

CHAUTAUQUA OPPORTUNITIES, INC.

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEARS ENDED
OCTOBER 31, 2021 AND 2020**

CHAUTAUQUA OPPORTUNITIES, INC.
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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of Chautauqua Opportunities, Inc. (a nonprofit organization), which comprise the statements of financial position as of October 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Chautauqua Opportunities, Inc. as of October 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters - Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information schedules of activities and schedules of revenue and expenses in comparison to budget on pages 31 - 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, 2021 on pages 25 - 26, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is also not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have issued our report dated February 18, 2022, 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, 2021. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Chautauqua Opportunities, Inc.'s internal control over financial reporting and compliance.



Saxton, Kocur and Associates, LLP
February 18, 2022

CHAUTAUQUA OPPORTUNITIES, INC.
STATEMENTS OF FINANCIAL POSITION
OCTOBER 31, 2021 AND 2020

	<u>ASSETS</u>	
	2021	2020
Current assets		
Cash and restricted cash	\$ 2,039,450	\$ 1,060,658
Grant, contract, and other receivables (Note 3)	1,578,149	1,902,191
Loans receivable	-	3,961
Deposit	20,000	20,000
Inventory	41,766	61,491
Total current assets	<u>3,679,365</u>	<u>3,048,301</u>
Property and equipment		
Land and land improvements	136,125	85,125
Buildings and improvements	3,119,277	3,148,850
Leasehold improvements	967,552	951,677
Vehicles	839,332	761,778
Equipment and furnishings	1,456,954	1,456,954
Computer hardware/software	694,561	694,561
	<u>7,213,801</u>	<u>7,098,945</u>
Less: accumulated depreciation	(4,992,298)	(4,872,167)
Total property and equipment, net	<u>2,221,503</u>	<u>2,226,778</u>
Other assets (Note 4)	<u>164,274</u>	<u>126,150</u>
 TOTAL ASSETS	 <u><u>\$ 6,065,142</u></u>	 <u><u>\$ 5,401,229</u></u>
	<u>LIABILITIES AND NET ASSETS</u>	
Current liabilities		
Accounts payable	\$ 367,539	\$ 430,039
Accrued expenses (Note 5)	1,103,466	1,174,906
Restricted cash and deposits (Note 6)	110,951	113,685
Refundable advances (Note 8)	522,919	459,755
Current portion of long-term debt (Note 9)	59,533	52,917
Total current liabilities	<u>2,164,408</u>	<u>2,231,302</u>
Long-term debt, net of current portion (Note 9)	<u>116,809</u>	<u>174,464</u>
Total liabilities	2,281,217	2,405,766
Net assets without donor restrictions	<u>3,783,925</u>	<u>2,995,463</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 6,065,142</u></u>	 <u><u>\$ 5,401,229</u></u>

See independent auditors' report and accompanying notes.

CHAUTAUQUA OPPORTUNITIES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED OCTOBER 31, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Support and Revenues:		
Federal government	\$ 10,983,149	\$ 10,405,441
State grants	584,653	757,779
Local grants	821,366	825,894
Grants/contributions	61,409	156,864
In-kind contributions and/or donated property	899,495	821,083
Program fees	3,178,222	3,350,739
Miscellaneous revenue	<u>207,904</u>	<u>263,281</u>
Total support and revenues	<u>16,736,198</u>	<u>16,581,081</u>
Expenses:		
Program services		
Housing and community development	2,463,860	2,648,427
Youth services	-	920,140
Early care and education (2020-Children & family services)	7,668,268	7,856,662
Health and family services (2020 - Health services)	1,939,457	641,229
Child care council	1,292,747	1,293,004
Economic development	<u>35,463</u>	<u>36,356</u>
	13,399,795	13,395,818
Management and central services	<u>2,547,941</u>	<u>2,555,100</u>
Total expenses	<u>15,947,736</u>	<u>15,950,918</u>
Change in net assets without donor restrictions	788,462	630,163
Net assets without donor restrictions, beginning	<u>2,995,463</u>	<u>2,365,300</u>
Net assets without donor restrictions, ending	<u><u>\$ 3,783,925</u></u>	<u><u>\$ 2,995,463</u></u>

See independent auditors' report and accompanying notes.

CHAUTAUQUA OPPORTUNITIES, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED OCTOBER 31, 2021 AND 2020

2021

	Program Services										Total	
	Housing and Community Development	Youth Services	Early Care and Education	Health and Family Services	Child Care Council	Economic Development	Total Program	Management	Central Services	Management and Central Services	Total	
Employment expenses												
Salaries	\$ 931,910	\$ -	\$ 3,302,710	\$ 958,618	\$ 398,389	\$ 22,843	\$ 5,614,470	\$ 1,102,414	\$ 408,420	\$ 1,510,834	\$ 7,125,304	
Payroll taxes and fringe benefits	217,397	-	605,688	191,288	106,674	7,867	1,128,914	231,835	105,609	337,444	1,466,358	
Total employment expenses	1,149,307	-	3,908,398	1,149,906	505,063	30,710	6,743,384	1,334,249	514,029	1,848,278	8,591,662	
Other expenses												
Professional fees	13,909	-	24,583	8,490	4,090	500	51,572	41,806	1,953	43,759	95,331	
Contractual	227,730	-	542,101	229,507	851	1,454	1,001,643	8,375	3,243	11,618	1,013,261	
Emergency client assistance	202,494	-	-	-	-	-	202,494	-	-	-	202,494	
Travel	24,291	-	9,715	20,754	5,232	-	59,992	7,592	18,031	25,623	85,615	
Space costs and rentals	260,678	-	985,403	104,509	64,905	-	1,415,495	125,724	9,535	135,259	1,550,754	
Program expenses	296,104	-	1,838,335	152,942	649,591	423	2,937,395	83,652	26,944	110,596	3,047,991	
Office supplies/expenses	104,586	-	164,582	97,341	34,081	1,636	402,226	108,849	31,860	140,709	542,935	
Small equipment	15,161	-	4,405	36,800	2,586	-	58,952	8,476	52,318	60,794	119,746	
Telephone	23,217	-	77,748	42,113	11,316	-	154,394	50,409	14,435	64,844	219,238	
Insurance	43,118	-	63,136	28,514	9,632	500	144,900	8,898	11,100	19,998	164,898	
Interest expense	2,037	-	-	-	-	-	2,037	5,163	-	5,163	7,200	
Other expenses	28,774	-	23,436	25,403	4,365	240	82,218	31,100	1,037	32,137	114,355	
Total other expenses	1,242,099	-	3,733,444	746,373	786,649	4,753	6,513,318	480,044	170,456	650,500	7,163,818	
Depreciation/amortization	72,454	-	26,426	43,178	1,035	-	143,093	36,290	12,873	49,163	192,256	
Total expenses	\$ 2,463,860	\$ -	\$ 7,668,268	\$ 1,939,457	\$ 1,292,747	\$ 35,463	\$ 13,399,795	\$ 1,850,583	\$ 697,358	\$ 2,547,941	\$ 15,947,736	

2020

	Program Services						Total Program	Total			
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Child Care Council	Economic Development		Management	Central Services	Management and Central Services	
Employment expenses											
Salaries	\$ 1,096,941	\$ 353,920	\$ 3,455,295	\$ 448,618	\$ 424,900	\$ 23,277	\$ 5,802,951	\$ 1,064,047	\$ 398,502	\$ 1,460,549	\$ 7,263,500
Payroll taxes and fringe benefits	305,053	63,744	720,054	76,812	108,865	7,704	1,282,232	230,327	119,019	349,346	1,631,578
Total employment expenses	1,401,994	417,664	4,175,349	525,430	533,765	30,981	7,085,183	1,294,374	515,521	1,809,895	8,895,078
Other expenses											
Professional fees	11,677	7,704	20,199	3,110	2,650	500	45,840	24,431	-	24,431	70,271
Contractual	130,489	137,736	1,421,341	333	1,403	1,153	1,692,455	24,656	3,523	28,179	1,720,634
Emergency client assistance	222,964	-	-	-	-	-	222,964	-	-	-	222,964
Travel	23,572	7,646	16,768	18,123	8,282	-	74,391	7,910	15,326	23,236	97,627
Space costs and rentals	279,047	82,212	973,314	20,686	49,326	-	1,404,585	190,805	8,007	198,812	1,603,397
Program expenses	258,638	173,900	803,403	11,594	643,580	1,166	1,892,281	89,279	11,462	100,741	1,993,022
Office supplies/expenses	117,677	32,044	206,221	34,922	27,771	1,692	420,327	88,296	46,300	134,596	554,923
Small equipment	(1,532)	84	-	4,937	-	-	3,489	8,680	51,549	60,229	63,718
Telephone	28,869	15,881	85,328	10,464	9,701	-	150,243	51,019	10,998	62,017	212,260
Insurance	45,818	16,143	108,476	8,940	9,647	500	189,524	13,500	9,700	23,200	212,724
Interest expense	2,352	-	-	-	-	-	2,352	7,920	-	7,920	10,272
Other expenses	14,536	28,482	20,329	2,576	6,865	364	73,152	32,296	518	32,814	105,966
Total other expenses	1,134,107	501,832	3,655,379	115,685	759,225	5,375	6,171,603	538,792	157,383	696,175	6,867,778
Depreciation/amortization	112,326	644	25,934	114	14	-	139,032	35,992	13,038	49,030	188,062
Total expenses	\$ 2,648,427	\$ 920,140	\$ 7,856,662	\$ 641,229	\$ 1,293,004	\$ 36,356	\$ 13,395,818	\$ 1,869,158	\$ 685,942	\$ 2,555,100	\$ 15,950,918

CHAUTAUQUA OPPORTUNITIES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED OCTOBER 31, 2021 AND 2020

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 788,462	\$ 630,163
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	192,256	188,062
Noncash donations	-	(10,000)
Workers' compensation settlement payments	(44,865)	(50,497)
(Gain) loss on disposal of property and equipment	(60,310)	20,919
Capital gain distribution and unrealized gain on investment	(38,124)	(17,383)
(Increase) decrease in:		
Grant, contract and other receivables	324,042	(155,635)
Deposit	-	(20,000)
Inventory	19,725	8,071
Increase (decrease) in:		
Accounts payable	(62,500)	58,134
Accrued expenses	(71,440)	(61,532)
Restricted cash and deposits	(2,734)	1,663
Refundable advances	63,164	248,813
Net cash provided by operating activities	<u>1,107,676</u>	<u>840,778</u>
Cash flows from investing activities:		
Purchases of property and equipment	(206,637)	(586,742)
Proceeds from sale of property and equipment	79,966	18,958
Investment in limited partnership	-	(40,439)
Payments received on loans receivable	3,961	4,408
Net cash used by investing activities	<u>(122,710)</u>	<u>(603,815)</u>
Cash flows from financing activities:		
Repayments on long-term notes payable	<u>(6,174)</u>	<u>(5,640)</u>
Increase (decrease) in cash and restricted cash	978,792	231,323
Cash and restricted cash, beginning of year	<u>1,060,658</u>	<u>829,335</u>
Cash and restricted, end of year	<u>\$ 2,039,450</u>	<u>\$ 1,060,658</u>
Supplemental Cash Flow Information:		
Cash paid for interest during the year	\$ 7,200	\$ 11,076
Noncash investing and financing activities:		
Reinvested capital gain distribution - mutual fund investment	\$ 3,472	\$ 13,848

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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

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

Property and equipment are reviewed for impairment if the use of the asset significantly changes or another indicator of possible impairment is noted. If the carrying amount for the asset is not recoverable, the value is written down to the asset's fair value. At October 31, 2021 and 2020, no impairment in value has been recognized.

Depreciation expense was \$192,256 and \$188,062 for fiscal year 2021 and 2020, 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. Both ASUs were applicable to the Organization as of November 1, 2019. Application of the ASUs did not result in any cumulative effect adjustments as of such date.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

REVENUE RECOGNITION

Revenue from Contracts with Customers - Effective November 1, 2020, the Organization 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 - Effective November 1, 2019, the Organization adopted the provisions of FASB Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The standard provides guidance in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. Unconditional contributions of cash, securities or other assets and unconditional promises to give, are recorded when received. Conditional contributions and promises to give (i.e. those with a measurable performance or other barrier and a right of return) are not recognized until the conditions on which they depend are substantially met or explicitly waived by the donor. The provisions of the ASU have been applied to contributions received in the accompanying consolidated financial statements under a modified prospective basis. Accordingly, there was no effect on net assets upon implementation.

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

REVENUE RECOGNITION, continued

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 2021 and 2020, were \$899,495 and \$821,083, 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, 2021 and 2020, 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 \$57,016 and \$42,435 for the years ended October 31, 2021 and 2020, 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 2017-18 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 18, 2022, which is the date the financial statements were available to be issued.

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

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

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

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

	2021	2020
Cash and restricted cash	\$ 2,039,450	\$ 1,060,658
Grant, contract, and other receivables	1,578,149	1,902,191
Investment in mutual fund	123,835	85,711
Financial assets at year-end	3,741,434	3,048,560
Less those unavailable for general expenditures within one year, due to:		
Restricted cash and deposits held (Note 6)	(110,951)	(113,685)
Financial assets available	<u>\$ 3,630,483</u>	<u>\$ 2,934,875</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	2021	2020
U.S. Department of Health and Human Services	\$ 562,303	\$ 625,832
Chautauqua County Div. of Health and Human Services	262,630	144,811
NYS Department of Health	107,059	173,502
NYS Office of Temporary and Disability Assistance	105,051	39,875
NYS Division of Homes and Community Renewal	92,254	247,172
Dunkirk City Schools	75,399	87,125
NYS Office of Children and Family Services	70,129	153,442
Chautauqua County	50,104	1,005
Gowanda Schools	37,088	37,088
Fredonia Commons	22,248	28,010
Chautauqua Opportunities for Development, Inc.	20,941	11,378
U.S. Department of Housing and Urban Development	17,461	73,270
Chautauqua County Office of Aging	12,990	14,477
NYS MMIS Medicaid Services	10,821	7,781
NYS Department of State	7,786	70,008
Brocton Central School District	5,049	39,461
NYS Department of Education	4,559	-
NYS Office of Attorney General	3,251	-
NYS Housing Trust Fund Corporation	-	25,693
Chautauqua County Department of Mental Hygiene	-	12,744
NYS Unified Court System	-	1,322
Insurance companies	34,284	61,905
Others	76,742	46,290
	<u>\$ 1,578,149</u>	<u>\$ 1,902,191</u>

NOTE 4 - OTHER ASSETS

Other assets consisted of the following at October 31:

	2021	2020
Mutual fund investment	\$ 123,835	\$ 85,711
Investment in limited partnership (Note 14)	-	40,439
Investment in not-for-profit corporation (Note 14)	40,439	-
	<u>\$ 164,274</u>	<u>\$ 126,150</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 of \$38,124 (\$3,472 capital gain distributions, \$34,652 unrealized gains) and \$17,383 (\$13,848 capital gain distributions, \$3,535 unrealized gains) for fiscal years 2021 and 2020, respectively, is included in *Miscellaneous revenue* on the Statements of Activities.

NOTE 5 - ACCRUED EXPENSES

Accrued expenses consisted of the following at October 31:	2021	2020
Accrued payroll expenses	\$ 277,438	\$ 304,156
Accrued vacation	132,457	147,643
Workers compensation reserve	261,983	301,207
Unemployment insurance reserve	431,542	421,900
Other	46	-
	<u>\$ 1,103,466</u>	<u>\$ 1,174,906</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.

	2021	2020
Restricted cash held for others	\$ 99,198	\$ 102,528
Security deposits	9,197	9,188
Replacement and capital reserves	2,556	1,969
	<u>\$ 110,951</u>	<u>\$ 113,685</u>

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

NOTE 7 - LINE OF CREDIT

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

NOTE 8 - REFUNDABLE ADVANCES

Refundable advances at October 31, were as follows:

Received From	2021	2020
NYS Office Children and Family Services	\$ 202,930	\$ 82,944
NYS Division of Homes and Community Renewal	52,482	-
Jamestown City Schools	49,147	44,329
NYS Department of Education	45,677	34,054
Chautauqua County Department of Mental Hygiene	43,077	16,690
NYS Department of Health	19,735	93,488
Chautauqua County Department of Social Services	18,581	-
NYS Housing Trust Fund Corporation	14,072	-
NYS Department of State	13,196	88,362
Washington Park Neighborhood Initiative	12,088	12,088
Gowanda Schools	8,736	11,945
Mike Yerico Homeless Fund	6,560	6,166
U.S. Department of Housing and Urban Development	3,597	6,368
Dunkirk City Schools	-	37,861
NYS Unified Court System	-	12,579
Other	33,041	12,881
	<u>\$ 522,919</u>	<u>\$ 459,755</u>

NOTE 9 - LONG-TERM DEBT

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

	2021	2020
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)	\$ 146,972	\$ 191,837
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.	6,010	11,410
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.	23,360	24,134
Total long-term debt	176,342	227,381
Less: current portion	59,533	52,917
	<u>\$ 116,809</u>	<u>\$ 174,464</u>

Future maturities as of October 31, 2021, are as follows:

Years ending October 31	Amount
2022	\$ 59,533
2023	54,704
2024	41,156
2025	909
2026	968
Thereafter	19,072
	<u>\$ 176,342</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, 2021 and 2020, were \$111,119 and \$58,926, respectively. During the year ended October 31, 2020, the Organization used \$42,231 of forfeit balances to reduce its contribution to the plan.

NOTE 11 - LEASES AND RENT EXPENSE

The Organization leases real property and equipment under both short-term and long-term operating leases. Rental expense for the years ended October 31, 2021 and 2020 was \$917,118 and \$951,697, respectively.

Future obligations of operating leases for real property with initial or remaining terms of one year or more as of October 31, 2021, are as follows:

<u>Year ending October 31</u>	<u>Amount</u>
2022	\$ 850,835
2023	\$ 553,284
2024	\$ 553,284
2025	\$ 553,284
2026	\$ 553,284

NOTE 12 - CONTINGENCIES AND COMMITMENTS

The Organization has a self-insured unemployment insurance plan with the State of New York. Under this plan, the Organization charges each program for unemployment on an ongoing basis based on the percentage of payroll expense and actual claims experienced, and then unemployment claims are charged against the accrual. At October 31, 2021 and 2020, the Organization had an accrued liability of \$431,542 and \$421,900, 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, 2021, approximately 5 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, 2021 or 2020.

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, 2021 and 2020, government grants comprised the following percentages of total revenues:

	2021	2020
Federal	69%	66%
New York State	4%	5%
Local governments	5%	5%
Total concentration	78%	76%

The Organization maintains its cash balances in one financial institution. At October 31, 2021 and 2020, the Organization's cash balances exceeded federally insured limits by \$11,511 and \$11,888, 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, 2021 and 2020, the balances in the fund were \$1,834,749 and \$842,548, respectively.

NOTE 14 - RELATED PARTY TRANSACTIONS

The Organization was a member of Fredonia Commons Affordable Housing, Inc., which was a co-general partner in a limited partnership, Fredonia Commons Limited Partnership. The Partnership was organized exclusively to acquire, rehabilitate, own, lease, manage, and operate certain property located in the Village of Fredonia, New York as affordable family, individual, and senior rental units. The Organization handles the daily property management of the project pursuant to a management contract with Fredonia Commons Limited Partnership. During the 2020 fiscal year, the Organization made an additional investment of \$40,439 to purchase the partnership interest of another partner. During the 2021 fiscal year, the Organization gained sole ownership of the partnership and the limited partnership was converted to a not-for-profit corporation. The Organization is the sole owner of the corporation. The Organization's receivable due from Fredonia Commons, Inc. as of October 31, 2021 and 2020, was \$22,248 and \$28,010, 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. In March 2019, the Organization purchased certain loans receivable held by CODI for \$12,500. These loans were paid off in the 2021 fiscal year. The Organization had a receivable due from CODI of \$20,941 and \$11,378 as of October 31, 2021 and 2020, respectively.

NOTE 15 - NON-FEDERAL MATCH

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

<u>Grantor/Program</u>	<u>Program Year end</u>	<u>Match Required</u>	<u>Actual Match</u>	<u>Excess</u>
HHS - TILP	9/29/21	\$ 22,222	\$ 44,162	\$ 21,940
HHS-Basic Center Grant	9/29/21	\$ 22,222	\$ 47,621	\$ 25,399
HHS - Head Start/ Early Head Start	5/31/21	\$ 1,175,561	\$ 1,258,356	\$ 82,795

Included in the match for the HHS/Head Start Program is \$358,861 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 - LEGAL MATTERS

On December 31, 2020, the Organization was notified by U.S. Equal Employment Opportunity Commission (EEOC), Buffalo Local Office, that a charge of employment discrimination has been filed with the EEOC against the Organization by a former staff member under the Americans with Disabilities Act (ADA). The circumstances of the alleged discrimination are based on disability and involve issues of discharge that are alleged to have occurred on or about September 22, 2020. This case was deemed unfounded and dismissed during the 2021 fiscal year.

NOTE 18 - RECLASSIFICATIONS

Certain accounts and amounts in the 2020 financial statements have been presented or reclassified for comparative purposes to conform with the presentation of the 2021 financial statements.

The 2021 financial statements also reflect the Organization's reclassification of certain activities between various program services (e.g. Youth residential activities previously a part of the Housing and Community Development program in 2020, are included in Health and Family Services.) The 2020 financial statements have not been revised for comparative purposes for such changes.

In addition, programs reported on the 2020 statements have been renamed. Children and family services is now Early care and education and Health services is now Health and family services.

SAXTON KOCUR
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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, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Chautauqua Opportunities, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Chautauqua Opportunities, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Chautauqua Opportunities, Inc.'s internal control.

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

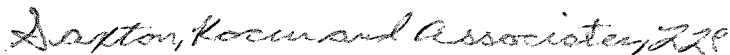
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

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



Saxton, Kocur and Associates, LLP
February 18, 2022

SAXTON KOCUR
AND ASSOCIATES, LLP
Certified Public Accountants

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

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

Report on Compliance for Each Major Federal Program

We have audited Chautauqua Opportunities, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Chautauqua Opportunities, Inc.'s major federal programs for the year ended October 31, 2021. Chautauqua Opportunities, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Chautauqua Opportunities, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended October 31, 2021.

Report on Internal Control Over Compliance

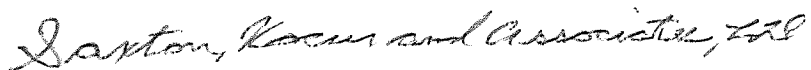
Management of Chautauqua Opportunities, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types compliance requirements referred to above. In planning and performing our audit of compliance, we considered Chautauqua Opportunities, Inc.'s internal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

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

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

Chautauqua Opportunities, Inc.'s response to the internal control over the compliance finding in our audit is 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.

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

A handwritten signature in cursive script that reads "Saxton, Kocur and Associates, LLP".

Saxton, Kocur and Associates, LLP
February 18, 2022

SUPPLEMENTARY INFORMATION

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED OCTOBER 31, 2021

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
Department of Agriculture:				
Passed through New York State Department of Health: Child and Adult Care Food Program	10.558	1161	\$ -	\$ 625,623
Passed through the New York State Department of Education: Child Nutrition Cluster - Summer Food Service Program for Children	10.559	LEA 060800630025	-	198,010
Total Department of Agriculture			-	823,633
Department of Housing and Urban Development:				
Continuum of Care Program (NY1262L2C142001)	14.267		-	12,740
Continuum of Care Program (NY1316L2C142000)	14.267		-	2,577
Continuum of Care Program (NY0157L2C141912)	14.267		-	18,476
Continuum of Care Program (NY1263L2C141900)	14.267		-	22,713
Continuum of Care Program (NY1262L2C141900)	14.267		-	57,681
			-	114,187
Education and Outreach Initiatives (FEOI1900389)	14.416		-	97,815
Resident Opportunity and Self Sufficiency Service Coordinator (NY063RPS132A015)	14.870		-	6,212
Passed through County of Chautauqua, NY: Lead Hazard Reduction Demonstration Grant Program	14.905	21-47-01/COILead21.18	-	125,885
Passed through City of Dunkirk, NY CDBG - Entitlement Grants Cluster - CDBGs/Entitlement Grants	14.218		-	15,000
COVID-19 - CDBG - Entitlement Grants Cluster - CDBGs/Entitlement Grants - Homeless Prevention Rental Assistance Project	14.218		-	7,321
			-	22,321
Passed through New York State Housing Finance Agency: Housing Counseling Assistance Program	14.169		-	15,333
Passed through New York State Division of Housing and Community Renewal: Housing Choice Cluster - Section 8 Housing Choice Vouchers	14.871	NY904VO0258/261/361	-	608,451
COVID-19 - Housing Choice Cluster - Section 8 Housing Choice Vouchers - Supplemental HCV Administration Fees and HAP (CARES)	14.871		-	21,293
			-	629,744
HOME Investment Partnership Program	14.239	SHAR 20183030	-	47,512
Passed through New York State Office of Temporary & Disability Assistance: COVID-19 Emergency Solutions Grant Program	14.231	C00618GG	-	198,136
COVID-19 Emergency Solutions Grant Program	14.231	T00049GG	-	8,880
			-	207,016
Passed through New York State Office of Temporary & Disability Assistance: Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2020)	-	9,245
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2020)	-	1,917
Housing Opportunities for Persons with AIDS	14.241	C00447GG (PY2021)	-	54,077
			-	65,239
Total Department of Housing and Urban Development			-	1,331,264
Department of Treasury:				
Passed through New York State Office of Temporary & Disability Assistance COVID-19 - Emergency Rental Assistance Program	21.023	C00618GG	-	32,277
Department of Energy:				
Passed through New York State Division of Housing and Community Renewal: Weatherization Assistance for Low-Income Persons	81.042	C093170-19	-	25,781
Weatherization Assistance for Low-Income Persons	81.042	C093170-21	-	90,462
Total Department of Energy			-	116,243

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, 2021

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
Department of Health and Human Services:				
Passed through New York State Council of Children and Families: Every Student Succeeds Act/Preschool Development Grants (PDG B-5)	93.434	90TP005902	-	9,250
Transitional Living for Homeless Youth (90CX7285-03-00)	93.550		-	166,819
Transitional Living for Homeless Youth (90CX7349-01-00)	93.550		-	16,622
			-	183,441
Head Start Cluster - Head Start (02CH011486-01-01)	93.600		-	2,601,853
COVID-19 - Head Start Cluster - Head Start (02CH011486-01-01)	93.600		-	15,162
Head Start Cluster - Head Start (02CH011486-02-01)	93.600		-	1,677,084
Head Start Cluster - Head Start (02HP000335-03-01)	93.600		21,350	245,069
COVID-19 - Head Start Cluster - Head Start (02HE000019-01-01) (ARP)	93.600		-	33,332
Head Start Cluster - Head Start (02HP000335-02-01)	93.600		98,132	1,055,551
			119,482	5,628,051
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth (90YO2298-03-01)	93.557		-	69,383
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth (90YO2444-01-00)	93.557		-	5,998
			-	75,381
Basic Center Grant (90CY7285-01-00)	93.623		-	176,909
Basic Center Grant (90CY7285-02-00)	93.623		-	14,609
			-	191,518
Healthy Marriage Promotion and Responsible Fatherhood Grants (90FK0106-05-01)	93.086		38,275	197,766
Healthy Marriage Promotion and Responsible Fatherhood Grants (90ZJ0034-01-00)	93.086		129,790	635,674
Healthy Marriage Promotion and Responsible Fatherhood Grants (90ZJ0034-02-00)	93.086		18,365	68,930
			186,430	902,370
Passed through MDRC: Healthy Marriage Promotion and Responsible Fatherhood Grants - Strengthening the Implementation of Responsible Fatherhood Programs (SIRF)	93.086	No. 1309-COI-01	-	26,959
Passed through New York State Division of Housing and Community Renewal: Low Income Home Energy Assistance	93.568	C093170-19	-	223,552
Low Income Home Energy Assistance	93.568	C093170-21	-	215,464
			-	439,016
Passed through New York State Department of State: Community Services Block Grant	93.569	C1001455 (FFY 2021)	-	254,821
COVID-19 - Community Services Block Grant (CARES)	93.569	T1001788	-	110,102
Community Services Block Grant	93.569	C1001455 (FFY 2022)	-	19,368
			-	384,291
Passed through New York State Office of Children and Family Services: CCDF Cluster - Child Care and Development Block Grant	93.575	C028248	-	108,839
COVID-19 - CCDF Cluster - Child Care and Development Block Grant (ARP)	93.575		-	16,729
			-	125,568
Passed through Chautauqua County, NY- Department of Social Services: CCDF Cluster - Child Care and Development Block Grant	93.575	16-31-16	-	109,393
Passed through New York State Department of Health: Preventive Health and Health Services Block Grant	93.991	C34885GG (PY 20-21)	-	16,279
Preventive Health and Health Services Block Grant	93.991	C34885GG (PY 21-22)	-	1,751
Preventive Health and Health Services Block Grant	93.991	C36262GG	-	28,140
			-	46,170
Maternal and Child Health Services Block Grant	93.994	C34885GG (PY 20-21)	-	13,975
Maternal and Child Health Services Block Grant	93.994	C36262GG	-	17,586
			-	31,561
Total Department of Health and Human Services			305,912	8,152,969
Total Expenditures of Federal Awards			\$ 305,912	\$ 10,456,386

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, 2021

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, 2021. 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, 2021**

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>
14.231	Emergency Solutions Grant Program
93.568	Low-Income Home Energy Assistance
93.569	Community Services Block Grant
93.600	Head Start
93.623	Basic Center Grant

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, 2021**

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, 2021**

There were no reported findings relative to federal award programs for the year ended October 31, 2020.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED OCTOBER 31, 2021
(with summarized totals for the year ended October 31, 2020)

	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 2021 Total 2020
Support and revenue without donor restrictions:							
Federal government	\$ 1,976,057	\$ 5,847,304	\$ 1,465,523	\$ 198,010	\$ 9,486,894	\$ 1,496,255	\$ 10,983,149 \$ 10,405,441
State grants	387,454	-	46,931	8,216	442,601	142,052	584,653 757,779
Local grants	1,167	-	105,555	-	106,722	714,644	821,366 825,894
Grants/contributions	42,186	-	-	-	42,186	19,223	61,409 156,864
In-kind contributions and/or donated property	-	899,495	-	-	899,495	-	899,495 821,083
Program fees	-	-	4	-	4	3,178,218	3,178,222 3,350,739
Miscellaneous revenue	-	10,000	43,880	-	53,880	154,024	207,904 263,281
Total support and revenue	2,406,864	6,756,799	1,661,893	206,226	11,031,782	5,704,416	16,736,198 16,581,081
Expenses:							
Program services:							
Housing and Community Development	2,179,321	-	-	-	2,179,321	381,990	2,561,311 2,663,477
Youth Services	-	-	-	-	-	-	- 932,368
Early Care and Education	-	6,188,357	-	-	6,188,357	1,454,382	7,642,739 7,836,561
Health and Family Services	-	-	1,501,408	-	1,501,408	397,338	1,898,746 641,229
Child Care Council	-	-	-	189,180	189,180	1,118,407	1,307,587 1,293,004
Economic development programs	-	-	-	-	-	35,463	35,463 36,356
Total program services	2,179,321	6,188,357	1,501,408	189,180	10,058,266	3,387,580	13,445,846 13,402,995
Management and central services	132,363	568,442	160,485	17,158	878,448	1,666,849	2,545,297 2,571,422
Total expenses	2,311,684	6,756,799	1,661,893	206,338	10,936,714	5,054,429	15,991,143 15,974,417
Change in unrestricted net assets	95,180	-	-	(112)	95,068	649,987	745,055 606,664

	Grant Funded Programs				Total Performance Based/General Agency Programs	Total 2021	Total 2020
	Housing and Community Development	Early Care and Education	Health and Family Services	Child Care Council	Total Grant Funded		
Adjustments:							
Federal government - fixed asset additions	111,054	-	-	15,875	126,929	126,929	104,923
Depreciation	(10,281)	(25,529)	(40,711)	(1,035)	(77,556)	(83,522)	(81,424)
Total adjustments	100,773	(25,529)	(40,711)	14,840	49,373	43,407	23,499
Change in net assets	195,953	(25,529)	(40,711)	14,728	144,441	788,462	630,163
Net assets:							
Beginning balance	512,250	148,277	(96,708)	(45,852)	517,967	2,995,463	2,365,300
Transfers (to) from other contracts or operations	-	-	-	-	-	-	-
Net assets, ending	\$ 708,203 (see page 32)	\$ 122,748 (see page 37)	\$ (137,419) (see page 40)	\$ (31,124) (see page 43)	\$ 662,408 (see page 47)	\$ 3,783,925	\$ 2,995,463

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
HOUSING AND COMMUNITY DEVELOPMENT
FOR THE YEAR ENDED OCTOBER 31, 2021

	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	\$ 1,280,913	\$ 695,144	\$ 1,976,057	\$ -	\$ -	\$ -	\$ 1,976,057
State grants	387,454	-	387,454	-	33,585	33,585	421,039
Local grants	1,167	-	1,167	100,871	-	100,871	102,038
Grants/contributions	42,186	-	42,186	-	-	-	42,186
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	-	325,023	32	325,055	325,055
Miscellaneous revenue	-	-	-	60,367	-	60,367	60,367
Total support and revenue	1,711,720	695,144	2,406,864	486,261	33,617	519,878	2,926,742
Expenses:							
Personnel	666,042	200,946	866,988	60,463	4,459	64,922	931,910
Payroll taxes and fringe benefits	144,813	66,201	211,014	5,864	519	6,383	217,397
Professional fees	7,000	3,250	10,250	3,659	-	3,659	13,909
Contractual	85,377	87,245	172,622	47,190	7,918	55,108	227,730
Emergency client assistance	185,221	-	185,221	17,273	-	17,273	202,494
Travel	12,873	6,296	19,169	3,192	1,930	5,122	24,291
Space costs and rentals	119,197	30,251	149,448	111,223	7	111,230	260,678
Program expenses	173,652	137,794	311,446	12,353	5,805	18,158	329,604
Office supplies/expense	76,924	13,110	90,034	13,271	1,281	14,552	104,586
Equipment/maintenance agreement	7,981	84,734	92,715	-	-	-	92,715
Depreciation/amortization	-	-	-	58,851	-	58,851	58,851
Telephone	14,549	5,909	20,458	2,759	-	2,759	23,217
Insurance	12,874	10,744	23,618	19,500	-	19,500	43,118
Interest expense	-	-	-	2,037	-	2,037	2,037
Indirect costs	93,011	39,352	132,363	16,373	2,193	18,566	150,929
Other costs	17,026	9,312	26,338	2,476	(40)	2,436	28,774
Total expenses	1,616,540	695,144	2,311,684	376,484	24,072	400,556	2,712,240
Change in net assets	95,180	-	95,180	109,777	9,545	119,322	214,502
Net assets:							
Beginning balance	479,734	32,516	512,250	1,187,641	(86,294)	1,101,347	1,613,597
Fixed asset additions	33,500	77,554	111,054	-	-	-	111,054
Depreciation	(5,277)	(5,004)	(10,281)	(3,322)	-	(3,322)	(13,603)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-
Net assets, ending	\$ 603,137 (see page 33)	\$ 105,066 (see page 34)	\$ 708,203	\$ 1,294,096 (see page 35)	\$ (76,749) (see page 36)	\$ 1,217,347	\$ 1,925,550

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, 2021

	NYSSHP	HOPWA	HCV	HMIS	Fair Housing	Foreclosure Prevention	HUD Housing Counseling	HUD Rapid Rehousing	Section 8 Security Deposits - COVID
Support and revenue:									
Federal government	\$ -	\$ 65,239	\$ 672,920	\$ 27,356	\$ 97,815	\$ -	\$ 15,333	\$ 70,421	\$ 21,293
State grants	81,108	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	42,186	-	-	1,167
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
Total support and revenue	81,108	65,239	672,920	27,356	97,815	42,186	15,333	70,421	22,460
Expenses:									
Personnel	61,783	23,914	215,500	635	54,103	22,754	8,000	17,422	-
Payroll taxes and fringe benefits	16,414	14,033	32,757	51	13,021	11,038	3,982	3,821	-
Professional fees	-	500	1,000	-	-	500	-	500	-
Contractual	-	-	989	23,789	-	-	1,540	-	-
Emergency client assistance	-	21,754	-	-	-	-	-	37,675	22,460
Travel	531	156	9,061	-	-	-	200	19	-
Space costs and rentals	-	1,544	59,224	-	9,382	1,975	-	2,340	-
Program expenses	-	-	124,970	-	-	-	150	-	-
Office supplies/expense	1,717	731	60,028	-	3,858	1,053	-	622	-
Equipment/maintenance agreement	-	-	6,981	-	1,000	-	-	-	-
Depreciation/amortization	-	-	-	-	-	-	-	-	-
Telephone	663	411	6,977	-	2,132	272	-	378	-
Insurance	-	58	5,300	-	750	300	-	1,000	-
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	-	2,138	54,889	2,881	10,522	4,294	961	6,644	-
Other costs	-	-	64	-	3,047	-	500	-	-
Total expenses	81,108	65,239	577,740	27,356	97,815	42,186	15,333	70,421	22,460
Change in net assets	-	-	95,180	-	-	-	-	-	-
Net assets:									
Beginning balance	-	-	398,234	-	-	-	-	-	-
Fixed asset additions	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ 493,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Emergency Solutions Grant - COVID	Emergency Rent Assistance	Continuum of Care Program Grant	STPHP	RPP	HOME-TBRA	Chautauqua County CDBG	Women's Homeless Shelter Construction	City of Dunkirk - CDBG Rental Assistance	Total
Support and revenue:										
Federal government	\$ 198,136	\$ 32,277	\$ 25,290	\$ -	\$ -	\$ 47,512	\$ -	\$ -	\$ 7,321	\$ 1,280,913
State grants	-	-	-	211,370	94,976	-	-	-	-	387,454
Local grants	-	-	-	-	-	-	-	-	-	1,167
Grants/contributions	-	-	-	-	-	-	-	-	-	42,186
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-
Total support and revenue	198,136	32,277	25,290	211,370	94,976	47,512	-	-	7,321	1,711,720
Expenses:										
Personnel	80,731	5,933	12,825	107,557	53,252	1,633	-	-	-	666,042
Payroll taxes and fringe benefits	10,458	1,273	5,242	19,213	13,380	130	-	-	-	144,813
Professional fees	500	500	500	1,500	1,500	-	-	-	-	7,000
Contractual	56,778	-	-	2,281	-	-	-	-	-	85,377
Emergency client assistance	13,600	-	-	41,070	-	41,662	-	-	7,000	185,221
Travel	-	525	300	1,262	819	-	-	-	-	12,873
Space costs and rentals	-	868	2,292	27,094	14,478	-	-	-	-	119,197
Program expenses	33,528	6,486	100	7,893	100	425	-	-	-	173,652
Office supplies/expense	-	2,145	727	-	6,043	-	-	-	-	76,924
Equipment/maintenance agreement	-	-	-	-	-	-	-	-	-	7,981
Depreciation/amortization	-	-	-	-	-	-	-	-	-	-
Telephone	-	356	547	-	2,813	-	-	-	-	14,549
Insurance	-	500	500	3,500	1,466	-	-	-	-	12,874
Interest expense	-	-	-	-	-	-	-	-	-	-
Indirect costs	2,541	1,901	2,257	-	-	3,662	-	-	321	93,011
Other costs	-	12,290	-	-	1,125	-	-	-	-	17,026
Total expenses	198,136	32,277	25,290	211,370	94,976	47,512	-	-	7,321	1,616,540
Change in net assets	-	-	-	-	-	-	-	-	-	95,180
Net assets:										
Beginning balance	-	-	-	54,107	-	-	27,393	-	-	479,734
Fixed asset additions	-	-	-	33,500	-	-	-	-	-	33,500
Depreciation	-	-	-	(4,565)	-	-	(712)	-	-	(5,277)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ 83,042	\$ -	\$ -	\$ 26,681	\$ -	\$ -	\$ 603,137

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, 2021

	<u>Weatherization</u>	<u>LEAD</u>	<u>Dunkirk CDBG</u>	<u>Total</u>
Support and revenue:				
Federal government	\$ 554,259	\$ 125,885	\$ 15,000	\$ 695,144
State grants	-	-	-	-
Local grants	-	-	-	-
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Program fees	-	-	-	-
Miscellaneous revenue	-	-	-	-
	<u>554,259</u>	<u>125,885</u>	<u>15,000</u>	<u>695,144</u>
Total support and revenue				
	<u>554,259</u>	<u>125,885</u>	<u>15,000</u>	<u>695,144</u>
Expenses:				
Personnel	137,457	63,489	-	200,946
Payroll taxes and fringe benefits	50,795	15,406	-	66,201
Professional fees	2,250	1,000	-	3,250
Contractual	72,245	-	15,000	87,245
Emergency client assistance	-	-	-	-
Travel	4,816	1,480	-	6,296
Space costs and rentals	23,136	7,115	-	30,251
Program expenses	120,784	17,010	-	137,794
Office supplies/expense	7,964	5,146	-	13,110
Equipment/maintenance agreement	84,734	-	-	84,734
Depreciation/amortization	-	-	-	-
Telephone	4,619	1,290	-	5,909
Insurance	10,744	-	-	10,744
Interest expense	-	-	-	-
Indirect costs	33,022	6,330	-	39,352
Other costs	1,693	7,619	-	9,312
	<u>554,259</u>	<u>125,885</u>	<u>15,000</u>	<u>695,144</u>
Total expenses				
	<u>554,259</u>	<u>125,885</u>	<u>15,000</u>	<u>695,144</u>
Change in net assets	-	-	-	-
Net assets:				
Beginning balance	(23,297)	-	55,813	32,516
Fixed asset additions/dispositions	77,554	-	-	77,554
Depreciation	(2,154)	-	(2,850)	(5,004)
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 52,103</u>	<u>\$ -</u>	<u>\$ 52,963</u>	<u>\$ 105,066</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, 2021

	Scattered Site Housing	Arrowhead Housing	LIP	Inspection Services	Kids at Home	Fredonia Commons Management	Emergency Housing	Housing and Energy	Total
Support and revenue:									
Federal government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	475	-	-	-	-	100,396	100,871
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-
Program fees	114,275	66,095	-	92,670	25,813	5,215	20,955	-	325,023
Miscellaneous revenue	60,360	7	-	-	-	-	-	-	60,367
Total support and revenue	174,635	66,102	475	92,670	25,813	5,215	20,955	100,396	486,261
Expenses:									
Personnel	-	-	-	31,261	-	-	-	29,202	60,463
Payroll taxes and fringe benefits	-	-	-	2,828	-	-	-	3,036	5,864
Professional fees	-	-	-	500	-	2,659	-	500	3,659
Contractual	26,657	14,346	-	136	3,990	-	783	1,278	47,190
Emergency client assistance	-	-	-	-	-	-	-	17,273	17,273
Travel	-	-	-	2,744	-	-	-	448	3,192
Space costs and rentals	40,688	33,268	-	3,438	6,971	33	9,600	17,225	111,223
Program expenses	3,509	3,003	475	38	61	603	37	4,827	12,353
Office supplies/expense	318	1,353	-	1,427	41	1,920	-	8,212	13,271
Equipment/maintenance agreement	-	-	-	-	-	-	-	-	-
Depreciation/amortization	32,065	3,621	-	-	18,024	-	5,141	-	58,851
Telephone	-	-	-	805	-	-	-	1,954	2,759
Insurance	9,350	4,500	-	500	3,400	-	-	1,750	19,500
Interest expense	2,037	-	-	-	-	-	-	-	2,037
Indirect costs	-	-	-	4,588	-	-	1,203	10,582	16,373
Other costs	23	-	-	19	2,400	-	-	34	2,476
Total expenses	114,647	60,091	475	48,284	34,887	5,215	16,764	96,121	376,484
Change in net assets	59,988	6,011	-	44,386	(9,074)	-	4,191	4,275	109,777
Net assets:									
Beginning balance	669,664	58,547	(675)	205,440	102,359	(3,695)	9,555	146,446	1,187,641
Fixed asset additions	-	-	-	-	-	-	-	-	-
Depreciation	(3,078)	(244)	-	-	-	-	-	-	(3,322)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ 726,574	\$ 64,314	\$ (675)	\$ 249,826	\$ 93,285	\$ (3,695)	\$ 13,746	\$ 150,721	\$ 1,294,096

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
HOUSING AND COMMUNITY DEVELOPMENT -
HOUSING REHABILITATION PERFORMANCE BASED PROGRAM
FOR THE YEAR ENDED OCTOBER 31, 2021

	Chautauqua Energy Savers
Support and revenue:	
Federal government	\$ -
State grants	33,585
Local grants	-
Grants/contributions	-
In-kind contributions and/or donated property	-
Program fees	32
Miscellaneous revenue	-
	<hr/>
Total support and revenue	33,617
	<hr/>
Expenses:	
Personnel	4,459
Payroll taxes and fringe benefits	519
Professional fees	-
Contractual	7,918
Emergency client assistance	-
Travel	1,930
Space costs and rentals	7
Program expenses	5,805
Office supplies	1,281
Equipment/maintenance agreement	-
Depreciation/amortization	-
Telephone	-
Insurance	-
Interest expense	-
Indirect costs	2,193
Other costs	(40)
	<hr/>
Total expenses	24,072
	<hr/>
Change in net assets	9,545
Net assets:	
Beginning balance	(86,294)
Fixed asset additions	-
Depreciation	-
Reclass of fixed assets	-
Transfers (to) from	-
	<hr/>
Net assets, ending	<u><u>\$ (76,749)</u></u>

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
EARLY CARE AND EDUCATION
FOR THE YEAR ENDED OCTOBER 31, 2021

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 5,847,304	\$ 16,729	\$ 5,864,033
State grants	-	-	-
Local grants	-	439,202	439,202
Grants/contributions	-	-	-
In-kind contributions and/or donated property	899,495	-	899,495
Program fees	-	1,586,237	1,586,237
Miscellaneous revenue	10,000	(214)	9,786
	<u>6,756,799</u>	<u>2,041,954</u>	<u>8,798,753</u>
Total support and revenue			
Expenses:			
Personnel	2,302,288	1,000,422	3,302,710
Payroll taxes and fringe benefits	470,126	135,562	605,688
Professional fees	19,333	5,250	24,583
Contractual	537,579	4,522	542,101
Emergency client assistance	-	-	-
Travel	9,513	202	9,715
Space costs and rentals	787,692	197,711	985,403
Program expenses	1,782,180	56,155	1,838,335
Office supplies/expense	139,578	25,004	164,582
Equipment/maintenance agreement	4,405	-	4,405
Depreciation/amortization	450	447	897
Telephone	66,193	11,555	77,748
Insurance	45,591	17,545	63,136
Interest expense	-	-	-
Indirect costs	568,442	153,106	721,548
Other costs	23,429	7	23,436
	<u>6,756,799</u>	<u>1,607,488</u>	<u>8,364,287</u>
Total expenses			
Change in net assets	-	434,466	434,466
Net assets:			
Beginning balance	148,277	1,084,923	1,233,200
Fixed asset additions	-	-	-
Depreciation	(25,529)	-	(25,529)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 122,748</u>	<u>\$ 1,519,389</u>	<u>\$ 1,642,137</u>
	(see page 38)	(see page 39)	

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
EARLY CARE AND EDUCATION - GRANT FUNDED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	DHHS Head Start 20/21	DHHS Head Start 21/22	Early Head Start 20/21	Early Head Start 21/22	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	\$ 1,950,303	\$ 1,215,853	\$ 666,712	\$ 461,681	\$ 33,332	\$ 9,250	\$ 1,300,620	\$ 209,553	\$ 5,847,304
State grants	-	-	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-
donated property	719,596	179,899	-	-	-	-	-	-	899,495
Program fees	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	10,000	-	-	-	10,000
Total support and revenue	2,669,899	1,395,752	666,712	461,681	43,332	9,250	1,300,620	209,553	6,756,799
Expenses:									
Personnel	912,828	559,316	374,977	251,275	-	-	148,971	54,921	2,302,288
Payroll taxes and fringe benefits	190,012	123,658	64,771	47,981	-	-	41,865	1,839	470,126
Professional fees	593	12,870	-	3,870	-	-	2,000	-	19,333
Contractual	46,385	20,640	6,458	6,124	1,100	1,563	455,309	-	537,579
Emergency client assistance	-	-	-	-	-	-	-	-	-
Travel	3,064	4,765	547	489	-	-	648	-	9,513
Space costs and rentals	207,669	154,620	101,000	78,356	800	-	245,247	-	787,692
Program expenses	987,943	335,866	17,798	12,651	33,535	7,387	234,207	152,793	1,782,180
Office supplies/expense	64,049	44,684	14,219	8,629	-	300	7,697	-	139,578
Equipment/maintenance agreement	-	-	-	-	4,405	-	-	-	4,405
Depreciation/amortization	-	450	-	-	-	-	-	-	450
Telephone	21,321	16,048	9,594	6,916	-	-	12,314	-	66,193
Insurance	23,770	-	6,348	-	-	-	15,473	-	45,591
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	202,619	115,491	69,425	43,870	3,167	-	133,870	-	568,442
Other costs	9,646	7,344	1,575	1,520	325	-	3,019	-	23,429
Total expenses	2,669,899	1,395,752	666,712	461,681	43,332	9,250	1,300,620	209,553	6,756,799
Change in net assets									
Net assets:									
Beginning balance	(2,996)	-	2,317	-	-	-	130,844	18,112	148,277
Fixed asset additions	-	-	-	-	-	-	-	-	-
Depreciation	(1,104)	(788)	-	-	-	-	(23,637)	-	(25,529)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	4,100	(4,100)	(2,317)	2,317	-	-	-	-	-
Net assets, ending	\$ -	\$ (4,888)	\$ -	\$ 2,317	\$ -	\$ -	\$ 107,207	\$ 18,112	\$ 122,748

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
EARLY CARE AND EDUCATION - PERFORMANCE BASED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	Someplace Special Daycare	Someplace Special Expansion	Universal Pre-K	Total
Support and revenue:				
Federal government	\$ -	\$ -	\$ 16,729	\$ 16,729
State grants	-	-	-	-
Local grants	181,972	257,230	-	439,202
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Program fees	27,416	522,269	1,036,552	1,586,237
Miscellaneous revenue	(214)	-	-	(214)
	<u>209,174</u>	<u>779,499</u>	<u>1,053,281</u>	<u>2,041,954</u>
Total support and revenue				
Expenses:				
Personnel	40,293	474,402	485,727	1,000,422
Payroll taxes and fringe benefits	3,201	49,728	82,633	135,562
Professional fees	500	1,000	3,750	5,250
Contractual	122	642	3,758	4,522
Emergency client assistance	-	-	-	-
Travel	172	30	-	202
Space costs and rentals	20,128	44,705	132,878	197,711
Program expenses	3,422	540	52,193	56,155
Office supplies/expense	1,132	8,867	15,005	25,004
Equipment/maintenance agreement	-	-	-	-
Depreciation/amortization	-	-	447	447
Telephone	991	2,463	8,101	11,555
Insurance	2,061	3,000	12,484	17,545
Interest expense	-	-	-	-
Indirect costs	7,562	61,465	84,079	153,106
Other costs	-	-	7	7
	<u>79,584</u>	<u>646,842</u>	<u>881,062</u>	<u>1,607,488</u>
Total expenses				
Change in net assets	129,590	132,657	172,219	434,466
Net assets:				
Beginning balance	241,039	197,053	646,831	1,084,923
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 370,629</u>	<u>\$ 329,710</u>	<u>\$ 819,050</u>	<u>\$ 1,519,389</u>

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
HEALTH AND FAMILY SERVICES
FOR THE YEAR ENDED OCTOBER 31, 2021

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 1,465,523	\$ 27,927	\$ 1,493,450
State grants	46,931	78,628	125,559
Local grants	105,555	174,571	280,126
Grants/contributions	-	3,157	3,157
In-kind contributions and/or donated property	-	-	-
Program fees	4	150,495	150,499
Miscellaneous revenue	43,880	-	43,880
	<hr/>	<hr/>	<hr/>
Total support and revenue	1,661,893	434,778	2,096,671
Expenses:			
Personnel	649,693	308,925	958,618
Payroll taxes and fringe benefits	158,974	32,314	191,288
Professional fees	7,740	750	8,490
Contractual	228,828	679	229,507
Emergency client assistance	-	-	-
Travel	9,579	11,175	20,754
Space costs and rentals	101,152	3,357	104,509
Program expenses	147,600	5,342	152,942
Office supplies/expense	78,015	19,326	97,341
Equipment/maintenance agreement	31,263	5,537	36,800
Depreciation/amortization	1,910	557	2,467
Telephone	38,080	4,033	42,113
Insurance	23,650	4,864	28,514
Interest expense	-	-	-
Indirect costs	160,485	47,392	207,877
Other costs	24,924	479	25,403
	<hr/>	<hr/>	<hr/>
Total expenses	1,661,893	444,730	2,106,623
Change in net assets	-	(9,952)	(9,952)
Net assets:			
Beginning balance	(96,708)	(20,331)	(117,039)
Fixed asset additions	-	-	-
Depreciation	(40,711)	-	(40,711)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ (137,419)	\$ (30,283)	\$ (167,702)
	(see page 41)	(see page 42)	

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
HEALTH AND FAMILY SERVICES - GRANT FUNDED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	ACA In-Person Assistance	Fatherhood Initiative	SIRF	ROSS	Migrant Health	Migrant 6	Mobile Crisis	MODD	Alzheimer's	Music & Memory	Chautauqua County Crisis - COVID	Safehouse Basic Center Grant	Transitional Living for Homeless Youth	Street Outreach	Total
Support and revenue:															
Federal government	\$ -	\$ 902,371	\$ 26,959	\$ 6,212	\$ 32,005	\$ 45,726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,518	\$ 185,351	\$ 75,381	\$ 1,465,523
State grants	-	-	-	-	-	-	-	-	46,931	-	-	-	-	-	46,931
Local grants	-	-	-	-	-	-	105,555	-	-	-	-	-	-	-	105,555
Grants/contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	4	-	-	-	-	-	-	-	-	-	4
Miscellaneous revenue	-	-	-	-	-	-	-	-	-	-	43,880	-	-	-	43,880
Total support and revenue	-	902,371	26,959	6,212	32,009	45,726	105,555	-	46,931	-	43,880	191,518	185,351	75,381	1,661,893
Expenses:															
Personnel	-	325,026	3,067	5,335	17,556	421	61,395	-	24,250	-	-	90,114	89,388	33,141	649,693
Payroll taxes and fringe benefits	-	54,941	437	695	2,045	102	7,876	-	9,835	-	-	33,123	43,567	6,353	158,974
Professional fees	-	5,000	-	-	415	25	500	-	-	-	-	500	800	500	7,740
Contractual	-	183,946	-	-	-	40,476	25	-	-	-	-	738	3,401	242	228,828
Emergency client assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	3,954	-	-	1,114	-	1,541	-	321	-	43	824	14	1,768	9,579
Space costs and rentals	-	74,404	-	-	3,481	51	2,081	-	783	-	-	8,656	8,633	3,063	101,152
Program expenses	-	70,110	1,596	-	-	-	-	-	1,664	-	39,727	19,900	2,550	12,053	147,600
Office supplies/expense	-	39,438	-	-	1,157	18	14,084	-	1,873	-	100	9,326	6,118	5,901	78,015
Equipment/maintenance agreement	-	30,153	-	-	-	-	-	-	-	-	-	1,110	-	-	31,263
Depreciation/amortization	-	-	-	-	-	-	-	-	-	-	-	-	1,910	-	1,910
Telephone	-	17,385	-	-	1,571	32	8,136	-	901	-	-	4,335	4,354	1,366	38,080
Insurance	-	13,411	-	-	1,400	256	1,316	-	-	-	-	2,800	2,400	2,067	23,650
Interest expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indirect costs	-	83,825	2,451	182	3,270	4,345	8,447	-	6,235	-	4,010	20,071	19,816	7,833	160,485
Other costs	-	778	19,408	-	-	-	154	-	1,069	-	-	21	2,400	1,094	24,924
Total expenses	-	902,371	26,959	6,212	32,009	45,726	105,555	-	46,931	-	43,880	191,518	185,351	75,381	1,661,893
Change in net assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets:															
Beginning balance	14,498	-	-	-	17,791	-	(338)	2,284	50	9	-	31,321	(162,323)	-	(96,708)
Fixed asset additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(40,711)
Transfers (to) from	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets, ending	\$ 14,498	\$ -	\$ -	\$ -	\$ 17,791	\$ -	\$ (338)	\$ 2,284	\$ 50	\$ 9	\$ -	\$ 31,321	\$ (203,034)	\$ -	\$ (137,419)

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
HEALTH AND FAMILY SERVICES - PERFORMANCE BASED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	Adult & Senior Health Home Care	TILP & Safehouse RHY	CACFP Meal - Safehouse	Youth Miscellaneous	Total
Support and revenue:					
Federal government	\$ 26,138	\$ -	\$ 1,789	\$ -	\$ 27,927
State grants	-	78,628	-	-	78,628
Local grants	164,572	9,999	-	-	174,571
Grants/contributions	-	-	-	3,157	3,157
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	150,445	-	-	50	150,495
Miscellaneous revenue	-	-	-	-	-
Total support and revenue	341,155	88,627	1,789	3,207	434,778
Expenses:					
Personnel	244,735	64,190	-	-	308,925
Payroll taxes and fringe benefits	32,314	-	-	-	32,314
Professional fees	750	-	-	-	750
Contractual	267	412	-	-	679
Emergency client assistance	-	-	-	-	-
Travel	11,058	117	-	-	11,175
Space costs and rentals	1,884	1,398	-	75	3,357
Program expenses	2,540	741	1,789	272	5,342
Office supplies/expense	14,579	4,747	-	-	19,326
Equipment/maintenance agreement	4,937	600	-	-	5,537
Depreciation/amortization	557	-	-	-	557
Telephone	1,421	2,612	-	-	4,033
Insurance	4,864	-	-	-	4,864
Interest expense	-	-	-	-	-
Indirect costs	33,582	13,810	-	-	47,392
Other costs	479	-	-	-	479
Total expenses	353,967	88,627	1,789	347	444,730
Change in net assets	(12,812)	-	-	2,860	(9,952)
Net assets:					
Beginning balance	(76,465)	-	-	56,134	(20,331)
Fixed asset additions	-	-	-	-	-
Depreciation	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	-	-	-	-	-
Net assets, ending	\$ (89,277)	\$ -	\$ -	\$ 58,994	\$ (30,283)

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
CHILD CARE COUNCIL
FOR THE YEAR ENDED OCTOBER 31, 2021

	Total Grant Funded Programs	Total Performance Based Program	Total
Support and revenue:			
Federal government	\$ 198,010	\$ 1,036,598	\$ 1,234,608
State grants	8,216	29,839	38,055
Local grants	-	-	-
Grants/contributions	-	4,920	4,920
In-kind contributions and/or donated property	-	-	-
Program fees	-	189,037	189,037
Miscellaneous revenue	-	6,576	6,576
	<hr/>	<hr/>	<hr/>
Total support and revenue	206,226	1,266,970	1,473,196
Expenses:			
Personnel	29,467	368,922	398,389
Payroll taxes and fringe benefits	6,875	99,799	106,674
Professional fees	500	3,590	4,090
Contractual	266	585	851
Emergency client assistance	-	-	-
Travel	1,731	3,501	5,232
Space costs and rentals	8,450	56,455	64,905
Program expenses	120,505	529,086	649,591
Office supplies/expense	526	33,555	34,081
Equipment/maintenance agreement	17,747	714	18,461
Depreciation/amortization	-	-	-
Telephone	106	11,210	11,316
Insurance	2,834	6,798	9,632
Interest expense	-	-	-
Indirect costs	17,158	72,645	89,803
Other costs	173	4,192	4,365
	<hr/>	<hr/>	<hr/>
Total expenses	206,338	1,191,052	1,397,390
Change in net assets	(112)	75,918	75,806
Net assets:			
Beginning balance	(45,852)	618,266	572,414
Fixed asset additions	15,875	-	15,875
Depreciation	(1,035)	-	(1,035)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ (31,124)	\$ 694,184	\$ 663,060

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
CHILD CARE COUNCIL - GRANT FUNDED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	21st Century & After School Programs	Summer Food Service	Kinship Care	Court Child Care	Total
Support and revenue:					
Federal government	\$ -	\$ 198,010	\$ -	\$ -	\$ 198,010
State grants	-	7,184	-	1,032	8,216
Local grants	-	-	-	-	-
Grants/contributions	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Total support and revenue	-	205,194	-	1,032	206,226
Expenses:					
Personnel	-	29,306	-	161	29,467
Payroll taxes and fringe benefits	-	6,816	-	59	6,875
Professional fees	-	500	-	-	500
Contractual	-	266	-	-	266
Emergency client assistance	-	-	-	-	-
Travel	-	1,731	-	-	1,731
Space costs and rentals	-	8,450	-	-	8,450
Program expenses	-	120,505	-	-	120,505
Office supplies/expense	-	530	-	(4)	526
Equipment/maintenance agreement	-	17,747	-	-	17,747
Depreciation/amortization	-	-	-	-	-
Telephone	-	106	-	-	106
Insurance	-	2,135	-	699	2,834
Interest expense	-	-	-	-	-
Indirect costs	-	17,041	-	117	17,158
Other costs	112	61	-	-	173
Total expenses	112	205,194	-	1,032	206,338
	(112)	-	-	-	(112)
Net assets:					
Beginning balance	(112,610)	68,281	(189)	(1,334)	(45,852)
Fixed asset additions	-	15,875	-	-	15,875
Depreciation	-	(1,035)	-	-	(1,035)
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	-	-	-	-	-
Net assets, ending	\$ (112,610)	\$ 83,121	\$ (189)	\$ (1,334)	\$ (31,012)

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
CHILD CARE COUNCIL - PERFORMANCE BASED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	CCR&R	Legally Exempt CCRR	EIP Scholarship	CCR&R Training	Day Care CACFP	County Registration/ Inspection	COVID grants & Misc	Total
Support and revenue:								
Federal government	\$ 130,744	\$ 201,629	\$ -	\$ -	\$ 414,281	\$ 111,210	\$ 178,734	\$ 1,036,598
State grants	-	-	3,250	26,589	-	-	-	29,839
Local grants	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	4,920	-	-	-	4,920
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	-	-	189,037	-	-	-	189,037
Miscellaneous revenue	-	-	-	-	-	-	6,576	6,576
Total support and revenue	130,744	201,629	3,250	220,546	414,281	111,210	185,310	1,266,970
Expenses:								
Personnel	48,063	95,511	-	107,518	46,016	66,133	5,681	368,922
Payroll taxes and fringe benefits	15,873	18,735	-	32,601	11,109	18,467	3,014	99,799
Professional fees	690	1,750	-	500	-	150	500	3,590
Contractual	107	186	-	149	102	35	6	585
Emergency client assistance	-	-	-	-	-	-	-	-
Travel	397	702	-	2,033	152	217	-	3,501
Space costs and rentals	9,022	18,397	-	13,166	5,191	9,828	851	56,455
Program expenses	6,407	6,981	3,250	6,064	340,291	132	165,961	529,086
Office supplies/expense	10,236	14,834	-	5,096	1,889	1,314	186	33,555
Equipment/maintenance agreement	-	-	-	-	714	-	-	714
Depreciation/amortization	-	-	-	-	-	-	-	-
Telephone	3,892	3,008	-	2,011	511	1,679	109	11,210
Insurance	1,372	2,459	-	1,505	607	855	-	6,798
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	10,352	17,087	-	18,082	7,549	10,573	9,002	72,645
Other costs	2,428	42	-	1,563	150	9	-	4,192
Total expenses	108,839	179,692	3,250	190,288	414,281	109,392	185,310	1,191,052
Change in net assets	21,905	21,937	-	30,258	-	1,818	-	75,918
Net assets:								
Beginning balance	289,715	50,914	-	225,589	-	52,048	-	618,266
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
Net assets, ending	\$ 311,620	\$ 72,851	\$ -	\$ 255,847	\$ -	\$ 53,866	\$ -	\$ 694,184

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
ECONOMIC DEVELOPMENT - PERFORMANCE BASED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	Asset Development Services	Family Self- Sufficiency Coordinator	Total
Support and revenue:			
Federal government	\$ -	\$ 30,710	\$ 30,710
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	8,259	-	8,259
In-kind contributions and/or donated property	-	-	-
Program fees	1,429	-	1,429
Miscellaneous revenue	200	-	200
	<hr/>	<hr/>	<hr/>
Total support and revenue	9,888	30,710	40,598
	<hr/>	<hr/>	<hr/>
Expenses:			
Personnel	-	22,843	22,843
Payroll taxes and fringe benefits	-	7,867	7,867
Professional fees	500	-	500
Contractual	1,454	-	1,454
Emergency client assistance	-	-	-
Travel	-	-	-
Space costs and rentals	-	-	-
Program expenses	423	-	423
Office supplies/expense	1,636	-	1,636
Equipment/maintenance agreement	-	-	-
Depreciation/amortization	-	-	-
Telephone	-	-	-
Insurance	500	-	500
Interest expense	-	-	-
Indirect costs	447	-	447
Other costs	240	-	240
	<hr/>	<hr/>	<hr/>
Total expenses	5,200	30,710	35,910
	<hr/>	<hr/>	<hr/>
Change in net assets	4,688	-	4,688
Net assets:			
Beginning balance	97,440	-	97,440
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from operating	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ 102,128	\$ -	\$ 102,128
	<hr/>	<hr/>	<hr/>

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
GENERAL AGENCY ACCOUNTS AND PERFORMANCE BASED PROGRAMS
FOR THE YEAR ENDED OCTOBER 31, 2021

	Central Services	Administration	17 W. Courtney St.	CSBG	Discretionary COVID-19/CARES	Total General Agency	Total Performance Based	Total
Support and revenue:								
Federal government	\$ -	\$ -	\$ -	\$ 274,189	\$ 110,102	\$ 384,291	\$ 1,111,964	\$ 1,496,255
State grants	-	-	-	-	-	-	142,052	142,052
Local grants	-	-	-	-	-	-	714,644	714,644
Grants/contributions	-	2,887	-	-	-	2,887	16,336	19,223
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	819,073	95,713	11,179	-	-	925,965	2,252,253	3,178,218
Miscellaneous revenue	300	86,795	-	-	-	87,095	66,929	154,024
Total support and revenue	819,373	185,395	11,179	274,189	110,102	1,400,238	4,304,178	5,704,416
Expenses:								
Personnel	408,420	939,763	-	154,349	8,302	1,510,834	1,766,034	3,276,868
Payroll taxes and fringe benefits	105,609	183,172	-	43,739	4,324	337,444	281,925	619,369
Professional fees	1,953	33,690	-	8,116	-	43,759	13,749	57,508
Contractual	3,243	6,994	209	672	500	11,618	62,348	73,966
Emergency client assistance	-	-	-	-	-	-	17,273	17,273
Travel	18,031	7,511	-	81	-	25,623	20,000	45,623
Space costs and rentals	9,535	103,454	7,121	14,360	789	135,259	368,753	504,012
Program expenses	26,944	28,125	152	4,792	50,583	110,596	609,164	719,760
Office supplies/expense	31,860	69,538	-	7,046	32,265	140,709	94,073	234,782
Equipment/maintenance agreement	52,318	8,476	-	-	-	60,794	6,251	67,045
Depreciation/amortization	12,873	33,846	-	-	-	46,519	59,855	106,374
Telephone	14,435	45,755	312	4,342	-	64,844	29,557	94,401
Insurance	11,100	3,898	-	5,000	-	19,998	49,207	69,205
Interest expense	-	5,163	-	-	-	5,163	2,037	7,200
Indirect costs	62,649	(1,273,493)	-	28,499	11,739	(1,170,606)	292,156	(878,450)
Other costs	1,037	26,909	-	3,193	1,000	32,139	7,354	39,493
Total expenses	760,007	222,601	7,794	274,189	110,102	1,374,893	3,679,736	5,054,429
Change in net assets	59,366	(37,206)	3,385	-	-	25,545	624,442	649,987
Net assets:								
Beginning balance	432,691	(855,777)	(16,700)	17,010	18,627	(404,149)	2,881,645	2,477,496
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	(733)	(1,911)	(2,644)	(3,322)	(5,966)
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
Net assets, ending	\$ 492,057 (see page 48)	\$ (892,983)	\$ (13,315)	\$ 16,277	\$ 16,716	\$ (381,248)	\$ 3,502,765	\$ 3,121,517

See accompanying independent auditors' report.
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CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF ACTIVITIES
CENTRAL SERVICES
FOR THE YEAR ENDED OCTOBER 31, 2021

	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	432,441	121,769	264,863	819,073
Miscellaneous revenue	-	-	300	300
	<u>432,441</u>	<u>121,769</u>	<u>265,163</u>	<u>819,373</u>
Total support and revenue	432,441	121,769	265,163	819,373
Expenses:				
Personnel	262,848	-	145,572	408,420
Payroll taxes and fringe benefits	68,385	-	37,224	105,609
Professional fees	1,153	-	800	1,953
Contractual	258	-	2,985	3,243
Emergency client assistance	-	-	-	-
Travel	12,003	-	6,028	18,031
Space costs and rentals	1,262	-	8,273	9,535
Program expenses	6,956	3,123	16,865	26,944
Office supplies/expense	1,981	24,003	5,876	31,860
Equipment/maintenance agreement	896	51,422	-	52,318
Depreciation/amortization	11,240	-	1,633	12,873
Telephone	3,456	4,050	6,929	14,435
Insurance	8,400	-	2,700	11,100
Interest expense	-	-	-	-
Indirect costs	39,086	-	23,563	62,649
Other costs	97	-	940	1,037
	<u>418,021</u>	<u>82,598</u>	<u>259,388</u>	<u>760,007</u>
Total expenses	418,021	82,598	259,388	760,007
Change in net assets	14,420	39,171	5,775	59,366
Net assets:				
Beginning balance	39,020	249,807	143,864	432,691
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ 53,440</u>	<u>\$ 288,978</u>	<u>\$ 149,639</u>	<u>\$ 492,057</u>

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue:						
NYS Division of Housing and Community Renewal	\$ 307,018	\$ 493,280	\$ 248,333	\$ 1,048,631	\$ 1,279,058	\$ (230,427)
Rental income	-	-	-	-	-	-
Program fees	-	-	-	-	-	-
Total revenue	307,018	493,280	248,333	1,048,631	1,279,058	(230,427)
Expenses:						
Labor and fringes	156,507	240,153	119,844	516,504	633,933	(117,429)
Subcontracted labor	13,062	38,239	13,486	64,787	86,215	(21,428)
Liability insurance	2,633	5,597	2,348	10,578	10,232	346
Program support and technical assistance	45,894	65,686	37,010	148,590	204,869	(56,279)
Administration	24,376	40,863	18,543	83,782	100,043	(16,261)
Materials	63,046	99,742	57,102	219,890	239,266	(19,376)
Audit	1,500	3,000	-	4,500	4,500	-
Total expenses	307,018	493,280	248,333	1,048,631	1,279,058	(230,427)
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 - C093170-21
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD APRIL 1, 2021 - SEPTEMBER 30, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (Under) Budget
Revenue:			
NYS Division of Housing and Community Renewal	\$ 305,926	\$ 820,037	\$ (514,111)
Rental income	-	-	-
Owners' investment	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenue	305,926	820,037	(514,111)
	<hr/>	<hr/>	<hr/>
Expenses:			
Labor and fringes	105,501	318,686	(213,185)
Subcontracted labor	15,525	60,292	(44,767)
Liability insurance	2,645	6,000	(3,355)
Program support and technical assistance	103,447	224,601	(121,154)
Administration	22,633	73,303	(50,670)
Materials	53,925	134,905	(80,980)
Audit	2,250	2,250	-
	<hr/>	<hr/>	<hr/>
Total expenses	305,926	820,037	(514,111)
	<hr/>	<hr/>	<hr/>
Change in net assets	-	-	-
	<hr/>	<hr/>	<hr/>
Beginning of year	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ -	\$ -	\$ -
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See accompanying independent auditors' report.

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

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 25,010	\$ 254,821	\$ 279,831	\$ 293,855	\$ (14,024)
Expenses:					
Personnel	17,295	186,116	203,411	215,860	(12,449)
Contractual services/audit	4,391	15,089	19,480	23,364	(3,884)
Insurances	-	5,000	5,000	5,000	-
Occupancy and telecommunications	652	17,701	18,353	14,937	3,416
Supplies and computer	26	4,427	4,453	4,050	403
Administration	2,646	26,488	29,134	30,644	(1,510)
Total expenses	25,010	254,821	279,831	293,855	(14,024)
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 FFY2022
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD OCTOBER 1, 2021 - SEPTEMBER 30, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 19,368	\$ 254,739	\$ (235,371)
Expenses:			
Personnel	11,971	183,330	(171,359)
Contractual services/audit	4,360	21,553	(17,193)
Insurances	-	5,000	(5,000)
Occupancy and telecommunications	1,001	12,001	(11,000)
Supplies and computer	23	4,500	(4,477)
Administration	2,013	28,355	(26,342)
Total expenses	19,368	254,739	(235,371)
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 - 2CH011486-01-01
FOR THE YEAR ENDED OCTOBER 31, 2021
AND THE CONTRACT PERIOD JUNE 1, 2020 - MAY 31, 2021

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 1,315,850	\$ 1,950,303	\$ 3,266,153	\$ 4,106,047	\$ (839,894)
	-	-	-	-	-
	1,315,850	1,950,303	3,266,153	4,106,047	(839,894)
Expenses:					
Personnel	600,681	912,827	1,513,508	1,634,187	(120,679)
Fringe	141,541	190,012	331,553	511,232	(179,679)
Contractual services/audit	73,557	92,276	165,833	319,341	(153,508)
Travel	98,329	218,181	316,510	427,914	(111,404)
Space	178,212	225,799	404,011	615,961	(211,950)
Supplies	65,778	72,755	138,533	135,500	3,033
Equipment	398	-	398	13,750	(13,352)
Other	20,617	35,834	56,451	25,600	30,851
Administration	136,737	202,619	339,356	422,562	(83,206)
Total expenses	1,315,850	1,950,303	3,266,153	4,106,047	(839,894)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

CHAUTAUQUA OPPORTUNITIES, INC.
SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET
HEAD START - 02CH011486-02-01
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD JUNE 1, 2021 - MAY 31, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 1,215,853	\$ 3,835,415	\$ (2,619,562)
Expenses:			
Personnel	559,316	1,705,336	(1,146,020)
Fringe	123,658	408,064	(284,406)
Contractual services/audit	66,417	172,940	(106,523)
Travel	130,322	484,100	(353,778)
Space	168,389	529,995	(361,606)
Supplies	42,484	112,400	(69,916)
Equipment	450	2,000	(1,550)
Other	9,326	59,996	(50,670)
Administration	115,491	360,584	(245,093)
Total expenses	1,215,853	3,835,415	(2,619,562)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 508,899	\$ 666,712	\$ 1,175,611	\$ 1,203,148	\$ (27,537)
	-	-	-	-	-
	508,899	666,712	1,175,611	1,203,148	(27,537)
Expenses:					
Personnel	286,748	374,977	661,725	614,230	47,495
Fringe	59,138	64,771	123,909	179,626	(55,717)
Contractual services/audit	24,121	20,921	45,042	90,488	(45,446)
Travel	4,642	2,500	7,142	9,400	(2,258)
Space	66,279	108,641	174,920	140,495	34,425
Supplies	8,985	17,047	26,032	33,573	(7,541)
Equipment	(57)	-	(57)	7,000	(7,057)
Other	6,136	8,430	14,566	5,800	8,766
Administration	52,907	69,425	122,332	122,536	(204)
Total expenses	508,899	666,712	1,175,611	1,203,148	(27,537)
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 - 02CH011486-02-01
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD JUNE 1, 2020 - MAY 31, 2021

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 461,681	\$ 1,144,588	\$ (682,907)
Expenses:			
Personnel	251,275	651,603	(400,328)
Fringe	47,981	133,544	(85,563)
Contractual services/audit	18,913	56,793	(37,880)
Travel	1,884	6,150	(4,266)
Space	83,877	156,046	(72,169)
Supplies	11,935	16,450	(4,515)
Equipment	-	1,000	(1,000)
Other	1,946	16,546	(14,600)
Administration	43,870	106,456	(62,586)
Total expenses	461,681	1,144,588	(682,907)
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 - 02HP000335-02-01
FOR THE YEAR ENDED OCTOBER 31, 2021
AND THE CONTRACT PERIOD SEPTEMBER 1, 2020 - AUGUST 31, 2021

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 210,412	\$ 1,055,551	\$ 1,265,963	\$ 1,497,320	\$ (231,357)
Program income	673	-	673	-	673
	<u>211,085</u>	<u>1,055,551</u>	<u>1,266,636</u>	<u>1,497,320</u>	<u>(230,684)</u>
Expenses:					
Personnel	26,934	123,284	150,218	125,796	24,422
Fringe	7,534	34,917	42,451	34,022	8,429
Contractual services/audit	82,461	375,566	458,027	674,029	(216,002)
Travel	402	1,612	2,014	3,250	(1,236)
Space	36,494	212,320	248,814	254,172	(5,358)
Supplies	3,208	23,725	26,933	20,350	6,583
Equipment	(18)	-	(18)	1,000	(1,018)
Other	32,995	173,544	206,539	232,412	(25,873)
Administration	21,075	110,583	131,658	152,289	(20,631)
Total expenses	<u>211,085</u>	<u>1,055,551</u>	<u>1,266,636</u>	<u>1,497,320</u>	<u>(230,684)</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 - 02HP000335-03-01
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD SEPTEMBER 1, 2021 - AUGUST 31, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 245,069	\$ 1,515,195	\$ (1,270,126)
Program income	-	-	-
	<u>245,069</u>	<u>1,515,195</u>	<u>(1,270,126)</u>
Expenses:			
Personnel	25,687	201,193	(175,506)
Fringe	6,949	51,826	(44,877)
Contractual services/audit	81,743	816,917	(735,174)
Travel	245	-	245
Space	44,532	-	44,532
Supplies	4,111	17,400	(13,289)
Equipment	-	-	-
Other	58,515	286,941	(228,426)
Administration	23,287	140,918	(117,631)
	<u>245,069</u>	<u>1,515,195</u>	<u>(1,270,126)</u>
Total expenses	<u>245,069</u>	<u>1,515,195</u>	<u>(1,270,126)</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 - 90CY7285-01-00
FOR THE YEAR ENDED OCTOBER 31, 2021
AND THE CONTRACT PERIOD SEPTEMBER 30, 2020 - SEPTEMBER 29, 2021

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 18,108	\$ 176,909	\$ 195,017	\$ 200,000	\$ (4,983)
Expenses:					
Personnel	11,515	84,446	95,961	108,268	(12,307)
Fringe	3,070	31,934	35,004	37,647	(2,643)
Contractual services	781	6,670	7,451	9,363	(1,912)
Travel	58	1,483	1,541	4,260	(2,719)
Space	762	10,792	11,554	12,170	(616)
Supplies	193	19,886	20,079	3,604	16,475
Equipment	-	1,110	1,110	1,000	110
Other	8	2,038	2,046	2,900	(854)
Administration	1,721	18,550	20,271	20,788	(517)
Total expenses	18,108	176,909	195,017	200,000	(4,983)
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 - 90CY7285-02-00
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 14,609	\$ 200,000	\$ (185,391)
Expenses:			
Personnel	5,668	114,279	(108,611)
Fringe	1,189	35,505	(34,316)
Contractual services	3,820	9,925	(6,105)
Travel	141	4,100	(3,959)
Space	2,198	11,400	(9,202)
Supplies	72	3,230	(3,158)
Equipment	-	-	-
Other	-	2,557	(2,557)
Administration	1,521	19,004	(17,483)
Total expenses	14,609	200,000	(185,391)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 18,732	\$ 173,822	\$ 192,554	\$ 200,000	\$ (7,446)
Expenses:					
Personnel	8,562	81,257	89,819	106,655	(16,836)
Fringe	4,309	40,721	45,030	41,107	3,923
Consultant & Contract	2,335	8,165	10,500	7,900	2,600
Travel	-	414	414	2,650	(2,236)
Space	852	10,760	11,612	13,400	(1,788)
Supplies	2,218	3,105	5,323	4,000	1,323
Equipment	(1,592)	7,003	5,411	800	4,611
Other	200	4,230	4,430	2,700	1,730
Administration	1,848	18,167	20,015	20,788	(773)
Total expenses	18,732	173,822	192,554	200,000	(7,446)
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 - 90CX7349-01-00
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 11,529	\$ 220,000	\$ (208,471)
Expenses:			
Personnel	8,131	119,837	(111,706)
Fringe	2,846	37,932	(35,086)
Consultant & Contract	1,569	7,426	(5,857)
Travel	-	4,000	(4,000)
Space	2,226	7,400	(5,174)
Supplies	-	13,800	(13,800)
Equipment	(5,093)	5,100	(10,193)
Other	200	3,600	(3,400)
Administration	1,650	20,905	(19,255)
Total expenses	11,529	220,000	(208,471)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 7,109	\$ 69,383	\$ 76,492	\$ 200,000	\$ (123,508)
Expenses:					
Personnel	4,506	31,277	35,783	121,495	(85,712)
Fringe	920	6,030	6,950	43,185	(36,235)
Consultant & Contract	173	1,665	1,838	4,500	(2,662)
Travel	371	1,816	2,187	5,633	(3,446)
Space	447	2,485	2,932	2,937	(5)
Supplies	5	15,788	15,793	3,050	12,743
Other	-	3,059	3,059	3,609	(550)
Administration	687	7,263	7,950	15,591	(7,641)
Total expenses	7,109	69,383	76,492	200,000	(123,508)
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, 2021
CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 5,998	\$ 150,000	\$ (144,002)
Expenses:			
Personnel	1,864	84,732	(82,868)
Fringe	323	29,880	(29,557)
Consultant & Contract	1,004	6,009	(5,005)
Travel	1,307	6,000	(4,693)
Space	656	2,250	(1,594)
Supplies	239	4,976	(4,737)
Other	35	1,900	(1,865)
Administration	570	14,253	(13,683)
Total expenses	5,998	150,000	(144,002)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2019	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 54,882	\$ 746,183	\$ 197,766	\$ 998,831	\$ 998,831	\$ -
Expenses:						
Personnel	21,293	270,337	71,211	362,841	352,590	10,251
Fringe	5,363	44,648	10,629	60,640	90,850	(30,210)
Consultant & Contract	13,773	211,948	53,034	278,755	299,235	(20,480)
Travel	1,353	17,311	1,553	20,217	24,196	(3,979)
Space	7,378	69,892	15,069	92,339	77,027	15,312
Supplies	1,235	16,899	15,658	33,792	30,573	3,219
Equipment	73	84	18,124	18,281	1,000	17,281
Other	17	38,327	350	38,694	30,088	8,606
Administration	4,397	76,737	12,138	93,272	93,272	-
Total expenses	54,882	746,183	197,766	998,831	998,831	-
Change in net assets	-	-	-	-	-	-
Beginning of year	-	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2020	Actual FYE 10/31/2021	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 30,508	\$ 635,674	\$ 666,182	\$ 999,999	\$ (333,817)
Expenses:					
Personnel	12,217	227,216	239,433	367,467	(128,034)
Fringe	1,645	40,143	41,788	101,863	(60,075)
Consultant & Contract	7,217	185,128	192,345	294,382	(102,037)
Travel	-	14,668	14,668	23,100	(8,432)
Space	6,290	59,128	65,418	70,069	(4,651)
Supplies	325	19,188	19,513	17,649	1,864
Equipment	-	12,029	12,029	1,500	10,529
Other	-	11,743	11,743	20,026	(8,283)
Administration	2,814	66,431	69,245	103,943	(34,698)
Total expenses	30,508	635,674	666,182	999,999	(333,817)
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
CHAUTAUQUA REGION FATHERHOOD PROGRAM - 90ZJ0034-02-00
FOR THE YEAR ENDED OCTOBER 31, 2021
CONTRACT PERIOD SEPTEMBER 30, 2021 - SEPTEMBER 29, 2022

	Actual FYE 10/31/2021	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 68,930	\$ 999,999	\$ (931,069)
Expenses:			
Personnel	26,599	382,933	(356,334)
Fringe	4,169	105,947	(101,778)
Consultant & Contract	24,437	289,722	(265,285)
Travel	1,489	23,100	(21,611)
Space	5,934	84,120	(78,186)
Supplies	1,043	18,137	(17,094)
Equipment	-	1,500	(1,500)
Other	3	17,127	(17,124)
Administration	5,256	77,413	(72,157)
Total expenses	68,930	999,999	(931,069)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.