

**CHAUTAUQUA OPPORTUNITIES, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
FOR THE YEARS ENDED  
OCTOBER 31, 2019 AND 2018**

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**SAXTON KOCUR**  
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*Certified Public Accountants*

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**Independent Auditors' Report**

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

***Report on the Financial Statements***

We have audited the accompanying financial statements of Chautauqua Opportunities, Inc. (a nonprofit organization), which comprise the statements of financial position as of October 31, 2019 and 2018, 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, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information schedules of activities and schedules of revenue and expenses in comparison to budget on pages 30 - 63 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards for the year ended October 31, 2019 on pages 24 - 25, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is also not a required part of the financial statements. Such supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have issued our report dated February 22, 2020, 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, 2019. 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 22, 2020

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**OCTOBER 31, 2019 AND 2018**

<u>ASSETS</u>		
	2019	2018
Current assets		
Cash and cash equivalents	\$ 829,335	\$ 279,114
Grant, contract, and other receivables (Note 3)	1,746,556	1,769,022
Loans receivable	8,369	-
Inventory	69,562	74,498
Total current assets	2,653,822	2,122,634
Property and equipment		
Land and land improvements	108,730	108,730
Buildings and improvements	2,611,719	2,507,082
Leasehold improvements	951,677	951,677
Vehicles	761,778	740,743
Equipment and furnishings	1,431,640	1,422,751
Computer hardware/software	694,561	694,561
	6,560,105	6,425,544
Less: accumulated depreciation	(4,702,130)	(4,511,636)
Total property and equipment, net	1,857,975	1,913,908
Other asset - Investment (Note 4)	68,328	59,548
<b>TOTAL ASSETS</b>	<b>\$ 4,580,125</b>	<b>\$ 4,096,090</b>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities		
Accounts payable	\$ 371,905	\$ 603,663
Accrued expenses (Note 5)	1,236,438	1,137,865
Restricted cash and deposits (Note 6)	112,022	108,338
Refundable advances (Note 7)	210,942	202,452
Current portion of long-term liabilities (Note 9)	55,167	66,605
Total current liabilities	1,986,474	2,118,923
Long-term liabilities, net of current portion (Note 9)	228,351	238,485
Total liabilities	2,214,825	2,357,408
Net assets		
Without donor restrictions	2,365,300	1,738,682
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 4,580,125</b>	<b>\$ 4,096,090</b>

See independent auditors' report and accompanying notes.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED OCTOBER 31, 2019 AND 2018**

	2019	2018
Support and Revenues:		
Federal government	\$ 11,019,466	\$ 10,807,752
State grants	1,064,580	1,096,039
Local grants	773,757	723,643
Grants/contributions	129,409	85,962
In-kind contributions and/or donated property	863,325	705,430
Program fees	3,201,958	3,048,157
Miscellaneous revenue	85,749	117,892
	17,138,244	16,584,875
 Expenses:		
Program services		
Housing and community development	2,939,809	3,354,404
Youth services	1,045,372	984,704
Children and family services	8,516,587	7,353,002
Health services	800,233	905,201
Child care council	808,008	837,335
Economic development programs	28,348	36,009
	14,138,357	13,470,655
Management and central services	2,373,269	2,920,852
	16,511,626	16,391,507
 Change in net assets without donor restrictions	626,618	193,368
 Net assets without donor restrictions, beginning	1,738,682	1,545,314
 Net assets without donor restrictions, ending	\$ 2,365,300	\$ 1,738,682

See independent auditors' report and accompanying notes.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED OCTOBER 31, 2019 AND 2018**

2019

	Program Services										Total Management and Central Services	Total			
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Child Care Council	Economic Development	Total Program	Management	Central Services	Total					
<b>Employment expenses</b>															
Salaries	\$ 1,125,302	\$ 360,412	\$ 3,483,487	\$ 539,194	\$ 314,027	\$ 18,420	\$ 5,840,842	\$ 964,026	\$ 359,642	\$ 1,323,668	\$ 7,164,510				
Payroll taxes and fringe benefits	379,818	98,881	835,293	101,311	76,734	5,716	1,497,753	226,909	130,340	357,249	1,855,002				
<b>Total employment expenses</b>	<b>1,505,120</b>	<b>459,293</b>	<b>4,318,780</b>	<b>640,505</b>	<b>390,761</b>	<b>24,136</b>	<b>7,338,595</b>	<b>1,190,935</b>	<b>489,982</b>	<b>1,680,917</b>	<b>9,019,512</b>				
<b>Other expenses</b>															
Professional fees	10,780	6,000	22,058	4,299	2,650	680	46,467	34,504	1,300	35,804	82,271				
Contractual	145,317	176,496	1,504,202	67	1,357	1,417	1,828,856	12,031	5,073	17,104	1,845,960				
Emergency client assistance	295,436	-	-	-	-	-	295,436	-	-	-	295,436				
Travel	49,976	19,419	40,739	25,144	19,668	425	155,371	17,313	21,024	38,337	193,708				
Space costs and rentals	291,184	76,430	1,016,494	34,603	41,342	-	1,460,053	141,980	7,294	149,274	1,609,327				
Program expenses	330,800	160,144	1,157,565	11,039	308,405	495	1,968,448	59,167	18,973	78,140	2,046,588				
Office supplies/expenses	98,842	70,191	196,292	45,455	22,221	652	433,653	79,548	52,441	131,989	565,642				
Small equipment	6,853	-	2,513	5,547	660	-	15,573	11,249	40,342	51,591	67,164				
Telephone	27,798	21,598	116,625	17,037	14,085	-	197,143	70,209	11,123	81,332	278,475				
Insurance	47,338	16,793	82,941	11,718	4,550	500	163,840	12,968	8,000	20,968	184,808				
Interest expense	1,983	-	-	-	-	-	1,983	12,157	-	12,157	14,140				
Other expenses	20,840	35,662	21,633	4,770	2,303	43	85,251	31,127	1,723	32,850	118,101				
<b>Total other expenses</b>	<b>1,327,147</b>	<b>582,733</b>	<b>4,161,062</b>	<b>159,679</b>	<b>417,241</b>	<b>4,212</b>	<b>6,652,074</b>	<b>482,253</b>	<b>167,293</b>	<b>649,546</b>	<b>7,301,620</b>				
<b>Depreciation/amortization</b>															
	107,542	3,346	36,745	49	6	-	147,688	33,795	9,011	42,806	190,494				
<b>Total expenses</b>	<b>\$ 2,939,809</b>	<b>\$ 1,045,372</b>	<b>\$ 8,516,587</b>	<b>\$ 800,233</b>	<b>\$ 808,008</b>	<b>\$ 28,348</b>	<b>\$ 14,138,357</b>	<b>\$ 1,705,983</b>	<b>\$ 666,286</b>	<b>\$ 2,373,269</b>	<b>\$ 16,511,626</b>				

2018

	Program Services							Total Program	Management and Central Services	Total
	Housing and Community Development	Youth Services	Education and Youth Services	Health Services	Child Care Council	Economic Development	Total Program			
<b>Employment expenses</b>										
Salaries	\$ 1,152,979	\$ 371,316	\$ 3,071,616	\$ 614,503	\$ 306,902	\$ 26,314	\$ 5,543,630	\$ 1,174,147	\$ 1,608,176	\$ 7,151,806
Payroll taxes and fringe benefits	419,215	106,667	838,455	111,263	95,779	3,565	1,574,944	265,657	144,042	1,984,643
<b>Total employment expenses</b>	<b>1,572,194</b>	<b>477,983</b>	<b>3,910,071</b>	<b>725,766</b>	<b>402,681</b>	<b>29,879</b>	<b>7,118,574</b>	<b>1,439,804</b>	<b>578,071</b>	<b>9,136,449</b>
<b>Other expenses</b>										
Professional fees	13,583	6,000	28,488	4,165	2,650	250	55,136	25,166	-	80,302
Contractual	426,238	183,050	531,321	1,902	769	2,132	1,145,412	26,537	10,590	1,182,539
Emergency client assistance	359,533	-	-	-	-	-	359,533	-	-	359,533
Travel	48,328	15,034	38,710	26,539	18,860	1,756	149,227	13,596	24,101	186,924
Space costs and rentals	286,438	62,571	974,070	45,622	46,057	-	1,414,758	137,661	34,904	1,587,323
Program expenses	295,841	152,891	1,413,603	8,188	317,287	250	2,188,060	32,901	147,003	2,367,964
Office supplies/expenses	93,047	25,098	150,433	55,770	21,573	1,052	346,973	89,263	60,079	496,315
Small equipment	36,296	219	24,091	4,938	2,486	52	68,082	35,608	24,668	128,358
Telephone	38,700	17,768	118,460	17,123	11,763	-	203,814	73,104	12,791	289,709
Insurance	56,431	20,024	90,045	13,750	7,313	200	187,763	8,989	10,009	206,761
Interest expense	1,785	-	-	-	-	-	1,785	10,745	-	12,530
Other expenses	24,134	19,157	19,970	1,438	5,896	438	71,033	42,977	99	114,109
<b>Total other expenses</b>	<b>1,680,354</b>	<b>501,812</b>	<b>3,389,191</b>	<b>179,435</b>	<b>434,654</b>	<b>6,130</b>	<b>6,191,576</b>	<b>496,547</b>	<b>324,244</b>	<b>7,012,367</b>
<b>Depreciation/amortization</b>										
	101,856	4,909	53,740	-	-	-	160,505	72,643	9,543	242,691
<b>Total expenses</b>	<b>\$ 3,354,404</b>	<b>\$ 984,704</b>	<b>\$ 7,353,002</b>	<b>\$ 905,201</b>	<b>\$ 837,335</b>	<b>\$ 36,009</b>	<b>\$ 13,470,655</b>	<b>\$ 2,008,994</b>	<b>\$ 911,858</b>	<b>\$ 16,391,507</b>

**CHAUTAQUA OPPORTUNITIES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED OCTOBER 31, 2019 AND 2018**

	2019	2018
Cash flows from operating activities:		
Change in net assets	\$ 626,618	\$ 193,368
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	190,494	242,691
Workers' compensation settlement payments	(41,512)	(43,806)
(Gain) loss on disposal of property and equipment	-	(58,414)
Capital gain distribution and unrealized gain on investment	(8,780)	(3,646)
(Increase) decrease in:		
Grant, contract and other receivables	22,466	(310,111)
Inventory	4,936	12,534
Increase (decrease) in:		
Accounts payable	(231,758)	54,843
Accrued expenses	98,573	166,713
Restricted cash and deposits	3,684	(3,168)
Refundable advances	8,490	(75,543)
Other liabilities	-	(55,902)
Net cash provided by operating activities	673,211	119,559
Cash flows from investing activities:		
Purchases of property & equipment	(109,561)	(217,312)
Proceeds from sale of property and equipment	-	72,327
Purchase of loans receivable	(12,500)	-
Payments received on loans receivable	4,131	-
Net cash used by investing activities	(117,930)	(144,985)
Cash flows from financing activities:		
Repayments on long-term notes payable	(5,060)	(18,868)
Increase (decrease) in cash and cash equivalents	550,221	(44,294)
Cash and cash equivalents, beginning of year	279,114	323,408
Cash and cash equivalents, end of year	\$ 829,335	\$ 279,114
Supplemental Cash Flow Information:		
Cash paid for interest during the year	\$ 14,270	\$ 12,553
Cash paid for income taxes	\$ 1,899	\$ -
Noncash investing and financing activities:		
Note payable to acquire real property	\$ 25,000	\$ -
Reinvested capital gain distribution - mutual fund investment	\$ 6,673	\$ -

See independent auditors' report and accompanying notes.

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

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

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

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

**BASIS OF PRESENTATION** - The Organization has adopted FASB Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*, effective with its fiscal year ended October 31, 2019. The most significant changes required under the ASU impacting the presentation of the Organization's financial statements are as follows:

On the Statements of Financial Position, the unrestricted net asset class has been renamed *net assets without donor restrictions* and the temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class named *net assets with donor restrictions*.

Support and revenues are reported as either *Without Donor Restrictions* or *With Donor Restrictions* on the Statements of Activities.

Reclassification of amounts previously reported as temporarily restricted net assets for donor-restricted property and equipment with implied time restrictions that expire over the estimated useful lives of the assets as net assets without donor restrictions at the time the assets were placed in service.

A disclosure about liquidity and availability of financial assets to meet general expenditures within one year of year-end.

Additional disclosures about the methods used to allocate expense between programs and management and central services functions.

Changes required under the ASU have been applied retrospectively to the Organization's financial statements for the fiscal year ended October 31, 2018, except for the disclosure about liquidity and the availability of financial assets, which was not required under the ASU.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The required reclassification of previously reported temporarily restricted net assets for donor - restricted property and equipment, had the following effect on net assets for the 2018 fiscal year:

	<u>As previously reported</u>	<u>After adoption of ASU 2016-14</u>
Beginning net assets at November 1, 2017:		
Unrestricted	\$ 1,284,024	\$ -
Temporarily restricted - property and equipment	\$ 261,290	\$ -
Net assets without donor restrictions	\$ -	\$ 1,545,314
Ending net assets at October 31, 2018		
Unrestricted	\$ 1,410,829	\$ -
Temporarily restricted - property and equipment	\$ 327,853	\$ -
Net assets without donor restrictions	\$ -	\$ 1,738,682

**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.

**INVESTMENTS** - Investments with readily determinable fair values are stated at fair value. Investment return (loss) is reported as an increase (decrease) in net assets without donor restrictions (Note 4).

**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.

**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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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, 2019 and 2018, no impairment in value has been recognized.

Depreciation expense was \$190,494 and \$242,691 for fiscal year 2019 and 2018, respectively.

**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.

**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 2019 and 2018, were \$865,325 and \$705,730, respectively.

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

**INDIRECT COST RATE** - The Organization uses an indirect cost rate for the purpose of allocating indirect costs. The methodology used to develop the indirect cost rate was approved by the U.S. Department of Health and Human Services (HHS). The indirect cost allocation plan for the years ended October 31, 2019 and 2018 was approved by HHS, the Organization's Federal Cognizant Agency. The costs, bases, and methods of allocation per the plan were in accordance with the provisions of OMB Circular A-122, *Cost Principles For Nonprofit Organizations*, or contained in 2 CFR Part 200 (Uniform Guidance).

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

**ADVERTISING** - Costs to promote the Organization's programs, services and employment opportunities, are expensed as incurred. Advertising expense was \$65,246 and \$55,892 for the years ended October 31, 2019 and 2018, 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 2015 and later years remain subject to examination by both jurisdictions. Such filings are generally subject to examination by taxing jurisdictions for three years after filing.

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

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

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

**MANAGEMENT'S REVIEW** - Management of the Organization has evaluated events and transactions through February 22, 2020, which is the date the financial statements were available to be issued (see Note 17).

## 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, 2019, reduced by amounts not available for general use due to contractual restrictions:

NOTE 2 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS, continued

	October 31, 2019
Cash and cash equivalents	\$ 829,335
Grant, contract, and other receivables	1,746,556
Investment in mutual fund	68,328
Financial assets at year-end	<u>2,644,219</u>
Less those unavailable for general expenditures within one year, due to:	
Restricted cash and deposits held (Note 6)	(112,022)
Financial assets available	<u>\$ 2,532,197</u>

In the event of an unanticipated liquidity need, the Organization could draw upon its \$800,000 line of credit (Note 8).

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	2019	2018
U.S. Department of Health and Human Services	\$ 586,499	\$ 615,784
NYS Division of Homes and Community Renewal	402,852	182,339
NYS Department of Health	139,021	170,176
Chautauqua County Div. of Health and Human Services	102,916	92,369
NYS Office of Children and Family Services	71,976	77,227
U.S. Department of Housing and Urban Development	68,515	24,577
NYS Office for People with Developmental Disabilities	57,474	20,217
NYS Office of Temporary and Disability Assistance	44,287	165,573
Chautauqua County	27,107	41,264
Chautauqua County Department of Mental Hygiene	22,960	12,282
Jamestown City Schools	22,422	53,891
Fredonia Commons	22,301	3,232
Gowanda Schools	20,040	28,202
Chautauqua Opportunities for Development, Inc.	16,795	10,911
NYS Unified Court System	16,360	31,741
Chautauqua County Office of Aging	15,494	9,611
Brocton Central School District	11,412	-
NYS MMIS Medicaid Services	11,037	8,831
Dunkirk City Schools	7,033	6,236
Chautauqua County Health Network	5,000	-
NYS Department of State	3,448	81,504
NYS Housing Trust Fund Corporation	-	30,000
NYS Energy Research and Development Authority	-	7,467
NYS Office of Attorney General	-	21,218
Insurance companies	57,778	54,846
Others	13,829	19,524
	<u>\$ 1,746,556</u>	<u>\$ 1,769,022</u>



#### NOTE 4 - OTHER ASSET - INVESTMENT

A mutual fund investment is reported at its fair value of \$68,328 and \$59,548 at October 31, 2019 and 2018, respectively. The fair value was based on the fund's quoted net asset value (a Level 1 input). Investment return of \$8,780 and \$3,676 for fiscal years 2019 and 2018, respectively, are included in *Miscellaneous revenue* on the Statements of Activities.

#### NOTE 5 - ACCRUED EXPENSES

Accrued expenses consisted of the following at October 31:

	2019	2018
Accrued payroll expenses	\$ 265,787	\$ 236,099
Accrued vacation	130,903	135,785
Workers compensation reserve	324,354	255,596
Unemployment insurance reserve	515,394	510,385
	<u>\$ 1,236,438</u>	<u>\$ 1,137,865</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.

	2019	2018
Restricted cash held for others	\$ 101,554	\$ 96,657
Security deposits	8,538	7,684
Replacement and capital reserves	1,930	3,997
	<u>\$ 112,022</u>	<u>\$ 108,338</u>

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

#### NOTE 7 - REFUNDABLE ADVANCES

Refundable advances at October 31, were as follows:

Received From	2019	2018
NYS Division of Homes and Community Renewal	\$ 90,773	\$ 61,673
NYS Department of Health	55,915	36,297
NYS Housing Trust Fund Corporation	12,835	7,351
NYS Unified Court System	12,688	12,597
Washington Park Neighborhood Initiative	12,088	12,088
NYS Office of Attorney General	7,953	-
Mike Yerico Homeless Fund	7,116	2,615
Other	6,986	4,330
NYS Office Children and Family Services	3,012	22,179
U.S. Department of Housing and Urban Development	1,576	1,383
NYS Department of State	-	41,939
	<u>\$ 210,942</u>	<u>\$ 202,452</u>

NOTE 8 - LINE OF CREDIT

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

NOTE 9 - LONG-TERM LIABILITIES

	2019	2018
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)	\$ 242,334	\$ 283,846
Note Payable - Cattaraugus County Bank, \$60,000, dated 2/21/14; 59 monthly payments of \$501 including interest at 5.75% beginning 4/1/14. This note was renewed and modified with the issuance of a \$19,232 note payable to Cattaraugus County Bank dated 3/1/19; 60 monthly payments of \$380 including interest at 6.75% beginning 4/1/19, final payment due 3/1/24. The note is secured by assignment of rents and leases of real property at 3 Lafayette Street, Frewsburg, NY; 2 Jefferson Street, Frewsburg, NY; and 1483 and 1501 Wellman Road, Ashville, NY.	16,449	21,244
Note Payable - Lake Shore Savings Bank, \$25,000, dated 4/26/19; 240 monthly payments of \$183 including interest at 6.25% beginning 6/1/19. Final payment is due 5/1/39. The note is secured by real property at 305 Swan Street, Dunkirk, NY.	24,735	-
Total long-term liabilities	283,518	305,090
Less: current portion	55,167	46,974
	\$ 228,351	\$ 258,116

Future maturities as of October 31, 2019, are as follows:

Years ending October 31	Amount
2020	\$ 55,167
2021	53,167
2022	55,207
2023	57,332
2024	41,696
Thereafter	20,949
	\$ 283,518

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, 2019 and 2018, were \$116,984 and \$109,136, respectively.

## NOTE 11 - LEASES AND RENT EXPENSE

The Organization leases real property and equipment under both short-term and long-term operating leases. Rental expense for the years ended October 31, 2019 and 2018 was \$939,549 and \$943,696, respectively.

Future obligations of operating leases for real property with initial or remaining terms of one year or more as of October 31, 2019, are as follows:

Year ending October 31	Amount
2020	\$ 913,381
2021	\$ 921,443
2022	\$ 850,835
2023	\$ 553,284
2024	\$ 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, 2019 and 2018, the Organization had an accrued liability of \$515,394 and \$510,385, respectively, for use against future unemployment costs.

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

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

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

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, 2019, approximately 7 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, 2019 or 2018.

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, 2019 and 2018, government grants comprised the following percentages of total revenues:

	<u>2019</u>	<u>2018</u>
Federal	68%	68%
New York State	6%	7%
Local governments	5%	5%
Total concentration	<u>79%</u>	<u>80%</u>

The Organization maintains its cash balances in one financial institution. At October 31, 2019 and 2018, the Organization's cash balances exceeded federally insured limits by \$665,750 and \$8,357, respectively.

NOTE 14 - RELATED PARTY TRANSACTIONS

The Organization is a member of Fredonia Commons Affordable Housing, Inc., which is a co-general partner in a limited partnership, Fredonia Commons Limited Partnership. The Partnership was organized exclusively to acquire, rehabilitate, own, lease, manage, and operate certain property located in the Village of Fredonia, County of Chautauqua, 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. The Organization's receivable from Fredonia Commons Limited Partnership as of October 31, 2019 and 2018, totaled \$22,301 and \$3,232, respectively.

In 2004, the Organization was involved in forming a not-for-profit corporation, Chautauqua Opportunities for Development, Inc. (CODI). CODI was founded for the mission of promoting, stimulating, developing, and advancing economic welfare in distressed communities by providing financing for businesses and improving the social and/or economic conditions of low-income persons by providing loans, equity investments, and financial services. In March 2019, the Organization purchased certain loans receivable held by CODI for \$12,500. The Organization had a receivable due from CODI of \$16,795 and \$10,911 as of October 31, 2019 and 2018, 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	9/29/19	\$ 22,222	\$ 31,285	\$ 9,063
HHS-Basic Center Grant	9/29/19	\$ 22,222	\$ 30,107	\$ 7,885
HHS - Head Start/ Early Head Start	5/31/19	\$ 1,234,339	\$ 1,498,768	\$ 264,429

Included in the match for the HHS/Head Start Program is \$635,443 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*.

The Notice of Award (Amend. No. 2 - March 22, 2019) for the Head Start/Early Head Start budget year ending May 31, 2019, had a Federal share of \$5,881,798 and a non-federal share (match) of \$1,470,449. For the budget year, the Organization incurred allowable Federal expenditures of only \$4,937,355, or 89.943% of budget. The above reported pro-rata Match Required of \$1,234,339 is based on 89.943% of \$1,470,449.

NOTE 16 - CENTRAL AND ADMINISTRATIVE SERVICES

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

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

#### NOTE 17 - SUBSEQUENT EVENTS

In January 2020, the Organization was notified by U.S. District Court for the Western District of New York of a civil action for \$75,000 against the Organization by an individual alleging discrimination in the Organization's hiring practices. The Organization could be responsible for a \$10,000 insurance deductible to cover legal fees related to the case. The amount is not material to the operations of the Organization. The alleged complaint was previously filed by the individual with both the NYS Division of Human Rights and the U.S. Equal Employment Opportunity Commission (EEOC). No action was taken by NYS against the Organization and the EEOC dismissed the complaint in August 2019.

#### NOTE 18 - RECLASSIFICATIONS

Certain accounts and amounts in the 2018 financial statements have been presented or reclassified for comparative purposes to conform with the presentation of the 2019 financial statements.

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

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Chautauqua Opportunities, Inc. (a nonprofit organization), which comprise the statement of financial position as of October 31, 2019, 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 22, 2020.

**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.

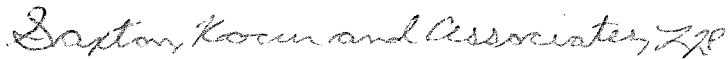
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 22, 2020



**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, 2019. 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, 2019.

## **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-001. Our opinion on each major federal program is not modified with respect to this matter.

Chautauqua Opportunities, Inc.'s response to the noncompliance finding identified 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.

## **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. However, we did identify a deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a significant deficiency.

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.

*Saxton, Kocur and Associates, LLP*

Saxton, Kocur and Associates, LLP  
February 22, 2020

**SUPPLEMENTARY INFORMATION**

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Agriculture:</b>				
Passed through New York State Department of Health: Child and Adult Care Food Program	10.558	1903	\$ -	\$ 665,731
Passed through the New York State Department of Education: Child Nutrition Cluster - Summer Food Service Program for Children	10.559	LEA 060800630025	-	128,784
Total Department of Agriculture			-	794,515
<b>Department of Housing and Urban Development:</b>				
Continuum of Care Program (NY0157L2C141811)	14.267		-	10,027
Continuum of Care Program (NY0157L2C141710)	14.267		-	13,516
Continuum of Care Program (NY1156L2C141700)	14.267		-	19,930
			-	43,473
Education and Outreach Initiatives - FHIP EO (FEO190035-01-00)	14.416		-	35,924
Education and Outreach Initiatives - FHIP EO (FEO180059-01-00)	14.416		-	108,606
			-	144,530
Resident Opportunity and Self Sufficiency Service Coordinator (NY06RPS132A015)	14.870		-	45,865
Passed through County of Chautauqua, NY CDBG Entitlement Grants Cluster/Entitlement Grants	14.218		-	28,794
Passed through City of Dunkirk, NY CDBG Entitlement Grants Cluster - CDBG/Housing Rehabilitation Program	14.218		-	12,332
Passed through New York State Housing Finance Agency: Housing Counseling Assistance Program	14.169		-	32,490
Passed through New York State Division of Housing and Community Renewal: Housing Choice Cluster - Section 8 Housing Choice Vouchers	14.871	NY904VO0258/261/361	-	456,264
HOME Investment Partnership Program	14.239		-	208,200
Passed through New York State Office of Temporary Disability Assistance: Housing Opportunities for Persons with AIDS	14.241	C00447GG	-	53,746
Housing Opportunities for Persons with AIDS	14.241	C021676	-	31,967
			-	85,713
Total Department of Housing and Urban Development			-	1,057,661
<b>Department of Energy:</b>				
Passed through New York State Division of Housing and Community Renewal: Weatherization Assistance for Low-Income Persons	81.042	C093170-PY2019	-	196,492
Weatherization Assistance for Low-Income Persons	81.042	C093170-PY2018	-	112,108
Total Department of Energy			-	308,600
<b>Department of Health and Human Services:</b>				
Transitional Living for Homeless Youth (90CX7285-02-00)	93.550		-	18,274
Transitional Living for Homeless Youth (90CX7285-01-00)	93.550		-	167,264
			-	185,538
Head Start (02CH3064-05-01)	93.600		-	3,124,784
Head Start (02CH3064-06-01)	93.600		-	2,014,238
Head Start (02HP0025-04-00)	93.600		83,859	1,161,711
Head Start (02HP000335-01-00)	93.600		16,388	268,349
			100,247	6,569,082

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, 2019**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title/ (Direct Federal Award Number)	CFDA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
<b>Department of Health and Human Services, continued:</b>				
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth	93.557	90YO2298-01-00	-	90,111
Education & Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless, and Street Youth	93.557	90YO2298-02-00	-	8,846
			-	<u>98,957</u>
Basic Center Grant (90CY7005-03-00)	93.623		-	15,134
Basic Center Grant (90CY7005-02-00)	93.623		-	163,331
			-	<u>178,465</u>
Healthy Marriage Promotion and Responsible Fatherhood Grants (90FK0106-05-00)	93.086		7,676	54,882
Healthy Marriage Promotion and Responsible Fatherhood Grants (90FK0106-04-00)	93.086		138,500	795,990
			<u>146,176</u>	<u>850,872</u>
Passed through New York State Division of Housing and Community Renewal: Low Income Home Energy Assistance	93.568	C093170-PY2019	-	110,526
Low Income Home Energy Assistance	93.568	C093170-PY2018	-	144,849
			-	<u>255,375</u>
Passed through New York State Department of State: Community Services Block Grant	93.569	C1001455 (FFY 2020)	-	3,309
Community Services Block Grant	93.569	C1000750 (FFY 2019)	-	217,463
			-	<u>220,772</u>
Passed through New York State Office of Child and Family Services: CCDF Cluster - Child Care and Development Block Grant	93.575	C026637	-	305,124
Passed through Chautauqua County, NY, Department of Social Services: CCDF Cluster - Child Care and Development Block Grant	93.575	16-31-16	-	102,757
Passed through New York State Department of Health: State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges	93.525	C028907	-	34,881
Medical Assistance Program	93.778	C028907	-	20,940
Preventive Health and Health Services Block Grant	93.758	C030199	-	18,750
Preventive Health and Health Services Block Grant	93.758	C34885GG	-	2,224
			-	<u>20,974</u>
Maternal and Child Health Services Block Grant	93.994	C030199	-	13,367
Maternal and Child Health Services Block Grant	93.994	C34885GG	-	1,586
			-	<u>14,953</u>
Total Department of Health and Human Services			<u>246,423</u>	<u>8,858,690</u>
Total Expenditures of Federal Awards			<u>\$ 246,423</u>	<u>\$ 11,019,466</u>

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

**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, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Chautauqua Opportunities, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Chautauqua Opportunities, Inc.

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

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

**NOTE 3 - INDIRECT COST RATE**

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

**CHAUTAUQUA OPPORTUNITIES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED OCTOBER 31, 2019**

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>One 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>Yes</u>

Major Programs

<u>CFDA Number</u>	<u>Federal Program or Cluster</u>
14.239	HOME Investment Partnerships Program
81.042	Weatherization Assistance for Low-Income Persons
93.600	Head Start

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



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, continued**  
**YEAR ENDED OCTOBER 31, 2019**

Section II - Financial Statements Audit Findings: None

Section III - Major Federal Award Program Findings:

Department of Energy

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

Criteria - OMB's Title 2 U.S. *Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) established new requirements related to Federal awards. Requirements under the Uniform Guidance stipulate that federal award recipients must document their policies and procedures over certain aspects of financial and program management. Specially, new procurement standards under 2 CFR - Subpart D, Sections 200.318-326, became effective for the Organization's fiscal year beginning November 1, 2018.

Condition: The Organization's written financial policies and procedures related to the procurement standards required under the Uniform Guidance have not been updated to align with such standards.

Cause: Written policies and procedures have not been updated to align with the Uniform Guidance requirements.

Effect: Certain costs of the program may be disallowed if not procured in accordance with the Uniform Guidance requirements.

Auditors' Recommendation: We recommend the Organization take immediate action to review and update its written policies and procedures to be in alignment with the procurement and other standards currently required under the Uniform Guidance. We also recommend that on an annual basis, the Organization review the Uniform Guidance for any new standards or changes to existing standards and update the Organization's policies and procedures.

Views of Responsible Officials and Planned Corrective Action:

Finding was discussed with Diane G. Hewitt-Johnson, CEO, and Mary Lou Bailen, CFO, on February 18, 2020.

Planned Corrective Action - The Organization's Financial Policies and Procedures Manual is currently being reviewed for revisions. The revised policies and procedures will include all changes necessary under the Uniform Guidance. The revised Manual is tentatively scheduled to be submitted to the Board of Directors for approval at its March 2020 meeting.

**CHAUTAUQUA OPPORTUNITIES, INC.  
SUMMARY OF PRIOR AUDIT FINDINGS  
YEAR ENDED OCTOBER 31, 2019**

There were no reported findings relative to federal award programs for the year ended October 31, 2018.

Finding 2015-001: DHHS - Head Start, CFDA 93.600, Award No. 02CH3064-02-00

This issue was resolved in March 2019 by repayment to DHHS.

The Organization submitted a request to appeal the amount of \$131,750 in January 2019 and also submitted an Appellate Brief in March 2019. DHHS responded to the appeal in April 2019. Although a final decision by DHHS of the appeal is still pending, the Organization does not expect the decision to be reversed or that any funds will be returned to the Organization.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**(with summarized totals for the year ended October 31, 2018)**

	Grant Funded Programs					Total Performance Based/General Agency Programs	Total 2019	Total 2018
	Housing and Community Development	Youth Services	Children and Family Services	Health Services	Total Grant Funded			
Support and revenue without donor restrictions:								
Federal government	\$ 2,014,595	\$ 982,112	\$ 6,943,768	\$ 91,748	\$ 10,032,223	\$ 987,243	\$ 11,019,466	\$ 10,807,752
State grants	538,504	193,912	71,212	159,848	963,476	101,104	1,064,580	1,096,039
Local grants	-	-	-	117,429	117,429	656,328	773,757	723,643
Grants/contributions	47,828	1,000	-	-	48,828	80,581	129,409	85,962
In-kind contributions and/or donated property	-	-	863,325	-	863,325	-	863,325	705,430
Program fees	-	-	12,748	231	12,979	3,188,979	3,201,958	3,048,157
Miscellaneous revenue	-	5,000	-	-	5,000	80,749	85,749	117,892
<b>Total support and revenue</b>	<b>2,600,927</b>	<b>1,182,024</b>	<b>7,891,053</b>	<b>369,256</b>	<b>12,043,260</b>	<b>5,094,984</b>	<b>17,138,244</b>	<b>16,584,875</b>
Expenses:								
Program services:								
Housing and Community Development	2,430,112	-	-	-	2,430,112	498,947	2,929,059	3,365,282
Youth Services	-	1,042,099	-	-	1,042,099	-	1,042,099	979,795
Children and Family Services	-	-	7,277,704	-	7,277,704	1,203,384	8,481,088	7,415,501
Health Services	-	-	-	341,156	341,156	459,077	800,233	905,201
Child Care Council	-	-	-	-	-	808,008	808,008	837,335
Economic development programs	-	-	-	-	-	28,348	28,348	36,009
<b>Total program services</b>	<b>2,430,112</b>	<b>1,042,099</b>	<b>7,277,704</b>	<b>341,156</b>	<b>11,091,071</b>	<b>2,997,764</b>	<b>14,088,835</b>	<b>13,539,123</b>
Management and central services	143,980	103,091	613,349	28,100	888,520	1,484,778	2,373,298	2,918,947
<b>Total expenses</b>	<b>2,574,092</b>	<b>1,145,190</b>	<b>7,891,053</b>	<b>369,256</b>	<b>11,979,591</b>	<b>4,482,542</b>	<b>16,462,133</b>	<b>16,458,070</b>
Change in unrestricted net assets	26,835	36,834	-	-	63,669	612,442	676,111	126,805

	Grant Funded Programs				Total Grant Funded	Total Performance Based/General Agency Programs	Total 2019	Total 2018
	Housing and Community Development	Youth Services	Children and Family Services	Health Services				
Adjustments:								
Federal government - fixed asset additions	40,411	-	-	-	40,411	2,000	42,411	169,417
Depreciation	(47,189)	(3,273)	(35,499)	-	(85,961)	(5,943)	(91,904)	(102,854)
Total adjustments	(6,778)	(3,273)	(35,499)	-	(45,550)	(3,943)	(49,493)	66,563
Change in net assets	20,057	33,561	(35,499)	-	18,119	608,499	626,618	193,368
Net assets:								
Beginning balance	301,236	(93,492)	199,128	23,432	430,304	1,308,378	1,738,682	1,545,314
Transfers (to) from other contracts or operations	-	-	3,415	-	3,415	(3,415)	-	-
Net assets, ending	\$ 321,293	\$ (59,931)	\$ 167,044	\$ 23,432	\$ 451,838	\$ 1,913,462	\$ 2,365,300	\$ 1,738,682
	(see page 31)	(see page 36)	(see pages 37 and 38)	(see pages 40 and 41)		(see page 44)		

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HOUSING AND COMMUNITY DEVELOPMENT**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Grant Funded Programs			Performance Based Programs			Total
	Tenant Services	Housing Rehabilitation	Total Grant Funded Programs	Tenant Services	Housing Rehabilitation	Total Performance Based Programs	
<b>Support and revenue:</b>							
Federal government	\$ 1,438,288	\$ 576,307	\$ 2,014,595	\$ 2,227	\$ -	\$ 2,227	\$ 2,016,822
State grants	538,504	-	538,504	51,393	16,067	67,460	605,964
Local grants	-	-	-	117,197	-	117,197	117,197
Grants/contributions	47,828	-	47,828	2,818	-	2,818	50,646
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	-	-	-	319,884	103	319,987	319,987
Miscellaneous revenue	-	-	-	29,519	-	29,519	29,519
<b>Total support and revenue</b>	<b>2,024,620</b>	<b>576,307</b>	<b>2,600,927</b>	<b>523,038</b>	<b>16,170</b>	<b>539,208</b>	<b>3,140,135</b>
<b>Expenses:</b>							
Personnel	788,402	169,911	958,313	164,254	2,735	166,989	1,125,302
Payroll taxes and fringe benefits	263,694	97,314	361,008	18,099	711	18,810	379,818
Professional fees	6,177	1,500	7,677	3,103	-	3,103	10,780
Contractual	58,853	64,786	123,639	33,628	-	33,628	157,267
Emergency client assistance	286,099	-	286,099	9,337	-	9,337	295,436
Travel	21,781	20,254	42,035	7,829	112	7,941	49,976
Space costs and rentals	142,897	26,775	169,672	121,505	7	121,512	291,184
Program expenses	162,133	131,116	293,249	28,716	8,835	37,551	330,800
Office supplies/expense	69,602	9,263	78,865	19,824	153	19,977	98,842
Equipment/maintenance agreement	33,710	1,321	35,031	-	283	283	35,314
Depreciation/amortization	-	-	-	56,381	-	56,381	56,381
Telephone	17,492	5,306	22,798	5,000	-	5,000	27,798
Insurance	23,804	10,560	34,364	12,974	-	12,974	47,338
Interest expense	-	-	-	1,983	-	1,983	1,983
Indirect costs	108,221	35,759	143,980	19,842	909	20,751	164,731
Other costs	14,920	2,442	17,362	3,478	-	3,478	20,840
<b>Total expenses</b>	<b>1,997,785</b>	<b>576,307</b>	<b>2,574,092</b>	<b>505,953</b>	<b>13,745</b>	<b>519,698</b>	<b>3,093,790</b>
<b>Change in net assets</b>	<b>26,835</b>	<b>-</b>	<b>26,835</b>	<b>17,085</b>	<b>2,425</b>	<b>19,510</b>	<b>46,345</b>
<b>Net assets:</b>							
Beginning balance	321,785	(20,549)	301,236	1,227,333	(99,689)	1,127,644	1,428,880
Fixed asset additions	40,411	-	40,411	-	-	-	40,411
Depreciation	(45,690)	(1,499)	(47,189)	(3,972)	-	(3,972)	(51,161)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 343,341</b>	<b>\$ (22,048)</b>	<b>\$ 321,293</b>	<b>\$ 1,240,446</b>	<b>\$ (97,264)</b>	<b>\$ 1,143,182</b>	<b>\$ 1,464,475</b>
	(see page 32)	(see page 33)		(see page 34)	(see page 35)		

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, 2019**

	NYSSHP	HOPWA	HCV	HMIS	Fair Housing	Foreclosure Prevention	HUD Housing Counseling	Continuum of Care Program Grant
<b>Support and revenue:</b>								
Federal government	\$ -	\$ 85,713	\$ 432,128	\$ 23,543	\$ 144,530	\$ -	\$ 32,490	\$ 19,930
State grants	83,335	-	-	-	-	-	-	-
Local grants	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	47,828	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>83,335</b>	<b>85,713</b>	<b>432,128</b>	<b>23,543</b>	<b>144,530</b>	<b>47,828</b>	<b>32,490</b>	<b>19,930</b>
<b>Expenses:</b>								
Personnel	59,173	43,976	121,385	5,848	79,656	26,213	18,735	11,953
Payroll taxes and fringe benefits	20,405	12,602	37,038	2,768	20,776	11,524	9,342	4,065
Professional fees	-	250	500	-	500	500	-	-
Contractual	-	954	3,592	116	385	54	1,260	94
Emergency client assistance	-	19,227	-	-	-	-	-	-
Travel	518	138	3,468	456	6,027	890	-	99
Space costs and rentals	-	3,284	46,002	558	8,744	2,030	-	2,351
Program expenses	2	331	114,208	377	626	4	120	19
Office supplies/expense	2,507	1,561	29,813	583	6,662	1,787	-	223
Equipment/maintenance agreement	-	-	40	5,296	-	-	-	-
Depreciation/amortization	-	-	-	-	-	-	-	-
Telephone	730	1,136	4,597	93	2,621	403	-	376
Insurance	-	595	2,500	150	1,200	109	-	750
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	-	1,659	42,014	1,798	13,226	4,314	3,033	-
Other costs	-	-	136	5,500	4,107	-	-	-
<b>Total expenses</b>	<b>83,335</b>	<b>85,713</b>	<b>405,293</b>	<b>23,543</b>	<b>144,530</b>	<b>47,828</b>	<b>32,490</b>	<b>19,930</b>
<b>Change in net assets</b>	<b>-</b>	<b>-</b>	<b>26,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets:</b>								
Beginning balance	-	-	319,570	-	-	-	-	-
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 346,405</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	STEHP	RPP	Project Re-invest	HOME-TBRA	Safehouse Basic Center Grant	Transitional Living for Homeless Youth	Street Outreach	Chautauqua County CDBG	Total
<b>Support and revenue:</b>									
Federal government	\$ -	\$ -	\$ -	\$ 208,200	\$ 178,465	\$ 185,538	\$ 98,957	\$ 28,794	\$ 1,438,288
State grants	354,641	96,973	3,555	-	-	-	-	-	538,504
Local grants	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	47,828
Program fees	-	-	-	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>354,641</b>	<b>96,973</b>	<b>3,555</b>	<b>208,200</b>	<b>178,465</b>	<b>185,538</b>	<b>98,957</b>	<b>28,794</b>	<b>2,024,620</b>
<b>Expenses:</b>									
Personnel	107,859	52,463	1,444	10,578	95,106	99,253	54,760	-	788,402
Payroll taxes and fringe benefits	29,132	17,495	841	2,938	43,037	38,118	13,613	-	263,694
Professional fees	1,500	1,500	-	-	750	677	-	-	6,177
Contractual	48,926	228	180	-	5	2,741	318	-	58,853
Emergency client assistance	77,117	-	-	189,755	-	-	-	-	286,099
Travel	1,477	1,378	-	-	2,058	1,528	3,744	-	21,781
Space costs and rentals	53,456	12,448	-	-	3,846	5,399	4,779	-	142,897
Program expenses	27,674	1,325	810	4,930	956	3,707	6,711	333	162,133
Office supplies/expense	-	2,340	178	(1)	12,008	8,901	3,040	-	69,602
Equipment/maintenance agreement	-	-	-	-	-	(87)	-	28,461	33,710
Depreciation/amortization	-	-	-	-	-	-	-	-	-
Telephone	-	2,136	102	-	1,125	3,583	590	-	17,492
Insurance	7,500	4,000	-	-	3,100	2,400	1,500	-	23,804
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	16,252	16,908	9,017	-	108,221
Other costs	-	1,660	-	-	222	2,410	885	-	14,920
<b>Total expenses</b>	<b>354,641</b>	<b>96,973</b>	<b>3,555</b>	<b>208,200</b>	<b>178,465</b>	<b>185,538</b>	<b>98,957</b>	<b>28,794</b>	<b>1,997,785</b>
<b>Change in net assets</b>									
Net assets:									
Beginning balance	49,593	-	-	-	31,321	(78,699)	-	-	321,785
Fixed asset additions	11,950	-	-	-	-	-	-	28,461	40,411
Depreciation	(3,220)	-	-	-	-	(42,114)	-	(356)	(45,690)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 58,323</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,321</b>	<b>\$ (120,813)</b>	<b>\$ -</b>	<b>\$ 28,105</b>	<b>\$ 343,341</b>

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, 2019**

	<u>Weatherization</u>	<u>Dunkirk CDBG</u>	<u>Total</u>
Support and revenue:			
Federal government	\$ 563,975	\$ 12,332	\$ 576,307
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	-	-	-
In-kind contributions and/or donated property	-	-	-
Program fees	-	-	-
Miscellaneous revenue	-	-	-
	<hr/>	<hr/>	<hr/>
Total support and revenue	563,975	12,332	576,307
	<hr/>	<hr/>	<hr/>
Expenses:			
Personnel	169,911	-	169,911
Payroll taxes and fringe benefits	97,314	-	97,314
Professional fees	1,500	-	1,500
Contractual	52,686	12,100	64,786
Emergency client assistance	-	-	-
Travel	20,254	-	20,254
Space costs and rentals	26,780	(5)	26,775
Program expenses	131,116	-	131,116
Office supplies/expense	9,263	-	9,263
Equipment/maintenance agreement	1,321	-	1,321
Depreciation/amortization	-	-	-
Telephone	5,315	(9)	5,306
Insurance	10,560	-	10,560
Interest expense	-	-	-
Indirect costs	35,513	246	35,759
Other costs	2,442	-	2,442
	<hr/>	<hr/>	<hr/>
Total expenses	563,975	12,332	576,307
	<hr/>	<hr/>	<hr/>
Change in net assets	-	-	-
Net assets:			
Beginning balance	(20,549)	-	(20,549)
Fixed asset additions/dispositions	-	-	-
Depreciation	(1,499)	-	(1,499)
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
	<hr/>	<hr/>	<hr/>
Net assets, ending	\$ (22,048)	\$ -	\$ (22,048)
	<hr/>	<hr/>	<hr/>

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, 2019**

	Scattered Site Housing	Arrowhead Housing	LIP	Inspection Services	Kids at Home	Fredonia Commons Management	Emergency Housing	Housing and Energy	TILP & Safehouse RHY	Youth Residential CACFP Meal - Safehouse	Youth Miscellaneous	Total
<b>Support and revenue:</b>												
Federal government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,227	\$ -	\$ 2,227
State grants	-	-	-	-	-	-	-	-	51,393	-	-	51,393
Local grants	-	-	1,900	-	-	-	-	105,297	10,000	-	-	117,197
Grants/contributions	-	-	-	-	-	-	-	-	-	-	2,818	2,818
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-	-	-	-	-
Program fees	86,936	51,718	-	127,015	24,853	18,527	10,835	-	-	-	-	319,884
Miscellaneous revenue	29,475	44	-	-	-	-	-	-	-	-	-	29,519
<b>Total support and revenue</b>	<b>116,411</b>	<b>51,762</b>	<b>1,900</b>	<b>127,015</b>	<b>24,853</b>	<b>18,527</b>	<b>10,835</b>	<b>105,297</b>	<b>61,393</b>	<b>2,227</b>	<b>2,818</b>	<b>523,038</b>
<b>Expenses:</b>												
Personnel	-	-	-	53,277	-	8,745	-	40,839	61,393	-	-	164,254
Payroll taxes and fringe benefits	-	-	-	9,510	-	2,620	-	5,969	-	-	-	18,099
Professional fees	708	-	-	500	-	1,395	-	500	-	-	-	3,103
Contractual	24,953	1,300	-	196	1,065	34	3,033	2,897	-	-	150	33,628
Emergency client assistance	-	-	-	-	-	-	-	9,337	-	-	-	9,337
Travel	-	11	-	5,691	-	-	-	2,127	-	-	-	7,829
Space costs and rentals	44,475	25,873	-	10,895	14,193	2,114	4,842	16,445	-	-	2,668	121,505
Program expenses	5,394	13,032	1,900	24	2,837	13	1,925	1,364	-	2,227	-	28,716
Office supplies/expense	248	1,283	-	3,577	129	2,721	-	11,866	-	-	-	19,824
Equipment/maintenance agreement	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation/amortization	29,595	3,621	-	-	18,024	-	5,141	-	-	-	-	56,381
Telephone	-	-	-	2,261	-	365	-	2,374	-	-	-	5,000
Insurance	7,264	-	-	500	3,400	60	-	1,750	-	-	-	12,974
Interest expense	1,983	-	-	-	-	-	-	-	-	-	-	1,983
Indirect costs	-	-	-	10,024	-	-	-	9,818	-	-	-	19,842
Other costs	70	537	-	-	2,400	460	-	11	-	-	-	3,478
<b>Total expenses</b>	<b>114,690</b>	<b>45,657</b>	<b>1,900</b>	<b>96,455</b>	<b>42,048</b>	<b>18,527</b>	<b>14,941</b>	<b>105,297</b>	<b>61,393</b>	<b>2,227</b>	<b>2,818</b>	<b>505,953</b>
<b>Change in net assets</b>	<b>1,721</b>	<b>6,105</b>	<b>-</b>	<b>30,560</b>	<b>(17,195)</b>	<b>-</b>	<b>(4,106)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,085</b>
<b>Net assets:</b>												
Beginning balance	698,777	50,289	(675)	165,565	128,947	(3,695)	9,015	136,315	-	-	42,795	1,227,333
Fixed asset additions	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation	(3,554)	(418)	-	-	-	-	-	-	-	-	-	(3,972)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 696,944</b>	<b>\$ 55,976</b>	<b>\$ (675)</b>	<b>\$ 196,125</b>	<b>\$ 111,752</b>	<b>\$ (3,695)</b>	<b>\$ 4,909</b>	<b>\$ 136,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,795</b>	<b>\$ 1,240,446</b>

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, 2019**

	Chautauqua Energy Savers
Support and revenue:	
Federal government	\$ -
State grants	16,067
Local grants	-
Grants/contributions	-
In-kind contributions and/or donated property	-
Interfund revenue	-
Program fees	103
Miscellaneous revenue	-
	16,170
Expenses:	
Personnel	2,735
Payroll taxes and fringe benefits	711
Professional fees	-
Contractual	-
Emergency client assistance	-
Travel	112
Space costs and rentals	7
Program expenses	8,835
Office supplies	153
Equipment/maintenance agreement	283
Depreciation/amortization	-
Telephone	-
Insurance	-
Interest expense	-
Indirect costs	909
Other costs	-
	13,745
Change in net assets	2,425
Net assets:	
Beginning balance	(99,689)
Fixed asset additions	-
Depreciation	-
Reclass of fixed assets	-
Transfers (to) from	-
	(97,264)
Net assets, ending	\$ (97,264)

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**YOUTH SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	21st Century & After School Programs	Fatherhood Initiative	Afterschool Meals	Summer Food Service	Kinship Care	Total
<b>Support and revenue:</b>						
Federal government	\$ -	\$ 850,872	\$ 2,456	\$ 128,784	\$ -	\$ 982,112
State grants	84,954	-	-	5,499	103,459	193,912
Local grants	-	-	-	-	-	-
Grants/contributions	-	-	-	1,000	-	1,000
In-kind contributions and/or donated property	-	-	-	-	-	-
Program fees	-	-	-	-	-	-
Miscellaneous revenue	-	-	-	5,000	-	5,000
<b>Total support and revenue</b>	<b>84,954</b>	<b>850,872</b>	<b>2,456</b>	<b>140,283</b>	<b>103,459</b>	<b>1,182,024</b>
<b>Expenses:</b>						
Personnel	33,007	256,255	-	15,368	55,782	360,412
Payroll taxes and fringe benefits	10,682	57,165	-	4,161	26,873	98,881
Professional fees	500	5,000	-	-	500	6,000
Contractual	25,407	150,695	-	271	123	176,496
Emergency client assistance	-	-	-	-	-	-
Travel	602	15,036	-	1,660	2,121	19,419
Space costs and rentals	-	67,880	-	2,606	5,944	76,430
Program expenses	564	90,052	2,456	66,065	1,007	160,144
Office supplies/expense	2,288	63,523	-	422	3,958	70,191
Equipment/maintenance agreement	-	-	-	-	-	-
Depreciation/amortization	-	73	-	-	-	73
Telephone	-	20,048	-	91	1,459	21,598
Insurance	2,300	11,338	-	2,155	1,000	16,793
Interest expense	-	-	-	-	-	-
Indirect costs	9,504	78,834	-	10,649	4,104	103,091
Other costs	100	34,973	-	1	588	35,662
<b>Total expenses</b>	<b>84,954</b>	<b>850,872</b>	<b>2,456</b>	<b>103,449</b>	<b>103,459</b>	<b>1,145,190</b>
Change in net assets	-	-	-	36,834	-	36,834
<b>Net assets:</b>						
Beginning balance	(107,799)	-	-	19,219	(189)	(93,492)
Fixed asset additions	-	-	-	-	-	-
Depreciation	(3,273)	-	-	-	-	(3,273)
Reclass of fixed assets	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ (111,072)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,053</b>	<b>\$ (189)</b>	<b>\$ (59,931)</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Total Grant Funded Programs	Total Performance Based Programs	Total
Support and revenue:			
Federal government	\$ 6,943,768	\$ -	\$ 6,943,768
State grants	71,212	-	71,212
Local grants	-	400,276	400,276
Grants/contributions	-	-	-
In-kind contributions and/or donated property	863,325	-	863,325
Program fees	12,748	1,316,664	1,329,412
Miscellaneous revenue	-	-	-
	<u>7,891,053</u>	<u>1,716,940</u>	<u>9,607,993</u>
Expenses:			
Personnel	2,727,336	756,151	3,483,487
Payroll taxes and fringe benefits	660,890	174,403	835,293
Professional fees	21,858	200	22,058
Contractual	1,485,333	18,869	1,504,202
Emergency client assistance	-	-	-
Travel	40,629	110	40,739
Space costs and rentals	825,575	190,919	1,016,494
Program expenses	1,144,578	12,987	1,157,565
Office supplies/expense	174,837	21,455	196,292
Equipment/maintenance agreement	2,513	-	2,513
Depreciation/amortization	624	622	1,246
Telephone	101,884	14,741	116,625
Insurance	73,358	9,583	82,941
Interest expense	-	-	-
Indirect costs	613,349	138,917	752,266
Other costs	18,289	3,344	21,633
	<u>7,891,053</u>	<u>1,342,301</u>	<u>9,233,354</u>
Change in net assets	-	374,639	374,639
Net assets:			
Beginning balance	199,128	376,318	575,446
Fixed asset additions	-	-	-
Depreciation	(35,499)	-	(35,499)
Reclass of fixed assets	-	-	-
Transfers (to) from	3,415	-	3,415
	<u>167,044</u>	<u>750,957</u>	<u>918,001</u>
Net assets, ending	\$ 167,044 (see page 38)	\$ 750,957 (see page 39)	\$ 918,001

See accompanying independent auditors' report.

**CHAUTAQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	DHHS Head Start 18/19	DHHS Head Start 19/20	Early Head Start 18/19	Early Head Start 19/20	Early Head Start Child Care Expansion & Partnership	Head Start Kitchens	Court Child Care	ROSS	Total
<b>Support and revenue:</b>									
Federal government	\$ 2,475,684	\$ 1,546,259	\$ 649,100	\$ 467,979	\$ 1,430,060	\$ 328,821	\$ -	\$ 45,865	\$ 6,943,768
State grants	-	-	-	-	-	-	71,212	-	71,212
Local grants	-	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-	-	-
donated property	690,660	172,665	-	-	-	-	-	-	863,325
Program fees	40	-	11,200	-	663	825	-	-	12,748
Miscellaneous revenue	-	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>3,166,384</b>	<b>1,718,924</b>	<b>660,300</b>	<b>467,979</b>	<b>1,430,743</b>	<b>329,646</b>	<b>71,212</b>	<b>45,865</b>	<b>7,891,053</b>
<b>Expenses:</b>									
Personnel	1,023,382	715,518	335,082	249,503	167,256	146,760	54,756	35,079	2,727,336
Payroll taxes and fringe benefits	249,407	196,075	80,949	60,124	41,386	18,017	6,786	8,146	660,890
Professional fees	248	14,500	-	6,000	1,000	-	110	-	21,858
Contractual	748,955	203,244	15,663	9,793	507,587	73	18	-	1,485,333
Emergency client assistance	-	-	-	-	-	-	-	-	-
Travel	19,374	7,991	9,296	1,364	1,318	-	-	1,262	40,629
Space costs and rentals	248,107	177,875	88,475	64,810	246,308	-	-	-	825,575
Program expenses	477,190	165,016	28,709	10,516	297,612	164,796	699	40	1,144,578
Office supplies/expense	68,924	61,141	20,073	14,628	9,183	-	886	2	174,837
Equipment/maintenance agreement	1,581	-	216	-	716	-	-	-	2,513
Depreciation/amortization	60	486	31	34	13	-	-	-	624
Telephone	43,142	27,438	7,708	5,951	17,645	-	-	-	101,884
Insurance	41,985	3,800	11,330	2,000	13,500	-	743	-	73,358
Interest expense	-	-	-	-	-	-	-	-	-
Indirect costs	234,720	140,075	61,660	42,527	126,414	-	6,617	1,336	613,349
Other costs	9,309	5,765	1,108	729	805	-	573	-	18,289
<b>Total expenses</b>	<b>3,166,384</b>	<b>1,718,924</b>	<b>660,300</b>	<b>467,979</b>	<b>1,430,743</b>	<b>329,646</b>	<b>71,212</b>	<b>45,865</b>	<b>7,891,053</b>
<b>Change in net assets</b>									
Net assets:									
Beginning balance	2,799	-	4,848	-	178,118	14,697	(1,334)	-	199,128
Fixed asset additions	-	-	-	-	-	-	-	-	-
Depreciation	(5,443)	(3,888)	(2,531)	-	(23,637)	-	-	-	(35,499)
Reclass of fixed assets	-	-	-	-	-	-	-	-	-
Transfers (to) from	2,644	(2,644)	(2,317)	2,317	-	3,415	-	-	3,415
<b>Net assets, ending</b>	<b>\$ -</b>	<b>\$ (6,532)</b>	<b>\$ -</b>	<b>\$ 2,317</b>	<b>\$ 154,481</b>	<b>\$ 18,112</b>	<b>\$ (1,334)</b>	<b>\$ -</b>	<b>\$ 167,044</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILDREN AND FAMILY SERVICES - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Someplace Special Daycare	Someplace Special Expansion	Universal Pre-K	Total
<b>Support and revenue:</b>				
Federal government	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-
Local grants	67,797	332,479	-	400,276
Grants/contributions	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-
Interfund revenue	-	-	-	-
Program fees	24,264	530,935	761,465	1,316,664
Miscellaneous revenue	-	-	-	-
<b>Total support and revenue</b>	<b>92,061</b>	<b>863,414</b>	<b>761,465</b>	<b>1,716,940</b>
<b>Expenses:</b>				
Personnel	15,910	499,678	240,563	756,151
Payroll taxes and fringe benefits	3,144	112,901	58,358	174,403
Professional fees	100	100	-	200
Contractual	62	12,032	6,775	18,869
Emergency client assistance	-	-	-	-
Travel	4	4	102	110
Space costs and rentals	1,573	58,726	130,620	190,919
Program expenses	537	313	12,137	12,987
Office supplies/expense	595	13,839	7,021	21,455
Equipment/maintenance agreement	-	-	-	-
Depreciation/amortization	1	-	621	622
Telephone	3	3,593	11,145	14,741
Insurance	1,000	2,000	6,583	9,583
Interest expense	-	-	-	-
Indirect costs	3,030	81,554	54,333	138,917
Other costs	3,196	-	148	3,344
<b>Total expenses</b>	<b>29,155</b>	<b>784,740</b>	<b>528,406</b>	<b>1,342,301</b>
<b>Change in net assets</b>	<b>62,906</b>	<b>78,674</b>	<b>233,059</b>	<b>374,639</b>
<b>Net assets:</b>				
Beginning balance	85,405	90,950	199,963	376,318
Fixed asset additions	-	-	-	-
Depreciation	-	-	-	-
Reclass of fixed assets	-	-	-	-
Transfers (to) from	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 148,311</b>	<b>\$ 169,624</b>	<b>\$ 433,022</b>	<b>\$ 750,957</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Total Grant Funded Programs	Performance Based Program - Adult & Senior Health Home Care	Total
<b>Support and revenue:</b>			
Federal government	\$ 91,748	\$ -	\$ 91,748
State grants	159,848	-	159,848
Local grants	117,429	136,342	253,771
Grants/contributions	-	-	-
In-kind contributions and/or donated property	-	-	-
Program fees	231	380,650	380,881
Miscellaneous revenue	-	-	-
<b>Total support and revenue</b>	<b>369,256</b>	<b>516,992</b>	<b>886,248</b>
<b>Expenses:</b>			
Personnel	210,172	329,022	539,194
Payroll taxes and fringe benefits	40,066	61,245	101,311
Professional fees	2,138	2,161	4,299
Contractual	337	(270)	67
Emergency client assistance	-	-	-
Travel	9,722	15,422	25,144
Space costs and rentals	21,496	13,107	34,603
Program expenses	6,754	4,285	11,039
Office supplies/expense	26,417	19,038	45,455
Equipment/maintenance agreement	609	4,938	5,547
Depreciation/amortization	-	49	49
Telephone	13,330	3,707	17,037
Insurance	5,764	5,954	11,718
Interest expense	-	-	-
Indirect costs	28,100	53,213	81,313
Other costs	4,351	419	4,770
<b>Total expenses</b>	<b>369,256</b>	<b>512,290</b>	<b>881,546</b>
<b>Change in net assets</b>	<b>-</b>	<b>4,702</b>	<b>4,702</b>
<b>Net assets:</b>			
Beginning balance	23,432	(103,268)	(79,836)
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from	-	-	-
<b>Net assets, ending</b>	<b>\$ 23,432</b>	<b>\$ (98,566)</b>	<b>\$ (75,134)</b>
	(see page 41)		

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**HEALTH SERVICES - GRANT FUNDED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	ACA In-Person Assistance	Migrant Health	Mobile Crisis	MODD	Alzheimer's	Total
<b>Support and revenue:</b>						
Federal government	\$ 55,821	\$ 35,927	\$ -	\$ -	\$ -	\$ 91,748
State grants	20,941	-	-	37,257	101,650	159,848
Local grants	-	-	117,429	-	-	117,429
Grants/contributions	-	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-	-
Program fees	-	231	-	-	-	231
Miscellaneous revenue	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>76,762</b>	<b>36,158</b>	<b>117,429</b>	<b>37,257</b>	<b>101,650</b>	<b>369,256</b>
<b>Expenses:</b>						
Personnel	52,755	19,190	71,044	17,796	49,387	210,172
Payroll taxes and fringe benefits	7,646	2,793	9,424	2,445	17,758	40,066
Professional fees	-	500	857	281	500	2,138
Contractual	233	(5)	-	53	56	337
Emergency client assistance	-	-	-	-	-	-
Travel	583	1,831	1,168	653	5,487	9,722
Space costs and rentals	8,379	4,084	2,188	4,661	2,184	21,496
Program expenses	24	160	1,019	3,555	1,996	6,754
Office supplies/expense	3,268	1,414	11,868	2,126	7,741	26,417
Equipment/maintenance agreement	609	-	-	-	-	609
Depreciation/amortization	-	-	-	-	-	-
Telephone	1,806	1,604	7,242	608	2,070	13,330
Insurance	1,459	835	1,295	1,800	375	5,764
Interest expense	-	-	-	-	-	-
Indirect costs	-	3,752	11,137	3,271	9,940	28,100
Other costs	-	-	187	8	4,156	4,351
<b>Total expenses</b>	<b>76,762</b>	<b>36,158</b>	<b>117,429</b>	<b>37,257</b>	<b>101,650</b>	<b>369,256</b>
Change in net assets	-	-	-	-	-	-
<b>Net assets:</b>						
Beginning balance	14,498	9,272	(338)	-	-	23,432
Fixed asset additions	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 14,498</b>	<b>\$ 9,272</b>	<b>\$ (338)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,432</b>

See accompanying independent auditors' report.



**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CHILD CARE COUNCIL - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	CCR&R	Legally Exempt CCRR	EIP Scholarship	CCR&R Training	Day Care CACFP	County Registration/ Inspection	Give Big #CHQ	Total
<b>Support and revenue:</b>								
Federal government	\$ 119,474	\$ 185,650	\$ -	\$ -	\$ 332,227	\$ 102,757	\$ -	\$ 740,108
State grants	-	-	31,059	2,585	-	-	-	33,644
Local grants	-	-	-	-	-	-	-	-
Grants/contributions	-	-	-	53,610	-	-	2,342	55,952
In-kind contributions and/or donated property	-	-	-	-	-	-	-	-
Program fees	-	-	-	149,001	-	-	-	149,001
Miscellaneous revenue	-	-	-	-	-	-	-	-
<b>Total support and revenue</b>	<b>119,474</b>	<b>185,650</b>	<b>31,059</b>	<b>205,196</b>	<b>332,227</b>	<b>102,757</b>	<b>2,342</b>	<b>978,705</b>
<b>Expenses:</b>								
Personnel	50,598	78,613	-	81,269	41,400	62,147	-	314,027
Payroll taxes and fringe benefits	14,220	16,251	-	20,681	10,283	15,299	-	76,734
Professional fees	690	810	-	500	500	150	-	2,650
Contractual	204	438	-	185	361	169	-	1,357
Emergency client assistance	-	-	-	-	-	-	-	-
Travel	2,718	1,613	-	8,852	4,038	2,447	-	19,668
Space costs and rentals	8,434	11,101	-	6,776	6,606	8,425	-	41,342
Program expenses	12,408	4,357	31,059	5,366	252,438	435	2,342	308,405
Office supplies/expense	5,892	9,160	-	2,839	2,443	1,887	-	22,221
Equipment/maintenance agreement	-	-	-	-	660	-	-	660
Depreciation/amortization	4	-	-	2	-	-	-	6
Telephone	3,131	1,766	-	3,451	4,041	1,696	-	14,085
Insurance	669	1,500	-	1,080	1,070	231	-	4,550
Interest expense	-	-	-	-	-	-	-	-
Indirect costs	10,134	8,688	-	15,201	8,223	9,830	-	52,076
Other costs	1,590	439	-	69	164	41	-	2,303
<b>Total expenses</b>	<b>110,692</b>	<b>134,736</b>	<b>31,059</b>	<b>146,271</b>	<b>332,227</b>	<b>102,757</b>	<b>2,342</b>	<b>860,084</b>
<b>Change in net assets</b>	<b>8,782</b>	<b>50,914</b>	<b>-</b>	<b>58,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,621</b>
<b>Net assets:</b>								
Beginning balance	280,933	-	-	153,790	-	33,041	-	467,764
Fixed asset additions	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-	-	-	-
Transfers (to) from	-	-	-	-	-	-	-	-
<b>Net assets, ending</b>	<b>\$ 289,715</b>	<b>\$ 50,914</b>	<b>\$ -</b>	<b>\$ 212,715</b>	<b>\$ -</b>	<b>\$ 33,041</b>	<b>\$ -</b>	<b>\$ 586,385</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**ECONOMIC DEVELOPMENT - PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Asset Development Services	Family Self- Sufficiency Coordinator	Total
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Support and revenue:			
Federal government	\$ -	\$ 24,136	\$ 24,136
State grants	-	-	-
Local grants	-	-	-
Grants/contributions	18,031	-	18,031
In-kind contributions and/or donated property	-	-	-
Program fees	1,226	-	1,226
Miscellaneous revenue	-	-	-
	<u>19,257</u>	<u>24,136</u>	<u>43,393</u>
Expenses:			
Personnel	-	18,420	18,420
Payroll taxes and fringe benefits	-	5,716	5,716
Professional fees	680	-	680
Contractual	1,417	-	1,417
Emergency client assistance	-	-	-
Travel	425	-	425
Space costs and rentals	-	-	-
Program expenses	495	-	495
Office supplies/expense	652	-	652
Equipment/maintenance agreement	-	-	-
Depreciation/amortization	-	-	-
Telephone	-	-	-
Insurance	500	-	500
Interest expense	-	-	-
Indirect costs	489	-	489
Other costs	43	-	43
	<u>4,701</u>	<u>24,136</u>	<u>28,837</u>
Change in net assets	14,556	-	14,556
Net assets:			
Beginning balance	81,599	-	81,599
Fixed asset additions	-	-	-
Depreciation	-	-	-
Reclass of fixed assets	-	-	-
Transfers (to) from operating	-	-	-
	<u>96,155</u>	<u>-</u>	<u>96,155</u>
Net assets, ending	<u>\$ 96,155</u>	<u>\$ -</u>	<u>\$ 96,155</u>

See accompanying independent auditors' report.

**CHAUTAQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**GENERAL AGENCY ACCOUNTS AND PERFORMANCE BASED PROGRAMS**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Central Services	Administration	17 W. Courtney St.	CSBG	Total General Agency	Total Performance Based	Total
<b>Support and revenue:</b>							
Federal government	\$ -	\$ -	\$ -	\$ 220,772	\$ 220,772	\$ 766,471	\$ 987,243
State grants	-	-	-	-	-	101,104	101,104
Local grants	-	2,513	-	-	2,513	653,815	656,328
Grants/contributions	-	3,780	-	-	3,780	78,801	80,581
In-kind contributions and/or donated property	-	-	-	-	-	-	-
Program fees	866,298	84,843	70,310	-	1,021,451	2,167,528	3,188,979
Miscellaneous revenue	500	50,730	-	-	51,230	29,519	80,749
<b>Total support and revenue</b>	<b>866,798</b>	<b>141,866</b>	<b>70,310</b>	<b>220,772</b>	<b>1,299,746</b>	<b>3,795,238</b>	<b>5,094,984</b>
<b>Expenses:</b>							
Personnel	359,642	856,763	-	107,263	1,323,668	1,584,609	2,908,277
Payroll taxes and fringe benefits	130,340	199,667	-	27,242	357,249	336,908	694,157
Professional fees	1,300	25,677	-	8,827	35,804	8,794	44,598
Contractual	5,073	6,651	5,036	344	17,104	55,001	72,105
Emergency client assistance	-	-	-	-	-	9,337	9,337
Travel	21,024	11,704	-	5,609	38,337	43,566	81,903
Space costs and rentals	7,294	83,428	54,166	4,386	149,274	366,880	516,154
Program expenses	18,973	18,242	8,758	32,167	78,140	363,723	441,863
Office supplies/expense	52,441	77,793	-	1,755	131,989	83,343	215,332
Equipment/maintenance agreement	40,342	11,249	-	2,000	53,591	5,881	59,472
Depreciation/amortization	9,011	31,824	-	-	40,835	57,058	97,893
Telephone	11,123	65,022	855	4,332	81,332	37,533	118,865
Insurance	8,000	7,968	-	5,000	20,968	33,561	54,529
Interest expense	-	12,157	-	-	12,157	1,983	14,140
Indirect costs	67,618	(1,242,199)	-	20,615	(1,153,966)	265,446	(888,520)
Other costs	1,723	29,895	-	1,232	32,850	9,587	42,437
<b>Total expenses</b>	<b>733,904</b>	<b>195,841</b>	<b>68,815</b>	<b>220,772</b>	<b>1,219,332</b>	<b>3,263,210</b>	<b>4,482,542</b>
<b>Change in net assets</b>	<b>132,894</b>	<b>(53,975)</b>	<b>1,495</b>	<b>-</b>	<b>80,414</b>	<b>532,028</b>	<b>612,442</b>
<b>Net assets:</b>							
Beginning balance	198,517	(859,482)	-	19,286	(641,679)	1,950,057	1,308,378
Fixed asset additions	-	-	-	2,000	2,000	-	2,000
Depreciation	-	-	-	(1,971)	(1,971)	(3,972)	(5,943)
Reclass of fixed assets	-	-	-	-	-	-	-
Transfers (to) from	(3,415)	-	-	-	(3,415)	-	(3,415)
<b>Net assets, ending</b>	<b>\$ 327,996</b>	<b>\$ (913,457)</b>	<b>\$ 1,495</b>	<b>\$ 19,315</b>	<b>\$ (564,651)</b>	<b>\$ 2,478,113</b>	<b>\$ 1,913,462</b>

(see page 45)

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF ACTIVITIES**  
**CENTRAL SERVICES**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**

	Buildings & Grounds	Food Services	Printing, Fax & Data Processing	IT Department	Total
<b>Support and revenue:</b>					
Federal government	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-
Local grants	-	-	-	-	-
Grants/contributions	-	-	-	-	-
In-kind contributions and/or donated property	-	-	-	-	-
Program fees	473,717	-	106,519	286,062	866,298
Miscellaneous revenue	500	-	-	-	500
<b>Total support and revenue</b>	<b>474,217</b>	<b>-</b>	<b>106,519</b>	<b>286,062</b>	<b>866,798</b>
<b>Expenses:</b>					
Personnel	243,816	-	-	115,826	359,642
Payroll taxes and fringe benefits	90,353	-	-	39,987	130,340
Professional fees	500	-	-	800	1,300
Contractual	1,312	-	-	3,761	5,073
Emergency client assistance	-	-	-	-	-
Travel	14,587	-	-	6,437	21,024
Space costs and rentals	930	-	-	6,364	7,294
Program expenses	9,350	-	3,250	6,373	18,973
Office supplies/expense	11,472	-	37,785	3,184	52,441
Equipment/maintenance agreement	1,817	-	38,358	167	40,342
Depreciation/amortization	8,896	-	-	115	9,011
Telephone	2,872	-	2,120	6,131	11,123
Insurance	7,000	-	-	1,000	8,000
Interest expense	-	-	-	-	-
Indirect costs	45,380	-	-	22,238	67,618
Other costs	34	-	-	1,689	1,723
<b>Total expenses</b>	<b>438,319</b>	<b>-</b>	<b>81,513</b>	<b>214,072</b>	<b>733,904</b>
<b>Change in net assets</b>	<b>35,898</b>	<b>-</b>	<b>25,006</b>	<b>71,990</b>	<b>132,894</b>
<b>Net assets:</b>					
Beginning balance	(28,553)	3,415	192,927	30,728	198,517
Fixed asset additions	-	-	-	-	-
Depreciation	-	-	-	-	-
Reclass of fixed assets	-	-	-	-	-
Transfers (to) from	-	(3,415)	-	-	(3,415)
<b>Net assets, ending</b>	<b>\$ 7,345</b>	<b>\$ -</b>	<b>\$ 217,933</b>	<b>\$ 102,718</b>	<b>\$ 327,996</b>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**WEATHERIZATION ASSISTANCE - C0937GG (C093170 PY2018)**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD APRIL 1, 2018 - MARCH 31, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue:					
NYS Division of Housing and Community Renewal	\$ 307,926	\$ 256,957	\$ 564,883	\$ 610,157	\$ (45,274)
Rental income	-	-	-	-	-
Program fees	-	-	-	-	-
Total revenue	<u>307,926</u>	<u>256,957</u>	<u>564,883</u>	<u>610,157</u>	<u>(45,274)</u>
Expenses:					
Labor and fringes	179,663	138,300	317,963	322,653	(4,690)
Subcontracted labor	7,504	16,010	23,514	28,000	(4,486)
Liability insurance	2,672	2,394	5,066	5,066	-
Program support and technical assistance	40,361	29,069	69,430	67,825	1,605
Administration	19,565	20,400	39,965	45,584	(5,619)
Materials	56,661	50,784	107,445	139,529	(32,084)
Audit	1,500	-	1,500	1,500	-
Total expenses	<u>307,926</u>	<u>256,957</u>	<u>564,883</u>	<u>610,157</u>	<u>(45,274)</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**  
**WEATHERIZATION ASSISTANCE - C0937GG (C093170 PY2019)**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD APRIL 1, 2019 - MARCH 31, 2020**

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (Under) Budget
Revenue:			
NYS Division of Housing and Community Renewal	\$ 307,018	\$ 631,705	\$ (324,687)
Rental income	-	-	-
Owners' investment	-	-	-
	<u>307,018</u>	<u>631,705</u>	<u>(324,687)</u>
Expenses:			
Labor and fringes	156,507	338,229	(181,722)
Subcontracted labor	13,062	30,520	(17,458)
Liability insurance	2,633	5,066	(2,433)
Program support and technical assistance	45,894	85,200	(39,306)
Administration	24,376	45,677	(21,301)
Materials	63,046	125,513	(62,467)
Audit	1,500	1,500	-
	<u>307,018</u>	<u>631,705</u>	<u>(324,687)</u>
Change in net assets	-	-	-
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CSBG #C1000750 FFY2019**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD OCTOBER 1, 2018 - MARCH 31, 2020**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - NYS Department of State	\$ 20,098	\$ 217,463	\$ 237,561	\$ 325,501	\$ (87,940)
Expenses:					
Personnel	12,103	134,505	146,608	214,826	(68,218)
Contractual services/audit	5,275	19,892	25,167	27,700	(2,533)
Insurances	-	5,000	5,000	5,000	-
Occupancy and telecommunications	832	8,718	9,550	10,000	(450)
Supplies and computer	11	28,848	28,859	37,079	(8,220)
Administration	1,877	20,500	22,377	30,896	(8,519)
Total expenses	20,098	217,463	237,561	325,501	(87,940)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	<u>Actual FYE 10/31/2019</u>	<u>Total Contract Budget</u>	<u>Actual Over (under) Budget</u>
Revenue - NYS Department of State	\$ 3,309	\$ 235,235	\$ (231,926)
Expenses:			
Personnel	-	159,813	(159,813)
Contractual services/audit	3,000	14,000	(11,000)
Insurances	-	5,000	(5,000)
Occupancy and telecommunications	-	10,000	(10,000)
Supplies and computer	-	24,456	(24,456)
Administration	309	21,966	(21,657)
Total expenses	<u>3,309</u>	<u>235,235</u>	<u>(231,926)</u>
Change in net assets	-	-	-
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
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**  
**HEAD START #02CH3064-05-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD JUNE 1, 2018 - MAY 31, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 1,428,841	\$ 2,475,684	\$ 3,904,525	\$ 4,820,200	\$ (915,675)
	-	40	40	-	40
	<u>1,428,841</u>	<u>2,475,724</u>	<u>3,904,565</u>	<u>4,820,200</u>	<u>(915,635)</u>
Expenses:					
Personnel	614,506	1,023,382	1,637,888	1,839,734	(201,846)
Fringe	218,401	249,408	467,809	932,388	(464,579)
Contractual services/audit	93,624	124,367	217,991	211,045	6,946
Travel	86,619	315,029	401,648	468,793	(67,145)
Space	218,268	287,514	505,782	687,650	(181,868)
Supplies	48,579	189,085	237,664	176,980	60,684
Equipment	1,753	1,641	3,394	7,750	(4,356)
Other	17,196	50,578	67,774	61,443	6,331
Administration	129,895	234,720	364,615	434,417	(69,802)
Total expenses	<u>1,428,841</u>	<u>2,475,724</u>	<u>3,904,565</u>	<u>4,820,200</u>	<u>(915,635)</u>
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (Under) Budget
	<u>          </u>	<u>          </u>	<u>          </u>
Revenue - U.S. DHHS	\$ 1,546,259	\$ 3,622,285	\$ (2,076,026)
Expenses:			
Personnel	715,518	1,621,326	(905,808)
Fringe	196,075	420,631	(224,556)
Contractual services/audit	98,852	143,807	(44,955)
Travel	128,055	424,080	(296,025)
Space	203,928	539,940	(336,012)
Supplies	51,352	67,506	(16,154)
Equipment	486	13,709	(13,223)
Other	11,918	56,832	(44,914)
Administration	140,075	334,454	(194,379)
	<u>          </u>	<u>          </u>	<u>          </u>
Total expenses	1,546,259	3,622,285	(2,076,026)
Change in net assets	-	-	-
Beginning of year	<u>          </u>	<u>          </u>	<u>          </u>
Net assets, ending	<u>          </u>	<u>          </u>	<u>          </u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying independent auditors' report.

**CHAUTAQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**EARLY HEAD START #02CH3064-05-01**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD JUNE 1, 2018 - MAY 31, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Actual	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS Program income	\$ 383,730	\$ 649,100	\$ 1,032,830	\$ 1,061,598	\$ (28,768)
	-	11,200	11,200	-	11,200
	383,730	660,300	1,044,030	1,061,598	(17,568)
Expenses:					
Personnel	200,440	335,082	535,522	574,301	(38,779)
Fringe	50,179	80,950	131,129	117,735	13,394
Contractual services/audit	19,190	35,301	54,491	44,900	9,591
Travel	1,668	13,419	15,087	35,844	(20,757)
Space	65,605	95,359	160,964	102,322	58,642
Supplies	7,280	28,789	36,069	70,975	(34,906)
Equipment	-	247	247	2,460	(2,213)
Other	3,535	9,493	13,028	16,553	(3,525)
Administration	35,833	61,660	97,493	96,508	985
Total expenses	383,730	660,300	1,044,030	1,061,598	(17,568)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

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

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 467,979	\$ 1,079,959	\$ (611,980)
Expenses:			
Personnel	249,503	584,780	(335,277)
Fringe	60,124	74,856	(14,732)
Contractual services/audit	29,411	59,190	(29,779)
Travel	2,749	30,940	(28,191)
Space	69,375	177,285	(107,910)
Supplies	11,026	35,727	(24,701)
Equipment	34	3,099	(3,065)
Other	3,230	15,500	(12,270)
Administration	42,527	98,582	(56,055)
Total expenses	467,979	1,079,959	(611,980)
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 #02HP0025-04-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD SEPTEMBER 1, 2018 - AUGUST 31, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Actual	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS Program income	\$ 204,346 -	\$ 1,161,711 10	\$ 1,366,057 10	\$ 1,390,626 -	\$ (24,569) 10
	<u>204,346</u>	<u>1,161,721</u>	<u>1,366,067</u>	<u>1,390,626</u>	<u>(24,559)</u>
Expenses:					
Personnel	21,724	134,229	155,953	137,101	18,852
Fringe	5,754	33,971	39,725	24,735	14,990
Contractual services/audit	89,238	420,776	510,014	684,881	(174,867)
Travel	85	870	955	14,145	(13,190)
Space	39,385	221,637	261,022	123,738	137,284
Supplies	8,492	37,162	45,654	34,665	10,989
Equipment	574	731	1,305	19,373	(18,068)
Other	19,945	210,386	230,331	228,495	1,836
Administration	19,149	101,959	121,108	123,493	(2,385)
Total expenses	<u>204,346</u>	<u>1,161,721</u>	<u>1,366,067</u>	<u>1,390,626</u>	<u>(24,559)</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 #02HP000335-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD SEPTEMBER 1, 2019 - AUGUST 31, 2020**

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 268,349	\$ 1,414,670	\$ (1,146,321)
Program income	673	-	673
	269,022	1,414,670	(1,145,648)
 Expenses:			
Personnel	33,027	202,619	(169,592)
Fringe	7,415	57,794	(50,379)
Contractual services/audit	87,810	463,858	(376,048)
Travel	449	11,000	(10,551)
Space	42,316	261,845	(219,529)
Supplies	3,427	32,300	(28,873)
Equipment	(2)	3,000	(3,002)
Other	70,125	253,156	(183,031)
Administration	24,455	129,098	(104,643)
Total expenses	269,022	1,414,670	(1,145,648)
 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 #90CY7005-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2018 - SEPTEMBER 29, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 17,167	\$ 163,331	\$ 180,498	\$ 200,000	\$ (19,502)
Expenses:					
Personnel	9,451	85,521	94,972	105,710	(10,738)
Fringe	3,547	41,055	44,602	43,316	1,286
Contractual services	72	1,196	1,268	750	518
Travel	420	3,158	3,578	9,560	(5,982)
Space	1,469	3,775	5,244	5,100	144
Supplies	47	1,301	1,348	2,300	(952)
Equipment	-	-	-	1,000	(1,000)
Other	595	12,482	13,077	14,082	(1,005)
Administration	1,566	14,843	16,409	18,182	(1,773)
Total expenses	17,167	163,331	180,498	200,000	(19,502)
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 #90CY7005-03-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (Under) Budget
Revenue - U.S. DHHS	\$ 15,134	\$ 200,000	\$ (184,866)
Expenses:			
Personnel	9,586	106,576	(96,990)
Fringe	1,982	44,356	(42,374)
Contractual services	110	500	(390)
Travel	-	5,160	(5,160)
Space	1,195	7,100	(5,905)
Supplies	129	3,000	(2,871)
Equipment	-	1,000	(1,000)
Other	723	13,632	(12,909)
Administration	1,409	18,676	(17,267)
Total expenses	15,134	200,000	(184,866)
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 #90CX7285-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2018 - SEPTEMBER 29, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 18,601	\$ 167,264	\$ 185,865	\$ 200,000	\$ (14,135)
Expenses:					
Personnel	9,219	88,857	98,076	95,724	2,352
Fringe	3,451	35,067	38,518	43,652	(5,134)
Consultant & Contract	1,320	2,999	4,319	2,677	1,642
Travel	420	1,928	2,348	5,450	(3,102)
Space	1,189	7,264	8,453	17,150	(8,697)
Supplies	128	3,209	3,337	3,320	17
Equipment	-	(87)	(87)	4,000	(4,087)
Other	1,183	12,821	14,004	9,845	4,159
Administration	1,691	15,206	16,897	18,182	(1,285)
Total expenses	18,601	167,264	185,865	200,000	(14,135)
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 #90CX7285-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE <u>10/31/2019</u>	Total Contract <u>Budget</u>	Actual Over (under) <u>Budget</u>
Revenue - U.S. DHHS	\$ 18,274	\$ 200,000	\$ (181,726)
Expenses:			
Personnel	10,395	110,245	(99,850)
Fringe	3,051	30,137	(27,086)
Consultant & Contract	419	500	(81)
Travel	-	3,950	(3,950)
Space	1,719	19,150	(17,431)
Supplies	44	7,720	(7,676)
Equipment	-	4,000	(4,000)
Other	944	5,622	(4,678)
Administration	1,702	18,676	(16,974)
Total expenses	<u>18,274</u>	<u>200,000</u>	<u>(181,726)</u>
Change in net assets	-	-	-
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Net assets, ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA-CATTARAUGUS STREET OUTREACH PROGRAM #90YO2298-01-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2018 - SEPTEMBER 29, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 113	\$ 90,111	\$ 90,224	\$ 150,000	\$ (59,776)
Expenses:					
Personnel	-	49,845	49,845	77,084	(27,239)
Fringe	-	12,000	12,000	38,605	(26,605)
Consultant & Contract	-	3,250	3,250	4,200	(950)
Travel	100	6,675	6,775	4,600	2,175
Space	2	1,671	1,673	2,800	(1,127)
Supplies	-	6,102	6,102	3,475	2,627
Equipment	-	-	-	2,000	(2,000)
Other	-	2,376	2,376	3,600	(1,224)
Administration	11	8,192	8,203	13,636	(5,433)
Total expenses	113	90,111	90,224	150,000	(59,776)
Change in net assets	-	-	-	-	-
Beginning of year	-	-	-	-	-
Net assets, ending	\$ -	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report.

**CHAUTAUQUA OPPORTUNITIES, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES IN COMPARISON TO BUDGET**  
**CHAUTAUQUA-CATTARAUGUS STREET OUTREACH PROGRAM #90YO2298-02-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 8,846	\$ 150,000	\$ (141,154)
Expenses:			
Personnel	4,915	81,459	(76,544)
Fringe	1,613	36,230	(34,617)
Consultant & Contract	264	4,200	(3,936)
Travel	417	4,600	(4,183)
Space	350	2,800	(2,450)
Supplies	453	3,104	(2,651)
Other	9	3,600	(3,591)
Administration	825	14,007	(13,182)
Total expenses	8,846	150,000	(141,154)
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 #90FK0106-04-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**AND THE CONTRACT PERIOD SEPTEMBER 30, 2018 - SEPTEMBER 29, 2019**

	Actual FYE 10/31/2018	Actual FYE 10/31/2019	Cumulative Total	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 46,506	\$ 795,990	\$ 842,496	\$ 998,831	\$ (156,335)
Expenses:					
Personnel	26,301	234,962	261,263	291,520	(30,257)
Fringe	4,651	51,803	56,454	65,000	(8,546)
Consultant & Contract	3,048	237,291	240,339	330,302	(89,963)
Travel	935	24,068	25,003	39,100	(14,097)
Space	5,914	72,264	78,178	80,380	(2,202)
Supplies	418	56,830	57,248	55,264	1,984
Equipment	219	-	219	-	219
Other	783	44,335	45,118	43,738	1,380
Administration	4,237	74,437	78,674	93,527	(14,853)
Total expenses	46,506	795,990	842,496	998,831	(156,335)
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 #90FK0106-05-00**  
**FOR THE YEAR ENDED OCTOBER 31, 2019**  
**CONTRACT PERIOD SEPTEMBER 30, 2019 - SEPTEMBER 29, 2020**

	Actual FYE 10/31/2019	Total Contract Budget	Actual Over (under) Budget
Revenue - U.S. DHHS	\$ 54,882	\$ 998,831	\$ (943,949)
Expenses:			
Personnel	21,293	352,590	(331,297)
Fringe	5,363	90,850	(85,487)
Consultant & Contract	13,773	299,235	(285,462)
Travel	1,353	24,196	(22,843)
Space	7,378	77,027	(69,649)
Supplies	1,235	30,573	(29,338)
Equipment	73	1,000	(927)
Other	17	30,088	(30,071)
Administration	4,397	93,272	(88,875)
Total expenses	54,882	998,831	(943,949)
Change in net assets	-	-	-
Beginning of year	-	-	-
Net assets, ending	\$ -	\$ -	\$ -

See accompanying independent auditors' report.