note 9)	52,917	55,167
Total current liabilities	<u>2,231,302</u>	<u>1,986,474</u>
Long-term debt, net of current portion (Note 9)	<u>174,464</u>	<u>228,351</u>
Total liabilities	2,405,766	2,214,825
Net assets without donor restrictions	<u>2,995,463</u>	<u>2,365,300</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 5,401,229</u>	<u>\$ 4,580,125</u>

See independent auditors' report and accompanying notes.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED OCTOBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Support and Revenues:		
Federal government	\$ 10,405,441	\$ 11,019,466
State grants	757,779	1,064,580
Local grants	825,894	773,757
Grants/contributions	156,864	129,409
In-kind contributions and/or donated property	821,083	863,325
Program fees	3,350,739	3,201,958
Miscellaneous revenue	<u>263,281</u>	<u>85,749</u>
Total support and revenues	<u>16,581,081</u>	<u>17,138,244</u>
Expenses:		
Program services		
Housing and community development	2,648,427	2,939,809
Youth services	920,140	1,045,372
Children and family services	7,856,662	8,516,587
Health services	641,229	800,233
Child care council	1,293,004	808,008
Economic development programs	<u>36,356</u>	<u>28,348</u>
	13,395,818	14,138,357
Management and central services	<u>2,555,100</u>	<u>2,373,269</u>
Total expenses	<u>15,950,918</u>	<u>16,511,626</u>
Change in net assets without donor restrictions	630,163	626,618
Net assets without donor restrictions, beginning	<u>2,365,300</u>	<u>1,738,682</u>
Net assets without donor restrictions, ending	<u><u>\$ 2,995,463</u></u>	<u><u>\$ 2,365,300</u></u>

See independent auditors' report and accompanying notes.



## 2020

Depreciation/amortization

2019

	Program Services							Total	
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Child Care Council	Economic Development	Total Program	Management and Central Services	Total
Employment expenses									
Salaries	\$ 1,125,302	\$ 380,412	\$ 3,483,487	\$ 539,194	\$ 314,027	\$ 18,420	\$ 5,840,842	\$ 964,026	\$ 7,164,510
Payroll taxes and fringe benefits	379,818	98,881	835,293	101,311	76,734	5,716	1,497,753	226,909	1,855,002
Total employment expenses	1,505,120	459,293	4,318,780	640,505	390,761	24,136	7,338,595	1,190,935	9,019,512
Other expenses									
Professional fees	10,780	6,000	22,058	4,299	2,650	680	46,467	34,504	82,271
Contractual	145,317	176,496	1,504,202	67	1,357	1,417	1,828,856	12,031	1,845,960
Emergency client assistance	295,436	-	-	-	-	-	295,436	-	295,436
Travel	49,976	19,419	40,739	25,144	19,668	425	155,371	17,313	193,708
Space costs and rentals	291,184	76,430	1,016,494	34,603	41,342	-	1,460,053	141,980	1,609,327
Program expenses	330,800	160,144	1,157,565	11,039	308,405	495	1,968,448	59,167	2,046,588
Office supplies/expenses	98,842	70,191	196,292	45,455	22,221	652	433,653	79,548	565,642
Small equipment	6,853	-	2,513	5,547	660	-	15,573	11,249	67,164
Telephone	27,798	21,598	116,625	17,037	14,085	-	197,143	70,209	278,475
Insurance	47,338	16,793	82,941	11,718	4,550	500	163,840	12,988	184,808
Interest expense	1,983	-	-	-	-	-	1,983	12,157	14,140
Other expenses	20,840	35,662	21,633	4,770	2,303	43	85,251	31,127	118,101
Total other expenses	1,327,147	582,733	4,161,062	159,679	417,241	4,212	6,652,074	482,253	7,301,620
Depreciation/amortization									
	107,542	3,346	36,745	49	6	-	147,688	33,795	190,494
Total expenses	\$ 2,939,809	\$ 1,045,372	\$ 8,516,587	\$ 800,233	\$ 808,008	\$ 28,348	\$ 14,138,357	\$ 666,286	\$ 16,511,626

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED OCTOBER 31, 2020 AND 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Change in net assets	\$ 630,163	\$ 626,618
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	188,062	190,494
Noncash donations	(10,000)	-
Workers' compensation settlement payments	(50,497)	(41,512)
(Gain) loss on disposal of property and equipment	20,919	-
Capital gain distribution and unrealized gain on investment	(17,383)	(8,780)
(Increase) decrease in:		
Grant, contract and other receivables	(155,635)	22,466
Deposit	(20,000)	-
Inventory	8,071	4,936
Increase (decrease) in:		
Accounts payable	58,134	(231,758)
Accrued expenses	(61,532)	98,573
Restricted cash and deposits	1,663	3,684
Refundable advances	248,813	8,490
Net cash provided by operating activities	<u>840,778</u>	<u>673,211</u>
Cash flows from investing activities:		
Purchases of property and equipment	(586,742)	(109,561)
Proceeds from sale of property and equipment	18,958	-
Investment in limited partnership	(40,439)	-
Purchase of loans receivable	-	(12,500)
Payments received on loans receivable	4,408	4,131
Net cash used by investing activities	<u>(603,815)</u>	<u>(117,930)</u>
Cash flows from financing activities:		
Repayments on long-term notes payable	<u>(5,640)</u>	<u>(5,060)</u>
Increase (decrease) in cash and restricted cash	231,323	550,221
Cash and restricted cash, beginning of year	<u>829,335</u>	<u>279,114</u>
Cash and restricted, end of year	<u>\$ 1,060,658</u>	<u>\$ 829,335</u>
Supplemental Cash Flow Information:		
Cash paid for interest during the year	\$ 11,076	\$ 14,270
Cash paid for income taxes	\$ -	\$ 1,899
Noncash investing and financing activities:		
Note payable to acquire real property	\$ -	\$ 25,000
Reinvested capital gain distribution - mutual fund investment	\$ 13,848	\$ 6,673

See independent auditors' report and accompanying notes.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF ACTIVITIES** - Chautauqua Opportunities, Inc. (the Organization) is a not-for-profit community action organization. Its mission is to encourage the development of programs designed to eliminate poverty in Chautauqua County, NY as well as to provide programs to serve the elderly. A majority of the Organization's community oriented programs are funded through federal, state, and local governmental units.

**BASIS OF ACCOUNTING** - The financial statements of the Organization have been prepared on the accrual basis of accounting, and accordingly, reflect all significant receivables, payables, and other liabilities.

**BASIS OF PRESENTATION** - The Organization adopted FASB Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*, effective with its fiscal year ended October 31, 2019. As such, the Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

**CASH AND CASH EQUIVALENTS** - For purposes of the Statements of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, unless the investments are held for meeting restrictions for purchase of property and equipment, payment of long-term debt, or endowment.

The Organization adopted FASB Accounting Standard Updates (ASU) No. 2016-15, *Statement of Cash Flows (Topic 230) Classification of Certain Receipts and Cash Payments* and No. 2016-18, *Statement of Cash Flows (Topic 230) Restricted Cash*, effective with its fiscal year ended October 31, 2020, with retrospective application to 2019. Guidance under ASU No. 2016-15 is intended to reduce the diversity in practice in how certain transactions are classified in the statement of cash flows. ASU No. 2016-18 guidance includes: (1) how restricted cash should be presented in the statement; (2) showing the change in total cash and restricted cash in the statement; (3) no longer requiring the presentation of transfers between cash and restricted cash in the statement, and; (4) disclosure of the nature of restrictions on cash. The retrospective application did not affect previously reported amounts.

**RECEIVABLES** - Grants and other receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Based on funding providers past payment histories, management did not believe any allowance was necessary at year-end.

**INVENTORY** - Inventory represents material for the Organization's housing rehabilitation/weatherization programs and technology. The Organization measures its inventory at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**PROPERTY AND EQUIPMENT** - Property and equipment are recorded at cost or at the estimated fair value at the date of donation. Such donations are reported as support without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as support with donor restrictions. Such support is reclassified to net assets without donor restrictions when the restrictions expire or property and equipment is placed in service.

The Organization's policy is to capitalize acquisitions in excess of \$5,000. Acquisitions over \$5,000 made with funding from governmental agencies or other grantors are expensed in the year of acquisition if the title to the property and equipment is considered to be held by such funders. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

	<u>Asset life</u>
Buildings and improvements	20 - 40 years
Vehicles	5 - 7 years
Equipment and furnishings	5 - 10 years

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is noted. If the carrying amount for the asset is not recoverable, the value is written down to the asset's fair value. At October 31, 2020 and 2019, no impairment in value has been recognized.

Depreciation expense was \$188,062 and \$190,494 for fiscal year 2020 and 2019, respectively.

**INVESTMENTS** - Investments in marketable equity securities with readily determinable fair market values, are stated at fair value as of the date of financial position. Acquisitions of investments are recorded at cost, or if donated, at fair value on the date of donation. For the components of investment return (loss) as included in *Miscellaneous Revenue* on the Statements of Activities, see Note 4. The Organization adopted FASB Accounting Standards Update (ASU) No 2016-01, *Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities* and ASU No. 2018-03, *Technical Corrections and Improvements to Financial Assets and Financial Liabilities*. ASU No. 2016-01 provides guidance for the recognition, measurement, presentation, and disclosure of financial instruments. ASU No. 2018-03 clarifies certain aspects of the guidance in ASU No. 2016-01. Both ASUs were applicable to the Organization as of November 1, 2019. Application of the ASUs did not result in any cumulative effect adjustments as of such date.

**REFUNDABLE ADVANCES** - The Organization generally accounts for contract and grant revenues as exchange transactions in the Statements of Activities to the extent that expenses have been incurred for the purpose specified by the grantor during the period. In applying this concept, the legal and contractual requirements of each program are used as guidance. Funds received in advance of their use are accounted for as refundable advances in the Statements of Financial Position.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

### REVENUE RECOGNITION

Contribution Revenue - Effective November 1, 2019, the Organization adopted the provisions of FASB Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The standard provides guidance in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. Unconditional contributions of cash, securities or other assets and unconditional promises to give, are recorded when received. Conditional contributions and promises to give (i.e. those with a measurable performance or other barrier and a right of return) are not recognized until the conditions on which they depend are substantially met or explicitly waived by the donor. The provisions of the ASU have been applied to contributions received in the accompanying consolidated financial statements under a modified prospective basis. Accordingly, there was no effect on net assets upon implementation.

Contributions and unconditional promises to give with donor restrictions are reported as increases in net assets with donor restrictions even if restrictions are met in the year received. In the year when restrictions are met or expire, net assets with donor restrictions are reclassified to net assets without donor restrictions.

In-kind Contributions - In-kind contributions include free materials, space usage, utilities, food, transportation services, and also volunteer services that meet the criteria for recognition in accordance with generally accepted accounting principles in the United States of America. Recognized volunteer services included assistance in various programs. The in-kind contributions are recorded as such on the Statements of Activities. A corresponding expense of the same amount is included in Program Expenses on the Statements of Functional Expenses. The in-kind contributions recognized as revenue and expense for 2020 and 2019, were \$821,083 and \$863,325, respectively.

**FUNCTIONAL ALLOCATION OF EXPENSES** - The costs of providing program and supporting services are presented in these financial statements by functional and natural classifications. Directly identifiable expenses are charged to the specific program or supporting service. Expenses attributable to more than one function are allocated based on measurable, reasonable, and consistent methods. Methods used to allocate included time and effort, units of service, usage, and square footage. The Organization also uses an indirect cost rate to allocate costs to its various programs (see following).

**INDIRECT COST RATE** - The Organization uses an indirect cost rate for the purpose of allocating indirect costs. The methodology used to develop the indirect cost rate was approved by the U.S. Department of Health and Human Services (HHS). The indirect cost allocation plan for the years ended October 31, 2020 and 2019 was approved by HHS, the Organization's Federal Cognizant Agency. The costs, bases, and methods of allocation per the plan were in accordance with the provisions of OMB Circular A-122, *Cost Principles For Nonprofit Organizations*, or contained in 2 CFR Part 200 (Uniform Guidance).

**ADVERTISING** - Costs to promote the Organization's programs, services and employment opportunities, are expensed as incurred. Advertising expense was \$42,435 and \$65,246 for the years ended October 31, 2020 and 2019, respectively.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**INCOME TAXES** - The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from New York State income taxes under Article 7-A of the Executive Law. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

The Organization files exempt organization returns in the U.S. federal and New York State jurisdictions. The Organization's information returns filed for 2015 and later years remain subject to examination by both jurisdictions. Such filings are generally subject to examination by taxing jurisdictions for three years after filing.

Under a provision of the Tax Cuts and Jobs Act (TCJA) of 2017, the Organization paid Federal income taxes of \$1,899 in fiscal year 2019 relating to certain expenses for providing employee parking. In December 2019, the provision was repealed retroactively to the date of enactment and the Organization has applied for a refund of the tax.

**FAIR VALUE OF FINANCIAL INSTRUMENTS** - Except as discussed in Note 4, the fair value of the Organization's financial instruments approximate their carrying values due to the short-term nature of maturities and expected collection or payment periods or because the terms are similar to market terms.

**ESTIMATES** - Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

**MANAGEMENT'S REVIEW** - Management of the Organization has evaluated events and transactions through February 18, 2021, which is the date the financial statements were available to be issued.

The ongoing COVID-19 pandemic's short-term and long-term impact on the Organization's future financial position and operations cannot presently be determined, but it has the potential to result in a significant economic impact.

## NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization regularly reviews its financial position and operations, including liquidity needed to meet general expenditures, liabilities, and obligations that may come due. The Organization considers general expenditures to be those types of expenditures routinely incurred in operating its programs and supporting services.

The following reflects the Organization's financial assets available within one year of October 31, reduced by amounts not available for general use due to contractual restrictions:

	2020	2019
Cash and restricted cash	\$ 1,060,658	\$ 829,335
Grant, contract, and other receivables	1,902,191	1,746,556
Investment in mutual fund	85,711	68,328
Financial assets at year-end	3,048,560	2,644,219
Less those unavailable for general expenditures within one year, due to:		
Restricted cash and deposits held (Note 6)	(113,685)	(112,022)
Financial assets available	<u>\$ 2,934,875</u>	<u>\$ 2,532,197</u>

In the event of an unanticipated liquidity need, the Organization could draw upon its \$800,000 line of credit (Note 7).

## NOTE 3 - GRANT, CONTRACT, AND OTHER RECEIVABLES

The majority of receivables are due from funding sources for expenditures incurred or services provided by the Organization on cost reimbursement contracts.

Due From	2020	2019
U.S. Department of Health and Human Services	\$ 625,832	\$ 586,499
NYS Division of Homes and Community Renewal	247,172	402,852
NYS Department of Health	173,502	139,021
NYS Office of Children and Family Services	153,442	71,976
Chautauqua County Div. of Health and Human Services	144,811	102,916
Dunkirk City Schools	87,125	7,033
U.S. Department of Housing and Urban Development	73,270	68,515
NYS Department of State	70,008	3,448
NYS Office of Temporary and Disability Assistance	39,875	44,287
Brocton Central School District	39,461	11,412
Gowanda Schools	37,088	20,040
Fredonia Commons	28,010	22,301
NYS Housing Trust Fund Corporation	25,693	-
Chautauqua County Office of Aging	14,477	15,494
Chautauqua County Department of Mental Hygiene	12,744	22,960
Chautauqua Opportunities for Development, Inc.	11,378	16,795
NYS MMIS Medicaid Services	7,781	11,037
NYS Unified Court System	1,322	16,360
Chautauqua County	1,005	27,107
NYS Office for People with Developmental Disabilities	-	57,474
Insurance companies	61,905	57,778
Others	46,290	41,251
	<u>\$ 1,902,191</u>	<u>\$ 1,746,556</u>



#### NOTE 4 - OTHER ASSETS

Other assets consisted of the following at October 31:

	2020	2019
Mutual fund investment	\$ 85,711	\$ 68,328
Investment in limited partnership (Note 14)	40,439	-
	<u>\$ 126,150</u>	<u>\$ 68,328</u>

A mutual fund investment is reported at its fair value of \$85,711 and \$68,328 at October 31, 2020 and 2019, respectively. The fair value was based on the fund's quoted net asset value (a Level 1 input). Investment return of \$17,383 and \$8,780 for fiscal years 2020 and 2019, respectively, are included in *Miscellaneous revenue* on the Statements of Activities.

#### NOTE 5 - ACCRUED EXPENSES

Accrued expenses consisted of the following at October 31:

	2020	2019
Accrued payroll expenses	\$ 304,156	\$ 265,787
Accrued vacation	147,643	130,903
Workers compensation reserve	301,207	324,354
Unemployment insurance reserve	421,900	515,394
	<u>\$ 1,174,906</u>	<u>\$ 1,236,438</u>

#### NOTE 6 - RESTRICTED CASH AND DEPOSITS

The Organization holds cash from individuals, donors, and other organizations that is restricted for the intended purposes of such parties, and also rental security deposits and reserve funds.

	2020	2019
Restricted cash held for others	\$ 102,528	\$ 101,554
Security deposits	9,188	8,538
Replacement and capital reserves	1,969	1,930
	<u>\$ 113,685</u>	<u>\$ 112,022</u>

These amounts are included in the Organization's reported *Cash and restricted cash* on the Statements of Financial Position.

#### NOTE 7 - LINE OF CREDIT

The Organization has an \$800,000 line of credit available with a local bank to meet the Organization's cash flow needs. The line of credit carries an interest rate of the prime rate plus 1.50%. The line is secured by the general assets of the Organization.

## NOTE 8 - REFUNDABLE ADVANCES

Refundable advances at October 31, were as follows:

Received From	2020	2019
NYS Division of Homes and Community Renewal	\$ 82,944	\$ 90,773
NYS Department of Health	93,488	55,915
NYS Department of State	88,362	-
Jamestown City Schools	44,329	-
Dunkirk City Schools	37,861	-
NYS Department of Education	34,054	-
Chautauqua County Department of Mental Hygiene	16,690	-
NYS Unified Court System	12,579	12,688
Washington Park Neighborhood Initiative	12,088	12,088
Gowanda Schools	11,945	-
U.S. Department of Housing and Urban Development	6,368	1,576
Mike Yerico Homeless Fund	6,166	7,116
NYS Housing Trust Fund Corporation	-	12,835
Other	12,881	17,951
	<u>\$ 459,755</u>	<u>\$ 210,942</u>

## NOTE 9 - LONG-TERM DEBT

Long-term debt consisted of the following at October 31:

	2020	2019
Settlement Agreement - Health Care Providers Self-Insurance Trust, \$459,896, dated 2/29/14; 120 monthly payments of \$4,548 including interest at 3.5% beginning 8/1/14. Final payment is due 7/1/24. (See Note 12)	\$ 191,837	\$ 242,334
Note Payable - Cattaraugus County Bank, \$60,000, dated 2/21/14; 59 monthly payments of \$501 including interest at 5.75% beginning 4/1/14. This note was renewed and modified with the issuance of a \$19,232 note payable to Cattaraugus County Bank dated 3/1/19; 60 monthly payments of \$380 including interest at 6.75% beginning 4/1/19, final payment due 3/1/24. The note is secured by assignment of rents and leases of real property at 3 Lafayette Street, Frewsburg, NY; 2 Jefferson Street, Frewsburg, NY; and 1483 and 1501 Wellman Road, Ashville, NY.	11,410	16,449

## NOTE 9 - LONG-TERM DEBT, continued

Note Payable - Lake Shore Savings Bank, \$25,000, dated 4/26/19; 240 monthly payments of \$183 including interest at 6.25% beginning 6/1/19. Final payment is due 5/1/39. The note is secured by real property at 305 Swan Street, Dunkirk, NY.

	24,134	24,735
Total long-term liabilities	227,381	283,518
Less: current portion	52,917	55,167
	<u>\$ 174,464</u>	<u>\$ 228,351</u>

Future maturities as of October 31, 2020, are as follows:

Years ending October 31	Amount
2021	\$ 52,917
2022	55,282
2023	56,733
2024	41,492
2025	909
Thereafter	20,048
	<u>\$ 227,381</u>

## NOTE 10 - TAX DEFERRED GROUP ANNUITY CONTRACT

The Organization provides a tax-deferred group annuity contract that covers all full-time, permanent employees. The Organization contributes 2% of gross payroll for each eligible employee. The Organization's contributions for the years ended October 31, 2020 and 2019, were \$58,926 and \$116,984, respectively. During the year ended October 31, 2020, the Organization used \$42,231 of forfeit balances to reduce their contribution to the plan.

## NOTE 11 - LEASES AND RENT EXPENSE

The Organization leases real property and equipment under both short-term and long-term operating leases. Rental expense for the years ended October 31, 2020 and 2019 was \$951,697 and \$939,549, respectively.

Future obligations of operating leases for real property with initial or remaining terms of one year or more as of October 31, 2020, are as follows:

Year ending October 31	Amount
2021	\$ 921,443
2022	\$ 850,835
2023	\$ 553,284
2024	\$ 553,284
2025	\$ 553,284

## NOTE 12 - CONTINGENCIES AND COMMITMENTS

The Organization has a self-insured unemployment insurance plan with the State of New York. Under this plan, the Organization charges each program for unemployment on an ongoing basis based on the percentage of payroll expense and actual claims experienced, and then unemployment claims are charged against the accrual. At October 31, 2020 and 2019, the Organization had an accrued liability of \$421,900 and \$515,394, respectively, for use against future unemployment costs.

The Organization also has a policy of charging programs for Workers' Compensation based on historical costs incurred. The Organization previously obtained Workers' Compensation coverage through a self-insured trust. During 2009, the Trust and numerous similar trusts, were dissolved by New York State, at which point the Organization obtained insurance through a third-party carrier. At that time, New York State claimed that the Trust was in a deficit position. On February 28, 2014, the Organization agreed to a settlement with the NYS Workers' Compensation Board, which requires the Organization to pay \$459,896 plus interest at 3.5% over a ten year period. This was expensed and recorded as a long-term liability in the 2014 financial statements (see Note 9).

The Organization receives a significant amount of financial assistance from the federal, state, and local governments. Grants and contracts normally provide for the recovery of direct and indirect costs. Entitlement to the recovery of the direct and related indirect costs is conditional upon compliance with the terms and conditions of the grant agreements and with applicable federal regulations, including the expenditure of the resources for eligible purposes. Substantially all grants and the Organization's indirect cost rate are subject to financial and compliance reviews and audits by the grantors. In management's opinion, it is highly unlikely that an adverse material outcome will result from those reviews and audits.

In 2013, there was a conveyance of a 10-unit affordable housing apartment property from a terminated limited partnership to the Organization. The Organization was the general partner of the limited partnership.

The property was appraised at \$58,000 using an Income Approach. This approach took into consideration that the property was subject to a mortgage agreement and non-interest bearing promissory note of \$852,616 with the New York State Homeless Housing Assistance Corporation (HHAC). As of October 31, 2020, approximately 6 years remain until the maturity of the mortgage. If the property is not operated as affordable housing prior to maturity, the mortgage becomes due. It is the intent of the Organization to continue to operate the property in accordance with the terms of the mortgage agreement. Therefore, no mortgage liability is reflected in these financial statements.

The Organization is the guarantor of a \$100,000 revolving line of credit of Chautauqua Opportunities for Development, Inc. (see Note 14). There was no outstanding balance on the line at either October 31, 2020 or 2019.

#### NOTE 13 - CONCENTRATIONS OF RISK

The Organization provides social services primarily in Chautauqua County, NY. A substantial portion of the Organization's funding consists of government grants. Thus, its funding is vulnerable to changes in the legislative priorities of federal, state, and local governments. For the years ended October 31, 2020 and 2019, government grants comprised the following percentages of total revenues:

	2020	2019
Federal	66%	68%
New York State	5%	6%
Local governments	5%	5%
Total concentration	76%	79%

The Organization maintains its cash balances in one financial institution. At October 31, 2020 and 2019, the Organization's cash balances exceeded federally insured limits by \$11,888 and \$665,750, respectively. In addition, the Organization's main checking account sweeps into a money market mutual fund that is not insured by the FDIC or any other government agency. At October 31, 2020, the balance in the fund was \$842,548.

#### NOTE 14 - RELATED PARTY TRANSACTIONS

The Organization is a member of Fredonia Commons Affordable Housing, Inc., which is a co-general partner in a limited partnership, Fredonia Commons Limited Partnership. The Partnership was organized exclusively to acquire, rehabilitate, own, lease, manage, and operate certain property located in the Village of Fredonia, New York as affordable family, individual, and senior rental units. The Organization handles the daily property management of the project pursuant to a management contract with Fredonia Commons Limited Partnership. During the 2020 fiscal year, the Organization made an additional investment of \$40,439 to purchase the partnership interest of another partner. The Organization's receivable due from Fredonia Commons Limited Partnership as of October 31, 2020 and 2019, totaled \$28,010 and \$22,301, respectively.

In 2004, the Organization was involved in forming a not-for-profit corporation, Chautauqua Opportunities for Development, Inc. (CODI). CODI was founded for the mission of promoting, stimulating, developing, and advancing economic welfare in distressed communities by providing financing for businesses and improving the social and/or economic conditions of low-income persons by providing loans, equity investments, and financial services. In March 2019, the Organization purchased certain loans receivable held by CODI for \$12,500. The Organization had a receivable due from CODI of \$11,378 and \$16,795 as of October 31, 2020 and 2019, respectively.

#### NOTE 15 - NON-FEDERAL MATCH

Several of the Organization's grantors require matching funds related to their programs, which are detailed as follows:

<u>Grantor/Program</u>	<u>Program Year end</u>	<u>Match Required</u>	<u>Actual Match</u>	<u>Excess</u>
HHS - TILP	9/29/20	\$ 22,222	\$ 31,172	\$ 8,950
HHS-Basic Center Grant	9/20/20	\$ 22,222	\$ 23,291	\$ 1,069
HHS - Head Start/ Early Head Start	5/31/20	\$ 1,175,562	\$ 1,479,485	\$ 303,923

Included in the match for the HHS/Head Start Program is \$658,402 for volunteer hours provided by program participants' parents. Although these amounts are considered by the grantor to be matching funds, they are not reflected in these financial statements because they are not considered in-kind contributions using the recognition criteria under Financial Accounting Standards Codification Topic 958-605, *Contributions Received*.

#### NOTE 16 - CENTRAL AND ADMINISTRATIVE SERVICES

The Organization provides various central and administrative services that create economies of scale as well as benefiting the individual programs. As services are provided, the programs are charged a fee based on the estimated actual cost of the service.

The Centralized Navigation System is a critical component of the Organization which has been implemented to improve client intake and assessment and ensure that each client receives all of the services for which they are eligible. Some of the objectives of the system are as follows: to ensure all clients receive full screening and risk assessment; to provide a bundled service delivery approach; to provide data collections across modalities; to track data longitudinally; and to evaluate and refine service delivery. The costs associated with the operations of the system have been allocated to the budgets of the programs they serve.

#### NOTE 17 - SUBSEQUENT EVENTS

On December 31, 2020, the Organization was notified by U.S. Equal Employment Opportunity Commission (EEOC), Buffalo Local Office, that a charge of employment discrimination has been filed with the EEOC against the Organization by a former staff member under the Americans with Disabilities Act (ADA). The circumstances of the alleged discrimination are based on disability and involve issues of discharge that are alleged to have occurred on or about September 22, 2020.

The Organization could be responsible for a \$10,000 insurance deductible to cover legal fees related to the case in the event the case proceeds to trial. The amount is not material to the operations of the Organization.

#### NOTE 18 - RECLASSIFICATIONS

Certain accounts and amounts in the 2019 financial statements have been presented or reclassified for comparative purposes to conform with the presentation of the 2020 financial statements.

**SAXTON KOCUR**  
**AND ASSOCIATES, LLP**  
*Certified Public Accountants*

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**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**

The Board of Directors  
Chautauqua Opportunities, Inc.  
Dunkirk, New York

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 Chautauqua Opportunities, Inc. (a nonprofit organization), which comprise the statement of financial position as of October 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 18, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Chautauqua Opportunities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chautauqua Opportunities, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Chautauqua Opportunities, Inc.'s 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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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



Saxton, Kocur and Associates, LLP  
February 18, 2021



**SAXTON KOCUR**  
**AND ASSOCIATES, LLP**  
*Certified Public Accountants*

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

The Board of Directors  
Chautauqua Opportunities, Inc.  
Dunkirk, New York

**Report on Compliance for Each Major Federal Program**

We have audited Chautauqua Opportunities, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chautauqua Opportunities, Inc.'s major federal programs for the year ended October 31, 2020. Chautauqua Opportunities, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Chautauqua Opportunities, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Chautauqua Opportunities, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Chautauqua Opportunities, Inc.'s compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Chautauqua Opportunities, Inc. 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 October 31, 2020.

### **Report on Internal Control Over Compliance**

Management of Chautauqua Opportunities, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types compliance requirements referred to above. In planning and performing our audit of compliance, we considered Chautauqua Opportunities, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Chautauqua Opportunities, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

*Saxton Kocur and Associates, LLP*

Saxton, Kocur and Associates, LLP  
February 18, 2021

## **SUPPLEMENTARY INFORMATION**

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Agriculture:</b>				
Passed through New York State Department of Health:				
Child and Adult Care Food Program	10.558	1903	\$ -	\$ 334,204
Child and Adult Care Food Program	10.558	1161	-	314,276
			-	648,480
Passed through the New York State Department of Education:				
Child Nutrition Cluster - Summer Food Service Program for Children	10.559	LEA 060800630025	-	152,859
Total Department of Agriculture			-	801,339
<b>Department of Housing and Urban Development:</b>				
Continuum of Care Program (NY0157L2C141811)	14.267		-	10,949
Continuum of Care Program (NY0157L2C141912)	14.267		-	2,500
Continuum of Care Program (NY1263L2C141900)	14.267		-	902
Continuum of Care Program (NY1262L2C141900)	14.267		-	500
			-	14,851
Education and Outreach Initiatives - FHIP EOI (FEOI190035)	14.416		-	89,076
Education and Outreach Initiatives - FHIP EOI (FEOI1900389)	14.416		-	27,185
			-	116,261
Resident Opportunity and Self Sufficiency Service Coordinator (NY06RPS132A015)	14.870		-	9,902
Passed through City of Dunkirk, NY				
CDBG Entitlement Grants Cluster/Entitlement Grants	14.218		-	57,000
COVID-19 - CDBG Entitlement Grants Cluster/Entitlement Grants Cluster - Homeless Prevention Rental Assistance Project	14.218		-	3,125
			-	60,125
Passed through New York State Housing Finance Agency:				
Housing Counseling Assistance Program	14.169		-	1,095
Housing Counseling Assistance Program	14.169	HC180341004	-	804
Housing Counseling Assistance Program	14.169	HC190341003	-	16,428
			-	18,327
Passed through New York State Division of Housing and Community Renewal:				
Housing Choice Cluster - Section 8 Housing Choice Vouchers	14.871	NY904VO0258/261/361	-	461,911
COVID-19 - Housing Choice Cluster - Section 8 Housing Choice Vouchers - Supplemental HCV Administration Fees and HAP	14.871		-	5,137
			-	467,048
HOME Investment Partnership Program	14.239	SHAR 20183030	-	150,985
Passed through New York State Office of Temporary Disability Assistance:				
Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2019)	-	11,552
Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2020)	-	58,295
			-	69,847
Total Department of Housing and Urban Development			-	907,346
<b>Department of Energy:</b>				
Passed through New York State Division of Housing and Community Renewal:				
Weatherization Assistance for Low-Income Persons	81.042	C093170-19	-	240,727
Total Department of Energy			-	240,727
<b>Department of Health and Human Services:</b>				
Transitional Living for Homeless Youth (90CX7285-02-01)	93.550		-	181,726
COVID-19 - Transitional Living for Homeless Youth (90CX7285-02-01)	93.550		-	19,852
Transitional Living for Homeless Youth (90CX7285-03-00)	93.550		-	16,686
			-	218,264

See accompanying notes to Schedule of Expenditures of Federal Awards.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Health and Human Services, continued:</b>				
Head Start (02CH011486-01-01)	93.600		-	1,732,867
COVID-19 - Head Start (02CH011486-01-01)	93.600		-	91,882
Head Start (02CH3064-06-01)	93.600		-	2,688,006
Head Start (02HP000335-01-01)	93.600		65,996	1,114,687
COVID-19 - Head Start (02HP000335-01-01)	93.600		-	157
Head Start (02HP000335-02-01)	93.600		7,980	210,255
			<u>73,976</u>	<u>5,837,854</u>
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth	93.557	90YO2298-03-01	-	7,109
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth	93.557	90YO2298-02-01	-	111,194
COVID-19 - Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth	93.557	90YO2298-02-01		5,930
			<u>-</u>	<u>124,233</u>
Basic Center Grant (90CY7005-03-01)	93.623		-	184,181
COVID-19 - Basic Center Grant (90CY7005-03-01)	93.623		-	13,006
Basic Center Grant (90CY7285-01-00)	93.623		-	18,108
			<u>-</u>	<u>215,295</u>
Healthy Marriage Promotion and Responsible Fatherhood Grants (90FK0106-05-01)	93.086		124,060	746,183
Healthy Marriage Promotion and Responsible Fatherhood Grants (90ZJ0034-01-00)	93.086		3,433	30,508
			<u>127,493</u>	<u>776,691</u>
Passed through New York State Division of Housing and Community Renewal: Low Income Home Energy Assistance	93.568	C093170-19	-	252,553
Passed through New York State Department of State:				
Community Services Block Grant	93.569	C1001455 (FFY 2021)	-	25,010
Community Services Block Grant	93.569	C1001455 (FFY 2020)	-	189,483
Community Services Block Grant	93.569	C1000750 (FFY 2019)	-	86,807
COVID-19 - Community Services Block Grants	93.569	T1001740 (FFY2020)	-	49,998
COVID-19 - Community Services Block Grants	93.569	T1001788 (CARES)	-	41,141
			<u>-</u>	<u>392,439</u>
Passed through New York State Office of Child and Family Services:				
CCDF Cluster - Child Care and Development Block Grant	93.575	C028248	-	145,266
CCDF Cluster - Child Care and Development Block Grant	93.575	C028270	-	183,247
COVID-19 - CCDF Cluster - Child Care and Development Block Grant	93.575	T012345	-	135,348
			<u>-</u>	<u>463,861</u>
Passed through Chautauqua County, NY, Department of Social Services:				
CCDF Cluster - Child Care and Development Block Grant	93.575	16-31-16	-	134,264
Passed through New York State Department of Health:				
Preventive Health and Health Services Block Grant	93.758	C34885GG (PY19-20)	-	16,778
Preventive Health and Health Services Block Grant	93.758	C34885GG (PY20-21)	-	1,423
			<u>-</u>	<u>18,201</u>
Maternal and Child Health Services Block Grant	93.994	C34885GG (PY19-20)	-	11,186
Maternal and Child Health Services Block Grant	93.994	C34885GG (PY20-21)	-	948
			<u>-</u>	<u>12,134</u>
Total Department of Health and Human Services			<u>201,469</u>	<u>8,445,789</u>
Total Expenditures of Federal Awards			<u>\$ 201,469</u>	<u>\$ 10,395,201</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Chautauqua Opportunities, Inc. under programs of the federal government for the year ended October 31, 2020. 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). Because the schedule presents only a selected portion of the operations of Chautauqua Opportunities, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chautauqua Opportunities, Inc.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in Office of Management and Budget Circular A-122, *Cost Principles for Non-profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 3 - INDIRECT COST RATE**

Chautauqua Opportunities, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED OCTOBER 31, 2020**

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Deficiencies in internal control considered to be significant deficiencies	<u>None reported</u>
Deficiencies in internal control considered to be material weaknesses	<u>None reported</u>
Noncompliance material to the financial statements	<u>None reported</u>

Federal Awards

Type of auditors' report issued on compliance for major programs	<u>Unmodified</u>
Deficiencies in internal control over major programs considered to be significant deficiencies	<u>None reported</u>
Deficiencies in internal control over major programs considered to be material weaknesses	<u>None reported</u>
Audit findings that are required to reported in accordance with 2 CFR section 200.516(a)	<u>None reported</u>

Major Programs

<u>CFDA Number</u>	<u>Federal Program or Cluster</u>
10.558	Child and Adult Care Food Program
93.086	Healthy Marriage Promotion and Responsible Fatherhood Grants
93.575	Child Care and Development Block Grants
93.600	Head Start

Dollar threshold used to distinguish between Type A and Type B programs	<u>\$750,000</u>
Auditee qualified as a low-risk auditee?	<u>Yes</u>



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued**  
**YEAR ENDED OCTOBER 31, 2020**

Section II - Financial Statements Audit Findings: None

Section III - Major Federal Award Program Findings: None



**CHAUTAUQUA OPPORTUNITIES, INC.**

**COMMUNITY ACTION AGENCY**

[www.chautauquaopportunities.com](http://www.chautauquaopportunities.com)

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**CHAUTAUQUA OPPORTUNITIES, INC.  
SUMMARY OF PRIOR AUDIT FINDINGS  
YEAR ENDED OCTOBER 31, 2020**

Finding 2019-001 - Weatherization Assistance for Low-Income Persons - CFDA No. 81.042 -  
Passed through New York State Division of Housing and Community Renewal, C093170

This issue was resolved in March 2020 by the Board of Directors' approval of a revised Financial Policies and Procedures Manual, updated for new standards or changes to existing standards under the Uniform Guidance.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
(with summarized totals for the year ended October 31, 2019)

	Grant Funded Programs						Total Performance Based/General Agency Programs	Total 2020	Total 2019
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Total Grant Funded				
Support and revenue without donor restrictions:									
Federal government	\$ 1,917,435	\$ 929,550	\$ 6,162,032	\$ 30,335	\$ 9,039,352	\$	\$ 1,366,089	\$ 10,405,441	\$ 10,807,752
State grants	424,477	102,899	33,491	91,036	651,903		105,876	757,779	1,096,039
Local grants	-	-	-	135,134	135,134		690,760	825,894	723,643
Grants/contributions	56,808	-	-	50	56,858		100,006	156,864	85,962
In-kind contributions and/or donated property	-	-	821,083	-	821,083		-	821,083	705,430
Program fees	-	-	-	8,519	8,519		3,342,220	3,350,739	3,048,157
Miscellaneous revenue	-	-	-	4,195	4,195		259,086	263,281	117,892
Total support and revenue	2,398,720	1,032,449	7,016,606	269,269	10,717,044		5,864,037	16,581,081	16,584,875
Expenses:									
Program services:									
Housing and Community Development	2,205,139	-	-	-	2,205,139		458,338	2,663,477	3,365,282
Youth Services	-	932,368	-	-	932,368		-	932,368	979,795
Children and Family Services	-	-	6,379,354	-	6,379,354		1,457,207	7,836,561	7,415,501
Health Services	-	-	-	232,053	232,053		409,176	641,229	905,201
Child Care Council	-	-	-	-	-		1,293,004	1,293,004	837,335
Economic development programs	-	-	-	-	-		36,356	36,356	36,009
Total program services	2,205,139	932,368	6,379,354	232,053	9,748,914		3,654,081	13,402,995	13,539,123
Management and central services	152,648	101,619	637,252	26,354	917,873		1,653,549	2,571,422	2,918,947
Total expenses	2,357,787	1,033,987	7,016,606	258,407	10,666,787		5,307,630	15,974,417	16,458,070
Change in unrestricted net assets	40,933	(1,538)	-	10,862	50,257		556,407	606,664	126,805

	Grant Funded Programs				Total Performance Based/General Agency Programs	Total 2020	Total 2019
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Total Grant Funded		
Adjustments:							
Federal government - fixed asset additions	67,896	12,872	5,050	-	85,818	104,923	169,417
Depreciation	(48,874)	(644)	(25,151)	-	(74,669)	(81,424)	(102,854)
Total adjustments	19,022	12,228	(20,101)	-	11,149	23,499	66,563
Change in net assets	59,955	10,690	(20,101)	10,862	61,406	630,163	193,368
Net assets:							
Beginning balance	321,293	(59,931)	167,044	23,432	451,838	2,365,300	1,545,314
Transfers (to) from other contracts or operations	-	-	-	-	-	-	-
Net assets, ending	\$ 381,248	\$ (49,241)	\$ 146,943	\$ 34,294	\$ 513,244	\$ 2,995,463	\$ 1,738,682
	(see page 31)	(see page 36)	(see pages 37 and 38)	(see pages 40 and 41)	(see page 44)		

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Grant Funded Programs			Performance Based Programs			
	Tenant Services	Housing Rehabilitation	Total Grant Funded Programs	Tenant Services	Housing Rehabilitation	Total Performance Based Programs	Total
Support and revenue:							
Federal government	\$ 1,367,155	\$ 550,280	\$ 1,917,435	\$ 3,303	\$ -	\$ 3,303	\$ 1,920,738
State grants	424,477	-	424,477	20,377	40,828	61,205	485,682
Local grants	-	-	-	150,626	-	150,626	150,626
Grants/contributions	56,808	-	56,808	8,644	-	8,644	65,452
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	-	275,190	593	275,783	275,783
Miscellaneous revenue	-	-	-	(1,688)	-	(1,688)	(1,688)
Total support and revenue	1,848,440	550,280	2,398,720	456,452	41,421	497,873	2,896,593
Expenses:							
Personnel	830,030	157,029	987,059	100,218	9,664	109,882	1,096,941
Payroll taxes and fringe benefits	234,417	57,887	292,304	10,920	1,829	12,749	305,053
Professional fees	7,427	3,000	10,427	1,000	250	1,250	11,677
Contractual	27,871	134,312	162,183	17,937	7,369	25,306	187,489
Emergency client assistance	202,211	-	202,211	20,753	-	20,753	222,964
Travel	10,050	7,463	17,513	5,879	180	6,059	23,572
Space costs and rentals	114,476	29,355	143,831	135,216	-	135,216	279,047
Program expenses	125,570	100,806	226,376	24,098	8,164	32,262	258,638
Office supplies/expense	80,055	13,813	93,868	23,809	-	23,809	117,677
Equipment/maintenance agreement	8,931	433	9,364	-	-	-	9,364
Depreciation/amortization	318	-	318	59,162	-	59,162	59,480
Telephone	20,282	5,327	25,609	3,260	-	3,260	28,869
Insurance	16,046	11,064	27,110	18,708	-	18,708	45,818
Interest expense	-	-	-	2,352	-	2,352	2,352
Indirect costs	124,726	27,922	152,648	18,370	2,894	21,264	173,912
Other costs	5,097	1,869	6,966	7,469	101	7,570	14,536
Total expenses	1,807,507	550,280	2,357,787	449,151	30,451	479,602	2,837,389
Change in net assets	40,933	-	40,933	7,301	10,970	18,271	59,204
Net assets:							
Beginning balance	343,341	(22,048)	321,293	1,240,446	(97,264)	1,143,182	1,464,475
Fixed asset additions	10,896	57,000	67,896	-	-	-	67,896
Depreciation	(46,438)	(2,436)	(48,874)	(3,972)	-	(3,972)	(52,846)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-
Net assets, ending	\$ 348,732 (see page 32)	\$ 32,516 (see page 33)	\$ 381,248	\$ 1,243,775 (see page 34)	\$ (86,294) (see page 35)	\$ 1,157,481	\$ 1,538,729

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.  
SCHEDULE OF ACTIVITIES  
HOUSING AND COMMUNITY DEVELOPMENT - TENANT SERVICES GRANT FUNDED PROGRAMS  
FOR THE YEAR ENDED OCTOBER 31, 2020

	NYSSHP	HOPWA	HCV	HMS	Fair Housing	Foreclosure Prevention	HUD Housing Counseling	HUD Rapid Rehousing	Section 8 Security Deposits - COVID	Continuum of Care Program Grant
Support and revenue:										
Federal government	\$ -	\$ 69,847	\$ 430,930	\$ 13,449	\$ 116,261	\$ -	\$ 18,327	\$ 500	\$ 5,137	\$ 902
State grants	108,725	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	56,808	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-
Total support and revenue	108,725	69,847	430,930	13,449	116,261	56,808	18,327	500	5,137	902
Expenses:										
Personnel	78,363	26,584	138,982	-	71,010	31,191	10,906	-	-	309
Payroll taxes and fringe benefits	25,414	11,837	34,222	-	14,250	11,165	4,705	-	-	7
Professional fees	-	500	500	-	500	250	-	500	-	500
Contractual	-	1,036	2,180	21,566	-	-	-	-	-	-
Emergency client assistance	-	21,845	-	-	-	-	-	-	5,137	-
Travel	1,045	100	1,468	-	134	2,023	-	-	-	-
Space costs and rentals	-	2,764	42,354	-	7,627	2,188	-	-	-	-
Program expenses	350	-	75,165	-	-	1,605	315	-	-	-
Office supplies/expense	2,797	916	41,029	(17)	3,948	1,882	-	-	-	-
Equipment/maintenance agreement	-	-	260	(6,584)	-	-	-	-	-	-
Depreciation/amortization	-	-	-	-	-	-	-	-	-	-
Telephone	756	686	4,435	(10)	1,327	260	-	-	-	-
Insurance	-	500	2,800	-	1,800	900	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Indirect costs	-	3,079	35,706	994	12,110	5,344	2,401	-	-	86
Other costs	-	-	-	(2,500)	3,555	-	-	-	-	-
Total expenses	108,725	69,847	379,101	13,449	116,261	56,808	18,327	500	5,137	902
Change in net assets	-	-	51,829	-	-	-	-	-	-	-
Net assets:										
Beginning balance	-	-	346,405	-	-	-	-	-	-	-
Fixed asset additions	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ 398,234	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	STEHP	RPP	HOME-TBRA	Safehouse Basic Center Grant	Transitional Living for Homeless Youth	Street Outreach	Chautauqua County CDBG	Women/Children's Homeless Shelter Construction	City of Dunkirk - CDBG Rental Assistance	Total
Support and revenue:										
Federal government	\$ -	\$ -	\$ 150,985	\$ 215,195	\$ 218,264	\$ 124,233	\$ -	\$ -	\$ 3,125	\$ 1,367,155
State grants	233,071	82,681	-	-	-	-	-	-	-	424,477
Local grants	-	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	56,808
Program fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-
Total support and revenue	233,071	82,681	150,985	215,195	218,264	124,233	-	-	3,125	1,848,440
Expenses:										
Personnel	108,954	48,278	4,867	123,477	111,304	75,805	-	-	-	830,030
Payroll taxes and fringe benefits	22,829	12,778	283	35,778	43,311	17,838	-	-	-	234,417
Professional fees	1,500	1,500	-	500	677	500	-	-	-	7,427
Contractual	40	(99)	-	923	1,795	430	-	-	-	27,871
Emergency client assistance	41,072	-	131,032	-	-	-	-	-	3,125	202,211
Travel	865	263	-	237	746	3,169	-	-	-	10,050
Space costs and rentals	25,281	11,108	-	7,317	8,976	6,861	-	-	-	114,476
Program expenses	29,030	203	850	6,527	8,889	2,636	-	-	-	125,570
Office supplies/expense	-	4,136	-	9,639	12,154	3,571	-	-	-	80,055
Equipment/maintenance agreement	-	-	-	1,960	2,399	-	-	10,896	-	8,931
Depreciation/amortization	-	-	-	-	318	-	-	-	-	318
Telephone	-	1,858	-	6,217	3,789	964	-	-	-	20,282
Insurance	3,500	1,543	-	3,000	503	1,500	-	-	-	16,046
Interest expense	-	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	13,953	19,549	21,003	10,501	-	-	-	124,726
Other costs	-	1,113	-	71	2,400	458	-	-	-	5,097
Total expenses	233,071	82,681	150,985	215,195	218,264	124,233	-	10,896	3,125	1,807,507
Change in net assets	-	-	-	-	-	-	-	(10,896)	-	40,933
Net assets:										
Beginning balance	58,323	-	-	31,321	(120,813)	-	28,105	-	-	343,341
Fixed asset additions	-	-	-	-	-	-	-	10,896	-	10,896
Depreciation	(4,216)	-	-	-	(41,510)	-	(712)	-	-	(46,438)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ 54,107	\$ -	\$ -	\$ 31,321	\$ (162,323)	\$ -	\$ 27,393	\$ -	\$ -	\$ 348,732

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT - HOUSING REHABILITATION**  
**GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Weatherization	Dunkirk CDBG	Total
Support and revenue:			
Federal government	\$ 493,280	\$ 57,000	\$ 550,280
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	-	-	-
In-kind contributions and/or donated property	-	-	-
Program fees	-	-	-
Miscellaneous revenue	-	-	-
	<u>493,280</u>	<u>57,000</u>	<u>550,280</u>
Total support and revenue	<u>493,280</u>	<u>57,000</u>	<u>550,280</u>
Expenses:			
Personnel	157,029	-	157,029
Payroll taxes and fringe benefits	57,887	-	57,887
Professional fees	3,000	-	3,000
Contractual	77,312	57,000	134,312
Emergency client assistance	-	-	-
Travel	7,463	-	7,463
Space costs and rentals	29,355	-	29,355
Program expenses	100,806	-	100,806
Office supplies/expense	13,813	-	13,813
Equipment/maintenance agreement	433	-	433
Depreciation/amortization	-	-	-
Telephone	5,327	-	5,327
Insurance	11,064	-	11,064
Interest expense	-	-	-
Indirect costs	27,922	-	27,922
Other costs	1,869	-	1,869
	<u>493,280</u>	<u>57,000</u>	<u>550,280</u>
Total expenses	<u>493,280</u>	<u>57,000</u>	<u>550,280</u>
Change in net assets	-	-	-
Net assets:			
Beginning balance	(22,048)	-	(22,048)
Fixed asset additions/dispositions	-	57,000	57,000
Depreciation	(1,249)	(1,187)	(2,436)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<u>(23,297)</u>	<u>55,813</u>	<u>32,516</u>
Net assets, ending	<u>\$ (23,297)</u>	<u>\$ 55,813</u>	<u>\$ 32,516</u>

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT - TENANT SERVICES PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Scattered Site Housing	Arrowhead Housing	LIP	Inspection Services	Kids at Home	Fredonia Commons Management	Emergency Housing	Housing and Energy	TILP & Safehouse RHY	Youth Residential CACFP Meal - Safehouse	Youth Miscellaneous	Total
Support and revenue:												
Federal government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,303	\$ -	\$ 3,303
State grants	-	-	-	-	-	-	-	-	20,377	-	-	20,377
Local grants	-	-	2,790	-	-	-	-	-	10,000	-	-	150,626
Grants/contributions	-	-	-	-	-	-	-	-	-	-	8,644	8,644
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-	-	-
Program fees	96,712	51,983	-	52,415	24,350	16,575	25,298	-	-	-	7,857	275,190
Miscellaneous revenue	(2,678)	990	-	-	-	-	-	-	-	-	-	(1,688)
Total support and revenue	94,034	52,973	2,790	52,415	24,350	16,575	25,298	137,836	30,377	3,303	16,501	456,452
Expenses:												
Personnel	-	-	-	24,321	-	5,012	-	40,508	30,377	-	-	100,218
Payroll taxes and fringe benefits	-	-	-	3,311	-	1,337	-	6,272	-	-	-	10,920
Professional fees	-	-	-	500	-	-	-	500	-	-	-	1,000
Contractual	4,617	8,801	-	126	462	34	477	3,420	-	-	-	17,937
Emergency client assistance	-	-	-	-	-	-	-	20,753	-	-	-	20,753
Travel	-	-	-	4,246	-	5	-	1,628	-	-	-	5,879
Space costs and rentals	59,857	26,441	-	2,322	8,788	1,414	14,784	18,448	-	-	3,162	135,216
Program expenses	8,974	4,922	2,790	424	565	730	251	2,139	-	3,303	-	24,098
Office supplies/expense	556	1,699	-	2,300	104	3,240	-	15,910	-	-	-	23,809
Equipment/maintenance agreement	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/amortization	32,377	3,621	-	-	18,024	-	5,140	-	-	-	-	59,162
Telephone	-	-	-	954	-	209	-	2,097	-	-	-	3,260
Insurance	8,509	4,500	-	500	3,400	49	-	1,750	-	-	-	18,708
Interest expense	2,352	-	-	-	-	-	-	-	-	-	-	2,352
Indirect costs	-	-	-	4,096	-	4,096	-	14,274	-	-	-	18,370
Other costs	518	-	-	-	2,400	4,545	-	6	-	-	-	7,469
Total expenses	117,760	48,984	2,790	43,100	33,743	16,575	20,652	127,705	30,377	3,303	3,162	449,151
Change in net assets	(23,726)	2,989	-	9,315	(9,393)	-	4,646	10,131	-	-	13,339	7,301
Net assets:												
Beginning balance	696,944	55,976	(675)	196,125	111,752	(3,695)	4,909	136,315	-	-	42,795	1,240,446
Fixed asset additions	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	(3,554)	(418)	-	-	-	-	-	-	-	-	-	(3,972)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ 669,664	\$ 58,547	\$ (675)	\$ 205,440	\$ 102,359	\$ (3,695)	\$ 9,555	\$ 146,446	\$ -	\$ -	\$ 56,134	\$ 1,243,775

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT -**  
**HOUSING REHABILITATION PERFORMANCE BASED PROGRAM**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Chautauqua Energy Savers
Support and revenue:	
Federal government	\$ -
State grants	40,828
Local grants	-
Grants/contributions	-
In-kind contributions and/or donated property	-
Interfund revenue	-
Program fees	593
Miscellaneous revenue	-
	<hr/>
Total support and revenue	41,421
	<hr/>
Expenses:	
Personnel	9,664
Payroll taxes and fringe benefits	1,829
Professional fees	250
Contractual	7,369
Emergency client assistance	-
Travel	180
Space costs and rentals	-
Program expenses	8,164
Office supplies	-
Equipment/maintenance agreement	-
Depreciation/amortization	-
Telephone	-
Insurance	-
Interest expense	-
Indirect costs	2,894
Other costs	101
	<hr/>
Total expenses	30,451
	<hr/>
Change in net assets	10,970
Net assets:	
Beginning balance	(97,264)
Fixed asset additions	-
Depreciation	-
Reclass of fixed assets	-
Transfers (to) from	-
	<hr/>
Net assets, ending	<u>\$ (86,294)</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**YOUTH SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	21st Century & After School Programs	Fatherhood Initiative	Summer Food Service	Kinship Care	Total
Support and revenue:					
Federal government	\$ -	\$ 776,691	\$ 152,859	\$ -	\$ 929,550
State grants	26,513	-	20,720	55,666	102,899
Local grants	-	-	-	-	-
Grants/contributions	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Total support and revenue	26,513	776,691	173,579	55,666	1,032,449
Expenses:					
Personnel	11,107	282,553	29,891	30,369	353,920
Payroll taxes and fringe benefits	3,551	46,293	3,928	9,972	63,744
Professional fees	-	7,704	-	-	7,704
Contractual	9,482	127,610	13,429	87	150,608
Emergency client assistance	-	-	-	-	-
Travel	125	5,449	915	1,157	7,646
Space costs and rentals	-	70,665	7,412	4,135	82,212
Program expenses	369	72,614	100,623	294	173,900
Office supplies/expense	509	28,472	622	2,441	32,044
Equipment/maintenance agreement	-	84	-	-	84
Depreciation/amortization	-	-	-	-	-
Telephone	-	15,279	46	556	15,881
Insurance	900	12,088	2,155	1,000	16,143
Interest expense	-	-	-	-	-
Indirect costs	1,855	79,551	14,558	5,655	101,619
Other costs	153	28,329	-	-	28,482
Total expenses	28,051	776,691	173,579	55,666	1,033,987
Change in net assets	(1,538)	-	-	-	(1,538)
Net assets:					
Beginning balance	(111,072)	-	56,053	(189)	(59,931)
Fixed asset additions	-	-	12,872	-	12,872
Depreciation	-	-	(644)	-	(644)
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	-	-	-	-	-
Net assets, ending	\$ (112,610)	\$ -	\$ 68,281	\$ (189)	\$ (49,241)

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 6,162,032	\$ -	\$ 6,162,032
State grants	33,491	-	33,491
Local grants	-	359,099	359,099
Grants/contributions	-	-	-
In-kind contributions and/or donated property	821,083	-	821,083
Program fees	-	1,578,332	1,578,332
Miscellaneous revenue	-	10,125	10,125
	<u>7,016,606</u>	<u>1,947,556</u>	<u>8,964,162</u>
Total support and revenue			
Expenses:			
Personnel	2,486,393	968,902	3,455,295
Payroll taxes and fringe benefits	548,941	171,113	720,054
Professional fees	19,949	250	20,199
Contractual	1,409,187	17,204	1,426,391
Emergency client assistance	-	-	-
Travel	16,571	197	16,768
Space costs and rentals	782,121	191,193	973,314
Program expenses	766,394	37,009	803,403
Office supplies/expense	169,218	37,003	206,221
Equipment/maintenance agreement	-	-	-
Depreciation/amortization	449	334	783
Telephone	71,875	13,453	85,328
Insurance	88,033	20,443	108,476
Interest expense	-	-	-
Indirect costs	637,252	156,383	793,635
Other costs	20,223	106	20,329
	<u>7,016,606</u>	<u>1,613,590</u>	<u>8,630,196</u>
Total expenses			
Change in net assets	-	333,966	333,966
Net assets:			
Beginning balance	167,044	750,957	918,001
Fixed asset additions	5,050	-	5,050
Depreciation	(25,151)	-	(25,151)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 146,943</u>	<u>\$ 1,084,923</u>	<u>\$ 1,231,866</u>
	(see page 38)	(see page 39)	

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	DHHS Head Start 19/20	DHHS Head Start 20/21	Early Head Start 19/20	Early Head Start 20/21	Early Head Start Child Care Expansion & Partnership	Head Start Kitchens	Court Child Care	ROSS	Total
Support and revenue:									
Federal government									
State grants	\$ 2,076,026	\$ 1,315,850	\$ 611,980	\$ 508,899	\$ 1,325,099	\$ 314,276	\$ -	\$ 9,902	\$ 6,162,032
Local grants	-	-	-	-	-	-	33,491	-	33,491
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-
donated property	656,866	164,217	-	-	-	-	-	-	821,083
Program fees	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total support and revenue	2,732,892	1,480,067	611,980	508,899	1,325,099	314,276	33,491	9,902	7,016,606
Expenses:									
Personnel	945,138	600,681	352,648	286,747	171,958	96,025	24,503	8,693	2,486,393
Payroll taxes and fringe benefits	210,275	141,541	74,157	59,138	44,949	15,207	2,753	921	548,941
Professional fees	-	11,840	-	3,000	5,000	-	109	-	19,949
Contractual	733,750	187,116	1,000	8,690	478,631	-	-	-	1,409,187
Emergency client assistance	-	-	-	-	-	-	-	-	-
Travel	7,798	4,843	1,833	679	1,367	-	51	-	16,571
Space costs and rentals	254,752	166,025	69,705	60,868	230,771	-	-	-	782,121
Program expenses	195,896	138,251	6,181	8,301	213,827	203,044	894	-	766,394
Office supplies/expense	72,955	56,368	16,185	13,560	9,397	-	753	-	169,218
Equipment/maintenance agreement	-	-	-	-	-	-	-	-	-
Depreciation/amortization	51	398	57	(57)	-	-	-	-	449
Telephone	29,165	14,671	6,798	6,575	14,666	-	-	-	71,875
Insurance	35,512	17,517	12,162	7,918	14,147	-	777	-	88,033
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	236,435	136,737	69,727	52,908	138,105	-	3,052	288	637,252
Other costs	11,165	4,079	1,527	572	2,281	-	599	-	20,223
Total expenses	2,732,892	1,480,067	611,980	508,899	1,325,099	314,276	33,491	9,902	7,016,606
Change in net assets	-	-	-	-	-	-	-	-	-
Net assets:									
Beginning balance	-	(6,532)	-	2,317	154,481	18,112	(1,334)	-	167,044
Fixed asset additions	5,050	-	-	-	-	-	-	-	5,050
Depreciation	(883)	(631)	-	-	(23,637)	-	-	-	(25,151)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ 4,167	\$ (7,163)	\$ -	\$ 2,317	\$ 130,844	\$ 18,112	\$ (1,334)	\$ -	\$ 148,943

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Someplace Special Daycare	Someplace Special Expansion	Universal Pre-K	Total
Support and revenue:				
Federal government	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Local grants	83,216	275,883	-	359,099
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Interfund revenue	-	-	-	-
Program fees	11,982	518,327	1,048,023	1,578,332
Miscellaneous revenue	9,685	440	-	10,125
Total support and revenue	104,883	794,650	1,048,023	1,947,556
Expenses:				
Personnel	4,685	520,607	443,610	968,902
Payroll taxes and fringe benefits	967	89,002	81,144	171,113
Professional fees	250	-	-	250
Contractual	13	1,167	16,024	17,204
Emergency client assistance	-	-	-	-
Travel	-	31	166	197
Space costs and rentals	417	58,307	132,469	191,193
Program expenses	3,301	705	33,003	37,009
Office supplies/expense	178	12,469	24,356	37,003
Equipment/maintenance agreement	-	-	-	-
Depreciation/amortization	1	-	333	334
Telephone	-	3,403	10,050	13,453
Insurance	1,152	8,600	10,691	20,443
Interest expense	-	-	-	-
Indirect costs	1,155	72,903	82,325	156,383
Other costs	36	27	43	106
Total expenses	12,155	767,221	834,214	1,613,590
Change in net assets	92,728	27,429	213,809	333,966
Net assets:				
Beginning balance	148,311	169,624	433,022	750,957
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
Net assets, ending	\$ 241,039	\$ 197,053	\$ 646,831	\$ 1,084,923

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Total Grant Funded Programs	Performance Based Program - Adult & Senior Health Home Care	Total
Support and revenue:			
Federal government	\$ 30,335	\$ 10,340	\$ 40,675
State grants	91,036	-	91,036
Local grants	135,134	181,035	316,169
Grants/contributions	50	1,000	1,050
In-kind contributions and/or donated property	-	-	-
Program fees	8,519	281,857	290,376
Miscellaneous revenue	4,195	-	4,195
	<u>269,269</u>	<u>474,232</u>	<u>743,501</u>
Total support and revenue			
Expenses:			
Personnel	143,138	305,480	448,618
Payroll taxes and fringe benefits	32,511	44,301	76,812
Professional fees	1,860	1,250	3,110
Contractual	22	311	333
Emergency client assistance	-	-	-
Travel	4,539	13,584	18,123
Space costs and rentals	7,103	13,583	20,686
Program expenses	6,506	5,088	11,594
Office supplies/expense	20,624	14,298	34,922
Equipment/maintenance agreement	-	4,937	4,937
Depreciation/amortization	-	114	114
Telephone	9,839	625	10,464
Insurance	3,820	5,120	8,940
Interest expense	-	-	-
Indirect costs	26,354	42,955	69,309
Other costs	2,091	485	2,576
	<u>258,407</u>	<u>452,131</u>	<u>710,538</u>
Total expenses			
Change in net assets	10,862	22,101	32,963
Net assets:			
Beginning balance	23,432	(98,566)	(75,134)
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 34,294</u>	<u>\$ (76,465)</u>	<u>\$ (42,171)</u>
	(see page 41)		

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	ACA In-Person Assistance	Migrant Health	Mobile Crisis	MODD	Alzheimer's	Music & Memory	Chautauqua County Crisis - COVID	Total
Support and revenue:								
Federal government	\$ -	\$ 30,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,335
State grants	-	-	-	2,284	88,752	-	-	91,036
Local grants	-	-	135,134	-	-	-	-	135,134
Grants/contributions	-	-	-	-	50	-	-	50
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	8,519	-	-	-	-	-	8,519
Miscellaneous revenue	-	-	-	-	-	3,075	1,120	4,195
Total support and revenue	-	38,854	135,134	2,284	88,802	3,075	1,120	269,269
Expenses:								
Personnel	-	16,970	80,772	-	45,396	-	-	143,138
Payroll taxes and fringe benefits	-	2,082	9,258	-	21,171	-	-	32,511
Professional fees	-	500	860	-	500	-	-	1,860
Contractual	-	-	22	-	-	-	-	22
Emergency client assistance	-	-	-	-	-	-	-	-
Travel	-	1,267	1,883	-	1,389	-	-	4,539
Space costs and rentals	-	2,752	2,247	-	2,104	-	-	7,103
Program expenses	-	40	236	-	2,044	3,066	1,120	6,506
Office supplies/expense	-	995	16,129	-	3,500	-	-	20,624
Equipment/maintenance agreement	-	-	-	-	-	-	-	-
Depreciation/amortization	-	-	-	-	-	-	-	-
Telephone	-	1,276	7,015	-	1,548	-	-	9,839
Insurance	-	1,400	1,295	-	1,125	-	-	3,820
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	-	3,049	15,129	-	8,176	-	-	26,354
Other costs	-	4	288	-	1,799	-	-	2,091
Total expenses	-	30,335	135,134	-	88,752	3,066	1,120	258,407
Change in net assets	-	8,519	-	2,284	50	9	-	10,862
Net assets:								
Beginning balance	14,498	9,272	(338)	-	-	-	-	23,432
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
Net assets, ending	\$ 14,498	\$ 17,791	\$ (338)	\$ 2,284	\$ 50	\$ 9	\$ -	\$ 34,294

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILD CARE COUNCIL - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	CCR&R	Legally Exempt CCRR	EIP Scholarship	CCR&R Training	Day Care CACFP	County Registration/ Inspection	COVID grants & Misc	Total
Support and revenue:								
Federal government	\$ 145,266	\$ 183,247	\$ -	\$ -	\$ 330,901	\$ 134,264	\$ 135,348	\$ 929,026
State grants	-	-	24,721	19,950	-	-	-	44,671
Local grants	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	53,352	-	-	-	53,352
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	-	-	160,862	-	-	-	160,862
Miscellaneous revenue	-	-	-	-	-	-	228,087	228,087
<b>Total support and revenue</b>	<b>145,266</b>	<b>183,247</b>	<b>24,721</b>	<b>234,164</b>	<b>330,901</b>	<b>134,264</b>	<b>363,435</b>	<b>1,415,998</b>
Expenses:								
Personnel	72,339	106,015	-	133,228	45,589	67,729	-	424,900
Payroll taxes and fringe benefits	18,601	24,596	-	39,744	10,378	15,546	-	108,865
Professional fees	690	810	-	500	500	150	-	2,650
Contractual	214	466	-	314	119	290	-	1,403
Emergency client assistance	-	-	-	-	-	-	-	-
Travel	1,418	1,948	-	3,489	914	513	-	8,282
Space costs and rentals	8,166	14,150	-	11,984	4,771	10,255	-	49,326
Program expenses	10,639	1,667	24,721	3,818	254,043	378	348,314	643,580
Office supplies/expense	8,723	9,403	-	3,093	3,020	3,532	-	27,771
Equipment/maintenance agreement	-	-	-	-	-	-	-	-
Depreciation/amortization	-	-	-	14	-	-	-	14
Telephone	3,237	2,613	-	1,395	796	1,660	-	9,701
Insurance	1,674	2,459	-	1,550	1,543	2,421	-	9,647
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	15,095	18,724	-	21,026	8,385	12,762	15,121	91,113
Other costs	4,470	396	-	1,135	843	21	-	6,865
<b>Total expenses</b>	<b>145,266</b>	<b>183,247</b>	<b>24,721</b>	<b>221,290</b>	<b>330,901</b>	<b>115,257</b>	<b>363,435</b>	<b>1,384,117</b>
Change in net assets	-	-	-	12,874	-	19,007	-	31,881
Net assets:								
Beginning balance	289,715	50,914	-	212,715	-	33,041	-	586,385
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 289,715</b>	<b>\$ 50,914</b>	<b>\$ -</b>	<b>\$ 225,589</b>	<b>\$ -</b>	<b>\$ 52,048</b>	<b>\$ -</b>	<b>\$ 618,266</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**ECONOMIC DEVELOPMENT - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Asset Development Services	Family Self- Sufficiency Coordinator	Total
Support and revenue:			
Federal government	\$ -	\$ 30,981	\$ 30,981
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	5,514	-	5,514
In-kind contributions and/or donated property	-	-	-
Program fees	1,610	-	1,610
Miscellaneous revenue	100	-	100
	<hr/>	<hr/>	<hr/>
Total support and revenue	7,224	30,981	38,205
	<hr/>	<hr/>	<hr/>
Expenses:			
Personnel	-	23,277	23,277
Payroll taxes and fringe benefits	-	7,704	7,704
Professional fees	500	-	500
Contractual	1,153	-	1,153
Emergency client assistance	-	-	-
Travel	-	-	-
Space costs and rentals	-	-	-
Program expenses	1,166	-	1,166
Office supplies/expense	1,692	-	1,692
Equipment/maintenance agreement	-	-	-
Depreciation/amortization	-	-	-
Telephone	-	-	-
Insurance	500	-	500
Interest expense	-	-	-
Indirect costs	564	-	564
Other costs	364	-	364
	<hr/>	<hr/>	<hr/>
Total expenses	5,939	30,981	36,920
	<hr/>	<hr/>	<hr/>
Change in net assets	1,285	-	1,285
Net assets:			
Beginning balance	96,155	-	96,155
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from operating	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ 97,440	\$ -	\$ 97,440
	<hr/>	<hr/>	<hr/>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**GENERAL AGENCY ACCOUNTS AND PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Central Services	Administration	17 W. Courtney St.	CSBG	Discretionary COVID-19/CARES	Total General Agency	Total Performance Based	Total
Support and revenue:								
Federal government	\$ -	\$ -	\$ -	\$ 301,300	\$ 91,139	\$ 392,439	\$ 973,650	\$ 1,366,089
State grants	-	-	-	-	-	-	105,876	105,876
Local grants	-	-	-	-	-	-	690,760	690,760
Grants/contributions	-	950	20,546	-	10,000	31,496	68,510	100,006
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	847,635	126,226	69,915	-	-	1,043,776	2,298,444	3,342,220
Miscellaneous revenue	4,990	17,472	-	-	-	22,462	236,624	259,086
Total support and revenue	852,625	144,648	90,461	301,300	101,139	1,490,173	4,373,864	5,864,037
Expenses:								
Personnel	396,502	888,705	-	175,342	-	1,460,549	1,832,441	3,292,990
Payroll taxes and fringe benefits	119,019	180,092	-	50,235	-	349,346	344,732	694,078
Professional fees	-	20,831	-	3,600	-	24,431	5,900	30,331
Contractual	3,523	7,896	4,016	3,644	9,100	28,179	45,377	73,556
Emergency client assistance	-	-	-	-	-	-	20,753	20,753
Travel	15,326	7,347	-	539	24	23,236	28,122	51,358
Space costs and rentals	8,007	84,076	97,539	7,415	1,775	198,812	389,318	588,130
Program expenses	11,462	22,952	6,927	4,176	55,224	100,741	719,105	819,846
Office supplies/expense	46,300	72,696	-	9,048	6,552	134,596	104,573	239,169
Equipment/maintenance agreement	51,549	8,680	-	-	19,105	79,334	4,937	84,271
Depreciation/amortization	13,038	33,325	(116)	-	-	46,247	59,624	105,871
Telephone	10,998	44,121	290	6,608	-	52,017	27,039	89,056
Insurance	9,700	8,453	-	5,047	-	23,200	54,418	77,618
Interest expense	-	7,920	-	-	-	7,920	2,352	10,272
Indirect costs	61,988	(1,335,074)	-	33,575	9,359	(1,230,152)	312,279	(917,873)
Other costs	518	30,225	-	2,071	-	32,814	15,390	48,204
Total expenses	747,930	82,245	108,656	301,300	101,139	1,341,270	3,966,360	5,307,630
Change in net assets	104,695	62,403	(18,195)	-	-	148,903	407,504	556,407
Net assets:								
Beginning balance	327,996	(913,457)	1,495	19,315	-	(564,651)	2,478,113	1,913,462
Fixed asset additions	-	-	-	-	19,105	19,105	-	19,105
Depreciation	-	-	-	(2,305)	(478)	(2,783)	(3,972)	(6,755)
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
Net assets, ending	\$ 432,691	\$ (851,054)	\$ (16,700)	\$ 17,010	\$ 18,627	\$ (399,426)	\$ 2,881,645	\$ 2,482,219

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CENTRAL SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**

	Buildings & Grounds	Printing, Fax & Data Processing	IT Department	Total
Support and revenue:				
Federal government	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Local grants	-	-	-	-
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Program fees	449,986	124,967	272,682	847,635
Miscellaneous revenue	3,959	-	1,031	4,990
	<u>453,945</u>	<u>124,967</u>	<u>273,713</u>	<u>852,625</u>
Total support and revenue	453,945	124,967	273,713	852,625
Expenses:				
Personnel	259,028	-	137,474	396,502
Payroll taxes and fringe benefits	79,666	-	39,353	119,019
Professional fees	-	-	-	-
Contractual	2,521	-	1,002	3,523
Emergency client assistance	-	-	-	-
Travel	9,252	-	6,074	15,326
Space costs and rentals	1,061	-	6,946	8,007
Program expenses	4,959	(420)	6,923	11,462
Office supplies/expense	3,735	37,965	4,600	46,300
Equipment/maintenance agreement	72	51,477	-	51,549
Depreciation/amortization	12,771	-	267	13,038
Telephone	2,249	4,071	4,678	10,998
Insurance	7,000	-	2,700	9,700
Interest expense	-	-	-	-
Indirect costs	39,914	-	22,074	61,988
Other costs	42	-	476	518
	<u>422,270</u>	<u>93,093</u>	<u>232,567</u>	<u>747,930</u>
Total expenses	422,270	93,093	232,567	747,930
Change in net assets	31,675	31,874	41,146	104,695
Net assets:				
Beginning balance	7,345	217,933	102,718	327,996
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 39,020</u>	<u>\$ 249,807</u>	<u>\$ 143,864</u>	<u>\$ 432,691</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**WEATHERIZATION ASSISTANCE - C093170-19**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD APRIL 1, 2019 - SEPTEMBER 30, 2021**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue:					
NYS Division of Housing and Community Renewal	\$ 307,018	\$ 493,280	\$ 800,298	\$ 1,279,058	\$ (478,760)
Rental income	-	-	-	-	-
Program fees	-	-	-	-	-
Total revenue	307,018	493,280	800,298	1,279,058	(478,760)
Expenses:					
Labor and fringes	156,507	240,153	396,660	633,933	(237,273)
Subcontracted labor	13,062	38,239	51,301	86,215	(34,914)
Liability insurance	2,633	5,597	8,230	10,232	(2,002)
Program support and technical assistance	45,894	65,686	111,580	204,869	(93,289)
Administration	24,376	40,863	65,239	100,043	(34,804)
Materials	63,046	99,742	162,788	239,266	(76,478)
Audit	1,500	3,000	4,500	4,500	-
Total expenses	307,018	493,280	800,298	1,279,058	(478,760)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CSBG - C1000750 FFY2019**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD OCTOBER 1, 2018 - MARCH 31, 2020**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 20,098	\$ 217,463	\$ 86,807	\$ 324,368	\$ 325,501	\$ (1,133)
Expenses:						
Personnel	12,103	134,505	67,563	214,171	214,171	-
Contractual services/audit	5,275	19,892	2,803	27,970	22,700	5,270
Insurances	-	5,000	47	5,047	5,000	47
Occupancy and telecommunications	832	8,718	3,137	12,687	12,000	687
Supplies and computer	11	28,848	1,880	30,739	37,785	(7,046)
Administration	1,877	20,500	11,377	33,754	33,845	(91)
Total expenses	20,098	217,463	86,807	324,368	325,501	(1,133)
Change in net assets	-	-	-	-	-	-
Beginning of year	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CSBG - C1001455 FFY2020**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 3,309	\$ 189,483	\$ 192,792	\$ 240,076	\$ (47,284)
Expenses:					
Personnel	-	140,719	140,719	157,422	(16,703)
Contractual services/audit	3,000	10,000	13,000	39,500	(26,500)
Insurances	-	5,000	5,000	5,000	-
Occupancy and telecommunications	-	10,234	10,234	10,000	234
Supplies and computer	-	3,671	3,671	2,700	971
Administration	309	19,859	20,168	25,454	(5,286)
Total expenses	3,309	189,483	192,792	240,076	(47,284)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CSBG - C1001455 FFY2021**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

	Actual FYE <u>10/31/2020</u>	Total Contract <u>Budget</u>	Actual Over (under) <u>Budget</u>
Revenue - NYS Department of State	\$ 25,010	\$ 305,365	\$ (280,355)
Expenses:			
Personnel	17,295	229,845	(212,550)
Contractual services/audit	4,391	17,500	(13,109)
Insurances	-	5,000	(5,000)
Occupancy and telecommunications	652	10,000	(9,348)
Supplies and computer	26	10,572	(10,546)
Administration	2,646	32,448	(29,802)
Total expenses	<u>25,010</u>	<u>305,365</u>	<u>(280,355)</u>
Change in net assets	-	-	-
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**HEAD START - 2CH3064-06-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD JUNE 1, 2019 - MAY 31, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 1,546,259	\$ 2,076,026	\$ 3,622,285	\$ 3,622,285	\$ -
	-	-	-	-	-
	1,546,259	2,076,026	3,622,285	3,622,285	-
Expenses:					
Personnel	715,518	945,138	1,660,656	1,621,326	39,330
Fringe	196,075	210,275	406,350	420,631	(14,281)
Contractual services/audit					
Travel	98,852	124,546	223,398	143,807	79,591
Space	128,055	198,698	326,753	424,080	(97,327)
Supplies	203,928	282,258	486,186	539,940	(53,754)
Equipment	51,352	31,553	82,905	67,506	15,399
Other	486	52	538	13,709	(13,171)
Administration	11,918	47,071	58,989	56,832	2,157
	140,075	236,435	376,510	334,454	42,056
Total expenses	1,546,259	2,076,026	3,622,285	3,622,285	-
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**HEAD START - 02CH011486-01-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD JUNE 1, 2020 - MAY 31, 2021**

	Actual FYE 10/31/2020	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 1,315,850	\$ 3,789,677	\$ (2,473,827)
Expenses:			
Personnel	600,681	1,647,984	(1,047,303)
Fringe	141,541	457,725	(316,184)
Contractual services/audit	73,557	153,842	(80,285)
Travel	98,329	417,214	(318,885)
Space	178,212	613,633	(435,421)
Supplies	65,778	77,250	(11,472)
Equipment	398	6,750	(6,352)
Other	20,617	25,600	(4,983)
Administration	136,737	389,679	(252,942)
Total expenses	1,315,850	3,789,677	(2,473,827)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**EARLY HEAD START - 02CH3064-06-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD JUNE 1, 2019 - MAY 31, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 467,979	\$ 611,980	\$ 1,079,959	\$ 1,079,959	\$ -
	-	-	-	-	-
	467,979	611,980	1,079,959	1,079,959	-
Expenses:					
Personnel	249,503	352,648	602,151	584,780	17,371
Fringe	60,124	74,157	134,281	74,856	59,425
Contractual services/audit	29,411	12,047	41,458	59,190	(17,732)
Travel	2,749	6,142	8,891	30,940	(22,049)
Space	69,375	75,494	144,869	177,285	(32,416)
Supplies	11,026	11,683	22,709	35,727	(13,018)
Equipment	34	57	91	3,099	(3,008)
Other	3,230	10,025	13,255	15,500	(2,245)
Administration	42,527	69,727	112,254	98,582	13,672
Total expenses	467,979	611,980	1,079,959	1,079,959	-
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**EARLY HEAD START - 02CH011486-01-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD JUNE 1, 2020 - MAY 31, 2021**

	Actual FYE 10/31/2020	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 508,899	\$ 1,131,085	\$ (622,186)
Expenses:			
Personnel	286,748	639,409	(352,661)
Fringe	59,138	167,202	(108,064)
Contractual services/audit	24,121	62,672	(38,551)
Travel	4,642	9,400	(4,758)
Space	66,279	109,533	(43,254)
Supplies	8,985	20,023	(11,038)
Equipment	(57)	2,000	(2,057)
Other	6,136	5,800	336
Administration	52,907	115,046	(62,139)
Total expenses	508,899	1,131,085	(622,186)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**EARLY HEAD START/CHILD CARE PARTNERSHIP - 02HP000335-01-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD SEPTEMBER 1, 2019 - AUGUST 31, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 268,349	\$ 1,114,687	\$ 1,383,036	\$ 1,414,670	\$ (31,634)
Program income	673	(673)	-	-	-
	<u>269,022</u>	<u>1,114,014</u>	<u>1,383,036</u>	<u>1,414,670</u>	<u>(31,634)</u>
Expenses:					
Personnel	33,027	145,024	178,051	202,619	(24,568)
Fringe	7,415	37,415	44,830	57,794	(12,964)
Contractual services/audit	87,810	401,170	488,980	463,858	25,122
Travel	449	1,439	1,888	11,000	(9,112)
Space	42,316	208,469	250,785	261,845	(11,060)
Supplies	3,427	13,632	17,059	32,300	(15,241)
Equipment	(2)	18	16	3,000	(2,984)
Other	70,125	189,817	259,942	253,156	6,786
Administration	24,455	117,030	141,485	129,098	12,387
	<u>269,022</u>	<u>1,114,014</u>	<u>1,383,036</u>	<u>1,414,670</u>	<u>(31,634)</u>
Total expenses					
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**EARLY HEAD START/CHILD CARE PARTNERSHIP - 02HP000335-02-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 1, 2020 - AUGUST 31, 2021**

	Actual FYE 10/31/2020	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 210,412	\$ 1,497,320	\$ (1,286,908)
Program income	673	-	673
	<u>211,085</u>	<u>1,497,320</u>	<u>(1,286,235)</u>
Expenses:			
Personnel	26,934	125,796	(98,862)
Fringe	7,534	34,022	(26,488)
Contractual services/audit	82,461	674,029	(591,568)
Travel	402	3,250	(2,848)
Space	36,494	254,172	(217,678)
Supplies	3,208	20,350	(17,142)
Equipment	(18)	1,000	(1,018)
Other	32,995	227,240	(194,245)
Administration	21,075	152,289	(131,214)
Total expenses	<u>211,085</u>	<u>1,492,148</u>	<u>(1,281,063)</u>
Change in net assets	-	5,172	(5,172)
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u><u>\$ -</u></u>	<u><u>\$ 5,172</u></u>	<u><u>\$ (5,172)</u></u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**SAFE HOUSE BASIC CENTER GRANT - 90CY7005-03-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 15,134	\$ 197,087	\$ 212,221	\$ 240,000	\$ (27,779)
Expenses:					
Personnel	9,586	111,962	121,548	113,277	8,271
Fringe	1,982	32,708	34,690	45,468	(10,778)
Contractual services	110	10,036	10,146	19,500	(9,354)
Travel	-	1,699	1,699	5,160	(3,461)
Space	1,195	12,251	13,446	9,700	3,746
Supplies	129	6,552	6,681	4,365	2,316
Equipment	-	1,960	1,960	4,064	(2,104)
Other	723	2,091	2,814	13,520	(10,706)
Administration	1,409	17,828	19,237	24,946	(5,709)
Total expenses	15,134	197,087	212,221	240,000	(27,779)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**SAFE HOUSE BASIC CENTER GRANT - 90CY7285-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021**

	Actual FYE 10/31/2020	Total Contract Budget*	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 18,108	\$ 200,000	\$ (181,892)
Expenses:			
Personnel	11,515	108,268	(96,753)
Fringe	3,070	37,647	(34,577)
Contractual services	781	-	781
Travel	58	1,000	(942)
Space	762	-	762
Supplies	193	4,000	(3,807)
Equipment	-	-	-
Other	8	28,297	(28,289)
Administration	1,721	20,788	(19,067)
Total expenses	18,108	200,000	(181,892)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

\* Budget has not yet been approved by grantor



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**TRANSITIONAL INDEPENDENT LIVING PROGRAM - 90CX7285-02-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 18,274	\$ 199,532	\$ 217,806	\$ 252,000	\$ (34,194)
Expenses:					
Personnel	10,395	102,741	113,136	116,946	(3,810)
Fringe	3,051	39,002	42,053	31,249	10,804
Consultant & Contract	419	10,233	10,652	23,188	(12,536)
Travel	-	1,246	1,246	3,950	(2,704)
Space	1,719	12,014	13,733	19,550	(5,817)
Supplies	44	8,612	8,656	17,502	(8,846)
Equipment	-	4,309	4,309	7,800	(3,491)
Other	944	2,220	3,164	5,622	(2,458)
Administration	1,702	19,155	20,857	26,193	(5,336)
Total expenses	18,274	199,532	217,806	252,000	(34,194)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**TRANSITIONAL INDEPENDENT LIVING PROGRAM - 90CX7285-03-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021**

	Actual FYE 10/31/2020	Total Contract Budget*	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 18,732	\$ 200,000	\$ (181,268)
Expenses:			
Personnel	8,562	106,655	(98,093)
Fringe	4,309	41,107	(36,798)
Consultant & Contract	2,335	-	2,335
Travel	-	500	(500)
Space	852	-	852
Supplies	2,218	4,600	(2,382)
Equipment	(1,592)	-	(1,592)
Other	200	26,350	(26,150)
Administration	1,848	20,788	(18,940)
Total expenses	18,732	200,000	(181,268)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA-CATTARAUGUS STREET OUTREACH PROGRAM - 90YO2298-02-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 8,846	\$ 117,124	\$ 125,970	\$ 165,000	\$ (39,030)
Expenses:					
Personnel	4,915	71,299	76,214	85,479	(9,265)
Fringe	1,613	16,918	18,531	37,720	(19,189)
Consultant & Contract	264	4,277	4,541	4,200	341
Travel	417	6,146	6,563	4,316	2,247
Space	350	4,029	4,379	3,900	479
Supplies	453	2,683	3,136	5,144	(2,008)
Equipment	-	-	-	4,491	(4,491)
Other	9	1,958	1,967	2,600	(633)
Administration	825	9,814	10,639	17,150	(6,511)
Total expenses	8,846	117,124	125,970	165,000	(39,030)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA-CATTARAUGUS STREET OUTREACH PROGRAM - 90YO2298-03-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021**

	Actual FYE 10/31/2020	Total Contract Budget*	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 7,109	\$ 150,000	\$ (142,891)
Expenses:			
Personnel	4,506	89,417	(84,911)
Fringe	920	30,317	(29,397)
Consultant & Contract	173	-	173
Travel	371	-	371
Space	447	-	447
Supplies	5	2,750	(2,745)
Other	-	11,925	(11,925)
Administration	687	15,591	(14,904)
Total expenses	7,109	150,000	(142,891)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA REGION FATHERHOOD PROGRAM - 90FK0106-05-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 30, 2019 - MARCH 30, 2021**

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 54,882	\$ 746,183	\$ 801,065	\$ 998,831	\$ (197,766)
Expenses:					
Personnel	21,293	270,337	291,630	352,590	(60,960)
Fringe	5,363	44,648	50,011	90,850	(40,839)
Consultant & Contract	13,773	211,948	225,721	299,235	(73,514)
Travel	1,353	17,311	18,664	24,196	(5,532)
Space	7,378	69,892	77,270	77,027	243
Supplies	1,235	16,899	18,134	30,573	(12,439)
Equipment	73	84	157	1,000	(843)
Other	17	38,327	38,344	30,088	8,256
Administration	4,397	76,737	81,134	93,272	(12,138)
Total expenses	54,882	746,183	801,065	998,831	(197,766)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA REGION FATHERHOOD PROGRAM - 90ZJ0034-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2020**  
**CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021**

	Actual FYE 10/31/2020	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 30,508	\$ 999,999	\$ (969,491)
Expenses:			
Personnel	12,217	367,467	(355,250)
Fringe	1,645	101,863	(100,218)
Consultant & Contract	7,217	294,382	(287,165)
Travel	-	23,100	(23,100)
Space	6,290	70,069	(63,779)
Supplies	325	17,649	(17,324)
Equipment	-	1,500	(1,500)
Other	-	20,026	(20,026)
Administration	2,814	103,943	(101,129)
Total expenses	30,508	999,999	(969,491)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.