

**CHAUTAUQUA OPPORTUNITIES, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEARS ENDED  
OCTOBER 31, 2022 AND 2021**

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**SAXTON KOCUR**  
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**Independent Auditors' Report**

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

**Report on the Audit of the Financial Statements**

***Opinion***

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, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Chautauqua Opportunities, Inc. as of October 31, 2022 and 2021, 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.

***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Chautauqua Opportunities, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditors' Responsibilities for the Audits of the Financial Statements***

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

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

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

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

## ***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 32 - 67 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, 2022 on pages 26 - 27, 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.

### ***Supplementary Information, continued***

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 23, 2023, 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, 2022. The purpose of that report is to solely 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*

Saxton, Kocur and Associates, LLP  
February 23, 2023

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**OCTOBER 31, 2022 AND 2021**

	<u><b>ASSETS</b></u>	
	2022	2021
Current assets		
Cash and restricted cash	\$ 2,057,954	\$ 2,039,450
Grant, contract, and other receivables (Note 3)	2,757,926	1,578,149
Deposit	20,000	20,000
Inventory	59,666	41,766
Total current assets	<u>4,895,546</u>	<u>3,679,365</u>
Property and equipment		
Land and land improvements	136,125	136,125
Buildings and improvements	3,265,255	3,119,277
Leasehold improvements	967,552	967,552
Vehicles	903,455	839,332
Equipment and furnishings	1,600,639	1,456,954
Computer hardware/software	694,561	694,561
	<u>7,567,587</u>	<u>7,213,801</u>
Less: accumulated depreciation	(5,207,911)	(4,992,298)
Total property and equipment, net	<u>2,359,676</u>	<u>2,221,503</u>
Other assets (Note 4)	<u>863,790</u>	<u>1,005,583</u>
TOTAL ASSETS	<u>\$ 8,119,012</u>	<u>\$ 6,906,451</u>

	<u><b>LIABILITIES AND NET ASSETS</b></u>	
Current liabilities		
Accounts payable	\$ 587,910	\$ 367,539
Accrued expenses (Note 5)	1,105,155	1,103,466
Restricted cash and deposits (Note 6)	114,596	110,951
Refundable advances (Note 7)	923,608	522,919
Current portion of long-term debt (Note 9)	53,050	59,533
Total current liabilities	<u>2,784,319</u>	<u>2,164,408</u>
Long-term debt, net of current portion (Note 9)	<u>66,523</u>	<u>116,809</u>
Total liabilities	2,850,842	2,281,217
Net assets without donor restrictions	<u>5,268,170</u>	<u>4,625,234</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 8,119,012</u>	<u>\$ 6,906,451</u>

See independent auditors' report and accompanying notes.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED OCTOBER 31, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
Support and Revenues:		
Federal government	\$ 12,468,329	\$ 10,983,149
State grants	683,153	584,653
Local grants	781,594	821,366
Grants/contributions	82,721	61,409
In-kind contributions and/or donated property	810,322	899,495
Program fees	2,924,705	3,178,222
Miscellaneous revenue	27,431	207,904
	<u>17,778,255</u>	<u>16,736,198</u>
 Expenses:		
Program services		
Housing and community development	3,601,009	2,463,860
Early care and education	7,214,543	7,668,268
Health and family services	1,833,286	1,939,457
Child care council	1,581,542	1,292,747
Economic development	49,054	35,463
	<u>14,279,434</u>	<u>13,399,795</u>
Management and central services	2,758,175	2,547,941
	<u>17,037,609</u>	<u>15,947,736</u>
 Change in net assets without donor restrictions	740,646	788,462
 Net assets without donor restrictions, beginning	4,625,234	2,995,463
 Prior period adjustment	-	909,717
 Net income of subsidiary	<u>(97,710)</u>	<u>(68,408)</u>
 Net assets without donor restrictions, ending	<u><u>\$ 5,268,170</u></u>	<u><u>\$ 4,625,234</u></u>

See independent auditors' report and accompanying notes.

## 2022

Depreciation/amortization

2021

	Program Services						Total
	Housing and Community Development	Early Care and Education	Health and Family Services	Child Care Council	Economic Development	Total Program	
Employment expenses							
Salaries	\$ 931,910	\$ 3,302,710	\$ 958,618	\$ 398,389	\$ 22,843	\$ 5,614,470	\$ 7,125,304
Payroll taxes and fringe benefits	217,397	605,688	191,288	106,674	7,867	1,128,914	1,466,358
Total employment expenses	1,149,307	3,908,398	1,149,906	505,063	30,710	6,743,384	8,591,662
Other expenses							
Professional fees	13,909	24,583	8,490	4,090	500	51,572	95,331
Contractual	227,730	542,101	229,507	851	1,454	1,001,643	1,013,261
Emergency client assistance	202,494	-	-	-	-	202,494	202,494
Travel	24,291	9,715	20,754	5,232	-	59,992	85,615
Space costs and rentals	260,678	985,403	104,509	64,905	-	1,415,495	1,550,754
Program expenses	296,104	1,838,335	152,942	649,591	423	2,937,395	3,047,991
Office supplies/expenses	104,586	164,582	97,341	34,081	1,636	402,226	542,935
Small equipment	15,161	4,405	36,800	2,586	-	58,952	119,746
Telephone	23,217	77,748	42,113	11,316	-	154,394	219,238
Insurance	43,118	63,136	28,514	9,632	500	144,900	164,898
Interest expense	2,037	-	-	-	-	2,037	7,200
Other expenses	28,774	23,436	25,403	4,365	240	82,218	114,355
Total other expenses	1,242,099	3,733,444	746,373	786,649	4,753	6,513,318	7,163,818
Depreciation/amortization	72,454	26,426	43,178	1,035	-	143,093	192,256
Total expenses	\$ 2,463,860	\$ 7,668,268	\$ 1,939,457	\$ 1,292,747	\$ 35,463	\$ 13,399,795	\$ 15,947,736

See independent auditors' reports and accompanying notes.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED OCTOBER 31, 2022 AND 2021**

	2022	2021
Cash flows from operating activities:		
Change in net assets	\$ 740,646	\$ 788,462
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	215,613	192,256
Workers' compensation settlement payments	(50,233)	(44,865)
(Gain) loss on disposal of property and equipment	-	(60,310)
Capital gain distribution and unrealized gain on investment	38,008	(38,124)
(Increase) decrease in:		
Grant, contract and other receivables	(1,179,777)	324,042
Deposit	-	-
Inventory	(17,900)	19,725
Increase (decrease) in:		
Accounts payable	220,371	(62,500)
Accrued expenses	1,689	(71,440)
Restricted cash and deposits	3,645	(2,734)
Refundable advances	400,689	63,164
Net cash provided by operating activities	<u>372,751</u>	<u>1,107,676</u>
Cash flows from investing activities:		
Purchases of property and equipment	(353,786)	(206,637)
Proceeds from sale of property and equipment	-	79,966
Investment in limited partnership	6,075	-
Payments received on loans receivable	-	3,961
Net cash used by investing activities	<u>(347,711)</u>	<u>(122,710)</u>
Cash flows from financing activities:		
Repayments on long-term notes payable	<u>(6,536)</u>	<u>(6,174)</u>
Increase (decrease) in cash and restricted cash	18,504	978,792
Cash and restricted cash, beginning of year	<u>2,039,450</u>	<u>1,060,658</u>
Cash and restricted, end of year	<u><u>\$ 2,057,954</u></u>	<u><u>\$ 2,039,450</u></u>
Supplemental Cash Flow Information:		
Cash paid for interest during the year	\$ 6,018	\$ 7,200
Noncash investing and financing activities:		
Reinvested capital gain distribution - mutual fund investment	\$ 19,099	\$ 3,472

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 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 has 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*. 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.

**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:

	Asset life
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, 2022 and 2021, no impairment in value has been recognized.

Depreciation expense was \$215,613 and \$192,256 for fiscal year 2022 and 2021, 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 has 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.

**INVESTMENT IN NOT-FOR-PROFIT CORPORATION** - The investment in a wholly owned subsidiary, Fredonia Commons, Inc., is reported under the equity method which has the same net effect as consolidation. Generally accepted accounting principles prescribe that the operations of a wholly owned subsidiary be consolidated with those of its parent organization. Management feels that reporting the results of the parent separately would be beneficial to the users of the financial statements, and therefore, the users should refer to the separate financial statements of the parent and subsidiary.

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

**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.

### REVENUE RECOGNITION

Revenue from Contracts with Customers - The Organization has adopted the provisions of FASB Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* and related subsequent ASUs, collectively, Accounting Standards Codification (ASC) 606. ASC 606 replaces most of the existing revenue recognition guidance found in U.S. GAAP by adopting a new, single revenue framework to recognize revenue from contracts with customers and provides expanded disclosures for revenue transactions.

Under ASC 606, revenue is recognized when promised products or services are transferred (i.e. control is transferred) to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those products or services. The Organization considers such transfer of control to occur when services are provided. Revenues from contracts with customers from providing services are reported on the statements of activities as *Program fees* and *Miscellaneous revenue*. Management believes adoption of ASC 606 resulted in no changes in the way COI recognizes revenue, and therefore no changes to previously issued financial statements was required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with ASC 606.

Contribution Revenue - The Organization has 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.

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

### REVENUE RECOGNITION, continued

Contracts and Grants - A significant portion of the Organization's revenue is derived from cost-reimbursable contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

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 2022 and 2021, were \$810,322 and \$899,495, 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 rates for the years ended October 31, 2022 and 2021, were provisionally 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 \$140,599 and \$57,016 for the years ended October 31, 2022 and 2021, respectively.

**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 its 2018-19 fiscal year and later fiscal years remain subject to examination by both jurisdictions. Such filings are generally subject to possible examination for three years after filing.



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

**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 23, 2023, which is the date the financial statements were available to be issued.

## 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:

	2022	2021
Cash and restricted cash	\$ 2,057,954	\$ 2,039,450
Grant, contract, and other receivables	2,757,926	1,578,149
Investment in mutual fund	823,351	965,144
Financial assets at year-end	5,639,231	4,582,743
Less those unavailable for general expenditures within one year, due to:		
Restricted cash and deposits held (Note 6)	(114,596)	(110,951)
Financial assets available	<u>\$ 5,524,635</u>	<u>\$ 4,471,792</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	2022	2021
U.S. Department of Health and Human Services	\$ 607,300	\$ 562,303
Chautauqua County	562,919	50,104
NYS Office of Temporary and Disability Assistance	511,916	105,051
NYS Division of Homes and Community Renewal	212,943	92,254
NYS Homeless Housing and Assistance Corp	106,843	-
NYS Department of State	106,185	7,786
NYS Department of Health	96,449	107,059
NYS Office of Children and Family Services	91,391	70,129
Chautauqua County Div. of Health and Human Services	85,356	262,630
Dunkirk City Schools	56,850	75,399
Insurance companies	50,641	34,284
U.S. Department of Housing and Urban Development	40,346	17,461
Brocton Central School District	37,499	5,049
Chautauqua County Department of Mental Hygiene	36,876	-
NYS Office of Attorney General	28,028	3,251
Chautauqua Opportunities for Development, Inc.	18,107	20,941
NYS Energy and Research Development Authority	10,881	-
Fredonia Commons	9,838	22,248
Chautauqua County Office of Aging	7,789	12,990
NYS MMIS Medicaid Services	3,597	10,821
NYS Department of Education	3,841	4,559
Gowanda Schools	-	37,088
Others	72,331	76,742
	<u>\$ 2,757,926</u>	<u>\$ 1,578,149</u>

### NOTE 4 - OTHER ASSETS

Other assets consisted of the following at October 31:

	2022	2021
Mutual fund investment	\$ 85,827	\$ 123,835
Investment in not-for-profit corporation (Note 14)	777,963	881,748
	<u>\$ 863,790</u>	<u>\$ 1,005,583</u>

The mutual fund investment is reported at its fair value, which is based on the fund's quoted net asset value (a Level 1 input). Investment return is included in *Miscellaneous revenue* on the Statements of Activities. Investment return is as follows for the years ended October 31:

	2022	2021
Capital gain distributions	\$ 19,099	\$ 3,472
Unrealized gains (losses)	(57,107)	34,652
	<u>\$ (38,008)</u>	<u>\$ 38,124</u>

#### NOTE 5 - ACCRUED EXPENSES

Accrued expenses consisted of the following at October 31:	2022	2021
Accrued payroll expenses	\$ 327,995	\$ 277,438
Accrued vacation	139,296	132,457
Workers compensation reserve	210,569	261,983
Unemployment insurance reserve	427,237	431,542
Other	58	46
	<u>\$ 1,105,155</u>	<u>\$ 1,103,466</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.

	2022	2021
Restricted cash held for others	\$ 102,765	\$ 99,198
Security deposits	9,647	9,197
Replacement and capital reserves	2,184	2,556
	<u>\$ 114,596</u>	<u>\$ 110,951</u>

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

#### NOTE 7 - REFUNDABLE ADVANCES

Refundable advances at October 31, were as follows:

Received From	2022	2021
NYS Office Children and Family Services	\$ 450,516	\$ 202,930
NYS Division of Homes and Community Renewal	118,899	52,482
Chautauqua County Department of Social Services	67,200	18,581
NYS Department of State	36,896	13,196
Jamestown City Schools	35,161	49,147
Brocton Central School	28,851	-
U.S. Department of Health and Human Services	26,961	-
NYS Department of Health	23,084	19,735
NYS Unified Court System	19,826	-
NYS Housing Trust Fund Corporation	17,972	14,072
Washington Park Neighborhood Initiative	12,087	12,088
U.S. Department of Housing and Urban Development	7,476	3,597
Mike Yerico Homeless Fund	6,954	6,560
Dunkirk City Schools	5,365	-
NYS Office of Attorney General	4,305	-
Chautauqua County Department of Mental Hygiene	1,632	43,077
NYS Department of Education	-	45,677
Gowanda Schools	-	8,736
Other	60,423	33,041
	<u>\$ 923,608</u>	<u>\$ 522,919</u>

## NOTE 8 - LINE OF CREDIT

The Organization has an \$800,000 line of credit available 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 9 - LONG-TERM DEBT

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

	2022	2021
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)	\$ 96,739	\$ 146,972
Note Payable - Cattaraugus County Bank, \$19,232, 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; and 1483 and 1501 Wellman Road, Ashville, NY.	228	6,010
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.	22,606	23,360
Total long-term debt	119,573	176,342
Less: current portion	53,050	59,533
	<u>\$ 66,523</u>	<u>\$ 116,809</u>

Future maturities as of October 31, 2022, are as follows:

Years ending October 31	Amount
2023	\$ 53,050
2024	45,574
2025	909
2026	968
2027	1,030
Thereafter	18,042
	<u>\$ 119,573</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, 2022 and 2021, were \$109,871 and \$111,119, respectively.

## 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, 2022 and 2021 was \$929,412 and \$917,118, respectively.

Future obligations of operating leases for real property with initial or remaining terms of one year or more as of October 31, 2022, are as follows:

Year ending October 31	Amount
2023	\$ 889,468
2024	\$ 896,782
2025	\$ 873,506
2026	\$ 819,642
2027	\$ 827,630

## 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, 2022 and 2021, the Organization had an accrued liability of \$427,237 and \$431,542, 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 2014 (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.

## NOTE 12 - CONTINGENCIES AND COMMITMENTS, continued

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, 2022, approximately 4 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, 2022 or 2021.

## 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, 2022 and 2021, government grants comprised the following percentages of total revenues:

	2022	2021
Federal	74%	66%
New York State	4%	4%
Local governments	5%	5%
Total concentration	83%	75%

The Organization maintains its cash balances in one financial institution. At October 31, 2022 and 2021, the Organization's cash balances exceeded federally insured limits by \$1,838,472 and \$11,511, 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, 2022 and 2021, the balances in the fund were \$-0- and \$1,834,749, respectively.

## NOTE 14 - RELATED PARTY TRANSACTIONS

The Organization is the sole owner of a not for profit corporation, Fredonia Commons, Inc. The corporation 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, Inc. The investment in the corporation is reported in the financial statements under the equity method in the *Other Assets* section of the statements of financial position (Note 4). The Organization's receivable due from Fredonia Commons, Inc. as of October 31, 2022 and 2021, was \$9,838 and \$22,248, respectively.

#### NOTE 14 - RELATED PARTY TRANSACTIONS, continued

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. The Organization had a receivable due from CODI of \$18,107 and \$20,941 as of October 31, 2022 and 2021, respectively.

#### NOTE 15 - NON-FEDERAL MATCH

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

Grantor/Program	Program Year end	Match Required	Actual Match	Excess
HHS - TILP	9/29/22	\$ 24,444	\$ 26,544	\$ 2,100
HHS-Basic Center Grant	9/29/22	\$ 22,222	\$ 34,461	\$ 12,239
HHS - Head Start/ Early Head Start	5/31/22	\$ 1,023,584	\$ 1,023,586	\$ 2

Included in the match for the HHS/Head Start Program is \$213,264 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 - RESTATEMENT AND RECLASSIFICATIONS

The financial statements for the year ended October 31, 2021 have been restated to include the investment in Fredonia Commons (Note 1, Note 4, Note 14). This investment increased the Other Assets and Net Assets of the Organization by \$841,309 at October 31, 2021.

Certain accounts and amounts in the 2021 financial statements have been presented or reclassified for comparative purposes to conform with the presentation of the 2022 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, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 23, 2023.

**Report on 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) as a basis for designing 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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## **Report on 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*

Saxton, Kocur and Associates, LLP  
February 23, 2023

**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**

***Opinion on 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, 2022. 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.

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, 2022.

***Basis for Opinion on Each Major Federal Program***

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

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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 2015-001. Our opinion on each major federal program is not modified with respect to these matters.

Chautauqua Opportunities, Inc.'s response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Chautauqua Opportunities, Inc.'s response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on 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 23, 2023

## **SUPPLEMENTARY INFORMATION**

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	Assistance Listing/ 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	1161	\$ -	\$ 657,834
Passed through the New York State Department of Education: Child Nutrition Cluster - Summer Food Service Program for Children	10.559	LEA 060800630025	-	181,606
Total Department of Agriculture			-	839,440
<b>Department of Housing and Urban Development:</b>				
Continuum of Care Program (NY1262L2C142001)	14.267		-	93,196
Continuum of Care Program (NY1316L2C142000)	14.267		-	24,333
Continuum of Care Program (NY0157L2C142013)	14.267		-	20,976
Continuum of Care Program (NY0157L2C142114)	14.267		-	4,144
Continuum of Care Program (NY1262L2C142102)	14.267		-	5,891
Continuum of Care Program (NY1362L2C142100)	14.267		-	2,713
			-	151,253
Passed through County of Chautauqua, NY: Lead Hazard Reduction Demonstration Grant Program	14.905	21-47-01/COILead21.18	-	539,370
Passed through New York State Housing Finance Agency: Housing Counseling Assistance Program	14.169		-	8,572
Passed through New York State Division of Housing and Community Renewal: Housing Voucher Cluster - Section 8 Housing Choice Vouchers	14.871	NY904VO0258/261/361	-	648,928
COVID-19 - Housing Voucher Cluster - Section 8 Housing Choice Vouchers - Supplemental HCV Administration Fees and HAP (CARES)	14.871		-	65,748
			-	714,676
Passed through New York State Office of Temporary & Disability Assistance: COVID-19 Emergency Solutions Grant Program	14.231	C00618GG	190,539	857,150
COVID-19 Emergency Solutions Grant Program	14.231	T00049GG	-	10,288
			190,539	867,438
Passed through New York State Office of Temporary & Disability Assistance: Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2019)	-	93
		C00447GG (PY2022)	-	62,372
Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2021)	-	13,824
			-	76,289
Total Department of Housing and Urban Development			190,539	2,357,598
<b>Department of Treasury:</b>				
Passed through New York State Office of Temporary & Disability Assistance COVID-19 - Emergency Rental Assistance Program	21.023	C00618GG	-	62,832
<b>Department of Energy:</b>				
Passed through New York State Division of Housing and Community Renewal: Weatherization Assistance for Low-Income Persons	81.042	CO93170 (PY2021)	-	146,552
Weatherization Assistance for Low-Income Persons	81.042	CO95170 (PY2022)	-	206,226
Total Department of Energy			-	352,778
<b>Department of Health and Human Services:</b>				
Passed through New York State Council of Children and Families: Every Student Succeeds Act/Preschool Development Grants (PDG B-5)	93.434	90TP005902	-	750
Transitional Living for Homeless Youth ()	93.550	90CX7349-01-01	-	153,633
Transitional Living for Homeless Youth ()	93.550	90CX7349-02-00	-	9,266
			-	162,899
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth (90YO2444-01-00)	93.557		-	89,270
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth (90YO2444-02-00)	93.557		-	7,113
			-	96,383

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, 2022**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	Assistance Listing/ CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Health and Human Services, continued:</b>				
Passed through New York State Council of Children and Families, continued:				
Head Start Cluster - Head Start (02CH011486-02-01)	93.600		-	603,090
Head Start Cluster - Head Start (02CH011486-02-01)	93.600		-	1,813,715
Head Start Cluster - Head Start (02CH011486-03-02)	93.600		-	448,458
Head Start Cluster - Head Start (02CH011486-03-02)	93.600		-	1,239,139
Head Start Cluster - Head Start (02CH011486-03-02)	93.600		-	47,014
Head Start Cluster - Head Start (02HP000335-03-01)	93.600		56,075	1,111,819
Head Start Cluster - Head Start (02HP000335-03-01)	93.600		8,805	253,228
COVID-19 - Head Start Cluster - Head Start (02HE000019-01-01) (ARP)	93.600		-	93,633
			<u>64,880</u>	<u>5,610,096</u>
Basic Center Grant (90CY7285-03-00)	93.623		-	13,821
Basic Center Grant (90CY7285-02-00)	93.623		-	175,914
			<u>-</u>	<u>189,735</u>
Healthy Marriage Promotion and Responsible Fatherhood Grants (90ZJ0034-02-00)	93.086		162,536	784,060
Healthy Marriage Promotion and Responsible Fatherhood Grants (90ZJ0034-03-00)	93.086		-	64,487
			<u>162,536</u>	<u>848,547</u>
Passed through MDRC:				
Healthy Marriage Promotion and Responsible Fatherhood Grants - Strengthening the Implementation of Responsible Fatherhood Programs (SIRF)	93.086	No. 1309-COI-01	-	50,273
Passed through New York State Division of Housing and Community Renewal:				
Low Income Home Energy Assistance	93.568	C093170-21	-	197,629
Low Income Home Energy Assistance	93.568	C093170-22	-	4,070
			<u>-</u>	<u>201,699</u>
Passed through New York State Department of State:				
Community Services Block Grant	93.569	T1002246	-	45,000
COVID-19 - Community Services Block Grant (CARES)	93.569	T1001788	-	177,635
Community Services Block Grant	93.569	C1001455 (FFY 2022)	-	176,152
Community Services Block Grant	93.569		-	26,511
			<u>-</u>	<u>425,298</u>
Passed through New York State Office of Children and Family Services:				
CCDF Cluster - Child Care and Development Block Grant	93.575	CO28248	-	117,840
CCDF Cluster - Child Care and Development Block Grant	93.575	CO28248	-	52,100
COVID-19 - CCDF Cluster - Child Care and Development Block Grant (ARP)	93.575		-	9,499
			<u>-</u>	<u>179,439</u>
Passed through Chautauqua County, NY- Department of Social Services:				
CCDF Cluster - Child Care and Development Block Grant	93.575	16-31-16	-	115,115
Passed through New York State Department of Health:				
Preventive Health and Health Services Block Grant	93.991	C34885GG (PY 21-22)	-	17,805
Preventive Health and Health Services Block Grant	93.991	C34885GG (PY 22-23)	-	2,375
Preventive Health and Health Services Block Grant	93.991		-	56,279
Preventive Health and Health Services Block Grant	93.991		-	185
			<u>-</u>	<u>76,644</u>
Maternal and Child Health Services Block Grant	93.994	C34885GG (PY 21-22)	-	1,766
Maternal and Child Health Services Block Grant	93.994	C34885GG (PY 22-23)	-	13,235
Maternal and Child Health Services Block Grant	93.994	C36262GG	-	35,173
Maternal and Child Health Services Block Grant	93.994	C36262GG	-	115
			<u>-</u>	<u>50,289</u>
Total Department of Health and Human Services			<u>227,416</u>	<u>8,007,167</u>
Total Expenditures of Federal Awards			<u>\$ 417,955</u>	<u>\$ 11,619,815</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, 2022**

**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, 2022. 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**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

**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>Assistance Listing</u>	<u>Federal Program or Cluster</u>
14.870	Lead Hazard Reduction Demonstration Grant
14.871	Housing Choice Vouchers
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**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

Section II - Financial Statements Audit Findings: None

Section III - Major Federal Award Program Findings: None

**CHAUTAUQUA OPPORTUNITIES, INC.  
SUMMARY OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED OCTOBER 31, 2022**

There were no reported findings relative to federal award programs for the year ended October 31, 2021.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
(with summarized totals for the year ended October 31, 2021)

	Grant Funded Programs				Total Performance Based/General Agency Programs	Total 2022	Total 2021
	Housing and Community Development	Early Care and Education	Health and Family Services	Child Care Council	Total Grant Funded		
Support and revenue without donor restrictions:							
Federal government	\$ 2,942,783	\$ 5,775,095	\$ 1,475,138	\$ 181,606	\$ 10,374,622	\$ 2,093,707	\$ 10,983,149
State grants	567,143	-	-	5,838	572,981	110,172	584,653
Local grants	-	-	147,559	-	147,559	634,035	821,366
Grants/contributions	58,349	10,000	-	-	68,349	14,372	61,409
In-kind contributions and/or donated property	-	810,322	-	-	810,322	-	899,495
Program fees	-	-	3,447	-	3,447	2,921,258	3,178,222
Miscellaneous revenue	-	1,498	-	3,311	4,809	22,622	207,904
Total support and revenue	3,568,275	6,596,915	1,626,144	190,755	11,982,089	5,796,166	16,736,198
Expenses:							
Program services:							
Housing and Community Development	3,374,565	-	-	-	3,374,565	327,096	2,561,311
Early Care and Education	-	6,025,788	-	-	6,025,788	1,257,330	7,642,739
Health and Family Services	-	-	1,484,182	-	1,484,182	308,808	1,898,746
Child Care Council	-	-	-	169,271	169,271	1,503,875	1,307,587
Economic development programs	-	-	-	-	-	49,054	35,463
Total program services	3,374,565	6,025,788	1,484,182	169,271	11,053,806	3,446,163	13,445,846
Management and central services	171,895	571,127	141,962	18,836	903,820	1,852,128	2,545,297
Total expenses	3,546,460	6,596,915	1,626,144	188,107	11,957,626	5,298,291	15,991,143
Change in unrestricted net assets	21,815	-	-	2,648	24,463	497,875	745,055

	Grant Funded Programs				Total	
	Housing and Community Development	Early Care and Education	Health and Family Services	Child Care Council	Total Grant Funded	Performance Based/General Agency Programs
						Total 2022
						Total 2021
Adjustments:						
Federal government - fixed asset additions	125,009	96,095	226	-	221,330	101,149
Depreciation	(22,002)	(27,520)	(40,521)	(1,916)	(91,959)	(12,202)
Total adjustments	103,007	68,575	(40,295)	(1,916)	129,371	88,947
Change in net assets	124,822	68,575	(40,295)	732	153,834	586,822
Net assets:						
Beginning balance	708,203	122,748	(137,419)	(31,012)	662,520	3,121,517
Transfers (to) from other contracts or operations	(76,083)	-	(75,835)	112,799	(39,119)	33,741
Net assets, ending	\$ 756,942	\$ 191,323	\$ (253,549)	\$ 82,519	\$ 777,235	\$ 3,742,080
	(see page 33)	(see page 38)	(see page 41)	(see page 44)	(see page 48)	(see page 48)
						\$ 4,519,315
						\$ 3,783,925

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	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	\$ 1,848,936	\$ 1,093,847	\$ 2,942,783	\$ -	\$ -	\$ -	\$ 2,942,783
State grants	567,143	-	567,143	-	10,881	10,881	578,024
Local grants	-	-	-	107,866	-	107,866	107,866
Grants/contributions	58,349	-	58,349	-	-	-	58,349
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	-	352,327	1,066	353,393	353,393
Miscellaneous revenue	-	-	-	3,624	-	3,624	3,624
Total support and revenue	2,474,428	1,093,847	3,568,275	463,817	11,947	475,764	4,044,039
Expenses:							
Personnel	743,731	311,771	1,055,502	42,288	1,487	43,775	1,099,277
Payroll taxes and fringe benefits	188,995	78,330	267,325	5,805	197	6,002	273,327
Professional fees	7,000	3,250	10,250	4,839	-	4,839	15,089
Contractual	332,637	369,194	701,831	22,852	-	22,852	724,683
Emergency client assistance	525,179	-	525,179	14,560	-	14,560	539,739
Travel	5,008	16,282	21,290	16,916	-	16,916	38,206
Space costs and rentals	155,840	42,422	198,262	97,958	-	97,958	296,220
Program expenses	280,581	141,559	422,140	8,130	3,097	11,227	433,367
Office supplies/expense	68,113	23,798	91,911	23,915	25	23,940	115,851
Equipment/maintenance agreement	2,550	-	2,550	184	-	184	2,734
Depreciation/amortization	-	-	-	55,389	-	55,389	55,389
Telephone	9,426	6,414	15,840	4,448	-	4,448	20,288
Insurance	22,531	10,819	33,350	19,189	-	19,189	52,539
Interest expense	-	-	-	1,674	-	1,674	1,674
Indirect costs	103,685	68,210	171,895	16,189	538	16,727	188,622
Other costs	7,337	21,798	29,135	4,143	-	4,143	33,278
Total expenses	2,452,613	1,093,847	3,546,460	338,479	5,344	343,823	3,890,283
Change in net assets	21,815	-	21,815	125,338	6,603	131,941	153,756
Net assets:							
Beginning balance	603,137	105,066	708,203	1,294,096	(76,749)	1,217,347	1,925,550
Fixed asset additions	125,009	-	125,009	-	-	-	125,009
Depreciation	(6,226)	(15,776)	(22,002)	(2,355)	-	(2,355)	(24,357)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	(25,970)	(50,113)	(76,083)	25,970	50,113	76,083	-
Net assets, ending	\$ 717,765 (see page 34)	\$ 39,177 (see page 35)	\$ 756,942	\$ 1,443,049 (see page 36)	\$ (20,033) (see page 37)	\$ 1,423,016	\$ 2,179,958

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, 2022

	NYSSHP	HOPWA	HCV	HMIS	Foreclosure Prevention	HUD Housing Counseling	HUD Rapid Rehousing	Section 8 Sec. Dep - COVID Landlord Incentives
Support and revenue:								
Federal government	\$ -	\$ 76,289	\$ 616,802	\$ 35,408	\$ -	\$ 8,572	\$ 99,087	\$ 65,748
State grants	109,412	-	-	-	23,723	-	-	-
Local grants	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	58,349	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
Total support and revenue	109,412	76,289	616,802	35,408	82,072	8,572	99,087	65,748
Expenses:								
Personnel	77,851	29,764	206,600	8,190	43,278	4,515	36,576	-
Payroll taxes and fringe benefits	24,156	15,209	50,200	1,172	18,921	1,425	8,335	-
Professional fees	-	500	1,000	-	500	-	500	-
Contractual	-	-	662	22,820	-	938	-	-
Emergency client assistance	-	24,149	-	-	-	-	35,928	65,748
Travel	727	-	1,464	-	209	250	187	-
Space costs and rentals	682	2,588	65,492	-	4,197	-	3,774	-
Program expenses	-	-	146,816	-	-	595	-	-
Office supplies/expense	3,547	1,237	50,031	-	2,720	-	1,419	-
Equipment/maintenance agreement	-	-	-	-	2,550	-	-	-
Depreciation/amortization	-	-	-	-	-	-	-	-
Telephone	1,021	431	4,700	-	555	-	650	-
Insurance	199	442	11,625	-	600	-	1,000	-
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	1,229	1,969	60,889	3,226	8,542	849	10,718	-
Other costs	-	-	62	-	-	-	-	-
Total expenses	109,412	76,289	599,541	35,408	82,072	8,572	99,087	65,748
Change in net assets	-	-	17,261	-	-	-	-	-
Net assets:								
Beginning balance	-	-	493,414	-	-	-	-	-
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ 510,675	\$ -	\$ -	\$ -	\$ -	\$ -



	ESG - COVID ERAP Code Blue	Continuum of Care Program Grant	STHP	RPP	Chautauqua County CDBG	Women's Homeless Shelter Construction	Total
Support and revenue:							
Federal government	\$ 919,984	\$ 27,046	\$ -	\$ -	\$ -	\$ -	\$ 1,848,936
State grants	-	-	241,237	85,928	-	106,843	567,143
Local grants	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	-	58,349
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-
Total support and revenue	919,984	27,046	241,237	85,928	-	106,843	2,474,428
Expenses:							
Personnel	148,989	15,990	121,896	50,082	-	-	743,731
Payroll taxes and fringe benefits	28,376	4,360	22,094	14,747	-	-	188,995
Professional fees	1,000	500	1,500	1,500	-	-	7,000
Contractual	297,439	38	2,320	-	-	8,420	332,637
Emergency client assistance	343,558	-	55,796	-	-	-	525,179
Travel	1,406	-	269	496	-	-	5,008
Space costs and rentals	39,913	2,317	29,095	7,782	-	-	155,840
Program expenses	31,834	-	4,767	2,700	-	93,869	280,581
Office supplies/expense	4,096	425	-	4,638	-	-	68,113
Equipment/maintenance agreement	-	-	-	-	-	-	2,550
Depreciation/amortization	-	-	-	-	-	-	-
Telephone	994	307	-	768	-	-	9,426
Insurance	2,000	500	3,500	2,665	-	-	22,531
Interest expense	-	-	-	-	-	-	-
Indirect costs	13,654	2,609	-	-	-	-	103,685
Other costs	6,725	-	-	550	-	-	7,337
Total expenses	919,984	27,046	241,237	85,928	-	102,289	2,452,613
Change in net assets	-	-	-	-	-	4,554	21,815
Net assets:							
Beginning balance	-	-	83,042	-	26,681	-	603,137
Fixed asset additions	31,411	-	-	-	-	93,598	125,009
Depreciation	(1,299)	-	(4,216)	-	(711)	-	(6,226)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	(25,970)	-	(25,970)
Net assets, ending	\$ 30,112	\$ -	\$ 78,826	\$ -	\$ -	\$ 98,152	\$ 717,765

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, 2022**

	<u>Weatherization</u>	<u>LEAD</u>	<u>Dunkirk CDBG</u>	<u>Total</u>
Support and revenue:				
Federal government	\$ 554,477	\$ 539,370	\$ -	\$ 1,093,847
State grants	-	-	-	-
Local grants	-	-	-	-
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Program fees	-	-	-	-
Miscellaneous revenue	-	-	-	-
	<u>554,477</u>	<u>539,370</u>	<u>-</u>	<u>1,093,847</u>
Total support and revenue	<u>554,477</u>	<u>539,370</u>	<u>-</u>	<u>1,093,847</u>
Expenses:				
Personnel	191,754	120,017	-	311,771
Payroll taxes and fringe benefits	44,589	33,741	-	78,330
Professional fees	2,250	1,000	-	3,250
Contractual	101,655	267,539	-	369,194
Emergency client assistance	-	-	-	-
Travel	14,419	1,863	-	16,282
Space costs and rentals	25,559	16,863	-	42,422
Program expenses	105,819	35,740	-	141,559
Office supplies/expense	14,232	9,566	-	23,798
Equipment/maintenance agreement	-	-	-	-
Depreciation/amortization	-	-	-	-
Telephone	4,118	2,296	-	6,414
Insurance	6,104	4,715	-	10,819
Interest expense	-	-	-	-
Indirect costs	42,146	26,064	-	68,210
Other costs	1,832	19,966	-	21,798
	<u>554,477</u>	<u>539,370</u>	<u>-</u>	<u>1,093,847</u>
Total expenses	<u>554,477</u>	<u>539,370</u>	<u>-</u>	<u>1,093,847</u>
Change in net assets	-	-	-	-
Net assets:				
Beginning balance	52,103	-	52,963	105,066
Fixed asset additions/dispositions	-	-	-	-
Depreciation	(12,926)	-	(2,850)	(15,776)
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	(50,113)	(50,113)
	<u>39,177</u>	<u>-</u>	<u>-</u>	<u>39,177</u>
Net assets, ending	<u>\$ 39,177</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,177</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, 2022**

	Scattered Site Housing	Arrowhead Housing	LIP	Inspection Services	Kids at Home	Fredonia Commons Management	Emergency Housing	Housing and Energy	Total
<b>Support and revenue:</b>									
Federal government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	107,866	107,866
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-
Program fees	107,292	59,407	-	142,975	24,668	3,300	14,685	-	352,327
Miscellaneous revenue	2,787	837	-	-	-	-	-	-	3,624
<b>Total support and revenue</b>	<b>110,079</b>	<b>60,244</b>	<b>-</b>	<b>142,975</b>	<b>24,668</b>	<b>3,300</b>	<b>14,685</b>	<b>107,866</b>	<b>463,817</b>
<b>Expenses:</b>									
Personnel	-	-	-	40,526	-	-	-	1,762	42,288
Payroll taxes and fringe benefits	-	-	-	5,437	-	-	-	368	5,805
Professional fees	1,339	-	-	500	1,250	-	1,250	500	4,839
Contractual	3,709	9,507	-	6,013	1,659	-	-	1,964	22,852
Emergency client assistance	-	-	-	-	-	-	-	14,560	14,560
Travel	-	-	-	13,862	-	-	-	3,054	16,916
Space costs and rentals	26,758	32,027	-	9,817	5,365	-	1,855	22,136	97,958
Program expenses	2,730	2,863	-	354	1,264	818	-	101	8,130
Office supplies/expense	2,352	887	-	2,284	94	2,482	18	15,798	23,915
Equipment/maintenance agreement	-	-	-	-	-	-	-	184	184
Depreciation/amortization	29,044	3,621	-	-	17,583	-	5,141	-	55,389
Telephone	-	-	-	1,381	-	-	-	3,067	4,448
Insurance	8,800	4,500	-	500	3,400	-	-	1,989	19,189
Interest expense	1,674	-	-	-	-	-	-	-	1,674
Indirect costs	-	-	-	9,144	-	-	465	6,580	16,189
Other costs	-	624	-	-	2,400	-	-	1,119	4,143
<b>Total expenses</b>	<b>76,406</b>	<b>54,029</b>	<b>-</b>	<b>89,818</b>	<b>33,015</b>	<b>3,300</b>	<b>8,729</b>	<b>73,182</b>	<b>338,479</b>
<b>Change in net assets</b>	<b>33,673</b>	<b>6,215</b>	<b>-</b>	<b>53,157</b>	<b>(8,347)</b>	<b>-</b>	<b>5,956</b>	<b>34,684</b>	<b>125,338</b>
<b>Net assets:</b>									
Beginning balance	726,574	64,314	(675)	249,826	93,285	(3,695)	13,746	150,721	1,294,096
Fixed asset additions	-	-	-	-	-	-	-	-	-
Depreciation	(2,355)	-	-	-	-	-	-	-	(2,355)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	675	(675)	-	-	-	25,970	25,970
<b>Net assets, ending</b>	<b>\$ 757,892</b>	<b>\$ 70,529</b>	<b>\$ -</b>	<b>\$ 302,308</b>	<b>\$ 84,938</b>	<b>\$ (3,695)</b>	<b>\$ 19,702</b>	<b>\$ 211,375</b>	<b>\$ 1,443,049</b>

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT -**  
**HOUSING REHABILITATION PERFORMANCE BASED PROGRAM**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Chautauqua Energy Savers
Support and revenue:	
Federal government	\$ -
State grants	10,881
Local grants	-
Grants/contributions	-
In-kind contributions and/or donated property	-
Program fees	1,066
Miscellaneous revenue	-
	<hr/>
Total support and revenue	11,947
	<hr/>
Expenses:	
Personnel	1,487
Payroll taxes and fringe benefits	197
Professional fees	-
Contractual	-
Emergency client assistance	-
Travel	-
Space costs and rentals	-
Program expenses	3,097
Office supplies	25
Equipment/maintenance agreement	-
Depreciation/amortization	-
Telephone	-
Insurance	-
Interest expense	-
Indirect costs	538
Other costs	-
	<hr/>
Total expenses	5,344
	<hr/>
Change in net assets	6,603
Net assets:	
Beginning balance	(76,749)
Fixed asset additions	-
Depreciation	-
Reclass of fixed assets	-
Transfers (to) from	50,113
	<hr/>
Net assets, ending	\$ (20,033)
	<hr/>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**EARLY CARE AND EDUCATION**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 5,775,095	\$ 9,499	\$ 5,784,594
State grants	-	-	-
Local grants	-	386,101	386,101
Grants/contributions	10,000	-	10,000
In-kind contributions and/or donated property	810,322	-	810,322
Program fees	-	1,260,837	1,260,837
Miscellaneous revenue	1,498	892	2,390
	<u>6,596,915</u>	<u>1,657,329</u>	<u>8,254,244</u>
Total support and revenue			
Expenses:			
Personnel	2,016,030	850,477	2,866,507
Payroll taxes and fringe benefits	436,969	128,648	565,617
Professional fees	23,089	5,250	28,339
Contractual	1,452,119	6,568	1,458,687
Emergency client assistance	-	-	-
Travel	10,427	71	10,498
Space costs and rentals	850,306	209,151	1,059,457
Program expenses	939,031	4,408	943,439
Office supplies/expense	137,462	22,119	159,581
Equipment/maintenance agreement	(4,405)	-	(4,405)
Depreciation/amortization	450	1,033	1,483
Telephone	61,404	11,210	72,614
Insurance	71,864	17,567	89,431
Interest expense	-	-	-
Indirect costs	571,127	140,113	711,240
Other costs	31,042	828	31,870
	<u>6,596,915</u>	<u>1,397,443</u>	<u>7,994,358</u>
Total expenses			
Change in net assets	-	259,886	259,886
Net assets:			
Beginning balance	122,748	1,519,389	1,642,137
Fixed asset additions	96,095	-	96,095
Depreciation	(27,520)	-	(27,520)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	(112,610)	(112,610)
	<u>-</u>	<u>(112,610)</u>	<u>(112,610)</u>
Net assets, ending	<u>\$ 191,323</u>	<u>\$ 1,666,665</u>	<u>\$ 1,857,988</u>
	(see page 39)	(see page 40)	

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**EARLY CARE AND EDUCATION - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	DHHS Head Start 21/22	DHHS Head Start 22/23	Early Head Start 21/22	Early Head Start 22/23	Head Start One-time/ Miscellaneous	Head Start Kindergarten Transition	Early Head Start Child Care Expansion & Partnership	Head Start Kitchens	Total
Support and revenue:									
Federal government	\$ 1,813,715	\$ 1,239,139	\$ 603,090	\$ 448,458	\$ 140,647	\$ 750	\$ 1,365,047	\$ 164,249	\$ 5,775,095
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	10,000	-	-	-	10,000
In-kind contributions	648,258	162,064	-	-	-	-	-	-	810,322
donated property	-	-	-	-	-	-	-	-	-
Program fees	-	1,300	-	-	-	-	-	198	1,498
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total support and revenue	2,461,973	1,402,503	603,090	448,458	150,647	750	1,365,047	164,447	6,596,915
Expenses:									
Personnel	721,064	536,326	294,785	229,019	26,935	-	164,317	43,584	2,016,030
Payroll taxes and fringe benefits	161,465	112,717	63,453	44,546	6,228	-	44,715	3,845	436,969
Professional fees	2,819	14,350	1,280	2,500	140	-	2,000	-	23,089
Contractual	688,027	199,112	9,375	8,090	85,528	-	461,987	-	1,452,119
Emergency client assistance	-	-	-	-	-	-	-	-	-
Travel	2,967	5,092	605	838	-	-	925	-	10,427
Space costs and rentals	220,689	167,734	110,673	88,300	1,050	-	261,860	-	850,306
Program expenses	344,716	176,800	27,024	11,968	10,540	750	250,215	117,018	939,031
Office supplies/expense	57,273	45,983	12,343	10,527	-	-	11,336	-	137,462
Equipment/maintenance agreement	-	-	-	-	(4,405)	-	-	-	(4,405)
Depreciation/amortization	-	450	-	-	-	-	-	-	450
Telephone	17,608	15,431	6,685	7,476	2,523	-	11,681	-	61,404
Insurance	41,654	(377)	12,946	(461)	2,450	-	15,652	-	71,864
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	187,193	123,887	62,511	44,806	14,052	-	138,678	-	571,127
Other costs	16,498	4,998	1,410	849	5,606	-	1,681	-	31,042
Total expenses	2,461,973	1,402,503	603,090	448,458	150,647	750	1,365,047	164,447	6,596,915
Change in net assets	-	-	-	-	-	-	-	-	-
Net assets:									
Beginning balance	(4,888)	-	2,317	-	-	-	107,207	18,112	122,748
Fixed asset additions	12,067	-	7,427	-	72,978	-	3,623	-	96,095
Depreciation	(1,282)	(915)	(41)	(30)	(1,552)	-	(23,700)	-	(27,520)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	(5,897)	5,897	(9,703)	9,703	-	-	-	-	-
Net assets, ending	\$ -	\$ 4,982	\$ -	\$ 9,673	\$ 71,426	\$ -	\$ 87,130	\$ 18,112	\$ 191,323

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**EARLY CARE AND EDUCATION - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Someplace Special Daycare	Someplace Special Expansion	Universal Pre-K	Total
Support and revenue:				
Federal government	\$ -	\$ -	\$ 9,499	\$ 9,499
State grants	-	-	-	-
Local grants	127,296	258,805	-	386,101
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Program fees	24,144	531,163	705,530	1,260,837
Miscellaneous revenue	892	-	-	892
Total support and revenue	152,332	789,968	715,029	1,657,329
Expenses:				
Personnel	48,638	432,945	368,894	850,477
Payroll taxes and fringe benefits	4,950	58,539	65,159	128,648
Professional fees	500	1,000	3,750	5,250
Contractual	212	801	5,555	6,568
Emergency client assistance	-	-	-	-
Travel	-	22	49	71
Space costs and rentals	22,476	45,595	141,080	209,151
Program expenses	205	66	4,137	4,408
Office supplies/expense	1,337	8,005	12,777	22,119
Equipment/maintenance agreement	-	-	-	-
Depreciation/amortization	-	-	1,033	1,033
Telephone	1,100	2,210	7,900	11,210
Insurance	2,061	3,000	12,506	17,567
Interest expense	-	-	-	-
Indirect costs	9,218	61,844	69,051	140,113
Other costs	828	-	-	828
Total expenses	91,525	614,027	691,891	1,397,443
Change in net assets	60,807	175,941	23,138	259,886
Net assets:				
Beginning balance	370,629	329,710	819,050	1,519,389
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	(112,610)	(112,610)
Net assets, ending	\$ 431,436	\$ 505,651	\$ 729,578	\$ 1,666,665

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH AND FAMILY SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 1,475,138	\$ 2,302	\$ 1,477,440
State grants	-	59,338	59,338
Local grants	147,559	140,068	287,627
Grants/contributions	-	-	-
In-kind contributions and/or donated property	-	-	-
Program fees	3,447	138,114	141,561
Miscellaneous revenue	-	-	-
	<u>1,626,144</u>	<u>339,822</u>	<u>1,965,966</u>
Total support and revenue			
Expenses:			
Personnel	698,106	247,533	945,639
Payroll taxes and fringe benefits	112,023	24,501	136,524
Professional fees	10,165	750	10,915
Contractual	248,285	117	248,402
Emergency client assistance	-	-	-
Travel	14,709	9,796	24,505
Space costs and rentals	104,058	1,981	106,039
Program expenses	110,908	5,482	116,390
Office supplies/expense	68,867	8,988	77,855
Equipment/maintenance agreement	5,969	4,938	10,907
Depreciation/amortization	1,910	996	2,906
Telephone	27,112	1,013	28,125
Insurance	23,497	2,450	25,947
Interest expense	-	-	-
Indirect costs	141,962	36,169	178,131
Other costs	58,573	263	58,836
	<u>1,626,144</u>	<u>344,977</u>	<u>1,971,121</u>
Total expenses			
Change in net assets	-	(5,155)	(5,155)
Net assets:			
Beginning balance	(137,419)	(30,283)	(167,702)
Fixed asset additions	226	-	226
Depreciation	(40,521)	-	(40,521)
Reclass of fixed assets	-	-	-
Transfers (to) from	(75,835)	(42,342)	(118,177)
	<u>(253,549)</u>	<u>(77,780)</u>	<u>(331,329)</u>
Net assets, ending	\$ (253,549)	\$ (77,780)	\$ (331,329)
	(see page 42)	(see page 43)	

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH AND FAMILY SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	ACA In-Person Assistance	Fatherhood Initiative	SIRE	Migrant Health	Migrant 6	Mobile Crisis	MODD	Alzheimer's Music & Memory	LTC Workforce & VBP Readiness	Mobile Crisis - OMH Workforce	Safehouse Basic Center Grant	Transitional Living for Homeless Youth	Street Outreach	Total
<b>Support and revenue:</b>														
Federal government	\$ -	\$ 848,547	\$ 50,273	\$ 35,181	\$ 91,752	\$ -	\$ -	\$ -	\$ -	\$ 368	\$ 189,735	\$ 162,899	\$ 96,383	\$ 1,475,138
State grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	147,559	-	-	-	-	-	-	-	147,559
Grants/contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-	3,447	-	-	-	-	3,447
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>-</b>	<b>848,547</b>	<b>50,273</b>	<b>35,181</b>	<b>91,752</b>	<b>147,559</b>	<b>-</b>	<b>-</b>	<b>3,447</b>	<b>368</b>	<b>189,735</b>	<b>162,899</b>	<b>96,383</b>	<b>1,626,144</b>
<b>Expenses:</b>														
Personnel	-	329,371	-	19,580	821	88,722	-	-	-	-	120,027	82,219	57,366	698,106
Payroll taxes and fringe benefits	-	56,835	-	2,516	367	10,351	-	-	-	-	16,423	15,234	10,297	112,023
Professional fees	-	7,000	-	415	600	200	-	-	-	-	500	800	650	10,165
Contractual	-	162,743	400	-	80,552	265	-	-	-	-	951	3,211	163	248,285
Emergency client assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	6,834	-	1,552	-	2,293	-	-	-	-	2,005	407	1,618	14,709
Space costs and rentals	-	70,767	-	4,867	96	2,973	-	-	-	-	9,927	9,959	5,469	104,058
Program expenses	-	85,477	3,220	-	-	-	-	-	3,447	368	3,031	11,130	4,235	110,908
Office supplies/expense	-	24,488	-	988	43	22,244	-	-	-	-	10,891	7,873	2,340	68,867
Equipment/maintenance agreement	-	-	-	-	-	2,970	-	-	-	-	-	2,999	-	5,969
Depreciation/amortization	-	-	-	-	-	-	-	-	-	-	-	1,910	-	1,910
Telephone	-	9,719	-	305	69	4,360	-	-	-	-	6,016	6,105	538	27,112
Insurance	-	14,150	-	1,400	514	-	-	-	-	-	2,000	2,500	2,933	23,497
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect costs	-	68,315	5,625	3,558	8,690	13,074	-	-	-	-	17,964	15,543	9,193	141,962
Other costs	-	12,848	41,028	-	-	107	-	-	-	-	-	3,009	1,581	58,573
<b>Total expenses</b>	<b>-</b>	<b>848,547</b>	<b>50,273</b>	<b>35,181</b>	<b>91,752</b>	<b>147,559</b>	<b>-</b>	<b>-</b>	<b>3,447</b>	<b>368</b>	<b>189,735</b>	<b>162,899</b>	<b>96,383</b>	<b>1,626,144</b>
<b>Change in net assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets:</b>														
Beginning balance	14,498	-	-	17,791	-	(338)	2,284	59	-	-	31,321	(203,034)	-	(137,419)
Fixed asset additions	-	226	-	-	-	-	-	-	-	-	-	-	-	226
Depreciation	-	(4)	-	-	-	-	-	-	-	-	-	(40,517)	-	(40,521)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	(14,498)	-	-	-	-	-	(2,284)	(59)	-	-	(58,994)	-	-	(75,835)
<b>Net assets, ending</b>	<b>-</b>	<b>222</b>	<b>-</b>	<b>17,791</b>	<b>-</b>	<b>(338)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ (27,673)</b>	<b>\$ (243,551)</b>	<b>\$ -</b>	<b>\$ (253,549)</b>

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH AND FAMILY SERVICES - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Adult & Senior Health Home Care	TILP & Safehouse RHY	CACFP Meal - Safehouse	Youth Miscellaneous	Total
Support and revenue:					
Federal government	\$ -	\$ -	\$ 2,302	\$ -	\$ 2,302
State grants	-	59,338	-	-	59,338
Local grants	138,400	1,668	-	-	140,068
Grants/contributions	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	138,114	-	-	-	138,114
Miscellaneous revenue	-	-	-	-	-
Total support and revenue	276,514	61,006	2,302	-	339,822
Expenses:					
Personnel	194,427	53,106	-	-	247,533
Payroll taxes and fringe benefits	24,501	-	-	-	24,501
Professional fees	750	-	-	-	750
Contractual	117	-	-	-	117
Emergency client assistance	-	-	-	-	-
Travel	9,796	-	-	-	9,796
Space costs and rentals	1,981	-	-	-	1,981
Program expenses	3,180	-	2,302	-	5,482
Office supplies/expense	8,988	-	-	-	8,988
Equipment/maintenance agreement	4,938	-	-	-	4,938
Depreciation/amortization	996	-	-	-	996
Telephone	1,013	-	-	-	1,013
Insurance	2,450	-	-	-	2,450
Interest expense	-	-	-	-	-
Indirect costs	28,269	7,900	-	-	36,169
Other costs	263	-	-	-	263
Total expenses	281,669	61,006	2,302	-	344,977
Change in net assets	(5,155)	-	-	-	(5,155)
Net assets:					
Beginning balance	(89,277)	-	-	58,994	(30,283)
Fixed asset additions	-	-	-	-	-
Depreciation	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	16,652	-	-	(58,994)	(42,342)
Net assets, ending	\$ (77,780)	\$ -	\$ -	\$ -	\$ (77,780)

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILD CARE COUNCIL**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Total Grant Funded Programs	Total Performance Based Program	Total
Support and revenue:			
Federal government	\$ 181,606	\$ 1,623,732	\$ 1,805,338
State grants	5,838	39,953	45,791
Local grants	-	-	-
Grants/contributions	-	7,768	7,768
In-kind contributions and/or donated property	-	-	-
Program fees	-	202,447	202,447
Miscellaneous revenue	3,311	1,251	4,562
	<u>190,755</u>	<u>1,875,151</u>	<u>2,065,906</u>
Total support and revenue			
Expenses:			
Personnel	27,301	553,007	580,308
Payroll taxes and fringe benefits	5,182	140,191	145,373
Professional fees	500	3,590	4,090
Contractual	-	1,604	1,604
Emergency client assistance	-	-	-
Travel	918	9,326	10,244
Space costs and rentals	6,509	118,837	125,346
Program expenses	125,922	507,464	633,386
Office supplies/expense	645	40,731	41,376
Equipment/maintenance agreement	-	66,403	66,403
Depreciation/amortization	-	-	-
Telephone	113	12,327	12,440
Insurance	2,135	13,482	15,617
Interest expense	-	-	-
Indirect costs	18,836	118,733	137,569
Other costs	46	36,913	36,959
	<u>188,107</u>	<u>1,622,608</u>	<u>1,810,715</u>
Total expenses			
Change in net assets	2,648	252,543	255,191
Net assets:			
Beginning balance	(31,012)	694,184	663,172
Fixed asset additions	-	100,715	100,715
Depreciation	(1,916)	(7,195)	(9,111)
Reclass of fixed assets	-	-	-
Transfers (to) from	112,799	-	112,799
	<u>112,799</u>	<u>-</u>	<u>112,799</u>
Net assets, ending	<u>\$ 82,519</u>	<u>\$ 1,040,247</u>	<u>\$ 1,122,766</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILD CARE COUNCIL - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	21st Century & After School Programs	Summer Food Service	Kinship Care	Court Child Care	Total
Support and revenue:					
Federal government	\$ -	\$ 181,606	\$ -	\$ -	\$ 181,606
State grants	-	5,832	-	6	5,838
Local grants	-	-	-	-	-
Grants/contributions	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	-	-	-	-	-
Miscellaneous revenue	-	3,311	-	-	3,311
Total support and revenue	-	190,749	-	6	190,755
Expenses:					
Personnel	-	27,295	-	6	27,301
Payroll taxes and fringe benefits	-	5,182	-	-	5,182
Professional fees	-	500	-	-	500
Contractual	-	-	-	-	-
Emergency client assistance	-	-	-	-	-
Travel	-	918	-	-	918
Space costs and rentals	-	6,509	-	-	6,509
Program expenses	-	125,922	-	-	125,922
Office supplies/expense	-	645	-	-	645
Equipment/maintenance agreement	-	-	-	-	-
Depreciation/amortization	-	-	-	-	-
Telephone	-	113	-	-	113
Insurance	-	2,135	-	-	2,135
Interest expense	-	-	-	-	-
Indirect costs	-	18,836	-	-	18,836
Other costs	-	46	-	-	46
Total expenses	-	188,101	-	6	188,107
	-	2,648	-	-	2,648
Net assets:					
Beginning balance	(112,610)	83,121	(189)	(1,334)	(31,012)
Fixed asset additions	-	-	-	-	-
Depreciation	-	(1,916)	-	-	(1,916)
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	112,610	-	189	-	112,799
Net assets, ending	\$ -	\$ 81,205	\$ -	\$ (1,334)	\$ 79,871

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILD CARE COUNCIL - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	CCR&R	Legally Exempt CORR	CCR&R Training	Day Care CACFP	County Registration/ Inspection	COVID grants & Misc	Total
<b>Support and revenue:</b>							
Federal government	\$ 169,940	\$ 722,650	\$ -	\$ 491,283	\$ 115,115	\$ 124,744	\$ 1,623,732
State grants	-	-	39,953	-	-	-	39,953
Local grants	-	-	-	-	-	-	-
Grants/contributions	-	-	7,768	-	-	-	7,768
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	202,447	-	-	-	202,447
Miscellaneous revenue	-	-	-	-	-	1,251	1,251
<b>Total support and revenue</b>	<b>169,940</b>	<b>722,650</b>	<b>250,168</b>	<b>491,283</b>	<b>115,115</b>	<b>125,995</b>	<b>1,875,151</b>
<b>Expenses:</b>							
Personnel	54,851	207,916	109,431	53,285	58,830	68,694	553,007
Payroll taxes and fringe benefits	15,964	44,171	23,318	12,693	17,685	26,360	140,191
Professional fees	690	1,750	500	-	150	500	3,590
Contractual	239	1,032	200	32	101	-	1,604
Emergency client assistance	-	-	-	-	-	-	-
Travel	1,388	1,555	3,375	891	1,235	882	9,326
Space costs and rentals	12,606	73,686	10,071	5,883	9,330	7,261	118,837
Program expenses	18,064	68,250	13,260	404,660	1,876	1,554	507,464
Office supplies/expense	8,283	20,158	5,406	2,518	1,306	3,060	40,731
Equipment/maintenance agreement	-	65,671	-	732	-	-	66,403
Depreciation/amortization	-	-	-	-	-	-	-
Telephone	2,921	5,352	1,392	83	1,469	1,110	12,327
Insurance	1,267	7,227	2,367	1,138	1,242	241	13,482
Interest expense	-	-	-	-	-	-	-
Indirect costs	13,659	58,191	19,071	9,068	10,230	8,514	118,733
Other costs	5,471	23,119	194	300	10	7,819	36,913
<b>Total expenses</b>	<b>135,403</b>	<b>578,078</b>	<b>188,585</b>	<b>491,283</b>	<b>103,264</b>	<b>125,995</b>	<b>1,622,608</b>
<b>Change in net assets</b>	<b>34,537</b>	<b>144,572</b>	<b>61,583</b>	<b>-</b>	<b>11,851</b>	<b>-</b>	<b>252,543</b>
<b>Net assets:</b>							
Beginning balance	311,620	72,851	255,847	-	53,866	-	694,184
Fixed asset additions	-	100,715	-	-	-	-	100,715
Depreciation	-	(7,195)	-	-	-	-	(7,195)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 346,157</b>	<b>\$ 310,943</b>	<b>\$ 317,430</b>	<b>\$ -</b>	<b>\$ 65,717</b>	<b>\$ -</b>	<b>\$ 1,040,247</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**ECONOMIC DEVELOPMENT - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Asset Development Services	Family Self- Sufficiency Coordinator	Total
Support and revenue:			
Federal government	\$ 750	\$ 32,126	\$ 32,876
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	6,604	-	6,604
In-kind contributions and/or donated property	-	-	-
Program fees	950	-	950
Miscellaneous revenue	20,400	-	20,400
	<u>28,704</u>	<u>32,126</u>	<u>60,830</u>
Total support and revenue			
	<u>28,704</u>	<u>32,126</u>	<u>60,830</u>
Expenses:			
Personnel	6,362	25,094	31,456
Payroll taxes and fringe benefits	1,360	7,032	8,392
Professional fees	500	-	500
Contractual	1,970	-	1,970
Emergency client assistance	-	-	-
Travel	108	-	108
Space costs and rentals	1,557	-	1,557
Program expenses	1,520	-	1,520
Office supplies/expense	2,744	-	2,744
Equipment/maintenance agreement	-	-	-
Depreciation/amortization	-	-	-
Telephone	157	-	157
Insurance	650	-	650
Interest expense	-	-	-
Indirect costs	1,896	-	1,896
Other costs	-	-	-
	<u>18,824</u>	<u>32,126</u>	<u>50,950</u>
Total expenses			
	<u>18,824</u>	<u>32,126</u>	<u>50,950</u>
Change in net assets	9,880	-	9,880
Net assets:			
Beginning balance	102,128	-	102,128
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from operating	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 112,008</u>	<u>\$ -</u>	<u>\$ 112,008</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**GENERAL AGENCY ACCOUNTS AND PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	Central Services	Administration	17 W. Courtney St.	CSBG	Discretionary COVID-19/CARES	Total General Agency	Total Performance Based	Total
Support and revenue:								
Federal government	\$ -	\$ -	\$ -	\$ 202,663	\$ 222,635	\$ 425,298	\$ 1,668,409	\$ 2,093,707
State grants	-	-	-	-	-	-	110,172	110,172
Local grants	-	-	-	-	-	-	634,035	634,035
Grants/contributions	-	-	-	-	-	-	14,372	14,372
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	874,806	78,117	12,594	-	-	965,517	1,955,741	2,921,258
Miscellaneous revenue	-	(3,545)	-	-	-	(3,545)	26,167	22,622
<b>Total support and revenue</b>	<b>874,806</b>	<b>74,572</b>	<b>12,594</b>	<b>202,663</b>	<b>222,635</b>	<b>1,387,270</b>	<b>4,408,896</b>	<b>5,796,166</b>
Expenses:								
Personnel	445,771	1,054,126	-	103,784	50,265	1,653,946	1,726,248	3,380,194
Payroll taxes and fringe benefits	107,794	193,776	-	34,451	11,723	347,744	307,734	655,478
Professional fees	1,300	11,390	-	4,000	-	16,690	14,929	31,619
Contractual	863	8,789	209	585	500	10,946	33,111	44,057
Emergency client assistance	-	-	-	-	-	-	14,560	14,560
Travel	25,116	6,898	-	34	823	32,871	36,217	69,088
Space costs and rentals	11,958	103,871	17,631	14,227	-	147,687	429,484	577,171
Program expenses	14,862	25,012	117	1,327	116,138	157,456	530,101	687,557
Office supplies/expense	48,401	70,253	-	7,605	19,417	145,676	98,522	244,198
Equipment/maintenance agreement	56,040	15,633	-	-	-	71,673	71,525	143,198
Depreciation/amortization	15,613	36,061	-	-	-	51,674	57,418	109,092
Telephone	12,694	40,246	311	5,549	-	58,800	29,155	87,955
Insurance	8,580	1,870	-	6,377	-	16,827	53,338	70,165
Interest expense	-	4,343	-	-	-	4,343	1,674	6,017
Indirect costs	72,881	(1,333,297)	-	20,170	22,779	(1,217,467)	313,638	(903,829)
Other costs	933	33,147	-	4,554	990	39,624	42,147	81,771
<b>Total expenses</b>	<b>822,806</b>	<b>272,118</b>	<b>18,268</b>	<b>202,663</b>	<b>222,635</b>	<b>1,538,490</b>	<b>3,759,801</b>	<b>5,298,291</b>
Change in net assets	52,000	(197,546)	(5,674)	-	-	(151,220)	649,095	497,875
Net assets:								
Beginning balance	492,057	(892,983)	(13,315)	16,277	16,716	(381,248)	3,502,765	3,121,517
Fixed asset additions	-	-	-	434	-	434	100,715	101,149
Depreciation	-	-	-	(741)	(1,911)	(2,652)	(9,550)	(12,202)
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	112,610	-	-	-	112,610	(78,869)	33,741
<b>Net assets, ending</b>	<b>\$ 544,057</b>	<b>\$ (977,919)</b>	<b>\$ (18,989)</b>	<b>\$ 15,970</b>	<b>\$ 14,805</b>	<b>\$ (422,076)</b>	<b>\$ 4,164,156</b>	<b>\$ 3,742,080</b>

(see page 49)

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CENTRAL SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**

	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	484,233	117,171	273,402	874,806
Miscellaneous revenue	-	-	-	-
	<u>484,233</u>	<u>117,171</u>	<u>273,402</u>	<u>874,806</u>
Total support and revenue	<u>484,233</u>	<u>117,171</u>	<u>273,402</u>	<u>874,806</u>
Expenses:				
Personnel	290,461	-	155,310	445,771
Payroll taxes and fringe benefits	73,284	-	34,510	107,794
Professional fees	500	-	800	1,300
Contractual	163	-	700	863
Emergency client assistance	-	-	-	-
Travel	19,332	-	5,784	25,116
Space costs and rentals	2,271	-	9,687	11,958
Program expenses	7,462	895	6,505	14,862
Office supplies/expense	2,965	33,316	12,120	48,401
Equipment/maintenance agreement	-	55,120	920	56,040
Depreciation/amortization	12,731	-	2,882	15,613
Telephone	2,075	4,046	6,573	12,694
Insurance	7,000	-	1,580	8,580
Interest expense	-	-	-	-
Indirect costs	46,201	-	26,680	72,881
Other costs	13	-	920	933
	<u>464,458</u>	<u>93,377</u>	<u>264,971</u>	<u>822,806</u>
Total expenses	<u>464,458</u>	<u>93,377</u>	<u>264,971</u>	<u>822,806</u>
Change in net assets	19,775	23,794	8,431	52,000
Net assets:				
Beginning balance	53,440	288,978	149,639	492,057
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 73,215</u>	<u>\$ 312,772</u>	<u>\$ 158,070</u>	<u>\$ 544,057</u>

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**WEATHERIZATION ASSISTANCE - C093170-21**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD APRIL 1, 2021 - JUNE 30, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue:					
NYS Division of Housing and Community Renewal	\$ 305,926	\$ 344,181	\$ 650,107	\$ 820,037	\$ (169,930)
Rental income	-	-	-	-	-
Program fees	-	-	-	-	-
Total revenue	305,926	344,181	650,107	820,037	(169,930)
Expenses:					
Labor and fringes	105,501	158,174	263,675	318,686	(55,011)
Subcontracted labor	15,525	19,092	34,617	60,292	(25,675)
Liability insurance	2,645	3,355	6,000	6,000	-
Program support and technical assistance	103,447	54,906	158,353	224,601	(66,248)
Administration	22,633	38,831	61,464	73,303	(11,839)
Materials	53,925	69,823	123,748	134,905	(11,157)
Audit	2,250	-	2,250	2,250	-
Total expenses	305,926	344,181	650,107	820,037	(169,930)
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**  
**WEATHERIZATION ASSISTANCE - C095170-22**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD APRIL 1, 2022 - MARCH 31, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (Under) Budget
Revenue:			
NYS Division of Housing and Community Renewal	\$ 210,296	\$ 819,793	\$ (609,497)
Rental income	-	-	-
Owners' investment	-	-	-
	<u>210,296</u>	<u>819,793</u>	<u>(609,497)</u>
Total revenue	<u>210,296</u>	<u>819,793</u>	<u>(609,497)</u>
Expenses:			
Labor and fringes	99,156	337,504	(238,348)
Subcontracted labor	15,809	39,400	(23,591)
Liability insurance	-	6,000	(6,000)
Program support and technical assistance	31,517	200,648	(169,131)
Administration	16,584	71,434	(54,850)
Materials	44,980	162,557	(117,577)
Audit	2,250	2,250	-
	<u>210,296</u>	<u>819,793</u>	<u>(609,497)</u>
Total expenses	<u>210,296</u>	<u>819,793</u>	<u>(609,497)</u>
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CSBG - C1001455 FFY2022**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 19,368	\$ 176,152	\$ 195,520	\$ 258,927	\$ (63,407)
Expenses:					
Personnel	11,971	123,140	135,111	171,076	(35,965)
Contractual services/audit	4,360	7,201	11,561	26,600	(15,039)
Insurances	-	5,000	5,000	5,000	-
Occupancy and telecommunications	1,001	17,823	18,824	21,547	(2,723)
Supplies and computer	23	1,463	1,486	4,685	(3,199)
Administration	2,013	21,525	23,538	30,019	(6,481)
Total expenses	19,368	176,152	195,520	258,927	(63,407)
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 FFY2023**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD OCTOBER 1, 2022 - SEPTEMBER 30, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 26,511	\$ 309,827	\$ (283,316)
Expenses:			
Personnel	15,096	223,160	(208,064)
Contractual services/audit	5,428	19,000	(13,572)
Insurances	1,377	5,500	(4,123)
Occupancy and telecommunications	1,953	21,150	(19,197)
Supplies and computer	-	7,013	(7,013)
Administration	2,657	34,004	(31,347)
Total expenses	26,511	309,827	(283,316)
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 - 2CH011486-02-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD JUNE 1, 2021 - MAY 31, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 1,215,853	\$ 1,813,715	\$ 3,029,568	\$ 3,835,415	\$ (805,847)
	<u>1,215,853</u>	<u>1,813,715</u>	<u>3,029,568</u>	<u>3,835,415</u>	<u>(805,847)</u>
Expenses:					
Personnel	559,316	721,064	1,280,380	1,705,336	(424,956)
Fringe	123,658	161,465	285,123	408,064	(122,941)
Contractual services/audit	66,417	88,043	154,460	172,940	(18,480)
Travel	130,322	287,624	417,946	484,100	(66,154)
Space	168,389	235,382	403,771	529,995	(126,224)
Supplies	42,484	76,222	118,706	112,400	6,306
Equipment	450	-	450	2,000	(1,550)
Other	9,326	56,722	66,048	59,996	6,052
Administration	115,491	187,193	302,684	360,584	(57,900)
Total expenses	<u>1,215,853</u>	<u>1,813,715</u>	<u>3,029,568</u>	<u>3,835,415</u>	<u>(805,847)</u>
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**  
**HEAD START - 02CH011486-03-02**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD JUNE 1, 2022 - MAY 31, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 1,239,139	\$ 3,940,671	\$ (2,701,532)
Miscellaneous revenue	1,300	-	1,300
	<u>1,240,439</u>	<u>3,940,671</u>	<u>(2,700,232)</u>
Expenses:			
Personnel	536,326	1,622,337	(1,086,011)
Fringe	112,717	458,038	(345,321)
Contractual services/audit	87,992	168,969	(80,977)
Travel	105,814	595,221	(489,407)
Space	180,887	526,416	(345,529)
Supplies	87,160	111,895	(24,735)
Equipment	450	10,000	(9,550)
Other	5,206	58,149	(52,943)
Administration	123,887	389,646	(265,759)
	<u>1,240,439</u>	<u>3,940,671</u>	<u>(2,700,232)</u>
Total expenses			
	<u>1,240,439</u>	<u>3,940,671</u>	<u>(2,700,232)</u>
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	<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 - 02CH011486-02-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD JUNE 1, 2021 - MAY 31, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 461,681	\$ 603,090	\$ 1,064,771	\$ 1,144,588	\$ (79,817)
Expenses:					
Personnel	251,275	294,785	546,060	651,603	(105,543)
Fringe	47,981	63,453	111,434	133,544	(22,110)
Contractual services/audit	18,913	23,768	42,681	56,793	(14,112)
Travel	1,884	3,998	5,882	6,150	(268)
Space	83,877	115,466	199,343	156,046	43,297
Supplies	11,935	25,842	37,777	16,450	21,327
Equipment	-	-	-	1,000	(1,000)
Other	1,946	13,267	15,213	16,546	(1,333)
Administration	43,870	62,511	106,381	106,456	(75)
Total expenses	461,681	603,090	1,064,771	1,144,588	(79,817)
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 - 02CH011486-03-02**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD JUNE 1, 2022 - MAY 31, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 448,458	\$ 1,176,651	\$ (728,193)
Expenses:			
Personnel	229,019	655,106	(426,087)
Fringe	44,546	170,179	(125,633)
Contractual services/audit	21,640	57,007	(35,367)
Travel	1,773	4,650	(2,877)
Space	94,380	143,356	(48,976)
Supplies	11,333	15,802	(4,469)
Equipment	-	1,500	(1,500)
Other	962	13,917	(12,955)
Administration	44,805	115,134	(70,329)
Total expenses	448,458	1,176,651	(728,193)
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 - 02HP000335-03-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD SEPTEMBER 1, 2021 - AUGUST 31, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 245,069	\$ 1,111,819	\$ 1,356,888	\$ 1,515,195	\$ (158,307)
Program income	-	-	-	-	-
	<u>245,069</u>	<u>1,111,819</u>	<u>1,356,888</u>	<u>1,515,195</u>	<u>(158,307)</u>
Expenses:					
Personnel	25,687	134,825	160,512	201,193	(40,681)
Fringe	6,949	37,283	44,232	51,826	(7,594)
Contractual services/audit	81,743	384,329	466,072	659,038	(192,966)
Travel	245	1,758	2,003	1,850	153
Space	44,532	224,358	268,890	256,580	12,310
Supplies	4,111	35,379	39,490	17,500	21,990
Equipment	-	-	-	-	-
Other	58,515	180,509	239,024	186,290	52,734
Administration	23,287	113,378	136,665	140,918	(4,253)
Total expenses	<u>245,069</u>	<u>1,111,819</u>	<u>1,356,888</u>	<u>1,515,195</u>	<u>(158,307)</u>
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 - 02HP000335-04-02**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD SEPTEMBER 1, 2022 - AUGUST 31, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 253,228	\$ 1,596,960	\$ (1,343,732)
Program income	-	-	-
	<u>253,228</u>	<u>1,596,960</u>	<u>(1,343,732)</u>
Expenses:			
Personnel	29,492	220,262	(190,770)
Fringe	7,432	72,195	(64,763)
Contractual services/audit	79,658	603,115	(523,457)
Travel	318	2,850	(2,532)
Space	48,532	279,627	(231,095)
Supplies	2,018	45,062	(43,044)
Equipment	-	-	-
Other	60,478	214,294	(153,816)
Administration	25,300	159,555	(134,255)
	<u>253,228</u>	<u>1,596,960</u>	<u>(1,343,732)</u>
Total expenses	<u>253,228</u>	<u>1,596,960</u>	<u>(1,343,732)</u>
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**SAFE HOUSE BASIC CENTER GRANT - 90CY7285-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 14,609	\$ 175,914	\$ 190,523	\$ 200,000	\$ (9,477)
Expenses:					
Personnel	5,668	111,233	116,901	114,279	2,622
Fringe	1,189	15,152	16,341	35,505	(19,164)
Contractual services	3,820	10,582	14,402	9,925	4,477
Travel	141	1,798	1,939	4,100	(2,161)
Space	2,198	15,036	17,234	11,400	5,834
Supplies	72	3,460	3,532	3,230	302
Equipment	-	-	-	-	-
Other	-	2,070	2,070	2,557	(487)
Administration	1,521	16,583	18,104	19,004	(900)
Total expenses	14,609	175,914	190,523	200,000	(9,477)
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 - 90CY7285-03-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD SEPTEMBER 30, 2022 - SEPTEMBER 29, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 13,820	\$ 200,000	\$ (186,180)
Expenses:			
Personnel	8,794	98,160	(89,366)
Fringe	1,271	29,779	(28,508)
Contractual services	1,261	14,250	(12,989)
Travel	206	4,598	(4,392)
Space	907	15,400	(14,493)
Supplies	-	14,281	(14,281)
Equipment	-	427	(427)
Other	-	4,100	(4,100)
Administration	1,381	19,005	(17,624)
Total expenses	13,820	200,000	(186,180)
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 - 90CX7349-01-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 11,529	\$ 153,633	\$ 165,162	\$ 220,000	\$ (54,838)
Expenses:					
Personnel	8,131	73,793	81,924	119,837	(37,913)
Fringe	2,846	13,915	16,761	37,932	(21,171)
Consultant & Contract	1,569	10,776	12,345	7,426	4,919
Travel	-	862	862	4,000	(3,138)
Space	2,226	15,035	17,261	7,400	9,861
Supplies	-	10,383	10,383	13,800	(3,417)
Equipment	(5,093)	10,002	4,909	5,100	(191)
Other	200	3,722	3,922	3,600	322
Administration	1,650	15,145	16,795	20,905	(4,110)
Total expenses	11,529	153,633	165,162	220,000	(54,838)
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 - 90CX7349-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD SEPTEMBER 30, 2022 - SEPTEMBER 29, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 9,266	\$ 220,000	\$ (210,734)
Expenses:			
Personnel	8,426	118,849	(110,423)
Fringe	1,319	45,759	(44,440)
Consultant & Contract	1,838	9,111	(7,273)
Travel	45	3,500	(3,455)
Space	1,028	8,550	(7,522)
Supplies	5	8,776	(8,771)
Equipment	(5,093)	2,000	(7,093)
Other	200	2,550	(2,350)
Administration	1,498	20,905	(19,407)
Total expenses	9,266	220,000	(210,734)
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 - 90YO2444-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 5,998	\$ 89,270	\$ 95,268	\$ 150,000	\$ (54,732)
Expenses:					
Personnel	1,864	53,200	55,064	84,732	(29,668)
Fringe	323	9,480	9,803	29,880	(20,077)
Consultant & Contract	1,004	2,013	3,017	6,009	(2,992)
Travel	1,307	6,667	7,974	6,000	1,974
Space	656	1,842	2,498	2,250	248
Supplies	239	4,504	4,743	4,976	(233)
Other	35	3,081	3,116	1,900	1,216
Administration	570	8,483	9,053	14,253	(5,200)
Total expenses	5,998	89,270	95,268	150,000	(54,732)
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 - 90YO2444-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD SEPTEMBER 30, 2022 - SEPTEMBER 29, 2023**

	Actual FYE <u>10/31/2022</u>	Total Contract <u>Budget</u>	Actual Over (under) <u>Budget</u>
Revenue - U.S. DHHS	\$ 7,113	\$ 150,000	\$ (142,887)
Expenses:			
Personnel	4,165	71,406	(67,241)
Fringe	816	30,511	(29,695)
Consultant & Contract	872	7,309	(6,437)
Travel	369	12,880	(12,511)
Space	180	2,500	(2,320)
Supplies	-	7,700	(7,700)
Equipment	-	1,500	(1,500)
Other	-	1,940	(1,940)
Administration	711	14,254	(13,543)
Total expenses	<u>7,113</u>	<u>150,000</u>	<u>(142,887)</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**  
**CHAUTAUQUA REGION FATHERHOOD PROGRAM - 90ZJ0034-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022**

	Actual FYE 10/31/2021	Actual FYE 10/31/2022	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 68,930	\$ 784,060	\$ 852,990	\$ 999,999	\$ (147,009)
Expenses:					
Personnel	26,599	300,913	327,512	382,933	(55,421)
Fringe	4,169	51,340	55,509	105,947	(50,438)
Consultant & Contract	24,437	243,320	267,757	293,518	(25,761)
Travel	1,489	22,324	23,813	15,600	8,213
Space	5,934	59,182	65,116	84,120	(19,004)
Supplies	1,043	23,347	24,390	18,137	6,253
Equipment	-	-	-	1,500	(1,500)
Other	3	21,762	21,765	17,127	4,638
Administration	5,256	61,872	67,128	81,117	(13,989)
Total expenses	68,930	784,060	852,990	999,999	(147,009)
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 - 90ZJ0034-03-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2022**  
**CONTRACT PERIOD SEPTEMBER 30, 2022 - SEPTEMBER 29, 2023**

	Actual FYE 10/31/2022	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 64,487	\$ 999,999	\$ (935,512)
Expenses:			
Personnel	28,459	380,876	(352,417)
Fringe	5,494	113,277	(107,783)
Consultant & Contract	10,325	278,486	(268,161)
Travel	1,947	32,954	(31,007)
Space	7,017	80,800	(73,783)
Supplies	2,675	16,470	(13,795)
Equipment	-	-	-
Other	2,127	12,099	(9,972)
Administration	6,443	85,037	(78,594)
Total expenses	64,487	999,999	(935,512)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.