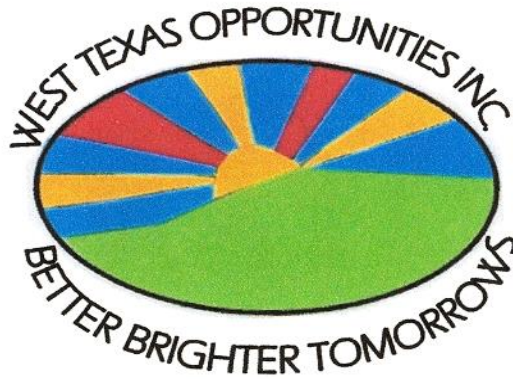


WEST TEXAS OPPORTUNITIES, INC.

Financial Statements and
Supplementary Data

June 30, 2016 and 2015

(With Auditors' Report Thereon)



D. Williams & Co., P.C.
Certified Public Accountants

WEST TEXAS OPPORTUNITIES, INC.
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D. Williams & Co., P.C.
Certified Public Accountants

P.O. Box 2666
Lubbock, TX 79408
(806) 785-5982
Fax (806) 785-9381
www.dwilliams.net

To the Board of Directors
West Texas Opportunities, Inc.
603 North 4th Street
Lamesa, Texas 79331

Independent Auditors' Report

Report on the Financial Statements

We have audited the accompanying financial statements of West Texas Opportunities, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, 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 fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions 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 auditor considers 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Texas Opportunities, Inc. as of June 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4a and 4b and pages 26 through 82 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* ("UGMS"), issued by the Governor's Office of Budget and Planning, and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information and the supplemental data has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2016, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. 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 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 the Organization's internal control over financial reporting and compliance.

D. Williams + Co., P.C.

December 15, 2016

WEST TEXAS OPPORTUNITIES, INC.

Statements of Financial Position

June 30, 2016 and 2015

Assets

	<u>2016</u>	<u>2015</u>
Current assets:		
Cash and cash equivalents	\$ 1,276,855	1,414,430
Investments	814,411	821,502
Accounts receivable - funding	1,547,664	1,376,219
	<u>3,638,930</u>	<u>3,612,151</u>
Property, plant and equipment:		
Land, buildings and equipment	172,374	172,374
Less: accumulated depreciation	<u>80,501</u>	<u>76,959</u>
	<u>91,873</u>	<u>95,415</u>
	<u>\$ 3,730,803</u>	<u>3,707,566</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 195,836	153,218
Accrued expenses	<u>642,584</u>	<u>649,428</u>
	<u>838,420</u>	<u>802,646</u>
Net assets:		
Unrestricted:		
Management and general net assets	3,499,051	3,383,743
Federal and state programs net assets	<u>(606,668)</u>	<u>(478,823)</u>
	<u>2,892,383</u>	<u>2,904,920</u>
	<u>\$ 3,730,803</u>	<u>3,707,566</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Activities
Year ended June 30, 2016

	Unrestricted		Totals
	Management and General	Federal and State Programs	Year Ended June 30, 2016
Revenues			
Federal revenues	\$	16,499,303	16,499,303
Advance revenues			-
State revenues		1,043,465	1,043,465
In-kind revenues		2,628,522	2,628,522
Fare and project revenue		176,424	176,424
Interest income	27,959		27,959
Dividend income			-
Unrealized gain/loss	(33,136)		(33,136)
Other revenues	1,030,389	198,910	1,229,299
	<u>1,025,212</u>	<u>20,546,624</u>	<u>21,571,836</u>
Direct expenses:			
Salaries	650,995	4,490,132	5,141,127
Fringe benefits		1,877,379	1,877,379
Administrative		374,865	374,865
Leave liability			-
Audit	8,205		8,205
Rents/utilities	30,147		30,147
Case management		205,564	205,564
Energy crisis		440,793	440,793
Co-payments			-
Elderly assistance		2,005,473	2,005,473
Heating/cooling			-
Health and safety		93,066	93,066
Training			-
Travel		17,648	17,648
Supplies and postage	2,455	352,241	354,696
Insurance and bonding	13,676	4,167	17,843
Incentive pay plan			-
Equipment and renovation		187,530	187,530
Contracted services		1,864,133	1,864,133
Consulting			-
Direct services		3,822,696	3,822,696
Other costs	200,884	1,057,462	1,258,346
Program costs		2,345,271	2,345,271
Depreciation	3,542		3,542
	<u>909,904</u>	<u>19,138,420</u>	<u>20,048,324</u>
In-kind expenses	-	1,536,049	1,536,049
Total expenses	<u>909,904</u>	<u>20,674,469</u>	<u>21,584,373</u>
Change in net assets	115,308	(127,845)	(12,537)
Net assets as of beginning of year	<u>3,383,743</u>	<u>(478,823)</u>	<u>2,904,920</u>
Net assets as of end of year	\$ <u><u>3,499,051</u></u>	<u><u>(606,668)</u></u>	<u><u>2,892,383</u></u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Activities

Year ended June 30, 2015

	Unrestricted		Totals
	Management and General	Federal and State Programs	Year Ended June 30, 2015
Revenues			
Federal revenues	\$	24,233,348	24,233,348
Advance revenues			-
State revenues		1,172,338	1,172,338
In-kind revenues		1,707,735	1,707,735
Fare and project revenue		82,271	82,271
Interest income	15,066		15,066
Dividend income			-
Unrealized gain/loss	4,410		4,410
Other revenues	916,259	281,393	1,197,652
	<u>935,735</u>	<u>27,477,085</u>	<u>28,412,820</u>
Direct expenses:			
Salaries	580,626	4,359,258	4,939,884
Fringe benefits		1,706,038	1,706,038
Administrative		560,939	560,939
Leave liability			-
Audit	740		740
Rents/utilities	9,115		9,115
Case management		228,081	228,081
Energy crisis		967,980	967,980
Co-payments			-
Elderly assistance		1,776,228	1,776,228
Heating/cooling			-
Health and safety		86,439	86,439
Training			-
Travel		18,132	18,132
Supplies and postage	3,798	336,290	340,088
Insurance and bonding	5,722		5,722
Incentive pay plan			-
Equipment and renovation		563,713	563,713
Contracted services		6,742,248	6,742,248
Consulting			-
Direct services		5,236,360	5,236,360
Other costs	165,621	1,439,847	1,605,468
Program costs		1,933,480	1,933,480
Depreciation	3,613		3,613
	<u>769,235</u>	<u>25,955,033</u>	<u>26,724,268</u>
In-kind expenses	<u>-</u>	<u>1,707,735</u>	<u>1,707,735</u>
Total expenses	<u>769,235</u>	<u>27,662,768</u>	<u>28,432,003</u>
Change in net assets	166,500	(185,683)	(19,183)
Net assets as of beginning of year	<u>3,217,243</u>	<u>(293,140)</u>	<u>2,924,103</u>
Net assets as of end of year	\$ <u><u>3,383,743</u></u>	<u><u>(478,823)</u></u>	<u><u>2,904,920</u></u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Functional Expenses

Year ended June 30, 2016

	<u>Programs Services</u>	<u>Supporting Services</u>	<u>Totals</u>
	Federal and State Programs	Management and General	2015
Direct Expenses			
Salaries	4,490,132	650,995	5,141,127
Fringe benefits	1,877,379		1,877,379
Administrative	374,865		374,865
Leave liability			-
Audit		8,205	8,205
Rents/utilities		30,147	30,147
Case management	205,564		205,564
Energy crisis	440,793		440,793
Co-payments			-
Elderly assistance	2,005,473		2,005,473
Heating/cooling			-
Health and safety	93,066		93,066
Training			-
Travel	17,648		17,648
Supplies and postage	352,241	2,455	354,696
Insurance and bonding	4,167	13,676	17,843
Incentive pay plan			-
Equipment and renovation	187,530		187,530
Contracted services	1,864,133		1,864,133
Consulting			-
Direct services	3,822,696		3,822,696
Other costs	1,057,462	200,884	1,258,346
Program costs	2,345,271		2,345,271
Depreciation		3,542	3,542
	<u>19,138,420</u>	<u>909,904</u>	<u>20,048,324</u>
In-kind Expenses	<u>1,536,049</u>		<u>1,536,049</u>
	<u>\$ 20,674,469</u>	<u>909,904</u>	<u>21,584,373</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Functional Expenses

Year ended June 30, 2015

	Programs Services	Supporting Services	Totals
	Federal and State Programs	Management and General	2015
Direct Expenses			
Salaries	4,359,258	580,626	4,939,884
Fringe benefits	1,706,038		1,706,038
Administrative	560,939		560,939
Leave liability			-
Audit		740	740
Rents/utilities		9,115	9,115
Case management	228,081		228,081
Energy crisis	967,980		967,980
Co-payments			-
Elderly assistance	1,776,228		1,776,228
Heating/cooling			-
Health and safety	86,439		86,439
Training			-
Travel	18,132		18,132
Supplies and postage	336,290	3,798	340,088
Insurance and bonding		5,722	5,722
Incentive pay plan			-
Equipment and renovation	563,713		563,713
Contracted services	6,742,248		6,742,248
Consulting			-
Direct services	5,236,360		5,236,360
Other costs	1,439,847	165,621	1,605,468
Program costs	1,933,480		1,933,480
Depreciation		3,613	3,613
	<u>25,955,033</u>	<u>769,235</u>	<u>26,724,268</u>
In-kind Expenses	<u>1,707,735</u>		<u>1,707,735</u>
	<u>\$ 27,662,768</u>	<u>769,235</u>	<u>28,432,003</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statements of Cash Flows

Years ended June 30, 2014 and 2015

	<u>2016</u>	<u>2015</u>
Operating activities:		
Change in net assets	\$ (12,537)	(19,183)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	3,542	3,613
Change in unrealized (gain) loss on investments	33,136	(4,410)
(Increase) decrease in accounts receivable	(171,445)	376,742
Increase in accounts payable	42,618	133,617
(Decrease) in accrued expenses	<u>(6,844)</u>	<u>(243,630)</u>
Net cash provided (used) by operating activities	<u>(111,530)</u>	<u>246,749</u>
Investing activities:		
Net investment in purchases of investments and certificates of deposit	<u>(26,045)</u>	<u>(221,735)</u>
Net cash (used) by investing activities	<u>(26,045)</u>	<u>(221,735)</u>
Financing activities:		
Net cash provided (used) by financing activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(137,575)	25,014
Cash and cash equivalents at beginning of year	<u>1,414,430</u>	<u>1,389,416</u>
Cash and cash equivalents at end of year	<u>\$ 1,276,855</u>	<u>1,414,430</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

June 30, 2016 and 2015

(1) Summary of Significant Accounting Policies

Nature of activities

West Texas Opportunities, Inc. (WTO) is a nonprofit corporation formed to obtain and administer programs for the benefit of the needy and underprivileged persons of West Texas. West Texas Opportunities, Inc. administered programs in several Texas counties during the years ended June 30, 2016 and 2015.

Income taxes

The West Texas Opportunities, Inc. (WTO) is a tax exempt organization under section 501(c)(3) of the Internal Revenue Code and is funded by federal and state grants, in-kind contributions, and program fees.

Date of management's review

Management has evaluated subsequent events through December 15, 2016, the date which the financial statements were available to be issued.

Basis of accounting

The financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the benefit is received. The financial statements reflect all significant receivables, payables, and other liabilities.

Financial statement presentation

The West Texas Opportunities, Inc.'s financial statements are prepared in accordance with FASB ASC 958-205, "Financial Statements of Not-for-Profit Organizations." Under FASB ASC 958-205, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted net assets represent revenues and expenses no longer restricted by the grantor in which the Board of Directors has discretionary control to carry out operations of WTO in accordance with its by-laws. Designated net assets have been designated by the Board of Directors and may only be used with prior approval by the Board. Designated net assets consists of one investment and one savings account held by WTO.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

Temporarily restricted net assets represent resources currently available for use or receivable from the grantor but expendable only for those operating purposes specified by the grantor or based on a budget.

Grants and contributions

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with grantor stipulations that limit the use of the donated assets. When a grantor restriction expires, that is, when a stipulated time or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at fair value in the period received.

Concentrations of credit risk

West Texas Opportunities, Inc. maintains its temporary cash investments and checking accounts in financial institutions located in its service area. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. Deposits at times exceeded insured amounts.

Investments

Investments in marketable securities with readily determinable fair values are reported by West Texas Opportunities, Inc. at their fair values in the statement of financial position. Fair values are primarily determined based on quoted market prices or other market inputs. Interest and dividends on investments are included in operating revenue. Unrealized gains and losses are included in the change in net assets. Any gain or loss resulting from recording these investments at fair value is recorded in the statement of activity.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

Cash and cash equivalents

For purposes of the statement of cash flows, the organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

(2) Receivables

Receivables consist of the following:

Accounts receivable - funding	\$	<u>2016</u> <u>1,547,664</u>	<u>2015</u> <u>1,376,219</u>
Amounts due in:			
Less than one year	\$	<u>1,547,664</u>	<u>1,376,219</u>

(3) Unrestricted Net Assets

Unrestricted net assets represent current year grants or awards from federal and state funding sources. These awards are unrestricted during the contract period that West Texas Opportunities, Inc. is receiving and expending them or until all fund activity has ceased. All federal and state revenues and expenses for the years ended June 30, 2016 and 2015, are presented as unrestricted net assets of the West Texas Opportunities, Inc. in the statements of activities.

(4) Fixed Assets and Depreciation

Fixed assets costing \$100 or more with a two-year life are valued at cost or estimated cost. Donated assets are recorded at their fair market value as of the date of the gift. Depreciation is provided over the estimated useful lives of the assets on a straight-line basis. The cost of land, buildings and improvements as of June 30, 2016 and 2015 are as follows:

Land	\$	<u>2016</u> <u>73,710</u>	<u>2015</u> <u>73,710</u>
Land improvements		<u>17,029</u>	<u>17,029</u>
Buildings		<u>81,635</u>	<u>81,635</u>
	\$	<u>172,374</u>	<u>172,374</u>

Maintenance, repairs and minor renewals are charged to operations during the year incurred. Major renewals and betterments are charged to the property accounts. Upon the sale or retirement of property, plant and equipment, the cost thereof and related accumulated depreciation are removed from the accounts. Gains and losses on the sale or retirement of property, plant and equipment are credited or charged to operations.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

(5) Long-lived Assets

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset and long-lived assets to be disposed of by sale are reported at the lower of carrying amount or fair value less cost to sell.

(6) Investments

U.S. generally accepted accounting principles for Not for Profit Organizations requires that investments in equity securities with readily determinable fair values and all investments in debt securities be reported at fair value with gains and losses included in the statement of activities. Quoted market prices within active markets (Level 1 inputs) are used to value equity mutual funds and corporate bonds, and money market funds. Quoted prices for similar assets in active or inactive markets (Level 2 inputs) are used to value certificates of deposit. The Organization has no investments requiring the use of unobservable inputs (Level 3) for valuation purposes. The Investments are stated at fair value and are summarized as follows:

Investments June 30, 2016	Cost	Unrealized holding gain (loss)	Market value
Money market funds	\$ 51,791	-	51,791
Unit trusts	187,964	(12,041)	175,923
Equity mutual funds	402,627	184,070	586,697
	\$ <u>642,382</u>	<u>172,029</u>	<u>814,411</u>

Investments June 30, 2015	Cost	Unrealized holding gain (loss)	Market value
Money market funds	\$ 50,963	-	50,963
Unit trusts	187,964	1,644	189,608
Equity mutual funds	377,410	203,521	580,931
	\$ <u>616,337</u>	<u>205,165</u>	<u>821,502</u>

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

The following schedule summarizes investment returns and their classification in the statements of activities for the years ended June 30, 2016 and 2015.

2016	Unrestricted	Temporarily restricted	Total
Realized investment income	\$ 27,959	-	27,959
Change in unrealized gain (loss)	(37,546)	-	(37,546)
	\$ (9,587)	-	(9,587)
2015	Unrestricted	Temporarily restricted	Total
Realized investment income	\$ 15,066	-	15,066
Change in unrealized gain (loss)	(58,356)	-	(58,356)
	\$ (43,290)	-	(43,290)

(7) Fair Value Measurements

Accounting Standards Codification (ASC) 820-10-50-2(e), *Fair Value Measurements and Disclosures*, establishes a single authoritative definition of fair value, provides a framework for measuring fair value, and requires additional disclosures about fair value measurements. In accordance with ASC 820, the Organization classifies its assets and liabilities into Level 1 (securities valued using quoted prices from active markets for identical assets, Level 2 (securities not traded on an active market for which observable market inputs are readily available), and Level 3 (securities valued based on significant unobservable inputs). Investments are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value, as well as the general classification pursuant to the valuation hierarchy.

Level 1

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. Short-term investments are included in Level 1.

Level 2

Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

Level 3

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Fair value of assets measured on a recurring basis at June 30, 2016 and 2015 are as follows:

June 30, 2016	Level 1	Level 2	Level 3
Money market fund	\$ 51,791	-	-
Unit trusts	175,923	-	-
Equity mutual funds	586,697	-	-
	\$ 814,411	-	-
June 30, 2015	Level 1	Level 2	Level 3
Money market fund	\$ 50,963	-	-
Certificates of deposit	189,608	-	-
Equity mutual funds	580,931	-	-
	\$ 821,502	-	-

(8) Retirement Plan

The organization sponsors a noncontributory defined contribution pension plan through Edward Jones. The Plan covers all employees who have attained the age of 18 and have completed three months of active service. The organization's contributions, based on established percentages of eligible paid compensation (but not to exceed 25% of total eligible compensation and a maximum dollar amount of \$30,000) for the years ending June 30, 2016 and 2015 amounted to \$232,138 and \$231, 535, respectively.

(9) Federal Income Tax

The preceding three calendar years of the Organization are subject to audit by the Internal Revenue Service. The Organization is contingently liable for any income tax assessment. The Organization recognizes a liability for uncertain tax positions when the amount of benefit, more likely than not to be recognized, does not equal the total benefit asserted (or to be asserted) in the tax return. The Organization continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

FEDERAL AWARDS SECTION

(With Auditors' Report Thereon)



D. Williams & Co., P.C.
Certified Public Accountants

P.O. Box 2666
Lubbock, TX 79408
(806) 785-5982
Fax (806) 785-9381
www.dwilliams.net

To the Board of Directors
West Texas Opportunities, Inc.
603 North 4th Street
Lamesa, Texas 79331

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*

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 West Texas Opportunities, Inc. ("WTO"), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Texas 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 WTO's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the West Texas Opportunities, Inc.'s financial statements are free of 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 performed 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.

D. Williams + Co., P.C.

December 15, 2016



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To the Board of Directors
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Lamesa, Texas 79331

Independent Auditors' Report on Compliance for Each Major Federal and State Program and on
Internal Control over Compliance Required by the Uniform Guidance and the State of Texas
Uniform Grant Management Standards

Report on Compliance for Each Major Federal and State Program

We have audited West Texas Opportunities, Inc.'s compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the State of Texas *Uniform Grant Management Standards* ("UGMS"), issued by the Governor's Office of Budget and Planning, that could have a direct and material effect on each of the Organization's major federal and state programs for the year ended June 30, 2016. The Organization's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and UGMS. Those standards, the Uniform Guidance, and UGMS 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 or state program occurred. An audit includes examining, on a test basis, evidence about West Texas 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 and state program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal and State Program

In our opinion, West Texas 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 and state programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of West Texas Opportunities, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and UGMS, 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 the Organization'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 a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

D. Williams + Co., P.C.

December 15, 2016

WEST TEXAS OPPORTUNITIES, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2016

1. SUMMARY OF AUDITORS' RESULTS

Financial Statements:

The type of report issued on the financial statements: **Unqualified**

Internal control over financial reporting:

Material weaknesses identified: **No**

Significant weaknesses identified: **None reported**

Noncompliance which is material to the financial statements: **No**

Federal Awards:

The type of report issued on compliance for major programs: **Unqualified**

Internal control over financial reporting:

Material weaknesses identified: **No**

Significant weaknesses identified: **None reported**

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.515: **No**

Major Programs:

Federal

• Title XX Child Care Management Services	93.575
• Head Start	93.600
• Child and Adult Care Food Program	10.558
• Community Services Block Grant	93.569
• Public Transportation	20.509

State

- Public Transportation
- Public Transportation

WEST TEXAS OPPORTUNITIES, INC.

Schedule of Findings and Questioned Costs (continued)

For the Year Ended June 30, 2016

The dollar threshold used to distinguish between Type A and Type B Federal programs: **\$750,000**

The dollar threshold used to distinguish between Type A and Type B State programs: **\$300,000**

The auditee qualified as a low-risk auditee: **Yes**

- 2. FINDINGS - FINANCIAL STATEMENT AUDIT - None**
- 3. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS - None**
- 4. FINDINGS AND QUESTIONED COSTS FOR STATE COMPLIANCE - None**

WEST TEXAS OPPORTUNITIES, INC.

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2016

No findings or questioned costs were noted in the prior year.

WEST TEXAS OPPORTUNITIES, INC.

Corrective Action Plan

For the Year Ended June 30, 2016

No corrective action is necessary for the year ended June 30, 2016.

WEST TEXAS OPPORTUNITIES, INC.
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures Indirect Costs and Refunds	Pass-Through Amount to Subrecipients
<u>U.S. Department of Health and Human Services</u>				
Passed Through Permian Basin Workforce Development Board				
Title XX Child Care Management Services	93.575	C2002-15	\$ 136,728	\$
Title XX Child Care Management Services	93.575	C2002-16	24,000	
Title XX Child Care Management Services	93.575	C2002-15	1,777,250	
			<u>\$ 1,937,978</u>	<u>\$ -</u>
Passed Through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance Program	93.568	58150002131	\$ 1,574,599	\$
Comprehensive Energy Assistance Program	93.568	58140002251	276,319	
Comprehensive Energy Assistance Program	93.568	58160002359	1,012,109	
Weatherization Assistance for Low-Income Persons	93.568	81150002158	305,726	
Weatherization Assistance for Low-Income Persons	93.568	81160002423	112,286	
			<u>\$ 3,281,039</u>	<u>\$ -</u>
Passed Through Texas Department of Family and Protective Services				
APS Region #7	93.556	24184131	\$ 197,012	\$
APS Region #7	93.556	24184131	71,725	
APS Region #10	93.556	24184143	126,139	
APS Region #10	93.556	24184143	90,992	
APS Region #1	93.556	24184126	340,087	
APS Region #1	93.556	24184126	87,923	
APS Region #9	93.556	24184139	268,054	
APS Region #9	93.556	24184139	98,206	
APS Region #2	93.556	24184134	397,308	
APS Region #2	93.556	24184134	105,711	
APS Region #11	93.556	24184135	141,490	
APS Region #11	93.556	24184135	53,676	
APS Region #8	93.556	24184132	154,956	
APS Region #8	93.556	24184132	51,115	
APS Region #3	93.556	24184137	379,779	
APS Region #3	93.556	24184137	167,016	
APS Region #4	93.556	24184138	80,501	
APS Region #4	93.556	24184138	29,300	
APS Region #5	93.556	24184155	165,050	
APS Region #5	93.556	24184155	78,101	
APS Region #6	93.556	24184133	538,426	
APS Region #6	93.556	24184133	121,685	
			<u>\$ 3,744,252</u>	<u>\$ -</u>
<u>U.S. Department Transportation</u>				
Passed Through Texas Department of Highways and Public Transportation				
Public Transportation	20.509	51408F7208	\$ 174,590	\$
Public Transportation	20.509	512XXF7146	1,511,481	
Public Transportation	20.509	512XXF7146	41,880	
Public Transportation	20.509	512XXF7146	10,131	
Public Transportation - Bus and Bus Facilities Formula	20.526	512XXF7146	63,126	
Elderly & Disabled 5310	20.513	51508F7122	104,313	
Elderly & Disabled 5310	20.513	512XXF7146	99,580	
			<u>\$ 2,005,101</u>	<u>\$ -</u>
<u>U.S. Department of Agriculture</u>				
Passed Through Texas Department of Agriculture - CE ID #: 03509				
Child and Adult Care Food Program	10.558	7542013	\$ 41,793	\$
Child and Adult Care Food Program	10.558	7542013	223,230	
			<u>\$ 265,023</u>	<u>\$ -</u>

WEST TEXAS OPPORTUNITIES, INC.
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures Indirect Costs and Refunds	Pass-Through Amount to Subrecipients
<u>U.S. Department of Energy</u>				
Passed Through Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low- Income Persons	81.042	56110001916	\$ 6,795	\$
Weatherization Assistance for Low- Income Persons	81.042	56140002013	145,006	
			<u>\$ 151,801</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Direct Programs				
Head Start	93.600	06CH5508/49	\$ 4,437,346	\$
			<u>\$ 4,437,346</u>	<u>\$ -</u>
Passed Through Texas Department of Housing and Community Affairs				
Community Services Block Grant	93.569	61150002200	\$ 452,897	\$
Community Services Block Grant	93.569	61130002399	223,866	
			<u>\$ 676,763</u>	<u>\$ -</u>
TOTAL FEDERAL AWARDS			<u><u>\$ 16,499,303</u></u>	<u><u>\$ -</u></u>

WEST TEXAS OPPORTUNITIES, INC.
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures Indirect Costs and Refunds	Pass-Through Amount to Subrecipients
<u>STATE AWARDS</u>				
Texas Department of Highways and Public Transportation				
Public Transportation		51406F7038	\$ 305,629	\$
Public Transportation		200XXF7146	752,106	-
			<u>\$ 1,057,735</u>	<u>\$ -</u>
 TOTAL STATE AWARDS			 <u>\$ 1,057,735</u>	 <u>\$ -</u>
 TOTAL FEDERAL & STATE AWARDS			 <u>\$ 17,557,038</u>	 <u>\$ -</u>

WEST TEXAS OPPORTUNITIES, INC.

Notes to Schedule of Expenditures of Federal and State Awards

For the Year Ended June 30, 2016

1. General

The accompanying Schedule of Expenditures of Federal and State Awards presents the activity of federal and state financial awards programs of West Texas Opportunities, Inc.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned

The period of availability for federal and state grant funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal or state project period extended 30 days beyond the federal or state project period ending date, in accordance with provisions of Uniform Guidance and UGMS.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Awards is presented using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Single Audit Circular* included in the *Uniform Grant Management Standards* ("UGMS"), issued by the Governor's Office of Budget and Planning. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements. The Organization has elected not to use the 10 percent de minimus indirect rate allowed under the Uniform Guidance.

3. Major Programs

Major programs were determined in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Texas *Uniform Grant Management Standards* ("UGMS"), issued by the Governor's Office of Budget and Planning.

SUPPLEMENTARY DATA
(With Auditors' Report Thereon)



D. Williams & Co., P.C.
Certified Public Accountants

P.O. Box 2666
Lubbock, TX 79408
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The Board of Directors
West Texas Opportunities, Inc.
603 North 4th Street
Lamesa, Texas 79331

Independent Auditors' Report on Additional Information

We have audited the financial statements of West Texas Opportunities, Inc. as of and for the year ended June 30, 2016, and have issued our report thereon dated December 15, 2016, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole.

The schedule of functional expenses and the additional information included in Schedules 1 and 2 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

D. Williams & Co., P.C.

December 15, 2016

WEST TEXAS OPPORTUNITIES, INC.
Combining Statement of Program Revenues and Expenses
For the Year Ended June 30, 2016

	Child & Adult Care Food	Elderly & Disabled	Head Start	Comp Energy Assistance	Community Service Grant	Medical Transport	Trans- portation
Revenues							
Federal revenues	\$ 265,023	203,893	4,437,346	2,863,027	676,763		1,801,208
State revenues							1,043,465
In-kind revenues		15,118	1,536,049				1,077,355
Fare and project revenues							60,210
Dividend income							
Unrealized gain/loss							
Interest income							
Other revenues			2				
Total Revenues	<u>265,023</u>	<u>219,011</u>	<u>5,973,397</u>	<u>2,863,027</u>	<u>676,763</u>	<u>-</u>	<u>3,982,238</u>
Direct Expenses							
Salaries	265,023		2,356,585	113,035	368,739		1,147,482
Fringe benefits	-		1,025,947		174,527		587,664
Administrative				24,183			273,425
Audit					7,405		
Rents/Utilities	-						
Case management				205,564			
Energy crisis				440,793			
Co-Payments				-			
Elderly assistance				2,005,473			
Heating/Cooling							
Health and safety							
Training							
Travel	-		13,316	1,485	2,847		
Supplies and postage	-		345,754		6,487		
Insurance and bonds							
Incentive pay plan							
Equipment and renovation		97,998			-		89,532
Contracted service		41,837	45,326		48		
Consulting	-						
Direct services							
Other costs	-	79,176	650,420	72,494	116,710		81,897
Program costs	-						1,802,238
Depreciation							
Total Direct Expense	<u>265,023</u>	<u>219,011</u>	<u>4,437,348</u>	<u>2,863,027</u>	<u>676,763</u>	<u>-</u>	<u>3,982,238</u>
In-kind expenses							
In-kind Match		-	1,536,049				-
Total In-kind Expense	<u>-</u>	<u>-</u>	<u>1,536,049</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>265,023</u>	<u>219,011</u>	<u>5,973,397</u>	<u>2,863,027</u>	<u>676,763</u>	<u>-</u>	<u>3,982,238</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

Weather- ization Assistance	Emergency Food & Shelter	Child Protective Services Department of Family & Protective Services	Adult Protective Services Department of Family & Protective Services	Foster Parent Training Department of Family & Protective Services	Child Care Management	Other Funds	Totals
569,813			3,744,252		1,937,978	\$	16,499,303
							1,043,465
							2,628,522
						116,214	176,424
							-
						(33,136)	(33,136)
						27,959	27,959
					-	1,229,297	1,229,299
<u>569,813</u>	<u>-</u>	<u>-</u>	<u>3,744,252</u>	<u>-</u>	<u>1,937,978</u>	<u>1,340,334</u>	<u>21,571,836</u>
103,170					124,793	662,300	5,141,127
36,098					50,391	2,752	1,877,379
6			74,797			2,454	374,865
800							8,205
						30,147	30,147
							205,564
							440,793
							-
							2,005,473
							-
93,066							93,066
							-
							17,648
						2,455	354,696
4,167						13,676	17,843
							-
							187,530
					1,776,922		1,864,133
							-
			3,667,847			154,849	3,822,696
13,672			1,608		41,428	200,941	1,258,346
318,834						224,199	2,345,271
						3,542	3,542
<u>569,813</u>	<u>-</u>	<u>-</u>	<u>3,744,252</u>	<u>-</u>	<u>1,993,534</u>	<u>1,297,315</u>	<u>20,048,324</u>
							1,536,049
							1,536,049
							-
<u>569,813</u>	<u>-</u>	<u>-</u>	<u>3,744,252</u>	<u>-</u>	<u>1,993,534</u>	<u>1,297,315</u>	<u>21,584,373</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(55,556)</u>	<u>43,019</u>	<u>\$ (12,537)</u>

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #7
 Contract Period 03/01/15 to 02/29/16
 Contract #24184131
 Fund #316
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 500,000	102,466	197,012	299,478	(200,522)
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>500,000</u>	<u>102,466</u>	<u>197,012</u>	<u>299,478</u>	<u>(200,522)</u>
Direct Expenses					
Administrative	50,000	1,851	3,868	5,719	44,281
Other	-	-	-	-	-
Direct Expenses	<u>450,000</u>	<u>100,615</u>	<u>193,144</u>	<u>293,759</u>	<u>156,241</u>
Total Direct Expenses	<u>500,000</u>	<u>102,466</u>	<u>197,012</u>	<u>299,478</u>	<u>200,522</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>500,000</u>	<u>102,466</u>	<u>197,012</u>	<u>299,478</u>	<u>200,522</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #7
 Contract Period 03/01/16 to 02/28/17
 Contract #24184131
 Fund #317
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 500,000	-	71,725	71,725	(428,275)
In-kind Revenue	-	-	-	-	-
Total Revenues	500,000	-	71,725	71,725	(428,275)
Direct Expenses					
Administrative	50,000	-	1,232	1,232	48,768
Other	-	-	-	-	-
Direct Expenses	450,000	-	70,493	70,493	379,507
Total Direct Expenses	500,000	-	71,725	71,725	428,275
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	500,000	-	71,725	71,725	428,275
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #10
 Contract Period 03/01/15 to 02/29/16
 Contract #24184143
 Fund #356
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 300,000	43,092	126,139	169,231	(130,769)
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>300,000</u>	<u>43,092</u>	<u>126,139</u>	<u>169,231</u>	<u>(130,769)</u>
Direct Expenses					
Administrative	30,000	682	1,485	2,167	27,833
Other	-	-	-	-	-
Direct Expenses	<u>270,000</u>	<u>42,410</u>	<u>124,654</u>	<u>167,064</u>	<u>102,936</u>
Total Direct Expenses	<u>300,000</u>	<u>43,092</u>	<u>126,139</u>	<u>169,231</u>	<u>130,769</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>300,000</u>	<u>43,092</u>	<u>126,139</u>	<u>169,231</u>	<u>130,769</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #10
 Contract Period 03/01/16 to 02/28/17
 Contract #24184143
 Fund #357
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 300,000	-	90,992	90,992	(209,008)
In-kind Revenue	-	-	-	-	-
Total Revenues	300,000	-	90,992	90,992	(209,008)
Direct Expenses					
Administrative	30,000	-	1,089	1,089	28,911
Other	-	-	-	-	-
Direct Expenses	270,000	-	89,903	89,903	180,097
Total Direct Expenses	300,000	-	90,992	90,992	209,008
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	300,000	-	90,992	90,992	209,008
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #1
 Contract Period 03/01/15 to 02/29/16
 Contract #24184126
 Fund #366
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 500,000	147,594	340,087	487,681	(12,319)
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>500,000</u>	<u>147,594</u>	<u>340,087</u>	<u>487,681</u>	<u>(12,319)</u>
Direct Expenses					
Administrative	50,000	2,453	6,807	9,260	40,740
Other	-	-	-	-	-
Direct Expenses	<u>450,000</u>	<u>145,141</u>	<u>333,280</u>	<u>478,421</u>	<u>(28,421)</u>
Total Direct Expenses	<u>500,000</u>	<u>147,594</u>	<u>340,087</u>	<u>487,681</u>	<u>12,319</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>500,000</u>	<u>147,594</u>	<u>340,087</u>	<u>487,681</u>	<u>12,319</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #1
 Contract Period 03/01/16 to 02/28/17
 Contract #24184126
 Fund #367
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 500,000	-	87,923	87,923	(412,077)
In-kind Revenue	-	-	-	-	-
Total Revenues	500,000	-	87,923	87,923	(412,077)
Direct Expenses					
Administrative	50,000	-	1,859	1,859	48,141
Other	-	-	-	-	-
Direct Expenses	450,000	-	86,064	86,064	363,936
Total Direct Expenses	500,000	-	87,923	87,923	412,077
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	500,000	-	87,923	87,923	412,077
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #9
 Contract Period 03/01/15 to 02/29/16
 Contract #24184139
 Fund #376
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 400,000	125,097	268,054	393,151	(6,849)
In-kind Revenue	-	-	-	-	-
Total Revenues	400,000	125,097	268,054	393,151	(6,849)
Direct Expenses					
Administrative	40,000	2,462	5,247	7,709	32,291
Other	-	-	836	836	(836)
Direct Expenses	360,000	122,635	261,971	384,606	(24,606)
Total Direct Expenses	400,000	125,097	268,054	393,151	6,849
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	400,000	125,097	268,054	393,151	6,849
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #9
 Contract Period 03/01/16 to 02/28/17
 Contract #24184139
 Fund #377
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 400,000	-	98,206	98,206	(301,794)
In-kind Revenue	-	-	-	-	-
Total Revenues	400,000	-	98,206	98,206	(301,794)
Direct Expenses					
Administrative	40,000	-	2,530	2,530	37,470
Other	-	-	-	-	-
Direct Expenses	360,000	-	95,676	95,676	264,324
Total Direct Expenses	400,000	-	98,206	98,206	301,794
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	400,000	-	98,206	98,206	301,794
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #2
 Contract Period 03/01/15 to 02/29/16
 Contract #24184134
 Fund #386
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 495,000	153,745	397,308	551,053	56,053
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>495,000</u>	<u>153,745</u>	<u>397,308</u>	<u>551,053</u>	<u>56,053</u>
Direct Expenses					
Administrative	49,500	3,993	8,954	12,947	36,553
Other	-	-	-	-	-
Direct Expenses	<u>445,500</u>	<u>149,752</u>	<u>388,354</u>	<u>538,106</u>	<u>(92,606)</u>
Total Direct Expenses	<u>495,000</u>	<u>153,745</u>	<u>397,308</u>	<u>551,053</u>	<u>(56,053)</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>495,000</u>	<u>153,745</u>	<u>397,308</u>	<u>551,053</u>	<u>(56,053)</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #2
 Contract Period 03/01/16 to 02/28/17
 Contract #24184134
 Fund #387
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 495,000	-	105,711	105,711	(389,289)
In-kind Revenue	-	-	-	-	-
Total Revenues	495,000	-	105,711	105,711	(389,289)
Direct Expenses					
Administrative	49,500	-	2,772	2,772	46,728
Other	-	-	-	-	-
Direct Expenses	445,500	-	102,939	102,939	342,561
Total Direct Expenses	495,000	-	105,711	105,711	389,289
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	495,000	-	105,711	105,711	389,289
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #11
 Contract Period 03/01/15 to 02/29/16
 Contract #24184135
 Fund #416
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 425,000	60,908	141,490	202,398	(222,602)
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>425,000</u>	<u>60,908</u>	<u>141,490</u>	<u>202,398</u>	<u>(222,602)</u>
Direct Expenses					
Administrative	42,500	1,166	2,442	3,608	38,892
Other	-	-	-	-	-
Direct Expenses	<u>382,500</u>	<u>59,742</u>	<u>139,048</u>	<u>198,790</u>	<u>183,710</u>
Total Direct Expenses	<u>425,000</u>	<u>60,908</u>	<u>141,490</u>	<u>202,398</u>	<u>222,602</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>425,000</u>	<u>60,908</u>	<u>141,490</u>	<u>202,398</u>	<u>222,602</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #11
 Contract Period 03/01/16 to 02/28/17
 Contract #24184135
 Fund #417
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 425,000	-	53,676	53,676	(371,324)
In-kind Revenue	-	-	-	-	-
Total Revenues	425,000	-	53,676	53,676	(371,324)
Direct Expenses					
Administrative	42,500	-	990	990	41,510
Other	-	-	-	-	-
Direct Expenses	382,500	-	52,686	52,686	329,814
Total Direct Expenses	425,000	-	53,676	53,676	371,324
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	425,000	-	53,676	53,676	371,324
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #8
 Contract Period 03/01/15 to 02/29/16
 Contract #24184132
 Fund #426
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 500,000	44,444	154,956	199,400	(300,600)
Advance Revenue	-	-	-	-	-
Total Revenues	<u>500,000</u>	<u>44,444</u>	<u>154,956</u>	<u>199,400</u>	<u>(300,600)</u>
Direct Expenses					
Administrative	50,000	957	2,618	3,575	46,425
Other	-	-	-	-	-
Direct Expenses	<u>450,000</u>	<u>43,487</u>	<u>152,338</u>	<u>195,825</u>	<u>254,175</u>
Total Direct Expenses	<u>500,000</u>	<u>44,444</u>	<u>154,956</u>	<u>199,400</u>	<u>300,600</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>500,000</u>	<u>44,444</u>	<u>154,956</u>	<u>199,400</u>	<u>300,600</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #8
 Contract Period 03/01/16 to 02/28/17
 Contract #24184132
 Fund #427
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 500,000	-	51,115	51,115	(448,885)
Advance Revenue	-	-	-	-	-
Total Revenues	500,000	-	51,115	51,115	(448,885)
Direct Expenses					
Administrative	50,000	-	1,056	1,056	48,944
Other	-	-	-	-	-
Direct Expenses	450,000	-	50,059	50,059	399,941
Total Direct Expenses	500,000	-	51,115	51,115	448,885
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	500,000	-	51,115	51,115	448,885
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #3
 Contract Period 03/01/15 to 02/29/16
 Contract #24184137
 Fund #436
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 880,000	180,110	379,779	559,889	(320,111)
Advance Revenue	-	-	-	-	-
Total Revenues	880,000	180,110	379,779	559,889	(320,111)
Direct Expenses					
Administrative	88,000	3,025	7,260	10,285	77,715
Other	-	-	(11)	(11)	11
Direct Expenses	792,000	177,085	372,530	549,615	242,385
Total Direct Expenses	880,000	180,110	379,779	559,889	320,111
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	880,000	180,110	379,779	559,889	320,111
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #3
 Contract Period 03/01/16 to 02/28/17
 Contract #24184137
 Fund #437
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 880,000	-	167,016	167,016	(712,984)
Advance Revenue	-	-	-	-	-
Total Revenues	880,000	-	167,016	167,016	(712,984)
Direct Expenses					
Administrative	88,000	-	2,739	2,739	85,261
Other	-	-	-	-	-
Direct Expenses	792,000	-	164,277	164,277	627,723
Total Direct Expenses	880,000	-	167,016	167,016	712,984
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	880,000	-	167,016	167,016	712,984
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #4
 Contract Period 03/01/15 to 02/29/16
 Contract #24184138
 Fund #446
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 575,000	46,804	80,501	127,305	(447,695)
Advance Revenue	-	-	-	-	-
Total Revenues	575,000	46,804	80,501	127,305	(447,695)
Direct Expenses					
Salaries	-	-	-	-	-
Administrative	57,500	1,100	2,343	3,443	54,057
Other	-	-	-	-	-
Direct Expenses	517,500	45,704	78,158	123,862	393,638
Total Direct Expenses	575,000	46,804	80,501	127,305	447,695
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	575,000	46,804	80,501	127,305	447,695
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #4
 Contract Period 03/01/16 to 02/28/17
 Contract #24184138
 Fund #447
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 575,000	-	29,300	29,300	(545,700)
Advance Revenue	-	-	-	-	-
Total Revenues	575,000	-	29,300	29,300	(545,700)
Direct Expenses					
Salaries	-	-	-	-	-
Administrative	57,500	-	814	814	56,686
Other	-	-	-	-	-
Direct Expenses	517,500	-	28,486	28,486	489,014
Total Direct Expenses	575,000	-	29,300	29,300	545,700
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	575,000	-	29,300	29,300	545,700
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #5
 Contract Period 03/01/15 to 02/29/16
 Contract #24184155
 Fund #456
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 425,000	95,617	165,050	260,667	(164,333)
Advance Revenue	-	-	-	-	-
Total Revenues	<u>425,000</u>	<u>95,617</u>	<u>165,050</u>	<u>260,667</u>	<u>(164,333)</u>
Direct Expenses					
Administrative	42,500	2,145	4,963	7,108	35,392
Other	-	-	(31)	(31)	31
Direct Expenses	<u>382,500</u>	<u>93,472</u>	<u>160,118</u>	<u>253,590</u>	<u>128,910</u>
Total Direct Expenses	<u>425,000</u>	<u>95,617</u>	<u>165,050</u>	<u>260,667</u>	<u>164,333</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>425,000</u>	<u>95,617</u>	<u>165,050</u>	<u>260,667</u>	<u>164,333</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #5
 Contract Period 03/01/16 to 02/28/17
 Contract #24184155
 Fund #457
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 425,000	-	78,101	78,101	(346,899)
Advance Revenue	-	-	-	-	-
Total Revenues	425,000	-	78,101	78,101	(346,899)
Direct Expenses					
Administrative	42,500	-	1,837	1,837	40,663
Other	-	-	-	-	-
Direct Expenses	382,500	-	76,264	76,264	306,236
Total Direct Expenses	425,000	-	78,101	78,101	346,899
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	425,000	-	78,101	78,101	346,899
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #6
 Contract Period 03/01/15 to 02/29/16
 Contract #24184133
 Fund #466
 CFDA #93.556
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Federal Revenue	\$ 900,000	245,093	538,426	783,519	(116,481)
Advance Revenue	-	-	-	-	-
Total Revenues	<u>900,000</u>	<u>245,093</u>	<u>538,426</u>	<u>783,519</u>	<u>(116,481)</u>
Direct Expenses					
Administrative	90,000	4,431	10,044	14,475	75,525
Other	-	-	-	-	-
Direct Expenses	<u>810,000</u>	<u>240,662</u>	<u>528,382</u>	<u>769,044</u>	<u>40,956</u>
Total Direct Expenses	<u>900,000</u>	<u>245,093</u>	<u>538,426</u>	<u>783,519</u>	<u>116,481</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>900,000</u>	<u>245,093</u>	<u>538,426</u>	<u>783,519</u>	<u>116,481</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 APS Reg #6
 Contract Period 03/01/16 to 02/28/17
 Contract #24184133
 Fund #467
 CFDA #93.556
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 900,000	-	121,685	121,685	(778,315)
Advance Revenue	-	-	-	-	-
Total Revenues	900,000	-	121,685	121,685	(778,315)
Direct Expenses					
Administrative	90,000	-	2,662	2,662	87,338
Other	-	-	-	-	-
Direct Expenses	810,000	-	119,023	119,023	690,977
Total Direct Expenses	900,000	-	121,685	121,685	778,315
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	900,000	-	121,685	121,685	778,315
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Child Care Management Services
 Contract Period 10/01/14 to 09/30/15
 Contract #C2002-15
 Fund #485 & 495
 CFDA #93.575
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 6,343,239	5,112,013	1,913,978	7,025,991	682,752
Advance Revenue	-	60,000	-	60,000	60,000
Local Revenue	-	-	-	-	-
Total Revenues	6,343,239	5,172,013	1,913,978	7,085,991	742,752
Direct Expenses					
Salaries	503,260	376,201	124,051	500,252	3,008
Fringe Benefits	197,104	153,209	40,685	193,894	3,210
Other Costs	125,408	98,064	32,320	130,384	(4,976)
Sub-Contracts	5,517,467	4,484,539	1,776,922	6,261,461	(743,994)
Total Direct Expenses	6,343,239	5,112,013	1,973,978	7,085,991	(742,752)
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	6,343,239	5,112,013	1,973,978	7,085,991	(742,752)
Excess Revenues Over Expenses	\$ -	60,000	(60,000)	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Child Care Management Services
 Contract Period 09/31/15 to 10/31/15
 Contract #C2002-16
 Fund #486
 CFDA #93.575
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	24,000	24,000	24,000
Advance Revenue	-	-	-	-	-
Local Revenue	-	-	-	-	-
Total Revenues	-	-	24,000	24,000	24,000
Direct Expenses					
Salaries	-	-	742	742	(742)
Fringe Benefits	-	-	9,706	9,706	(9,706)
Other Costs	-	-	9,108	9,108	(9,108)
Sub-Contracts	-	-	-	-	-
Total Direct Expenses	-	-	19,556	19,556	(19,556)
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	-	-	19,556	19,556	(19,556)
Excess Revenues Over Expenses	\$ -	-	4,444	4,444	4,444

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Full Year Head Start - Part Day
 Contract Period 01/01/15 to 12/31/15
 Contract #06CH5508/49
 Fund #615
 CFDA #93.600
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 2,741,834	634,653	2,731,511	3,366,164	624,330
Early Head Start Revenue	3,661,934	1,331,769	1,705,835	3,037,604	(624,330)
In-kind Revenue	1,591,192	241,381	1,536,049	1,777,430	186,238
Other Revenue	-	3	2	5	5
Total Revenues	7,994,960	2,207,806	5,973,397	8,181,203	186,243
Direct Expenses					
Salaries	3,562,680	1,085,805	2,356,585	3,442,390	120,290
Fringe Benefits	1,684,445	538,842	1,025,947	1,564,789	119,656
Travel	43,493	3,554	13,316	16,870	26,623
Supplies & Postage	304,621	35,329	345,754	381,083	(76,462)
Contracted Services	50,218	7,251	45,326	52,577	(2,359)
Other Costs	758,311	295,644	650,420	946,064	(187,753)
Total Direct Expenses	6,403,768	1,966,425	4,437,348	6,403,773	(5)
In-kind Expenses					
In-kind Match	1,591,192	241,381	1,536,049	1,777,430	(186,238)
Total In-kind Expenses	1,591,192	241,381	1,536,049	1,777,430	(186,238)
Total Expenses	7,994,960	2,207,806	5,973,397	8,181,203	(186,243)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Child & Adult Care Food Program
 Contract Period 10/01/14 to 09/30/15
 Contract #7542013
 Fund #655
 CFDA #10.558
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	168,087	41,793	209,880	209,880
Advance Revenue	-	-	-	-	-
Total Revenues	-	168,087	41,793	209,880	209,880
Direct Expenses					
Administrative					
Salaries	-	24,565	3,848	28,413	(28,413)
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Office Space	-	-	-	-	-
Supplies	-	-	-	-	-
Consulting	-	-	-	-	-
Other Costs	-	-	-	-	-
Incentive Pay Plan	-	-	-	-	-
Leave Liability	-	-	-	-	-
Program Support					
Salaries	-	143,522	37,945	181,467	(181,467)
Fringe Benefits	-	-	-	-	-
Office Space	-	-	-	-	-
Food Purchases	-	-	-	-	-
Non-Food Supplies	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	-	168,087	41,793	209,880	(209,880)
In-kind Expenses					
In-kind Match	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	-	168,087	41,793	209,880	(209,880)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Child & Adult Care Food Program
 Contract Period 10/01/15 to 09/30/16
 Contract #7542013
 Fund #656
 CFDA #10.558
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 345,109	-	223,230	223,230	(121,879)
Advance Revenue	-	-	-	-	-
Total Revenues	345,109	-	223,230	223,230	(121,879)
Direct Expenses					
Administrative					
Salaries	24,259	-	27,287	27,287	(3,028)
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Office Space	-	-	-	-	-
Supplies	-	-	-	-	-
Consulting	-	-	-	-	-
Other Costs	-	-	-	-	-
Incentive Pay Plan	-	-	-	-	-
Leave Liability	-	-	-	-	-
Program Support					
Salaries	320,850	-	195,943	195,943	124,907
Fringe Benefits	-	-	-	-	-
Office Space	-	-	-	-	-
Food Purchases	-	-	-	-	-
Non-Food Supplies	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	345,109	-	223,230	223,230	121,879
In-kind Expenses					
In-kind Match	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	345,109	-	223,230	223,230	121,879
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Comprehensive Energy Assistance Program
 Contract Period 01/01/15 to 12/31/15
 Contract #58150002131
 Fund #715
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 2,633,580	1,058,981	1,574,599	2,633,580	-
Total Revenues	<u>2,633,580</u>	<u>1,058,981</u>	<u>1,574,599</u>	<u>2,633,580</u>	<u>-</u>
Direct Expenses					
Administrative	24,201	30,104	15,797	45,901	(21,700)
Leave Liability	-	1,453	-	1,453	(1,453)
Case Management	166,722	110,194	83,247	193,441	(26,719)
Direct Services					
Salaries & Fringe	135,178	47,339	36,249	83,588	51,590
Energy Crisis	1,135,179	498,719	309,029	807,748	327,431
Co-Payments	-	-	-	-	-
Elderly Assistance	1,135,180	367,661	1,094,950	1,462,611	(327,431)
Holding Fund	-	-	-	-	-
Other Costs	35,920	3,174	34,465	37,639	(1,719)
Travel	1,200	337	862	1,199	1
Total Direct Expenses	<u>2,633,580</u>	<u>1,058,981</u>	<u>1,574,599</u>	<u>2,633,580</u>	<u>-</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>2,633,580</u>	<u>1,058,981</u>	<u>1,574,599</u>	<u>2,633,580</u>	<u>-</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Comprehensive Energy Assistance Program -5812 Allocation
 Contract Period 06/01/15 to 09/30/15
 Contract #58140002251
 Fund #715A
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 547,770	271,451	276,319	547,770	-
Total Revenues	<u>547,770</u>	<u>271,451</u>	<u>276,319</u>	<u>547,770</u>	<u>-</u>
Direct Expenses					
Administrative	12,016	5,690	4,539	10,229	1,787
Leave Liability	-	-	-	-	-
Case Management	41,083	36,841	3,619	40,460	623
Direct Services					
Salaries & Fringe	22,220	13,522	6,939	20,461	1,759
Energy Crisis	236,226	12,170	56,261	68,431	167,795
Co-Payments	-	-	-	-	-
Utility Assistance	236,225	203,228	200,792	404,020	(167,795)
Holding Fund	-	-	-	-	-
Other Costs	-	-	4,169	4,169	(4,169)
Travel	-	-	-	-	-
Total Direct Expenses	<u>547,770</u>	<u>271,451</u>	<u>276,319</u>	<u>547,770</u>	<u>-</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>547,770</u>	<u>271,451</u>	<u>276,319</u>	<u>547,770</u>	<u>-</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Comprehensive Energy Assistance Program
 Contract Period 01/01/16 to 12/31/16
 Contract #58160002359
 Fund #716
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 2,442,915	-	1,012,109	1,012,109	(1,430,806)
Total Revenues	2,442,915	-	1,012,109	1,012,109	(1,430,806)
Direct Expenses					
Administrative	3,500	-	3,847	3,847	(347)
Leave Liability	-	-	-	-	-
Case Management	70,751	-	118,698	118,698	(47,947)
Direct Services					
Salaries & Fringe	162,518	-	69,847	69,847	92,671
Energy Crisis	992,428	-	75,503	75,503	916,925
Assurance	152,092	-	-	-	152,092
Elderly Assistance	992,426	-	709,731	709,731	282,695
Holding Fund	-	-	-	-	-
Other Costs	68,000	-	33,860	33,860	34,140
Travel	1,200	-	623	623	577
Total Direct Expenses	2,442,915	-	1,012,109	1,012,109	1,430,806
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	2,442,915	-	1,012,109	1,012,109	1,430,806
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 ONCOR
 Contract Period 01/01/15 to 10/31/15
 Contract #3443-13-016
 Fund #725
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Local Revenue	\$ -	-	-	-	-
Donation Revenue	260,000	90,447	169,281	259,728	(272)
Total Revenues	260,000	90,447	169,281	259,728	(272)
Direct Expenses					
Administrative	26,000	1,581	4	1,585	24,415
Salaries	-	3,986	4,450	8,436	(8,436)
Fringe	-	1,943	1,402	3,345	(3,345)
Program Support	39,000	7,029	5,322	12,351	26,649
Program Expenditures	195,000	76,534	131,248	207,782	(12,782)
Other Costs	-	-	8,352	8,352	(8,352)
Total Direct Expenses	260,000	91,073	150,778	241,851	18,149
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	260,000	91,073	150,778	241,851	18,149
Excess Revenues Over Expenses	\$ -	(626)	18,503	17,877	17,877

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 ONCOR
 Contract Period
 Contract #3443-16-016
 Fund #726
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Local Revenue	\$ -	-	-	-	-
Donation Revenue	267,620	-	82,055	82,055	(185,565)
Total Revenues	267,620	-	82,055	82,055	(185,565)
Direct Expenses					
Administrative	-	-	-	-	-
Salaries	-	-	3,236	3,236	(3,236)
Fringe	-	-	1,350	1,350	(1,350)
Program Support	40,143	-	100	100	40,043
Program Expenditures	200,715	-	69,813	69,813	130,902
Other Costs	26,762	-	846	846	25,916
Total Direct Expenses	267,620	-	75,345	75,345	192,275
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	267,620	-	75,345	75,345	192,275
Excess Revenues Over Expenses	\$ -	-	6,710	6,710	6,710

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Community Services Block Grant
 Contract Period 01/01/15 to 12/31/15
 Contract #61150002200
 Fund #735
 CFDA #93.569
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 545,576	92,679	452,897	545,576	-
Other Revenue	-	-	-	-	-
Total Revenues	545,576	92,679	452,897	545,576	-
Direct Expenses					
Salaries	293,499	55,862	268,317	324,179	(30,680)
Fringe Benefits	110,113	19,131	100,603	119,734	(9,621)
Travel	16,269	-	1,362	1,362	14,907
Supplies & Postage	10,000	2,448	3,341	5,789	4,211
Audit	-	-	7,405	7,405	(7,405)
Contracted Services	1,696	98	40	138	1,558
Other Costs	113,999	15,140	71,829	86,969	27,030
Total Direct Expenses	545,576	92,679	452,897	545,576	-
In-kind Expenses					
In-kind Match	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	545,576	92,679	452,897	545,576	-
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Community Services Block Grant
 Contract Period 01/01/16 to 12/31/16
 Contract #61160002399
 Fund #736
 CFDA #93.569
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 545,576	-	223,866	223,866	(321,710)
Other Revenue	-	-	-	-	-
Total Revenues	545,576	-	223,866	223,866	(321,710)
Direct Expenses					
Salaries	252,537	-	100,422	100,422	152,115
Fringe Benefits	109,338	-	73,924	73,924	35,414
Travel	16,269	-	1,485	1,485	14,784
Supplies & Postage	10,000	-	3,146	3,146	6,854
Equipment	25,000	-	-	-	25,000
Audit	-	-	-	-	-
Contracted Services	1,696	-	8	8	1,688
Other Costs	130,736	-	44,881	44,881	85,855
Total Direct Expenses	545,576	-	223,866	223,866	321,710
In-kind Expenses					
In-kind Match	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	545,576	-	223,866	223,866	321,710
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 Reliant Care
 Contract Period 01/01/15 to 12/31/15
 Contract #
 Fund #745
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Local Revenue	\$ -	-	-	-	-
Donation Revenue	16,131	7,500	7,500	15,000	(1,131)
Total Revenues	16,131	7,500	7,500	15,000	(1,131)
Direct Expenses					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	16,131	6,359	8,671	15,030	1,101
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	16,131	6,359	8,671	15,030	1,101
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	16,131	6,359	8,671	15,030	1,101
Excess Revenues Over Expenses	\$ -	1,141	(1,171)	(30)	(30)

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 Reliant Care
 Contract Period 01/01/16 to 12/31/16
 Contract #
 Fund #746
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Local Revenue	\$ -	-	-	-	-
Donation Revenue	10,162	-	9,062	9,062	(1,100)
Total Revenues	10,162	-	9,062	9,062	(1,100)
Direct Expenses					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	10,162	-	4,297	4,297	5,865
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	10,162	-	4,297	4,297	5,865
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	10,162	-	4,297	4,297	5,865
Excess Revenues Over Expenses	\$ -	-	4,765	4,765	4,765

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 LIHEAP/WAP
 Contract Period 01/01/15 to 12/31/15
 Contract #81150002158
 Fund #755
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 488,322	161,526	305,726	467,252	(21,070)
Advance Revenue	-	-	-	-	-
Total Revenues	488,322	161,526	305,726	467,252	(21,070)
Direct Expenses					
Salaries	91,355	44,024	70,304	114,328	(22,973)
Fringe Benefits	39,900	19,328	20,709	40,037	(137)
Administrative	30,520	3,693	6	3,699	26,821
Leave Liability	-	-	-	-	-
Audit	-	-	-	-	-
Program Support	233,387	78,920	152,690	231,610	1,777
Health & Safety	91,160	15,561	55,829	71,390	19,770
Other Costs	2,000	-	6,188	6,188	(4,188)
Total Direct Expenses	488,322	161,526	305,726	467,252	21,070
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	488,322	161,526	305,726	467,252	21,070
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 LIHEAP/WAP
 Contract Period 01/01/16 to 12/31/16
 Contract #81160002423
 Fund #756
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 479,944	-	112,286	112,286	(367,658)
Advance Revenue	-	-	-	-	-
Total Revenues	479,944	-	112,286	112,286	(367,658)
Direct Expenses					
Salaries	86,559	-	14,116	14,116	72,443
Fringe Benefits	23,934	-	7,714	7,714	16,220
Administrative	29,997	-	-	-	29,997
Leave Liability	-	-	-	-	-
Audit	-	-	-	-	-
Program Support	247,865	-	70,987	70,987	176,878
Health & Safety	89,589	-	18,602	18,602	70,987
Other Costs	2,000	-	867	867	1,133
Total Direct Expenses	479,944	-	112,286	112,286	367,658
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	479,944	-	112,286	112,286	367,658
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 DOE
 Contract Period 09/01/14 to 03/31/15
 Contract #56140002013
 Fund #765A
 CFDA #81.042
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 109,990	97,148	6,795	103,943	(6,047)
Advance Revenue	-	-	-	-	-
Total Revenues	109,990	97,148	6,795	103,943	(6,047)
Direct Expenses					
Salaries	-	1,669	-	1,669	(1,669)
Fringe Benefits	-	867	-	867	(867)
Administrative	4,799	2,263	-	2,263	2,536
Audit	800	-	-	-	800
Insurance	-	-	-	-	-
Program Support	87,717	81,849	5,865	87,714	3
Health & Safety	14,674	8,810	620	9,430	5,244
Other Costs	2,000	1,690	310	2,000	-
Total Direct Expenses	109,990	97,148	6,795	103,943	6,047
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	109,990	97,148	6,795	103,943	6,047
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 DOE
 Contract Period 07/01/16 to 06/30/16
 Contract #56150002280
 Fund #766
 CFDA #81.042
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 176,930	-	145,006	145,006	(31,924)
Advance Revenue	-	-	-	-	-
Total Revenues	176,930	-	145,006	145,006	(31,924)
Direct Expenses					
Salaries	8,000	-	18,750	18,750	(10,750)
Fringe Benefits	4,255	-	7,675	7,675	(3,420)
Administrative	-	-	-	-	-
Audit	800	-	800	800	-
Insurance	4,167	-	4,167	4,167	-
Program Support	103,161	-	89,292	89,292	13,869
Health & Safety	28,854	-	18,015	18,015	10,839
Other Costs	27,693	-	6,307	6,307	21,386
Total Direct Expenses	176,930	-	145,006	145,006	31,924
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	176,930	-	145,006	145,006	31,924
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 AEP
 Contract Period 01/01/15 to 10/31/15
 Contract #3440-08-009
 Fund #775
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	-	-	-
Local Revenue	8,835	1,193	6,900	8,093	(742)
Total Revenues	8,835	1,193	6,900	8,093	(742)
Direct Expenses					
Administrative	619	-	-	-	619
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Program Support	8,216	1,193	6,900	8,093	123
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	8,835	1,193	6,900	8,093	742
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	8,835	1,193	6,900	8,093	742
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Weatherization Assistance for Low-Income Persons
 AEP
 Contract Period 01/01/16 to 10/31/16
 Contract #3440-16-009
 Fund #776
 CFDA #93.568
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	-	-	-
Local Revenue	-	-	-	-	-
Total Revenues	-	-	-	-	-
Direct Expenses					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Program Support	-	-	3,877	3,877	(3,877)
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	-	-	3,877	3,877	(3,877)
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	-	-	3,877	3,877	(3,877)
Excess Revenues Over Expenses	\$ -	-	(3,877)	(3,877)	(3,877)

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 WTU Retail Energy N2N
 Contract Period 01/01/15 to 12/31/15
 Contract #
 Fund #795
 For the year ended June 30, 2016

	<u>Project Budget</u>	<u>Actual Prior Year(s)</u>	<u>Actual Current Year</u>	<u>Total Project Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues					
Donation Revenue	\$ 19,025	12,000	12,000	24,000	4,975
In-kind Revenue	-	-	-	-	-
Total Revenues	<u>19,025</u>	<u>12,000</u>	<u>12,000</u>	<u>24,000</u>	<u>4,975</u>
Direct Expenses					
Administrative	2,400	1,200	1,200	2,400	-
Materials	-	-	-	-	-
Direct Services	16,625	12,256	13,001	25,257	(8,632)
Other Costs	-	-	-	-	-
Total Direct Expenses	<u>19,025</u>	<u>13,456</u>	<u>14,201</u>	<u>27,657</u>	<u>(8,632)</u>
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>19,025</u>	<u>13,456</u>	<u>14,201</u>	<u>27,657</u>	<u>(8,632)</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>(1,456)</u>	<u>(2,201)</u>	<u>(3,657)</u>	<u>(3,657)</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 WTU Retail Energy N2N
 Contract Period 01/01/16 to 12/31/16
 Contract #
 Fund #796
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Donation Revenue	\$ 13,818	-	12,500	12,500	(1,318)
In-kind Revenue	-	-	-	-	-
Total Revenues	13,818	-	12,500	12,500	(1,318)
Direct Expenses					
Administrative	1,250	-	1,250	1,250	-
Materials	-	-	-	-	-
Direct Services	12,568	-	3,197	3,197	9,371
Other Costs	-	-	-	-	-
Total Direct Expenses	13,818	-	4,447	4,447	9,371
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	13,818	-	4,447	4,447	9,371
Excess Revenues Over Expenses	\$ -	-	8,053	8,053	8,053

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 5311 Federal Transportation
 Contract Period 09/01/14 to 08/31/15
 Contract #51408F7208
 Fund #905
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 1,675,395	1,500,805	174,590	1,675,395	-
Fare Revenue	40,000	44,240	7,089	51,329	11,329
In-kind Match	614,211	1,043,029	160,657	1,203,686	589,475
Total Revenues	2,329,606	2,588,074	342,336	2,930,410	600,804
Direct Expenses					
Salaries	687,384	538,363	70,321	608,684	78,700
Fringe Benefits	342,685	226,485	27,061	253,546	89,139
Administrative	164,700	234,359	27,685	262,044	(97,344)
Leave Liability	-	1,526	22,335	23,861	(23,861)
Capital	246,216	229,941	16,275	246,216	-
RTAP	-	-	-	-	-
Program Support	888,621	314,371	178,659	493,030	395,591
Total Direct Expenses	2,329,606	1,545,045	342,336	1,887,381	442,225
In-kind Expenses					
Matching Expenses	-	1,043,029	-	1,043,029	(1,043,029)
Total In-kind Expenses	-	1,043,029	-	1,043,029	(1,043,029)
Total Expenses	2,329,606	2,588,074	342,336	2,930,410	(600,804)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 5311 Federal Transportation
 Contract Period 09/01/15 to 08/31/16
 Contract #512XXF7146
 Fund #906
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 1,632,162	-	1,511,481	1,511,481	(120,681)
Fare Revenue	40,000	-	38,851	38,851	(1,149)
In-kind Match	750,000	-	916,698	916,698	166,698
Total Revenues	2,422,162	-	2,467,030	2,467,030	44,868
Direct Expenses					
Salaries	651,921	-	681,977	681,977	(30,056)
Fringe Benefits	350,000	-	314,234	314,234	35,766
Administrative	159,865	-	192,332	192,332	(32,467)
Leave Liability	-	-	17,682	17,682	(17,682)
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	1,260,376	-	1,260,805	1,260,805	(429)
Total Direct Expenses	2,422,162	-	2,467,030	2,467,030	(44,868)
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	2,422,162	-	2,467,030	2,467,030	(44,868)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 5311 State
 Contract Period 09/01/14 to 08/31/15
 Contract #51508F7042
 Fund #915
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
State Revenue	\$ 977,342	671,713	305,629	977,342	-
Fare Revenue	-	8,108	-	8,108	8,108
Total Revenues	977,342	679,821	305,629	985,450	8,108
Direct Expenses					
Salaries	520,000	292,430	125,480	417,910	102,090
Fringe Benefits	235,487	176,640	65,303	241,943	(6,456)
Administrative	7,500	4,206	6,715	10,921	(3,421)
Capital	-	-	-	-	-
Leave Liability	-	5,075	-	5,075	(5,075)
Direct Services	-	-	-	-	-
Program Support	214,355	201,470	108,131	309,601	(95,246)
Total Direct Expenses	977,342	679,821	305,629	985,450	(8,108)
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	977,342	679,821	305,629	985,450	(8,108)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 5311 State
 Contract Period 08/01/15 to 09/30/16
 Contract #200XXF7146
 Fund #916
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
State Revenue	\$ 955,981	-	737,836	737,836	(218,145)
Fare Revenue	-	-	14,270	14,270	14,270
Total Revenues	955,981	-	752,106	752,106	(203,875)
Direct Expenses					
Salaries	425,000	-	269,704	269,704	155,296
Fringe Benefits	289,000	-	181,066	181,066	107,934
Administrative	14,500	-	46,693	46,693	(32,193)
Capital	-	-	-	-	-
Leave Liability	-	-	-	-	-
Direct Services	-	-	-	-	-
Program Support	227,481	-	254,643	254,643	(27,162)
Total Direct Expenses	955,981	-	752,106	752,106	203,875
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	955,981	-	752,106	752,106	203,875
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 5339 Transportation - Bus Formula Program
 Contract Period 04/01/14 to 03/31/16
 Contract #512XXF7146
 Fund #927
 CFDA #20.526
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 63,126	-	63,126	63,126	-
Local Revenue	-	-	-	-	-
Total Revenues	<u>63,126</u>	<u>-</u>	<u>63,126</u>	<u>63,126</u>	<u>-</u>
Direct Expenses					
Administrative	-	-	-	-	-
Capital	63,126	-	63,126	63,126	-
Other Costs	-	-	-	-	-
Total Direct Expenses	<u>63,126</u>	<u>-</u>	<u>63,126</u>	<u>63,126</u>	<u>-</u>
In-kind Expenses					
In-kind Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>63,126</u>	<u>-</u>	<u>63,126</u>	<u>63,126</u>	<u>-</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 RTAP - Feasibility
 Contract Period 08/01/14 to 05/31/16
 Contract #512XXF7146
 Fund #936
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 80,000	38,120	41,880	80,000	-
In-kind Match	-	-	-	-	-
Total Revenues	80,000	38,120	41,880	80,000	-
Direct Expenses					
Administrative	-	-	-	-	-
Fare Expense	-	-	-	-	-
RTAP	80,000	38,120	41,880	80,000	-
Program Support	-	-	-	-	-
Total Direct Expenses	80,000	38,120	41,880	80,000	-
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	80,000	38,120	41,880	80,000	-
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Transportation - Capital
 Contract Period 11/01/15 to 10/31/16
 Contract #512XXF7146
 Fund #946
 CFDA #20.509
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 100,000	-	10,131	10,131	(89,869)
Local Revenue	-	-	-	-	-
Total Revenues	<u>100,000</u>	<u>-</u>	<u>10,131</u>	<u>10,131</u>	<u>(89,869)</u>
Direct Expenses					
Administrative	-	-	-	-	-
Capital	100,000	-	10,131	10,131	89,869
Other Costs	-	-	-	-	-
Total Direct Expenses	<u>100,000</u>	<u>-</u>	<u>10,131</u>	<u>10,131</u>	<u>89,869</u>
In-kind Expenses					
In-kind Expenses	-	-	-	-	-
Total In-kind Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>100,000</u>	<u>-</u>	<u>10,131</u>	<u>10,131</u>	<u>89,869</u>
Excess Revenues Over Expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Elderly & Disabled 5310
 Contract Period 09/01/14 to 12/31/15
 Contract #51508F7122
 Fund #965
 CFDA #20.513
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 262,216	157,903	104,313	262,216	-
In-kind Revenue	-	69,204	11,399	80,603	80,603
Total Revenues	262,216	227,107	115,712	342,819	80,603
Direct Expenses					
Capital	58,000	-	58,000	58,000	-
Preventive Maintenance	141,716	117,551	48,145	165,696	(23,980)
Sub-Contracts	62,500	40,352	9,567	49,919	12,581
Total Direct Expenses	262,216	157,903	115,712	273,615	(11,399)
In-kind Expenses					
Matching Expenses	-	69,204	-	69,204	(69,204)
Total In-kind Expenses	-	69,204	-	69,204	(69,204)
Total Expenses	262,216	227,107	115,712	342,819	(80,603)
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Elderly & Disabled 5310
 Contract Period 09/01/15 to 08/31/16
 Contract #512XXF7146
 Fund #966
 CFDA #20.513
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ 122,262	-	99,580	99,580	(22,682)
In-kind Revenue	15,800	-	3,719	3,719	(12,081)
Total Revenues	138,062	-	103,299	103,299	(34,763)
Direct Expenses					
Capital	40,000	-	39,998	39,998	2
Preventive Maintenance	43,262	-	31,031	31,031	12,231
Sub-Contracts	54,800	-	32,270	32,270	22,530
Total Direct Expenses	138,062	-	103,299	103,299	34,763
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	138,062	-	103,299	103,299	34,763
Excess Revenues Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Accrued Leave Funds
 Contract # (None)
 Fund #10
 CFDA # (None)
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Interest	\$ -	(26,421)	20,004	(6,417)	(6,417)
Other Revenue	-	-	(17,312)	(17,312)	(17,312)
Total Revenues	-	(26,421)	2,692	(23,729)	(23,729)
Direct Expenses					
Administrative	-	-	-	-	-
Accrued Leave Payments	-	-	-	-	-
Other Costs	-	-	-	-	-
Total Direct Expenses	-	-	-	-	-
In-kind Expenses					
Matching Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	-	-	-	-	-
Excess Revenues Over Expenses	\$ -	(26,421)	2,692	(23,729)	(23,729)

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.
 Individual Statement of Program Revenues and Expenses
 Other Programs
 Contract # (None)
 CFDA # (None)
 For the year ended June 30, 2016

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Fare Revenue	\$ -	-	116,214	116,214	116,214
Local Revenue	-	-	748,718	748,718	748,718
Interest	-	-	7,955	7,955	7,955
Workers Comp Risk Mgt	-	-	27,168	27,168	27,168
Donations	-	-	154,113	154,113	154,113
Dividend Income	-	-	-	-	-
Unrealized Gain/Loss	-	-	(15,824)	(15,824)	(15,824)
Total Revenues	-	-	1,038,344	1,038,344	1,038,344
Direct Expenses					
Direct Services	-	-	125,683	125,683	(125,683)
Salaries & Fringe Benefits	-	-	650,995	650,995	(650,995)
Supplies & Postage	-	-	2,455	2,455	(2,455)
Repairs & Maintenance	-	-	53,935	53,935	(53,935)
Materials	-	-	57	57	(57)
Other Costs	-	-	146,949	146,949	(146,949)
Utilities	-	-	30,147	30,147	(30,147)
Insurance	-	-	13,676	13,676	(13,676)
Depreciation	-	-	3,542	3,542	(3,542)
Total Direct Expenses	-	-	1,027,439	1,027,439	(1,027,439)
In-kind Expenses					
In-kind Expenses	-	-	-	-	-
Total In-kind Expenses	-	-	-	-	-
Total Expenses	-	-	1,027,439	1,027,439	(1,027,439)
Excess Revenues Over Expenses	\$ -	-	10,905	10,905	10,905

See accompanying auditors' report on supplementary data.