

WEST TEXAS OPPORTUNITIES, INC.

Financial Statements and  
Supplementary Data

June 30, 2025 and 2024

(With Auditors' Report Thereon)



**D. Williams & Co., Inc.**  
Certified Public Accountants

WEST TEXAS OPPORTUNITIES, INC.  
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**D. Williams & Co., Inc.**  
Certified Public Accountants

P.O. Box 2666  
Lubbock, TX 79408  
(806) 785-5982  
Fax (806) 785-9381  
[www.dwilliams.net](http://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 Audit of Financial Statements**

**Opinion**

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, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of West Texas Opportunities, Inc. as of June 30, 2025 and 2024, 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.

**Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Texas Opportunities, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

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

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

## Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, 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, is presented for the purpose 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 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 November 18, 2025, 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, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's 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., Inc.*

November 18, 2025

WEST TEXAS OPPORTUNITIES, INC.

Statements of Financial Position

June 30, 2025 and 2024

Assets

	<u>2025</u>	<u>2024</u>
Current assets:		
Cash and cash equivalents	\$ 4,441,860	3,490,553
Investments	1,290,924	1,157,868
Accounts receivable - funding	<u>2,594,322</u>	<u>1,954,547</u>
	<u>8,327,106</u>	<u>6,602,968</u>
Property, plant and equipment:		
Land, buildings and equipment	2,819,526	2,819,526
Less: accumulated depreciation	1,884,168	1,756,029
Construction in progress	<u>-</u>	<u>-</u>
	<u>935,358</u>	<u>1,063,497</u>
	<u>\$ 9,262,464</u>	<u>7,666,465</u>

Liabilities and Net Assets

Current liabilities:		
Accounts payable	\$ 24,018	115,498
Accrued expenses	<u>859,121</u>	<u>866,080</u>
	<u>883,139</u>	<u>981,578</u>
Net assets:		
Without donor restrictions:		
Management and general net assets	6,989,412	6,137,768
Federal and state programs net assets	<u>1,389,913</u>	<u>547,119</u>
	<u>8,379,325</u>	<u>6,684,887</u>
	<u>\$ 9,262,464</u>	<u>7,666,465</u>

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

WEST TEXAS OPPORTUNITIES, INC.  
Statement of Activities  
Year ended June 30, 2025

	Without donor restrictions		Totals
	Management and General	Federal and State Programs	Year Ended June 30, 2025
Revenues			
Federal revenues	\$ -	23,614,087	23,614,087
State revenues	-	2,333,963	2,333,963
In-kind revenues and matches	-	3,469,406	3,469,406
Fare and project revenue	-	337,842	337,842
Interest and dividend income	99,187	-	99,187
Realized and unrealized gain/loss	88,223	-	88,223
Other revenues/advance revenues	2,607,116	-	2,607,116
	<u>2,794,526</u>	<u>29,755,298</u>	<u>32,549,824</u>
Direct expenditures:			
Salaries	1,071,752	6,079,110	7,150,862
Fringe benefits	-	1,838,432	1,838,432
Administrative	-	900,565	900,565
Rents/utilities	22,494	-	22,494
Energy crisis	-	90,354	90,354
Elderly assistance	-	3,180,760	3,180,760
Health and safety	-	38,747	38,747
Travel	-	20,241	20,241
Supplies and postage	74,206	548,952	623,158
Insurance and bonding	49,945	-	49,945
Equipment and renovation	-	566,360	566,360
Contracted services	-	330,304	330,304
Direct services	-	8,330,978	8,330,978
Other costs	632,566	1,476,962	2,109,528
Program costs	-	2,041,333	2,041,333
De Minimis	(36,220)	-	(36,220)
Depreciation	128,139	-	128,139
	<u>1,942,882</u>	<u>25,443,098</u>	<u>27,385,980</u>
In-kind expenditures	-	3,469,406	3,469,406
Total expenses	<u>1,942,882</u>	<u>28,912,504</u>	<u>30,855,386</u>
Change in net assets	851,644	842,794	1,694,438
Net assets as of beginning of year	<u>6,137,768</u>	<u>547,119</u>	<u>6,684,887</u>
Net assets as of end of year	<u>\$ 6,989,412</u>	<u>1,389,913</u>	<u>8,379,325</u>

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

WEST TEXAS OPPORTUNITIES, INC.  
Statement of Activities  
Year ended June 30, 2024

	Without donor restrictions		Totals
	Management and General	Federal and State Programs	Year Ended June 30, 2024
<b>Revenues</b>			
Federal revenues	\$ -	28,047,384	28,047,384
State revenues	-	1,166,823	1,166,823
In-kind revenues and matches	-	3,652,033	3,652,033
Fare and project revenue	-	613,948	613,948
Interest and dividend income	55,097	-	55,097
Realized and unrealized gain/loss	86,427	-	86,427
Other revenues	1,238,798	-	1,238,798
	<u>1,380,322</u>	<u>33,480,188</u>	<u>34,860,510</u>
<b>Direct expenditures:</b>			
Salaries	398,542	6,855,589	7,254,131
Fringe benefits	-	1,946,999	1,946,999
Administrative	-	806,825	806,825
Audit	333	-	333
Rents/utilities	25,360	-	25,360
Energy crisis	-	119,143	119,143
Elderly assistance	-	3,766,209	3,766,209
Health and safety	-	36,350	36,350
Travel	-	12,783	12,783
Supplies and postage	26,555	353,359	379,914
Insurance and bonding	53,844	2,786	56,630
Equipment and renovation	-	2,785,975	2,785,975
Contracted services	-	451,730	451,730
Direct services	-	10,013,879	10,013,879
Other costs	534,937	1,379,055	1,913,992
Program costs	-	1,560,950	1,560,950
Depreciation	124,529	-	124,529
	<u>1,164,100</u>	<u>30,091,632</u>	<u>31,255,732</u>
In-kind expenditures	<u>-</u>	<u>3,652,033</u>	<u>3,652,033</u>
Total expenses	<u>1,164,100</u>	<u>33,743,665</u>	<u>34,907,765</u>
Change in net assets	216,222	(263,477)	(47,255)
Net assets as of beginning of year	<u>5,921,546</u>	<u>810,596</u>	<u>6,732,142</u>
Net assets as of end of year	<u>\$ 6,137,768</u>	<u>547,119</u>	<u>6,684,887</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Functional Expenses

Year ended June 30, 2025

	<u>Programs Services</u>	<u>Supporting Services</u>	<u>Totals</u>
	Federal and State Programs	Management and General	2025
Direct Expenditures			
Salaries	\$ 6,079,110	1,071,752	7,150,862
Fringe benefits	1,838,432	-	1,838,432
Administrative	900,565	-	900,565
Leave liability	-	-	-
Audit	-	-	-
Rents/utilities	-	22,494	22,494
Case management	-	-	-
Energy crisis	90,354	-	90,354
Co-payments	-	-	-
Elderly assistance	3,180,760	-	3,180,760
Heating/cooling	-	-	-
Health and safety	38,747	-	38,747
Training	-	-	-
Travel	20,241	-	20,241
Supplies and postage	548,952	74,206	623,158
Insurance and bonding	-	49,945	49,945
Incentive pay plan	-	-	-
Equipment and renovation	566,360	-	566,360
Contracted services	330,304	-	330,304
Consulting	-	-	-
Direct services	8,330,978	-	8,330,978
Other costs	1,476,962	632,566	2,109,528
Program costs	2,041,333	-	2,041,333
De Minimis	-	(36,220)	(36,220)
Depreciation	-	128,139	128,139
	<u>25,443,098</u>	<u>1,942,882</u>	<u>27,385,980</u>
In-kind Expenditures	<u>3,469,406</u>	<u>-</u>	<u>3,469,406</u>
Capitalized expenditures	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 28,912,504</u>	<u>1,942,882</u>	<u>30,855,386</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statement of Functional Expenses

Year ended June 30, 2024

	<u>Programs Services</u>	<u>Supporting Services</u>	<u>Totals</u>
	Federal and State Programs	Management and General	2024
Direct Expenditures			
Salaries	\$ 6,855,589	398,542	7,254,131
Fringe benefits	1,946,999	-	1,946,999
Administrative	806,825	-	806,825
Leave liability	-	-	-
Audit	-	333	333
Rents/utilities	-	25,360	25,360
Case management	-	-	-
Energy crisis	119,143	-	119,143
Co-payments	-	-	-
Elderly assistance	3,766,209	-	3,766,209
Heating/cooling	-	-	-
Health and safety	36,350	-	36,350
Training	-	-	-
Travel	12,783	-	12,783
Supplies and postage	353,359	26,555	379,914
Insurance and bonding	2,786	53,844	56,630
Incentive pay plan	-	-	-
Equipment and renovation	2,785,975	-	2,785,975
Contracted services	451,730	-	451,730
Consulting	-	-	-
Direct services	10,013,879	-	10,013,879
Other costs	1,379,055	534,937	1,913,992
Program costs	1,560,950	-	1,560,950
Depreciation	-	124,529	124,529
	<u>30,091,632</u>	<u>1,164,100</u>	<u>31,255,732</u>
In-kind Expenditures	<u>3,652,033</u>	<u>-</u>	<u>3,652,033</u>
Capitalized expenditures	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 33,743,665</u>	<u>1,164,100</u>	<u>34,907,765</u>

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

WEST TEXAS OPPORTUNITIES, INC.

Statements of Cash Flows

Years ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Operating activities:		
Change in net assets	\$ 1,694,438	(47,255)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	128,139	124,529
Change in unrealized (gain) loss on investments	(90,019)	(91,986)
(Increase) decrease in accounts receivable	(639,775)	390,789
Increase (decrease) in accounts payable	(91,480)	110,618
Increase (decrease) in accrued expenses	(6,959)	75,124
Net cash provided by operating activities	<u>994,344</u>	<u>561,819</u>
Investing activities:		
Net investment in purchases of investments and certificates of deposit	(43,037)	(27,850)
Purchases of property, plant and equipment	<u>-</u>	<u>(46,373)</u>
Net cash (used) by investing activities	<u>(43,037)</u>	<u>(74,223)</u>
Financing activities:		
Net cash provided (used) by financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	951,307	487,596
Cash and cash equivalents at beginning of year	<u>3,490,553</u>	<u>3,002,957</u>
Cash and cash equivalents at end of year	<u>\$ 4,441,860</u>	<u>3,490,553</u>
Supplemental disclosure of cash flow information:		
Non-cash investing and financing activities:		

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

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

June 30, 2025 and 2024

(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, 2025 and 2024.

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 November 18, 2025, 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 have been prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide). Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions.

Under the provisions of the Guide, net assets and revenues, and gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Non-Profit Organization or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. Temporarily restricted net assets are reported as unrestricted net assets if the restrictions are met in the same period received.

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.

The client records building rent, volunteer services, and supplies for Head Start as follows:

	<u>2025</u>	<u>2024</u>
Building rent	\$ 672,996	453,546
Volunteer services	124,299	62,802
Professional services	507,545	494,818
Supplies	<u>36,251</u>	<u>13,731</u>
	<u>\$ 1,341,091</u>	<u>1,024,897</u>

The client records salaries, fringe benefits, vehicle expenses, sub-contracts, and miscellaneous for Federal Transportation as follows:

Salaries	\$ 1,152,440	1,039,302
Fringe benefits	261,162	325,362
Vehicle expenses	319,896	232,344
Sub-contracts	361,530	936,358
Miscellaneous	<u>33,287</u>	<u>93,770</u>
	<u>\$ 2,128,315</u>	<u>2,627,136</u>

The amounts reflected in the financial statements as in-kind revenue are offset by like amounts included in expenses.

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.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

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.

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) Accounts Receivable, Allowances, and Revenue Recognition

The Organization receives a substantial portion of its revenue from federal and state grants, as well as in-kind revenues and matching funds. Revenues are recognized when earned and expenses are recognized when the benefit is received. Due to the nature of the recognition of revenue, there is seldom any revenue impairment.

Revenues consist of the following:

	2025	2024
Federal and State Programs		
Federal revenues	\$ 23,614,087	28,047,384
State revenues	2,333,963	1,166,823
In-kind revenues and matches	3,469,406	3,652,033
Fare and project revenue	337,842	613,948
Other revenues/advance revenues	-	-
	29,755,298	33,480,188
Management and General		
Interest and dividend income	99,187	55,097
Realized and unrealized gain/loss	88,223	86,427
Other revenues/advance revenues	2,607,116	1,238,798
	2,794,526	1,380,322
	\$ 32,549,824	34,860,510

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

Accounts receivable in general are stated at estimated net realizable value. All known uncollectible accounts are written down/off at balance sheet date. Trade receivables from sales and services are reported at outstanding principal and accrued interest with an allowance for credit losses maintained as necessary and as determined under the practical expedient for Topic 326. The allowance represents an estimate of the credit losses expected over the life of the trade receivables existing at the balance sheet date. The Organization measures expected losses on a collective basis of similar risk characteristics. These characteristics include product category, geographic location, credit risk, and duration. Other receivables that do not share risk characteristics with trade receivable are evaluated on an individual basis. Detail concerning accounts receivable is presented below:

Receivables consist of the following:

	<u>2025</u>	<u>2024</u>
Federal Programs:		
Child Protective Services	\$ 513,942	387,886
Adult Protective Services	645,404	160,160
Foster Care	23,759	31,973
Head Start/Early Head Start	147,360	419,369
Child & Adult Care Food Program	12,803	12,296
Comprehensive Energy Assistance	156,922	(487)
Community Services Block Grant	16	2,722
Weatherization Assistance for Low-Income Persons - LIHEAP	1,314	17,600
Weatherization Assistance for Low-Income Persons - DOE	15,257	5,584
5311 Federal Transportation	466,083	433,712
Transportation - 5339 Bus Facilities	-	65,397
State Programs:		
Elderly & Disabled 5310	13,199	1,000
5311 Transportation	190,509	20,101
SEP State	64,137	-
Other:		
Corp Fund Money Market	-	19
Emergency Cash	200	200
State National Payroll Account	394,462	394,902
Miscellaneous Fund	(44,715)	9,828
Employees & Other	2,418	-
State National Money Market	(25,000)	(25,000)
Workers Compensation Insurance	16,252	17,285
	<u>2,594,322</u>	<u>1,954,547</u>
Amounts due in less than one year	\$ <u>2,594,322</u>	<u>1,954,547</u>

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

(3) Net Assets with Donor Restrictions

Net assets with donor restrictions represent allocations from various grant providers or funding sources, with donor restrictions regarding time or purpose of use, for which the notices of these allocations were received by West Texas Opportunities, Inc. prior to the end of the relevant fiscal year. Satisfaction of the donor stipulated time or purpose restrictions for these funds will lead to their reclassification as net assets released from restrictions . At June 30, 2025 and 2024, there were no net assets with donor restrictions of the West Texas Opportunities, Inc., respectively.

(4) Liquidity and Availability of Funds

As of June 30, 2025, the Organization's financial assets available within one year of the balance sheet date for general expenditures are \$8,327,106.

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

(5) Fixed Assets and Depreciation

Fixed assets costing \$5,000 or more with a useful life of over one year 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, 2025 and 2024 are as follows:

	2025	2024
Land	\$ 150,275	150,275
Leasehold improvements	44,597	44,597
Buildings and improvements	791,598	791,598
Transportation equipment	1,833,056	1,833,056
	<u>\$ 2,819,526</u>	<u>2,819,526</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.

(6) 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.

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

(7) 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, 2025	Cost	Unrealized holding gain (loss)	Market value
Money market funds	\$ 10,331	-	10,331
Equity mutual funds	955,820	324,773	1,280,593
	<u>\$ 966,151</u>	<u>324,773</u>	<u>1,290,924</u>

  

Investments June 30, 2024	Cost	Unrealized holding gain (loss)	Market value
Money market funds	\$ 9,534	-	9,534
Equity mutual funds	906,084	242,250	1,148,334
	<u>\$ 915,618</u>	<u>242,250</u>	<u>1,157,868</u>

The following schedule summarizes investment returns and their classification in the statements of activities for the years ended June 30, 2025 and 2024.

2025	Without donor restrictions	With donor restrictions	Total
Interest and dividend income	\$ 99,187	-	99,187
Investment gain (loss)	(1,796)	-	(1,796)
Change in unrealized gain (loss)	90,019	-	90,019
	<u>\$ 187,410</u>	<u>-</u>	<u>187,410</u>

  

2024	Without donor restrictions	With donor restrictions	Total
Interest and dividend income	\$ 55,097	-	55,097
Realized investment gain (loss)	(5,559)	-	(5,559)
Change in unrealized gain (loss)	91,986	-	91,986
	<u>\$ 141,524</u>	<u>-</u>	<u>141,524</u>

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

(8) 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.

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, 2025 and 2024 are as follows:

June 30, 2025	Level 1	Level 2	Level 3
Money market fund	\$ 10,331	-	-
Equity mutual funds	1,280,593	-	-
	\$ 1,290,924	-	-
June 30, 2024	Level 1	Level 2	Level 3
Money market fund	\$ 9,534	-	-
Equity mutual funds	1,148,334	-	-
	\$ 1,157,868	-	-

WEST TEXAS OPPORTUNITIES, INC.

Notes to Financial Statements

(9) 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, 2025 and 2024 amounted to \$322,208 and \$339,753, respectively.

(10) 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., Inc.**  
Certified Public Accountants

P.O. Box 2666  
Lubbock, TX 79408  
(806) 785-5982  
Fax (806) 785-9381  
[www.dwilliams.net](http://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, 2025, 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 November 18, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered WTO's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the WTO'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., Inc.*

November 18, 2025



**D. Williams & Co., Inc.**  
Certified Public Accountants

P.O. Box 2666  
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To the Board of Directors  
West Texas Opportunities, Inc.  
603 North 4th Street  
Lamesa, Texas 79331

Independent Auditors' Report on Compliance for Each Major Federal and State Program; on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance and the Texas Grant Management Standards (TxGMS)

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

**Opinion on Each Major Federal and State Program**

We have audited West Texas Opportunities, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the Texas *Grant Management Standards* ("TxGMS"), 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, 2025. 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.

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, 2025.

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

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

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

## **Responsibilities of Management for Compliance**

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

## **Auditors' Responsibilities for the Audit of Compliance**

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

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

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

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

## Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. 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.

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

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

*D. Williams + Co., Inc.*

November 18, 2025

WEST TEXAS OPPORTUNITIES, INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

**1. SUMMARY OF AUDITORS' RESULTS**

**Financial Statements:**

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

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: **Unmodified**

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**

- Promoting Safe and Stable Families - Children's Protective Services and Adult Protective Services 93.556
- Comprehensive Energy Assistance Program and Low-Income Home Energy Assistance Program 93.568
- Community Services Block Grant 93.569
- Weatherization Assistance for Low-Income Persons 81.042

WEST TEXAS OPPORTUNITIES, INC.

Schedule of Findings and Questioned Costs (continued)

For the Year Ended June 30, 2025

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: **\$750,000**

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, 2025

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

WEST TEXAS OPPORTUNITIES, INC.

Corrective Action Plan

For the Year Ended June 30, 2025

**No corrective action is necessary for the year ended June 30, 2025.**

**WEST TEXAS OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<b>Federal Grantor/Pass-Through Grantor/ Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures Indirect Costs and Refunds</b>	<b>Pass-Through Amount to Subrecipients</b>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Texas Department of Family and Protective Services				
APS Region #7	93.556	24791665	\$ 70,325	\$
APS Region #7	93.556	24791665	251,966	
APS Region #10	93.556	24791715	42,939	
APS Region #10	93.556	24791715	466,436	
APS Region #1	93.556	24796936	69,442	
APS Region #1	93.556	24796936	558,799	
APS Region #9	93.556	24791675	70,717	
APS Region #9	93.556	24791675	334,924	
APS Region #2	93.556	24791674	151,867	
APS Region #2	93.556	24791674	698,996	
APS Region #11	93.556	24791665	29,744	
APS Region #11	93.556	24791665	167,029	
APS Region #8	93.556	24791778	55,116	
APS Region #8	93.556	24791778	375,168	
APS Region #3	93.556	24791659	90,306	
APS Region #3	93.556	24791659	631,701	
APS Region #4	93.556	24791664	63,372	
APS Region #4	93.556	24791664	197,388	
APS Region #5	93.556	24791661	22,598	
APS Region #5	93.556	24791661	335,196	
APS Region #6	93.556	24796540	33,381	
APS Region #6	93.556	24796540	461,355	
CPS Region #1	93.556	24823850	54,873	
CPS Region #1	93.556	24823850	293,643	
CPS Region #2	93.556	24823737	24,440	
CPS Region #2	93.556	24823737	71,915	
CPS Region #3	93.556	24826175	(1,785)	
CPS Region #3	93.556	24826175	142,907	
CPS Region #3	93.556	24826175	632,349	
CPS Region #3 - OCOK	93.556	24826176	236,840	
CPS Region #4	93.556	24824007	21,929	
CPS Region #4	93.556	24824007	104,623	
CPs Region #5	93.556	24824010	7,646	
CPs Region #5	93.556	24824010	18,654	
CPS Region #7	93.556	24823712	128,594	
CPS Region #7	93.556	24823712	770,533	
CPS Region #8	93.556	24823730	106,161	
CPS Region #8	93.556	24823730	435,779	
CPS Region #9	93.556	24823798	23,332	
CPS Region #9	93.556	24823798	23,861	
CPS Region #9	93.556	24823798	166,547	
CPS Region #10	93.556	24823877	14,188	
CPS Region #10	93.556	24823877	56,362	
CPS Region #11	93.556	24824172	66,424	
CPS Region #11	93.556	24824172	358,758	
			\$ 8,937,338	\$ -

**WEST TEXAS OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<b>Federal Grantor/Pass-Through Grantor/ Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures Indirect Costs and Refunds</b>	<b>Pass-Through Amount to Subrecipients</b>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Texas Department of Housing and Community Affairs				
Comprehensive Energy Assistance Program	93.568	58240004041	\$ 1,315,021	\$
Comprehensive Energy Assistance Program	93.568	58940004189	217,171	
Comprehensive Energy Assistance Program	93.568	58950004439	125,705	
Comprehensive Energy Assistance Program	93.568	58950004404	2,760,795	
Weatherization Assistance for Low-Income Persons	93.568	81240004115	145,066	
Weatherization Assistance for Low-Income Persons	93.568	55220004067	7,464	
			<u>\$ 4,571,222</u>	<u>\$ -</u>
<u>U.S. Department of Health and Human Services</u>				
Passed Through Texas Department of Housing and Community Affairs				
Community Services Block Grant	93.569	61230004216	\$ 18,965	\$
Community Services Block Grant	93.569	61240004153	467,707	
Community Services Block Grant	93.569	61240004329	1,428	
Community Services Block Grant - Discretionary Training	93.569	61250004369	268,760	
			<u>\$ 756,860</u>	<u>\$ -</u>
Direct Programs				
<b>Head Start Cluster</b>				
Head Start	93.600	06CH01213803	\$ 2,946,943	\$
Head Start	93.600	06CH01213804	2,889,125	
			<u>\$ 5,836,068</u>	<u>\$ -</u>
<u>U.S. Department of Transportation</u>				
Passed Through Texas Department of Highways and Public Transportation				
Public Transportation	20.509	51018020624	\$ 1,286,044	\$
Public Transportation	20.509	51018040625	575,674	
Public Transportation	20.509	51018030625	417,132	
<b>Federal Transit Cluster</b>				
Public Transportation - Bus Facilities Formula 2303	20.526	51003050625	191,764	
Public Transportation - Bus Facilities Formula 2303	20.526	51003030625	167,915	
Public Transportation - Bus Facilities Formula 2303	20.526	51003040625	121,988	
Public Transportation - Bus Facilities Formula 2302	20.526	51003020623	84,693	
<b>Transit Services Programs Cluster</b>				
Elderly & Disabled 5310	20.513	51016010624	223,784	
Elderly & Disabled 5310	20.513	51016010624	10,610	
			<u>\$ 3,079,604</u>	<u>\$ -</u>

**WEST TEXAS OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<b>Federal Grantor/Pass-Through Grantor/ Program Title</b>	<b>Assistance Listing Number</b>	<b>Pass-Through Grantor's Number</b>	<b>Expenditures Indirect Costs and Refunds</b>	<b>Pass-Through Amount to Subrecipients</b>
<u>U.S. Department of Agriculture</u>				
Passed Through Texas Department of Agriculture - TDA Duns No. 806780706				
<b>CE ID #: 03509</b>				
Child and Adult Care Food Program	10.558	030509	\$ 59,229	\$
Child and Adult Care Food Program	10.558	030509	258,886	\$
			<u>\$ 318,115</u>	<u>\$ -</u>
<u>U.S. Department of Energy</u>				
Passed Through Texas Department of Housing and Community Affairs				
Weatherization Assistance for Low- Income Persons	81.042	56230004089	\$ (16,787)	\$
Weatherization Assistance for Low- Income Persons	81.042	56240004278	131,667	\$
			<u>\$ 114,880</u>	<u>\$ -</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$ 23,614,087</u></u>	<u><u>\$ -</u></u>

**WEST TEXAS OPPORTUNITIES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<u>Federal Grantor/Pass-Through Grantor/ Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures Indirect Costs and Refunds</u>	<u>Pass-Through Amount to Subrecipients</u>
<u>STATE AWARDS</u>				
SEP Transportation		51418010624	\$ 175,987	\$
SEP Transportation		51418010625	203,682	
Public Transportation - 5311 Rural		51218030623	536,825	
Public Transportation - 5311 Rural		51218020625	1,417,469	
			<u>\$ 2,333,963</u>	<u>\$ -</u>
 TOTAL STATE AWARDS			 <u>\$ 2,333,963</u>	 <u>\$ -</u>
 TOTAL FEDERAL & STATE AWARDS			 <u>\$ 25,948,050</u>	 <u>\$ -</u>

WEST TEXAS OPPORTUNITIES, INC.

Notes to Schedule of Expenditures of Federal and State Awards

FOR THE YEAR ENDED JUNE 30, 2025

**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 TxGMS.

**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 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 *Grant Management Standards* ("TxGMS"), issued by the Governor's Office of Budget and Planning.

SUPPLEMENTARY DATA  
(With Auditors' Report Thereon)



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The Board of Directors  
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Independent Auditors' Report on Supplementary Data

We have audited the financial statements of West Texas Opportunities, Inc. as of and for the year ended June 30, 2025, and have issued our report thereon dated November 18, 2025, 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 supplementary data 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 supplementary data 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 supplementary data 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 supplementary data is fairly stated in all material respects in relation to the financial statements as a whole.

*D. Williams & Co., Inc.*

November 18, 2025

WEST TEXAS OPPORTUNITIES, INC.

Combining Statement of Program Revenues and Expenses

Year ended June 30, 2025

	Child & Adult Care Food	Elderly & Disabled	Head Start	Comp Energy Assistance	Community Service Grant
<b>Revenues</b>					
Federal revenues	\$ 318,115	234,394	5,836,068	4,418,692	756,860
State revenues	-	-	-	-	-
In-kind revenues and matches	-	-	1,341,091	-	-
Fare and project revenues	-	-	-	-	-
Realized and unrealized gain/loss	-	-	-	-	-
Interest and dividend income	-	-	88	-	-
Other revenues/advance revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>318,115</b>	<b>234,394</b>	<b>7,177,247</b>	<b>4,418,692</b>	<b>756,860</b>
<b>Direct Expenditures</b>					
Salaries	222,326	-	2,713,856	802,467	199,968
Fringe benefits	78,396	-	962,638	-	72,584
Administrative	-	-	-	142,127	-
Audit/Legal	-	-	-	-	-
Rents/Utilities	-	-	-	-	-
Case management	-	-	-	-	-
Energy crisis	-	-	-	90,354	-
Co-Payments	-	-	-	-	-
Elderly assistance	-	-	-	3,180,760	-
Heating/Cooling	-	-	-	-	-
Health and safety	-	-	-	-	-
Training	-	-	-	-	-
Travel	-	-	9,356	2,500	8,385
Supplies and postage	-	-	542,421	-	6,531
Insurance and bonds	-	-	-	-	-
Incentive pay plan	-	-	-	-	-
Equipment and renovation	-	-	-	-	-
Contracted service	-	34,389	276,500	-	19,415
Consulting	-	-	-	-	-
Direct services	-	-	-	-	-
Other costs	36,218	200,005	824,233	22,502	389,073
Program costs	(29,122)	-	-	-	-
De Minimis	10,297	-	507,152	177,982	60,904
Depreciation	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>318,115</b>	<b>234,394</b>	<b>5,836,156</b>	<b>4,418,692</b>	<b>756,860</b>
<b>In-kind expenditures</b>					
In-kind expenditure	-	-	1,341,091	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,341,091</b>	<b>-</b>	<b>-</b>
<b>Capitalized Equipment</b>					
Construction in Progress	-	-	-	-	-
Other	-	-	-	-	-
<b>Capitalized expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>318,115</b>	<b>234,394</b>	<b>7,177,247</b>	<b>4,418,692</b>	<b>756,860</b>
<b>Excess Revenues</b>					
Over Expenses	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

Trans- portation	Weather- ization Assistance	Child Protective Services Department of Family & Protective Services	Adult Protective Services Department of Family & Protective Services	Other Funds	Totals
2,845,210	267,410	3,758,572	5,178,766	-	\$ 23,614,087
2,333,963	-	-	-	-	2,333,963
2,128,315	-	-	-	-	3,469,406
95,198	-	-	-	242,644	337,842
-	-	-	-	88,223	88,223
-	-	2,269	-	96,830	99,187
-	-	1,691	-	2,605,425	2,607,116
<u>7,402,686</u>	<u>267,410</u>	<u>3,762,532</u>	<u>5,178,766</u>	<u>3,033,122</u>	<u>32,549,824</u>
2,088,767	51,726	-	-	1,071,752	7,150,862
695,883	28,931	-	-	-	1,838,432
78,524	1,162	608,949	69,803	-	900,565
-	-	-	-	-	-
-	-	-	-	22,494	22,494
-	-	-	-	-	-
-	-	-	-	-	90,354
-	-	-	-	-	-
-	-	-	-	-	3,180,760
-	-	-	-	-	-
-	38,747	-	-	-	38,747
-	-	-	-	-	-
-	-	-	-	-	20,241
-	-	-	-	74,206	623,158
-	-	-	-	49,945	49,945
-	-	-	-	-	-
566,360	-	-	-	-	566,360
-	-	-	-	-	330,304
-	-	-	-	-	-
-	-	3,121,360	5,108,963	100,655	8,330,978
-	-	31,623	-	605,874	2,109,528
1,514,122	123,985	-	-	432,348	2,041,333
330,715	22,859	-	-	(1,146,129)	(36,220)
-	-	-	-	128,139	128,139
<u>5,274,371</u>	<u>267,410</u>	<u>3,761,932</u>	<u>5,178,766</u>	<u>1,339,284</u>	<u>27,385,980</u>
<u>2,128,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,469,406</u>
<u>2,128,315</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,469,406</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>7,402,686</u>	<u>267,410</u>	<u>3,761,932</u>	<u>5,178,766</u>	<u>1,339,284</u>	<u>30,855,386</u>
<u>-</u>	<u>-</u>	<u>600</u>	<u>-</u>	<u>1,693,838</u>	<u>\$ 1,694,438</u>



WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #11  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24824172  
 Fund #114  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	296,649	66,424	363,073	363,073
In-kind Revenue	-	-	-	-	-
Total Revenues	-	296,649	66,424	363,073	363,073
Direct Expenditures					
Administrative	-	12,984	3,511	16,495	(16,495)
PAL	-	23,547	15,874	39,421	(39,421)
Direct Services	-	259,457	44,003	303,460	(303,460)
Judicial Determination	-	-	-	-	-
Teen Conference	-	661	3,036	3,697	(3,697)
Total Direct Expenditures	-	296,649	66,424	363,073	(363,073)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	296,649	66,424	363,073	(363,073)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #11  
 Contract Period 09/01/22 to 8/31/23  
 Contract #24824172  
 Fund #113  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	58,893	-	58,893	58,893
In-kind Revenue	-	-	-	-	-
Total Revenues	-	58,893	-	58,893	58,893
Direct Expenditures					
Administrative	-	2,412	-	2,412	(2,412)
PAL	-	14,300	-	14,300	(14,300)
Direct Services	-	38,767	-	38,767	(38,767)
Judicial Determination	-	-	-	-	-
Teen Conference	-	3,414	-	3,414	(3,414)
Total Direct Expenditures	-	58,893	-	58,893	(58,893)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	58,893	-	58,893	(58,893)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #11  
 Contract Period 09/01/24 to 8/31/25  
 Contract #24824172  
 Fund #115  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	358,758	358,758	358,758
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	358,758	358,758	358,758
Direct Expenditures					
Administrative	-	-	15,092	15,092	(15,092)
PAL	-	-	18,658	18,658	(18,658)
Direct Services	-	-	324,708	324,708	(324,708)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	300	300	(300)
Total Direct Expenditures	-	-	358,758	358,758	(358,758)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	358,758	358,758	(358,758)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #1  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823850  
 Fund #134  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	311,676	54,873	366,549	366,549
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>311,676</b>	<b>54,873</b>	<b>366,549</b>	<b>366,549</b>
<b>Direct Expenditures</b>					
PAL	-	27,594	8,712	36,306	(36,306)
Administrative	-	20,058	4,373	24,431	(24,431)
Direct Services	-	260,944	41,788	302,732	(302,732)
Judicial Determination	-	-	-	-	-
Teen Conference	-	3,080	-	3,080	(3,080)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>311,676</b>	<b>54,873</b>	<b>366,549</b>	<b>(366,549)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>311,676</b>	<b>54,873</b>	<b>366,549</b>	<b>(366,549)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #1  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823850  
 Fund #133  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	64,018	-	64,018	64,018
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>64,018</b>	<b>-</b>	<b>64,018</b>	<b>64,018</b>
<b>Direct Expenditures</b>					
PAL	-	2,776	-	2,776	(2,776)
Administrative	-	3,192	-	3,192	(3,192)
Direct Services	-	56,937	-	56,937	(56,937)
Judicial Determination	-	-	-	-	-
Teen Conference	-	1,113	-	1,113	(1,113)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>64,018</b>	<b>-</b>	<b>64,018</b>	<b>(64,018)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>64,018</b>	<b>-</b>	<b>64,018</b>	<b>(64,018)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #1  
 Contract Period 10/01/19 to 09/30/20  
 Contract #24823850  
 Fund #130  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	600	-	600	600
In-kind Revenue	-	-	-	-	-
Total Revenues	-	600	-	600	600
Direct Expenditures					
PAL	-	-	-	-	-
Administrative	-	-	-	-	-
Direct Services	-	-	-	-	-
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	-	-	-
Total Direct Expenditures	-	-	-	-	-
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Excess Revenues Over Expenditures	\$ -	600	-	600	600

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #1  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823850  
 Fund #135  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	-	293,643	293,643	293,643
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	293,643	293,643	293,643
Direct Expenditures					
PAL	-	-	27,286	27,286	(27,286)
Administrative	-	-	19,733	19,733	(19,733)
Direct Services	-	-	244,317	244,317	(244,317)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	2,307	2,307	(2,307)
Total Direct Expenditures	-	-	293,643	293,643	(293,643)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	293,643	293,643	(293,643)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #5  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24824010  
 Fund #154  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	119,455	7,646	127,101	127,101
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>119,455</b>	<b>7,646</b>	<b>127,101</b>	<b>127,101</b>
<b>Direct Expenditures</b>					
PAL	-	12,497	500	12,997	(12,997)
Administrative	-	3,519	513	4,032	(4,032)
Direct Services	-	102,770	6,633	109,403	(109,403)
Judicial Determination	-	-	-	-	-
Teen Conference	-	669	-	669	(669)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>119,455</b>	<b>7,646</b>	<b>127,101</b>	<b>(127,101)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>119,455</b>	<b>7,646</b>	<b>127,101</b>	<b>(127,101)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #5  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24824010  
 Fund #153  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	20,777	-	20,777	20,777
In-kind Revenue	-	-	-	-	-
Total Revenues	-	20,777	-	20,777	20,777
Direct Expenditures					
PAL	-	6,014	-	6,014	(6,014)
Administrative	-	1,108	-	1,108	(1,108)
Direct Services	-	10,693	-	10,693	(10,693)
Judicial Determination	-	-	-	-	-
Teen Conference	-	2,962	-	2,962	(2,962)
Total Direct Expenditures	-	20,777	-	20,777	(20,777)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	20,777	-	20,777	(20,777)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #5  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24824010  
 Fund #155  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	-	18,654	18,654	18,654
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	18,654	18,654	18,654
Direct Expenditures					
PAL	-	-	2,080	2,080	(2,080)
Administrative	-	-	1,129	1,129	(1,129)
Direct Services	-	-	15,145	15,145	(15,145)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	300	300	(300)
Total Direct Expenditures	-	-	18,654	18,654	(18,654)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	18,654	18,654	(18,654)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #10  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823877  
 Fund #164  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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>
<b>Revenues</b>					
Federal Revenue	\$ -	42,756	14,188	56,944	56,944
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>42,756</b>	<b>14,188</b>	<b>56,944</b>	<b>56,944</b>
<b>Direct Expenditures</b>					
PAL	-	7,170	5,123	12,293	(12,293)
Administrative	-	1,719	680	2,399	(2,399)
Direct Services	-	33,340	7,878	41,218	(41,218)
Judicial Determination	-	-	-	-	-
Teen Conference	-	527	507	1,034	(1,034)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>42,756</b>	<b>14,188</b>	<b>56,944</b>	<b>(56,944)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>42,756</b>	<b>14,188</b>	<b>56,944</b>	<b>(56,944)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #10  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823877  
 163  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	9,538	-	9,538	9,538
Other Revenue	-	-	-	-	-
Total Revenues	-	9,538	-	9,538	9,538
Direct Expenditures					
PAL	-	5,802	-	5,802	(5,802)
Administrative	-	406	-	406	(406)
Direct Services	-	2,397	-	2,397	(2,397)
Judicial Determination	-	-	-	-	-
Teen Conference	-	933	-	933	(933)
Total Direct Expenditures	-	9,538	-	9,538	(9,538)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	9,538	-	9,538	(9,538)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #10  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823877  
 165  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	56,363	56,363	56,363
Other Revenue	-	-	-	-	-
Total Revenues	-	-	56,363	56,363	56,363
Direct Expenditures					
PAL	-	-	9,620	9,620	(9,620)
Administrative	-	-	2,080	2,080	(2,080)
Direct Services	-	-	44,190	44,190	(44,190)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	473	473	(473)
Total Direct Expenditures	-	-	56,363	56,363	(56,363)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	56,363	56,363	(56,363)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #8  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823730  
 Fund #184  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	217,662	106,161	323,823	323,823
In-kind Revenue	-	-	-	-	-
Total Revenues	-	217,662	106,161	323,823	323,823
Direct Expenditures					
PAL	-	67,292	26,972	94,264	(94,264)
Administrative	-	8,505	3,524	12,029	(12,029)
Direct Services	-	137,941	71,980	209,921	(209,921)
Judicial Determination	-	-	-	-	-
Teen Conference	-	3,924	3,685	7,609	(7,609)
Total Direct Expenditures	-	217,662	106,161	323,823	(323,823)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	217,662	106,161	323,823	(323,823)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #8  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823730  
 Fund #183  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	41,397	-	41,397	41,397
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>41,397</b>	<b>-</b>	<b>41,397</b>	<b>41,397</b>
<b>Direct Expenditures</b>					
PAL	-	15,457	-	15,457	(15,457)
Administrative	-	1,451	-	1,451	(1,451)
Direct Services	-	21,943	-	21,943	(21,943)
Judicial Determination	-	-	-	-	-
Teen Conference	-	2,546	-	2,546	(2,546)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>41,397</b>	<b>-</b>	<b>41,397</b>	<b>(41,397)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>41,397</b>	<b>-</b>	<b>41,397</b>	<b>(41,397)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #8  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823730  
 Fund #185  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	435,779	435,779	435,779
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>435,779</b>	<b>435,779</b>	<b>435,779</b>
<b>Direct Expenditures</b>					
PAL	-	-	77,709	77,709	(77,709)
Administrative	-	-	12,778	12,778	(12,778)
Direct Services	-	-	340,221	340,221	(340,221)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	5,071	5,071	(5,071)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>435,779</b>	<b>435,779</b>	<b>(435,779)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>435,779</b>	<b>435,779</b>	<b>(435,779)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #4  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24824007  
 Fund #124  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	149,715	21,929	171,644	171,644
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>149,715</b>	<b>21,929</b>	<b>171,644</b>	<b>171,644</b>
<b>Direct Expenditures</b>					
PAL	-	11,885	6,000	17,885	(17,885)
Administrative	-	5,167	950	6,117	(6,117)
Direct Services	-	130,863	14,979	145,842	(145,842)
Judicial Determination	-	-	-	-	-
Teen Conference	-	1,800	-	1,800	(1,800)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>149,715</b>	<b>21,929</b>	<b>171,644</b>	<b>(171,644)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>149,715</b>	<b>21,929</b>	<b>171,644</b>	<b>(171,644)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #4  
 Contract Period 07/01/24 to 06/30/25  
 Contract #24824007  
 Fund #123  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	34,358	-	34,358	34,358
In-kind Revenue	-	-	-	-	-
Total Revenues	-	34,358	-	34,358	34,358
Direct Expenditures					
PAL	-	20,634	-	20,634	(20,634)
Administrative	-	929	-	929	(929)
Direct Services	-	12,795	-	12,795	(12,795)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	-	-	-
Total Direct Expenditures	-	34,358	-	34,358	(34,358)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	34,358	-	34,358	(34,358)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #4  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24824007  
 Fund #125  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	104,623	104,623	104,623
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	104,623	104,623	104,623
Direct Expenditures					
PAL	-	-	20,567	20,567	(20,567)
Administrative	-	-	5,673	5,673	(5,673)
Direct Services	-	-	77,591	77,591	(77,591)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	792	792	(792)
Total Direct Expenditures	-	-	104,623	104,623	(104,623)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	104,623	104,623	(104,623)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #7  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791899  
 Fund #314  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	274,178	70,325	344,503	344,503
In-kind Revenue	-	-	-	-	-
Total Revenues	-	274,178	70,325	344,503	344,503
Direct Expenditures					
Administrative	-	2,535	429	2,964	(2,964)
Other	-	-	-	-	-
Direct Expenditures	-	271,643	69,896	341,539	(341,539)
Total Direct Expenditures	-	274,178	70,325	344,503	(344,503)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	274,178	70,325	344,503	(344,503)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #7  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791899  
 Fund #313  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	114,415	-	114,415	114,415
In-kind Revenue	-	-	-	-	-
Total Revenues	-	114,415	-	114,415	114,415
Direct Expenditures					
Administrative	-	910	-	910	(910)
Other	-	-	-	-	-
Direct Expenditures	-	113,505	-	113,505	(113,505)
Total Direct Expenditures	-	114,415	-	114,415	(114,415)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	114,415	-	114,415	(114,415)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #7  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791899  
 Fund #315  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	-	251,966	251,966	251,966
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	251,966	251,966	251,966
Direct Expenditures					
Administrative	-	-	2,385	2,385	(2,385)
Other	-	-	-	-	-
Direct Expenditures	-	-	249,581	249,581	(249,581)
Total Direct Expenditures	-	-	251,966	251,966	(251,966)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	251,966	251,966	(251,966)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #2  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823737  
 Fund #324  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	69,399	24,439	93,838	93,838
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>69,399</b>	<b>24,439</b>	<b>93,838</b>	<b>93,838</b>
<b>Direct Expenditures</b>					
PAL	-	19,288	14,291	33,579	(33,579)
Administrative	-	4,322	1,430	5,752	(5,752)
Direct Services	-	41,871	8,718	50,589	(50,589)
Judicial Determination	-	-	-	-	-
Teen Conference	-	3,918	-	3,918	(3,918)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>69,399</b>	<b>24,439</b>	<b>93,838</b>	<b>(93,838)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>69,399</b>	<b>24,439</b>	<b>93,838</b>	<b>(93,838)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #2  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823737  
 Fund #323  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	25,408	-	25,408	25,408
In-kind Revenue	-	-	-	-	-
Total Revenues	-	25,408	-	25,408	25,408
Direct Expenditures					
PAL	-	15,559	-	15,559	(15,559)
Administrative	-	995	-	995	(995)
Direct Services	-	8,595	-	8,595	(8,595)
Judicial Determination	-	-	-	-	-
Teen Conference	-	259	-	259	(259)
Total Direct Expenditures	-	25,408	-	25,408	(25,408)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	25,408	-	25,408	(25,408)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #2  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823737  
 Fund #325  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	71,914	71,914	71,914
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>71,914</b>	<b>71,914</b>	<b>71,914</b>
<b>Direct Expenditures</b>					
PAL	-	-	25,652	25,652	(25,652)
Administrative	-	-	4,482	4,482	(4,482)
Direct Services	-	-	40,780	40,780	(40,780)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	1,000	1,000	(1,000)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>71,914</b>	<b>71,914</b>	<b>(71,914)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>71,914</b>	<b>71,914</b>	<b>(71,914)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #3  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24826175  
 Fund #334  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	717,152	142,907	860,059	860,059
In-kind Revenue	-	-	-	-	-
Total Revenues	-	717,152	142,907	860,059	860,059
Direct Expenditures					
PAL	-	50,677	36,032	86,709	(86,709)
Administrative	-	29,337	7,099	36,436	(36,436)
Direct Services	-	628,841	98,834	727,675	(727,675)
Judicial Determination	-	-	-	-	-
Teen Conference	-	8,297	942	9,239	(9,239)
Total Direct Expenditures	-	717,152	142,907	860,059	(860,059)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	717,152	142,907	860,059	(860,059)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #3  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24826175  
 Fund #333  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	127,918	(1,785)	126,133	126,133
In-kind Revenue	-	-	-	-	-
Total Revenues	-	127,918	(1,785)	126,133	126,133
Direct Expenditures					
PAL	-	30,355	(750)	29,605	(29,605)
Administrative	-	5,335	-	5,335	(5,335)
Direct Services	-	90,159	(1,035)	89,124	(89,124)
Judicial Determination	-	-	-	-	-
Teen Conference	-	2,069	-	2,069	(2,069)
Total Direct Expenditures	-	127,918	(1,785)	126,133	(126,133)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	127,918	(1,785)	126,133	(126,133)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #3  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24826175  
 Fund #335  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	632,349	632,349	632,349
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	632,349	632,349	632,349
Direct Expenditures					
PAL	-	-	79,681	79,681	(79,681)
Administrative	-	-	29,261	29,261	(29,261)
Direct Services	-	-	518,689	518,689	(518,689)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	4,718	4,718	(4,718)
Total Direct Expenditures	-	-	632,349	632,349	(632,349)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	632,349	632,349	(632,349)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #3 - OCOK  
 Contract Period 03/01/20 to 06/30/25  
 Contract #24826176  
 Fund #200  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	183,745	236,840	420,585	420,585
In-kind Revenue	-	-	-	-	-
Total Revenues	-	183,745	236,840	420,585	420,585
Direct Expenditures					
PAL	-	-	-	-	-
Administrative	-	5,728	9,240	14,968	(14,968)
Direct Services	-	178,017	227,600	405,617	(405,617)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	-	-	-
Total Direct Expenditures	-	183,745	236,840	420,585	(420,585)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	183,745	236,840	420,585	(420,585)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 LIHWAP 241  
 Contract Period 01/01/22 to 12/31/23  
 Contract #34210003699  
 Fund #241  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	60,291	-	60,291	60,291
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>60,291</b>	<b>-</b>	<b>60,291</b>	<b>60,291</b>
<b>Direct Expenditures</b>					
Salaries	-	19,226	-	19,226	(19,226)
Fringe Benefits	-	4,710	-	4,710	(4,710)
Administrative	-	3,544	-	3,544	(3,544)
Leave Liability	-	-	-	-	-
Audit	-	-	-	-	-
Program Support	-	552	-	552	(552)
Health & Safety	-	-	-	-	-
Other Costs	-	32,259	-	32,259	(32,259)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>60,291</b>	<b>-</b>	<b>60,291</b>	<b>(60,291)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>60,291</b>	<b>-</b>	<b>60,291</b>	<b>(60,291)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #7  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823712  
 Fund #345  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	770,533	770,533	770,533
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	770,533	770,533	770,533
Direct Expenditures					
PAL	-	-	41,629	41,629	(41,629)
Administrative	-	-	24,512	24,512	(24,512)
Direct Services	-	-	699,729	699,729	(699,729)
Judicial Determination	-	-	-	-	-
Teen Conference	-	-	4,663	4,663	(4,663)
Total Direct Expenditures	-	-	770,533	770,533	(770,533)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	770,533	770,533	(770,533)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #7  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823712  
 Fund #344  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	559,037	128,594	687,631	687,631
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>559,037</b>	<b>128,594</b>	<b>687,631</b>	<b>687,631</b>
<b>Direct Expenditures</b>					
PAL	-	42,048	16,281	58,329	(58,329)
Administrative	-	18,125	5,443	23,568	(23,568)
Direct Services	-	493,620	105,542	599,162	(599,162)
Judicial Determination	-	-	-	-	-
Teen Conference	-	5,244	1,328	6,572	(6,572)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>559,037</b>	<b>128,594</b>	<b>687,631</b>	<b>(687,631)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>559,037</b>	<b>128,594</b>	<b>687,631</b>	<b>(687,631)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #7  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823712  
 Fund #343  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	68,669	-	68,669	68,669
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>68,669</b>	<b>-</b>	<b>68,669</b>	<b>68,669</b>
<b>Direct Expenditures</b>					
PAL	-	21,909	-	21,909	(21,909)
Administrative	-	1,626	-	1,626	(1,626)
Direct Services	-	43,019	-	43,019	(43,019)
Judicial Determination	-	-	-	-	-
Teen Conference	-	2,115	-	2,115	(2,115)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>68,669</b>	<b>-</b>	<b>68,669</b>	<b>(68,669)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>68,669</b>	<b>-</b>	<b>68,669</b>	<b>(68,669)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #10  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791715  
 Fund #354  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	456,697	42,939	499,636	499,636
In-kind Revenue	-	-	-	-	-
Total Revenues	-	456,697	42,939	499,636	499,636
Direct Expenditures					
Administrative	-	3,198	377	3,575	(3,575)
Other	-	-	-	-	-
Direct Expenditures	-	453,499	42,562	496,061	(496,061)
Total Direct Expenditures	-	456,697	42,939	499,636	(499,636)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	456,697	42,939	499,636	(499,636)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #10  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791715  
 Fund #353  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	168,591	-	168,591	168,591
In-kind Revenue	-	-	-	-	-
Total Revenues	-	168,591	-	168,591	168,591
Direct Expenditures					
Administrative	-	1,170	-	1,170	(1,170)
Other	-	-	-	-	-
Direct Expenditures	-	167,421	-	167,421	(167,421)
Total Direct Expenditures	-	168,591	-	168,591	(168,591)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	168,591	-	168,591	(168,591)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #10  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791715  
 Fund #355  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	-	466,436	466,436	466,436
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	466,436	466,436	466,436
Direct Expenditures					
Administrative	-	-	3,133	3,133	(3,133)
Other	-	-	-	-	-
Direct Expenditures	-	-	463,303	463,303	(463,303)
Total Direct Expenditures	-	-	466,436	466,436	(466,436)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	466,436	466,436	(466,436)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #1  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24796936  
 Fund #364  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	715,639	69,442	785,081	785,081
In-kind Revenue	-	-	-	-	-
Total Revenues	-	715,639	69,442	785,081	785,081
Direct Expenditures					
Administrative	-	13,477	2,509	15,986	(15,986)
Other	-	-	-	-	-
Direct Expenditures	-	702,162	66,933	769,095	(769,095)
Total Direct Expenditures	-	715,639	69,442	785,081	(785,081)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	715,639	69,442	785,081	(785,081)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #1  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24796936  
 Fund #363  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	225,591	-	225,591	225,591
In-kind Revenue	-	-	-	-	-
Total Revenues	-	225,591	-	225,591	225,591
Direct Expenditures					
Administrative	-	4,030	-	4,030	(4,030)
Other	-	-	-	-	-
Direct Expenditures	-	221,561	-	221,561	(221,561)
Total Direct Expenditures	-	225,591	-	225,591	(225,591)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	225,591	-	225,591	(225,591)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #1  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24796936  
 Fund #365  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	558,799	558,799	558,799
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>558,799</b>	<b>558,799</b>	<b>558,799</b>
<b>Direct Expenditures</b>					
Administrative	-	-	13,481	13,481	(13,481)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>545,318</b>	<b>545,318</b>	<b>(545,318)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>558,799</b>	<b>558,799</b>	<b>(558,799)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>558,799</b>	<b>558,799</b>	<b>(558,799)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #9  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791675  
 Fund #374  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	390,479	70,717	461,196	461,196
In-kind Revenue	-	-	-	-	-
Total Revenues	-	390,479	70,717	461,196	461,196
Direct Expenditures					
Administrative	-	4,009	910	4,919	(4,919)
Other	-	-	-	-	-
Direct Expenditures	-	386,470	69,807	456,277	(456,277)
Total Direct Expenditures	-	390,479	70,717	461,196	(461,196)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	390,479	70,717	461,196	(461,196)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #9  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791675  
 Fund #373  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	153,472	-	153,472	153,472
In-kind Revenue	-	-	-	-	-
Total Revenues	-	153,472	-	153,472	153,472
Direct Expenditures					
Administrative	-	1,300	-	1,300	(1,300)
Other	-	-	-	-	-
Direct Expenditures	-	152,172	-	152,172	(152,172)
Total Direct Expenditures	-	153,472	-	153,472	(153,472)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	153,472	-	153,472	(153,472)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #9  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791675  
 Fund #375  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	334,924	334,924	334,924
In-kind Revenue	-	-	-	-	-
Total Revenues	-	-	334,924	334,924	334,924
Direct Expenditures					
Administrative	-	-	4,191	4,191	(4,191)
Other	-	-	-	-	-
Direct Expenditures	-	-	330,733	330,733	(330,733)
Total Direct Expenditures	-	-	334,924	334,924	(334,924)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	334,924	334,924	(334,924)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #2  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791674  
 Fund #384  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	690,825	151,867	842,692	842,692
In-kind Revenue	-	-	-	-	-
Total Revenues	-	690,825	151,867	842,692	842,692
Direct Expenditures					
Administrative	-	9,490	2,163	11,653	(11,653)
Other	-	-	-	-	-
Direct Expenditures	-	681,335	149,704	831,039	(831,039)
Total Direct Expenditures	-	690,825	151,867	842,692	(842,692)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	690,825	151,867	842,692	(842,692)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #2  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791674  
 Fund #383  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	249,735	-	249,735	249,735
In-kind Revenue	-	-	-	-	-
Total Revenues	-	249,735	-	249,735	249,735
Direct Expenditures					
Administrative	-	3,653	-	3,653	(3,653)
Other	-	-	-	-	-
Direct Expenditures	-	246,082	-	246,082	(246,082)
Total Direct Expenditures	-	249,735	-	249,735	(249,735)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	249,735	-	249,735	(249,735)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #2  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791674  
 Fund #385  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	698,996	698,996	698,996
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>698,996</b>	<b>698,996</b>	<b>698,996</b>
<b>Direct Expenditures</b>					
Administrative	-	-	9,113	9,113	(9,113)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>689,883</b>	<b>689,883</b>	<b>(689,883)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>698,996</b>	<b>698,996</b>	<b>(698,996)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>698,996</b>	<b>698,996</b>	<b>(698,996)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #9  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24823798  
 Fund #394  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	94,861	23,861	118,722	118,722
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>94,861</b>	<b>23,861</b>	<b>118,722</b>	<b>118,722</b>
<b>Direct Expenditures</b>					
PAL	-	12,831	3,687	16,518	(16,518)
Administrative	-	3,858	971	4,829	(4,829)
Direct Services	-	76,976	17,869	94,845	(94,845)
Teen Conference	-	1,196	1,334	2,530	(2,530)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>94,861</b>	<b>23,861</b>	<b>118,722</b>	<b>(118,722)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>94,861</b>	<b>23,861</b>	<b>118,722</b>	<b>(118,722)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #9  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24823798  
 Fund #393  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	16,078	-	16,078	16,078
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>16,078</b>	<b>-</b>	<b>16,078</b>	<b>16,078</b>
<b>Direct Expenditures</b>					
PAL	-	4,342	-	4,342	(4,342)
Administrative	-	645	-	645	(645)
Direct Services	-	7,928	-	7,928	(7,928)
Teen Conference	-	3,163	-	3,163	(3,163)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>16,078</b>	<b>-</b>	<b>16,078</b>	<b>(16,078)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>16,078</b>	<b>-</b>	<b>16,078</b>	<b>(16,078)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 CPS Reg #9  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24823798  
 Fund #395  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	166,547	166,547	166,547
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>166,547</b>	<b>166,547</b>	<b>166,547</b>
<b>Direct Expenditures</b>					
PAL	-	-	15,052	15,052	(15,052)
Administrative	-	-	5,819	5,819	(5,819)
Direct Services	-	-	144,474	144,474	(144,474)
Teen Conference	-	-	1,202	1,202	(1,202)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>166,547</b>	<b>166,547</b>	<b>(166,547)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>166,547</b>	<b>166,547</b>	<b>(166,547)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #11  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791665  
 Fund #414  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	179,171	29,744	208,915	208,915
In-kind Revenue	-	-	-	-	-
Total Revenues	-	179,171	29,744	208,915	208,915
Direct Expenditures					
Administrative	-	1,833	325	2,158	(2,158)
Other	-	-	-	-	-
Direct Expenditures	-	177,338	29,419	206,757	(206,757)
Total Direct Expenditures	-	179,171	29,744	208,915	(208,915)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	179,171	29,744	208,915	(208,915)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #11  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791665  
 Fund #413  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	56,205	-	56,205	56,205
In-kind Revenue	-	-	-	-	-
Total Revenues	-	56,205	-	56,205	56,205
Direct Expenditures					
Administrative	-	468	-	468	(468)
Other	-	-	-	-	-
Direct Expenditures	-	55,737	-	55,737	(55,737)
Total Direct Expenditures	-	56,205	-	56,205	(56,205)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	56,205	-	56,205	(56,205)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #11  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791665  
 Fund #415  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	167,029	167,029	167,029
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>167,029</b>	<b>167,029</b>	<b>167,029</b>
<b>Direct Expenditures</b>					
Administrative	-	-	1,859	1,859	(1,859)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>165,170</b>	<b>165,170</b>	<b>(165,170)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>167,029</b>	<b>167,029</b>	<b>(167,029)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>167,029</b>	<b>167,029</b>	<b>(167,029)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #8  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791778  
 Fund #424  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	416,655	55,116	471,771	471,771
Advance Revenue	-	-	-	-	-
Total Revenues	-	416,655	55,116	471,771	471,771
Direct Expenditures					
Administrative	-	5,785	1,040	6,825	(6,825)
Other	-	-	-	-	-
Direct Expenditures	-	410,870	54,076	464,946	(464,946)
Total Direct Expenditures	-	416,655	55,116	471,771	(471,771)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	416,655	55,116	471,771	(471,771)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #8  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791778  
 Fund #423  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	150,542	-	150,542	150,542
Advance Revenue	-	-	-	-	-
Total Revenues	-	150,542	-	150,542	150,542
Direct Expenditures					
Administrative	-	1,742	-	1,742	(1,742)
Other	-	-	-	-	-
Direct Expenditures	-	148,800	-	148,800	(148,800)
Total Direct Expenditures	-	150,542	-	150,542	(150,542)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	150,542	-	150,542	(150,542)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #8  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791778  
 Fund #425  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	375,168	375,168	375,168
Advance Revenue	-	-	-	-	-
Total Revenues	-	-	375,168	375,168	375,168
Direct Expenditures					
Administrative	-	-	5,148	5,148	(5,148)
Other	-	-	-	-	-
Direct Expenditures	-	-	370,020	370,020	(370,020)
Total Direct Expenditures	-	-	375,168	375,168	(375,168)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	375,168	375,168	(375,168)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #3  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791659  
 Fund #434  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	704,083	90,306	794,389	794,389
Advance Revenue	-	-	-	-	-
Total Revenues	-	704,083	90,306	794,389	794,389
Direct Expenditures					
Administrative	-	7,889	1,114	9,003	(9,003)
Other	-	-	-	-	-
Direct Expenditures	-	696,194	89,192	785,386	(785,386)
Total Direct Expenditures	-	704,083	90,306	794,389	(794,389)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	704,083	90,306	794,389	(794,389)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #3  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791659  
 Fund #433  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	185,195	-	185,195	185,195
Advance Revenue	-	-	-	-	-
Total Revenues	-	185,195	-	185,195	185,195
Direct Expenditures					
Administrative	-	1,667	-	1,667	(1,667)
Other	-	-	-	-	-
Direct Expenditures	-	183,528	-	183,528	(183,528)
Total Direct Expenditures	-	185,195	-	185,195	(185,195)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	185,195	-	185,195	(185,195)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #3  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791659  
 Fund #435  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	-	631,701	631,701	631,701
Advance Revenue	-	-	-	-	-
Total Revenues	-	-	631,701	631,701	631,701
Direct Expenditures					
Administrative	-	-	7,212	7,212	(7,212)
Other	-	-	-	-	-
Direct Expenditures	-	-	624,489	624,489	(624,489)
Total Direct Expenditures	-	-	631,701	631,701	(631,701)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	631,701	631,701	(631,701)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #4  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791664  
 Fund #444  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	251,281	63,372	314,653	314,653
Advance Revenue	-	-	-	-	-
Total Revenues	-	251,281	63,372	314,653	314,653
Direct Expenditures					
Administrative	-	2,977	663	3,640	(3,640)
Other	-	-	-	-	-
Direct Expenditures	-	248,304	62,709	311,013	(311,013)
Total Direct Expenditures	-	251,281	63,372	314,653	(314,653)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	251,281	63,372	314,653	(314,653)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #4  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791664  
 Fund #443  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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>
<b>Revenues</b>					
Federal Revenue	\$ -	73,485	-	73,485	73,485
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>73,485</b>	<b>-</b>	<b>73,485</b>	<b>73,485</b>
<b>Direct Expenditures</b>					
Administrative	-	845	-	845	(845)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>72,640</b>	<b>-</b>	<b>72,640</b>	<b>(72,640)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>73,485</b>	<b>-</b>	<b>73,485</b>	<b>(73,485)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>73,485</b>	<b>-</b>	<b>73,485</b>	<b>(73,485)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #4  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791664  
 Fund #445  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	197,388	197,388	197,388
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>197,388</b>	<b>197,388</b>	<b>197,388</b>
<b>Direct Expenditures</b>					
Administrative	-	-	2,496	2,496	(2,496)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>194,892</b>	<b>194,892</b>	<b>(194,892)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>197,388</b>	<b>197,388</b>	<b>(197,388)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>197,388</b>	<b>197,388</b>	<b>(197,388)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #5  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24791661  
 Fund #454  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	582,959	22,598	605,557	605,557
Advance Revenue	-	-	-	-	-
Total Revenues	-	582,959	22,598	605,557	605,557
Direct Expenditures					
Administrative	-	5,278	494	5,772	(5,772)
Other	-	-	-	-	-
Direct Expenditures	-	577,681	22,104	599,785	(599,785)
Total Direct Expenditures	-	582,959	22,598	605,557	(605,557)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	582,959	22,598	605,557	(605,557)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #5  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24791661  
 Fund #453  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	132,041	-	132,041	132,041
Advance Revenue	-	-	-	-	-
Total Revenues	-	132,041	-	132,041	132,041
Direct Expenditures					
Administrative	-	1,186	-	1,186	(1,186)
Other	-	-	-	-	-
Direct Expenditures	-	130,855	-	130,855	(130,855)
Total Direct Expenditures	-	132,041	-	132,041	(132,041)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	132,041	-	132,041	(132,041)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #5  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24791661  
 Fund #455  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	335,196	335,196	335,196
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>335,196</b>	<b>335,196</b>	<b>335,196</b>
<b>Direct Expenditures</b>					
Administrative	-	-	4,290	4,290	(4,290)
Other	-	-	-	-	-
<b>Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>330,906</b>	<b>330,906</b>	<b>(330,906)</b>
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>335,196</b>	<b>335,196</b>	<b>(335,196)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>335,196</b>	<b>335,196</b>	<b>(335,196)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #6  
 Contract Period 09/01/23 to 08/31/24  
 Contract #24796540  
 Fund #464  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	980,360	33,381	1,013,741	1,013,741
Advance Revenue	-	-	-	-	-
Total Revenues	-	980,360	33,381	1,013,741	1,013,741
Direct Expenditures					
Administrative	-	8,635	468	9,103	(9,103)
Other	-	-	-	-	-
Direct Expenditures	-	971,725	32,913	1,004,638	(1,004,638)
Total Direct Expenditures	-	980,360	33,381	1,013,741	(1,013,741)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	980,360	33,381	1,013,741	(1,013,741)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #6  
 Contract Period 09/01/22 to 08/31/23  
 Contract #24796540  
 Fund #463  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	<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	\$ -	242,461	-	242,461	242,461
Advance Revenue	-	-	-	-	-
Total Revenues	-	242,461	-	242,461	242,461
Direct Expenditures					
Administrative	-	2,457	-	2,457	(2,457)
Other	-	-	-	-	-
Direct Expenditures	-	240,004	-	240,004	(240,004)
Total Direct Expenditures	-	242,461	-	242,461	(242,461)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	242,461	-	242,461	(242,461)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 APS Reg #6  
 Contract Period 09/01/24 to 08/31/25  
 Contract #24796540  
 Fund #465  
 Assistance Listing #93.556  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	461,355	461,355	461,355
Advance Revenue	-	-	-	-	-
Total Revenues	-	-	461,355	461,355	461,355
Direct Expenditures					
Administrative	-	-	6,003	6,003	(6,003)
Other	-	-	-	-	-
Direct Expenditures	-	-	455,352	455,352	(455,352)
Total Direct Expenditures	-	-	461,355	461,355	(461,355)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	461,355	461,355	(461,355)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Head Start and Early Head Start  
 Contract Period 01/01/23 to 12/31/23  
 Contract #06CH01213802  
 Fund #603  
 Assistance Listing #93.600  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	2,540,244	-	2,540,244	2,540,244
Early Head Start Revenue	-	-	-	-	-
In-kind Revenue	-	406,431	-	406,431	406,431
Interest Income	-	29	-	29	29
<b>Total Revenues</b>	<b>-</b>	<b>2,946,704</b>	<b>-</b>	<b>2,946,704</b>	<b>2,946,704</b>
<b>Direct Expenditures</b>					
Salaries	-	1,419,000	-	1,419,000	(1,419,000)
Fringe Benefits	-	447,723	-	447,723	(447,723)
Travel	-	8,472	-	8,472	(8,472)
Supplies & Postage	-	157,601	-	157,601	(157,601)
Contracted Services	-	261,045	-	261,045	(261,045)
Other Costs	-	246,432	-	246,432	(246,432)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>2,540,273</b>	<b>-</b>	<b>2,540,273</b>	<b>(2,540,273)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	406,431	-	406,431	(406,431)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>406,431</b>	<b>-</b>	<b>406,431</b>	<b>(406,431)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>2,946,704</b>	<b>-</b>	<b>2,946,704</b>	<b>(2,946,704)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Head Start and Early Head Start  
 Contract Period 01/01/23 to 12/31/24  
 Contract #06CH01213803  
 Fund #604  
 Assistance Listing #93.600  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ 5,403,994	2,619,757	2,946,943	5,566,700	162,706
Early Head Start Revenue	-	-	-	-	-
In-kind Revenue	1,350,999	618,466	691,500	1,309,966	(41,033)
Interest Income	-	115	33	148	148
<b>Total Revenues</b>	<b>6,754,993</b>	<b>3,238,338</b>	<b>3,638,476</b>	<b>6,876,814</b>	<b>121,821</b>
<b>Direct Expenditures</b>					
Salaries	2,813,786	1,411,883	1,370,391	2,782,274	31,512
Fringe Benefits	1,033,840	553,661	432,415	986,076	47,764
Travel	9,971	877	8,117	8,994	977
Supplies & Postage	378,540	187,022	263,615	450,637	(72,097)
Contracted Services	341,135	36,461	169,279	205,740	135,395
Other Costs	826,722	429,968	450,262	880,230	(53,508)
De Minimis	-	-	252,897	252,897	(252,897)
<b>Total Direct Expenditures</b>	<b>5,403,994</b>	<b>2,619,872</b>	<b>2,946,976</b>	<b>5,566,848</b>	<b>(162,854)</b>
<b>In-kind Expenditures</b>					
In-kind Match	1,350,999	618,466	691,500	1,309,966	41,033
<b>Total In-kind Expenditures</b>	<b>1,350,999</b>	<b>618,466</b>	<b>691,500</b>	<b>1,309,966</b>	<b>41,033</b>
<b>Total Expenditures</b>	<b>6,754,993</b>	<b>3,238,338</b>	<b>3,638,476</b>	<b>6,876,814</b>	<b>(121,821)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Head Start and Early Head Start  
 Contract Period 01/01/25 to 12/31/25  
 Contract #06CH01213804  
 Fund #605  
 Assistance Listing #93.600  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ 5,403,994	-	2,889,125	2,889,125	(2,514,869)
Early Head Start Revenue	-	-	-	-	-
In-kind Revenue	1,350,999	-	649,591	649,591	(701,408)
Interest Income	-	-	55	55	55
<b>Total Revenues</b>	<b>6,754,993</b>	<b>-</b>	<b>3,538,771</b>	<b>3,538,771</b>	<b>(3,216,222)</b>
<b>Direct Expenditures</b>					
Salaries	2,813,786	-	1,343,465	1,343,465	1,470,321
Fringe Benefits	1,033,840	-	530,223	530,223	503,617
Travel	9,971	-	1,239	1,239	8,732
Supplies & Postage	378,540	-	278,806	278,806	99,734
Contracted Services	341,135	-	107,221	107,221	233,914
Other Costs	826,722	-	373,971	373,971	452,751
De Minimis	-	-	254,255	254,255	(254,255)
<b>Total Direct Expenditures</b>	<b>5,403,994</b>	<b>-</b>	<b>2,889,180</b>	<b>2,889,180</b>	<b>2,514,814</b>
<b>In-kind Expenditures</b>					
In-kind Match	1,350,999	-	649,591	649,591	701,408
<b>Total In-kind Expenditures</b>	<b>1,350,999</b>	<b>-</b>	<b>649,591</b>	<b>649,591</b>	<b>701,408</b>
<b>Total Expenditures</b>	<b>6,754,993</b>	<b>-</b>	<b>3,538,771</b>	<b>3,538,771</b>	<b>3,216,222</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Head Start TWC CCRF 2022  
 Contract Period 01/01/22 to 12/31/22  
 Contract # 512-463-1671  
 Fund #622  
 Assistance Listing #93.600  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
State Revenue	\$ -	-	-	-	-
Early Head Start Revenue	-	-	-	-	-
In-kind Revenue	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	-	-	-	-	-
Direct Expenditures					
Salaries	-	497,654	-	497,654	(497,654)
Fringe Benefits	-	64,302	-	64,302	(64,302)
Travel	-	-	-	-	-
Supplies & Postage	-	-	-	-	-
Contracted Services	-	-	-	-	-
Other Costs	-	52,177	-	52,177	(52,177)
Total Direct Expenditures	-	614,133	-	614,133	(614,133)
In-kind Expenditures					
In-kind Match	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	614,133	-	614,133	(614,133)
Excess Revenues Over Expenditures	\$ -	(614,133)	-	(614,133)	(614,133)

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Head Start EOC 2022  
 Contract Period 01/01/22 to 12/31/22  
 Contract # 512-463-1671  
 Fund #652EOC  
 Assistance Listing #93.600  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
State Revenue	\$ -	-	-	-	-
Early Head Start Revenue	-	-	-	-	-
In-kind Revenue	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Postage	-	-	686	686	(686)
Contracted Services	-	-	-	-	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>686</b>	<b>686</b>	<b>(686)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>686</b>	<b>686</b>	<b>(686)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>(686)</b>	<b>(686)</b>	<b>(686)</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Child & Adult Care Food Program  
 Contract Period 10/01/23 to 09/30/24  
 Contract #03509  
 Fund #654  
 Assistance Listing #10.558  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	252,235	59,229	311,464	311,464
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>252,235</b>	<b>59,229</b>	<b>311,464</b>	<b>311,464</b>
<b>Direct Expenditures</b>					
<b>Administrative</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Office Space	-	-	-	-	-
Supplies	-	-	-	-	-
Consulting	-	-	-	-	-
Other Costs	-	-	-	-	-
Incentive Pay Plan	-	-	-	-	-
Leave Liability	-	-	-	-	-
<b>Program Support</b>					
Salaries	-	150,085	53,203	203,288	(203,288)
Fringe Benefits	-	50,710	16,408	67,118	(67,118)
Office Space	-	-	-	-	-
Food Purchases	-	51,512	(20,679)	30,833	(30,833)
Non-Food Supplies	-	(72)	-	(72)	72
Other Costs	-	-	-	-	-
De Minimis	-	-	10,297	10,297	(10,297)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>252,235</b>	<b>59,229</b>	<b>311,464</b>	<b>(311,464)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>252,235</b>	<b>59,229</b>	<b>311,464</b>	<b>(311,464)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Child & Adult Care Food Program  
 Contract Period 10/01/22 to 09/30/23  
 Contract #03509  
 Fund #653  
 Assistance Listing #10.558  
 For the year ended June 30, 2025

	<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>
<b>Revenues</b>					
Federal Revenue	\$ -	54,834	-	54,834	54,834
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>54,834</u>	<u>-</u>	<u>54,834</u>	<u>54,834</u>
<b>Direct Expenditures</b>					
<b>Administrative</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Office Space	-	-	-	-	-
Supplies	-	-	-	-	-
Consulting	-	-	-	-	-
Other Costs	-	-	-	-	-
Incentive Pay Plan	-	-	-	-	-
Leave Liability	-	-	-	-	-
<b>Program Support</b>					
Salaries	-	42,965	-	42,965	(42,965)
Fringe Benefits	-	11,282	-	11,282	(11,282)
Office Space	-	-	-	-	-
Food Purchases	-	587	-	587	(587)
Non-Food Supplies	-	-	-	-	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<u>-</u>	<u>54,834</u>	<u>-</u>	<u>54,834</u>	<u>(54,834)</u>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>-</u>	<u>54,834</u>	<u>-</u>	<u>54,834</u>	<u>(54,834)</u>
<b>Excess Revenues Over Expenditures</b>	<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 Expenditures  
 Child & Adult Care Food Program  
 Contract Period 10/01/24 to 09/30/25  
 Contract #03509-092023  
 Fund #655  
 Assistance Listing #10.558  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	258,886	258,886	258,886
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>258,886</b>	<b>258,886</b>	<b>258,886</b>
<b>Direct Expenditures</b>					
<b>Administrative</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Office Space	-	-	-	-	-
Supplies	-	-	-	-	-
Consulting	-	-	-	-	-
Other Costs	-	-	-	-	-
Incentive Pay Plan	-	-	-	-	-
Leave Liability	-	-	-	-	-
<b>Program Support</b>					
Salaries	-	-	169,123	169,123	(169,123)
Fringe Benefits	-	-	61,988	61,988	(61,988)
Office Space	-	-	-	-	-
Food Purchases	-	-	(17,910)	(17,910)	17,910
Non-Food Supplies	-	-	-	-	-
Other Costs	-	-	36,218	36,218	(36,218)
De Minimis	-	-	9,467	9,467	(9,467)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>258,886</b>	<b>258,886</b>	<b>(258,886)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>258,886</b>	<b>258,886</b>	<b>(258,886)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program  
 Contract Period 01/01/24 to 03/31/25  
 Contract #58240004041  
 Fund #714  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	3,444,239	1,315,021	4,759,260	4,759,260
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>3,444,239</b>	<b>1,315,021</b>	<b>4,759,260</b>	<b>4,759,260</b>
<b>Direct Expenditures</b>					
Administrative	-	40,596	68,829	109,425	(109,425)
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
<b>Direct Services</b>					
Salaries & Fringe	-	358,502	362,255	720,757	(720,757)
Energy Crisis	-	-	17,843	17,843	(17,843)
Co-Payments	-	-	-	-	-
Elderly Assistance	-	2,991,477	817,316	3,808,793	(3,808,793)
Holding Fund	-	-	-	-	-
Other Costs	-	51,164	-	51,164	(51,164)
Travel	-	2,500	-	2,500	(2,500)
De Minimis	-	-	48,778	48,778	(48,778)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>3,444,239</b>	<b>1,315,021</b>	<b>4,759,260</b>	<b>(4,759,260)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>3,444,239</b>	<b>1,315,021</b>	<b>4,759,260</b>	<b>(4,759,260)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program  
 Contract Period 01/01/23 to 12/31/23  
 Contract #58230003851  
 Fund #713  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	473,186	-	473,186	473,186
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>473,186</b>	<b>-</b>	<b>473,186</b>	<b>473,186</b>
<b>Direct Expenditures</b>					
Administrative	-	10,733	-	10,733	(10,733)
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
<b>Direct Services</b>					
Salaries & Fringe	-	161,040	-	161,040	(161,040)
Energy Crisis	-	116,314	-	116,314	(116,314)
Co-Payments	-	-	-	-	-
Elderly Assistance	-	163,764	-	163,764	(163,764)
Holding Fund	-	-	-	-	-
Other Costs	-	20,840	-	20,840	(20,840)
Travel	-	495	-	495	(495)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>473,186</b>	<b>-</b>	<b>473,186</b>	<b>(473,186)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>473,186</b>	<b>-</b>	<b>473,186</b>	<b>(473,186)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program Emergency Supplement  
 Contract Period 01/01/23 to 12/31/23  
 Contract #58930004004  
 Fund #713E  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	905,798	-	905,798	905,798
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>905,798</b>	<b>-</b>	<b>905,798</b>	<b>905,798</b>
<b>Direct Expenditures</b>					
Administrative	-	20,238	-	20,238	(20,238)
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
<b>Direct Services</b>					
Salaries & Fringe	-	241,202	-	241,202	(241,202)
Energy Crisis	-	2,829	-	2,829	(2,829)
Co-Payments	-	-	-	-	-
Elderly Assistance	-	610,968	-	610,968	(610,968)
Holding Fund	-	-	-	-	-
Other Costs	-	30,353	-	30,353	(30,353)
Travel	-	208	-	208	(208)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>905,798</b>	<b>-</b>	<b>905,798</b>	<b>(905,798)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>905,798</b>	<b>-</b>	<b>905,798</b>	<b>(905,798)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program Emergency Supplement  
 Contract Period 01/01/24 to 03/31/25  
 Contract #58940004189  
 Fund #714A  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	217,171	217,171	217,171
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>217,171</b>	<b>217,171</b>	<b>217,171</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
<b>Direct Services</b>					
Salaries & Fringe	-	-	19,185	19,185	(19,185)
Energy Crisis	-	-	72,511	72,511	(72,511)
Co-Payments	-	-	-	-	-
Elderly Assistance	-	-	102,973	102,973	(102,973)
Holding Fund	-	-	-	-	-
Other Costs	-	-	22,502	22,502	(22,502)
Travel	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>217,171</b>	<b>217,171</b>	<b>(217,171)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>217,171</b>	<b>217,171</b>	<b>(217,171)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program  
 Contract Period 01/01/25 to 12/31/25  
 Contract #58250004404  
 Fund #715  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	2,760,795	2,760,795	2,760,795
Advance Revenue	-	-	-	-	-
Total Revenues	-	-	2,760,795	2,760,795	2,760,795
Direct Expenditures					
Administrative	-	-	73,298	73,298	(73,298)
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
Direct Services					
Salaries & Fringe	-	-	396,400	396,400	(396,400)
Energy Crisis	-	-	-	-	-
Co-Payments	-	-	-	-	-
Elderly Assistance	-	-	2,159,393	2,159,393	(2,159,393)
Holding Fund	-	-	-	-	-
Other Costs	-	-	-	-	-
Travel	-	-	2,500	2,500	(2,500)
De Minimis	-	-	129,204	129,204	(129,204)
Total Direct Expenditures	-	-	2,760,795	2,760,795	(2,760,795)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	2,760,795	2,760,795	(2,760,795)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Comprehensive Energy Assistance Program - Additional  
 Contract Period 01/01/25 to 12/31/25  
 Contract #58950004439  
 Fund #715A  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	125,705	125,705	125,705
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>125,705</b>	<b>125,705</b>	<b>125,705</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Case Management	-	-	-	-	-
<b>Direct Services</b>					
Salaries & Fringe	-	-	24,627	24,627	(24,627)
Energy Crisis	-	-	-	-	-
Co-Payments	-	-	-	-	-
Elderly Assistance	-	-	101,078	101,078	(101,078)
Holding Fund	-	-	-	-	-
Other Costs	-	-	-	-	-
Travel	-	-	-	-	-
De Minimis	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>125,705</b>	<b>125,705</b>	<b>(125,705)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>125,705</b>	<b>125,705</b>	<b>(125,705)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 TACAA ONCOR  
 Contract Period 01/01/23 to 10/31/23  
 Contract #23-9-66267  
 Fund #723  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Local Revenue	\$ -	8,490	-	8,490	8,490
Donation Revenue	-	951	-	951	951
<b>Total Revenues</b>	<b>-</b>	<b>9,441</b>	<b>-</b>	<b>9,441</b>	<b>9,441</b>
<b>Direct Expenditures</b>					
Administrative	-	659	-	659	(659)
Salaries	-	4,644	-	4,644	(4,644)
Fringe	-	1,506	-	1,506	(1,506)
Program Support	-	(13,156)	-	(13,156)	13,156
Program Expenditures	-	7,118	-	7,118	(7,118)
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>771</b>	<b>-</b>	<b>771</b>	<b>(771)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>771</b>	<b>-</b>	<b>771</b>	<b>(771)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>8,670</b>	<b>-</b>	<b>8,670</b>	<b>8,670</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant - Discretionary Fund  
 Contract Period 01/01/23 to 09/30/23  
 Contract #61220003965  
 Fund #732C  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	5,714	-	5,714	5,714
Other Revenue	-	-	-	-	-
Total Revenues	-	5,714	-	5,714	5,714
Direct Expenditures					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Postage	-	-	-	-	-
Equipment	-	-	-	-	-
Audit	-	-	-	-	-
Contracted Services	-	5,714	-	5,714	(5,714)
Other Costs	-	-	-	-	-
Total Direct Expenditures	-	5,714	-	5,714	(5,714)
In-kind Expenditures					
In-kind Match	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	5,714	-	5,714	(5,714)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant  
 Contract Period 11/01/23 to 08/31/24  
 Contract #61230004216  
 Fund #733C  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	18,965	18,965	18,965
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>18,965</b>	<b>18,965</b>	<b>18,965</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Postage	-	-	-	-	-
Equipment	-	-	-	-	-
Audit	-	-	-	-	-
Contracted Services	-	-	18,965	18,965	(18,965)
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>18,965</b>	<b>18,965</b>	<b>(18,965)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>18,965</b>	<b>18,965</b>	<b>(18,965)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant - Discretionary Fund  
 Contract Period 11/01/23 to 08/31/24  
 Contract #61230004245  
 Fund #733D  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ 6,451	6,451	-	6,451	-
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>6,451</b>	<b>6,451</b>	<b>-</b>	<b>6,451</b>	<b>-</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Postage	-	-	-	-	-
Equipment	-	-	-	-	-
Audit	-	-	-	-	-
Contracted Services	6,451	6,451	-	6,451	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>6,451</b>	<b>6,451</b>	<b>-</b>	<b>6,451</b>	<b>-</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>6,451</b>	<b>6,451</b>	<b>-</b>	<b>6,451</b>	<b>-</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant  
 Contract Period 01/01/24 to 03/31/25  
 Contract #61240004153  
 Fund #734  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ 659,781	198,675	467,707	666,382	6,601
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>659,781</b>	<b>198,675</b>	<b>467,707</b>	<b>666,382</b>	<b>6,601</b>
<b>Direct Expenditures</b>					
Salaries	218,000	62,485	127,538	190,023	27,977
Fringe Benefits	67,000	23,451	42,869	66,320	680
Travel	2,500	-	3,007	3,007	(507)
Supplies & Postage	15,500	2,383	3,776	6,159	9,341
Equipment	2,000	-	-	-	2,000
Audit	-	-	-	-	-
Contracted Services	7,000	-	-	-	7,000
Other Costs	347,781	110,356	253,706	364,062	(16,281)
De Minimis	-	-	36,811	36,811	(36,811)
<b>Total Direct Expenditures</b>	<b>659,781</b>	<b>198,675</b>	<b>467,707</b>	<b>666,382</b>	<b>(6,601)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>659,781</b>	<b>198,675</b>	<b>467,707</b>	<b>666,382</b>	<b>(6,601)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant  
 Contract Period 01/01/23 to 03/31/24  
 Contract #61230003815  
 Fund #733  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	433,539	-	433,539	433,539
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>433,539</b>	<b>-</b>	<b>433,539</b>	<b>433,539</b>
<b>Direct Expenditures</b>					
Salaries	-	145,272	-	145,272	(145,272)
Fringe Benefits	-	43,017	-	43,017	(43,017)
Travel	-	231	-	231	(231)
Supplies & Postage	-	6,353	-	6,353	(6,353)
Equipment	-	425	-	425	(425)
Audit	-	-	-	-	-
Contracted Services	-	5,385	-	5,385	(5,385)
Other Costs	-	232,856	-	232,856	(232,856)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>433,539</b>	<b>-</b>	<b>433,539</b>	<b>(433,539)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>433,539</b>	<b>-</b>	<b>433,539</b>	<b>(433,539)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant  
 Contract Period 08/01/24 to 05/31/25  
 Contract #61240004329  
 Fund #734D  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	1,428	1,428	1,428
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,428</b>	<b>1,428</b>	<b>1,428</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Travel	-	-	-	-	-
Supplies & Postage	-	-	-	-	-
Equipment	-	-	-	-	-
Audit	-	-	-	-	-
Contracted Services	-	-	-	-	-
Other Costs	-	-	1,428	1,428	(1,428)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,428</b>	<b>1,428</b>	<b>(1,428)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,428</b>	<b>1,428</b>	<b>(1,428)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Community Services Block Grant  
 Contract Period 01/01/25 to 12/31/25  
 Contract #61250004369  
 Fund #735  
 Assistance Listing #93.569  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	268,760	268,760	268,760
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>268,760</b>	<b>268,760</b>	<b>268,760</b>
<b>Direct Expenditures</b>					
Salaries	-	-	72,430	72,430	(72,430)
Fringe Benefits	-	-	29,715	29,715	(29,715)
Travel	-	-	5,378	5,378	(5,378)
Supplies & Postage	-	-	2,755	2,755	(2,755)
Equipment	-	-	-	-	-
Audit	-	-	-	-	-
Contracted Services	-	-	450	450	(450)
Other Costs	-	-	133,939	133,939	(133,939)
De Minimis	-	-	24,093	24,093	(24,093)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>268,760</b>	<b>268,760</b>	<b>(268,760)</b>
<b>In-kind Expenditures</b>					
In-kind Match	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>268,760</b>	<b>268,760</b>	<b>(268,760)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 Reliant Care  
 Contract Period 01/01/24 to 12/31/24  
 Contract #  
 Fund #744  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Donation Revenue	\$ -	6,294	1,294	7,588	7,588
Carryover Revenue	-	1,783	-	1,783	1,783
<b>Total Revenues</b>	<b>-</b>	<b>8,077</b>	<b>1,294</b>	<b>9,371</b>	<b>9,371</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	-	8,077	6,076	14,153	(14,153)
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>8,077</b>	<b>6,076</b>	<b>14,153</b>	<b>(14,153)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>8,077</b>	<b>6,076</b>	<b>14,153</b>	<b>(14,153)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>(4,782)</b>	<b>(4,782)</b>	<b>(4,782)</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 Reliant Care  
 Contract Period 01/01/23 to 12/31/23  
 Contract #  
 Fund #743  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Donation Revenue	\$ -	-	-	-	-
Carryover Revenue	(1,783)	(1,783)	-	(1,783)	-
<b>Total Revenues</b>	<b>(1,783)</b>	<b>(1,783)</b>	<b>-</b>	<b>(1,783)</b>	<b>-</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	(1,783)	1,691	-	1,691	(3,474)
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>(1,783)</b>	<b>1,691</b>	<b>-</b>	<b>1,691</b>	<b>(3,474)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>(1,783)</b>	<b>1,691</b>	<b>-</b>	<b>1,691</b>	<b>(3,474)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>(3,474)</b>	<b>-</b>	<b>(3,474)</b>	<b>(3,474)</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 LIHEAP  
 Contract Period 01/01/23 to 12/31/23  
 Contract #81230003890  
 Fund #753  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	195,879	-	195,879	195,879
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>195,879</b>	<b>-</b>	<b>195,879</b>	<b>195,879</b>
<b>Direct Expenditures</b>					
Salaries	-	60,656	-	60,656	(60,656)
Fringe Benefits	-	21,400	-	21,400	(21,400)
Administrative	-	14,123	-	14,123	(14,123)
Leave Liability	-	-	-	-	-
Audit	-	-	-	-	-
Program Support	-	85,321	-	85,321	(85,321)
Health & Safety	-	14,122	-	14,122	(14,122)
Other Costs	-	257	-	257	(257)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>195,879</b>	<b>-</b>	<b>195,879</b>	<b>(195,879)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>195,879</b>	<b>-</b>	<b>195,879</b>	<b>(195,879)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 LIHEAP  
 Contract Period 01/01/24 to 12/31/24  
 Contract #81240004115  
 Fund #754  
 Assistance Listing #93.568  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	109,058	145,065	254,123	254,123
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>109,058</b>	<b>145,065</b>	<b>254,123</b>	<b>254,123</b>
<b>Direct Expenditures</b>					
Salaries	-	42,362	39,778	82,140	(82,140)
Fringe Benefits	-	16,453	19,135	35,588	(35,588)
Administrative	-	2,167	370	2,537	(2,537)
Leave Liability	-	-	-	-	-
Audit	-	-	-	-	-
Program Support	-	42,420	57,099	99,519	(99,519)
Health & Safety	-	3,656	18,285	21,941	(21,941)
Other Costs	-	2,000	-	2,000	(2,000)
De Minimis	-	-	10,398	10,398	(10,398)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>109,058</b>	<b>145,065</b>	<b>254,123</b>	<b>(254,123)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>109,058</b>	<b>145,065</b>	<b>254,123</b>	<b>(254,123)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 DOE  
 Contract Period 07/01/22 to 06/30/23  
 Contract #6220003772  
 Fund #763  
 Assistance Listing #81.042  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	768	-	768	768
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>768</b>	<b>-</b>	<b>768</b>	<b>768</b>
<b>Direct Expenditures</b>					
Salaries	-	(4,097)	-	(4,097)	4,097
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Audit	-	-	-	-	-
Insurance	-	-	-	-	-
Program Support	-	4,865	-	4,865	(4,865)
Health & Safety	-	-	-	-	-
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>768</b>	<b>-</b>	<b>768</b>	<b>(768)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>768</b>	<b>-</b>	<b>768</b>	<b>(768)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 DOE  
 Contract Period 07/01/23 to 06/30/24  
 Contract #56230004089  
 Fund #764  
 Assistance Listing #81.042  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	108,011	(16,787)	91,224	91,224
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>108,011</b>	<b>(16,787)</b>	<b>91,224</b>	<b>91,224</b>
<b>Direct Expenditures</b>					
Salaries	-	29,468	(13,996)	15,472	(15,472)
Fringe Benefits	-	10,435	(3,683)	6,752	(6,752)
Administrative	-	3,051	-	3,051	(3,051)
Audit	-	333	-	333	(333)
Insurance	-	2,786	-	2,786	(2,786)
Program Support	-	37,197	892	38,089	(38,089)
Health & Safety	-	18,572	-	18,572	(18,572)
Other Costs	-	6,169	-	6,169	(6,169)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>108,011</b>	<b>(16,787)</b>	<b>91,224</b>	<b>(91,224)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>108,011</b>	<b>(16,787)</b>	<b>91,224</b>	<b>(91,224)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 DOE  
 Contract Period 07/01/24 to 06/30/25  
 Contract #56240004278  
 Fund #765  
 Assistance Listing #81.042  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	131,667	131,667	131,667
Advance Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>131,667</b>	<b>131,667</b>	<b>131,667</b>
<b>Direct Expenditures</b>					
Salaries	-	-	25,372	25,372	(25,372)
Fringe Benefits	-	-	12,505	12,505	(12,505)
Administrative	-	-	791	791	(791)
Audit	-	-	-	-	-
Insurance	-	-	-	-	-
Program Support	-	-	60,719	60,719	(60,719)
Health & Safety	-	-	20,462	20,462	(20,462)
De Minimis	-	-	11,818	11,818	(11,818)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>131,667</b>	<b>131,667</b>	<b>(131,667)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>131,667</b>	<b>131,667</b>	<b>(131,667)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Weatherization Assistance for Low-Income Persons  
 DOE  
 Contract Period 07/01/23 to 06/30/25  
 Contract #55220004067  
 Fund #775  
 Assistance Listing #81.042  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	7,465	7,465	7,465
Advance Revenue	-	-	-	-	-
Total Revenues	-	-	7,465	7,465	7,465
Direct Expenditures					
Salaries	-	-	572	572	(572)
Fringe Benefits	-	-	974	974	(974)
Administrative	-	-	1	1	(1)
Audit	-	-	-	-	-
Insurance	-	-	-	-	-
Program Support	-	-	5,275	5,275	(5,275)
Health & Safety	-	-	-	-	-
De Minimis	-	-	643	643	(643)
Total Direct Expenditures	-	-	7,465	7,465	(7,465)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	-	7,465	7,465	(7,465)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 WTU Retail Energy N2N  
 Contract Period 01/01/23 to 12/31/23  
 Contract #  
 Fund #793  
 For the year ended June 30, 2025

	<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>
<b>Revenues</b>					
Donation Revenue	\$ -	(9,621)	-	(9,621)	(9,621)
Carryover Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>(9,621)</b>	<b>-</b>	<b>(9,621)</b>	<b>(9,621)</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	-	3,273	-	3,273	(3,273)
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>3,273</b>	<b>-</b>	<b>3,273</b>	<b>(3,273)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>3,273</b>	<b>-</b>	<b>3,273</b>	<b>(3,273)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>(12,894)</b>	<b>-</b>	<b>(12,894)</b>	<b>(12,894)</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 WTU Retail Energy N2N  
 Contract Period 01/01/24 to 12/31/24  
 Contract #  
 Fund #794  
 For the year ended June 30, 2025

	<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>
<b>Revenues</b>					
Donation Revenue	\$ -	-	-	-	-
Carryover Revenue	-	4,951	(4,670)	281	281
<b>Total Revenues</b>	<b>-</b>	<b>4,951</b>	<b>(4,670)</b>	<b>281</b>	<b>281</b>
<b>Direct Expenditures</b>					
Administrative	-	-	-	-	-
Materials	-	-	-	-	-
Direct Services	-	4,951	2,874	7,825	(7,825)
Other Costs	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>4,951</b>	<b>2,874</b>	<b>7,825</b>	<b>(7,825)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>4,951</b>	<b>2,874</b>	<b>7,825</b>	<b>(7,825)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>(7,544)</b>	<b>(7,544)</b>	<b>(7,544)</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 5311 Federal Transportation #87  
 Contract Period 09/01/23 to 12/31/24  
 Contract #51018020624  
 Fund #904  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	79,138	1,286,044	1,365,182	1,365,182
Fare Revenue	-	-	48,213	48,213	48,213
Cash Match Revenue	-	19,784	1,031,318	1,051,102	1,051,102
<b>Total Revenues</b>	<b>-</b>	<b>98,922</b>	<b>2,365,575</b>	<b>2,464,497</b>	<b>2,464,497</b>
<b>Direct Expenditures</b>					
Salaries	-	36,869	543,968	580,837	(580,837)
Fringe Benefits	-	26,074	191,264	217,338	(217,338)
Administrative	-	-	45,846	45,846	(45,846)
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	16,195	445,455	461,650	(461,650)
De Minimis	-	-	107,724	107,724	(107,724)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>79,138</b>	<b>1,334,257</b>	<b>1,413,395</b>	<b>(1,413,395)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	19,784	1,031,318	1,051,102	(1,051,102)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>19,784</b>	<b>1,031,318</b>	<b>1,051,102</b>	<b>(1,051,102)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>98,922</b>	<b>2,365,575</b>	<b>2,464,497</b>	<b>(2,464,497)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 5311 Federal Transportation  
 Contract Period 09/01/21 to 05/31/23  
 Contract #51018020622  
 Fund #902  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	1,793,357	-	1,793,357	1,793,357
Fare Revenue	-	14,996	-	14,996	14,996
Local Match Revenue	-	87,072	-	87,072	87,072
Cash Match Revenue	-	1,102,911	-	1,102,911	1,102,911
In-kind Match	-	314,676	-	314,676	314,676
<b>Total Revenues</b>	<b>-</b>	<b>3,313,012</b>	<b>-</b>	<b>3,313,012</b>	<b>3,313,012</b>
<b>Direct Expenditures</b>					
Salaries	-	971,930	-	971,930	(971,930)
Fringe Benefits	-	272,061	-	272,061	(272,061)
Administrative	-	-	-	-	-
Leave Liability	-	45,736	-	45,736	(45,736)
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	518,626	-	518,626	(518,626)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>1,808,353</b>	<b>-</b>	<b>1,808,353</b>	<b>(1,808,353)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	1,504,659	-	1,504,659	(1,504,659)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>1,504,659</b>	<b>-</b>	<b>1,504,659</b>	<b>(1,504,659)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>3,313,012</b>	<b>-</b>	<b>3,313,012</b>	<b>(3,313,012)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Federal Transportation - 5311  
 Contract Period 09/01/21 to 12/31/22  
 Contract #51018050623  
 Fund #903A  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	177,929	-	177,929	177,929
Fare Revenue	-	-	-	-	-
In-kind Match	-	-	-	-	-
Total Revenues	-	177,929	-	177,929	177,929
Direct Expenditures					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	177,929	-	177,929	(177,929)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
Total Direct Expenditures	-	177,929	-	177,929	(177,929)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	177,929	-	177,929	(177,929)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 5311 Federal Transportation  
 Contract Period 09/01/22 to 12/31/22  
 Contract #51018070623  
 Fund #903  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	1,703,484	-	1,703,484	1,703,484
Fare Revenue	-	71,513	-	71,513	71,513
Cash Match Revenue	-	27,531	-	27,531	27,531
Local Match Revenue	-	436,752	-	436,752	436,752
In-kind Match	-	638,410	-	638,410	638,410
<b>Total Revenues</b>	<b>-</b>	<b>2,877,690</b>	<b>-</b>	<b>2,877,690</b>	<b>2,877,690</b>
<b>Direct Expenditures</b>					
Salaries	-	476,614	-	476,614	(476,614)
Fringe Benefits	-	192,908	-	192,908	(192,908)
Administrative	-	61,343	-	61,343	(61,343)
Leave Liability	-	22,126	-	22,126	(22,126)
Capital	-	428,700	-	428,700	(428,700)
Contractual	-	99,024	-	99,024	(99,024)
Program Support	-	494,282	-	494,282	(494,282)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>1,774,997</b>	<b>-</b>	<b>1,774,997</b>	<b>(1,774,997)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	1,102,693	-	1,102,693	(1,102,693)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>1,102,693</b>	<b>-</b>	<b>1,102,693</b>	<b>(1,102,693)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>2,877,690</b>	<b>-</b>	<b>2,877,690</b>	<b>(2,877,690)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 5311 Federal Transportation  
 Contract Period 01/01/24 to 11/30/25  
 Contract #51018040625  
 Fund #905A  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	575,674	575,674	575,674
Fare Revenue	-	-	31,572	31,572	31,572
Cash Match Revenue	-	-	489,323	489,323	489,323
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,096,569</b>	<b>1,096,569</b>	<b>1,096,569</b>
<b>Direct Expenditures</b>					
Salaries	-	-	290,568	290,568	(290,568)
Fringe Benefits	-	-	87,558	87,558	(87,558)
Administrative	-	-	16,500	16,500	(16,500)
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	-	170,672	170,672	(170,672)
De Minimis	-	-	41,948	41,948	(41,948)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>607,246</b>	<b>607,246</b>	<b>(607,246)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	489,323	489,323	(489,323)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>489,323</b>	<b>489,323</b>	<b>(489,323)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,096,569</b>	<b>1,096,569</b>	<b>(1,096,569)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 5311 Federal Transportation  
 Contract Period 01/01/24 to 11/30/25  
 Contract #51018030625  
 Fund #905B  
 Assistance Listing #20.509  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	417,132	417,132	417,132
Fare Revenue	-	-	15,413	15,413	15,413
Cash Match Revenue	-	-	354,563	354,563	354,563
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>787,108</b>	<b>787,108</b>	<b>787,108</b>
<b>Direct Expenditures</b>					
Salaries	-	-	195,826	195,826	(195,826)
Fringe Benefits	-	-	54,932	54,932	(54,932)
Administrative	-	-	13,535	13,535	(13,535)
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	-	143,330	143,330	(143,330)
De Minimis	-	-	24,922	24,922	(24,922)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>432,545</b>	<b>432,545</b>	<b>(432,545)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	354,563	354,563	(354,563)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>354,563</b>	<b>354,563</b>	<b>(354,563)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>787,108</b>	<b>787,108</b>	<b>(787,108)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 State Transportation 5311 #93  
 Contract Period 09/01/23 to 08/31/24  
 Contract #  
 Fund #914  
 Assistance Listing #  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
State Revenue	\$ -	382,914	-	382,914	382,914
Fare Revenue	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	-	382,914	-	382,914	382,914
Direct Expenditures					
Salaries	-	217,072	-	217,072	(217,072)
Fringe Benefits	-	62,769	-	62,769	(62,769)
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	103,073	-	103,073	(103,073)
Total Direct Expenditures	-	382,914	-	382,914	(382,914)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	382,914	-	382,914	(382,914)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 State Transportation 5311  
 Contract Period 09/01/22 to 08/31/23  
 Contract #51218030623  
 Fund #913  
 Assistance Listing #  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
State Revenue	\$ -	783,909	536,825	1,320,734	1,320,734
Fare Revenue	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenues	-	783,909	536,825	1,320,734	1,320,734
Direct Expenditures					
Salaries	-	515,401	256,556	771,957	(771,957)
Fringe Benefits	-	144,537	78,944	223,481	(223,481)
Administrative	-	22,439	2,025	24,464	(24,464)
Leave Liability	-	4,139	-	4,139	(4,139)
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	97,393	154,879	252,272	(252,272)
De Minimis	-	-	44,421	44,421	(44,421)
Total Direct Expenditures	-	783,909	536,825	1,320,734	(1,320,734)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	783,909	536,825	1,320,734	(1,320,734)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 State Transportation 5311  
 Contract Period 09/01/24 to 08/31/25  
 Contract #51218020625  
 Fund #915  
 Assistance Listing #  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
State Revenue	\$ -	-	1,417,469	1,417,469	1,417,469
Fare Revenue	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,417,469</b>	<b>1,417,469</b>	<b>1,417,469</b>
<b>Direct Expenditures</b>					
Salaries	-	-	565,820	565,820	(565,820)
Fringe Benefits	-	-	207,517	207,517	(207,517)
Administrative	-	-	618	618	(618)
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	-	535,524	535,524	(535,524)
De Minimis	-	-	107,990	107,990	(107,990)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,417,469</b>	<b>1,417,469</b>	<b>(1,417,469)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,417,469</b>	<b>1,417,469</b>	<b>(1,417,469)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - 5339 BBF  
 Contract Period 04/01/23 to 03/31/25  
 Contract #51003F10623  
 Fund #925  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	2,024,078	-	2,024,078	2,024,078
Fare Revenue	-	-	-	-	-
Local Revenue	-	-	-	-	-
Total Revenues	-	2,024,078	-	2,024,078	2,024,078
Direct Expenditures					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	2,024,078	-	2,024,078	(2,024,078)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
Total Direct Expenditures	-	2,024,078	-	2,024,078	(2,024,078)
In-kind Expenditures					
In-kind Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	2,024,078	-	2,024,078	(2,024,078)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - 5339 BBF  
 Contract Period 09/01/22 to 05/31/24  
 Contract #51003020623  
 Fund #924  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	148,475	84,693	233,168	233,168
Fare Revenue	-	-	-	-	-
Local Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>148,475</b>	<b>84,693</b>	<b>233,168</b>	<b>233,168</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	148,475	84,693	233,168	(233,168)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>148,475</b>	<b>84,693</b>	<b>233,168</b>	<b>(233,168)</b>
<b>In-kind Expenditures</b>					
In-kind Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>148,475</b>	<b>84,693</b>	<b>233,168</b>	<b>(233,168)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - 5339 BBF #45  
 Contract Period 09/01/24 to 05/31/26  
 Contract #51003030625  
 Fund #926  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	-	167,915	167,915	167,915
Fare Revenue	-	-	-	-	-
Local Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>167,915</b>	<b>167,915</b>	<b>167,915</b>
Direct Expenditures					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	167,915	167,915	(167,915)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>167,915</b>	<b>167,915</b>	<b>(167,915)</b>
In-kind Expenditures					
In-kind Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>167,915</b>	<b>167,915</b>	<b>(167,915)</b>
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - BBF 5339  
 Contract Period 09/01/22 to 05/31/24  
 Contract #51003030623  
 Fund #934  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	6,368	-	6,368	6,368
Fare Revenue	-	-	-	-	-
In-kind Match	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>6,368</b>	<b>-</b>	<b>6,368</b>	<b>6,368</b>
Direct Expenditures					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	6,368	-	6,368	(6,368)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>6,368</b>	<b>-</b>	<b>6,368</b>	<b>(6,368)</b>
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>6,368</b>	<b>-</b>	<b>6,368</b>	<b>(6,368)</b>
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - BBF 5339  
 Contract Period 10/01/24 to 12/31/25  
 Contract #51003050625  
 Fund #935  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	191,764	191,764	191,764
Fare Revenue	-	-	-	-	-
In-kind Match	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>191,764</b>	<b>191,764</b>	<b>191,764</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	191,764	191,764	(191,764)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>191,764</b>	<b>191,764</b>	<b>(191,764)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>191,764</b>	<b>191,764</b>	<b>(191,764)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - SERV EXP PROGRAM STATE  
 Contract Period 10/01/24 to 08/31/26  
 Contract #51418010624  
 Fund #936  
 Assistance Listing # (None)  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
State Revenue	\$ -	-	175,987	175,987	175,987
Fare Revenue	-	-	-	-	-
Cash Match Revenue	-	-	117,324	117,324	117,324
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>293,311</b>	<b>293,311</b>	<b>293,311</b>
<b>Direct Expenditures</b>					
Salaries	-	-	105,683	105,683	(105,683)
Fringe Benefits	-	-	26,764	26,764	(26,764)
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	-	39,830	39,830	(39,830)
De Minimis	-	-	3,710	3,710	(3,710)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>175,987</b>	<b>175,987</b>	<b>(175,987)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	117,324	117,324	(117,324)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>117,324</b>	<b>117,324</b>	<b>(117,324)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>293,311</b>	<b>293,311</b>	<b>(293,311)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - SEP STATE  
 Contract Period 10/01/24 to 08/31/26  
 Contract #51418010625  
 Fund #937  
 Assistance Listing # (None)  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
State Revenue	\$ -	-	203,682	203,682	203,682
Fare Revenue	-	-	-	-	-
Cash Match Revenue	-	-	135,787	135,787	135,787
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>339,469</b>	<b>339,469</b>	<b>339,469</b>
<b>Direct Expenditures</b>					
Salaries	-	-	130,346	130,346	(130,346)
Fringe Benefits	-	-	48,904	48,904	(48,904)
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	-	-	-
RTAP	-	-	-	-	-
Program Support	-	-	24,432	24,432	(24,432)
De Minimis	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>203,682</b>	<b>203,682</b>	<b>(203,682)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	135,787	135,787	(135,787)
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>135,787</b>	<b>135,787</b>	<b>(135,787)</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>339,469</b>	<b>339,469</b>	<b>(339,469)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Transportation - BBF 5339  
 Contract Period 10/01/24 to 12/31/25  
 Contract #51003040625  
 Fund #945  
 Assistance Listing #20.526  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	-	121,988	121,988	121,988
Fare Revenue	-	-	-	-	-
In-kind Match	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>121,988</b>	<b>121,988</b>	<b>121,988</b>
<b>Direct Expenditures</b>					
Salaries	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Administrative	-	-	-	-	-
Leave Liability	-	-	-	-	-
Capital	-	-	121,988	121,988	(121,988)
RTAP	-	-	-	-	-
Program Support	-	-	-	-	-
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>121,988</b>	<b>121,988</b>	<b>(121,988)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>121,988</b>	<b>121,988</b>	<b>(121,988)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Elderly & Disabled 5310  
 Contract Period 09/01/22 to 08/31/23  
 Contract #51016010623  
 Fund #963  
 Assistance Listing #20.513  
 For the year ended June 30, 2025

	<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	\$ -	9,903	-	9,903	9,903
In-kind Revenue	-	-	-	-	-
Total Revenues	-	9,903	-	9,903	9,903
Direct Expenditures					
Capital	-	-	-	-	-
Preventive Maintenance	-	1,643	-	1,643	(1,643)
Sub-Contracts	-	8,260	-	8,260	(8,260)
Total Direct Expenditures	-	9,903	-	9,903	(9,903)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	9,903	-	9,903	(9,903)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Elderly & Disabled 5310 Terrell & Mission  
 Contract Period 09/01/22 to 08/31/24  
 Contract # 51016010622  
 Fund #974  
 Assistance Listing #20.513  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Federal Revenue	\$ -	19,390	10,610	30,000	30,000
In-kind Revenue	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>19,390</b>	<b>10,610</b>	<b>30,000</b>	<b>30,000</b>
<b>Direct Expenditures</b>					
Capital	-	-	-	-	-
Preventive Maintenance	-	-	-	-	-
Sub-Contracts	-	19,390	10,610	30,000	(30,000)
<b>Total Direct Expenditures</b>	<b>-</b>	<b>19,390</b>	<b>10,610</b>	<b>30,000</b>	<b>(30,000)</b>
<b>In-kind Expenditures</b>					
Matching Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>19,390</b>	<b>10,610</b>	<b>30,000</b>	<b>(30,000)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Elderly & Disabled 5310 #115  
 Contract Period 09/01/21 to 08/31/23  
 Contract # 51016010622  
 Fund #964  
 Assistance Listing #20.513  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Federal Revenue	\$ -	52,763	223,784	276,547	276,547
In-kind Revenue	-	-	-	-	-
Total Revenues	-	52,763	223,784	276,547	276,547
Direct Expenditures					
Capital	-	-	-	-	-
Preventive Maintenance	-	42,763	200,005	242,768	(242,768)
Sub-Contracts	-	10,000	23,779	33,779	(33,779)
Total Direct Expenditures	-	52,763	223,784	276,547	(276,547)
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	52,763	223,784	276,547	(276,547)
Excess Revenues Over Expenditures	\$ -	-	-	-	-

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Accrued Leave Funds  
 Contract # (None)  
 Fund #10  
 Assistance Listing # (None)  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
Revenues					
Interest	\$ -	21,032	48,832	69,864	69,864
Other Revenue	-	-	-	-	-
Unrealized Gain/Loss	-	58,960	59,614	118,574	118,574
Total Revenues	-	79,992	108,446	188,438	188,438
Direct Expenditures					
Administrative	-	-	-	-	-
Accrued Leave Payments	-	-	-	-	-
Other Costs	-	(1,503)	1,503	-	-
Total Direct Expenditures	-	(1,503)	1,503	-	-
In-kind Expenditures					
Matching Expenditures	-	-	-	-	-
Total In-kind Expenditures	-	-	-	-	-
Total Expenditures	-	(1,503)	1,503	-	-
Excess Revenues Over Expenditures	\$ -	81,495	106,943	188,438	188,438

See accompanying auditors' report on supplementary data.

WEST TEXAS OPPORTUNITIES, INC.  
 Individual Statement of Program Revenues and Expenditures  
 Other Programs  
 Contract # (None)  
 Assistance Listing # (None)  
 For the year ended June 30, 2025

	Project Budget	Actual Prior Year(s)	Actual Current Year	Total Project Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>					
Fare Revenue	\$ -	-	(7)	(7)	(7)
Project Revenue	-	-	242,651	242,651	242,651
Local Revenue	-	-	130,815	130,815	130,815
Interest	-	-	47,998	47,998	47,998
Donations	-	-	1,774,854	1,774,854	1,774,854
Other Revenue	-	-	672,464	672,464	672,464
Investment Revenue	-	-	-	-	-
Realized and unrealized Gain/Loss	-	-	28,609	28,609	28,609
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,897,384</b>	<b>2,897,384</b>	<b>2,897,384</b>
<b>Direct Expenditures</b>					
Direct Services	-	-	94,579	94,579	(94,579)
Salaries & Fringe Benefits	-	-	1,071,752	1,071,752	(1,071,752)
Supplies & Postage	-	-	74,206	74,206	(74,206)
Repairs & Maintenance	-	-	30,703	30,703	(30,703)
Materials	-	-	-	-	-
Other Costs	-	-	601,863	601,863	(601,863)
Program Costs	-	-	432,348	432,348	(432,348)
Utilities	-	-	22,494	22,494	(22,494)
Insurance	-	-	49,945	49,945	(49,945)
Depreciation	-	-	128,139	128,139	(128,139)
De Minimis	-	-	(1,146,129)	(1,146,129)	1,146,129
<b>Total Direct Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,359,900</b>	<b>1,359,900</b>	<b>(1,359,900)</b>
<b>In-kind Expenditures</b>					
In-kind Expenditures	-	-	-	-	-
<b>Total In-kind Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,359,900</b>	<b>1,359,900</b>	<b>(1,359,900)</b>
<b>Excess Revenues Over Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1,537,484</b>	<b>1,537,484</b>	<b>1,537,484</b>

See accompanying auditors' report on supplementary data.