

**COMMUNITY ACTION, INC.**  
**FINANCIAL STATEMENTS AND**  
**INDEPENDENT AUDITORS' REPORT**

**JUNE 30, 2004**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Community Action, Inc.

We have audited the accompanying statement of financial position of Community Action, Inc. (a nonprofit organization) as of June 30, 2004, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Community Action, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and audit guidelines issued by the Pennsylvania Coalition Against Domestic Violence. Those standards and guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action, Inc. as of June 30, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2004, on our consideration of Community Action, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

## **INDEPENDENT AUDITORS' REPORT - continued**

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Community Action, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations," and the schedules on pages 24 through 110, presented for purposes of supplemental analysis, are not required parts of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Stambaugh Ness, PC*

York, Pennsylvania

October 28, 2004

**COMMUNITY ACTION, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2004**

**ASSETS**

Cash	\$ 132,625
Grants receivable	475,048
Other accounts receivable	84,389
Investments	24,159
Inventory	2,025
Prepaid expenses	35,107
Property and equipment, net	<u>861,768</u>
Total assets	<u>\$ 1,615,121</u>

**LIABILITIES**

Accounts payable	\$ 223,341
Accrued and withheld payroll taxes	4,479
Accrued salaries	147,298
Grants payable	12,914
Deferred revenue	114,551
Accrued expenses	30,079
Security deposit	<u>2,830</u>
Total liabilities	\$ 535,492

**NET ASSETS**

Unrestricted	1,067,741
Temporarily restricted	<u>11,888</u>
Total net assets	<u>1,079,629</u>
Total liabilities and net assets	<u>\$ 1,615,121</u>

See accompanying notes.

**COMMUNITY ACTION, INC.**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2004**

**CHANGES IN UNRESTRICTED NET ASSETS**

Contributed support and earned revenue:	
Government grants	\$ 3,756,309
Contributions	104,869
In-kind contributions	59,623
Special events	6,962
Other revenue:	
Program service fees	99,091
Data processing sales	46,482
Investment income	6,384
Rental income - housing	96,608
Rental income - Careerlink	8,122
Miscellaneous income	<u>20,539</u>
	4,204,989
Net assets released from restrictions	<u>24,048</u>
	\$4,229,037
Expenses:	
Program services	3,882,689
Management and general	300,266
Fund-raising	<u>3,493</u>
	4,186,448
Total expenses	<u>4,186,448</u>
Increase in unrestricted net assets	42,589

**CHANGES IN TEMPORARILY RESTRICTED  
NET ASSETS**

Contributions	1,687
Net assets released from restrictions	<u>(24,048)</u>
Decrease in temporarily restricted net assets	<u>(22,361)</u>
Increase in net assets	20,228
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>1,059,401</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$1,079,629</u>

See accompanying notes.

**COMMUNITY ACTION, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2004**

	Program Services	Management and General	Fund- raising	Total
<b>PAYROLL AND BENEFITS</b>				
Salaries	\$ 1,180,720	\$ 233,627	\$ 1,726	\$ 1,416,073
Employee benefits	169,144	11,266	104	180,514
Payroll taxes	88,867	6,834	76	95,777
Total payroll and benefits	1,438,731	251,727	1,906	1,692,364
<b>OPERATING</b>				
Travel	36,653	5,621	28	42,302
Equipment maintenance and rental	8,585	60	-	8,645
Small equipment and tools	8,909	-	-	8,909
Supplies	36,598	524	-	37,122
Space costs	131,961	2,987	56	135,004
Telephone	50,152	1,944	37	52,133
Postage	19,629	-	14	19,643
Printing	13,445	287	867	14,599
Licenses and registration	640	-	25	665
Insurance	33,540	860	14	34,414
Auto expenses	2,882	-	-	2,882
Data processing	63,951	4,233	46	68,230
Advertising and publications	2,755	679	-	3,434
Registration and memberships	4,018	2,627	-	6,645
Training and technical assistance	6,291	-	-	6,291
Project/program support	12,194	-	-	12,194
Administrative fees	4,551	1,517	-	6,068
Volunteer recognition	4,674	-	-	4,674
Contracted services	1,830	26,373	-	28,203
Snow removal	784	-	-	784
Lawn service	2,836	-	-	2,836
Utilities	38,190	-	-	38,190
Meetings	414	827	-	1,241
Food and meals	2,115	-	-	2,115
Building repairs and maintenance	4,977	-	-	4,977
Miscellaneous	5,602	-	-	5,602
Property Taxes	10,281	-	-	10,281
Computer equipment sold	28,994	-	-	28,994
Depreciation	19,254	-	-	19,254
Bad debt expense	4,680	-	-	4,680
Fund-raising	-	-	500	500
Consumer assistance:				
Child care fees	925,909	-	-	925,909
Food and meals	239,625	-	-	239,625
Weatherization services	221,496	-	-	221,496
Housing assistance	44,235	-	-	44,235
Client travel and assistance	418,415	-	-	418,415
Other consumer support	32,735	-	-	32,735
Funds Returned	158	-	-	158
Total operating	2,443,958	48,539	1,587	2,494,084
	<u>\$ 3,882,689</u>	<u>\$ 300,266</u>	<u>\$ 3,493</u>	<u>\$ 4,186,448</u>

See accompanying notes.

**COMMUNITY ACTION, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2004**

**OPERATING ACTIVITIES**

Change in net assets	\$ 20,228
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	34,892
Unrealized gain on investments	(4,624)
Donated property and equipment	(1,200)
(Acrease) decrease in:	
Grants and other accounts receivable	(106,826)
Inventory	521
Prepaid expenses	(3,176)
Increase (decrease) in:	
Accounts payable	30,468
Accrued and withheld payroll taxes	(2,387)
Accrued salaries	34,437
Due to funding sources	(63,793)
Grants payable	12,914
Deferred revenue	11,830
Accrued expenses	(2,594)
Security deposit	<u>403</u>
 <b>NET CASH USED IN OPERATING ACTIVITIES</b>	 <u>\$ (38,907)</u>

**INVESTING ACTIVITIES**

Purchases of fixed assets	<u>(5,454)</u>
 <b>NET DECREASE IN CASH</b>	 <u>(44,361)</u>
Cash at beginning of year	<u>176,986</u>
Cash at end of year	<u>\$ 132,625</u>

See accompanying notes.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

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

Community Action, Inc. is a private nonprofit organization established in 1965, and is the local Community Action Agency designated by the Board of Commissioners of Jefferson and Clarion Counties as the lead provider of a wide range of social services primarily for low income and disadvantaged individuals. Community Action, Inc. serves as a multi-purpose administering and service delivery entity for a number of projects. Although each of the projects administered by Community Action, Inc. is subject to specific funding source requirements and regulations, each project has a relevant purpose toward the corporate mission. Community Action, Inc.'s programs are funded by various federal, state and local grants and contracts, and private donations.

The accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing the financial statements. The accounting policies adopted can significantly affect the reported results of the operations. To facilitate an understanding of the information presented in the financial statements, the significant accounting policies followed in the preparation of the accompanying financial statements are summarized as follows:

**Income Taxes**

Community Action, Inc. is a nonprofit organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and applicable state regulations, subject to unrelated business taxable income on net profits from data processing activities. As such, they are not classified as a private foundation.

**Inventory**

Inventory is stated at the lower of cost or market value. Cost is determined using the first-in, first-out method.

**Property and Equipment**

Property and equipment are recorded at cost, if purchased, and fair market value at date of donation, if contributed. Items purchased or contributed with a fair market value of \$500 or more, are capitalized. Depreciation is computed using the straight-line method of depreciation over the assets estimated useful lives. Donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, Community Action, Inc. reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Community Action, Inc. reclassifies temporarily restricted net assets to unrestricted net assets at that time.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Cash and Cash Equivalents**

For purposes of the statement of cash flows, Community Action, Inc. considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents at June 30, 2004.

**Allowance for Doubtful Accounts**

No allowance for doubtful accounts is provided at June 30, 2004, as management feels all outstanding receivables are collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established. Recoveries of previously charged off accounts are recorded when received.

**Investments**

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position.

Investment income and realized and unrealized gains (losses) restricted by donors are reported as increases (decreases) in unrestricted net assets if the restrictions are met (either a stipulated time period or a purpose restriction is accomplished) in the reporting period in which the income and gains (losses) are recognized.

**Basis of Presentation**

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of Community Action, Inc. and changes therein are classified and reported as follows:

*Unrestricted net assets* - Net assets that are not subject to donor imposed stipulations.

*Temporarily restricted net assets* - Net assets subject to donor imposed stipulations that may or will be met either by actions of Community Action, Inc. and/or the passage of time.

*Permanently restricted net assets* - Net assets subject to donor imposed stipulations that they be maintained permanently by Community Action, Inc. Generally, the donors of these assets permit Community Action, Inc. to use all or part of the income earned on related investments for general or specific purposes. There were no permanently restricted assets at June 30, 2004.

Grants, contract funding and contributions which are restricted to the use of Community Action, Inc.'s programs are reflected as unrestricted revenue when these funds are received and spent during the same year.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Use of Estimates**

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

**NOTE B - GRANTS RECEIVABLE**

Crossroads (PCADV)	\$ 55,700
Family Service System Reform	13,006
Homeless assistance program	3,196
Community Services Block Grant	101
Workplace essential skills (distance learning)	4,060
PA support	2,478
Parent education	1,410
Medical Transportation	232,143
Child Care Resource Developers	3,000
Title II 03/04	6,614
Human Services Development Fund	7,348
Stewart-McKinney	4,343
CCIS	109,411
Retired and Senior Volunteer Program	6,561
Community Action Association of Pennsylvania	15,515
Supported Work Program	<u>10,162</u>
	<u>\$ 475,048</u>

**NOTE C - PROPERTY AND EQUIPMENT**

Property and equipment consists of the following:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Land	\$ 41,465	\$ -	\$ 41,465
Buildings and improvements	960,503	168,127	792,376
Equipment	<u>177,763</u>	<u>149,836</u>	<u>27,927</u>
	<u>\$1,179,731</u>	<u>\$ 317,963</u>	<u>\$ 861,768</u>

Depreciation expense for the year is \$34,892 which includes \$15,638 allocated to cost pools.

Community Action, Inc. also uses property and equipment, in its operations, that is not capitalized and depreciated because it was purchased with funds from federal and state grants. At June 30, 2004, the total cost of property and equipment not capitalized is \$194,362.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE D - DONATED SERVICES AND MATERIALS**

Contributed services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. In-kind contributions included in total contributed support consists of the following at fair market value at the date of donation:

Adult literacy - volunteer teaching hours	\$ 6,041
Child Care Resource Developers program support	4,645
Adult literacy and Workplace Essential Skills	
classroom space	38,631
Child Care Resource Developers meeting space	5,572
Food and program supplies	3,534
Building improvements	<u>1,200</u>
	 <u>\$59,623</u>

Additionally, Community Action, Inc. receives a significant amount of contributed time that does not meet the two recognition criteria above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements. Volunteers supporting the Retired Seniors Volunteer Program provided approximately 51,000 hours of time, and volunteers supporting the Victims of Crime Act program provided approximately 1,690 hours of time.

**NOTE E - INVESTMENTS**

The fair values of marketable equity securities are based on quoted market prices.

	<u>Cost</u>	<u>Fair Value</u>
544 Shares Exxon Mobil Corporation	<u>\$21,675</u>	<u>\$24,159</u>

An unrealized gain of \$4,624 was recognized in 2004.

Components of investment income include:

Dividend income	\$ 555
Interest income	1,205
Unrealized holding gain	<u>4,624</u>
	 <u>\$ 6,384</u>

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE F - INCOME TAXES**

Community Action, Inc. is required to pay federal income taxes on profits earned by its data processing activities, an unrelated business.

Deferred income taxes reflect the estimated future tax effect of temporary differences between the amount of assets and liabilities for financial reporting purposes and such amounts as measured by tax laws and regulations. The primary component of Community Action, Inc.'s deferred tax asset of \$11,100 at June 30, 2004, is a federal net operating loss carryforward of \$73,999. A valuation allowance of \$11,100, indicates that it is probable this benefit will not be utilized in the future.

Federal net operating losses available to offset future federal taxable income expiring are as follows:

June 30,

2006	\$ 1,001
2008	25,032
2009	19,187
2011	11,832
2012	10,343
2014	3,048
2015	2,729
2017	92
2018	<u>735</u>
	<u>\$73,999</u>

The current tax expense from data processing operations of \$613 is offset by a corresponding decrease in the valuation allowance resulting in a net tax expense of \$0.

**NOTE G - THIRD PARTY REIMBURSEMENT ARRANGEMENTS**

Community Action, Inc. receives substantial support from third party reimbursement arrangements. Under these third party arrangements, Community Action, Inc. is reimbursed for its actual costs of providing program services. In addition, three programs provided 59% of total revenues during the fiscal year. Without these programs, Community Action, Inc.'s ability to carry out its program services would be significantly reduced.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
JUNE 30, 2004

**NOTE H - MATCH REQUIREMENTS**

Community Action, Inc. is required to raise and spend (within the community) a percentage or a fixed dollar amount of certain program contracts. Community Action, Inc. fulfilled its obligation for each program for the year ended June 30, 2004, as follows:

PCADV CONTRACT #5233 - 20% of original contract; match met with community donations and VOCA grant

ADULT BASIC EDUCATION SUBGRANT #041-04-4094 - 33 1/3%; \$29,806 in-kind classroom space and \$1,065 in-kind wages

RSVP SUBGRANT #04SRAPA010 and #02SRAPA067 - 30%; match met with community donations, fundraising efforts, and county support

SUPPORTIVE HOUSING #PA28B102004 - 25% of all direct operating services and 20% of all supportive services; match met with grant funds and local community funds

FAMILY SERVICE SYSTEM REFORM GRANT #SAP159000 - 40%; match met with participants (ie. Sub grantees) match

CHILD CARE RESOURCE DEVELOPERS - 25%; \$4,362 in-kind wages, \$6,175 meeting space and community support, and \$1,159 supplies

TIU DISTANCE LEARNING PROJECT - 25%; \$8,375 in donated space and internet usage

VICTIMS OF CRIME ACT - 20%; match met with volunteer hours and staff wages paid from local community funds

**NOTE I - OPERATING LEASE OBLIGATIONS**

At June 30, 2004, Community Action, Inc. had several lease arrangements requiring payments in excess of one year. Following are the minimum lease payments required in the future:

<u>Year Ended</u> <u>June 30,</u>	<u>Equipment</u>	<u>Facilities</u>
2005	\$ 4,145	\$34,614
2006	3,675	15,661
2007	<u>267</u>	<u>-</u>
	<u><b>\$8,087</b></u>	<u><b>\$50,275</b></u>

Lease expense for equipment and facilities for the year ending June 30, 2004, was \$39,184 and \$5,307, respectively.

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE J - REVOLVING LINE OF CREDIT**

Community Action, Inc. has an unsecured \$85,000 revolving line of credit, an unsecured \$20,000 revolving line of credit, and an unsecured \$120,000 revolving line of credit with First Commonwealth Bank. These lines of credit are renewable annually, and there were no outstanding advances on the available lines of credit at June 30, 2004. The interest rate on each loan is the Wall Street Journal prime rate plus .5%, which was 4.5% at June 30, 2004.

**NOTE K - FUNCTIONAL COSTING**

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification.

**NOTE L - CONCENTRATIONS OF CREDIT RISK OF FINANCIAL INSTRUMENTS**

Demand deposits in banks are financial instruments of the depositor. The depositor has the contracted right to receive this currency on demand. Community Action, Inc. has its cash deposits in three accounts at a single financial institution. One of these accounts represents investments in government securities, which is not covered by FDIC insurance. The other deposits are insured up to \$100,000. The balance of these accounts that was not covered by FDIC insurance at June 30, 2004, was \$126,145.

**NOTE M - RESTRICTED NET ASSETS**

Temporarily restricted net assets at June 30, 2004, are available for the following purposes:

Contributions available for RSVP program	\$ 2,664
Contributions available for client services	<u>9,224</u>
<u><b>\$11,888</b></u>	

**COMMUNITY ACTION, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**JUNE 30, 2004**

**NOTE N - SIMPLE PLAN**

Effective July 1, 2000, a SIMPLE IRA retirement plan was adopted. To be eligible, employees must have received at least \$5,000 in compensation from Community Action, Inc. during any two calendar years preceding the current calendar year and reasonably expect to earn at least \$5,000 during the current calendar year. Employee contributions will be matched dollar-for-dollar by employer contributions of not less than one percent and not more than three percent of employee's compensation. Maximum salary reductions are \$9,000 for calendar year 2004. For the year ending June 30, 2004, employer contributions were \$22,312.

**NOTE O - SUPPLEMENTAL DISCLOSURES - PCADV**

Interfund Borrowings

The lending of PCADV Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania and has not occurred during the year ended June 30, 2004.

Match Requirements

Community Action, Inc. is required by PCADV to raise monies within the community and spend amounts in excess of 20% of the contract. For the year ended June 30, 2004, Community Action, Inc. raised and spent match monies totaling approximately 36% of the contract to fulfill its obligation.

Domestic Violence Budget

For the year ended June 30, 2004, total domestic violence expenditures for Community Action, Inc. was \$460,732.

Interest Income

As required by contract terms, interest income earned on funds received under third-party reimbursement arrangements was used for contract related expenditures.

Federal Awards

Community Action, Inc. received, on an agency-wide basis, federal awards in excess of \$500,000 during the year ended June 30, 2004.

## **SUPPLEMENTAL INFORMATION**

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2004**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
<b>U.S. Department of Health and Human Services:</b>				
Passed through Pennsylvania Department of Community and Economic Development:				
Community Services Block Grant	93.569	98-763-0037	\$ 41,520	\$ -
	93.569	C000003091	220,097	260,262
Community Action Association of Pennsylvania	93.569	98-763-0044	22,469	60,718
	93.569	C000003256	36,823	37,017
Low-Income Home Energy Assistance	93.568	22-747-0029	50,609	81,484
	93.568	C000003411	139,561	196,558
Temporary Assistance for Needy Families	93.558	22-150-0036	-	956
	93.558	C000003538	55,387	47,820
Passed through Pennsylvania Department of Public Welfare:				
Passed through Pennsylvania Coalition Against Domestic Violence:				
Social Services Block Grant	93.667	52-33	-	1,357
	93.667	52-33	16,279	13,566
Family Violence Prevention and Services/Grants for Battered Women's Shelters	93.671	52-33	-	8,973
	93.671	52-33	107,677	89,731
Temporary Assistance for Needy Families	93.558	52-33	-	1,790
	93.558	52-33	23,299	18,163
Passed through Jefferson County Commissioners:				
Medical Assistance Program	93.778	ME-6300220233	-	15,249
	93.778	SAP159000	288,997	179,161
Family Services Reform System	93.556	ME-103321600	-	17,006
	93.556	SAP159000	30,012	17,006
Temporary Assistance for Needy Families	93.558	ME-6300210233	-	1,682
	93.558	SAP159000	10,112	9,273
	93.558	SAP159000	1,647	1,647
Passed through Clarion County Commissioners:				
Social Services Block Grant	93.667	SAP DC03-169208	154,169	154,169
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	SAP DC03-169208	645,695	577,763
Payments to States for Child Care Assistance	93.575	SAP DC03-169208	109,986	68,631
Passed through YWCA of Greater Pittsburgh:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	Local Planning	-	7,492
	93.596	Local Planning	38,087	35,087
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	Quality	-	10,316
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	Implementation	-	21,120
Total U.S. Department of Health and Human Services			1,992,426	1,933,997

See accompanying notes to schedule of expenditures of federal awards.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2004**

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
<b>U.S. Department of Energy:</b> Passed through Pennsylvania Department of Community and Economic Development: Weatherization Assistance for Low-Income Persons	81.042	C000003411	\$ 152,205	\$ 152,052
<b>U.S. Department of Justice:</b> Passed through Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	2002-VF-05-13255	83,634	83,634
<b>U.S. Department of Agriculture:</b> Passed through Pennsylvania Department of Community and Economic Development: State Administrative Matching Grants for Food Stamp Program	10.561 10.561	22-150-0036 C000003538	-	956 8,147
Passed through Pennsylvania Department of Agriculture: Passed through Jefferson County Commissioners: Emergency Food Assistance Program (Administrative Costs)	10.568 10.568 10.568	8-01-33-101 8-01-33-101 8-01-33-101	-	3,157 2,634 703
Emergency Food Assistance Program (Food Commodities)	10.569	8-01-33-101	57,558	57,558
Passed through Clarion County Commissioners: Emergency Food Assistance Program (Administrative Costs)	10.568 10.568 10.568	8-01-16-084 8-01-16-084 8-01-16-084	-	1,814 1,923 2,712
Emergency Food Assistance Program (Food Commodities)	10.569	8-01-16-084	<u>46,437</u>	<u>46,437</u>
Total U.S. Department of Agriculture			125,610	126,041

See accompanying notes to schedule of expenditures of federal awards.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
YEAR ENDED JUNE 30, 2004

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
<b>U.S. Department of Education:</b>				
Passed through Pennsylvania Department of Education: Adult Education - State Grant Program	84.002	041-044094	\$ 68,578	\$ 68,578
Passed through Tuscarora Intermediate Unit	84.002	7/01/03-6/15/04	20,060	16,000
Total U.S. Department of Education			88,638	84,578
<b>Department of Homeland Security:</b>				
Passed through United Way of America: Emergency Food and Shelter National Board Program	97.024	22-7218-00	13,708	13,708
Emergency Food and Shelter National Board Program	97.024	22-7260-00	15,578	15,577
Emergency Food and Shelter National Board Program	97.024	21-7218-00	2,054	1,646
Emergency Food and Shelter National Board Program	97.024	21-7260-00	3,855	1,991
Total Department of Homeland Security			35,195	32,922
<b>Corporation for National and Community Service:</b>				
Passed through ACTION Region III State Office: Retired and Senior Volunteer Program	94.002 94.002	02SRAPA067 04SRAPA010	55,672 18,909	58,947 12,348
Total Corporation for National and Community Service			74,581	71,295
<b>Department of Housing and Urban Development:</b>				
Supportive Housing Program	14.235	PA28B102004	78,284	86,140
<b>U.S. Department of Labor:</b>				
Passed through North Central Workplace Investment Board: North Central Pennsylvania Regional Planning and Development Commission: Faith Based & Community Initiative	17.257		17,868	31,367
Total Federal Awards			\$ 2,648,441	\$ 2,602,026

See accompanying notes to schedule of expenditures of federal awards.

**COMMUNITY ACTION, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2004**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**NOTE B - FOOD COMMODITIES**

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**COMMUNITY SERVICES BLOCK GRANT #98-763-0037**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>OPERATING COSTS</b>			
Salaries and fringes			
	\$ 207,518	\$ 33,177	\$ -
Consumable supplies	2,500	252	-
Travel	5,500	1,174	-
Advertising	1,000	247	-
Office equipment	400	-	-
Space costs	9,500	237	-
Audit	3,000	-	-
	<hr/> <u>229,418</u>	<hr/> <u>35,087</u>	<hr/> <u>-</u>
<b>RELATED COSTS</b>			
Professional services	500	-	-
Insurance	1,550	319	-
Other	<u>46,630</u>	<u>6,114</u>	<u>-</u>
	<hr/> <u>48,680</u>	<hr/> <u>6,433</u>	<hr/> <u>-</u>
	<hr/> <u>\$ 278,098</u>	<hr/> <u>\$ 41,520</u>	<hr/> <u>\$ -</u>

**NOTE:** The Consumer Services Block Grant Program contract year runs through September 30, 2003, for the contract year 2002 - 2003. The expenditures above are for the period July 1, 2003 through September 30, 2003. The final approved budget is for the entire contract year 2002 - 2003. Expenditures for the period July 1, 2002 through June 30, 2003 were \$237,043.

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**COMMUNITY SERVICES BLOCK GRANT #C000003091**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>OPERATING COSTS</b>			
Salaries and fringes	\$ 412,664	\$ 127,570	\$ -
Consumable supplies	7,600	1,224	-
Travel	15,300	10,607	-
Advertising	1,600	432	-
Office equipment	1,300	-	-
Space costs	21,010	10,767	-
Audit	<u>5,200</u>	<u>1,171</u>	<u>-</u>
	464,674	151,771	-
<b>RELATED COSTS</b>			
Professional services	1,100	944	-
Insurance	3,800	1,457	-
Other	<u>70,950</u>	<u>65,925</u>	<u>-</u>
	75,850	68,326	-
	<u>\$ 540,524</u>	<u>\$ 220,097</u>	<u>\$ -</u>

**NOTE:** The Consumer Services Block Grant Program contract period is from July 1, 2003 through June 30, 2005. The expenditures above are for the period July 1, 2003 through June 30, 2004. The approved budget is for the entire contract period 2003 - 2005.

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**WEATHERIZATION CONTRACT #22-747-0029 (LIHEAP)**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>I. ADMINISTRATION</b>			
a. Personnel	\$ 7,640	\$ 5,280	\$ -
b. Insurance/bond	<u>200</u>	<u>152</u>	<u>-</u>
Administration total	7,840	5,432	-
<b>II. FINANCIAL AUDIT</b>	1,019	-	-
<b>III. DIRECT SERVICES</b>			
a. Program support	69,355	10,125	-
b. Labor	23,049	12,968	-
c. Materials	33,382	12,825	-
d. Health & safety	<u>71,290</u>	<u>8,806</u>	<u>-</u>
Direct services total	197,076	44,724	-
<b>IV. LIABILITY INSURANCE</b>	<u>2,120</u>	<u>453</u>	<u>-</u>
Total	<u>\$ 208,055</u>	<u>\$ 50,609</u>	<u>\$ -</u>

**NOTE:** The Low Income Home Energy Assistance Program was extended through September 30, 2003, for the contract year 2002 - 2003. The expenditures above which include the use of \$42 of interest income, are for the period July 1, 2003 through September 30, 2003. The final approved budget is for the entire contract year 2002 - 2003. Expenditures for the period July 1, 2002 through June 30, 2003 were \$157,488.

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**WEATHERIZATION CONTRACT #C000003411 (LIHEAP)**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>I. ADMINISTRATION</b>			
a. Personnel	\$ 9,270	\$ 2,690	\$ -
b. Insurance/bond	317	277	-
Administration total	9,587	2,967	-
<b>II. FINANCIAL AUDIT</b>	1,453	1,453	-
<b>III. DIRECT SERVICES</b>			
a. Program support	66,999	38,263	-
b. Labor	23,049	1,004	-
c. Materials	33,382	693	-
d. Health & safety	60,837	94,139	-
Direct services total	184,267	134,099	-
<b>IV. LIABILITY INSURANCE</b>	1,251	1,043	-
Total	<u>\$ 196,558</u>	<u>\$ 139,562</u>	<u>\$ -</u>

**NOTE:** The Low Income Home Energy Assistance Program contract period is from July 1, 2003 through September 30, 2004. The expenditures above are for the period July 1, 2003 through June 30, 2004. The final approved budget is for the entire contract year 2003 - 2004.

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**WEATHERIZATION CONTRACT #C000003411 (DOE)**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>I. ADMINISTRATION</b>			
a. Personnel	\$ 14,581	\$ 14,575	\$ -
b. Insurance/bond	504	630	-
c. Tools/equipment	120	-	-
Administration total	15,205	15,205	-
<b>II. FINANCIAL AUDIT</b>	500	500	-
<b>III. DIRECT SERVICES</b>			
a. Program support	54,544	54,698	-
b. Labor	26,000	24,506	-
c. Materials	34,849	25,347	-
d. Health & safety	14,530	27,525	-
Direct services total	129,923	132,076	-
<b>IV. LIABILITY INSURANCE</b>	2,000	-	-
<b>V. TRAINING/TECH. ASST.</b>	4,424	4,424	-
Total	<u>\$ 152,052</u>	<u>\$ 152,205</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT**  
**SUPPORTED WORK PROGRAM #C000003538**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
Regular SWP	\$ 92,024	\$ 90,456	\$ -
Food Stamp 50%/50%	16,294	16,294	-
Extended Services	27,000	2,940	-
Post 24 Mo. Work Experience Wages	5,592	-	-
WC/UC/FICA Post 24-Mo. Work Experience	1,566	-	-
Subsidized work wages	5,070	1,354	-
Special allowances for eyeglasses, hearing aids, and exams	<u>2,478</u>	<u>437</u>	<u>-</u>
	<u><u>\$ 150,024</u></u>	<u><u>\$ 111,481</u></u>	<u><u>\$ -</u></u>

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**DEPARTMENT OF PUBLIC WELFARE**  
**FAMILY SERVICE SYSTEM REFORM #SAP 159000**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
<b>PERSONNEL</b>			
Salaries and wages	\$ 11,260	\$ 11,260	\$ -
Employee benefits	<u>1,346</u>	<u>1,346</u>	<u>-</u>
	12,606	12,606	-
<b>OPERATING</b>			
Communications	489	489	-
Transportation	534	534	-
Purchased client services	15,982	15,982	-
Other operating costs	<u>401</u>	<u>401</u>	<u>-</u>
	<u>17,406</u>	<u>17,406</u>	<u>-</u>
	<u>\$ 30,012</u>	<u>\$ 30,012</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**BUDGET COMPARISON STATEMENT**  
**FAITH-BASED AND COMMUNITY-BASED INITIATIVE**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORY</b>	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>
<b>PERSONNEL</b>		
Salaries and wages	\$ 24,233	\$ 12,087
Employee benefits	<u>2,716</u>	<u>1,348</u>
	26,949	13,435
<b>OPERATING COSTS</b>	7,386	3,317
<b>ADMINISTRATIVE COSTS</b>	<u>2,500</u>	<u>1,116</u>
	<u>9,886</u>	<u>4,433</u>
	<u>\$ 36,835</u>	<u>\$ 17,868</u>

**NOTE:** The Faith-Based and Community-Based Initiative program was extended through September 30, 2003. The expenditures above are for the period July 1, 2003 through September 30, 2003. The approved budget is for the entire contract. Expenditures for the contract through June 30, 2003 were \$18,967.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**DEPARTMENT OF EDUCATION**  
**CONTRACT #059-04-4091 AND #041-04-4094**  
**YEAR ENDED JUNE 30, 2004**

		<u>Adult Literacy Programs</u>	
		<u>#059-04-4091</u>	<u>#041-04-4094</u>
<b>REVENUE</b>			
Grant income		\$ 48,416	\$ 68,578
<b>EXPENSES</b>			
Salaries		32,921	46,091
Benefits		6,689	8,716
Professional and technical services		200	683
Purchased property services		1,901	2,291
Other purchased services		6,248	9,384
Supplies		457	1,413
Property		<u>-</u>	<u>-</u>
		<u>48,416</u>	<u>68,578</u>
Due to funding source		<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
SCHEDULE OF REVENUE AND EXPENSES  
ABLE-TIU DISTANCE LEARNING PROJECT  
YEAR ENDED JUNE 30, 2004

	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Grant income	\$ 20,060	\$ 20,060
<b>EXPENSES</b>		
Instructional support	18,000	17,894
Administrative	1,003	1,003
Texts	<u>1,057</u>	<u>1,163</u>
	<u>20,060</u>	<u>20,060</u>
Due to funding source	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
SCHEDULE OF REVENUE AND EXPENSES  
RETIRED AND SENIOR VOLUNTEER PROGRAM  
CONTRACT #02SRAPA067  
YEAR ENDED JUNE 30, 2004

**REVENUE**

Grant income	\$ 55,672
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**EXPENSES**

Salaries and wages	\$ 33,296
Fringe benefits	7,417
Travel	2,080
Supplies	1,373
Telephone	1,370
Postage	1,309
Printing	1,422
Insurance	2,379
Advertising	250
Fiscal services	1,746
Data processing	1,447
Audit	977
Recruitment	475
Volunteer recognition	<u>131</u>

55,672

Due to funding source	<u>\$ -</u>
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**NOTE:** The value of donated services for the RSVP Program during the year ended June 30, 2004, was \$40,282, which meets the match requirement per the contract.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**RETIRED AND SENIOR VOLUNTEER PROGRAM**  
**CONTRACT #04SRAPA010**  
**YEAR ENDED JUNE 30, 2004**

**REVENUE**

Grant income	\$ 18,909
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**EXPENSES**

Salaries and wages	\$ 11,095
Fringe benefits	2,478
Travel	926
Supplies	576
Telephone	467
Postage	503
Printing	442
Insurance	107
Fiscal services	855
Data processing	962
Recruitment	29
Volunteer recognition	<u>469</u>

18,909

Due to funding source	<u>\$ -</u>
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**NOTE:** The value of donated services for the RSVP Program during the year ended June 30, 2004, was \$40,282, which meets the match requirement per the contract.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**FOOD AND SHELTER PROGRAMS**  
**YEAR ENDED JUNE 30, 2004**

	Pennsylvania Department of Agriculture		Federal Emergency Management Agency			
	#441036	#441053	#21-7218-00	#22-7218-00	#21-7260-00	#22-7260-00
<b>REVENUE</b>						
Grants	\$ 63,860	\$ 72,322	\$ 2,045	\$ 13,708	\$ 3,841	\$ 15,577
Interest	63	59	9	-	14	1
	63,923	72,381	2,054	13,708	3,855	15,578
<b>EXPENSES</b>						
Administrative expenses	4,984	5,786	-	274	-	312
Shelter assistance	-	-	1,818	13,434	3,855	15,266
Food assistance	58,939	66,595	236	-	-	-
	63,923	72,381	2,054	13,708	3,855	15,578
Due to funding source	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II**  
**YEAR ENDED JUNE 30, 2004**

**REVENUE**

Grant income	\$ 3,438
County Commissioner support	<u>2,035</u>
 Total revenue	 <b>\$ 5,473</b>

**EXPENSES**

Personnel:	
Salaries and wages	2,743
Fringe benefits	<u>721</u>
 Total personnel	 <b>3,464</b>
 Operating:	
Supplies	23
Space and telephone	1,370
Postage	56
Printing and copying	25
Insurance	57
Data processing	11
Fiscal services	<u>467</u>
 Total operating	 <b><u>2,009</u></b>
 Total expenses	 <b><u>5,473</u></b>
 Due to funding source	 <b><u>\$ -</u></b>

**NOTE:** The emergency food assistance program contract period is from October 2002 through September 2003. The expenditures above are for the period July 1, 2003 through September 30, 2003.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II**  
**YEAR ENDED JUNE 30, 2004**

**REVENUE**

Grant income	\$ 10,030
County Commissioner support	<u>1,287</u>
Total revenue	 \$ 11,317

**EXPENSES**

Personnel:

Salaries and wages	4,877
Fringe benefits	<u>1,170</u>

Total personnel	6,047
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Operating:

Travel	147
Supplies	43
Space and telephone	1,073
Postage	104
Printing and copying	88
Insurance	131
Data processing	371
Fiscal services	1,948
Audit	<u>1,365</u>

Total operating	<u>5,270</u>
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Total expenses	<u>11,317</u>
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Due to funding source	<u>\$ -</u>
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**NOTE:** The emergency food assistance program contract period is from October 2003 through September 2004. The expenditures above are for the period October 1, 2003 through June 30, 2004.

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**MEDICAL ASSISTANCE TRANSPORTATION PROGRAM**  
**YEAR ENDED JUNE 30, 2004**

	<u>Reported</u>	<u>Actual</u>
<b>SERVICE DATA</b>		
Expenditures:		
Group I clients	\$ 546,374	\$ 546,374
Group II clients	8,058	8,058
Group III escorts	<u>287</u>	<u>287</u>
	<u>\$ 554,719</u>	<u>\$ 554,719</u>
Summary of Trips:		
Group I clients	\$ 41,466	\$ 41,466
Group II clients	463	463
Group III escorts	<u>2</u>	<u>2</u>
	<u>\$ 41,931</u>	<u>\$ 41,931</u>
<b>ALLOCATION DATA</b>		
Revenues:		
Department of Public Welfare	\$ 609,139	\$ 609,139
Interest Income	<u>18</u>	<u>18</u>
	<u>\$ 609,157</u>	<u>\$ 609,157</u>
Funds expended:		
Service Costs	\$ 554,719	\$ 554,719
Administrative Costs	<u>54,438</u>	<u>54,438</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
SCHEDULE OF REVENUE AND EXPENSES  
HUMAN SERVICES DEVELOPMENT FUND  
YEAR ENDED JUNE 30, 2004

	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Pennsylvania Department of Public Welfare	\$ 11,419	\$ 11,419
<b>EXPENDITURES</b>		
Categorical:		
Homeless assistance	<u>11,419</u>	<u>11,419</u>
Total expenditures	<u>11,419</u>	<u>11,419</u>
Excess of Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**HOMELESS ASSISTANCE PROGRAM**  
**CONTRACT #SAP159000**  
**YEAR ENDED JUNE 30, 2004**

**I. SOURCES OF FUNDING**

DPW allocation	\$ 28,306
Interest earned	<u>-</u>
Total HAP funding	<u>\$ 28,306</u>

**II. EXPENSES**

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 3,001	\$ 3,001
Personnel	18,339	-	18,339
Operating	4,135	-	4,135
Subtotal	22,474	3,001	25,475
County administration			<u>2,831</u>
Total HAP expenses			<u>28,306</u>
Total unexpended funds			<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**HOMELESS ASSISTANCE PROGRAM - TANFBG**  
**CONTRACT #SAP159000**  
**YEAR ENDED JUNE 30, 2004**

**I. SOURCES OF FUNDING**

DPW allocation	\$ 10,112
Interest earned	<u>-</u>
Total HAP funding	<u>\$ 10,112</u>

**II. EXPENSES**

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 2,000	\$ 2,000
Personnel	5,580	-	5,580
Operating	<u>1,521</u>	<u>-</u>	<u>1,521</u>
Subtotal	7,101	2,000	9,101
County administration			<u>1,011</u>
Total HAP expenses			<u>10,112</u>
Total unexpended funds			<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**HOMELESS ASSISTANCE PROGRAM - SUPPLEMENTAL**  
**CONTRACT #SAP159000**  
**YEAR ENDED JUNE 30, 2004**

**I. SOURCES OF FUNDING**

DPW allocation	\$ 3,753
Interest earned	<u>-</u>
Total HAP funding	<u><u>\$ 3,753</u></u>

**II. EXPENSES**

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 3,378	\$ 3,378
Personnel	-	-	-
Operating	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	-	3,378	3,378
County administration			<u>375</u>
Total HAP expenses			<u><u>3,753</u></u>
Total unexpended funds		\$ <u><u>-</u></u>	

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**HOMELESS ASSISTANCE PROGRAM - TANFBG SUPPLEMENTAL**  
**CONTRACT #SAP159000**  
**YEAR ENDED JUNE 30, 2004**

**I. SOURCES OF FUNDING**

DPW allocation	\$ 1,647
Interest earned	<u>-</u>
Total HAP funding	<u>\$ 1,647</u>

**II. EXPENSES**

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 1,483	\$ 1,483
Personnel	-	-	-
Operating	-	-	-
Subtotal	-	1,483	1,483
County administration			<u>164</u>
Total HAP expenses			<u>1,647</u>
Total unexpended funds			<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUE AND EXPENSES**  
**SUPPORTIVE HOUSING PROGRAM**  
**CONTRACT #PA28B102004**  
**YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Actual</u>
<b>REVENUE</b>		
Grant income	\$ 200,685	\$ 78,284
<b>EXPENSES</b>		
Administration	9,556	2,456
Leasing	20,268	7,218
Direct operating	50,000	19,660
Supportive services	<u>120,861</u>	<u>48,950</u>
	<u>200,685</u>	<u>78,284</u>
Due to funding source	<u>\$ -</u>	<u>\$ -</u>

**NOTE:** The Supportive Housing Program contract period is September 2, 2002, through September 2, 2005. The expenditures above are for the period July 1, 2003 through June 30, 2004. The final approved budget is for the entire contract period 2002 - 2005.

**COMMUNITY ACTION, INC.**  
**EXPENDITURE REPORT**  
**DEPARTMENT OF PUBLIC WELFARE**  
**CHILD CARE RESOURCE DEVELOPERS OF WESTERN REGION**  
**LOCAL PLANNING GRANT**  
**YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Actual</u>	YTD % Expended
<b>PERSONNEL</b>			
Salaries and wages	\$ 25,770	\$ 26,397	102 %
Fringe benefits	<u>5,408</u>	<u>5,334</u>	<u>99</u>
Total personnel	31,178	31,731	102
 <b>OPERATING</b>			
Occupancy	700	1,161	166
Telephone	900	746	83
Printing	150	566	377
Postage	750	803	107
Supplies	900	135	15
Travel	1,209	1,424	118
Training	300	34	11
Computer support	1,500	764	51
Audit	100	391	391
Insurance/bond	<u>400</u>	<u>332</u>	<u>83</u>
Total operating	<u>6,909</u>	<u>6,356</u>	<u>92</u>
Totals	<u><u>\$ 38,087</u></u>	<u><u>\$ 38,087</u></u>	<u><u>100 %</u></u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH**  
**FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE**  
**SUBGRANT #2002-VF-05-13255**  
**YEAR ENDED JUNE 30, 2004**

<b>BUDGET CATEGORIES</b>	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
Personnel	\$ 50,224	\$ 50,278	\$ 50,278	\$ (54)	\$ -
Employee benefits	11,191	10,805	10,805	386	-
Travel	1,910	1,120	1,120	790	-
Supplies/operating	19,309	20,808	20,808	(1,499)	-
Other	1,000	623	623	377	-
	<b><u>\$ 83,634</u></b>	<b><u>\$ 83,634</u></b>	<b><u>\$ 83,634</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

**FUNDING RECONCILIATION**

Approved contract received as of June 30, 2004	\$ 83,634
Allowable costs:	
Approved	\$ 83,634
Questioned	<u>                </u>
	83,634
Due to funding source	\$ <u>                </u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**TITLE XX PCADV CONTRACT #5233**  
**YEAR ENDED JUNE 30, 2004**

	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Cost Per Audit	(Over) Under Budget	Questioned
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**BUDGET CATEGORY**

**TITLE XX**

Personnel:

Salaries	\$ 12,698	\$ 12,698	\$ 12,698	\$ -	\$ -
Benefits	3,581	3,581	3,581	-	-
Total personnel	16,279	16,279	16,279	-	-
Program totals	<u>\$ 16,279</u>	<u>\$ 16,279</u>	<u>\$ 16,279</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**ACT44 PCADV CONTRACT #5233**  
**YEAR ENDED JUNE 30, 2004**

<u>BUDGET CATEGORY</u>	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Audit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<b>ACT 44</b>					
Personnel:					
Salaries	\$ 121,544	\$ 121,544	\$ 121,544	\$ -	\$ -
Benefits	34,258	34,258	34,258	-	-
Total personnel	155,802	155,802	155,802	-	-
Operations:					
Advertising	25	-	-	25	-
Equipment maintenance	100	100	100	-	-
Equipment rental	3,324	3,568	3,568	(244)	-
Food	100	100	100	-	-
Insurance	2,974	2,974	2,974	-	-
Library	15	-	-	15	-
Maintenance	250	250	250	-	-
Memberships	25	-	-	25	-
Postage	300	330	330	(30)	-
Printing	500	435	435	65	-
Contracted services	1,000	780	780	220	-
Rent	7,500	7,326	7,326	174	-
Staff development	10	10	10	-	-
Office supplies	2,000	2,000	2,000	-	-
Telephone	1,500	1,650	1,650	(150)	-
Travel	1,000	1,100	1,100	(100)	-
Utilities	3,000	3,000	3,000	-	-
Total operations	23,623	23,623	23,623	-	-
Program totals	<u>\$ 179,425</u>	<u>\$ 179,425</u>	<u>\$ 179,425</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS**  
**FVPS, TANF, AND TANF RELOCATION PCADV CONTRACT #5233**  
**YEAR ENDED JUNE 30, 2004**

	Reported Costs Per Final Invoice	Total Allowable Cost Per Audit	(Over) Under Budget	Questioned
Approved Budget				

**BUDGET CATEGORY**

**FVPS**

Personnel:

Salaries	\$ 90,531	\$ 90,531	\$ 90,531	\$ -	\$ -
Benefits	17,146	17,146	17,146	-	-
Total personnel	<u>107,677</u>	<u>107,677</u>	<u>107,677</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ -</u>	<u>\$ -</u>

**TANF**

Operations:

Food	\$ 700	\$ 700	\$ 700	\$ -	\$ -
Telephone	4,000	4,000	4,000	-	-
Travel	2,000	2,000	2,000	-	-
Utilities	2,743	2,743	2,743	-	-
Total operations	<u>9,443</u>	<u>9,443</u>	<u>9,443</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 9,443</u>	<u>\$ 9,443</u>	<u>\$ 9,443</u>	<u>\$ -</u>	<u>\$ -</u>

**TANF RELOCATION**

Operations relocation expense

	\$ 13,856	\$ 13,856	\$ 13,856	\$ -	\$ -
Program totals	<u>\$ 13,856</u>	<u>\$ 13,856</u>	<u>\$ 13,856</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**COMBINED SCHEDULE OF BUDGETED, REPORTED AND**  
**ALLOWABLE COSTS WITH FUNDING RECONCILIATION**  
**PCADV CONTRACT #5233**  
**YEAR ENDED JUNE 30, 2004**

	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Cost Per Audit	(Over) Under Budget	Questioned
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**BUDGET CATEGORIES**

**Title XX**

Personnel	\$ 16,279	\$ 16,279	\$ 16,279	\$ -	\$ -
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**Act 44**

Personnel	155,802	155,802	155,802	-	-
Operations	23,623	23,623	23,623	-	-

**FVPS**

Personnel	107,677	107,677	107,677	-	-
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**TANF**

Operations	9,443	9,443	9,443	-	-
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**TANF RELOCATION**

Operations	<u>13,856</u>	<u>13,856</u>	<u>13,856</u>	<u>-</u>	<u>-</u>
	<u>\$326,680</u>	<u>\$326,680</u>	<u>\$326,680</u>	<u>\$ -</u>	<u>\$ -</u>

**FUNDING RECONCILIATION**

Approved contract, received as of June 30, 2004	\$ 326,680
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Allowable costs:

Approved costs	\$ 326,680
Questioned costs	<u>-</u>
Due to funding source	<u>\$ -</u>

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF REVENUES**  
**PCADV CONTRACT #5233**  
**YEAR ENDED JUNE 30, 2004**

Received during:	
July	\$ 26,312
August	26,311
September	26,311
October	26,311
November	26,311
December	26,311
January	26,311
February	26,311
March	26,311
April	26,311
May	7,869
Receivable at June 30:	
May	27,098
June	<u>28,602</u>
Total	<u>\$326,680</u>

**COMMUNITY ACTION, INC.**  
**RECAP FOR THE FISCAL YEAR**  
**DEPARTMENT OF PUBLIC WELFARE**  
**JEFFERSON AND CLARION COUNTY CHILD DAY CARE**  
**CONTRACT #SAP DC03 16 9208**  
**YEAR ENDED JUNE 30, 2004**

	R & R	Fund A		Fund C		Total
		Admin	Service	Admin	Service	
<b>REVENUE</b>						
DPW Funds	\$ 78,309	\$ 154,607	\$ 774,368	\$ 41,603	\$ 151,372	\$ 1,200,259
Interest	-	-	44	-	8	52
Audit adjustments	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Transfers from other CCISs	-	-	-	-	-	-
Total revenue	78,309	154,607	774,412	41,603	151,380	1,200,311
<b>EXPENDITURES</b>						
Final report totals	83,032	151,471	774,346	39,752	151,408	1,200,009
Transfers from other CCISs	-	-	-	-	-	-
Total expenditures	83,032	151,471	774,346	39,752	151,408	1,200,009
Total due DPW	<u>\$ (4,723)</u>	<u>\$ 3,136</u>	<u>\$ 66</u>	<u>\$ 1,851</u>	<u>\$ (28)</u>	<u>\$ 302</u>

**COMMUNITY ACTION, INC.**  
**ADMINISTRATIVE BUDGET REPORT**  
**DEPARTMENT OF PUBLIC WELFARE**  
**JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND A**  
**CONTRACT #SAP DC03 16 9208**  
**YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
<b>PERSONNEL</b>			
Salaries and wages	\$ 87,603	\$ 87,173	100 %
Fringe benefits	<u>24,243</u>	<u>22,611</u>	<u>93</u>
Total personnel	111,846	109,784	98
<b>OPERATIONS</b>			
Occupancy	6,607	6,606	100
Communications:			
Telephone	3,504	3,504	100
Printing/copying	51	50	98
Postage	<u>2,548</u>	<u>2,548</u>	<u>100</u>
Total communications	6,103	6,102	100
Supplies	793	792	100
Travel	178	177	100
Training	875	875	100
Audit	8,488	8,487	100
Other:			
Accounting costs	10,807	10,806	100
Technology	6,089	6,088	100
Maintenance/lease	368	368	100
Insurance/bond	<u>1,386</u>	<u>1,386</u>	<u>100</u>
Total other	<u>18,650</u>	<u>18,648</u>	<u>100</u>
Total operations	<u>41,694</u>	<u>41,687</u>	<u>100</u>
Totals	<u>\$153,540</u>	<u>\$151,471</u>	<u>99 %</u>

**COMMUNITY ACTION, INC.**  
**ADMINISTRATIVE BUDGET REPORT**  
**DEPARTMENT OF PUBLIC WELFARE**  
**JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND C**  
**CONTRACT #SAP DC03 16 9208**  
**YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
<b>PERSONNEL</b>			
Salaries and wages	\$ 22,569	\$ 22,545	100 %
Fringe benefits	6,684	5,457	82
Total personnel	29,253	28,002	96
<b>OPERATIONS</b>			
Occupancy	1,914	1,720	90
Communications:			
Telephone	1,736	1,358	78
Printing/copying	216	216	100
Postage	949	948	100
Total communications	2,901	2,522	87
Supplies	169	169	100
Travel	116	115	99
Other:			
Accounting costs	4,155	4,155	100
Technology	2,517	2,517	100
Maintenance/lease	235	209	89
Insurance/bond	343	343	100
Total other	7,250	7,224	100
Total operations	12,350	11,750	95
Totals	<u>\$ 41,603</u>	<u>\$ 39,752</u>	<u>96 %</u>

**COMMUNITY ACTION, INC.**  
**EXPENDITURE REPORT**  
**DEPARTMENT OF PUBLIC WELFARE**  
**JEFFERSON AND CLARION COUNTY CHILD DAY CARE -**  
**RESOURCE & REFERRAL**  
**CONTRACT #SAP DC03 16 9208**  
**YEAR ENDED JUNE 30, 2004**

	<u>Budget</u>	<u>Cumulative Expenditures</u>
	<u>YTD</u>	
<b>PERSONNEL</b>		
Salaries and wages	\$ 44,387	\$ 44,342
Fringe benefits	<u>13,232</u>	<u>12,048</u>
Total personnel	57,619	56,390
<b>OPERATIONS</b>		
Occupancy	2,345	2,345
Communications:		
Telephone	1,736	1,735
Advertising	1,802	1,801
Printing/copying	65	64
Postage	<u>2,226</u>	<u>2,132</u>
Total communications	5,829	5,732
Supplies	2,281	2,182
Equipment (\$5,000 or under)	2,271	2,237
Travel	974	974
Training	381	380
Other:		
Accounting costs	2,891	2,662
Technology	3,162	3,060
Maintenance/lease	419	391
Insurance bond	<u>900</u>	<u>844</u>
Total other	<u>7,372</u>	<u>6,957</u>
Total operations	<u>21,453</u>	<u>20,807</u>
<b>EQUIPMENT</b>		
Totals	<u>\$ 85,022</u>	<u>\$ 83,032</u>

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for JEFFERSON County - Contract Nbr: 6208-21670

Date: 10/21/2004

Page: 1

Fund: A Type of Service: CENTER FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:	(Avg)	Atndys:	(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
INF	5	1	332	66.4	306	61.2	6,165.40	18.57	1,877.17	4,288.23
YTD	6	4	274	45.7	243	40.5	5,295.30	19.33	1,297.21	3,998.09
TD	12	9	542	45.2	480	40	10,017.30	18.48	3,841.11	6,176.19
PS	28	23	1603	57.3	1365	48.8	22,689.73	14.16	4,960.01	17,729.72
KG	7	7	452	64.6	424	60.6	6,051.82	13.39	592.50	5,459.32
SA	12	12	436	36.3	387	32.3	4,481.90	10.28	459.82	4,022.08
	70	56	3639	52	3205	45.8	54,701.45	15.03	13,027.82	41,673.63

Fund: A Type of Service: CENTER PARTDAY REGULAR

YTD	2	2	102	51	87	43.5	1,561.23	15.31	650.70	910.53
PS	2	2	89	44.5	79	39.5	1,358.33	15.26	216.00	1,142.33
KG	5	4	228	45.6	210	42	3,726.27	16.34	676.98	3,049.29
SA	27	22	1599	59.2	1456	53.9	19,596.70	12.26	2,278.06	17,318.64
	36	30	2018	56.1	1832	50.9	26,242.53	13.00	3,821.74	22,420.79
Setting										
Total	106	86	5657	53.4	5037	47.5	80,943.98	14.31	16,849.56	64,094.42

Fund: A Type of Service: FDCH FULLDAY REGULAR

INF	2	0	177	88.5	151	75.5	3,591.00	20.29	847.00	2,744.00
YTD	5	4	293	58.6	268	53.6	5,336.44	18.21	1,390.51	3,945.93
TD	7	3	334	47.7	287	41	6,607.90	19.78	1,197.75	5,410.15
PS	8	8	500	62.5	460	57.5	10,253.05	20.51	2,052.95	8,200.10
KG	4	4	189	47.3	174	43.5	3,460.50	18.31	32.00	3,428.50
SA	7	5	406	58	346	49.4	7,804.00	19.22	488.00	7,316.00
	33	24	1899	57.5	1686	51.1	37,052.89	19.51	6,008.21	31,044.68

Fund: A Type of Service: FDCH PARTDAY REGULAR

YTD	1	1	59	59	54	54	708.00	12.00	181.25	526.75
PS	4	3	219	54.8	208	52	3,369.60	15.39	1,135.21	2,234.39
KG	1	1	89	89	80	80	1,251.00	14.06	178.00	1,073.00
SA	17	7	1328	78.1	1210	71.2	18,737.34	14.11	2,881.97	15,855.37
	23	12	1695	73.7	1552	67.5	24,065.94	14.20	4,376.43	19,689.51

Setting

Total 56 36 3594 64.2 3238 57.8 61,118.83 17.01 10,384.64 50,734.19

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for JEFFERSON County - Contract Nbr: 6208-21670

Date: 10/21/2004

Page: 2

Fund: A Type of Service: GROUP HOME FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:(Avg)	Atndys:(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
PS	1	1	88 88	76 76	1,674.00	19.02	264.00	1,410.00
KG	1	1	88 88	76 76	1,674.00	19.02	184.00	1,490.00
<b>Setting</b>								
Total	2	2	176 88	152 76	3,348.00	19.02	448.00	2,900.00

Fund: A Type of Service: UNREGULATED FULLDAY REGULAR

INF	1	1	70 70	69 69	1,140.52	16.29	194.00	946.52
YTD	7	7	428 61.1	404 57.7	5,910.36	13.81	886.12	5,024.24
TD	7	7	321 45.9	273 39	4,848.84	15.11	1,399.98	3,448.86
PS	9	5	593 65.9	544 60.4	8,219.04	13.86	2,211.25	6,007.79
KG	3	1	145 48.3	140 46.7	2,165.24	14.93	344.00	1,821.24
SA	16	12	715 44.7	650 40.6	10,703.81	14.97	1,230.93	9,472.88
	43	33	2272 52.8	2080 48.4	32,987.81	14.52	6,266.28	26,721.53

Fund: A Type of Service: UNREGULATED PARTDAY REGULAR

PS	3	3	165 55	141 47	1,775.66	10.76	733.12	1,042.54
KG	1	1	41 41	41 41	435.00	10.61	.00	435.00
SA	20	17	1478 73.9	1351 67.6	16,302.78	11.03	2,897.49	13,405.29
	24	21	1684 70.2	1533 63.9	18,513.44	10.99	3,630.61	14,882.83
<b>Setting</b>								
Total	67	54	3956 59	3613 53.9	51,501.25	13.02	9,896.89	41,604.36

Fund

Total	231	178	13383 57.9	12040 52.1	196,912.06	14.71	37,579.09	159,332.97
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## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for JEFFERSON County - Contract Nbr: 6208-21670

Date: 10/21/2004

Page: 3

Fund: C Type of Service: CENTER FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:(Avg)	Atndys:(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
INF	1	1	75 75	56 56	1,332.82	17.77	86.25	1,246.57
TD	1	1	29 29	26 26	144.00	4.97	16.00	128.00
PS	3	3	71 23.7	61 20.3	792.40	11.16	176.00	616.40
SA	4	4	166 41.5	152 38	2,200.80	13.26	150.00	2,050.80
	9	9	341 37.9	295 32.8	4,470.02	13.11	428.25	4,041.77

Fund: C Type of Service: CENTER PARTDAY REGULAR

SA	2	2	174 87	123 61.5	2,507.74	14.41	174.00	2,333.74
	2	2	174 87	123 61.5	2,507.74	14.41	174.00	2,333.74

Setting

Total	11	11	515 46.8	418 38	6,977.76	13.55	602.25	6,375.51
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Fund: C Type of Service: FDCH FULLDAY REGULAR

TD	1	1	89 89	72 72	1,682.10	18.90	89.00	1,593.10
PS	2	2	168 84	162 81	3,780.00	22.50	707.00	3,073.00
SA	2	2	168 84	162 81	3,780.00	22.50	.00	3,780.00
	5	5	425 85	396 79.2	9,242.10	21.75	796.00	8,446.10

Fund: C Type of Service: FDCH PARTDAY REGULAR

PS	1	1	89 89	72 72	1,463.22	16.44	.00	1,463.22
SA	2	2	78 39	54 27	1,154.52	14.80	39.00	1,115.52
	3	3	167 55.7	126 42	2,617.74	15.68	39.00	2,578.74

Setting

Total	8	8	592 74	522 65.3	11,859.84	20.03	835.00	11,024.84
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Fund: C Type of Service: UNREGULATED FULLDAY REGULAR

PS	1	1	66 66	62 62	835.26	12.66	58.14	777.12
	1	1	66 66	62 62	835.26	12.66	58.14	777.12

Fund: C Type of Service: UNREGULATED PARTDAY REGULAR

INF	1	1	36 36	23 23	349.82	9.72	217.50	132.32
TD	1	1	36 36	23 23	321.60	8.93	85.00	236.60
PS	1	1	35 35	32 32	395.50	11.30	35.00	360.50
KG	1	1	35 35	32 32	395.50	11.30	.00	395.50

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for JEFFERSON County - Contract Nbr: 6208-21670

Date: 10/21/2004

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i: C Type of Service: UNREGULATED PARTDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys: (Avg)	Atndys: (Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
SA	3	3	214 71.3	187 62.3	2,321.96	10.85	356.00	1,965.96
	3	7	356 118.7	297 99	3,784.38	10.63	693.50	3,090.88

Setting

Total	8	8	422 52.8	359 44.9	4,619.64	10.95	751.64	3,868.00
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Fund

Total	27	27	1529 56.6	1299 48.1	23,457.24	15.34	2,188.89	21,268.35
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Grand

Total	258	205	14912 57.8	13339 51.7	220,369.30	14.78	39,767.98	180,601.32
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Total Credit Adjustments:

.00

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180,601.32

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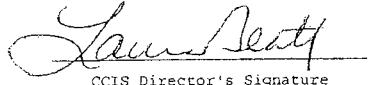
Total Debit Adjustments:

76.16

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Total Payments:

180,525.16



Laura Beatty

CCIS Director's Signature

10-21-04

Date

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for CLARION County - Contract Nbr: 9208-21670

Date: 10/21/2004

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Fund: A Type of Service: CENTER FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys: (Avg)	Atndys: (Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
INF	3	2	295 98.3	279 93	4,059.00	13.76	642.00	3,417.00
YTD	5	5	240 48	206 41.2	4,546.55	18.94	928.00	3,618.55
TD	6	4	336 56	297 49.5	5,530.20	16.46	1,778.00	3,752.20
PS	13	9	727 55.9	655 50.4	13,609.15	18.72	4,881.57	8,727.58
KG	7	6	452 64.6	390 55.7	9,064.20	20.05	2,892.95	6,171.25
SA	12	11	474 39.5	405 33.8	5,668.04	11.96	1,001.08	4,666.96
	46	37	2524 54.9	2232 48.5	42,477.14	16.83	12,123.60	30,353.54

Fund: A Type of Service: CENTER PARTDAY REGULAR

INF	1	1	36 36	13 13	516.00	14.33	44.25	471.75
PS	2	2	8 4	4 2	110.00	13.75	5.00	105.00
KG	1	0	64 64	63 63	1,095.20	17.11	248.00	847.20
SA	14	10	1138 81.3	1023 73.1	17,654.27	15.51	3,088.00	14,566.27
	18	13	1246 69.2	1103 61.3	19,375.47	15.55	3,385.25	15,990.22

Setting

Total 64 50 3770 58.9 3335 52.1 61,852.61 16.41 15,508.85 46,343.76

Fund: A Type of Service: FDCH FULLDAY REGULAR

INF	1	1	23 23	21 21	448.50	19.50	.00	448.50
YTD	2	1	164 82	162 81	2,715.60	16.56	1,131.25	1,584.35
TD	1	1	33 33	32 32	685.41	20.77	274.89	410.52
PS	3	1	195 65	181 60.3	2,222.14	11.40	871.95	1,350.19
KG	2	2	135 67.5	127 63.5	2,553.22	18.91	395.00	2,158.22
	9	6	550 61.1	523 58.1	8,624.87	15.68	2,673.09	5,951.78

Fund: A Type of Service: FDCH PARTDAY REGULAR

PS	4	2	95 23.8	67 16.8	1,557.64	16.40	183.61	1,374.03
KG	2	1	146 73	128 64	2,207.12	15.12	433.75	1,773.37
SA	12	4	965 80.4	896 74.7	13,524.02	14.02	3,872.40	9,651.62
	18	7	1206 67	1091 60.6	17,288.78	14.34	4,489.76	12,799.02

Setting

Total 27 13 1756 65 1614 59.8 25,913.65 14.76 7,162.85 18,750.80

Fund: A Type of Service: GROUP HOME FULLDAY REGULAR

INF	3	2	204 68	189 63	4,095.25	20.08	1,135.00	2,960.25
YTD	1	1	87 87	85 85	1,653.00	19.00	870.00	783.00

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for CLARION County - Contract Nbr: 9208-21670

Date: 10/21/2004

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Fund: A Type of Service: GROUP HOME FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:	(Avg)	Atndys:	(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
TD	3	1	240	80	221	73.7	4,499.20	18.75	1,120.00	3,379.20
PS	2	1	118	59	116	58	2,259.80	19.15	602.00	1,657.80
KG	4	3	180	45	168	42	3,241.36	18.01	1,006.25	2,235.11
SA	1	1	11	11	7	7	178.20	16.20	27.50	150.70
	10	9	840	84	786	78.6	15,926.81	18.96	4,760.75	11,166.06

Fund: A Type of Service: GROUP HOME PARTDAY REGULAR

PS	1	1	84	84	74	74	1,289.72	15.35	182.00	1,107.72
SA	7	3	507	72.4	449	64.1	7,247.56	14.30	565.00	6,682.56
	8	4	591	73.9	523	65.4	8,537.28	14.45	747.00	7,790.28

Setting

Total 22 13 1431 65 1309 59.5 24,464.09 17.10 5,507.75 18,956.34

Fund: A Type of Service: UNREGULATED FULLDAY REGULAR

INF	5	5	193	38.6	183	36.6	3,320.60	17.21	524.00	2,796.60
YTD	4	4	310	77.5	290	72.5	4,180.55	13.49	881.00	3,299.55
TD	7	6	439	62.7	386	55.1	7,420.32	16.90	958.75	6,461.57
PS	8	8	565	70.8	532	66.5	8,954.15	15.82	1,980.50	6,973.65
KG	9	4	471	52.3	431	47.9	7,025.10	14.92	2,640.50	4,384.60
SA	18	17	1079	59.9	958	53.2	16,118.32	14.94	1,849.45	14,268.87
	51	44	3058	60	2780	54.5	47,019.04	15.38	8,834.20	38,184.84

Fund: A Type of Service: UNREGULATED PARTDAY REGULAR

SA	11	6	899	81.7	840	76.4	12,098.99	13.46	2,154.48	9,944.51
	11	6	899	81.7	840	76.4	12,098.99	13.46	2,154.48	9,944.51

Setting

Total 62 50 3957 63.8 3620 58.4 59,118.03 14.94 10,988.68 48,129.35

Fund

Total 175 126 10914 62.4 9878 56.4 171,348.38 15.70 39,168.13 132,180.25

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for CLARION County - Contract Nbr: 9208-21670

Date: 10/21/2004

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Fund: C Type of Service: CENTER FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:(Avg)	Atndys:(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
INF	1	1	83 83	74 74	1,100.00	13.25	210.00	890.00
YTD	3	3	204 68	173 52.7	3,436.80	16.85	314.00	3,122.80
PS	4	3	205 51.3	172 43	3,906.50	19.06	611.42	3,295.08
KG	3	2	120 40	103 34.3	2,074.22	17.29	395.00	1,679.22
SA	4	4	104 26	98 24.5	572.30	5.50	1.25	571.05
	15	13	716 47.7	620 41.3	11,089.82	15.49	1,531.67	9,558.15

Fund: C Type of Service: CENTER PARTDAY REGULAR

YTD	1	1	22 22	18 18	345.22	15.69	28.73	316.49
PS	1	1	87 87	87 87	1,673.12	19.23	87.00	1,586.12
KG	1	0	63 63	57 57	599.76	9.52	360.00	239.76
SA	8	7	655 81.9	589 73.6	8,246.52	12.59	956.75	7,289.77
	11	9	827 75.2	751 68.3	10,864.62	13.14	1,432.48	9,432.14

Setting

Total 26 22 1543 59.3 1371 52.7 21,954.44 14.23 2,964.15 18,990.29

Fund: C Type of Service: FDCH FULLDAY REGULAR

INF	1	1	23 23	20 20	575.00	25.00	184.00	391.00
TD	3	1	103 34.3	89 29.7	2,013.50	19.55	293.65	1,719.85
PS	1	1	23 23	20 20	511.75	22.25	56.00	455.75
Setting								
Total	5	3	149 29.8	129 25.8	3,100.25	20.81	533.65	2,566.60

Fund: C Type of Service: GROUP HOME FULLDAY REGULAR

YTD	1	1	74 74	72 72	1,635.00	22.10	335.00	1,300.00
TD	1	1	88 88	87 87	1,663.20	18.90	218.00	1,445.20
PS	4	4	307 76.8	280 70	6,109.93	19.90	1,102.63	5,007.30
SA	1	1	74 74	67 67	1,399.95	18.92	.00	1,399.95
	7	7	543 77.6	506 72.3	10,808.08	19.90	1,655.63	9,152.45

Fund: C Type of Service: GROUP HOME PARTDAY REGULAR

SA	2	2	149 74.5	130 65	2,001.00	13.43	.00	2,001.00
	2	2	149 74.5	130 65	2,001.00	13.43	.00	2,001.00
Setting								
Total	9	9	692 76.9	636 70.7	12,809.08	18.51	1,655.63	11,153.45

## Subsidized Child Care Utilization Report for the period 07/01/2003 to 06/30/2004

CCIS for CLARION County - Contract Nbr: 9208-21670

Date: 10/21/2004

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: C Type of Service: UNREGULATED FULLDAY REGULAR

&lt;200%

Age:	Undup:	FPIG:	Srvdys:(Avg)	Atndys:(Avg)	Tot Cost:	(Avg Dly)	Tot Copay:	Tot Inv:
INF	1	0	89 89	72 72	1,692.68	19.02	287.00	1,405.68
PS	2	2	169 84.5	166 83	2,380.00	14.08	714.12	1,665.88
	3	2	258 86	238 79.3	4,072.68	15.79	1,001.12	3,071.56

Fund: C Type of Service: UNREGULATED PARTDAY REGULAR

SA	5	5	479 95.8	475 95	5,713.90	11.93	356.00	5,357.90
	5	5	479 95.8	475 95	5,713.90	11.93	356.00	5,357.90
Setting								
Total	8	7	737 92.1	713 89.1	9,786.58	13.28	1,357.12	8,429.46

Fund

Total 48 41 3121 65 2849 59.4 47,650.35 15.27 6,510.55 41,139.80

Grand

Total 223 167 14035 62.9 12727 57.1 218,998.73 15.60 45,678.68 173,320.05

Total Credit Adjustments:

.00

173,320.05

Total Debit Adjustments:

12.09

173,307.96

Total Payments:



Laura Beatty  
CCIS Director's Signature

10-21-04

Date

**RE301-Payment System Management Report-Detail**

**Reporting Period: November 2003 To June 2004**

**Reporting Date: 10/22/2004**

Care Level: INF

Provider Type: GTR

Office/County: Clarion/Jefferson/  
Jefferson

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	2	2	\$1,139.75	\$(190.00)	\$949.75	\$474.88
Former TANF (Fund C)	Subtotal:	2	2	\$1,139.75	\$(190.00)	\$949.75

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	9	10	\$17,831.50	\$(6,475.00)	\$11,356.50	\$1135.65
Low Income (Fund A)	Subtotal:	9	10	\$17,831.50	\$(6,475.00)	\$11,356.50
Office/County: Clarion/Jefferson/Jefferson	Subtotal:	11	12	\$18,971.25	\$(6,665.00)	\$12,306.25
Provider Type: CTR	Subtotal:	11	12	\$18,971.25	\$(6,665.00)	\$12,306.25
-	-	-	-	-	-	-

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	7	7	\$6,876.00	\$(2,430.00)	\$4,446.00	\$635.14
Low Income (Fund A)	Subtotal:	7	7	\$6,876.00	\$(2,430.00)	\$4,446.00
Office/County: Clarion/Jefferson/Jefferson	Subtotal:	7	7	\$6,876.00	\$(2,430.00)	\$4,446.00
Provider Type: FMY	Subtotal:	7	7	\$6,876.00	\$(2,430.00)	\$4,446.00
-	-	-	-	-	-	-

Care Level: INF

Provider Type: REN

Office/County: Clarion/Jefferson/Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	3	3	3	\$5,084.50	\$(656.33)	\$4,428.12	\$1,476.04
Former TANF (Fund C)	Subtotal:	3	3	\$5,084.50	\$(656.38)	\$4,428.12	\$1,476.04
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	6	6	6	\$2,321.27	\$(380.00)	\$1,941.27	\$323.55
Low Income (Fund A)	Subtotal:	6	6	\$2,321.27	\$(380.00)	\$1,941.27	\$323.55
Office/County:	Clarion/Jefferson/Jefferson	Subtotal:	9	\$7,405.77	\$(1,036.38)	\$6,369.39	\$707.71
Provider Type:	REN	Subtotal:	9	\$7,405.77	\$(1,036.38)	\$6,369.39	\$707.71
Care Level:	INF	Subtotal:	22	\$33,233.02	\$(10,131.38)	\$23,121.64	\$825.77

Care Level: OLT

Provider Type: CTR

Office/County: Clarion/Jefferson  
Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	1	1	1	\$219.00	\$(55.00)	\$164.00	\$164.00
Former TANF (Fund C)	Subtotal:	1	1	\$219.00	\$(55.00)	\$164.00	\$164.00
Low Income (Fund A) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	9	18	18	\$23,525.56	\$(6,562.66)	\$16,962.90	\$942.38
Office/County:	Subtotal:	9	18	\$23,525.56	\$(6,562.66)	\$16,962.90	\$942.38
Clarion/Jefferson/Jefferson	Subtotal:	10	19	\$23,744.56	\$(6,617.66)	\$17,126.90	\$901.42
Provider Type:	CTR	10	19	\$23,744.56	\$(6,617.66)	\$17,126.90	\$901.42
	Subtotal:						

Care Level:	OLT
Provider Type:	FMY
Office/County:	Clairton/Jefferson/Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copyay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	1	1	1	\$1,156.50	\$(60.00)	\$1,096.50	\$1,096.50
Former TANF (Fund C)	Subtotal:	1	1	\$1,156.50	\$(60.00)	\$1,096.50	\$1,096.50
Low Income (Fund A) - Regular	13	14	15	\$19,130.69	\$(4,088.00)	\$15,042.69	\$1,002.85
Low Income (Fund A)	Subtotal:	13	14	15	\$19,130.69	\$(4,088.00)	\$15,042.69
Office/County:	Subtotal:	14	15	16	\$20,287.19	\$(4,148.00)	\$16,139.19
Provider Type:	FMY	Subtotal:	14	15	16	\$20,287.19	\$(4,148.00)
						\$16,139.19	\$1,008.70

Care Level: OLT

Provider Type: REN  
Office/County: Clarion/Jefferson/Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	3	3	3	\$3,221.29	\$(130.00)	\$3,091.29	\$1030.43
Former TANF (Fund C) Subtotal:	3	3	3	\$3,221.29	\$(130.00)	\$3,091.29	\$1,030.43
Low Income (Fund A) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) Subtotal:	11	8	8	\$9,244.07	\$(2,685.00)	\$6,509.20	\$813.65
Office/County: Clarion/Jefferson/Jefferson	14	11	11	\$9,244.07	\$(2,685.00)	\$6,509.20	\$813.65
Provider Type: REN Subtotal:	14	11	11	\$12,465.36	\$(2,815.00)	\$9,600.49	\$872.77
Care Level: OLT Subtotal:	38	45	46	\$56,497.11	\$(13,580.66)	\$42,865.58	\$931.88

Care Level:	OSA							
Provider Type:	CTR							
Office/County:	Clarion/Jefferson/ Jefferson							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		3	8	10	\$7,485.07	\$(1,035.00)	\$6,450.07	\$645.01
Low Income (Fund A)	Subtotal:	3	8	10	\$7,485.07	\$(1,035.00)	\$6,450.07	\$645.01
Office/County:	Clarion/Jefferson/Jefferson	Subtotal:	3	8	\$7,485.07	\$(1,035.00)	\$6,450.07	\$645.01
Provider Type:	CTR	Subtotal:	3	8	\$7,485.07	\$(1,035.00)	\$6,450.07	\$645.01
Provider Type:	FMY							
Office/County:	Clarion/Jefferson/ Jefferson							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular		1	1	1	\$650.61	\$0.00	\$650.61	\$650.61
Former TANF (Fund C)	Subtotal:	1	1	1	\$650.61	\$0.00	\$650.61	\$650.61
Low Income (Fund A) - Regular		5	6	8	\$11,515.40	\$(1,863.70)	\$9,651.70	\$1206.46
Low Income (Fund A)	Subtotal:	5	6	8	\$11,515.40	\$(1,863.70)	\$9,651.70	\$1,206.46
Office/County:	Clarion/Jefferson/Jefferson	Subtotal:	6	7	\$12,166.01	\$(1,863.70)	\$10,302.31	\$1,144.70
Provider Type:	FMY	Subtotal:	6	7	\$12,166.01	\$(1,863.70)	\$10,302.31	\$1,144.70

Care Level: OSA

Provider Type: REN

Office/County: Clarion/Jefferson/Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	2	2	4	\$5,042.13	\$(590.00)	\$4,452.13	\$1113.03
Former TANF (Fund C) Subtotal:	2	2	4	\$5,042.13	\$(590.00)	\$4,452.13	\$1113.03
Low Income (Fund A) - Regular	14	14	17	\$10,797.35	\$(2,046.88)	\$8,750.47	\$514.73
Low Income (Fund A) Subtotal:	14	14	17	\$10,797.35	\$(2,046.88)	\$8,750.47	\$514.73
Office/County: Clarion/Jefferson/Jefferson	16	16	21	\$15,839.48	\$(2,636.88)	\$13,202.60	\$628.70
Provider Type: REN Subtotal:	16	16	21	\$15,839.48	\$(2,636.88)	\$13,202.60	\$628.70
Care Level: OSA Subtotal:	25	31	40	\$35,490.56	\$(5,535.58)	\$29,954.98	\$748.87

Care Level: PRE

Provider Type: CTR

Office/County: Clarion/Jefferson/  
Jefferson

Former TANF (Fund C) - Regular	Subtotal:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C)		2	2	2	\$986.25	\$(155.00)	\$831.25	\$415.63
		2	2	2	\$986.25	\$(155.00)	\$831.25	\$415.63
Low Income (Fund A) - Regular	Subtotal:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	Subtotal:	9	34	37	\$58,837.71	\$(12,774.00)	\$46,063.71	\$1,244.97
Office/County: Clarion/Jefferson/Jefferson	Subtotal:	11	36	37	\$58,837.71	\$(12,774.00)	\$46,063.71	\$1,244.97
Provider Type: CTR	Subtotal:	11	36	39	\$59,823.96	\$(12,929.00)	\$46,894.96	\$1,202.43

Care Level: PRE

Provider Type: FMY

Office/County: Clarion/Jefferson/Jefferson

Care Level:	Provider Type:	Office/County:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular			2	2	3	\$7,373.62	\$(1,205.00)	\$6,168.62	\$2,056.21
Former TANF (Fund C)	Subtotal:		2	2	3	\$7,373.62	\$(1,205.00)	\$6,168.62	\$2,056.21
Low Income (Fund A) - Regular			# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	Subtotal:		17	24	27	\$42,732.54	\$(8,557.00)	\$34,137.14	\$1,264.34
Office/County:	Subtotal:	Clarion/Jefferson/Jefferson	19	24	27	\$42,732.54	\$(8,557.00)	\$34,137.14	\$1,264.34
Provider Type:	FMY	Subtotal:	19	26	30	\$50,106.16	\$(9,762.00)	\$40,305.76	\$1,343.53
Provider Type:	GRP	Clarion/Jefferson/Jefferson	19	26	30	\$50,106.16	\$(9,762.00)	\$40,305.76	\$1,343.53
Low Income (Fund A) - Regular			# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	Subtotal:		1	1	2	\$5,200.00	\$(870.00)	\$4,330.00	\$2,165.00
Office/County:	Subtotal:	Clarion/Jefferson/Jefferson	1	1	2	\$5,200.00	\$(870.00)	\$4,330.00	\$2,165.00
Provider Type:	GRP	Subtotal:	1	1	2	\$5,200.00	\$(870.00)	\$4,330.00	\$2,165.00

Care Level:	PRE
Provider Type:	REN
Office/County:	Clairton/Jefferson/Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	4	3	3	\$3,216.45	\$(205.00)	\$2,998.39	\$999.46
Former TANF (Fund C)	Subtotal:	4	3	\$3,216.45	\$(205.00)	\$2,998.39	\$999.46
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	20	20	22	\$23,343.87	\$(6,107.68)	\$17,231.76	\$783.26
Low Income (Fund A)	Subtotal:	20	20	\$23,343.87	\$(6,107.68)	\$17,231.76	\$783.26
Office/County:	Subtotal:	24	23	\$26,560.32	\$(6,312.68)	\$20,230.15	\$809.21
Provider Type:	REN	Subtotal:	24	\$26,560.32	\$(6,312.68)	\$20,230.15	\$809.21
Care Level:	PRE	Subtotal:	55	\$141,690.44	\$(29,373.68)	\$111,760.87	\$1,164.18

Care Level:	YOT							
Provider Type:	CTR							
Office/County:	Clarion/Jefferson/ Jefferson							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular		1	1	1	\$1,000.00	\$(225.00)	\$775.00	\$775.00
Former TANF (Fund C)	Subtotal:	1	1	1	\$1,000.00	\$(225.00)	\$775.00	\$775.00
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		6	14	15	\$18,240.89	\$(5,147.35)	\$13,093.54	\$872.90
Low Income (Fund A)	Subtotal:	6	14	15	\$18,240.89	\$(5,147.35)	\$13,093.54	\$872.90
Office/County:	Clarion/Jefferson/Jefferson							
Provider Type:	CTR							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Low Income (Fund A)	Subtotal:	7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Office/County:	Clarion/Jefferson/Jefferson							
Provider Type:	FMY							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Low Income (Fund A)	Subtotal:	7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Office/County:	Clarion/Jefferson/Jefferson							
Provider Type:	FMY							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Low Income (Fund A)	Subtotal:	7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Office/County:	Clarion/Jefferson/Jefferson							
Provider Type:	FMY							
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular		7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Low Income (Fund A)	Subtotal:	7	8	8	\$7,066.69	\$(1,673.40)	\$5,393.29	\$674.16
Office/County:	Clarion/Jefferson/Jefferson							
Provider Type:	FMY							

Care Level:	YOT						
Provider Type:	REN						
Office/County:	Clanton/Jefferson/ Jefferson						
# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Low Income (Fund A) - Regular	5	5	\$2,289.08	\$(260.00)	\$2,025.41	\$337.57	
Low Income (Fund A) Subtotal:	6	6	\$2,289.08	\$(260.00)	\$2,025.41	\$337.57	
Official County: Clanton/Jefferson/Jefferson	5	5	\$2,289.08	\$(260.00)	\$2,025.41	\$337.57	
Provider Type: REN Subtotal:	5	6	\$2,289.08	\$(260.00)	\$2,025.41	\$337.57	
Care Level: YOT Subtotal:	19	28	\$28,596.66	\$(7,305.75)	\$21,287.24	\$709.57	

Care Level:	YSA						
Provider Type:	CTR						
Office/County:	Clarion/Jefferson/ Jefferson						
# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Former TANF (Fund C) - Regular	1	1	\$1,791.02	\$(400.00)	\$1,391.02	\$695.51	
Former TANF (Fund C)	Subtotal:	1	1	2	\$1,791.02	\$(400.00)	\$1,391.02
# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Low Income (Fund A) - Regular	6	23	\$28,541.71	\$(4,374.00)	\$24,167.71	\$1006.99	
Low Income (Fund A)	Subtotal:	6	23	24	\$28,541.71	\$(4,374.00)	\$24,167.71
Office/County:	Clarion/Jefferson/Jefferson	Subtotal:	7	24	26	\$30,332.73	\$(4,774.00)
Provider Type:	CTR	Subtotal:	7	24	26	\$30,332.73	\$(4,774.00)

Care Level:	YSA					
Provider Type:	FMY					
Office/County:	Clairton/Jefferson/ Jefferson					
Former TANF (Fund C) - Regular						
Former TANF (Fund C)	Subtotal:					
Low Income (Fund A) - Regular						
Low Income (Fund A)	Subtotal:					
Office/County:	Clairton/Jefferson/Jefferson					
Provider Type:	FMY					

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
2	2	3	\$7,124.20	\$(40.00)	\$7,084.20	\$2,361.40
2	2	3	\$7,124.20	\$(40.00)	\$7,084.20	\$2,361.40
8	11	13	\$19,602.91	\$(2,422.50)	\$17,180.41	\$1,321.57
8	11	13	\$19,602.91	\$(2,422.50)	\$17,180.41	\$1,321.57
10	13	16	\$26,727.11	\$(2,462.50)	\$24,264.61	\$1,516.54
10	13	16	\$26,727.11	\$(2,462.50)	\$24,264.61	\$1,516.54

Care Level:	YSA
Provider Type:	REN
Office/County:	Clarion/Jefferson/ Jefferson

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	3	3	4	\$4,186.02	\$(765.00)	\$3,421.02	\$855.26
Former TANF (Fund C)	Subtotal:	3	3	4	\$4,186.02	\$(765.00)	\$3,421.02
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	24	22	25	\$28,329.88	\$(4,655.97)	\$23,655.29	\$946.21
Low Income (Fund A)	Subtotal:	24	22	\$28,329.88	\$(4,655.97)	\$23,655.29	\$946.21
Office/County:	Clarion/Jefferson/Jefferson	27	25	\$32,515.90	\$(5,420.97)	\$27,076.31	\$933.67
Provider Type:	REN	Subtotal:	27	25	\$32,515.90	\$(5,420.97)	\$27,076.31
Care Level:	YSA	Subtotal:	44	62	71	\$89,575.74 \$(12,657.47)	\$16,899.65 \$1,083.09

Totals by Provider Types across all Care levels

Provider Type: CTR

Office/County: Clarion/Jefferson  
Jefferson

	# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Regular							
	3	5	6	\$5,136.02	\$(1,025.00)	\$4,111.02	\$685.17
Former TANF (Fund C)							
	3	5	6	\$5,136.02	\$(1,025)	\$4,111.02	\$685.17

	# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A) - Regular							
	12	64	103	\$154,462.44	\$(36,368.01)	\$118,094.43	\$1,146.55
Low Income (Fund A)							
	12	64	103	\$154,462.44	\$(36,368)	\$118,094.43	\$1,146.55

Office/County: Clarion/Jefferson

Subtotal:

	# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Regular							
	3	3	8	\$16,304.93	\$(1,305.00)	\$14,999.93	\$1,874.99
Former TANF (Fund C)							
	3	3	8	\$16,304.93	\$(1,305.00)	\$14,999.93	\$1,874.99

Office/County: Clarion/Jefferson  
Jefferson



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Mental Health Services

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Former TANF (Fund C)				Subtotal:	\$14,999.93	\$1,874.99	
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child	
Low Income (Fund A) - Regular	20	47	73	\$106,924.23	\$(21,034.60)	\$85,851.23	\$1,176.04
<b>Subtotal:</b>	<b>20</b>	<b>47</b>	<b>73</b>	<b>\$106,924.23</b>	<b>\$(21,035)</b>	<b>\$85,851.23</b>	<b>\$1,176.04</b>

Low Income (Fund A)				Subtotal:	\$14,999.93	\$1,874.99	
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child	
Office/County:Clarion/Jefferson/ Jefferson	23	50	81	\$123,229.16	\$(22,340)	\$100,851.16	\$1,245.08
<b>Subtotal:</b>	<b>23</b>	<b>50</b>	<b>81</b>	<b>\$123,229.16</b>	<b>\$(22,340)</b>	<b>\$100,851.16</b>	<b>\$1,245.08</b>

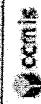
Provider Type: FMY				Subtotal:	\$14,999.93	\$1,874.99	
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child	
Provider Type: GRP	23	50	81	\$123,229.16	\$(22,340)	\$100,851.16	\$1,245.08
<b>Subtotal:</b>	<b>23</b>	<b>50</b>	<b>81</b>	<b>\$123,229.16</b>	<b>\$(22,340)</b>	<b>\$100,851.16</b>	<b>\$1,245.08</b>

Office/County:Clarion/Jefferson/  
Jefferson

Low Income (Fund A) - Regular				Subtotal:	\$14,999.93	\$1,874.99	
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child	
Office/County:Clarion/Jefferson/ Jefferson	1	1	2	\$5,200.00	\$(870.00)	\$4,330.00	\$2,165.00
<b>Subtotal:</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>\$5,200.00</b>	<b>\$(870)</b>	<b>\$4,330.00</b>	<b>\$2,165.00</b>

Low Income (Fund A)				Subtotal:	\$14,999.93	\$1,874.99	
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child	
Provider Type: GRP	1	1	2	\$5,200.00	\$(870)	\$4,330.00	\$2,165.00
<b>Subtotal:</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>\$5,200.00</b>	<b>\$(870)</b>	<b>\$4,330.00</b>	<b>\$2,165.00</b>

Office/County:Clarion/Jefferson/  
Jefferson



# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Reular	9	8	15	\$20,750.39	\$(2,346.38)	\$18,390.95
Former TANF (Fund C)	9	8	Subtotal: 15	\$20,750.39	\$(2,346)	\$18,390.95

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A) - Regular	52	48	81	\$76,325.52	\$(16,135.53)	\$60,113.40
Low Income (Fund A)	52	48	Subtotal: 81	\$76,325.52	\$(16,136)	\$60,113.40
Office/County/Citation/Jefferson/		Subtotal:				
Jefferson	61	56	96	\$97,075.91	\$(18,482)	\$78,504.35
Provider Type: REN		Subtotal:				
	61	56	96	\$97,075.91	\$(18,482)	\$78,504.35
						\$817.75

### Unduplicated Children across Care Levels

Care Level	Unduplicated Children
INF	19
YOT	23
OLT	31
PRE	83
YSA	66
OSA	38



## RE301-Payment System Management Report-Detail

Reporting Period: November 2003 To June 2004

Reporting Date: 10/22/2004



Care Level: INF

Provider Type: CTR  
 Office/County: Clarion/Jefferson/  
 Clarion

Former TANF (Fund C) - Regular	Subtotal:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
		4	4	4	\$2,602.25	\$(915.00)	\$1,687.25	\$421.81
Former TANF (Fund C)	Subtotal:	4	4	4	\$2,602.25	\$(915.00)	\$1,687.25	\$421.81
Low Income (Fund A) - Regular	Subtotal:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	Subtotal:	4	6	6	\$7,148.55	\$(585.00)	\$6,563.55	\$1,093.93
Office/County: Clarion/Jefferson/Clarion	Subtotal:	8	10	10	\$7,148.55	\$(585.00)	\$6,563.55	\$1,093.93
Provider Type: CTR	Subtotal:	8	10	10	\$9,750.80	\$(1,500.00)	\$8,250.80	\$825.08

Care Level: INF

Provider Type: FMY  
Office/County: Clarion/Jefferson/  
Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	1	1	1	\$2,575.00	\$(865.00)	\$1,710.00	\$1710.00
Former TANF (Fund C)	Subtotal:	1	1	\$2,575.00	\$(865.00)	\$1,710.00	\$1710.00
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	2	2	2	\$2,345.00	\$(895.00)	\$1,450.00	\$725.00
Low Income (Fund A)	Subtotal:	2	2	\$2,345.00	\$(895.00)	\$1,450.00	\$725.00
Office/County:	Subtotal:	3	3	\$4,920.00	\$(1,760.00)	\$3,160.00	\$1,053.33
Clarion/Jefferson/Clarion							
Provider Type: FMY	Subtotal:	3	3	\$4,920.00	\$(1,760.00)	\$3,160.00	\$1,053.33
Provider Type: GRP							
Office/County: Clarion/Jefferson/ Clarion							
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	2	2	2	\$2,220.00	\$(645.00)	\$1,575.00	\$787.50
Low Income (Fund A)	Subtotal:	2	2	\$2,220.00	\$(645.00)	\$1,575.00	\$787.50
Office/County:	Subtotal:	2	2	\$2,220.00	\$(645.00)	\$1,575.00	\$787.50
Clarion/Jefferson/Clarion							
Provider Type: GRP	Subtotal:	2	2	\$2,220.00	\$(645.00)	\$1,575.00	\$787.50

Care Level: INF

Provider Type: REN

Office/County: Clarion/Jefferson/Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	2	2	2	\$666.14	\$(15.00)	\$651.14	\$325.57
Former TANF (Fund C)	Subtotal:	2	2	\$666.14	\$(15.00)	\$651.14	\$325.57
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	10	9	10	\$7,988.04	\$(925.00)	\$7,063.04	\$706.30
Low Income (Fund A)	Subtotal:	10	9	\$7,988.04	\$(925.00)	\$7,063.04	\$706.30
Office/County:	Subtotal:	12	11	\$8,654.18	\$(940.00)	\$7,714.18	\$642.85
Provider Type:	REN	Subtotal:	12	\$8,654.18	\$(940.00)	\$7,714.18	\$642.85
Care Level:	INF	Subtotal:	26	\$25,544.98	\$(4,845.00)	\$20,699.98	\$766.67

Care Level:	OLT					
Provider Type:	CTR					
Office/County:	Clarion/Jefferson/ Clarion					
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed
Former TANF (Fund C) - Regular		4	4	4	\$1,381.95	\$(355.00)
Former TANF (Fund C)	Subtotal:	4	4	4	\$1,381.95	\$(355.00)
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed
Low Income (Fund A) - Regular		6	10	9	\$7,657.60	\$(2,820.00)
Low Income (Fund A)	Subtotal:	6	10	9	\$7,657.60	\$(2,820.00)
Office/County:	Clarion/Jefferson/Clarion	Subtotal:	10	14	\$9,039.55	\$(3,175.00)
Provider Type:	CTR	Subtotal:	10	14	\$9,039.55	\$(3,175.00)

Care Level:	OLT					
Provider Type:	FMY					
Office/County:	Clarion/Jefferson Clarion					
Former TANF (Fund C) - Regular						
Former TANF (Fund C)	Subtotal:					
# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
2	2	2	\$3,961.75	\$(1,285.00)	\$2,676.75	\$1,338.38
Low Income (Fund A) - Regular						
Low Income (Fund A)	Subtotal:					
Office/County:	Clarion/Jefferson/Clarion					
Provider Type:	FMY					
# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
5	6	6	\$4,917.45	\$(1,400.00)	\$3,517.45	\$586.24
	Subtotal:					

Care Level:	OLT
Provider Type:	GRP
Office/County:	Clarion/Jefferson/ Clarion
Former TANF (Fund C) - Regular	
Former TANF (Fund C)	Subtotal:

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
2	4	4	\$3,741.94	\$(1,100.00)	\$2,641.94	\$660.49
2	4	4	\$3,741.94	\$(1,100.00)	\$2,641.94	\$660.49
3	3	3	\$9,115.67	\$(2,592.80)	\$6,522.87	\$2,174.29
Subtotal:	3	3	\$9,115.67	\$(2,592.80)	\$6,522.87	\$2,174.29
Subtotal:	5	7	\$12,857.61	\$(3,692.80)	\$9,164.81	\$1,309.26
Subtotal:	5	7	\$12,857.61	\$(3,692.80)	\$9,164.81	\$1,309.26

Care Level:	OLT
Provider Type:	REN
Office/County:	Clarion/Jefferson/ Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	3	3	3	\$659.22	\$(10.00)	\$649.22	\$216.41
Former TANF (Fund C)	Subtotal:	3	3	\$659.22	\$(10.00)	\$649.22	\$216.41
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	6	6	6	\$5,530.79	\$(1,495.00)	\$4,034.12	\$672.35
Low Income (Fund A)	Subtotal:	6	6	\$5,530.79	\$(1,495.00)	\$4,034.12	\$672.35
Office/County:	Subtotal:	9	9	\$6,190.01	\$(1,505.00)	\$4,683.34	\$520.37
Provider Type:	REN	Subtotal:	9	\$6,190.01	\$(1,505.00)	\$4,683.34	\$520.37
Care Level:	OLT	Subtotal:	31	\$36,966.37	\$(11,057.80)	\$25,906.90	\$700.19

Care Level:	OSA
Provider Type:	CTR
Office/County:	Clarion/Jefferson/ Clarion
Former TANF (Fund C) - Regular	
Former TANF (Fund C)	

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular							
Low Income (Fund A)							
Office/County:							
Clarion/Jefferson/Clarion							
Provider Type:	CTR	Subtotal:					
Provider Type:	FMY	Subtotal:					
Office/County:	Clarion/Jefferson/ Clarion						
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular							
Low Income (Fund A)							
Office/County:							
Clarion/Jefferson/Clarion							
Provider Type:	FMY	Subtotal:					



Care Level: OSA

Provider Type: GRP  
Office/County: Clarion/Jefferson/  
Clarion

Former TANF (Fund C) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
	2	2	2	\$4,222.73	\$0.00	\$4,222.73	\$2,111.37
Former TANF (Fund C)	Subtotal:	2	2	\$4,222.73	\$0.00	\$4,222.73	\$2,111.37
Low Income (Fund A) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A)	1	2	2	\$3,575.73	\$0.00	\$3,575.73	\$1,787.87
Office/County: Clarion/Jefferson/Clarion	Subtotal:	1	2	\$3,575.73	\$0.00	\$3,575.73	\$1,787.87
Provider Type: GRP	Subtotal:	3	4	\$7,798.46	\$0.00	\$7,798.46	\$1,949.62
	3	4	4	\$7,798.46	\$0.00	\$7,798.46	\$1,949.62

Care Level:	OSA
Provider Type:	REN
Office/County:	Clarion/Jefferson/ Clarion
Former TANF (Fund C) - Regular	
Former TANF (Fund C)	Subtotal:

# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. Exp. Per Child
1	1	3	\$254.40	\$40.00)	\$214.40	\$71.47
1	1	3	\$254.40	\$40.00)	\$214.40	\$71.47
10	11	11	\$15,848.53	\$(2,358.35)	\$13,490.18	\$1,226.38
10	11	11	\$15,848.53	\$(2,358.35)	\$13,490.18	\$1,226.38
11	12	14	\$16,102.93	\$(2,398.35)	\$13,704.58	\$978.90
11	12	14	\$16,102.93	\$(2,398.35)	\$13,704.58	\$978.90
22	29	31	\$37,124.32	\$(4,169.65)	\$32,954.67	\$1,063.05

Care Level: PRE

Provider Type: CTR

Office/County: Clarion/Jefferson/  
Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	4	5	6	\$10,459.30	\$(2,490.00)	\$7,969.30	\$1,328.22
Former TANF (Fund C) Subtotal:	4	5	6	\$10,459.30	\$(2,490.00)	\$7,969.30	\$1,328.22
Low Income (Fund A) - Regular	10	28	29	\$51,220.68	\$(15,389.10)	\$35,831.58	\$1,235.57
Low Income (Fund A) Subtotal:	10	28	29	\$51,220.68	\$(15,389.10)	\$35,831.58	\$1,235.57
Office/County: Clarion/Jefferson/Clarion	14	33	35	\$61,679.98	\$(17,879.10)	\$43,800.88	\$1,251.45
Provider Type: CTR Subtotal:	14	33	35	\$61,679.98	\$(17,879.10)	\$43,800.88	\$1,251.45

Care Level:	PRE						
Provider Type:	FMY						
Office/County:	Clarion/Jefferson Clarion						
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure
Former TANF (Fund C) - Regular		2	2	2	\$3,324.15	\$(415.00)	\$2,909.15
Former TANF (Fund C)	Subtotal:	2	2	2	\$3,324.15	\$(415.00)	\$2,909.15
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure
Low Income (Fund A) - Regular		7	13	14	\$22,277.21	\$(4,885.00)	\$17,392.21
Low Income (Fund A)	Subtotal:	7	13	14	\$22,277.21	\$(4,885.00)	\$17,392.21
Office/County:	Clarion/Jefferson/Clarion	9	15	16	\$25,601.36	\$(5,300.00)	\$20,301.36
Provider Type:	FMY	9	15	16	\$25,601.36	\$(5,300.00)	\$20,301.36
	Subtotal:						\$1,268.84

Care Level: PRE

Provider Type: GRP

Office/County: Clarion/Jefferson/  
Clarion

Former TANF (Fund C) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Subtotal:	3	5	5	\$7,769.10	\$(1,185.00)	\$6,584.10	\$1,316.82	
Former TANF (Fund C)	Subtotal:	3	5	\$7,769.10	\$(1,185.00)	\$6,584.10	\$1,316.82	
Low Income (Fund A) - Regular	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Subtotal:	3	4	4	\$10,531.56	\$(2,894.45)	\$7,637.11	\$1,909.28	
Low Income (Fund A)	Subtotal:	3	4	\$10,531.56	\$(2,894.45)	\$7,637.11	\$1,909.28	
Office/County: Clarion/Jefferson/Clarion	Provider Type: GRP	Subtotal:	6	9	\$18,300.66	\$(4,079.45)	\$14,221.21	\$1,580.13
			6	9	\$18,300.66	\$(4,079.45)	\$14,221.21	\$1,580.13

Care Level:	PRE						
Provider Type:	REN						
Office/County:	Clarion/Jefferson/ Clarion						
Former TANF (Fund C) - Regular							
Former TANF (Fund C)	Subtotal:	7	7	7	\$5,436.38	\$(995.00)	\$4,441.38
Low Income (Fund A) - Regular							
Low Income (Fund A)	Subtotal:	29	26	29	\$30,614.62	\$(9,043.42)	\$21,571.20
Office/County:	Clarion/Jefferson/Clarion	Subtotal:	36	26	\$30,614.62	\$(9,043.42)	\$21,571.20
Provider Type:	REN	Subtotal:	36	33	\$36,051.00	\$(10,038.42)	\$26,012.58
Care Level:	PRE	Subtotal:	65	90	\$36,051.00	\$(10,038.42)	\$26,012.58

Care Level:	YOT							
Provider Type:	CTR							
Office/County:	Clarion/Jefferson/ Clarion							
Former TANF (Fund C) - Regular								
Former TANF (Fund C)	Subtotal:	3	2	3	\$2,725.00	\$(710.00)	\$2,015.00	\$671.67
Low Income (Fund A) - Regular								
Low Income (Fund A)	Subtotal:	4	4	5	\$5,844.40	\$(845.00)	\$4,999.40	\$999.88
Office/County:	Clarion/Jefferson/Clarion							
Provider Type:	CTR	Subtotal:	7	6	\$5,844.40	\$(845.00)	\$4,999.40	\$999.88
Provider Type:	FMY							
Office/County:	Clarion/Jefferson/ Clarion							
Low Income (Fund A) - Regular								
Low Income (Fund A)	Subtotal:	4	5	5	\$4,399.75	\$(1,615.00)	\$2,784.75	\$556.95
Office/County:	Clarion/Jefferson/Clarion							
Provider Type:	FMY	Subtotal:	4	5	\$4,399.75	\$(1,615.00)	\$2,784.75	\$556.95

Care Level: YOT

Provider Type: GRP  
Office/County: Clarion/Jefferson/  
Clarion

Former TANF (Fund C) - Regular	Subtotal:	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	Subtotal:	4	4	4	\$9,208.20	\$(3,215.00)	\$5,993.20	\$1,498.30
Low Income (Fund A)	Subtotal:	4	4	4	\$9,208.20	\$(3,215.00)	\$5,993.20	\$1,498.30
Office/County: Clarion/Jefferson/Clarion	Subtotal:	5	5	5	\$10,723.20	\$(3,555.00)	\$7,168.20	\$1,433.64
Provider Type: GRP	Subtotal:	5	5	5	\$10,723.20	\$(3,555.00)	\$7,168.20	\$1,433.64

Care Level: YOT

Provider Type: REN  
 Office/County: Clarion/Jefferson/  
 Clarion

Care Level:	YOT	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular		2	2	2	\$492.79	\$({55.00})	\$437.79	\$218.90
Former TANF (Fund C)	Subtotal:	2	2	2	\$492.79	\$({55.00})	\$437.79	\$218.90
Low Income (Fund A) - Regular		12	11	11	\$11,573.71	\$({3,055.00})	\$8,516.20	\$774.20
Low Income (Fund A)	Subtotal:	12	11	11	\$11,573.71	\$({3,055.00})	\$8,516.20	\$774.20
Office/County:	Clarion/Jefferson/Clarion	14	13	13	\$12,066.50	\$({3,110.00})	\$8,953.99	\$688.77
Provider Type:	REN	14	13	13	\$12,066.50	\$({3,110.00})	\$8,953.99	\$688.77
Care Level:	YOT	30	29	31	\$35,758.85	\$({9,835.00})	\$25,921.34	\$836.17
	Subtotal:							

Care Level:	YSA							
Provider Type:	CTR							
Office/County:	Clairton/Jefferson/ Clairton							
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Former TANF (Fund C) - Regular	3	4	5	\$4,610.94	\$(574.24)	\$4,036.70	\$807.34	
Former TANF (Fund C)	Subtotal:	3	4	5	\$4,610.94	\$(574.24)	\$4,036.70	\$807.34
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child	
Low Income (Fund A) - Regular	5	14	13	\$17,091.53	\$(3,057.50)	\$14,034.03	\$1079.54	
Low Income (Fund A)	Subtotal:	5	14	13	\$17,091.53	\$(3,057.50)	\$14,034.03	\$1,079.54
Office/County:	Subtotal:	8	18	\$21,702.47	\$(3,631.74)	\$18,070.73	\$1,03.93	
Provider Type:	CTR	Subtotal:	8	18	\$21,702.47	\$(3,631.74)	\$18,070.73	\$1,03.93

Care Level:	YSA
Provider Type:	FMY
Office/County:	Clarion/Jefferson/ Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	1	1	1	\$222.50	\$(30.00)	\$192.50	\$192.50
Former TANF (Fund C) Subtotal:	1	1	1	\$222.50	\$(30.00)	\$192.50	\$192.50
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	5	7	7	\$3,313.57	\$(1,159.45)	\$2,154.12	\$307.73
Low Income (Fund A) Subtotal:	5	7	7	\$3,313.57	\$(1,159.45)	\$2,154.12	\$307.73
Office/County: Clarion/Jefferson/Clarion Subtotal:	6	8	8	\$3,536.07	\$(1,189.45)	\$2,346.62	\$293.33
Provider Type: FMY Subtotal:	6	8	8	\$3,536.07	\$(1,189.45)	\$2,346.62	\$293.33

Care Level:	YSA						
Provider Type:	GRP						
Office/County:	Clarion/Jefferson/ Clarion						
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Avg. Exp. Per Child
Former TANF (Fund C) - Regular		1	1	1	\$357.51	\$0.00	\$357.51
Former TANF (Fund C)	Subtotal:	1	1	1	\$357.51	\$0.00	\$357.51
		# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Avg. Exp. Per Child
Low Income (Fund A) - Regular		2	3	4	\$6,540.62	\$(1,330.00)	\$5,210.62
Low Income (Fund A)	Subtotal:	2	3	4	\$6,540.62	\$(1,330.00)	\$5,210.62
Office/County:	Clarion/Jefferson/Clarion	Subtotal:	3	4	\$6,898.13	\$(1,330.00)	\$5,568.13
Provider Type:	GRP	Subtotal:	3	4	\$6,898.13	\$(1,330.00)	\$5,568.13

Care Level:	YSA
Provider Type:	REN
Office/County:	Clarion/Jefferson/ Clarion

	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Former TANF (Fund C) - Regular	3	3	4	\$5,480.64	\$0.00	\$5,480.64	\$1,370.16
Former TANF (Fund C)	Subtotal:	3	3	\$5,480.64	\$0.00	\$5,480.64	\$1,370.16
	# Provider Locations	# Families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. Exp. Per Child
Low Income (Fund A) - Regular	22	22	21	\$30,172.38	\$(5,428.35)	\$24,744.03	\$1,178.29
Low Income (Fund A)	Subtotal:	22	21	\$30,172.38	\$(5,428.35)	\$24,744.03	\$1,178.29
Office/County:	Clarion/Jefferson/Clarion	Subtotal:	25	\$35,653.02	\$(5,428.35)	\$30,224.67	\$1,208.99
Provider Type:	REN	Subtotal:	25	\$35,653.02	\$(5,428.35)	\$30,224.67	\$1,208.99
Care Level:	YSA	Subtotal:	42	\$67,789.69	\$(11,579.54)	\$56,210.15	\$1,303.75

Totals by Provider Types across all Care levels

Provider Type: CTR

Office/County:Clarion/Jefferson/  
Clarion

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Regular						
7	11	22	\$22,197.40	\$(5,044.24)	\$17,153.16	\$779.69

Former TANF (Fund C) Subtotal:

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A) - Regular						
11	42	63	\$97,192.82	\$(23,811.60)	\$73,381.22	\$1,164.78

Low Income (Fund A) Subtotal:

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A)						
11	42	63	\$97,192.82	\$(23,812)	\$73,381.22	\$1,164.78

Office/County:Clarion/Jefferson/Clarion Subtotal:

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A)						
11	42	63	\$97,192.82	\$(23,812)	\$73,381.22	\$1,164.78

Office/County:Clarion/Jefferson/Clarion Subtotal:

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A)						
11	42	63	\$97,192.82	\$(23,812)	\$73,381.22	\$1,164.78

Provider Type: CTR

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copy Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Regular						
4	4	6	\$10,083.40	\$(2,595.00)	\$7,488.40	\$1,248.07

Office/County:Clarion/Jefferson/  
Clarion



Office/County:Clarion/Jefferson/  
Clarion

Office/County:Clarion/Jefferson/  
Clarion

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Former TANF (Fund C)				Subtotal:	6	\$10,083.40	\$12,595	\$7,488.40	\$1,248.07
# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child			
<u>Low Income (Fund A) - Regular</u>									
8	20	37	\$41,827.89	\$(10,610.75)	\$31,217.14	\$843.71			
<u>Office/County:Clarion/Jefferson/Clermont</u>				Subtotal:	37	\$41,827.89	\$(10,611)	\$31,217.14	\$843.71
12	24	43	\$51,911.29	\$(13,206)	\$38,705.54	\$900.13			
<u>Provider Type: FMY</u>				Subtotal:	43	\$51,911.29	\$(13,206)	\$38,705.54	\$900.13
12	24	43	\$51,911.29	\$(13,206)	\$38,705.54	\$900.13			
<u>Provider Type: GRP</u>				Subtotal:	43	\$51,911.29	\$(13,206)	\$38,705.54	\$900.13
<u>Former TANF (Fund C) - Regular</u>									
3	6	12	\$17,606.28	\$(2,625.00)	\$14,981.28	\$1,248.44			
<u>Former TANF (Fund C)</u>				Subtotal:	12	\$17,606.28	\$(2,625)	\$14,981.28	\$1,248.44
3	6	12	\$17,606.28	\$(2,625)	\$14,981.28	\$1,248.44			
<u>Low Income (Fund A) - Regular</u>									
5	8	17	\$41,191.78	\$(10,677.25)	\$30,514.53	\$1,794.97			
<u>Low Income (Fund A)</u>				Subtotal:	17	\$41,191.78	\$(10,677)	\$30,514.53	\$1,794.97
5	8	17	\$41,191.78	\$(10,677)	\$30,514.53	\$1,794.97			

## Office/County:Clarion/Jefferson/Clarion Subtotal:

Provider Type:	GRP	Subtotal:
	8	14
	29	\$58,798.06

\$13,302)

\$45,495.81

\$1,568.82

Office/County:Clarion/Jefferson/Clarion  
Clarion

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Former TANF (Fund C) - Regular	10	10	20	\$12,989.57	\$(1,115.00)	\$11,874.57
Former TANF (Fund C)	10	10	20	\$12,989.57	\$(1,115)	\$11,874.57

# Provider Locations	# families Served	# Children Enrolled	Gross Cost of Care	Copay Assessed	Net Expenditure	Avg. expenditure per Child
Low Income (Fund A) - Regular	46	44	85	\$101,728.07	\$(22,305.12)	\$79,418.77
Low Income (Fund A)	46	44	85	\$101,728.07	\$(22,305)	\$79,418.77
Office/County:Clarion/Jefferson/Clarion Subtotal:	56	54	105	\$114,717.64	\$(23,420)	\$91,293.34

Provider Type:	REN	Subtotal:
	56	54

\$91,293.34

\$869.46



### Unduplicated Children across Care Levels

Care Level	Unduplicated Children
INF	18
YOT	22
OLT	27
PRE	83
YSA	51
OSA	30

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

Board of Directors  
Community Action, Inc.

We have audited the financial statements of Community Action, Inc. (a nonprofit organization) as of and for the year ended June 30, 2004, and have issued our report thereon dated October 28, 2004. We conducted our audit 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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Domestic Violence.

**Compliance**

As part of obtaining reasonable assurance about whether Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Community Action, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

Internal Control Over Financial Reporting - continued

However, we noted other matters involving the internal control over financial reporting, which we have reported to management of Community Action, Inc. in a separate letter dated October 28, 2004.

This report is intended solely for the information of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Stambaugh Ness, PC*

York, Pennsylvania  
October 28, 2004

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Community Action, Inc.

**Compliance**

We have audited the compliance of Community Action, Inc. with the types of compliance requirements described in the "U.S. Office of Management and Budget OMB Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2004. Community Action, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Community Action, Inc.'s management. Our responsibility is to express an opinion on Community Action, Inc.'s compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Domestic Violence. Those standards, the OMB Circular A-133, and the other audit guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Action, Inc.'s compliance with those requirements.

In our opinion, Community Action, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 - continued**

**Internal Control Over Compliance**

The management of Community Action, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Action, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the audit committee, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Stambaugh Ness, PC*

York, Pennsylvania  
October 28, 2004

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES**

Board of Directors  
Community Action, Inc.

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) and Community Action, Inc. solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DPW. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

- a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2004, have been accurately compiled and reflect the audited books and records of Community Action, Inc. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

<b>Program Name</b>	<b>Page Number</b>	<b>Referenced Schedule</b>
Supported Work Program	29	Budget Comparison
Family Service System Reform	30	Budget Comparison
Medical Assistance Transportation	39	Revenue and Expenses
Human Services Development Fund	40	Revenue and Expenses
Homeless Assistance	41	Revenue and Expenses
Homeless Assistance - TANFBG	42	Revenue and Expenses
Homeless Assistance - Supp.	43	Revenue and Expenses
Homeless Assistance – TANFBG Supp.	44	Revenue and Expenses
Child Care Resource Developers	46	Expenditure Report
PCADV - Act 44	49	Budget, Reported and Allowable Costs
Child Care Information Services:	53	Recap for the Fiscal Year
	54	Administrative Budget
	55	Report - Fund A
	56	Administrative Budget Report - Fund C
	57 - 64	Expenditure Report - Resource & Referral
	65 - 110	Child Care Utilization Report Payment System Management Report - Detail

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING  
AGREED-UPON PROCEDURES - continued**

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DPW for the period in question.
- c) Processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings which must be reflected on the corresponding schedules.

This report is intended solely for the use of the Department of Public Welfare and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

*Stambaugh Ness, PC*

York, Pennsylvania  
October 28, 2004

**COMMUNITY ACTION, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2004**

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements and supplementary schedule of expenditures of federal awards of Community Action, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditors' Report on Compliance and on Internal Control over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Community Action, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Community Action, Inc. expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Community Action, Inc.
7. The programs tested as a major programs were the Child Care Mandatory and Matching Funds of the Child Care and Development Fund, C.F.D.A. #93.596, and Community Services Block Grant Program, C. F. D. A. #93.569.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Community Action, Inc. qualified as a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None