

**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> |                               |
| <br>Total assets            |                | <br><u><u>\$1,615,121</u></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> |                |
| <br>Total liabilities              |              | <br>\$ 535,492 |

**NET ASSETS**

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

See accompanying notes.



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

|                                   | Program<br>Services | Management<br>and<br>General | Fund-<br>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)   |             |
| (Increase) 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  | 403       |             |
|   |           |             |
| NET CASH USED IN<br>OPERATING ACTIVITIES  |           | \$ (38,907) |

**INVESTING ACTIVITIES**

|                           |  |                |
|---------------------------|--|----------------|
| Purchases of fixed assets |  | <u>(5,454)</u> |
|---------------------------|--|----------------|

**NET DECREASE IN CASH** (44,361)

|                           |  |                |
|---------------------------|--|----------------|
| Cash at beginning of year |  | <u>176,986</u> |
|---------------------------|--|----------------|

|                     |  |                          |
|---------------------|--|--------------------------|
| Cash at end of year |  | <u><u>\$ 132,625</u></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<br/>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<br>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<br/>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:

| <u>June 30,</u> |                 |
|-----------------|-----------------|
| 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<br/>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>\$8,087</u>   | <u>\$50,275</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>\$11,888</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/<br>Pass Through Grantor/<br>Program Title   | Federal<br>C.F.D.A.<br>Number | Contract<br>Number | Federal<br>Expenditures | Grant<br>Payments<br>Received |
|--|-------------------------------|--------------------|-------------------------|-------------------------------|
| <b>U.S. Department of Health and Human Services:</b>   |                               |                    |                         |                               |
| Passed through Pennsylvania Department of Community and Economic Development:<br>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:<br>Passed through Pennsylvania Coalition Against Domestic Violence:<br>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:<br>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:<br>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:<br>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/<br>Pass Through Grantor/<br>Program Title  | Federal<br>C.F.D.A.<br>Number | Contract<br>Number | Federal<br>Expenditures | Grant<br>Payments<br>Received |
|---|-------------------------------|--------------------|-------------------------|-------------------------------|
| <b>U.S. Department of Energy:</b>   |                               |                    |                         |                               |
| Passed through Pennsylvania<br>Department of Community and<br>Economic Development:<br>Weatherization Assistance for<br>Low-Income Persons                                    | 81.042                        | C000003411         | \$ 152,205              | \$ 152,052                    |
| <b>U.S. Department of Justice:</b>  |                               |                    |                         |                               |
| Passed through Pennsylvania<br>Commission on Crime and<br>Delinquency:<br>Crime Victim Assistance   | 16.575                        | 2002-VF-05-13255   | 83,634                  | 83,634                        |
| <b>U.S. Department of Agriculture:</b>  |                               |                    |                         |                               |
| Passed through Pennsylvania<br>Department of Community and<br>Economic Development:<br>State Administrative Matching<br>Grants for Food Stamp Program                         | 10.561                        | 22-150-0036        | -                       | 956                           |
|   | 10.561                        | C000003538         | 8,147                   | 8,147                         |
| Passed through Pennsylvania<br>Department of Agriculture:<br>Passed through Jefferson<br>County Commissioners:<br>Emergency Food Assistance<br>Program (Administrative Costs) | 10.568                        | 8-01-33-101        | -                       | 3,157                         |
|   | 10.568                        | 8-01-33-101        | 1,835                   | 2,634                         |
|   | 10.568                        | 8-01-33-101        | 4,891                   | 703                           |
| Emergency Food Assistance<br>Program (Food Commodities)   | 10.569                        | 8-01-33-101        | 57,558                  | 57,558                        |
| Passed through Clarion County<br>Commissioners:<br>Emergency Food Assistance<br>Program (Administrative Costs)  | 10.568                        | 8-01-16-084        | -                       | 1,814                         |
|   | 10.568                        | 8-01-16-084        | 1,603                   | 1,923                         |
|   | 10.568                        | 8-01-16-084        | 5,139                   | 2,712                         |
| Emergency Food Assistance<br>Program (Food Commodities)   | 10.569                        | 8-01-16-084        | 46,437                  | 46,437                        |
| Total U.S. Department of<br>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/<br>Pass Through Grantor/<br>Program Title   | Federal<br>C.F.D.A.<br>Number | Contract<br>Number | Federal<br>Expenditures | Grant<br>Payments<br>Received |
|--|-------------------------------|--------------------|-------------------------|-------------------------------|
| <b>U.S. Department of Education:</b>   |                               |                    |                         |                               |
| Passed through Pennsylvania<br>Department of Education:<br>Adult Education - State Grant<br>Program  | 84.002                        | 041-044094         | \$ 68,578               | \$ 68,578                     |
| Passed through Tuscarora<br>Intermediate Unit  | 84.002                        | 7/01/03-6/15/04    | <u>20,060</u>           | <u>16,000</u>                 |
| Total U.S. Department of<br>Education  |                               |                    | 88,638                  | 84,578                        |
| <b>Department of Homeland<br/>Security:</b>  |                               |                    |                         |                               |
| Passed through United Way of<br>America:<br>Emergency Food and Shelter<br>National Board Program   | 97.024                        | 22-7218-00         | 13,708                  | 13,708                        |
| Emergency Food and Shelter<br>National Board Program   | 97.024                        | 22-7260-00         | 15,578                  | 15,577                        |
| Emergency Food and Shelter<br>National Board Program   | 97.024                        | 21-7218-00         | 2,054                   | 1,646                         |
| Emergency Food and Shelter<br>National Board Program   | 97.024                        | 21-7260-00         | <u>3,855</u>            | <u>1,991</u>                  |
| Total Department of<br>Homeland Security   |                               |                    | 35,195                  | 32,922                        |
| <b>Corporation for National and<br/>Community Service:</b>   |                               |                    |                         |                               |
| Passed through ACTION<br>Region III State Office:<br>Retired and Senior Volunteer<br>Program   | 94.002                        | 02SRAPA067         | 55,672                  | 58,947                        |
|  | 94.002                        | 04SRAPA010         | <u>18,909</u>           | <u>12,348</u>                 |
| Total Corporation for<br>National and Community<br>Service   |                               |                    | 74,581                  | 71,295                        |
| <b>Department of Housing and<br/>Urban Development:</b>  |                               |                    |                         |                               |
| Supportive Housing Program   | 14.235                        | PA28B102004        | 78,284                  | 86,140                        |
| <b>U.S. Department of Labor:</b>   |                               |                    |                         |                               |
| Passed through North Central<br>Workplace Investment Board:<br>North Central Pennsylvania<br>Regional Planning and<br>Development Commission:<br>Faith Based & Community<br>Initiative | 17.257                        |                    | <u>17,868</u>           | <u>31,367</u>                 |
| Total Federal Awards   |                               |                    | <u>\$2,648,441</u>      | <u>\$ 2,602,026</u>           |

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

|                        | <u>Approved<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>Cost</u> |
|------------------------|----------------------------|---|----------------------------|
| <b>BUDGET CATEGORY</b> |                            |   |                            |
| <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                      | -   | -                          |
|                        | <u>229,418</u>             | <u>35,087</u>                               | <u>-</u>                   |
| <b>RELATED COSTS</b>   |                            |   |                            |
| Professional services  | 500                        | -   | -                          |
| Insurance              | 1,550                      | 319   | -                          |
| Other                  | 46,630                     | 6,114                                       | -                          |
|                        | <u>48,680</u>              | <u>6,433</u>                                | <u>-</u>                   |
|                        | <u><u>\$278,098</u></u>    | <u><u>\$ 41,520</u></u>                     | <u><u>\$ -</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<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>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                  | 5,200                      | 1,171                                       | -                          |
|                        | <u>464,674</u>             | <u>151,771</u>                              | -                          |
| <b>RELATED COSTS</b>   |                            |   |                            |
| Professional services  | 1,100                      | 944   | -                          |
| Insurance              | 3,800                      | 1,457                                       | -                          |
| Other                  | 70,950                     | 65,925                                      | -                          |
|                        | <u>75,850</u>              | <u>68,326</u>                               | -                          |
|                        | <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<br/>Approved<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>Cost</u> |
|--------------------------------|--------------------------------------|---|----------------------------|
| <b>I. ADMINISTRATION</b>       |                                      |   |                            |
| a. Personnel                   | \$ 7,640                             | \$ 5,280                                    | \$ -                       |
| b. Insurance/bond              | 200                                  | 152   | -                          |
| 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             | 71,290                               | 8,806                                       | -                          |
| Direct services total          | 197,076                              | 44,724                                      | -                          |
| <b>IV. LIABILITY INSURANCE</b> | 2,120                                | 453   | -                          |
| 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<br/>Approved<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>Cost</u> |
|------------------------------------|--------------------------------------|---|----------------------------|
| <b>I. ADMINISTRATION</b>           |                                      |   |                            |
| a. Personnel                       | \$ 9,270                             | \$ 2,690                                    | \$ -                       |
| b. Insurance/bond                  | <u>317</u>                           | <u>277</u>                                  | <u>-</u>                   |
| Administration total               | 9,587                                | 2,967                                       | -                          |
| <br><b>II. FINANCIAL AUDIT</b>     | <br>1,453                            | <br>1,453                                   | <br>-                      |
| <br><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                 | <u>60,837</u>                        | <u>94,139</u>                               | <u>-</u>                   |
| Direct services total              | 184,267                              | 134,099                                     | -                          |
| <br><b>IV. LIABILITY INSURANCE</b> | <br><u>1,251</u>                     | <br><u>1,043</u>                            | <br><u>-</u>               |
| 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<br/>Approved<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>Cost</u> |
|--------------------------------|--------------------------------------|---|----------------------------|
| <b>I. ADMINISTRATION</b>       |                                      |   |                            |
| a. Personnel                   | \$ 14,581                            | \$ 14,575                                   | \$ -                       |
| b. Insurance/bond              | 504                                  | 630   | -                          |
| c. Tools/equipment             | 120                                  | -   | -                          |
| Administration total           | <u>15,205</u>                        | <u>15,205</u>                               | -                          |
| <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          | <u>129,923</u>                       | <u>132,076</u>                              | -                          |
| <b>IV. LIABILITY INSURANCE</b> | 2,000                                | -   | -                          |
| <b>V. TRAINING/TECH. ASST.</b> | <u>4,424</u>                         | <u>4,424</u>                                | -                          |
| Total                          | <u><u>\$ 152,052</u></u>             | <u><u>\$ 152,205</u></u>                    | <u><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<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>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,<br>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<br/>Budget</u> | <u>Contract<br/>Period<br/>Expenditures</u> | <u>Questioned<br/>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><u>\$ 30,012</u></u>    | <u><u>\$ 30,012</u></u>                     | <u><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<br/>Budget</u> | <u>Contract<br/>Period<br/>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><u>\$ 36,835</u></u>    | <u><u>\$ 17,868</u></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**

|                                     | Adult Literacy Programs |              |
|-------------------------------------|-------------------------|--------------|
|                                     | #059-04-4091            | #041-04-4094 |
| <b>REVENUE</b>                      |                         |              |
| Grant income                        | \$ 48,416               | \$ 68,578    |
| <br><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                            | -                       | -            |
|                                     | 48,416                  | 68,578       |
| Due to funding source               | \$ -                    | \$ -         |



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

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

**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 |
|--------------|----------|

**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 | 131      |        |
|                       |          | 55,672 |
| Due to funding source |          | \$ -   |

**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 |
|--------------|----------|

**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> |                    |
|                       |            | <u>18,909</u>      |
| Due to funding source |            | <u><u>\$ -</u></u> |

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

**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 | 2,035        |          |
|                             | <u>2,035</u> |          |
| Total revenue               |              | \$ 5,473 |

**EXPENSES**

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

**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              |
| 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>       |
| Total expenses        |              | <u>11,317</u>      |
| Due to funding source |              | <u><u>\$ -</u></u> |

**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                     | 287               | 287               |
|                                       | <u>\$ 554,719</u> | <u>\$ 554,719</u> |
| <br>Summary of Trips:                 |                   |                   |
| Group I clients                       | \$ 41,466         | \$ 41,466         |
| Group II clients                      | 463               | 463               |
| Group III escorts                     | 2                 | 2                 |
|                                       | <u>\$ 41,931</u>  | <u>\$ 41,931</u>  |
| <br><b>ALLOCATION DATA</b>            |                   |                   |
| Revenues:                             |                   |                   |
| Department of Public Welfare          | \$ 609,139        | \$ 609,139        |
| Interest Income                       | 18                | 18                |
|                                       | <u>\$ 609,157</u> | <u>\$ 609,157</u> |
| <br>Funds expended:                   |                   |                   |
| Service Costs                         | \$ 554,719        | \$ 554,719        |
| Administrative Costs                  | 54,438            | 54,438            |
| <br>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<br>of Public Welfare | \$ 11,419          | \$ 11,419          |
| <br><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> | <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>                    |
| <br>Total HAP funding | <br><u><u>\$ 28,306</u></u> |

**II. EXPENSES**

|                            | <u>Case<br/>Management</u> | <u>Rental<br/>Assistance</u> | <u>Total</u>           |
|----------------------------|----------------------------|------------------------------|------------------------|
| On behalf of clients       | \$ -                       | \$ 3,001                     | \$ 3,001               |
| Personnel                  | 18,339                     | -                            | 18,339                 |
| Operating                  | <u>4,135</u>               | <u>-</u>                     | <u>4,135</u>           |
| <br>Subtotal               | <br>22,474                 | <br>3,001                    | <br>25,475             |
| <br>County administration  |                            |                              | <br><u>2,831</u>       |
| <br>Total HAP expenses     |                            |                              | <br><u>28,306</u>      |
| <br>Total unexpended funds |                            |                              | <br><u><u>\$ -</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>                    |
| <br>Total HAP funding | <br><u><u>\$ 10,112</u></u> |

**II. EXPENSES**

|                            | <u>Case<br/>Management</u> | <u>Rental<br/>Assistance</u> | <u>Total</u>           |
|----------------------------|----------------------------|------------------------------|------------------------|
| On behalf of clients       | \$ -                       | \$ 2,000                     | \$ 2,000               |
| Personnel                  | 5,580                      | -                            | 5,580                  |
| Operating                  | <u>1,521</u>               | <u>-</u>                     | <u>1,521</u>           |
| <br>Subtotal               | <br>7,101                  | <br>2,000                    | <br>9,101              |
| <br>County administration  |                            |                              | <br><u>1,011</u>       |
| <br>Total HAP expenses     |                            |                              | <br><u>10,112</u>      |
| <br>Total unexpended funds |                            |                              | <br><u><u>\$ -</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>                   |
| <br>Total HAP funding | <br><u><u>\$ 3,753</u></u> |

**II. EXPENSES**

|                            | <u>Case<br/>Management</u> | <u>Rental<br/>Assistance</u> | <u>Total</u>            |
|----------------------------|----------------------------|------------------------------|-------------------------|
| On behalf of clients       | \$ -                       | \$ 3,378                     | \$ 3,378                |
| Personnel                  | -                          | -                            | -                       |
| Operating                  | <u>-</u>                   | <u>-</u>                     | <u>-</u>                |
| <br>Subtotal               | <br>-                      | <br>3,378                    | <br>3,378               |
| <br>County administration  |                            |                              | <br><u>375</u>          |
| <br>Total HAP expenses     |                            |                              | <br><u><u>3,753</u></u> |
| <br>Total unexpended funds |                            |                              | <br><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>                   |
| <br>Total HAP funding | <br><u><u>\$ 1,647</u></u> |

**II. EXPENSES**

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

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

|                       | Budget     | Actual    |
|-----------------------|------------|-----------|
| <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   | 120,861    | 48,950    |
|                       | 200,685    | 78,284    |
| Due to funding source | \$ -       | \$ -      |

**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>           | <u>YTD %<br/>Expended</u> |
|--------------------|-------------------------|-------------------------|---------------------------|
| <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**

|                          | <u>Approved<br/>Budget</u> | <u>Reported<br/>Costs</u> | <u>Total</u>    | <u>(Over)<br/>Under<br/>Budget</u> | <u>Questioned<br/>Costs</u> |
|--------------------------|----------------------------|---------------------------|-----------------|------------------------------------|-----------------------------|
| <b>BUDGET CATEGORIES</b> |                            |                           |                 |                                    |                             |
| 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                                | -                           |
|                          | <u>\$ 83,634</u>           | <u>\$83,634</u>           | <u>\$83,634</u> | <u>\$ -</u>                        | <u>\$ -</u>                 |

**FUNDING RECONCILIATION**

|  |  |  |          |  |               |
|--|--|--|----------|--|---------------|
| Approved contract<br>received as of<br>June 30, 2004 |  |  |          |  | \$ 83,634     |
| Allowable costs:                                     |  |  |          |  |               |
| Approved   |  |  | \$83,634 |  |               |
| Questioned   |  |  | <u>-</u> |  |               |
|  |  |  |          |  | <u>83,634</u> |
| 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**

| <b><u>BUDGET CATEGORY</u></b> | <u>Approved<br/>Budget</u> | <u>Reported<br/>Costs<br/>Per Final<br/>Invoice</u> | <u>Total<br/>Allowable<br/>Cost Per<br/>Audit</u> | <u>(Over)<br/>Under<br/>Budget</u> | <u>Questioned</u> |
|-------------------------------|----------------------------|---|---|------------------------------------|-------------------|
| <b><u>TITLE XX</u></b>        |                            |   |   |                                    |                   |
| 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<br/>Budget</u> | <u>Reported<br/>Costs<br/>Per Final<br/>Invoice</u> | <u>Total<br/>Allowable<br/>Cost Per<br/>Audit</u> | <u>(Over)<br/>Under<br/>Budget</u> | <u>Questioned</u> |
|------------------------|----------------------------|---|---|------------------------------------|-------------------|
| <u>ACT 44</u>          |                            |   |   |                                    |                   |
| 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**

| <u>BUDGET CATEGORY</u>           | <u>Approved<br/>Budget</u> | <u>Reported<br/>Costs<br/>Per Final<br/>Invoice</u> | <u>Total<br/>Allowable<br/>Cost Per<br/>Audit</u> | <u>(Over)<br/>Under<br/>Budget</u> | <u>Questioned</u> |
|----------------------------------|----------------------------|---|---|------------------------------------|-------------------|
| <u>FVPS</u>                      |                            |   |   |                                    |                   |
| 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>       |
| <u>TANF</u>                      |                            |   |   |                                    |                   |
| 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>       |
| <u>TANF RELOCATION</u>           |                            |   |   |                                    |                   |
| Operations relocation<br>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**

|                                 | <u>Approved<br/>Budget</u> | <u>Reported<br/>Costs<br/>Per Final<br/>Invoice</u> | <u>Total<br/>Allowable<br/>Cost Per<br/>Audit</u> | <u>(Over)<br/>Under<br/>Budget</u> | <u>Questioned</u> |
|---------------------------------|----------------------------|---|---|------------------------------------|-------------------|
| <b><u>BUDGET CATEGORIES</u></b> |                            |   |   |                                    |                   |
| <b>Title XX</b>                 |                            |   |   |                                    |                   |
| Personnel                       | \$ 16,279                  | \$ 16,279   | \$ 16,279   | \$ -                               | \$ -              |
| <b>Act 44</b>                   |                            |   |   |                                    |                   |
| Personnel                       | 155,802                    | 155,802   | 155,802   | -                                  | -                 |
| Operations                      | 23,623                     | 23,623  | 23,623  | -                                  | -                 |
| <b>FVPS</b>                     |                            |   |   |                                    |                   |
| Personnel                       | 107,677                    | 107,677   | 107,677   | -                                  | -                 |
| <b>TANF</b>                     |                            |   |   |                                    |                   |
| Operations                      | 9,443                      | 9,443   | 9,443   | -                                  | -                 |
| <b>TANF RELOCATION</b>          |                            |   |   |                                    |                   |
| 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<br>as of June 30, 2004 |  |  |            | \$ 326,680     |
| Allowable costs:                                   |  |  |            |                |
| Approved costs                                     |  |  | \$ 326,680 |                |
| Questioned costs                                   |  |  | <u>-</u>   | <u>326,680</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>               |
| <br>Total              | <br><u><u>\$326,680</u></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 %<br/>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><u>\$153,540</u></u> | <u><u>\$151,471</u></u> | <u><u>99 %</u></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 %<br/>Expended</u> |
|----------------------|-------------------------|-------------------------|---------------------------|
| <b>PERSONNEL</b>     |                         |                         |                           |
| Salaries and wages   | \$ 22,569               | \$ 22,545               | 100 %                     |
| Fringe benefits      | <u>6,684</u>            | <u>5,457</u>            | <u>82</u>                 |
| 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              | <u>949</u>              | <u>948</u>              | <u>100</u>                |
| 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       | <u>343</u>              | <u>343</u>              | <u>100</u>                |
| Total other          | <u>7,250</u>            | <u>7,224</u>            | <u>100</u>                |
| Total operations     | <u>12,350</u>           | <u>11,750</u>           | <u>95</u>                 |
| Totals               | <u><u>\$ 41,603</u></u> | <u><u>\$ 39,752</u></u> | <u><u>96 %</u></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<br/>Expenditures<br/>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>             |                         |  |
|                              | <u>5,950</u>            | <u>5,835</u>                               |
| Totals                       | <u><u>\$ 85,022</u></u> | <u><u>\$ 83,032</u></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

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| Fund: A |        | Type of Service: CENTER |               |               |           |           | FULLDAY    |           | REGULAR |  |
|---------|--------|-------------------------|---------------|---------------|-----------|-----------|------------|-----------|---------|--|
| 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

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| Fund: A |        | Type of Service: GROUP HOME |               |               |           | FULLDAY |           | REGULAR    |          |
|---------|--------|-----------------------------|---------------|---------------|-----------|---------|-----------|------------|----------|
| <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   |          |
| Setting |        |                             |               |               |           |         |           |            |          |
| 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  |  |
| Setting |     |                              |            |            |            |         |           |            |  |
| 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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| C     | Type of Service: | CENTER | FULLDAY      |              | REGULAR   |           |            |          |       |       |
|-------|------------------|--------|--------------|--------------|-----------|-----------|------------|----------|-------|-------|
| <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 |  |  |

| 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 |  |  |

| 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 |  |  |

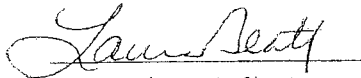
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| i: C                      |        | Type of Service: | UNREGULATED   | PARTDAY       |            | REGULAR   |            |            |       |
|---------------------------|--------|------------------|---------------|---------------|------------|-----------|------------|------------|-------|
| <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   |       |
| Fund                      |        |                  |               |               |            |           |            |            |       |
| Total                     | 27     | 27               | 1529 56.6     | 1299 48.1     | 23,457.24  | 15.34     | 2,188.89   | 21,268.35  |       |
| Grand                     |        |                  |               |               |            |           |            |            |       |
| Total                     | 258    | 205              | 14912 57.8    | 13339 51.7    | 220,369.30 | 14.78     | 39,767.98  | 180,601.32 |       |
| Total Credit Adjustments: |        |                  |               |               |            |           |            | .00        |       |
| Total Debit Adjustments:  |        |                  |               |               |            |           |            | 76.16      |       |
| Total Payments:           |        |                  |               |               |            |           |            | 180,525.16 |       |

  
 \_\_\_\_\_  
 CCIS Director's Signature

10-21-04  
 \_\_\_\_\_  
 Date

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| Fund: A |        | Type of Service: CENTER |               |               |           | FULLDAY   |            | REGULAR   |  |
|---------|--------|-------------------------|---------------|---------------|-----------|-----------|------------|-----------|--|
| <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   |  |

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| Fund: A |        | Type of Service: GROUP HOME |               |               |           | FULLDAY |           | REGULAR    |       |           |       |
|---------|--------|-----------------------------|---------------|---------------|-----------|---------|-----------|------------|-------|-----------|-------|
| <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                            | 566 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 |  |

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| : C   |        | Type of Service: CENTER |              |               |           | FULLDAY |           | REGULAR    |          |
|-------|--------|-------------------------|--------------|---------------|-----------|---------|-----------|------------|----------|
| <200% |        |                         |              |               |           |         |           |            |          |
| Age:  | Undup: | FPIG:                   | Srvdys:(Avg) | Atn dys:(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 57.7      | 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 |  |

| Fr: 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 |  |

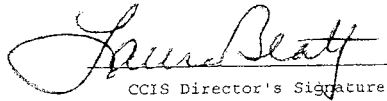
| Fund: C |   | Type of Service: GROUP HOME |          |          |           | PARTDAY |          | REGULAR   |  |
|---------|---|-----------------------------|----------|----------|-----------|---------|----------|-----------|--|
| SA      | 2 | 2                           | 149 74.5 | 130 65   | 2,001.00  | 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

Page: 4

| Fund: C                   |        | Type of Service: |               | UNREGULATED   |            | FULLDAY   |            | REGULAR    |            |  |
|---------------------------|--------|------------------|---------------|---------------|------------|-----------|------------|------------|------------|--|
| <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        |  |
| Total Debit Adjustments:  |        |                  |               |               |            |           |            |            | 12.09      |  |
| Total Payments:           |        |                  |               |               |            |           |            |            | 173,307.96 |  |

  
 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:                 | CTR                             |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                 | 2                   | \$1,139.75         | \$(190.00)     | \$949.75        | \$474.88            |  |  |  |  |
| Former TANF (Fund C)           | 2                               | 2                 | 2                   | \$1,139.75         | \$(190.00)     | \$949.75        | \$474.88            |  |  |  |  |
| Subtotal:                      |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 4                               | 9                 | 10                  | \$17,831.50        | \$(6,475.00)   | \$11,356.50     | \$1,135.65          |  |  |  |  |
| Low Income (Fund A)            | 4                               | 9                 | 10                  | \$17,831.50        | \$(6,475.00)   | \$11,356.50     | \$1,135.65          |  |  |  |  |
| Subtotal:                      |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | 6                               | 11                | 12                  | \$18,971.25        | \$(6,665.00)   | \$12,306.25     | \$1,025.52          |  |  |  |  |
| Clarion/Jefferson/Jefferson    |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Provider Type:                 | CTR                             | 11                | 12                  | \$18,971.25        | \$(6,665.00)   | \$12,306.25     | \$1,025.52          |  |  |  |  |
| Subtotal:                      |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |

| Provider Type:                | FMY                             |                   |                     |                    |                |                 |                     |  |  |  |  |
|-------------------------------|---------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Office/County:                | Clarion/Jefferson/<br>Jefferson |                   |                     |                    |                |                 |                     |  |  |  |  |
|                               | # 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                 | 7                   | \$6,876.00         | \$(2,430.00)   | \$4,446.00      | \$635.14            |  |  |  |  |
| Low Income (Fund A)           | 7                               | 7                 | 7                   | \$6,876.00         | \$(2,430.00)   | \$4,446.00      | \$635.14            |  |  |  |  |
| Subtotal:                     |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                | 7                               | 7                 | 7                   | \$6,876.00         | \$(2,430.00)   | \$4,446.00      | \$635.14            |  |  |  |  |
| Clarion/Jefferson/Jefferson   |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Provider Type:                | FMY                             | 7                 | 7                   | \$6,876.00         | \$(2,430.00)   | \$4,446.00      | \$635.14            |  |  |  |  |
| Subtotal:                     |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |

| Care Level:                    | INF                             |                      |                   |                     |                    |                |                 |                     |  |  |  |
|--------------------------------|---------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|
| Provider Type:                 | REN                             |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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      | \$1476.04           |  |  |  |
| Former TANF (Fund C)           |                                 | 3                    | 3                 | 3                   | \$5,084.50         | \$(656.38)     | \$4,428.12      | \$1,476.04          |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |
| Low Income (Fund A) - Regular  |                                 | 6                    | 6                 | 6                   | \$2,321.27         | \$(380.00)     | \$1,941.27      | \$323.55            |  |  |  |
| Low Income (Fund A)            |                                 | 6                    | 6                 | 6                   | \$2,321.27         | \$(380.00)     | \$1,941.27      | \$323.55            |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 |                                 | 9                    | 9                 | 9                   | \$7,405.77         | \$(1,036.38)   | \$6,369.39      | \$707.71            |  |  |  |
| Clarion/Jefferson/Jefferson    |                                 |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Provider Type:                 | REN                             | 9                    | 9                 | 9                   | \$7,405.77         | \$(1,036.38)   | \$6,369.39      | \$707.71            |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |
| Care Level:                    | INF                             | 22                   | 27                | 28                  | \$33,253.02        | \$(10,131.38)  | \$23,121.64     | \$825.77            |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |

Care Level: OLT

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                   | \$219.00           | \$(55.00)      | \$164.00        | \$164.00            |
| Former TANF (Fund C)                       | 1                    | 1                 | 1                   | \$219.00           | \$(55.00)      | \$164.00        | \$164.00            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Low Income (Fund A) - Regular              | 9                    | 18                | 18                  | \$23,525.56        | \$(6,562.66)   | \$16,962.90     | \$942.38            |
| Low Income (Fund A)                        | 9                    | 18                | 18                  | \$23,525.56        | \$(6,562.66)   | \$16,962.90     | \$942.38            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Jefferson | 10                   | 19                | 19                  | \$23,744.56        | \$(6,617.66)   | \$17,126.90     | \$901.42            |
| Provider Type: CTR                         | 10                   | 19                | 19                  | \$23,744.56        | \$(6,617.66)   | \$17,126.90     | \$901.42            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

Care Level: OLT

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                   | \$1,156.50         | \$(60.00)      | \$1,096.50      | \$1096.50           |
| Former TANF (Fund C)                       | 1                    | 1                 | 1                   | \$1,156.50         | \$(60.00)      | \$1,096.50      | \$1,096.50          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Low Income (Fund A) - Regular              | 13                   | 14                | 15                  | \$19,130.69        | \$(4,088.00)   | \$15,042.69     | \$1002.85           |
| Low Income (Fund A)                        | 13                   | 14                | 15                  | \$19,130.69        | \$(4,088.00)   | \$15,042.69     | \$1,002.85          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Jefferson | 14                   | 15                | 16                  | \$20,287.19        | \$(4,148.00)   | \$16,139.19     | \$1,008.70          |
| Provider Type: FMY                         | 14                   | 15                | 16                  | \$20,287.19        | \$(4,148.00)   | \$16,139.19     | \$1,008.70          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

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)           | 3                    | 3                 | 3                   | \$3,221.29         | \$(130.00)     | \$3,091.29      | \$1,030.43          |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular              | 11                   | 8                 | 8                   | \$9,244.07         | \$(2,685.00)   | \$6,509.20      | \$813.65            |
| Low Income (Fund A)                        | 11                   | 8                 | 8                   | \$9,244.07         | \$(2,685.00)   | \$6,509.20      | \$813.65            |
| Office/County: Clarion/Jefferson/Jefferson | 14                   | 11                | 11                  | \$12,465.36        | \$(2,815.00)   | \$9,600.49      | \$872.77            |
| Provider Type: REN                         | 14                   | 11                | 11                  | \$12,465.36        | \$(2,815.00)   | \$9,600.49      | \$872.77            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

|                 |    |    |    |             |               |             |          |
|-----------------|----|----|----|-------------|---------------|-------------|----------|
| Care Level: OLT | 38 | 45 | 46 | \$56,497.11 | \$(13,580.66) | \$42,866.58 | \$931.88 |
| Subtotal:       |    |    |    |             |               |             |          |

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            |
| Subtotal:                                  | 3                    | 8                 | 10                  | \$7,485.07         | \$(1,035.00)   | \$6,450.07      | \$645.01            |
| Office/County: Clarion/Jefferson/Jefferson | 3                    | 8                 | 10                  | \$7,485.07         | \$(1,035.00)   | \$6,450.07      | \$645.01            |
| Provider Type: CTR                         | 3                    | 8                 | 10                  | \$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            |
| Subtotal:                      | 1                    | 1                 | 1                   | \$650.61           | \$0.00         | \$650.61        | \$650.61            |

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 |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular              | 5                    | 6                 | 8                   | \$11,515.40        | \$(1,863.70)   | \$9,651.70      | \$1,206.46          |
| Subtotal:                                  | 5                    | 6                 | 8                   | \$11,515.40        | \$(1,863.70)   | \$9,651.70      | \$1,206.46          |
| Office/County: Clarion/Jefferson/Jefferson | 6                    | 7                 | 9                   | \$12,166.01        | \$(1,863.70)   | \$10,302.31     | \$1,144.70          |
| Provider Type: FMY                         | 6                    | 7                 | 9                   | \$12,166.01        | \$(1,863.70)   | \$10,302.31     | \$1,144.70          |

| Care Level:                    | OSA                             |                      |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |
|--------------------------------|---------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|--|--|--|--|--|--|--|
| Provider Type:                 | REN                             |                      |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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)           |                                 | 2                    | 2                 | 4                   | \$5,042.13         | \$(590.00)     | \$4,452.13      | \$1,113.03          |  |  |  |  |  |  |  |  |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |
| Low Income (Fund A) - Regular  |                                 | 14                   | 14                | 17                  | \$10,797.35        | \$(2,046.88)   | \$8,750.47      | \$514.73            |  |  |  |  |  |  |  |  |  |  |  |
| Low Income (Fund A)            |                                 | 14                   | 14                | 17                  | \$10,797.35        | \$(2,046.88)   | \$8,750.47      | \$514.73            |  |  |  |  |  |  |  |  |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/Jefferson     | 16                   | 16                | 21                  | \$15,839.48        | \$(2,636.88)   | \$13,202.60     | \$628.70            |  |  |  |  |  |  |  |  |  |  |  |
| Provider Type:                 | REN                             | 16                   | 16                | 21                  | \$15,839.48        | \$(2,636.88)   | \$13,202.60     | \$628.70            |  |  |  |  |  |  |  |  |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |
| Care Level:                    | OSA                             | 25                   | 31                | 40                  | \$35,490.56        | \$(5,535.58)   | \$29,954.98     | \$748.87            |  |  |  |  |  |  |  |  |  |  |  |
|                                |                                 | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |  |  |  |  |  |



| Care Level:                    | PRE                             |                      |                   |                     |                    |                |                 |                     |  |  |  |
|--------------------------------|---------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|
| Provider Type:                 | CTR                             |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                 | 2                   | \$986.25           | \$(155.00)     | \$831.25        | \$415.63            |  |  |  |
| Former TANF (Fund C)           |                                 | 2                    | 2                 | 2                   | \$986.25           | \$(155.00)     | \$831.25        | \$415.63            |  |  |  |
|                                | Subtotal:                       |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Low Income (Fund A) - Regular  |                                 | 9                    | 34                | 37                  | \$58,837.71        | \$(12,774.00)  | \$46,063.71     | \$1,244.97          |  |  |  |
| Low Income (Fund A)            |                                 | 9                    | 34                | 37                  | \$58,837.71        | \$(12,774.00)  | \$46,063.71     | \$1,244.97          |  |  |  |
|                                | Subtotal:                       |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 | Clarion/Jefferson/Jefferson     | 11                   | 36                | 39                  | \$59,823.96        | \$(12,929.00)  | \$46,894.96     | \$1,202.43          |  |  |  |
| Provider Type:                 | CTR                             | 11                   | 36                | 39                  | \$59,823.96        | \$(12,929.00)  | \$46,894.96     | \$1,202.43          |  |  |  |
|                                | Subtotal:                       |                      |                   |                     |                    |                |                 |                     |  |  |  |

Care Level: PRE

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 | 2                    | 2                 | 3                   | \$7,373.62         | \$(1,205.00)   | \$6,168.62      | \$2056.21           |
| Former TANF (Fund C)           | 2                    | 2                 | 3                   | \$7,373.62         | \$(1,205.00)   | \$6,168.62      | \$2,056.21          |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular              | 17                   | 24                | 27                  | \$42,732.54        | \$(8,557.00)   | \$34,137.14     | \$1264.34           |
| Low Income (Fund A)                        | 17                   | 24                | 27                  | \$42,732.54        | \$(8,557.00)   | \$34,137.14     | \$1,264.34          |
| Office/County: Clarion/Jefferson/Jefferson | 19                   | 26                | 30                  | \$50,106.16        | \$(9,762.00)   | \$40,305.76     | \$1,343.53          |
| Provider Type: FMY                         | 19                   | 26                | 30                  | \$50,106.16        | \$(9,762.00)   | \$40,305.76     | \$1,343.53          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

Provider Type: GRP  
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              | 1                    | 1                 | 2                   | \$5,200.00         | \$(870.00)     | \$4,330.00      | \$2165.00           |
| Low Income (Fund A)                        | 1                    | 1                 | 2                   | \$5,200.00         | \$(870.00)     | \$4,330.00      | \$2,165.00          |
| Office/County: Clarion/Jefferson/Jefferson | 1                    | 1                 | 2                   | \$5,200.00         | \$(870.00)     | \$4,330.00      | \$2,165.00          |
| Provider Type: GRP                         | 1                    | 1                 | 2                   | \$5,200.00         | \$(870.00)     | \$4,330.00      | \$2,165.00          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

Care Level: PRE

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 | 4                    | 3                 | 3                   | \$3,216.45         | \$(205.00)     | \$2,998.39      | \$999.46            |
| Former TANF (Fund C)           | 4                    | 3                 | 3                   | \$3,216.45         | \$(205.00)     | \$2,998.39      | \$999.46            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # 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)                        | 20                   | 20                | 22                  | \$23,343.87        | \$(6,107.68)   | \$17,231.76     | \$783.26            |
| Office/County: Clarion/Jefferson/Jefferson | 24                   | 23                | 25                  | \$26,560.32        | \$(6,312.68)   | \$20,230.15     | \$809.21            |
| Provider Type: REN                         | 24                   | 23                | 25                  | \$26,560.32        | \$(6,312.68)   | \$20,230.15     | \$809.21            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

|                 |    |    |    |              |               |              |            |
|-----------------|----|----|----|--------------|---------------|--------------|------------|
| Care Level: PRE | 55 | 86 | 96 | \$141,690.44 | \$(29,873.68) | \$111,760.87 | \$1,164.18 |
| Subtotal:       |    |    |    |              |               |              |            |

| Care Level:                    | YOT | 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 |     | CTR            | Clarion/Jefferson/Jefferson | 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            |
| 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 | 7                    | 15                | 16                  | \$19,240.89        | \$(5,372.35)   | \$13,868.54     | \$866.78            |
| Provider Type:                 |     | CTR            | Subtotal:                   | 7                    | 15                | 16                  | \$19,240.89        | \$(5,372.35)   | \$13,868.54     | \$866.78            |

| Care Level:                   | YOT | Provider Type: | Office/County:              | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|-------------------------------|-----|----------------|-----------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular |     | FMY            | Clarion/Jefferson/Jefferson | 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 | 7                    | 8                 | 8                   | \$7,066.69         | \$(1,673.40)   | \$5,393.29      | \$674.16            |
| Provider Type:                |     | FMY            | Subtotal:                   | 7                    | 8                 | 8                   | \$7,066.69         | \$(1,673.40)   | \$5,393.29      | \$674.16            |

Care Level: YOT

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 |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular              | 5                    | 5                 | 6                   | \$2,289.08         | \$(260.00)     | \$2,025.41      | \$337.57            |
| Subtotal:                                  | 5                    | 5                 | 6                   | \$2,289.08         | \$(260.00)     | \$2,025.41      | \$337.57            |
| Office/County: Clarion/Jefferson/Jefferson | 5                    | 5                 | 6                   | \$2,289.08         | \$(260.00)     | \$2,025.41      | \$337.57            |
| Provider Type: REN                         | 5                    | 5                 | 6                   | \$2,289.08         | \$(260.00)     | \$2,025.41      | \$337.57            |

Care Level: YOT Subtotal: 19 28 30 \$28,596.66 \$(7,305.75) \$21,287.24 \$709.57

| Care Level:                    | YSA                             |                   |                     |                    |                |                 |                     |  |  |  |  |
|--------------------------------|---------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Provider Type:                 | CTR                             |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                 | 2                   | \$1,791.02         | \$(400.00)     | \$1,391.02      | \$695.51            |  |  |  |  |
| Former TANF (Fund C)           | 1                               | 1                 | 2                   | \$1,791.02         | \$(400.00)     | \$1,391.02      | \$695.51            |  |  |  |  |
|                                | Subtotal:                       |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 6                               | 23                | 24                  | \$28,541.71        | \$(4,374.00)   | \$24,167.71     | \$1,006.99          |  |  |  |  |
| Low Income (Fund A)            | 6                               | 23                | 24                  | \$28,541.71        | \$(4,374.00)   | \$24,167.71     | \$1,006.99          |  |  |  |  |
|                                | Subtotal:                       |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | 7                               | 24                | 26                  | \$30,332.73        | \$(4,774.00)   | \$25,558.73     | \$983.03            |  |  |  |  |
| Clarion/Jefferson/Jefferson    |                                 |                   |                     |                    |                |                 |                     |  |  |  |  |
| Provider Type:                 | CTR                             | 24                | 26                  | \$30,332.73        | \$(4,774.00)   | \$25,558.73     | \$983.03            |  |  |  |  |
|                                | Subtotal:                       |                   |                     |                    |                |                 |                     |  |  |  |  |

Care Level: YSA

Provider Type: FMY  
Office/County: Clanton/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                 | 3                   | \$7,124.20         | \$(40.00)      | \$7,084.20      | \$2361.40           |
| Former TANF (Fund C)                       | 2                    | 2                 | 3                   | \$7,124.20         | \$(40.00)      | \$7,084.20      | \$2,361.40          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Low Income (Fund A) - Regular              | 8                    | 11                | 13                  | \$19,602.91        | \$(2,422.50)   | \$17,180.41     | \$1321.57           |
| Low Income (Fund A)                        | 8                    | 11                | 13                  | \$19,602.91        | \$(2,422.50)   | \$17,180.41     | \$1,321.57          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clanton/Jefferson/Jefferson | 10                   | 13                | 16                  | \$26,727.11        | \$(2,462.50)   | \$24,264.61     | \$1,516.54          |
| Provider Type: FMY                         | 10                   | 13                | 16                  | \$26,727.11        | \$(2,462.50)   | \$24,264.61     | \$1,516.54          |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

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)           | 3                    | 3                 | 4                   | \$4,186.02         | \$(765.00)     | \$3,421.02      | \$855.26            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # 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)                        | 24                   | 22                | 25                  | \$28,329.88        | \$(4,655.97)   | \$23,655.29     | \$946.21            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Jefferson | 27                   | 25                | 29                  | \$32,515.90        | \$(5,420.97)   | \$27,076.31     | \$933.67            |
| Provider Type: REN                         | 27                   | 25                | 29                  | \$32,515.90        | \$(5,420.97)   | \$27,076.31     | \$933.67            |
| Subtotal:                                  |                      |                   |                     |                    |                |                 |                     |

| Care Level: | YSA | Subtotal:   | YSA | Subtotal:     |
|-------------|-----|-------------|-----|---------------|
|             | 44  | \$89,575.74 | 71  | \$(12,657.47) |
|             |     |             |     | \$76,899.65   |
|             |     |             |     | \$1,083.09    |



Totals by Provider Types across all Care levels

| Provider Type:                                | CTR | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed   | Net Expenditure   | Avg. expenditure per Child |
|---|-----|----------------------|-------------------|---------------------|--------------------|------------------|-------------------|----------------------------|
| Office/County:Clarion/Jefferson/<br>Jefferson |     |                      |                   |                     |                    |                  |                   |                            |
| Former TANF (Fund C) - Regular                |     | 3                    | 5                 | 6                   | \$5,136.02         | \$(1,025.00)     | \$4,111.02        | \$685.17                   |
| <b>Former TANF (Fund C)</b>                   |     | <b>3</b>             | <b>5</b>          | <b>6</b>            | <b>\$5,136.02</b>  | <b>\$(1,025)</b> | <b>\$4,111.02</b> | <b>\$685.17</b>            |

| Provider Type:                                | CTR | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care  | Copay Assessed    | Net Expenditure     | Avg. expenditure per Child |
|---|-----|----------------------|-------------------|---------------------|---------------------|-------------------|---------------------|----------------------------|
| Office/County:Clarion/Jefferson/<br>Jefferson |     |                      |                   |                     |                     |                   |                     |                            |
| Low Income (Fund A) - Regular                 |     | 12                   | 64                | 103                 | \$154,462.44        | \$(36,368.01)     | \$118,094.43        | \$1,146.55                 |
| <b>Low Income (Fund A)</b>                    |     | <b>12</b>            | <b>64</b>         | <b>103</b>          | <b>\$154,462.44</b> | <b>\$(36,368)</b> | <b>\$118,094.43</b> | <b>\$1,146.55</b>          |

| Provider Type:                                | FMY | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|---|-----|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| Office/County:Clarion/Jefferson/<br>Jefferson |     |                      |                   |                     |                    |                |                 |                            |
| Former TANF (Fund C) - Regular                |     | 3                    | 3                 | 8                   | \$16,304.93        | \$(1,305.00)   | \$14,999.93     | \$1,874.99                 |

Former TANF (Fund C)

| # Provider Locations          | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| 3                             | 3                 | 8                   | \$16,304.93        | \$(1,305)      | \$14,999.93     | \$1,874.99                 |
| Subtotal:                     |                   |                     |                    |                |                 |                            |
| 20                            | 47                | 73                  | \$106,924.23       | \$(21,034.60)  | \$85,851.23     | \$1,176.04                 |
| Low Income (Fund A) - Regular |                   |                     |                    |                |                 |                            |
| 20                            | 47                | 73                  | \$106,924.23       | \$(21,035)     | \$85,851.23     | \$1,176.04                 |
| Subtotal:                     |                   |                     |                    |                |                 |                            |

| Office/County:Clarion/Jefferson/<br>Jefferson | Provider Type: | FMY | Subtotal:    |
|---|----------------|-----|--------------|
| 23  | 50             | 81  | \$123,229.16 |
| 23  | 50             | 81  | \$123,229.16 |
| Provider Type: GRP                            |                |     |              |
| Subtotal:                                     |                |     |              |
|   |                |     | \$100,851.16 |
| Subtotal:                                     |                |     |              |
|   |                |     | \$1,245.08   |

| Office/County:Clarion/Jefferson/<br>Jefferson | Provider Type: | FMY | Subtotal:  |
|---|----------------|-----|------------|
| 1   | 1              | 2   | \$5,200.00 |
| 1   | 1              | 2   | \$5,200.00 |
| Provider Type: GRP                            |                |     |            |
| Subtotal:                                     |                |     |            |
|   |                |     | \$4,330.00 |
| Subtotal:                                     |                |     |            |
|   |                |     | \$2,165.00 |

| Office/County:Clarion/Jefferson/<br>Jefferson | Provider Type: | REN | Subtotal:  |
|---|----------------|-----|------------|
| 1   | 1              | 2   | \$5,200.00 |
| 1   | 1              | 2   | \$5,200.00 |
| Provider Type: REN                            |                |     |            |
| Subtotal:                                     |                |     |            |
|   |                |     | \$4,330.00 |
| Subtotal:                                     |                |     |            |
|   |                |     | \$2,165.00 |

| Office/County:Clarion/Jefferson/<br>Jefferson | Provider Type: | REN | Subtotal:  |
|---|----------------|-----|------------|
| 1   | 1              | 2   | \$5,200.00 |
| 1   | 1              | 2   | \$5,200.00 |
| Provider Type: REN                            |                |     |            |
| Subtotal:                                     |                |     |            |
|   |                |     | \$4,330.00 |
| Subtotal:                                     |                |     |            |
|   |                |     | \$2,165.00 |

| # Provider Locations           | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|--------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| Former TANF (Fund C) - Regular |                   |                     |                    |                |                 |                            |
| 9                              | 8                 | 15                  | \$20,750.39        | \$(2,346.58)   | \$18,390.95     | \$1,226.06                 |
| Former TANF (Fund C)           |                   | Subtotal:           | \$20,750.39        | \$(2,346)      | \$18,390.95     | \$1,226.06                 |

| # 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     | \$742.14                   |
| Low Income (Fund A)           |                   | Subtotal:           | \$76,325.52        | \$(16,136)     | \$60,113.40     | \$742.14                   |

| Office/County/Clarion/Jefferson/ | Subtotal:  |
|----------------------------------|--|
| Jefferson                        | 61 56 96 \$97,075.91 \$(18,482) \$78,504.35 \$817.75           |
| 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/<br>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                    | 4                 | 4                   | \$2,602.25         | \$(915.00)     | \$1,687.25      | \$421.81            |
| Former TANF (Fund C)           |                               | 4                    | 4                 | 4                   | \$2,602.25         | \$(915.00)     | \$1,687.25      | \$421.81            |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |
| Low Income (Fund A) - Regular  |                               | 4                    | 6                 | 6                   | \$7,148.55         | \$(685.00)     | \$6,563.55      | \$1,093.93          |
| Low Income (Fund A)            |                               | 4                    | 6                 | 6                   | \$7,148.55         | \$(685.00)     | \$6,563.55      | \$1,093.93          |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |
| Office/County:                 |                               | 8                    | 10                | 10                  | \$9,750.80         | \$(1,500.00)   | \$8,250.80      | \$825.08            |
| Clarion/Jefferson/Clarion      |                               |                      |                   |                     |                    |                |                 |                     |
| Provider Type:                 | CTR                           | 8                    | 10                | 10                  | \$9,750.80         | \$(1,500.00)   | \$8,250.80      | \$825.08            |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |

| Care Level:                    | INF                           |                   |                     |                    |                |                 |                     |  |  |  |  |
|--------------------------------|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Provider Type:                 | FMY                           |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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      | \$1,710.00          |  |  |  |  |
| Former TANF (Fund C)           | 1                             | 1                 | 1                   | \$2,575.00         | \$(865.00)     | \$1,710.00      | \$1,710.00          |  |  |  |  |
|                                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 2                             | 2                 | 2                   | \$2,345.00         | \$(895.00)     | \$1,450.00      | \$725.00            |  |  |  |  |
| Low Income (Fund A)            | 2                             | 2                 | 2                   | \$2,345.00         | \$(895.00)     | \$1,450.00      | \$725.00            |  |  |  |  |
| Office/County:                 | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Clarion/Jefferson/Clarion      | 3                             | 3                 | 3                   | \$4,920.00         | \$(1,760.00)   | \$3,160.00      | \$1,053.33          |  |  |  |  |
| Provider Type:                 | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| FMY                            | 3                             | 3                 | 3                   | \$4,920.00         | \$(1,760.00)   | \$3,160.00      | \$1,053.33          |  |  |  |  |

| Provider Type:                | GRP                           |                   |                     |                    |                |                 |                     |  |  |  |  |
|-------------------------------|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Office/County:                | Clarion/Jefferson/<br>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)           | 2                             | 2                 | 2                   | \$2,220.00         | \$(645.00)     | \$1,575.00      | \$787.50            |  |  |  |  |
| Office/County:                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Clarion/Jefferson/Clarion     | 2                             | 2                 | 2                   | \$2,220.00         | \$(645.00)     | \$1,575.00      | \$787.50            |  |  |  |  |
| Provider Type:                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| GRP                           | 2                             | 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)           | 2                    | 2                 | 2                   | \$666.14           | \$(15.00)      | \$651.14        | \$325.57            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # 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)                      | 10                   | 9                 | 10                  | \$7,988.04         | \$(925.00)     | \$7,063.04      | \$706.30            |
| Office/County: Clarion/Jefferson/Clarion | 12                   | 11                | 12                  | \$8,654.18         | \$(940.00)     | \$7,714.18      | \$642.85            |
| Provider Type: REN                       | 12                   | 11                | 12                  | \$8,654.18         | \$(940.00)     | \$7,714.18      | \$642.85            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

|                 |    |    |    |             |              |             |          |
|-----------------|----|----|----|-------------|--------------|-------------|----------|
| Care Level: INF | 25 | 26 | 27 | \$25,544.98 | \$(4,845.00) | \$20,699.98 | \$766.67 |
| Subtotal:       |    |    |    |             |              |             |          |



Care Level: OLT

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                    | 4                 | 4                   | \$1,381.95         | \$(355.00)     | \$1,026.95      | \$256.74            |
| Former TANF (Fund C)           | 4                    | 4                 | 4                   | \$1,381.95         | \$(355.00)     | \$1,026.95      | \$256.74            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 6                    | 10                | 9                   | \$7,657.60         | \$(2,820.00)   | \$4,837.60      | \$537.51            |
| Low Income (Fund A)                      | 6                    | 10                | 9                   | \$7,657.60         | \$(2,820.00)   | \$4,837.60      | \$537.51            |
| Office/County: Clarion/Jefferson/Clarion | 10                   | 14                | 13                  | \$9,039.55         | \$(3,175.00)   | \$5,864.55      | \$451.12            |
| Provider Type: CTR                       | 10                   | 14                | 13                  | \$9,039.55         | \$(3,175.00)   | \$5,864.55      | \$451.12            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

Care Level: OLT

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 | 2                    | 2                 | 2                   | \$3,961.75         | \$(1,285.00)   | \$2,676.75      | \$1338.38           |
| Former TANF (Fund C)           | 2                    | 2                 | 2                   | \$3,961.75         | \$(1,285.00)   | \$2,676.75      | \$1,338.38          |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 5                    | 6                 | 6                   | \$4,917.45         | \$(1,400.00)   | \$3,517.45      | \$586.24            |
| Low Income (Fund A)                      | 5                    | 6                 | 6                   | \$4,917.45         | \$(1,400.00)   | \$3,517.45      | \$586.24            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 7                    | 8                 | 8                   | \$8,879.20         | \$(2,685.00)   | \$6,194.20      | \$774.28            |
| Provider Type: FMY                       | 7                    | 8                 | 8                   | \$8,879.20         | \$(2,685.00)   | \$6,194.20      | \$774.28            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

| Care Level:                    | OLT                           |                   |                     |                    |                |                 |                     |  |  |  |  |
|--------------------------------|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Provider Type:                 | GRP                           |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                             | 4                 | 4                   | \$3,741.94         | \$(1,100.00)   | \$2,641.94      | \$660.49            |  |  |  |  |
| Former TANF (Fund C)           | 2                             | 4                 | 4                   | \$3,741.94         | \$(1,100.00)   | \$2,641.94      | \$660.49            |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 3                             | 3                 | 3                   | \$9,115.67         | \$(2,592.80)   | \$6,522.87      | \$2,174.29          |  |  |  |  |
| Low Income (Fund A)            | 3                             | 3                 | 3                   | \$9,115.67         | \$(2,592.80)   | \$6,522.87      | \$2,174.29          |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | 5                             | 7                 | 7                   | \$12,857.61        | \$(3,692.80)   | \$9,164.81      | \$1,309.26          |  |  |  |  |
| Clarion/Jefferson/Clarion      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Provider Type:                 | 5                             | 7                 | 7                   | \$12,857.61        | \$(3,692.80)   | \$9,164.81      | \$1,309.26          |  |  |  |  |
| GRP                            |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |

| Care Level:                    | OLT                           |                      |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |
|--------------------------------|-------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|--|--|
| Provider Type:                 | REN                           |                      |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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)           |                               | 3                    | 3                 | 3                   | \$659.22           | \$(10.00)      | \$649.22        | \$216.41            |  |  |  |  |  |  |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |
| Low Income (Fund A) - Regular  |                               | 6                    | 6                 | 6                   | \$5,530.79         | \$(1,495.00)   | \$4,034.12      | \$672.35            |  |  |  |  |  |  |
| Low Income (Fund A)            |                               | 6                    | 6                 | 6                   | \$5,530.79         | \$(1,495.00)   | \$4,034.12      | \$672.35            |  |  |  |  |  |  |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/Clarion     | 9                    | 9                 | 9                   | \$6,190.01         | \$(1,505.00)   | \$4,683.34      | \$520.37            |  |  |  |  |  |  |
| Provider Type:                 | REN                           | 9                    | 9                 | 9                   | \$6,190.01         | \$(1,505.00)   | \$4,683.34      | \$520.37            |  |  |  |  |  |  |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |
| Care Level:                    | OLT                           | 31                   | 38                | 37                  | \$36,966.37        | \$(11,057.80)  | \$25,906.90     | \$700.19            |  |  |  |  |  |  |
|                                |                               | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |  |  |

Care Level: OSA  
 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 | 2                    | 2                 | 2                   | \$417.96           | \$0.00         | \$417.96        | \$208.98            |
| Former TANF (Fund C)           | 2                    | 2                 | 2                   | \$417.96           | \$0.00         | \$417.96        | \$208.98            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 2                    | 6                 | 5                   | \$8,230.06         | \$(1,115.00)   | \$7,115.06      | \$1,423.01          |
| Low Income (Fund A)                      | 2                    | 6                 | 5                   | \$8,230.06         | \$(1,115.00)   | \$7,115.06      | \$1,423.01          |
| Office/County: Clarion/Jefferson/Clarion | 4                    | 8                 | 7                   | \$8,648.02         | \$(1,115.00)   | \$7,533.02      | \$1,076.15          |
| Provider Type: CTR                       | 4                    | 8                 | 7                   | \$8,648.02         | \$(1,115.00)   | \$7,533.02      | \$1,076.15          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

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 |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 4                    | 5                 | 6                   | \$4,574.91         | \$(656.30)     | \$3,918.61      | \$653.10            |
| Low Income (Fund A)                      | 4                    | 5                 | 6                   | \$4,574.91         | \$(656.30)     | \$3,918.61      | \$653.10            |
| Office/County: Clarion/Jefferson/Clarion | 4                    | 5                 | 6                   | \$4,574.91         | \$(656.30)     | \$3,918.61      | \$653.10            |
| Provider Type: FMY                       | 4                    | 5                 | 6                   | \$4,574.91         | \$(656.30)     | \$3,918.61      | \$653.10            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

Care Level: OSA

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 |
|--------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-------------------|---------------------|
| Former TANF (Fund C) - Regular | 2                    | 2                 | 2                   | \$4,222.73         | \$0.00         | \$4,222.73        | \$2,111.37          |
| <b>Former TANF (Fund C)</b>    | <b>2</b>             | <b>2</b>          | <b>2</b>            | <b>\$4,222.73</b>  | <b>\$0.00</b>  | <b>\$4,222.73</b> | <b>\$2,111.37</b>   |
| Subtotal:                      |                      |                   |                     |                    |                |                   |                     |

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

Care Level: OSA

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 | 1                    | 1                 | 3                   | \$254.40           | \$(40.00)      | \$214.40        | \$71.47             |
| Former TANF (Fund C)           | 1                    | 1                 | 3                   | \$254.40           | \$(40.00)      | \$214.40        | \$71.47             |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 10                   | 11                | 11                  | \$15,848.53        | \$(2,356.35)   | \$13,490.18     | \$1,226.38          |
| Low Income (Fund A)                      | 10                   | 11                | 11                  | \$15,848.53        | \$(2,356.35)   | \$13,490.18     | \$1,226.38          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 11                   | 12                | 14                  | \$16,102.93        | \$(2,398.35)   | \$13,704.58     | \$978.90            |
| Provider Type: REN                       | 11                   | 12                | 14                  | \$16,102.93        | \$(2,398.35)   | \$13,704.58     | \$978.90            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 10                   | 11                | 11                  | \$15,848.53        | \$(2,356.35)   | \$13,490.18     | \$1,226.38          |
| Low Income (Fund A)                      | 10                   | 11                | 11                  | \$15,848.53        | \$(2,356.35)   | \$13,490.18     | \$1,226.38          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 11                   | 12                | 14                  | \$16,102.93        | \$(2,398.35)   | \$13,704.58     | \$978.90            |
| Provider Type: REN                       | 11                   | 12                | 14                  | \$16,102.93        | \$(2,398.35)   | \$13,704.58     | \$978.90            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

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      | \$1328.22           |
| Former TANF (Fund C)           | 4                    | 5                 | 6                   | \$10,459.30        | \$(2,490.00)   | \$7,969.30      | \$1,328.22          |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 10                   | 28                | 29                  | \$51,220.68        | \$(15,389.10)  | \$35,831.58     | \$1235.57           |
| Low Income (Fund A)                      | 10                   | 28                | 29                  | \$51,220.68        | \$(15,389.10)  | \$35,831.58     | \$1,235.57          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 14                   | 33                | 35                  | \$61,679.98        | \$(17,879.10)  | \$43,800.88     | \$1,251.45          |
| Provider Type: CTR                       | 14                   | 33                | 35                  | \$61,679.98        | \$(17,879.10)  | \$43,800.88     | \$1,251.45          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |



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 | Avg. Exp. Per Child |
|--------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Former TANF (Fund C) - Regular | 2                    | 2                 | 2                   | \$3,324.15         | \$(415.00)     | \$2,909.15      | \$1,454.58          |
| Former TANF (Fund C)           | 2                    | 2                 | 2                   | \$3,324.15         | \$(415.00)     | \$2,909.15      | \$1,454.58          |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 7                    | 13                | 14                  | \$22,277.21        | \$(4,885.00)   | \$17,392.21     | \$1,242.30          |
| Low Income (Fund A)                      | 7                    | 13                | 14                  | \$22,277.21        | \$(4,885.00)   | \$17,392.21     | \$1,242.30          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 9                    | 15                | 16                  | \$25,601.36        | \$(5,300.00)   | \$20,301.36     | \$1,268.84          |
| Provider Type: FMY                       | 9                    | 15                | 16                  | \$25,601.36        | \$(5,300.00)   | \$20,301.36     | \$1,268.84          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

Care Level: PRE

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 |
|--------------------------------|----------------------|-------------------|---------------------|--------------------|---------------------|-------------------|---------------------|
| Former TANF (Fund C) - Regular | 3                    | 5                 | 5                   | \$7,769.10         | \$(1,185.00)        | \$6,584.10        | \$1,316.82          |
| <b>Former TANF (Fund C)</b>    | <b>3</b>             | <b>5</b>          | <b>5</b>            | <b>\$7,769.10</b>  | <b>\$(1,185.00)</b> | <b>\$6,584.10</b> | <b>\$1,316.82</b>   |

Subtotal:

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed      | Net Expenditure    | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|---------------------|--------------------|---------------------|
| Low Income (Fund A) - Regular                      | 3                    | 4                 | 4                   | \$10,531.56        | \$(2,894.45)        | \$7,637.11         | \$1,909.28          |
| <b>Low Income (Fund A)</b>                         | <b>3</b>             | <b>4</b>          | <b>4</b>            | <b>\$10,531.56</b> | <b>\$(2,894.45)</b> | <b>\$7,637.11</b>  | <b>\$1,909.28</b>   |
| <u>Office/County:</u><br>Clarion/Jefferson/Clarion | <u>6</u>             | <u>9</u>          | <u>9</u>            | <u>\$18,300.66</u> | <u>\$(4,079.45)</u> | <u>\$14,221.21</u> | <u>\$1,580.13</u>   |
| <u>Provider Type:</u> GRP                          | <u>6</u>             | <u>9</u>          | <u>9</u>            | <u>\$18,300.66</u> | <u>\$(4,079.45)</u> | <u>\$14,221.21</u> | <u>\$1,580.13</u>   |

Subtotal:

Care Level: PRE

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 | 7                    | 7                 | 7                   | \$5,436.38         | \$(995.00)     | \$4,441.38      | \$634.48            |
| Former TANF (Fund C)           | 7                    | 7                 | 7                   | \$5,436.38         | \$(995.00)     | \$4,441.38      | \$634.48            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Low Income (Fund A) - Regular            | 29                   | 26                | 29                  | \$30,614.62        | \$(9,043.42)   | \$21,571.20     | \$743.83            |
| Low Income (Fund A)                      | 29                   | 26                | 29                  | \$30,614.62        | \$(9,043.42)   | \$21,571.20     | \$743.83            |
| Office/County: Clarion/Jefferson/Clarion | 36                   | 33                | 36                  | \$36,051.00        | \$(10,038.42)  | \$26,012.58     | \$722.57            |
| Provider Type: REN                       | 36                   | 33                | 36                  | \$36,051.00        | \$(10,038.42)  | \$26,012.58     | \$722.57            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

|                 |    |    |    |              |               |              |            |
|-----------------|----|----|----|--------------|---------------|--------------|------------|
| Care Level: PRE | 65 | 90 | 96 | \$141,633.00 | \$(37,296.97) | \$104,336.03 | \$1,086.83 |
| Subtotal:       |    |    |    |              |               |              |            |

| Care Level:                    | YOT                           |                      |                   |                     |                    |                |                 |                     |  |  |  |
|--------------------------------|-------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|
| Provider Type:                 | CTR                           |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                    | 2                 | 3                   | \$2,725.00         | \$(710.00)     | \$2,015.00      | \$671.67            |  |  |  |
| Former TANF (Fund C)           |                               | 3                    | 2                 | 3                   | \$2,725.00         | \$(710.00)     | \$2,015.00      | \$671.67            |  |  |  |
| Subtotal:                      |                               |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Low Income (Fund A) - Regular  |                               | 4                    | 4                 | 5                   | \$5,844.40         | \$(845.00)     | \$4,999.40      | \$999.88            |  |  |  |
| Low Income (Fund A)            |                               | 4                    | 4                 | 5                   | \$5,844.40         | \$(845.00)     | \$4,999.40      | \$999.88            |  |  |  |
| Subtotal:                      |                               |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                 | Clarion/Jefferson/Clarion     | 7                    | 6                 | 8                   | \$8,569.40         | \$(1,555.00)   | \$7,014.40      | \$876.80            |  |  |  |
| Provider Type:                 | CTR                           | 7                    | 6                 | 8                   | \$8,569.40         | \$(1,555.00)   | \$7,014.40      | \$876.80            |  |  |  |
| Subtotal:                      |                               |                      |                   |                     |                    |                |                 |                     |  |  |  |

| Provider Type:                | FMY                           |                      |                   |                     |                    |                |                 |                     |  |  |  |
|-------------------------------|-------------------------------|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|
| Office/County:                | Clarion/Jefferson/<br>Clarion |                      |                   |                     |                    |                |                 |                     |  |  |  |
|                               |                               | # Provider Locations | # Families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. Exp. Per Child |  |  |  |
| Low Income (Fund A) - Regular |                               | 4                    | 5                 | 5                   | \$4,399.75         | \$(1,615.00)   | \$2,784.75      | \$556.95            |  |  |  |
| Low Income (Fund A)           |                               | 4                    | 5                 | 5                   | \$4,399.75         | \$(1,615.00)   | \$2,784.75      | \$556.95            |  |  |  |
| Subtotal:                     |                               |                      |                   |                     |                    |                |                 |                     |  |  |  |
| Office/County:                | Clarion/Jefferson/Clarion     | 4                    | 5                 | 5                   | \$4,399.75         | \$(1,615.00)   | \$2,784.75      | \$556.95            |  |  |  |
| Provider Type:                | FMY                           | 4                    | 5                 | 5                   | \$4,399.75         | \$(1,615.00)   | \$2,784.75      | \$556.95            |  |  |  |
| Subtotal:                     |                               |                      |                   |                     |                    |                |                 |                     |  |  |  |

| Care Level:                    | YOT                           |                   |                     |                    |                |                 |                     |  |  |  |  |
|--------------------------------|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Provider Type:                 | GRP                           |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                   | \$1,515.00         | \$(340.00)     | \$1,175.00      | \$1175.00           |  |  |  |  |
| Former TANF (Fund C)           | 1                             | 1                 | 1                   | \$1,515.00         | \$(340.00)     | \$1,175.00      | \$1,175.00          |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 4                             | 4                 | 4                   | \$9,208.20         | \$(3,215.00)   | \$5,993.20      | \$1498.30           |  |  |  |  |
| Low Income (Fund A)            | 4                             | 4                 | 4                   | \$9,208.20         | \$(3,215.00)   | \$5,993.20      | \$1,498.30          |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | 5                             | 5                 | 5                   | \$10,723.20        | \$(3,555.00)   | \$7,168.20      | \$1,433.64          |  |  |  |  |
| Clarion/Jefferson/Clarion      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Provider Type:                 | 5                             | 5                 | 5                   | \$10,723.20        | \$(3,555.00)   | \$7,168.20      | \$1,433.64          |  |  |  |  |
| GRP                            |                               |                   |                     |                    |                |                 |                     |  |  |  |  |
| Subtotal:                      |                               |                   |                     |                    |                |                 |                     |  |  |  |  |

| Care Level:                    | YOT                           |                   |                     |                    |                |                 |                     |  |  |  |  |
|--------------------------------|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|--|--|--|--|
| Provider Type:                 | REN                           |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | Clarion/Jefferson/<br>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                   | \$492.79           | \$(55.00)      | \$437.79        | \$218.90            |  |  |  |  |
| Former TANF (Fund C)           | 2                             | 2                 | 2                   | \$492.79           | \$(55.00)      | \$437.79        | \$218.90            |  |  |  |  |
|                                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  | 12                            | 11                | 11                  | \$11,573.71        | \$(3,055.00)   | \$8,516.20      | \$774.20            |  |  |  |  |
| Low Income (Fund A)            | 12                            | 11                | 11                  | \$11,573.71        | \$(3,055.00)   | \$8,516.20      | \$774.20            |  |  |  |  |
|                                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 | 14                            | 13                | 13                  | \$12,066.50        | \$(3,110.00)   | \$8,953.99      | \$688.77            |  |  |  |  |
| Clarion/Jefferson/Clarion      | 14                            | 13                | 13                  | \$12,066.50        | \$(3,110.00)   | \$8,953.99      | \$688.77            |  |  |  |  |
| Provider Type:                 | REN                           | 13                | 13                  | \$12,066.50        | \$(3,110.00)   | \$8,953.99      | \$688.77            |  |  |  |  |
|                                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |
| Care Level:                    | YOT                           | 30                | 29                  | \$35,758.85        | \$(9,835.00)   | \$25,921.34     | \$836.17            |  |  |  |  |
|                                | Subtotal:                     |                   |                     |                    |                |                 |                     |  |  |  |  |

Care Level: YSA

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 | 3                    | 4                 | 5                   | \$4,610.94         | \$(574.24)     | \$4,036.70      | \$807.34            |
| Former TANF (Fund C)           | 3                    | 4                 | 5                   | \$4,610.94         | \$(574.24)     | \$4,036.70      | \$807.34            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # 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     | \$1,079.54          |
| Low Income (Fund A)                      | 5                    | 14                | 13                  | \$17,091.53        | \$(3,057.50)   | \$14,034.03     | \$1,079.54          |
| Office/County: Clarion/Jefferson/Clarion | 8                    | 18                | 18                  | \$21,702.47        | \$(3,631.74)   | \$18,070.73     | \$1,003.93          |
| Provider Type: CTR                       | 8                    | 18                | 18                  | \$21,702.47        | \$(3,631.74)   | \$18,070.73     | \$1,003.93          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

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)           | 1                    | 1                 | 1                   | \$222.50           | \$(30.00)      | \$192.50        | \$192.50            |
| Subtotal:                      |                      |                   |                     |                    |                |                 |                     |

|  | # 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)                      | 5                    | 7                 | 7                   | \$3,313.57         | \$(1,159.45)   | \$2,154.12      | \$307.73            |
| Office/County: Clarion/Jefferson/Clarion | 6                    | 8                 | 8                   | \$3,536.07         | \$(1,189.45)   | \$2,346.62      | \$293.33            |
| Provider Type: FMY                       | 6                    | 8                 | 8                   | \$3,536.07         | \$(1,189.45)   | \$2,346.62      | \$293.33            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |



Care Level: YSA

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 |
|--|----------------------|-------------------|---------------------|--------------------|----------------|-----------------|---------------------|
| Former TANF (Fund C) - Regular           | 1                    | 1                 | 1                   | \$357.51           | \$0.00         | \$357.51        | \$357.51            |
| Former TANF (Fund C)                     | 1                    | 1                 | 1                   | \$357.51           | \$0.00         | \$357.51        | \$357.51            |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Low Income (Fund A) - Regular            | 2                    | 3                 | 4                   | \$6,540.62         | \$(1,330.00)   | \$5,210.62      | \$1,302.66          |
| Low Income (Fund A)                      | 2                    | 3                 | 4                   | \$6,540.62         | \$(1,330.00)   | \$5,210.62      | \$1,302.66          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |
| Office/County: Clarion/Jefferson/Clarion | 3                    | 4                 | 5                   | \$6,898.13         | \$(1,330.00)   | \$5,568.13      | \$1,113.63          |
| Provider Type: GRP                       | 3                    | 4                 | 5                   | \$6,898.13         | \$(1,330.00)   | \$5,568.13      | \$1,113.63          |
| Subtotal:                                |                      |                   |                     |                    |                |                 |                     |

| 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)           |                           | 3                    | 3                 | 4                   | \$5,480.64         | \$0.00         | \$5,480.64      | \$1,370.16          |  |  |  |  |
|                                |                           | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |
| Low Income (Fund A) - Regular  |                           | 22                   | 22                | 21                  | \$30,172.38        | \$(5,428.35)   | \$24,744.03     | \$1,178.29          |  |  |  |  |
| Low Income (Fund A)            |                           | 22                   | 22                | 21                  | \$30,172.38        | \$(5,428.35)   | \$24,744.03     | \$1,178.29          |  |  |  |  |
|                                |                           | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |
| Office/County:                 |                           | 25                   | 25                | 25                  | \$35,653.02        | \$(5,428.35)   | \$30,224.67     | \$1,208.99          |  |  |  |  |
| Clarion/Jefferson/Clarion      |                           | 25                   | 25                | 25                  | \$35,653.02        | \$(5,428.35)   | \$30,224.67     | \$1,208.99          |  |  |  |  |
| Provider Type:                 | REN                       | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |
|                                |                           | 42                   | 55                | 56                  | \$67,789.69        | \$(11,579.54)  | \$56,210.15     | \$1,003.75          |  |  |  |  |
| Care Level:                    | YSA                       | Subtotal:            |                   |                     |                    |                |                 |                     |  |  |  |  |

Totals by Provider Types across all Care levels

| Provider Type:                 | CTR | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay 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                   |
| <b>Former TANF (Fund C)</b>    |     | <b>7</b>             | <b>11</b>         | <b>22</b>           | <b>\$22,197.40</b> | <b>\$(5,044)</b> | <b>\$17,153.16</b> | <b>\$779.69</b>            |

| Provider Type:                | CTR | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay 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                 |
| <b>Low Income (Fund A)</b>    |     | <b>11</b>            | <b>42</b>         | <b>63</b>           | <b>\$97,192.82</b> | <b>\$(23,812)</b> | <b>\$73,381.22</b> | <b>\$1,164.78</b>          |

| Provider Type:                 | CTR | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay 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                 |

| Provider Type:                 | FMY | # Provider Locations | # families Served | # Children Enrolled | Gross Cost of Care | Copay 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                 |

Former TANF (Fund C)

|           |   |   |             |           |            |            |
|-----------|---|---|-------------|-----------|------------|------------|
| 4         | 4 | 6 | \$10,083.40 | \$(2,595) | \$7,488.40 | \$1,248.07 |
| Subtotal: |   |   |             |           |            |            |

| # Provider Locations          | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| Low Income (Fund A) - Regular |                   |                     |                    |                |                 |                            |
| 8                             | 20                | 37                  | \$41,827.89        | \$(10,610.75)  | \$31,217.14     | \$843.71                   |

|                     |    |    |             |            |             |          |
|---------------------|----|----|-------------|------------|-------------|----------|
| Low Income (Fund A) |    |    |             |            |             |          |
| 8                   | 20 | 37 | \$41,827.89 | \$(10,611) | \$31,217.14 | \$843.71 |
| Subtotal:           |    |    |             |            |             |          |

|   |    |    |             |            |             |          |
|---|----|----|-------------|------------|-------------|----------|
| Office/County:Clarion/Jefferson/Clarion |    |    |             |            |             |          |
| 12                                      | 24 | 43 | \$51,911.29 | \$(13,206) | \$38,705.54 | \$900.13 |
| Subtotal:                               |    |    |             |            |             |          |

|                    |    |    |             |            |             |          |
|--------------------|----|----|-------------|------------|-------------|----------|
| Provider Type: FMY |    |    |             |            |             |          |
| 12                 | 24 | 43 | \$51,911.29 | \$(13,206) | \$38,705.54 | \$900.13 |
| Subtotal:          |    |    |             |            |             |          |

|                    |  |  |  |  |  |  |
|--------------------|--|--|--|--|--|--|
| Provider Type: GRP |  |  |  |  |  |  |
|--------------------|--|--|--|--|--|--|

Office/County:Clarion/Jefferson/Clarion

| # Provider Locations           | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|--------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| Former TANF (Fund C) - Regular |                   |                     |                    |                |                 |                            |
| 3                              | 6                 | 12                  | \$17,606.28        | \$(2,625.00)   | \$14,981.28     | \$1,248.44                 |

|                      |   |    |             |           |             |            |
|----------------------|---|----|-------------|-----------|-------------|------------|
| Former TANF (Fund C) |   |    |             |           |             |            |
| 3                    | 6 | 12 | \$17,606.28 | \$(2,625) | \$14,981.28 | \$1,248.44 |
| Subtotal:            |   |    |             |           |             |            |

| # Provider Locations          | # families Served | # Children Enrolled | Gross Cost of Care | Copay Assessed | Net Expenditure | Avg. expenditure per Child |
|-------------------------------|-------------------|---------------------|--------------------|----------------|-----------------|----------------------------|
| Low Income (Fund A) - Regular |                   |                     |                    |                |                 |                            |
| 5                             | 8                 | 17                  | \$41,191.78        | \$(10,677.25)  | \$30,514.53     | \$1,794.97                 |

|                     |   |    |             |            |             |            |
|---------------------|---|----|-------------|------------|-------------|------------|
| Low Income (Fund A) |   |    |             |            |             |            |
| 5                   | 8 | 17 | \$41,191.78 | \$(10,677) | \$30,514.53 | \$1,794.97 |
| Subtotal:           |   |    |             |            |             |            |

| Office/County/Clarion/Jefferson/Clarion | Subtotal:                                     |
|---|---|
| 8 14 29                                 | \$58,798.06 \$(13,302) \$45,495.81 \$1,568.82 |
| Provider Type: GRP                      | Subtotal:                                     |
| 8 14 29                                 | \$58,798.06 \$(13,302) \$45,495.81 \$1,568.82 |
| Provider Type: REN                      |   |

| Office/County/Clarion/Jefferson/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     | \$593.73                   |
| Former TANF (Fund C)                    | 10                   | 10                | 20                  | \$12,989.57        | \$(1,115)      | \$11,874.57     | \$593.73                   |
| Subtotal:                               |                      |                   |                     |                    |                |                 |                            |

| Office/County/Clarion/Jefferson/Clarion | # 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     | \$934.34                   |
| Low Income (Fund A)                     | 46                   | 44                | 85                  | \$101,728.07       | \$(22,305)     | \$79,418.77     | \$934.34                   |
| Subtotal:                               |                      |                   |                     |                    |                |                 |                            |

| Office/County/Clarion/Jefferson/Clarion | Subtotal:                                    |
|---|--|
| 56 54 105                               | \$114,717.64 \$(23,420) \$91,293.34 \$869.46 |
| Provider Type: REN                      | Subtotal:                                    |
| 56 54 105                               | \$114,717.64 \$(23,420) \$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.

| <u>Program Name</u>                | <u>Page Number</u>                        | <u>Referenced Schedule</u>               |
|------------------------------------|---|--|
| 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 Report - Fund A    |
|                                    | 55  | Administrative Budget Report - Fund C    |
|                                    | 56  | Expenditure Report - Resource & Referral |
|                                    | 57 - 64                                   | Child Care Utilization Report            |
| 65 - 110                           | 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