

COMMUNITY ACTION, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
JUNE 30, 2005

CONTENTS

	Page
INDEPENDENT AUDITORS' REPORT	5 - 6
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	7
STATEMENT OF ACTIVITIES	8
STATEMENT OF FUNCTIONAL EXPENSES	9
STATEMENT OF CASH FLOWS	10
NOTES TO FINANCIAL STATEMENTS	11 - 18
SUPPLEMENTAL INFORMATION	19
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	20 - 22
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	23
BUDGET COMPARISON STATEMENTS:	
DCED CONTRACT #C000007449	24
DCED CONTRACT #C000003091	25
DCED CONTRACT #C000003411 (LIHEAP)	26
DCED CONTRACT #C000007775 (LIHEAP)	27
DCED CONTRACT #C000007775 (DOE)	28
DCED CONTRACT #C000008355	29
FAMILY SERVICE SYSTEM REFORM #SAP 159000	30
SCHEDULE OF REVENUE AND EXPENSES:	
DOE CONTRACT #059-05-5013 AND #041-05-5011	31
RETIRED AND SENIOR VOLUNTEER PROGRAM CONTRACT #04SRAPA010	32

CONTENTS - continued

	Page
SUPPLEMENTAL INFORMATION - continued	
SCHEDULE OF REVENUE AND EXPENSES - continued:	
RETIREMENT AND SENIOR VOLUNTEER PROGRAM CONTRACT #04SRAPA010	33
FOOD AND SHELTER PROGRAMS	34
TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II	35 - 36
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM	37
HUMAN SERVICES DEVELOPMENT FUND	38
HOMELESS ASSISTANCE PROGRAM CONTRACT #SAP159000	39
SUPPORTIVE HOUSING PROGRAM #PA28B102004	40
EXPENDITURE REPORT CHILD CARE RESOURCE DEVELOPERS OF WESTERN REGION LOCAL PLANNING GRANT	41
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS:	
CRIME VICTIM ASSISTANCE SUBGRANT #2004-VF-05-14326	42
DOMESTIC VIOLENCE EDUCATION SCHOOL PROGRAM SUBGRANT #2003-DS-14-15360	43
TITLE XX PCADV CONTRACT #5233	44
ACT44 PCADV CONTRACT #5233	45
FVPS, TANF AND TANF RELOCATION PCADV CONTRACT #5233	46
COMBINED SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH FUNDING RECONCILIATION PCADV CONTRACT #5233	47
SCHEDULE OF REVENUES - PCADV CONTRACT #5233	48

CONTENTS - continued

	Page
SUPPLEMENTAL INFORMATION - continued	
RECAP FOR THE FISCAL YEAR - DPW CONTRACT #SAP DC04 16 9208	49
ADMINISTRATIVE BUDGET REPORT:	
DPW CONTRACT #SAP DC04 16 9208 - FUND A	50
DPW CONTRACT #SAP DC04 16 9208 - FUND C	51
EXPENDITURE REPORT DPW RESOURCE & REFERRAL - CONTRACT #SAP DC04 16 9208	52
PAID INVOICE EXTRACT REPORT:	
DPW CONTRACT #SAP DC04 16 9208 - CLARION COUNTY	53 - 55
DPW CONTRACT #SAP DC04 16 9208 - JEFFERSON COUNTY	56 - 58
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	59 - 60
REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133	61 - 62
INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES	63 - 64
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	65
POST-AUDIT CONFERENCE MEMO	

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, 2005, 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, 2005, 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 27, 2005, 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 58, 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 27, 2005

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2005

ASSETS

Cash	\$ 497,412	
Grants receivable	314,923	
Other accounts receivable	91,075	
Investments	31,264	
Inventory	1,863	
Prepaid expenses	38,044	
Property and equipment, net	<u>736,226</u>	
 Total assets		<u><u>\$1,710,807</u></u>

LIABILITIES

Accounts payable	\$ 268,732	
Accrued and withheld payroll taxes	4,318	
Accrued salaries	150,084	
Grants payable	19,915	
Deferred revenue	76,813	
Accrued expenses	35,441	
Security deposit	<u>2,910</u>	
 Total liabilities		\$ 558,213

NET ASSETS

Unrestricted	1,134,646	
Temporarily restricted	<u>17,948</u>	
 Total net assets		<u>1,152,594</u>
 Total liabilities and net assets		<u><u>\$1,710,807</u></u>

See accompanying notes.

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2005

CHANGES IN UNRESTRICTED NET ASSETS

Contributed support and earned revenue:		
Government grants	\$3,902,358	
Contributions	133,926	
In-kind contributions	44,222	
Special events	3,492	
Other revenue:		
Program service fees	86,867	
Data processing sales	90,013	
Investment income	11,831	
Rental income - housing	89,808	
Rental income - Careerlink	8,619	
Gain on disposal of assets	47,263	
Miscellaneous income	99,913	
	4,518,312	
Net assets released from restrictions	821	
		\$4,519,133
Expenses and losses:		
Operating:		
Program services	4,030,673	
Management and general	370,889	
Fund-raising	2,504	
	4,404,066	
		4,404,066
Non-operating:		
Loss on impairment of asset		48,162
		48,162
Total expenses and losses		4,452,228
		4,452,228
Increase in unrestricted net assets		66,905

CHANGES IN TEMPORARILY RESTRICTED NET ASSETS

Contributions	6,881	
Net assets released from restrictions	(821)	
	6,060	
Increase in temporarily restricted net assets		6,060
		6,060
Increase in net assets		72,965
NET ASSETS AT BEGINNING OF YEAR		1,079,629
NET ASSETS AT END OF YEAR		\$1,152,594

See accompanying notes.

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2005

	Program Services	Management and General	Fund- raising	Total
PAYROLL AND BENEFITS				
Salaries	\$ 1,140,279	\$ 289,043	\$ 1,181	\$ 1,430,503
Employee benefits	162,999	14,773	20	177,792
Payroll taxes	85,926	9,363	21	95,310
	<u>1,389,204</u>	<u>313,179</u>	<u>1,222</u>	<u>1,703,605</u>
OPERATING				
Travel	36,216	8,192	39	44,447
Computer software	183	-	-	183
Equipment maintenance and rental	6,024	91	-	6,115
Small equipment and tools	61,728	-	-	61,728
Supplies	53,050	168	-	53,218
Space costs	136,933	5,561	12	142,506
Telephone	53,768	2,793	11	56,572
Postage	17,714	-	60	17,774
Printing	13,783	975	1,142	15,900
Licenses and registration	1,368	-	-	1,368
Insurance	34,735	1,206	3	35,944
Auto expenses	4,026	-	-	4,026
Data processing	73,883	5,809	15	79,707
Advertising and publications	2,379	464	-	2,843
Registration and memberships	2,560	3,010	-	5,570
Training and technical assistance	5,484	-	-	5,484
Project/program support	10,887	-	-	10,887
Administrative fees	6,068	-	-	6,068
Volunteer recognition	4,802	-	-	4,802
Contracted services	7,638	28,474	-	36,112
Snow removal	330	-	-	330
Lawn service	2,399	-	-	2,399
Utilities	40,678	-	-	40,678
Meetings	1,081	864	-	1,945
Food and meals	2,768	-	-	2,768
Building repairs and maintenance	4,237	-	-	4,237
Miscellaneous	7,674	103	-	7,777
Property Taxes	9,295	-	-	9,295
Computer equipment sold	17,835	-	-	17,835
Depreciation	18,375	-	-	18,375
Bad debt expense	15	-	-	15
Consumer assistance:				
Child care fees	1,001,690	-	-	1,001,690
Food and meals	230,929	-	-	230,929
Weatherization services	194,782	-	-	194,782
Housing assistance	39,968	-	-	39,968
Client travel and assistance	482,395	-	-	482,395
Other consumer support	53,560	-	-	53,560
Funds Returned	229	-	-	229
	<u>2,641,469</u>	<u>57,710</u>	<u>1,282</u>	<u>2,700,461</u>
	<u>\$ 4,030,673</u>	<u>\$ 370,889</u>	<u>\$ 2,504</u>	<u>\$ 4,404,066</u>

See accompanying notes.

COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2005

OPERATING ACTIVITIES

Change in net assets	\$ 72,965	
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	32,759	
Unrealized gain on investments	(7,105)	
Gain on sale of assets	(47,263)	
Loss on impairment of asset	48,162	
(Increase) decrease in:		
Grants and other accounts receivable	153,438	
Inventory	162	
Prepaid expenses	(2,936)	
Increase (decrease) in:		
Accounts payable	45,391	
Accrued and withheld payroll taxes	(161)	
Accrued salaries	2,786	
Grants payable	7,001	
Deferred revenue	(37,738)	
Accrued expenses	5,362	
Security deposit	80	
	80	
NET CASH PROVIDED BY OPERATING ACTIVITIES		\$ 272,903

INVESTING ACTIVITIES

Sale of fixed assets	93,075	
Purchases of fixed assets	(1,191)	
	(1,191)	
NET CASH PROVIDED BY INVESTING ACTIVITIES		91,884

NET INCREASE IN CASH 364,787

Cash at beginning of year 132,625

Cash at end of year \$ 497,412

See accompanying notes.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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 FINANCIAL STATEMENTS
JUNE 30, 2005

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, 2005.

Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided at June 30, 2005, as management believes 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, 2005.

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 FINANCIAL STATEMENTS
JUNE 30, 2005

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)	\$ 26,714
Family Service System Reform	18,006
Homeless assistance program	5,273
Victims of Crime Act (VOCA)	6,827
DV Educational School Project	1,479
Adult Literacy	5,592
Medical Transportation	98,037
Title II 04/05	5,728
Human Services Development Fund	2,914
Stewart-McKinney	5,165
CCIS	129,174
Retired and Senior Volunteer Program	3,445
Supported Engagement Program	<u>6,569</u>
	<u>\$314,923</u>

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Land	\$ 41,465	\$ -	\$ 41,465
Buildings and improvements	856,494	181,682	674,812
Equipment	<u>178,954</u>	<u>159,005</u>	<u>19,949</u>
	<u>\$1,076,913</u>	<u>\$340,687</u>	<u>\$736,226</u>

Depreciation expense for the year is \$32,759 which includes \$14,384 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, 2005, the total cost of property and equipment not capitalized is \$195,604.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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 consist of the following at fair market value at the date of donation:

Adult literacy - volunteer teaching hours	\$ 2,340
Child Care Resource Developers program support	4,675
Adult literacy classroom space	29,350
Child Care Resource Developers meeting space	5,136
Food and program supplies	<u>2,721</u>
	<u><u>\$44,222</u></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 1,660 hours of time.

NOTE E - INVESTMENTS

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

	<u>Cost</u>	<u>Fair Value</u>
544 Shares Exxon Mobil Corporation	<u>\$21,675</u>	<u>\$31,264</u>

An unrealized gain of \$7,105 was recognized in 2005.

Components of investment income include:

Dividend income	\$ 599
Interest income	4,127
Unrealized holding gain	<u>7,105</u>
	<u><u>\$11,831</u></u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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 \$7,303 at June 30, 2005, is a federal net operating loss carryforward of \$48,688. A valuation allowance of \$7,303, 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>	
2008	\$ 722
2009	19,187
2011	11,832
2012	10,343
2014	3,048
2015	2,729
2017	92
2018	<u>735</u>
	<u>\$48,688</u>

The current tax expense from data processing operations of \$3,797 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 58% 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 FINANCIAL STATEMENTS
JUNE 30, 2005

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, 2005, as follows:

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

ADULT BASIC EDUCATION SUBGRANT #041-05-5011 - 25%; \$29,350 in-kind classroom space and \$2,340 in-kind wages

RSVP 701 and 711 SUBGRANT #04SRAPA010 - 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 and county support

CHILD CARE RESOURCE DEVELOPERS - 25%; \$2,903 in local community funds and \$11,876 in in-kind contributions

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

NOTE I - OPERATING LEASE COMMITMENTS

At June 30, 2005, Community Action, Inc. had several lease arrangements requiring payments in excess of one year. Following are the minimum lease payments required in the future:

<u>Year ended</u> <u>June 30,</u>	<u>Equipment</u>	<u>Facilities</u>
2006	\$ 3,753	\$39,201
2007	267	14,248
2008	<u>-</u>	<u>4,708</u>
	<u>\$ 4,020</u>	<u>\$58,157</u>

Lease expense for facilities and equipment for the year ending June 30, 2005, was \$42,065 and \$4,145, respectively.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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, 2005. The interest rate on each loan is the Wall Street Journal prime rate plus .5%, which was 6.75% at June 30, 2005.

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, 2005, was \$474,975.

NOTE M - RESTRICTED NET ASSETS

Temporarily restricted net assets at June 30, 2005, are available for the following purposes:

Contributions available for RSVP program	\$ 2,287
Contributions available for Crossroads program	6,881
Contributions available for client services	<u>8,780</u>
	<u>\$17,948</u>

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 \$10,000 for calendar year 2005. For the year ending June 30, 2005, employer contributions were \$21,825.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2005

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, 2005.

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, 2005, Community Action, Inc. raised and spent match monies totaling approximately 31% of the contract to fulfill its obligation.

Domestic Violence Budget

For the year ended June 30, 2005, total domestic violence expenditures for Community Action, Inc. was \$438,569.

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, 2005.

NOTE P - LOSS ON IMPAIRMENT OF ASSET

In accordance with SFAS No. 144, "Accounting for the Impairment or Disposal of Long-Lived Assets," the Association recorded an impairment charge during 2005 of \$48,162 relating to its Railroad Street rental property. The Association determined that the net revenue potential of this property was impaired, since it continues to cost the organization significantly more than it will be able to return. The impairment charge represents the difference between the carrying value of the asset and its fair value based on an offered purchase price deemed reasonable by Association management. The charge had no impact on the Association's cash flow or its ability to generate cash flow in the future.

The estimated market value of the property at June 30, 2005 is \$20,000, which is included in Property and equipment on the Association's statement of financial position.

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
U.S. Department of Health and Human Services:				
Passed through Pennsylvania Department of Community and Economic Development:				
Community Services Block Grant				
	93.569	C000003091	\$ 300,427	\$ 280,262
	93.569	C000007449	30,005	30,000
Low-Income Home Energy Assistance				
	93.568	C000003411	57,095	-
	93.568	C000007775	130,106	180,000
Temporary Assistance for Needy Families				
	93.558	C000008355	53,885	50,211
Passed through Pennsylvania Department of Public Welfare:				
Passed through Pennsylvania Coalition Against Domestic Violence:				
Social Services Block Grant				
	93.667	52-33	16,279	14,943
Family Violence Prevention and Services/Grants for Battered Women's Shelters				
	93.671	52-33	107,677	98,595
Temporary Assistance for Needy Families				
	93.558	52-33	12,356	11,287
Passed through Jefferson County Commissioners:				
Medical Assistance Program				
	93.778	SAP159000	332,212	296,898
Family Services Reform System				
	93.556	SAP159000	72,147	54,018
Passed through Clarion County Commissioners:				
Social Services Block Grant				
	93.667	SAP DC04-169208	134,543	146,534
Child Care Mandatory and Matching Funds of the Child Care and Development Fund				
	93.596	SAP DC04-169208	513,926	574,862
Payments to States for Child Care Assistance				
	93.575	SAP DC04-169208	359,284	405,786
Passed through YWCA of Greater Pittsburgh:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund				
	93.596	R33-350-0585	<u>36,012</u>	<u>36,000</u>
Total U.S. Department of Health and Human Services			2,155,954	2,179,396

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - continued
YEAR ENDED JUNE 30, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
U.S. Department of Energy:				
Passed through Pennsylvania Department of Community and Economic Development: Weatherization Assistance for Low-Income Persons	81.042	C000007775	\$153,789	\$153,224
U.S. Department of Justice:				
Passed through Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance	16.575	2004-VF-05-14326	81,993	75,104
Domestic Violence Ed School Program	16.579	2003-DS-14-15360	<u>8,979</u>	<u>7,500</u>
Total U.S. Department of Justice			90,972	82,604
U.S. Department of Agriculture:				
Passed through Pennsylvania Department of Community and Economic Development: State Administrative Matching Grants for Food Stamp Program	10.561	C000008355	10,835	10,835
Passed through Pennsylvania Department of Agriculture: Passed through Jefferson County Commissioners: Emergency Food Assistance Program (Administrative Costs)	10.568	8-01-33-101	2,601	5,328
	10.568	8-01-33-101	7,185	422
Emergency Food Assistance Program (Food Commodities)	10.569	8-01-33-101	46,989	46,989
Passed through Clarion County Commissioners: Emergency Food Assistance Program (Administrative Costs)	10.568	8-01-16-084	2,804	3,261
	10.568	8-01-16-084	7,953	2,657
Emergency Food Assistance Program (Food Commodities)	10.569	8-01-16-084	<u>45,175</u>	<u>45,175</u>
Total U.S. Department of Agriculture			123,542	114,667

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - continued
YEAR ENDED JUNE 30, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
U.S. Department of Education:				
Passed through Pennsylvania				
Department of Education:				
Adult Education - State Grant				
Program	84.002	041-055011	\$ 67,105	\$ 61,513
Department of Homeland Security:				
Passed through United Way of America:				
Emergency Food and Shelter				
National Board Program	97.024	23-7218-00	13,804	13,803
Emergency Food and Shelter				
National Board Program	97.024	23-7260-00	<u>14,177</u>	<u>14,162</u>
Total Department of Homeland Security			27,981	27,965
Corporation for National and Community Service:				
Passed through ACTION				
Region III State Office:				
Retired and Senior Volunteer				
Program	94.002	04SRAPA010	54,637	61,198
	94.002	04SRAPA010	<u>16,716</u>	<u>13,270</u>
Total Corporation for National and Community Service			71,353	74,468
Department of Housing and Urban Development:				
Supportive Housing Program	14.235	PA28B102004	<u>66,849</u>	<u>66,027</u>
Total Federal Awards			<u><u>\$2,757,545</u></u>	<u><u>\$2,759,864</u></u>

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2005

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

Non-monetary 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 #C000007449
YEAR ENDED JUNE 30, 2005

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
OPERATING COSTS			
Office equipment	<u>\$ 30,000</u>	<u>\$ 30,005</u>	<u>\$ -</u>
	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,005</u></u>	<u><u>\$ -</u></u>

NOTE: The expenditures above include the use of \$5 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000003091
YEAR ENDED JUNE 30, 2005

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 412,664	\$ 334,860	\$ -
Consumable supplies	7,600	1,625	-
Travel	15,300	21,845	-
Advertising	1,600	1,100	-
Office equipment	1,300	99	-
Space costs	21,010	24,276	-
Audit	5,200	2,515	-
	<u>464,674</u>	<u>386,320</u>	-
RELATED COSTS			
Professional services	1,100	1,294	-
Insurance	3,800	3,538	-
Other	70,950	129,372	-
	<u>75,850</u>	<u>134,204</u>	-
	<u>\$ 540,524</u>	<u>\$ 520,524</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, 2005. 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 #C000003411 (LIHEAP)
YEAR ENDED JUNE 30, 2005

BUDGET CATEGORY	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
I. ADMINISTRATION			
a. Personnel	\$ 9,270	\$ 6,029	\$ -
b. Operating/supplies	-	392	
c. Insurance/bond	317	199	-
Administration total	9,587	6,620	-
II. FINANCIAL AUDIT			
	1,453	-	-
III. DIRECT SERVICES			
a. Program support	66,999	22,476	-
b. Labor	23,049	7,878	-
c. Materials	33,382	8,251	-
d. Health & safety	60,837	11,662	-
Direct services total	184,267	50,267	-
IV. LIABILITY INSURANCE			
	1,251	208	-
Total	<u>\$196,558</u>	<u>\$57,095</u>	<u>\$ -</u>

NOTE: The Low Income Home Energy Assistance Program was extended through September 30, 2004, for the contract year 2003 - 2004. The expenditures above which include the use of \$98 of interest income, are for the period July 1, 2004 through September 30, 2004. The final approved budget is for the entire contract year 2003 - 2004. Expenditures for the period July 1, 2003 through June 30, 2004 were \$139,562.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000007775 (LIHEAP)
YEAR ENDED JUNE 30, 2005

BUDGET CATEGORY	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
I. ADMINISTRATION			
a. Personnel	\$ 6,115	\$ 4,554	\$ -
b. Operating/supplies	3,445	5,033	
c. Office equipment	27	-	-
Administration total	9,587	9,587	-
II. FINANCIAL AUDIT	844	844	-
III. DIRECT SERVICES			
a. Program support	72,561	7,604	-
b. Labor	20,759	25,888	-
c. Materials	29,966	3,022	-
d. Vehicle/major equipment	11,373	-	
e. Health and safety	94,244	83,161	-
Direct services total	228,903	119,675	-
IV. LIABILITY INSURANCE	224	-	-
Total	<u>\$ 239,558</u>	<u>\$ 130,106</u>	<u>\$ -</u>

NOTE: The Low Income Home Energy Assistance Program contract period is from July 1, 2004 through September 30, 2005. The expenditures above are for the period July 1, 2004 through June 30, 2005. The final approved budget is for the entire contract year 2004 - 2005.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000007775 (DOE)
YEAR ENDED JUNE 30, 2005

BUDGET CATEGORY	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
I. ADMINISTRATION			
a. Personnel	\$ 9,771	\$ 9,381	\$ -
b. Operating/supplies	5,506	5,941	-
c. Office equipment	45	-	-
	<u>15,322</u>	<u>15,322</u>	<u>-</u>
Administration total	15,322	15,322	-
II. FINANCIAL AUDIT	500	500	-
III. DIRECT SERVICES			
a. Program support	58,302	63,975	-
b. Labor	26,500	17,739	-
c. Materials	33,105	18,908	-
d. Health and safety	13,892	31,742	-
	<u>131,799</u>	<u>132,364</u>	<u>-</u>
Direct services total	131,799	132,364	-
IV. LIABILITY INSURANCE	1,123	1,123	-
V. TRAINING/TECH. ASST.	4,480	4,480	-
	<u>4,480</u>	<u>4,480</u>	<u>-</u>
Total	<u>\$ 153,224</u>	<u>\$ 153,789</u>	<u>\$ -</u>

NOTE: The expenditures above include the use of \$565 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
SUPPORTED WORK PROGRAM #C000008355
YEAR ENDED JUNE 30, 2005

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
Regular SWP	\$ 93,915	\$ 78,058	\$ -
Food Stamp 50%/50%	21,670	21,670	-
Extended Services	27,000	12,125	-
Post 24 Mo. Work Experience Wages	2,796	-	-
WC/UC/FICA Post 24 Mo. Work Experience	783	-	-
Subsidized work wages	2,535	1,480	-
Special allowances for eyeglasses, hearing aids, and exams	1,859	1,859	-
Assessment	<u>38,479</u>	<u>10,320</u>	<u>-</u>
	<u><u>\$189,037</u></u>	<u><u>\$125,512</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, 2005

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
PERSONNEL			
Salaries and wages	\$ 27,024	\$ 25,396	\$ -
Employee benefits	3,897	3,619	-
Staff development	<u>150</u>	<u>150</u>	<u>-</u>
	31,071	29,165	-
OPERATING			
Communications	2,750	1,696	-
Transportation	1,506	2,045	-
Purchased client services	32,494	35,412	-
Other operating costs	<u>1,769</u>	<u>1,395</u>	<u>-</u>
	38,519	40,548	-
PURCHASED ASSETS			
Service and office equipment	<u>2,434</u>	<u>2,434</u>	<u>-</u>
	<u><u>\$ 72,024</u></u>	<u><u>\$ 72,147</u></u>	<u><u>\$ -</u></u>

NOTE: The expenditures above include the use of \$123 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION
CONTRACT #059-05-5013 AND #041-05-5011
YEAR ENDED JUNE 30, 2005

	Adult Literacy Programs	
	#059-05-5013	#041-05-5011
REVENUE		
Grant income	\$ 47,395	\$ 67,105
 EXPENSES		
Salaries	29,729	41,545
Benefits	6,377	9,016
Professional and technical services	896	896
Purchased property services	2,121	4,272
Other purchased services	7,639	9,998
Supplies	633	1,378
Property	-	-
	47,395	67,105
Due to funding source	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #04SRAPA010
YEAR ENDED JUNE 30, 2005

REVENUE

Grant income	\$54,637
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EXPENSES

Salaries and wages	\$31,720	
Fringe benefits	7,229	
Travel	2,632	
Supplies	462	
Telephone	1,316	
Postage	1,191	
Printing	957	
Insurance	291	
Fiscal services	2,238	
Data processing	1,677	
Audit	1,120	
Recruitment	103	
Volunteer recognition	3,701	
		54,637
Due to funding source		\$ -

NOTE: The program contract period is from April 1, 2004 through March 31, 2007. The expenditures above are for the period July 1, 2004 through March 31, 2005. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #04SRAPA010
YEAR ENDED JUNE 30, 2005

REVENUE

Grant income	\$16,716
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EXPENSES

Salaries and wages	\$ 9,443	
Fringe benefits	2,159	
Travel	1,802	
Supplies	55	
Telephone	452	
Postage	399	
Printing	354	
Insurance	96	
Advertising	-	
Fiscal services	916	
Data processing	711	
Audit	-	
Recruitment	-	
Volunteer recognition	<u>329</u>	
		<u>16,716</u>

Due to funding source	<u>\$ -</u>
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NOTE: The program contract period is from April 1, 2004 through March 31, 2007. The expenditures above are for the period April 1, 2005 through June 30, 2005. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
YEAR ENDED JUNE 30, 2005

	Pennsylvania Department of Agriculture		Federal Emergency Management Agency	
	<u>#441036</u>	<u>#441053</u>	<u>#21-7218-00</u>	<u>#23-7260-00</u>
REVENUE				
Grants	\$ 64,226	\$ 76,508	\$ 13,803	\$ 14,162
Interest	<u>175</u>	<u>139</u>	<u>1</u>	<u>15</u>
	64,401	76,647	13,804	14,177
EXPENSES				
Administrative expenses	5,138	6,121	144	254
Shelter assistance	-	-	13,660	13,923
Food assistance	<u>59,263</u>	<u>70,526</u>	<u>-</u>	<u>-</u>
	<u>64,401</u>	<u>76,647</u>	<u>13,804</u>	<u>14,177</u>
Due to funding source	<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, 2005

REVENUE

Grant income	\$ 2,204	
County Commissioner support	<u>3,201</u>	
Total revenue		\$ 5,405

EXPENSES

Personnel:		
Salaries and wages	2,869	
Fringe benefits	<u>655</u>	
Total personnel		3,524
Operating:		
Supplies	36	
Space and telephone	686	
Postage	33	
Printing and copying	35	
Insurance	38	
Data processing	277	
Fiscal services	<u>776</u>	
Total operating		<u>1,881</u>
Total expenses		<u>5,405</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 July 1, 2004 through September 30, 2004.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II
YEAR ENDED JUNE 30, 2005

REVENUE

Grant income	\$ 8,808	
County Commissioner support	<u>6,417</u>	
Total revenue		\$ 15,225

EXPENSES

Personnel:		
Salaries and wages	7,052	
Fringe benefits	<u>1,663</u>	
Total personnel		8,715
Operating:		
Travel	-	
Supplies	-	
Space and telephone	1,657	
Postage	125	
Printing and copying	68	
Insurance	192	
Data processing	644	
Fiscal services	2,928	
Audit	<u>896</u>	
Total operating		<u>6,510</u>
Total expenses		<u>15,225</u>
Due to funding source		<u><u>\$ -</u></u>

NOTE: The emergency food assistance program contract period is from October 2004 through September 2005. The expenditures above are for the period October 1, 2004 through June 30, 2005.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
YEAR ENDED JUNE 30, 2005

	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I clients	\$ 697,606	\$ 697,606
Group II clients	<u>7,428</u>	<u>7,428</u>
Total expenditures	<u>\$ 705,034</u>	<u>\$ 705,034</u>
Summary of Trips:		
Total trips	50,893	50,893
Total clients	<u>855</u>	<u>855</u>
Total passenger trips	<u>51,748</u>	<u>51,748</u>
ALLOCATION DATA		
Revenues:		
Department of Public Welfare	\$ 704,745	\$ 704,745
Interest Income	<u>289</u>	<u>289</u>
Total revenues	<u>\$ 705,034</u>	<u>\$ 705,034</u>
Funds expended:		
Operating Costs	\$ 643,143	\$ 643,143
Administrative Costs	<u>61,891</u>	<u>61,891</u>
Excess revenues over expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HUMAN SERVICES DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2005

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$11,419	\$11,419
 EXPENDITURES		
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, 2005

I. SOURCES OF FUNDING

DPW allocation	\$ 44,088
Interest earned	<u>94</u>
 Total HAP funding	 <u><u>\$ 44,182</u></u>

II. EXPENSES

	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
On behalf of clients	\$ -	\$ 12,385	\$ 12,385
Personnel	20,532	-	20,532
Operating	<u>3,994</u>	<u>-</u>	<u>3,994</u>
 Subtotal	 24,526	 12,385	 36,911
 County administration			 <u>4,091</u>
 Total HAP expenses			 <u>41,002</u>
 Total unexpended funds			 <u><u>\$ 3,180</u></u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B102004
YEAR ENDED JUNE 30, 2005

	Budget	Actual
REVENUE		
Grant income	\$ 200,685	\$ 66,849
 EXPENSES		
Administration	9,556	3,914
Leasing	20,268	7,248
Direct operating	50,000	16,745
Supportive services	120,861	38,942
	200,685	66,849
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, 2004 through June 30, 2005. 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, 2005

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 21,325	\$ 21,473	101 %
Fringe benefits	<u>5,169</u>	<u>4,758</u>	<u>92</u>
Total personnel	26,494	26,231	99
OPERATING			
Occupancy	1,200	1,377	115
Telephone	1,200	938	78
Printing	750	741	99
Postage	556	658	118
Supplies	750	742	99
Travel	1,875	2,234	119
Training	200	25	13
Computer support	2,000	2,069	103
Audit	675	672	100
Insurance/bond	<u>300</u>	<u>324</u>	<u>108</u>
Total operating	<u>9,506</u>	<u>9,780</u>	<u>103</u>
Totals	<u>\$ 36,000</u>	<u>\$ 36,011</u>	<u>100 %</u>

NOTE: The actual expenditures above include the use of \$11 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2004-VF-05-14326
YEAR ENDED JUNE 30, 2005

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORIES					
Personnel	\$47,387	\$53,539	\$53,539	\$ (6,152)	\$ -
Employee benefits	16,004	9,950	9,950	6,054	-
Travel	2,496	821	821	1,675	-
Supplies/operating	15,334	17,683	17,683	(2,349)	-
Other	710	-	-	710	-
	<u>\$81,931</u>	<u>\$81,993</u>	<u>\$81,993</u>	<u>\$ (62)</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2005					\$81,931
Allowable costs:					
Approved			\$81,931		
Questioned			<u>-</u>		
					<u>81,931</u>
Due to funding source					<u>\$ -</u>

NOTE: The expenditures above include the use of \$62 of interest income.

COMMUNITY ACTION, INC.

SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR DOMESTIC VIOLENCE EDUCATION SCHOOL PROGRAM
SUBGRANT #2003-DS-14-15360
YEAR ENDED JUNE 30, 2005

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORIES					
Personnel	\$ 17,262	\$ 5,335	\$ 5,335	\$ 11,927	\$ -
Employee benefits	5,014	1,252	1,252	3,762	-
Travel	916	251	251	665	-
Supplies/operating	6,628	2,055	2,055	4,573	-
Other	180	86	86	94	-
	<u>\$ 30,000</u>	<u>\$ 8,979</u>	<u>\$ 8,979</u>	<u>\$ 21,021</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2005					\$ 7,500
Allowable costs:					
Approved			\$ 8,979		
Questioned			<u>-</u>		
					<u>8,979</u>
Due from funding source					<u>\$ 1,479</u>

NOTE: The Domestic Violence Education School Project contract period runs from January 1, 2005 through December 31, 2005. The expenditures above are for the period January 1, 2005 through June 30, 2005. The final approved budget is for the entire contract year 2005.

COMMUNITY ACTION, INC.
 SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
 TITLE XX PCADV CONTRACT #5233
 YEAR ENDED JUNE 30, 2005

<u>BUDGET CATEGORY</u>	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Audit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>TITLE XX</u>					
Personnel:					
Salaries	\$ 12,610	\$ 12,610	\$ 12,610	\$ -	\$ -
Benefits	3,669	3,669	3,669	-	-
Total personnel	<u>16,279</u>	<u>16,279</u>	<u>16,279</u>	<u>-</u>	<u>-</u>
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, 2005

<u>BUDGET CATEGORY</u>	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Audit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>ACT 44</u>					
Personnel:					
Salaries	\$ 124,731	\$ 124,731	\$ 124,731	\$ -	\$ -
Benefits	30,721	30,721	30,721	-	-
Total personnel	155,452	155,452	155,452	-	-
Operations:					
Advertising	25	-	-	25	-
Equipment maintenance	100	100	100	-	-
Equipment rental	3,324	3,324	3,324	-	-
Food	250	250	250	-	-
Insurance	2,989	3,288	3,288	(299)	-
Library	50	-	-	50	-
Maintenance	600	387	387	213	-
Memberships	25	-	-	25	-
Postage	400	429	429	(29)	-
Printing	400	400	400	-	-
Contracted services	1,040	1,040	1,040	-	-
Staff development	500	335	335	165	-
Office supplies	1,985	1,987	1,987	(2)	-
Telephone	7,000	6,666	6,666	334	-
Travel	3,874	3,874	3,874	-	-
Utilities	5,000	5,482	5,482	(482)	-
Total operations	27,562	27,562	27,562	-	-
Program totals	\$ 183,014	\$ 183,014	\$ 183,014	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FVPS, TANF, AND TANF RELOCATION PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2005

<u>BUDGET CATEGORY</u>	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Audit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>FVPS</u>					
Personnel:					
Salaries	\$ 56,208	\$ 56,208	\$ 56,208	\$ -	\$ -
Benefits	11,302	11,302	11,302	-	-
Total personnel	<u>67,510</u>	<u>67,510</u>	<u>67,510</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 67,510</u>	<u>\$ 67,510</u>	<u>\$ 67,510</u>	<u>\$ -</u>	<u>\$ -</u>
Operations:					
Equipment	\$ 2,769	\$ 2,769	\$ 2,769	\$ -	\$ -
Equipment maintenance	174	187	187	(13)	-
Equipment rental	2,041	1,955	1,955	86	-
Food	1,960	1,960	1,960	-	-
Insurance	-	-	-	-	-
Library	2,601	2,656	2,656	(55)	-
Maintenance	3,526	2,015	2,015	1,511	-
Printing	1,100	1,062	1,062	38	-
Contracted services	753	753	753	-	-
Rent	8,235	8,603	8,603	(368)	-
Office supplies	12,253	13,033	13,033	(780)	-
Telephone	625	687	687	(62)	-
Travel	1,780	1,902	1,902	(122)	-
Utilities	2,350	2,585	2,585	(235)	-
Total operations	<u>40,167</u>	<u>40,167</u>	<u>40,167</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 RELOCATION</u>					
Operations relocation expense	\$ 12,356	\$ 12,356	\$ 12,356	\$ -	\$ -
Program totals	<u>\$ 12,356</u>	<u>\$ 12,356</u>	<u>\$ 12,356</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, 2005

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Audit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>BUDGET CATEGORIES</u>					
Title XX					
Personnel	\$ 16,279	\$ 16,279	\$ 16,279	\$ -	\$ -
Act 44					
Personnel	155,452	155,452	155,452	-	-
Operations	27,562	27,562	27,562	-	-
FVPS					
Personnel	67,510	67,510	67,510	-	-
Operations	40,167	40,167	40,167	-	-
TANF RELOCATION					
Operations	<u>12,356</u>	<u>12,356</u>	<u>12,356</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 319,326</u></u>	<u><u>\$ 319,326</u></u>	<u><u>\$ 319,326</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
FUNDING RECONCILIATION					
Approved contract, received as of June 30, 2005					\$ 319,326
Allowable costs:					
Approved costs			\$ 319,326		
Questioned costs			<u>-</u>		<u>319,326</u>
Due to funding source					<u><u>\$ -</u></u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2005

Received during:	
July	\$ -
August	-
September	52,622
October	26,311
November	26,311
December	26,311
January	52,622
February	26,311
March	28,704
April	-
May	26,710
June	26,710
Receivable at June 30:	
June reimbursement paid in July	<u>26,714</u>
Total	<u><u>\$319,326</u></u>

COMMUNITY ACTION, INC.
 RECAP FOR THE FISCAL YEAR
 DEPARTMENT OF PUBLIC WELFARE
 JEFFERSON AND CLARION COUNTY CHILD DAY CARE
 CONTRACT #SAP DC04 16 9208
 YEAR ENDED JUNE 30, 2005

	R & R	Fund A		Fund C		Total
		Admin	Service	Admin	Service	
REVENUE						
DPW Funds	\$ 80,215	\$ 141,722	\$ 892,142	\$ 35,281	\$ 106,995	\$ 1,256,355
Interest	-	-	46	-	5	51
Audit adjustments	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Total revenue	80,215	141,722	892,188	35,281	107,000	1,256,406
EXPENDITURES						
Final report totals	78,215	141,052	894,694	35,281	106,995	1,256,237
Total expenditures	78,215	141,052	894,694	35,281	106,995	1,256,237
Total due DPW	<u>\$ 2,000</u>	<u>\$ 670</u>	<u>\$ (2,506)</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 169</u>

COMMUNITY ACTION, INC.
ADMINISTRATIVE BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND A
CONTRACT #SAP DC04 16 9208
YEAR ENDED JUNE 30, 2005

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 78,209	\$ 77,545	99 %
Fringe benefits	<u>18,944</u>	<u>18,943</u>	<u>100</u>
Total personnel	97,153	96,488	99
OPERATIONS			
Occupancy	7,097	7,096	100
Communications:			
Telephone	2,842	2,842	100
Printing/copying	40	40	100
Postage	<u>2,053</u>	<u>2,052</u>	<u>100</u>
Total communications	4,935	4,934	100
Supplies	1,203	1,203	100
Travel	264	263	100
Audit	8,964	8,963	100
Other:			
Accounting costs	12,870	12,870	100
Technology	7,792	7,792	100
Maintenance/lease	63	63	100
Insurance/bond	<u>1,381</u>	<u>1,380</u>	<u>100</u>
Total other	<u>22,106</u>	<u>22,105</u>	<u>100</u>
Total operations	<u>44,569</u>	<u>44,564</u>	<u>100</u>
Totals	<u><u>\$141,722</u></u>	<u><u>\$141,052</u></u>	<u><u>100 %</u></u>

COMMUNITY ACTION, INC.
 ADMINISTRATIVE BUDGET REPORT
 DEPARTMENT OF PUBLIC WELFARE
 JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND C
 CONTRACT #SAP DC04 16 9208
 YEAR ENDED JUNE 30, 2005

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$23,136	\$23,136	100 %
Fringe benefits	<u>5,784</u>	<u>5,784</u>	<u>100</u>
Total personnel	28,920	28,920	100
OPERATIONS			
Occupancy	1,786	1,786	100
Communications:			
Telephone	545	545	100
Postage	<u>256</u>	<u>256</u>	<u>100</u>
Total communications	801	801	100
Other:			
Accounting costs	2,427	2,427	100
Technology	1,011	1,011	100
Maintenance/lease	34	34	100
Insurance/bond	<u>302</u>	<u>302</u>	<u>100</u>
Total other	<u>3,774</u>	<u>3,774</u>	<u>100</u>
Total operations	<u>6,361</u>	<u>6,361</u>	<u>100</u>
Totals	<u><u>\$35,281</u></u>	<u><u>\$35,281</u></u>	<u><u>100 %</u></u>

COMMUNITY ACTION, INC.
EXPENDITURE REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE -
RESOURCE & REFERRAL
CONTRACT #SAP DC04 16 9208
YEAR ENDED JUNE 30, 2005

	<u>Budget</u>	<u>Cumulative Expenditures YTD</u>
PERSONNEL		
Salaries and wages	\$ 40,688	\$ 40,276
Fringe benefits	<u>9,697</u>	<u>8,868</u>
Total personnel	50,385	49,144
OPERATIONS		
Occupancy	2,939	2,938
Communications:		
Telephone	3,793	3,792
Advertising	1,963	1,962
Printing/copying	682	681
Postage	<u>2,807</u>	<u>2,807</u>
Total communications	9,245	9,242
Supplies	2,818	2,818
Equipment (\$5,000 or under)	-	-
Travel	1,668	1,667
Training	495	494
Other:		
Accounting costs	5,171	5,171
Technology	5,762	5,761
Maintenance/lease	222	222
Insurance bond	<u>760</u>	<u>758</u>
Total other	<u>11,915</u>	<u>11,912</u>
Total operations	<u>29,080</u>	<u>29,071</u>
Totals	<u><u>\$ 79,465</u></u>	<u><u>\$ 78,215</u></u>

COMMUNITY ACTION, INC.
PAID INVOICE EXTRACT REPORT
DEPARTMENT OF PUBLIC WELFARE
CLARION COUNTY
CONTRACT #SAP DC04 16 9208
YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111201431-1	MALINDA D. LITTLE	\$5,709.72	\$0.00	\$5,709.72
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111204695-1	CAROL WATKINS	\$2,748.18	\$0.00	\$2,748.18
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111225732-1	CLARION HOSPITAL	\$4,251.65	\$0.00	\$4,251.65
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111225732-2	CLARION HOSPITAL	\$1,220.60	\$0.00	\$1,220.60
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111229582-1	JACQUELINE I. DAVIS	\$460.00	\$0.00	\$460.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111246846-1	KAREN E. BARR	\$2,170.96	\$0.00	\$2,170.96
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111459414-1	Joshlynn D. Leigh	\$1,033.30	\$0.00	\$1,033.30
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111527410-1	AMANDA N. FRIEDL	\$7,808.60	\$0.00	\$7,808.60
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111559816-1	PARK HILL FIRST CHURCH OF GOD, INC.	\$8,372.80	\$0.00	\$8,372.80
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111598176-1	RENEE P. SMILEY	\$464.15	\$0.00	\$464.15
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1111854671-1	CHRISTOPHER G. CLARK	\$0.00	\$1,177.06	\$1,177.06
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	1112026742-1	SHELBI L. MYERS	\$743.70	\$0.00	\$743.70
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111200921-1	CYNTHIA K. MCMASTER	\$475.77	\$0.00	\$475.77
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111211793-1	PAULA A. SHARRAR	\$46.20	\$0.00	\$46.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111300192-1	SANDRA K. JONES	\$1,242.11	\$0.00	\$1,242.11
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111344535-1	KAREN E. SWITZER	\$2,816.09	\$0.00	\$2,816.09
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111391295-1	MARI E. LONG	\$420.00	\$0.00	\$420.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111432234-1	MARGARET L. BASHLINE	\$0.00	\$2,876.12	\$2,876.12
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2111618471-1	SANDRA D. GOODMAN	\$0.00	\$1,515.84	\$1,515.84
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	2112129611-1	PATSY L. CRISSMAN	\$145.40	\$0.00	\$145.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111211983-1	PATRICIA D KUNDICK	\$2,426.54	\$0.00	\$2,426.54
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111214105-3	CHILD DEVELOPMENT CENTERS, INC	\$6,254.50	\$0.00	\$6,254.50
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111214400-1	CHURCH OF GOD OF PROPHECY	\$16,834.69	\$3,994.46	\$20,829.15
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111214573-2	SWARTZFAGER CHILD CARE INC	\$23,553.98	\$4,637.39	\$28,191.37
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111221831-1	HELEN M. DAVIS	\$12,317.29	\$0.00	\$12,317.29
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111222306-1	GRACE CHILD DEVELOPMENT CENTER, INC.	\$9,819.60	\$0.00	\$9,819.60
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111226333-1	MANDIE L. WILSHIRE	\$3,458.72	\$0.00	\$3,458.72
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111297814-1	DONNA J. JONES	\$3,462.51	\$0.00	\$3,462.51
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111517150-1	JENNA S. BISH	\$4,720.06	\$0.00	\$4,720.06
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111635811-1	MARSHA L. VEROSTEK	\$3,668.63	\$0.00	\$3,668.63
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3111730171-1	SHANNAN R. GOHEEN	\$850.56	\$0.00	\$850.56
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3112051095-1	MARY K. TORCHIA	\$289.08	\$0.00	\$289.08
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	3112138072-1	SHERRI J. MCGUIRE	\$110.70	\$0.00	\$110.70
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111198383-1	MICHELLE E. GOODMAN	\$6,591.27	\$0.00	\$6,591.27
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111213562-1	HAPPY HEARTS CENTER INC.	\$544.00	\$7,827.92	\$8,371.92
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111221774-1	SONIA M. CRISSMAN	\$21,115.15	\$11,831.47	\$32,946.62
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111270741-1	DONNA SCHERER	\$382.17	\$0.00	\$382.17
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111494741-1	MARTHA V. GOODMAN	\$0.00	\$1,442.71	\$1,442.71
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	4111816133-1	CATHERINE E. MC CLAINE	\$1,269.00	\$0.00	\$1,269.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111204280-1	STEPHANIE MARIANI	\$0.00	\$1,829.32	\$1,829.32
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111210333-1	DAWN L. BURNS	\$3,142.30	\$642.00	\$3,784.30
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111211136-1	BRENDA J. MCCARTY	\$1,453.80	\$0.00	\$1,453.80

COMMUNITY ACTION, INC.
PAID INVOICE EXTRACT REPORT
DEPARTMENT OF PUBLIC WELFARE
CLARION COUNTY
CONTRACT #SAP DC04 16 9208 - continued
YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111221220-1	Lori L. Condon	\$7,866.25	\$0.00	\$7,866.25
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111246851-1	JANICE V. SMITH	\$8,822.11	\$0.00	\$8,822.11
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111253571-1	JILL L. HETRICK	\$8,430.00	\$0.00	\$8,430.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111565620-1	CHRISTI J. SUMMERVILLE	\$930.94	\$0.00	\$930.94
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5111708674-1	VICTORIA J. CHAPPEL	\$38.36	\$0.00	\$38.36
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	5112157024-1	KATHRYN L. BROTHERS	\$34.71	\$0.00	\$34.71
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111203280-1	GEORGE E. UNGER	\$8,229.24	\$0.00	\$8,229.24
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111214513-1	CREATIVE KIDS LEARNING CENTER , INC.	\$49,700.72	\$2,056.25	\$51,756.97
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111214524-1	KEYSTONE SMILES COMMUNITY LEARNING CTR, INC.	\$6,375.20	\$0.00	\$6,375.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111222666-1	LISA D. MAINES	\$12,680.33	\$4,099.45	\$16,779.78
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111260190-1	PAMELA L. SCHNEIDER	\$4,475.91	\$0.00	\$4,475.91
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111443822-1	TINA M. KEMMER	\$0.00	\$493.94	\$493.94
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111538705-1	ROSALIE E. KUNSELMAN	\$1,422.21	\$0.00	\$1,422.21
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111577360-1	BEVERLY E. BROOKS	\$1,616.10	\$0.00	\$1,616.10
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111577426-1	SARA E. BEARY	\$689.72	\$0.00	\$689.72
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111584765-1	VIOLET M. BEST	\$1,804.67	\$0.00	\$1,804.67
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111681962-1	JENNIFER R. WOLFE	\$7,617.36	\$0.00	\$7,617.36
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111726666-1	JOY I. SIMPSON	\$0.00	\$1,770.20	\$1,770.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111751122-1	CHRISTA L. WHITNEY	\$108.57	\$0.00	\$108.57
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111780080-1	MARY A. BOOTH	\$588.72	\$0.00	\$588.72
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111801861-1	PAMELA J. SIMPSON	\$9,707.54	\$0.00	\$9,707.54
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111847383-1	LAURIE A. CONNER	\$0.00	\$313.20	\$313.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111896184-1	MICHELLE R. SPENCE	\$1,062.90	\$0.00	\$1,062.90
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6111967503-1	JESSIE R. CLINGER	\$1,016.38	\$0.00	\$1,016.38
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6112032183-1	THERESA RAWSON	\$2,296.84	\$0.00	\$2,296.84
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6112127766-1	BRIANNE M. PRESTON	\$627.56	\$0.00	\$627.56
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6112130220-1	PENELOPE S. DIEHM	\$95.70	\$0.00	\$95.70
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111437930-1	NICHOLE M. BISH	\$6,183.20	\$0.00	\$6,183.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	6112138082-1	JAYLENE N. KAHLE	\$112.40	\$0.00	\$112.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111198765-1	ERICA L. SMERKER	\$7,177.76	\$0.00	\$7,177.76
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111202081-1	HOLLY M. BELLES	\$1,251.00	\$0.00	\$1,251.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111204682-1	BEVERLY A. HILL	\$3,277.64	\$3,004.64	\$6,282.28
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111212301-1	LEESA H. KNIGHT	\$0.00	\$1,142.00	\$1,142.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111222171-1	FIRST UNITED METHODIST CH	\$10,625.35	\$1,168.00	\$11,793.35
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111368051-1	VICKIE L. EBERLE	\$0.00	\$626.40	\$626.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111381443-1	INEZ R. COLLOPY	\$0.00	\$2,779.45	\$2,779.45
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111611846-1	HOLLY R. CONNOR	\$94.60	\$0.00	\$94.60
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7111755582-1	BARBARA A. GOUGHLER	\$2,389.16	\$0.00	\$2,389.16
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7112117062-1	JENNIFER DIETZ	\$198.08	\$0.00	\$198.08
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7112118823-1	ANNA J. WOLFE	\$0.00	\$399.86	\$399.86
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	7112145526-1	ANGELA M. COCCARELLI	\$0.00	\$92.38	\$92.38
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111214274-1	JESSICA WINEBERG	\$2,157.00	\$0.00	\$2,157.00

COMMUNITY ACTION, INC.
 PAID INVOICE EXTRACT REPORT
 DEPARTMENT OF PUBLIC WELFARE
 CLARION COUNTY
 CONTRACT #SAP DC04 16 9208 - continued
 YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111577460-1	ALBERTA J. MAHER	\$621.00	\$0.00	\$621.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111700586-1	SUSAN L. PAGE	\$710.40	\$0.00	\$710.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111730174-1	RONDA R. CUSTER	\$3,928.50	\$0.00	\$3,928.50
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111752541-1	DOROTHY V. RENFREW	\$0.00	\$1,017.62	\$1,017.62
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8111756424-1	LINDA J. DOLBY	\$431.26	\$0.00	\$431.26
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	8112004025-1	KID'S CLUBHOUSE LEARNING CENTER	\$1,429.03	\$0.00	\$1,429.03
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111210323-1	PAULINE J. WIANT	\$356.51	\$0.00	\$356.51
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111211830-1	LISA M. BUCHWITZ	\$1,348.40	\$0.00	\$1,348.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111223914-1	ROBYN YOUNG	\$27,560.20	\$2,028.60	\$29,588.80
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111349774-1	LORI D. DICK	\$2,000.33	\$0.00	\$2,000.33
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111433052-1	APRIL R. SNYDER	\$1,128.00	\$0.00	\$1,128.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111467105-1	CATHIE A. MILLER	\$1,883.75	\$0.00	\$1,883.75
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111492073-1	MILLIE M. BREWER	\$3,098.92	\$0.00	\$3,098.92
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111572444-1	TAMI J. CROYLE	\$1,429.61	\$0.00	\$1,429.61
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111594763-1	MELANIE J. MYERS	\$857.91	\$0.00	\$857.91
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111755564-1	VIRGINIA I. YOUNG	\$2,851.72	\$0.00	\$2,851.72
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Clarion	9111983521-1	JESSICA L. REISS	\$846.27	\$0.00	\$846.27
				TOTALS	\$382,579.82	\$58,766.28	\$441,346.10

COMMUNITY ACTION, INC.
PAID INVOICE EXTRACT REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON COUNTY
CONTRACT #SAP DC04 16 9208
YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111199983-1	TABITHA A. MILLS	\$1,768.68	\$0.00	\$1,768.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111211323-1	SANDRA D. LUKE	\$8,405.00	\$5,431.22	\$13,836.22
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111211603-1	ELIZABETH A. PAPE	\$18,492.16	\$5,966.20	\$24,458.36
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111216260-1	VICKIE L. WALTMAN	\$2,179.64	\$0.00	\$2,179.64
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111221204-1	DEBORAH J. WALK	\$6,473.42	\$0.00	\$6,473.42
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111349116-1	CATHY V. THOMPSON	\$844.00	\$0.00	\$844.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111497516-1	KAREN A. JURCZAK	\$573.92	\$0.00	\$573.92
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111514235-1	Carolyn E. Jarrett	\$0.00	\$183.83	\$183.83
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111517610-1	JUDITH A. SCHROEDER	\$4,850.74	\$0.00	\$4,850.74
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111577412-1	DANIELLE M. WHITFIELD	\$144.71	\$0.00	\$144.71
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111577423-1	CHANTELLE L. JESBERGER	\$0.00	\$280.21	\$280.21
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111641871-1	JODI RAE N. TYLER	\$221.73	\$0.00	\$221.73
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111721376-1	AMY S. TALADAY	\$0.00	\$244.92	\$244.92
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	1111748676-1	WILLIAM D. COMMONS	\$2,496.76	\$0.00	\$2,496.76
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111211701-1	JULIA A. TOY	\$11,716.30	\$0.00	\$11,716.30
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111230660-3	CEN-CLEAR CHILD SERVICES,INC.	\$1,144.00	\$0.00	\$1,144.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111465554-1	TRACY L. REPISCAK	\$0.00	\$611.28	\$611.28
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111473081-1	BETTY M. SOLLEY	\$213.84	\$0.00	\$213.84
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111562902-1	ELLIE E. WELLS	\$1,495.90	\$0.00	\$1,495.90
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111571954-1	TINA M. WONDERLING	\$2,693.69	\$0.00	\$2,693.69
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111669416-1	CHELLIE A. UPDYKE	\$2,081.87	\$0.00	\$2,081.87
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	2111720844-1	KATHERINE REINHART	\$102.16	\$0.00	\$102.16
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111206210-1	BETTY J. ANTHONY	\$0.00	\$3,806.44	\$3,806.44
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111214046-1	DUBOIS AREA YMCA, INC.	\$21,978.60	\$1,872.60	\$23,851.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111221831-1	HELEN M. DAVIS	\$1,363.97	\$0.00	\$1,363.97
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111390586-1	ROCHELLE BERRINGER	\$1,901.58	\$0.00	\$1,901.58
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111497502-1	DOROTHY J. MARSHALL	\$689.31	\$0.00	\$689.31
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111523343-1	BETTY J. BARNES	\$2,984.10	\$0.00	\$2,984.10
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3111710394-1	CAROLINE N. REED	\$0.00	\$2,421.57	\$2,421.57
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	3112128994-1	SARA E. FOULKROD	\$55.30	\$0.00	\$55.30
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111210121-1	EVE PENHOLLOW FAMILY DAY CARE	\$1,587.00	\$0.00	\$1,587.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111211101-2	KIMBERLY A. VALENTINE	\$9,169.00	\$0.00	\$9,169.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111221903-1	RONA K. PETROFF	\$8,673.98	\$4,128.00	\$12,801.98
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111234433-1	TRACY M. HULLIHEN	\$126.96	\$0.00	\$126.96
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111236566-1	BEVERLY DINGER	\$3,905.94	\$0.00	\$3,905.94
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111305015-1	PATRICIA A. HAYES	\$1,029.56	\$0.00	\$1,029.56
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111488500-1	Cathy J. LaBorde	\$1,300.01	\$1,116.33	\$2,416.34
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	4111572360-1	BROOKE M. RYAN	\$429.00	\$0.00	\$429.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111210451-1	CYNTHIA A. PARK	\$1,950.96	\$0.00	\$1,950.96
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111214065-1	YMCA OF BROOKVILLE	\$5,672.00	\$0.00	\$5,672.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111225512-1	LINDA A. SLATER	\$9,053.50	\$0.00	\$9,053.50
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111268083-1	BARBARA J. AUSTEN	\$27,218.23	\$0.00	\$27,218.23
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111461471-1	Tena M. Kunes	\$370.50	\$1,207.74	\$1,578.24

COMMUNITY ACTION, INC.
PAID INVOICE EXTRACT REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON COUNTY
CONTRACT #SAP DC04 16 9208 - continued
YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111481561-1	LISA MC CARTHY	\$717.06	\$0.00	\$717.06
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5111510040-1	Sandra K. Hughes	\$0.00	\$270.84	\$270.84
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5112026732-1	SHAYLA S. SMITH	\$1,337.42	\$0.00	\$1,337.42
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	5112160056-1	JULIE A. WELLS	\$198.95	\$0.00	\$198.95
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111211702-1	DOLLY E. DORSEY	\$8,752.51	\$0.00	\$8,752.51
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111211842-1	DARLENE M. PARSELL	\$742.98	\$0.00	\$742.98
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111212004-1	MICHELE B. JOHNSON	\$1,523.68	\$0.00	\$1,523.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111213566-1	A PLACE TO GROW, INC.	\$12,111.00	\$0.00	\$12,111.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111216230-1	MABEL D. KRISE	\$9,559.20	\$0.00	\$9,559.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111223462-1	ANN D. NINTEAU	\$8,164.88	\$0.00	\$8,164.88
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111224770-1	TERRI L. PENDLETON	\$405.00	\$0.00	\$405.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111230473-1	DZ KIDZ INC	\$7,802.63	\$0.00	\$7,802.63
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111236261-1	IRENE C. GANKOSKY	\$8,491.54	\$0.00	\$8,491.54
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111354314-1	ELIZABETH A. BLOOM	\$5,238.94	\$0.00	\$5,238.94
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111471645-1	Cynthia J. Corbin	\$0.00	\$429.49	\$429.49
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111512525-1	JANICE C. CLARK	\$3,271.32	\$0.00	\$3,271.32
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111527940-1	MELISSA D. REITZ	\$1,294.76	\$0.00	\$1,294.76
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111636705-1	LILLIE F. STATES	\$1,908.42	\$0.00	\$1,908.42
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111650440-1	JOSE R. RODRIGUEZ	\$0.00	\$359.16	\$359.16
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111662922-1	WAUNITA J. MILLIRON	\$0.00	\$1,646.99	\$1,646.99
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111678506-1	DARLENE M. SALIZONNI	\$147.00	\$0.00	\$147.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111696905-1	CHRISTINA M. PATTERSON	\$1,508.43	\$0.00	\$1,508.43
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111710360-1	MELISSA A. MURRAY	\$793.14	\$0.00	\$793.14
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111720860-1	SEAN T. FITZGERALD	\$1,446.66	\$0.00	\$1,446.66
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111743282-1	GLORIA M. JESSUP	\$1,834.09	\$0.00	\$1,834.09
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111769086-1	CONSTANCE L. HUMMELL	\$942.62	\$0.00	\$942.62
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111769101-1	HELEN E. CRIBBS	\$815.90	\$0.00	\$815.90
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111769123-1	DESHAWNA M. GUIGNET	\$58.52	\$0.00	\$58.52
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111821483-1	JENNA L. BARBER	\$767.88	\$0.00	\$767.88
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111826744-1	CHRISTINA M. HIBBARD	\$2,456.18	\$0.00	\$2,456.18
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111826766-1	CANDACE A. SHUTE	\$2,134.18	\$0.00	\$2,134.18
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111887703-1	MARY H. ACKERSON	\$1,433.53	\$0.00	\$1,433.53
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111952346-1	SARA J. WOODSON	\$1,911.68	\$0.00	\$1,911.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111983920-1	JUANITA F. LABORDE	\$1,769.20	\$0.00	\$1,769.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6111988385-1	ANDREA F. JOHNSON	\$112.68	\$0.00	\$112.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6112053426-1	CYNTHIA L. RAKE	\$205.14	\$0.00	\$205.14
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6112103141-1	ELLA G. LINDEMUTH	\$376.83	\$0.00	\$376.83
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6112113604-1	AMY L. BILLOTTE	\$438.90	\$0.00	\$438.90
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	6112118143-1	ANNA W. TAYLOR	\$530.18	\$0.00	\$530.18
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111210282-1	DEBORAH L. EDWARDS	\$14,103.86	\$0.00	\$14,103.86
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111211203-1	MICHELLE L. O'BRIEN	\$0.00	\$1,215.68	\$1,215.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111213664-1	LINDA SMITH & PAULA QUICK	\$33,722.92	\$0.00	\$33,722.92
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111213664-2	LINDA SMITH & PAULA QUICK	\$16,678.40	\$768.00	\$17,446.40
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111217610-1	CINDY L. YINGLING	\$779.74	\$0.00	\$779.74

COMMUNITY ACTION, INC.
PAID INVOICE EXTRACT REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON COUNTY
CONTRACT #SAP DC04 16 9208 - continued
YEAR ENDED JUNE 30, 2005

CCIS	Office Name	County	Provider ID	Provider Name	Fund A Regular	Fund C Regular	Total Amount
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111222171-1	FIRST UNITED METHODIST CH	\$2,469.60	\$0.00	\$2,469.60
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111364864-1	Cheryl M. Brestovich	\$252.08	\$0.00	\$252.08
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111369182-1	SHARON D. HAMMERLY	\$15,054.80	\$0.00	\$15,054.80
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111471846-1	BETH A. MC MEEKIN	\$1,734.58	\$0.00	\$1,734.58
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111575321-1	VIRGINIA R. ZIMMERMAN	\$0.00	\$795.99	\$795.99
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111598174-1	CARA J. CHERICO	\$1,011.52	\$0.00	\$1,011.52
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111678442-1	LOLEITTA L. GOODMAN	\$4,779.10	\$2,271.64	\$7,050.74
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111705532-1	JESSE D. LEASURE	\$0.00	\$757.85	\$757.85
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111737544-1	MEMOREE M. LECOMPTE-STROUP	\$0.00	\$2,010.75	\$2,010.75
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7111913060-1	ROSE M. KOCH	\$3,486.04	\$0.00	\$3,486.04
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	7112034801-1	ELISA M. SALLOWS	\$132.66	\$0.00	\$132.66
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111210634-1	KERRIE A. CRAWFORD	\$6,259.86	\$0.00	\$6,259.86
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111214602-1	LITTLE HAND'S CHILD CARE C	\$10,185.00	\$0.00	\$10,185.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111224376-1	DEBRA J. JUART	\$12,293.48	\$0.00	\$12,293.48
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111226340-1	CANDACE L. BOWSER	\$0.00	\$4,888.02	\$4,888.02
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111368591-1	KIMBERLY J. ROY	\$6,542.40	\$1,756.25	\$8,298.65
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111377842-1	BRENDA K. MOONEY	\$2,563.00	\$0.00	\$2,563.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111509103-1	MICHELLE A. WHITESSELL	\$1,785.00	\$0.00	\$1,785.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111510842-1	NICHOLAS P. ANTONUCCIO Jr.	\$2,427.76	\$0.00	\$2,427.76
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111643105-1	KIMBERLY D. FIKE	\$1,039.62	\$0.00	\$1,039.62
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8111936965-1	NICOLE L. PATRICK	\$461.50	\$0.00	\$461.50
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	8112094126-1	PATRICIA A. LOCKWOOD	\$138.82	\$0.00	\$138.82
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111211200-1	MICHELLE A. WALK	\$10,266.00	\$0.00	\$10,266.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111214265-1	HELPWISE, INC.	\$1,520.00	\$0.00	\$1,520.00
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111214571-1	CRAYON CASTLE CHILD CARE	\$94,461.57	\$1,908.44	\$96,370.01
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111214803-1	MT LEBANON BAPTIST CHURCH	\$393.20	\$0.00	\$393.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111413485-1	ROBIN L. KUNTZ	\$1,094.20	\$0.00	\$1,094.20
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111446186-1	MICHELE A. BAILEY	\$1,240.73	\$0.00	\$1,240.73
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111571906-1	WILLIAM I. REITZ Sr.	\$2,754.42	\$0.00	\$2,754.42
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111716644-1	CANDACE J. LABORDE	\$0.00	\$226.10	\$226.10
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111742743-1	MARY L. CATAROUCHE	\$0.00	\$1,653.66	\$1,653.66
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111892300-1	BECKIE S. VALLIES	\$2,916.04	\$0.00	\$2,916.04
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111952323-1	DOROTHY M. OVERBECK	\$393.68	\$0.00	\$393.68
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9111972542-1	VICTORIA L. BUSH	\$2,476.16	\$0.00	\$2,476.16
CLARION/JEFFERSON	CCIS of Clarion/Jefferson County	Jefferson	9112135266-1	AUDREY J. KRAMER	\$135.50	\$0.00	\$135.50
				TOTALS	\$512,114.29	\$48,229.20	\$560,343.49
				GRAND TOTAL	\$894,694.11	\$106,995.48	\$1,001,689.59

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

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, 2005, and have issued our report thereon dated October 27, 2005. 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.

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 an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance and Other Matters

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

We noted certain other matters that we reported to management of Community Action, Inc. in a separate letter dated October 27, 2005.

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 27, 2005

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON 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, 2005. 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, 2005.

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON 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 the 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 reportable 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 caused by error or fraud 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 solely 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 27, 2005

**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, 2005, 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	37	Revenue and Expenses
Human Services Development Fund	38	Revenue and Expenses
Homeless Assistance	39	Revenue and Expenses
Child Care Resource Developers	41	Expenditure Report
PCADV - Act 44	45	Budgeted, Reported and Allowable Costs
Child Care Information Services:	49	Recap for the Fiscal Year
	50	Administrative Budget Report - Fund A
	51	Administrative Budget Report - Fund C
	52	Expenditure Report - Resource & Referral
	53 - 58	Paid Invoice Extract Report

**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 27, 2005

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2005

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 Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
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 Report on Compliance with Requirements Applicable to each Major Program and on 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 on all major federal programs.
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, Child Care and Development Block Grant, C.F.D.A. #93.575, Community Services Block Grant Program, C.F.D.A. #93.569, and Medical Assistance Program, C.F.D.A. #93.778.
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

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2005

This memo will serve as written verification that a post-audit conference was held between the Community Action, Inc. and Stambaugh Ness, PC.

Date: 10/27/05

Time: 6:00 PM

Place: COMMUNITY ACTION, INC.

M. Scully CPA
Signature of Auditor

Thel Cardamond
Signature of Director