JOB TRAINING PARTNERSHIP SDA #23
STARK, WAYNE, HOLMES, TUSCARAWAS, AND CARROLL COUNTIES PRIVATE INDUSTRY COUNCIL

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 1999

James G. Zupka, Inc.
Certified Public Accountant

JOB TRAINING PARTNERSHIP SDA #23
STARK, WAYNE, HOLMES, TUSCARAWAS, AND CARROLL COUNTIES PRIVATE INDUSTRY COUNCIL

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 1999

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 1999

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STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Telephone 614-466-4514
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To the Board of Commissioners
Stark, Wayne, Holmes, Tuscarawas
and Carroll Counties
Canton, Ohio

We have reviewed the Independent Auditor's Report of the Job Training Partnership SDA # 23, Stark County, prepared by James Zupka, CPA, Inc., for the audit period July 1, 1998 to June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Job Training Partnership SDA # 23 is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

February 14, 2000

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Heights, Ohio 44125

Member American Institute of Certified Public Accountants (216) 475-6136 Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Stark, Wayne, Holmes, Tuscarawas
and Carroll Counties
Private Industry Council
Canton, Ohio

We have audited the general purpose financial statements of the Job Training Partnership, Service Delivery Area Number 23, Stark, Wayne, Holmes, Tuscarawas, and Carroll Counties Private Industry Council (JTP SDA #23), as of and for the year then ended June 30, 1999, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the JTP SDA #23 as of June 30, 1999, and the results of its operations and account groups for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated January 13, 2000 on the consideration of the JTP SDA #23's internal control structure over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements 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.* The supplemental data on pages 33 through 65 (as listed in the Table of Contents) are presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

James G. Zupka

James G. Zupka
Certified Public Accountant

January 13, 2000

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AS OF JUNE 30, 1999

	Governmental Fund Type	Account Groups		
	Special Revenue	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
ASSETS				
Cash and Cash Equivalents	$ 668,075	$ 0	$ 0	$ 668,075
Advances to Subrecipients	69,193	0	0	69,193
Due from Other Governments	556,288	0	0	556,288
Fixed Assets:				
Furniture and Equipment	0	228,456	0	228,456
Equipment Under Lease	0	197,260	0	197,260
Less: Accumulated Depreciation	0	(315,826)	0	(315,826)
Amount to be Provided for Capital Leases	0	0	23,471	23,471
TOTAL ASSETS	$ 1,293,556	$ 109,890	$ 23,471	$1,426,917
LIABILITIES				
Accounts Payable	$ 515,837	$ 0	$ 0	$ 515,837
Accrued Wages and Benefits	20,853	0	0	20,853
Compensated Absence Payable	57,635	0	0	57,635
Deferred Revenue	633,516	0	0	633,516
Capital Lease Obligations	0	0	23,471	23,471
Total Liabilities	1,227,841	0	23,471	1,251,312
FUND EQUITY				
Investment in General Fixed Assets	0	109,890	0	109,890
Fund Balance:				
Unreserved/Undesignated	65,715	0	0	65,715
Total Fund Equity	65,715	109,890	0	175,605
TOTAL LIABILITIES AND FUND EQUITY	$ 1,293,556	$ 109,890	$ 23,471	$1,426,917

The notes to the general purpose financial statements are an integral part of these statements

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 1999

	Governmental Fund Type Special Revenue	Total (Memorandum Only)
REVENUES		
Intergovernmental	$ 5,324,146	$ 5,324,146
Program Income Earnings	3,596	3,596
One-Stop Income	94,073	94,073
Total Revenues	5,421,815	5,421,815
EXPENDITURES		
Human Services:		
Administration	948,966	948,966
Program Costs	4,375,180	4,375,180
Program Income Expenses	3,596	3,596
One-Stop Expenses	94,073	94,073
Total Expenditures	5,421,815	5,421,815
Excess (Deficiency) of Revenues Over Expenditures	0	0
Fund Balance at Beginning of Year	65,715	65,715
Fund Balance at End of Year	$ 65,715	$ 65,715

The notes to the general purpose financial statements are an integral part of these statements.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 1: **DESCRIPTION OF ENTITY**

Job Training Partnership Service Delivery Area Number 23 (JTP SDA #23) was established in 1983 by the State of Ohio as a Service Delivery Area under the Ohio Revised Code. This regional council of government is eligible to receive and administer funds granted by the Governor of the State under the Job Training Partnership Act (JTP) of 1982. JTP SDA #23 is a regional council of county governments, including Stark, Wayne, Holmes, Tuscarawas and Carroll counties.

The JTP SDA #23 carries out the purpose of the JTPA by assessing workforce needs, developing strategies, plans, programs and resources to provide employment, training and education and related services to the citizens of the SDA; and to provide oversight and evaluation of such efforts. These functions and tasks will be conducted within the framework of a public/private partnership. The purpose of the JTPA is to establish programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to those economically disadvantaged individuals facing serious barriers to employment and who are in special need of such training to obtain productive employment.

For financial reporting purposes, all departments and operations over which the JTP SDA #23 exercises oversight responsibility are included in the reporting entity. Oversight responsibility was evaluated based on consideration of financial interdependency, selection of governing authority, designation of management, the ability to significantly influence management and accountability for fiscal matters.

No governmental units other than the JTP SDA #23 itself are included in the reporting entity. The JTP SDA #23 does not have oversight responsibility over any other governmental unit. This is evidenced by the fact that, with respect to any other governmental unit, there is no financial interdependency and the JTP SDA #23 does not select their governing authority, designate their management, exercise significant influence over their daily operations or maintain their accounting records.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the general purpose financial statements of JTP SDA #23.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

A. **Basis of Presentation**

The financial reporting practices of JTP SDA #23 conform to generally accepted accounting principles as applicable to local governments.

The accounts of JTP SDA #23 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Individual funds and account groups which are used by JTP SDA #23 and are summarized in the accompanying combined general purpose financial statements are classified as follows:

Governmental Funds

Special Revenue Funds - To account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of JTP SDA #23.

General Long-Term Debt Account Group - To account for long-term debt and other long-term liabilities of JTP SDA #23.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

B. **Measurement Focus and Basis of Accounting**

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest earnings and intergovernmental revenue.

JTP SDA #23 reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

B. **Measurement Focus and Basis of Accounting** (Continued)

The measurement focus of governmental fund accounting is based on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related liability is incurred.

C. **Fixed Assets**

Fixed assets include furniture and equipment purchased by JTP SDA #23. At the time of purchase, such assets are recorded as expenditures in the governmental funds and are accounted for in the general fixed assets account group.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

POWER*Ohio property management standards require that depreciation be computed on all non-expendable personal property having a useful life of more than two years and purchase price of $1,000 or more. The JTP SDA #23's capitalization policy is $1,000. Depreciation is computed using the straight-line method over estimated useful lives of five to ten years. Depreciation is only recorded in the general fixed assets account group.

D. **Budgetary Process**

JTP SDA #23's annual budget is primarily a management tool that assists its users in analyzing financial activity for its fiscal year ending June 30.

JTP SDA #23's primary funding source is federal and state grants which have grant periods that may or may not coincide with the Agency's fiscal year. These grants normally are for a twelve-month period, ending June 30. However, they can be awarded for periods longer than twelve months and IIB grants are on a fiscal year ending September 30.

Because of JTP SDA #23's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. The annual budget differs from that of a local government in two respects:

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

D. **Budgetary Process** (Continued)

1) the uncertain nature of grant awards from other entities
2) conversion of grant budgets to a fiscal year basis

The annual budget is subject to constant change within the fiscal year due to:

- Increases/decreases in actual grant awards from those estimated;
- Changes in grant periods;
- Unanticipated grant awards not included in the budget; and
- Expected grant awards which fail to materialize.

The Executive Board formally approved the annual budget, but greater emphasis is placed on complying with the grant budget, terms and conditions on a grant-by-grant basis. These terms and conditions usually specify the period during which costs may be incurred and outline budget restrictions or allowances.

Although the annual budget for the Special Revenue funds is reviewed and approved by the Executive Board, it is not a legally adopted budget and it is not subject to the budget procedures that are followed by the County Budget Commission.

E. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by JTP SDA #23.

F. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

G. **Total Columns on Combined Statements**

Total columns on the financial statements are captioned "Totals - (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

NOTE 3: **CHANGE IN ACCOUNTING PRINCIPLES**

JTP SDA #23 has implemented GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools.* The statement established accounting and reporting guidelines for government investments and investment pools. The implementation of this statement did not result in any changes from the prior years.

JTP SDA #23 has also implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* for its deferred compensation plan through the State of Ohio Deferred Compensation Board. Under GASB Statement No. 32, JTP SDA #23 is not required to report its Section 457 Deferred Compensation Plan. As required by the Internal Revenue Code, a trust was established for the assets and income of the Plan for which the Agency has no fiduciary responsibility. Since the balance of the deferred compensation plans were included as an asset and liability in the agency fund as of June 30, 1998, implementation of GASB Statement No. 32 had no impact on fund balances as of June 30, 1999.

NOTE 4: **EQUITY IN POOLED CASH AND INVESTMENTS**

State statutes classify monies held by JTP SDA #23 into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in JTP SDA #23, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

NOTE 4: **EQUITY IN POOLED CASH AND INVESTMENTS**

Inactive deposits are public deposits that JTP SDA #23 has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit account including, but limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit, or by savings or deposit accounts including passbook accounts.

Protection of JTP SDA #23's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution, or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Legislation permits interim monies to be deposited or invested in the following securities:

1. United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be directly issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

NOTE 4: **EQUITY IN POOLED CASH AND INVESTMENTS** (Continued)

4. Bonds or other obligations of the State of Ohio;

5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and

6. The State Treasurer's investment pool (STAROhio).

7. Certain banker's acceptance and commercial paper notes for the period not to exceed one hundred eighty days in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,

8. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purchase of arbitrage, the use of leverage, and short selling are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of JTP SDA #23, and must be purchased with the expectation that it will be held until maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

The following information classified deposits and investments by categories of risk as defined in GASB Statement No. 3, *Deposits with Financial Institutions, Investments, and Repurchase Agreements.*

NOTE 4: **EQUITY POOLED CASH AND INVESTMENTS** (Continued)

Deposits
The Governmental Accounting Standards Board has established risk categories for deposits as follows:

Category 1 - Insured or collateralized with securities held by JTP SDA #23 or its agent in JTP SDA #23's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in JTP SDA #23's name.

Category 3 - Uncollateralized. (This included any bank balance that is collateralized with securities held by the pledging institution or its trust department or agent but not in JTP SDA #23's name).

		Book Balance	Bank Balance
FDIC	Key Bank	$ 100,000	$ 100,000
No	Key Bank	568,075	665,884
Total Deposits		$ 668,075	$ 765,884

All deposits are carried at cost. At year end, the carrying amount of JTP SDA #23's deposits was $668,075, and the bank balance was $765,884. Of the bank balance, $100,000 was insured and $665,884 was classified as Risk Category 3.

Investments
JTP SDA #23 did not have investments at June 30, 1999.

The classification of cash and cash equivalents on the combined financial statements is based on criteria set forth in GASB Statement No. 9. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

NOTE 4: **EQUITY IN POOLED CASH AND INVESTMENTS** (Continued)

Investments (Continued)
The captions on the combined balance sheet related to cash and cash equivalents is as follows:

	GASB Statement No. 9	GASB Statement No. 3
Cash in Checking	$ 602,360	$ 602,360
Certificate of Deposit	65,715	65,715
Total Cash & Cash Equivalents	$ 668,075	$ 668,075

NOTE 5: **DUE FROM OTHER GOVERNMENTS**

Due from Other Governments represents amounts owed to JTP SDA #23 from POWER*Ohio for grant funds earned but not received. As of June 30, 1999, the balance of Due from Other Governments in the governmental funds is $556,288.

NOTE 6: **FIXED ASSETS**

General Fixed Assets Account Group - A summary of the changes in general fixed assets during the year ended June 30, 1999 follows:

	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
Cost:				
Furniture and Equipment	$ 206,896	$ 21,830	$ 270	$ 228,456
Equipment Under Capital Lease	197,260	0	0	197,260
Total	$ 404,156	$ 21,830	$ 270	$ 425,716
Accumulated Depreciation:				
Furniture and Equipment	$ 123,182	$ 24,775	$ 0	$ 147,957
Equipment Under Capital Lease	158,444	9,425	0	167,869
Total	$ 281,626	$ 34,200	$ 0	$ 315,826
General Fixed Assets, Net	$ 122,530			$ 109,890

NOTE 7: **DEFINED PENSION BENEFIT PLAN**

All of JTP SDA #23's full-time employees participate in the Public Employees Retirement System, which is a cost-sharing, multiple-employer defined benefit pension plan.

Public Employees Retirement System (the "PERS" of Ohio")

The following information was provided by the PERS of Ohio to assist JTP SDA #23 in complying with GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employers.*

1. **Pension Benefit Obligations**

All full-time employees of JTP SDA #23 participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 42315-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employees and employer contributions. The employee contribution rate for employees is 8.5%. Of this 8.5% percent contribution, 4.25% is being picked up by the JTP SDA #23. The 1999 employer rate for local government employer units was 13.55% of covered payroll, 8.44% to fund the pension benefit obligation and 5.11% to fund health care. The contribution requirements of plan members and JTP SDA #23 are established and may be amended by the Public Employees Retirement Board. JTP SDA #23's contributions to the PERS of Ohio for the years 1999, 1998, and 1997, were $213,425, $201,481, and $193,084, respectively, which was equal to the required contributions for each year.

NOTE 7: **DEFINED PENSION BENEFIT PLAN** (Continued)

Public Employees Retirement System (the "PERS" of Ohio") (Continued)

2. **Other Postemployment Benefits**

In addition to the pension benefit obligation described above, the PERS of Ohio provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is also available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement 12. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the employer contribution rate (identified above) that was used to fund health care for the year ended June 30, 1999 was 4.20%, which amounted to $50,359 of covered payroll.

Other postemployment benefits are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health and Medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely.

Expenditures for other postemployment benefits during 1998 were $440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future other postemployment benefits payments were $9,447,325,318. The number of benefit recipients eligible for other postemployment benefits at December 31, 1998 was 115,579.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to other postemployment benefits. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

NOTE 8: **COMPENSATED ABSENCES**

Full time, permanent employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with JTP SDA #23. Regular part-time employees receive vacation credit on a pro-rated basis of the hours worked. Vacation days may not be carried over into the next calendar year. Generally, upon termination after one year of service, employees are entitled to be paid all accrued vacation.

The following schedule details earned annual leave based on length of service.

1 -5 years	10 days
6-10 years	15 days
11-15 years	20 days
16-24 years	25 days
25 years and over	30 days

Sick leave accrues to full time, permanent employees to specified maximums. Sick leave may be cumulative without limit. However, sick leave is not vested, and therefore, not payable upon termination.

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences,* vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

The estimated current liability for vested vacation benefits of JTP SDA #23 is recorded as an asset and a liability in the special revenue fund. JTP SDA #23 estimates the liability outstanding at June 30, 1999 for accrued vacation to be $57,635.

NOTE 9: **CONTINGENT LIABILITIES**

There are a few lawsuits pending in which JTP SDA #23 is involved. JTP SDA #23 estimates that the potential claims against JTP SDA #23 that are not covered by insurance resulting from such litigation would not materially affect the financial statements of JTP SDA #23.

Under the terms of federal and state grants, periodic audits are required and certain expenditures may be questioned as not appropriate under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. JTP SDA 23's management believes disallowances, if any, will be immaterial.

There are no expenditures recommended for disallowance. Cost recommended for disallowance are those involving expenditures for which existing documentary evidence leads the auditor to conclude that the expenditures were in violation of legislative or regulatory requirements. These costs are disallowed by the Grantor unless the grantee is able to convince the Grantor that they were made in accordance with legal or regulatory requirements.

There are no expenditures listed as questionable. Questionable costs are those involving the lack of or inadequacy of documentary support. Findings containing questionable costs do not necessarily mean that the costs were used for improper purposes, but that there was insufficient documentary evidence to allow a determination of their eligibility.

NOTE 10: **LEASE COMMITMENTS**

Capital: Certain office equipment of $197,260, and related accumulated amortization of $167,869 is leased under arrangements which qualify as capital lease.

Operating: Total rent expense was $123,910 for fiscal year ended 1999. JTP SDA #23 leases facilities and personal property under certain operating leases in excess of one year.

NOTE 10: **LEASE COMMITMENTS** (Continued)

Future minimum payments due under JTP SDA #23's capital and operating leases are as follows:

Year Ending June 30	Capital	Operating
2000	$ 11,428	$ 128,867
2001	11,214	134,021
2002	4,013	0
Total Payments	26,655	$ 262,888
Less: Interest	(3,184)	
	$ 23,471	

NOTE 11: **INSURANCE AND RISK MANAGEMENT**

JTP SDA #23 is exposed to various risks of loss related to torts, thefts of, damages to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During 1999, JTP SDA #23 contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Cincinnati Insurance Company	Commercial Property	None
	General Liability	None
	Data Processing Equipment	$ 1,000
	Auto - Collision	250
	- Comprehensive	100
The Hartford	Special Risk Accident	None
Westfield Companies	Employee Dishonesty - Crime	1,000

JTP SDA #23 pays the State Worker's Compensation system a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

JTP SDA #23 continued to carry commercial insurance for other risks of loss, including employee health and life insurance. Settled claims resulting from the above noted risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE 12: **YEAR 2000 INFORMATION**

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect JTP SDA #23's operations as early as fiscal year 1999.

Management has affirmed that JTP SDA #23 has experienced no Year 2000 related problems. All internal data processing, communication, and other electronic systems are functioning properly. Client case management and financial accounting software applications have experienced no interruptions due to prior remediation by a contracted programmer. There have been no instances of external Year 2000 problems related to their state oversight agencies, vendors, or service providers.

NOTE 13: **GRANT FUNDING**

As of June 30, 2000, the Bureau of Employment Services will be terminated and core services will be transferred to the Ohio Department of Jobs and Family Services. On July 1, 2000, JTPA participants will be transferred and services through the Ohio Department of Jobs and Family Services. The County Commissioner will be the grant recipient and will be custodian of financial information and equipment. At this time, JTP SDA #23 will be the subrecipient of the grant funds received by the County Commissioners of Stark and Tuscarawas counties.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDING JUNE 30, 1999

Federal Grantor/ Pass Through Grantor/ Program Titles	Grant Period	CFDA Number	Allocation	Transfers	Revenue	Expenditures	Unexpended Allocation
United States Department of Labor							
Ohio Bureau of Employment Services							
Title II - Cluster							
0-97-23-00-00 77%	07/01/98-06/30/99	17.250	$ 346,615	$ 0	$ 346,615	$ 346,615	$ 0
0-98-23-00-00 77%	07/01/98-06/30/99	17.250	1,333,214	(150,000)	885,819	885,819	447,395
Y-96-23-00-00 IIC	07/01/98-06/30/99	17.250	3,403	0	3,403	3,403	0
Y-97-23-00-00 IIC	07/01/98-06/30/99	17.250	13,935	0	13,935	13,935	0
Y-98-23-00-00 IIC	07/01/98-06/30/99	17.250	521,852	310,000	486,376	486,376	35,476
1-97-23-00-00 5% Older Workers	07/01/98-06/30/99	17.250	15,101	0	15,101	15,101	0
1-98-23-00-00 5% Older Worker	07/01/98-06/30/99	17.250	97,893	0	90,904	90,904	6,989
3-96-23-00-00 5% Incentive	07/01/98-06/30/99	17.250	46,603	0	46,603	46,603	0
3-97-23-00-00 5% Incentive	07/01/98-06/30/99	17.250	39,948	0	0	0	39,948
5-P8-23-00-00 IIB	07/01/98-06/30/99	17.250	1,262,772	(160,000)	1,090,582	1,090,582	12,190
5-P9-23-00-00 IIB	07/01/98-06/30/99	17.250	1,484,024	0	377,527	377,527	1,106,497
Total CFDA #17.250			5,165,360	0	3,356,865	3,356,865	1,648,495
Title III - Cluster							
A-97-23-00-00 DLW	07/01/98-06/30/99	17.246	47,017	0	47,017	47,017	0
A-98-23-00-00 DLW	07/01/98-06/30/99	17.246	1,004,910	0	856,318	856,318	148,592
B-97-23-00-00 Governor Reserve	07/01/98-06/30/99	17.246	109,209	0	109,209	109,209	0
B-97-23-00-00 Governor Reserve	07/01/98-06/30/99	17.246	300,000	0	300,000	300,000	0
B-98-23-01-00 Governor Reserve	07/01/98-06/30/99	17.246	400,000	0	364,740	364,740	35,260
B-98-23-00-00 Governor Reserve	07/01/98-06/30/99	17.246	167,928	0	167,928	167,928	0
Total CFDA #17.246			2,029,064	0	1,845,212	1,845,212	183,852
Total Pass Through Ohio Bureau of Employment Services - *Cluster*			7,194,424	0	5,202,077	5,202,077	1,832,347
Ohio Department of Education							
Title IIA 8%							
4-P7-23-00-00 8%	07/01/98-06/30/99	17.250	75,830	0	75,830	75,830	0
4-P8-23-00-00 8%	07/01/98-06/30/99	17.250	139,231	0	46,237	46,237	92,994
Total CFDA #17.250			215,061	0	122,067	122,067	92,994
Total Pass Through Ohio Department of Education			215,061	0	122,067	122,067	92,994
ONE STOP GRANT	07/01/98-06/30/99	17.207	94,073	0	94,073	94,073	0
Total CFDA#17.207			94,073	0	94,073	94,073	0
TOTAL FEDERAL AWARDS			$ 7,503,558	$ 0	$ 5,418,217	$ 5,418,217	$ 1,925,341

Grant Period - Period of Subgrant.
Allocations - Amounts allocated in current and unexpended amounts allocated in prior years respectively.
Transfers - Allowable transfers as defined by the JTPA Regulations.
Revenue and Expenditures - Should be reported net of program income.
Unexpended Allocations - Amount left to carry forward to following fiscal year.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 1999

NOTE 1: **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards of the JTP SDA #23 presents the activity of all federal financial assistance programs of JTP SDA #23. JTP SDA #23's reporting entity is defined in Note 1 to JTP SDA #23's general purpose financial statements. Federal financial assistance received directly from federal agencies as well as financial assistance passed through other government agencies is included on this schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting and has been reconciled to the program's federal financial reports.

JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants
5240 East 98th Street
Garfield Heights, Ohio 44125

Member American Institute of Certified Public Accountants (216) 475-6136 Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Commissioners
Stark, Wayne, Holmes, Tuscarawas
and Carroll Counties
Canton, Ohio

We have audited the general purpose financial statements of the Job Training Partnership, Service Delivery Area Number 23 (JTP SDA #23) as of and for the year ended June 30, 1999, and have issued our report thereon dated January 13, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether JTP SDA #23's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered JTP SDA #23's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose 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 operations that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to the management of JTP SDA #23 in a separate letter dated January 13, 2000.

This report is intended for the information and use of the audit committee, management, others within the organization, Private Industry Council Board, 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.

James G. Zupka

James G. Zupka
Certified Public Accountant

January 13, 2000

JAMES G. ZUPKA, C.P.A., INC.
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5240 East 98th Street
Garfield Heights, Ohio 44125

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

To the Board of Commissioners
Stark, Wayne, Holmes, Tuscarawas
and Carroll Counties
Canton, Ohio

Compliance

We have audited the compliance of the Job Training Partnership, Service Delivery Area Number 23 (JTP SDA #23) 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, 1999. JTP SDA #23'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 JTP SDA #23's management. Our responsibility is to express an opinion on JTP SDA #23's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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*. Those standards and OMB Circular A-133 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 the JTP SDA #23'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 JTP SDA #23's compliance with those requirements.

In our opinion, JTP SDA #23 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, 1999. However, we noted certain immaterial instances of noncompliance that we have reported to the management of JTP SDA #23 in a separate letter dated January 13, 2000.

Internal Control Over Compliance

The management of JTP SDA #23 is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered JTP SDA #23'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 internal control over compliance in accordance with OMB Circular A-133.

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

We noted other matters involving the internal control over financial reporting that we have reported to the management of Job Training Partnership, Service Delivery Area Number 23 in a separate letter dated January 13, 2000.

This report is intended for the information and use of the audit committee, management, others within the organization, Private Industry Council Board, 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.

James G. Zupka

James G. Zupka
Certified Public Accountant

January 13, 2000

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
JULY 1, 1998 THROUGH JUNE 30, 1999

The prior audit report as of June 30, 1998 included no citations. Management letter recommendations have been corrected or procedures instituted to prevent occurrences in this audit period.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
JUNE 30, 1999

1. SUMMARY OF AUDITOR'S RESULTS

1999(i)	Type of Financial Statement Opinion	Unqualified
1999(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
1999(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
1999(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
1999(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
1999(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
1999(v)	Type of Major Programs' Compliance Opinion	Unqualified
1999(vi)	Are there any reportable findings under Section 510?	No
1999(vii)	Major Programs (list):	Job Training Partnership Act (JTPA) - Title and Dislocated Workers Title III
1999(viii)	Dollar Threshold: Type A/B Programs	Type A: $300,000 Type B: All others less than $300,000
1999(ix)	Low Risk Auditee?	Yes

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
JUNE 30, 1999
(CONTINUED)

2. **FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

   None.

3. **FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

   None.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
AS OF JUNE 30, 1999

	JTPA	JTPA Program Income	One Stop	Total
ASSETS				
Cash and Cash Equivalents	$ 656,691	$ 0	$ 11,384	$ 668,075
Due from Subrecipients	69,193	0	0	69,193
Due from Other Governments	556,288	0	0	556,288
TOTAL ASSETS	$ 1,282,172	$ 0	$ 11,384	$1,293,556
LIABILITIES				
Accounts Payable	$ 515,837	$ 0	$ 0	$ 515,837
Accrued Wages and Benefits	20,853	0	0	20,853
Compensated Absences Payable	57,635	0	0	57,635
Deferred Revenue	622,132	0	11,384	633,516
Total Liabilities	1,216,457	0	11,384	1,227,841
FUND EQUITY				
Fund Balance:				
Unreserved/Undesignated	65,715	0	0	65,715
Total Fund Equity	65,715	0	0	65,715
TOTAL LIABILITIES AND FUND EQUITY	$ 1,282,172	$ 0	$ 11,384	$1,293,556

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1999

	JTPA	JTPA Program Income	One Stop	Total
REVENUES				
Intergovernmental	$ 5,324,146	$ 0	$ 0	$5,324,146
Program Income	0	3,596	0	3,596
One-Stop Income	0	0	94,073	94,073
Total Revenues	5,324,146	3,596	94,073	5,421,815
EXPENDITURES				
Human Services:				
Administration	948,966	0	0	948,966
Program	4,375,180	0	0	4,375,180
Program Income Expensed	0	3,596	0	3,596
One-Stop Expenses	0	0	94,073	94,073
Total Expenditures	5,324,146	3,596	94,073	5,421,815
Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
Fund Balance at Beginning of Year	65,715	0	0	65,715
Fund Balance at End of Year	$ 65,715	$ 0	$ 0	$ 65,715

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIA,77%
For the Period ending June 30, 1999

0-97-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	1,292,095	258,417	1,033,678
Transfer from IIC	0	0	0
Total Allocation	1,292,095	258,417	1,033,678
Expenditures			
Expenditures 7/1/97-6/30/98	945,480	77,805	867,675
Expenditures 7/1/98-6/30/99	346,615	180,612	166,003
Total Expenditures	1,292,095	258,417	1,033,678
Unexpended Funds	0	0	0
Percentage Allocation	100.00%	20.00%	80.00%
Budget			
PY98 Budget	346,615	180,612	166,003
Percentage Achieved	100.00%	100.00%	100.00%
0-98-23-00-00(Current Year)			
Allocation			
Allocation Amount	1,483,214	296,700	1,186,514
Transfer to IIC	(150,000)	(30,000)	(120,000)
Total Allocation	1,333,214	266,700	1,066,514
Expenditures			
Expenditures 7/1/98-6/30/99	885,819	49,861	835,958
Total Expenditures	885,819	49,861	835,958
Unexpended Funds	447,395	216,839	230,556
Percentage of Allocation	66.44%	3.74%	62.70%
Budget			
PY98 Budget	1,333,214	266,700	1,066,514
Percentage Achieved	66.44%	18.70%	78.38%
85% Analysis			
Expenditures	885,819		
Obligations	253,237		
Total	1,139,056		
Percentage Achieved	85.44%		

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIC
For the Period ending June 30, 1999

Y-96-23-00-00(Year before prior year)	Total	Administration	Program
Allocation			
Allocation Amount	191,415	38,283	153,132
Transfer from IIC	175,000	35,000	140,000
Total Allocation	366,415	73,283	293,132
Expenditures			
Expenditures 7/1/96-6/30/97	296,814	71,539	225,275
Expenditures 7/1/97-6/30/98	66,198	1,744	64,454
Expenditures 7/1/98-6/30/99	3,403	0	3,403
Total Expenditures	366,415	73,283	293,132
Unexpended Funds	0	0	0
Percentage Allocation	100.00%	20.00%	80.00%
Budget			
PY98 Budget	3,403	0	3,403
Percentage Achieved	*100.00%*	*100.00%*	*100.00%*

Y-97-23-00-00(Prior Year)	Total	Administration	Program
Allocation			
Allocation Amount	191,406	38,281	153,125
Transfer from IIC	160,000	32,000	128,000
Total Allocation	351,406	70,281	281,125
Expenditures			
Expenditures 7/1/97-6/30/98	337,471	77,787	259,684
Expenditures 7/1/98-6/30/99	*13,935*	*0*	*13,935*
Total Expenditures	351,406	77,787	273,619
Unexpended Funds	0	(7,506)	7,506
Percentage of Allocation	100.00%	22.14%	77.86%
Budget			
PY98 Budget	13,935	0	13,935
Percentage Achieved	100.00%	100.00%	100.00%

Y-98-23-00-00(Current Year)	Total	Administration	Program
Allocation			
Allocation Amount	211,852	42,400	169,452
Transfer from IIa	150,000	30,000	120,000
Transfer from IIb	160,000	32,000	128,000
Total Allocation	521,852	104,400	417,452
Expenditures			
Expenditures 7/1/98-6/30/99	486,376	92,998	393,378
Total Expenditures	486,376	92,998	393,378
Unexpended Funds	35,476	11,402	24,074
Percentage of Allocation	93.20%	89.08%	94.23%
Budget			
PY98 Budget	521,852	104,400	417,452
Percentage Achieved	93.20%	89.08%	94.23%

85% Analysis	
Expenditures	486,376
Obligations	0
Total	486,376
Percentage Achieved	93.20%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIA,5% OW
For the Period ending June 30, 1999

1-97-23-00-00-(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	84,442	16,888	67,554
Transfer from IIC	0	0	0
Total Allocation	84,442	16,888	67,554
Expenditures			
Expenditures 7/1/97-6/30/98	69,341	25,138	44,203
Expenditures 7/1/98-6/30/99	15,101	(8,250)	23,351
Total expenditures	84,442	16,888	67,554
Unexpended Funds	0	0	0
Percentage Allocation	100.00%	20.00%	80.00%
Budget			
PY98 Budget	15,101	(8,250)	23,351
Percentage Achieved	100.00%	100.00%	100.00%
1-98-23-00-00(Current year)			
Allocation			
Allocation Amount	97,893	19,600	78,293
Transfer from IIC	0	0	0
Total Allocation	97,893	19,600	78,293
Expenditures			
Expenditures 7/1/98-6/30/99	90,904	23,862	67,042
Total expenditures	90,904	23,862	67,042
Unexpended Funds	6,989	(4,262)	11,251
Percentage Allocation	92.86%	24.38%	68.48%
Budget			
PY98 Budget	97,893	19,600	78,293
Percentage Achieved	107.69%	82.14%	116.78%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIA,5% INCEN
For the Period ending June 30, 1999

3-96-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	54,390	27,488	26,902
Transfer from IIC	0	0	0
Total Allocation	54,390	27,488	26,902
Expenditures			
Expenditures 7/1/97-6/30/98	7,787	6,475	1,312
Expenditures 7/1/98-6/30/99	46,603	21,013	25,590
Total Expenditures	54,390	27,488	26,902
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	50.54%	49.46%
PY98Budget			
PY98 Budget	54,390	27,488	26,902
Percentage Achieved	100.00%	100.00%	100.00%
3-97-23-00-00(Current Year)			
Allocation			
Allocation Amount	39,948	20,000	19,948
Transfer from IIC	0	0	0
Total Allocation	39,948	20,000	19,948
Expenditures			
Expenditures 7/1/98-6/30/99	0	0	0
Total Expenditures	0	0	0
Unexpended Funds	39,948	20,000	19,948
Percentage of Allocation			
PY98Budget			
PY98Budget	39,948	20,000	19,948
Percentage Achieved	0.00%	0.00%	0.00%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIA, 8%
For the Period ending June 30, 1999

4-97-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	122,432	24,486	97,946
Transfer from IIC	0	0	0
Total Allocation	122,432	24,486	97,946
Expenditures			
Expenditures 7/1/97-6/30/98	46,602	11,813	34,789
Expenditures 7/1/98-6/30/99	75,830	12,673	63,157
Total Expenditures	122,432	24,486	97,946
Unexpended Funds	0	0	0
Percentage Allocation	100.00%	20.00%	80.00%
Budget			
PY98 Budget	75,830	12,673	63,157
Percentage Achieved	100.00%	100.00%	100.00%

4-P8-23-00-00(Current Year)			
Allocation			
Allocation Amount	139,231	27,846	111,385
Transfer from IIC	0	0	0
Total Allocation	139,231	27,846	111,385
Expenditures			
Expenditures 7/1/98-6/30/99	46,237	10,318	35,919
Total Expenditures	46,237	10,318	35,919
Unexpended Funds	92,994	17,528	75,466
Percentage of Allocation	33.21%	7.41%	25.80%

Budget			
PY98 Budget	139,231	27,846	111,385
Percentage Achieved	33.21%	37.05%	32.25%
85% Analysis			
Expenditures	46,237		
Obligations	92,994		
Total	139,231		
Percentage Achieved	100.00%		

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title IIB
For the Period ending June 30, 1999

5-98-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	1,721,212	258,200	1,463,012
Transfer to IIC	(160,000)	0	(160,000)
Total Allocation	1,561,212	258,200	1,303,012
Expenditures			
Expenditures 7/1/97-6/30/98	458,440	52,521	405,919
Expenditures 7/1/98-6/30/99	1,090,582	193,487	897,095
Total Expenditures	1,549,022	246,008	1,303,014
Unexpended Funds	12,190	12,192	(2)
Percentage Allocation	99.22%	15.76%	83.46%
Budget			
PY98Budget	1,090,582	193,487	897,095
Percentage Achieved	99.22%	15.76%	83.46%
5-99-23-00-00(Current Year)			
Allocation			
Allocation Amount	1,484,024	222,604	1,261,420
Transfer from IIC	0	0	0
Total Allocation	1,484,024	222,604	1,261,420
Expenditures			
Expenditures 7/1/98-6/30/99	377,527	0	377,527
Total Expenditures	377,527	0	377,527
Unexpended Funds	1,106,497	222,604	883,893
Percentage of Allocation	25.44%	0.00%	25.44%
Budget			
PY98 Budget	1,484,024	222,604	1,261,420
Percentage Achieved	25.44%	0.00%	29.93%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title III Formula
For the Period ending June 30, 1999

A-97-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	998,514	149,659	848,855
Transfer from IIC	0	0	0
Total Allocation	998,514	149,659	848,855
Expenditures			
Expenditures 7/1/97-6/30/98	951,497	137,918	813,579
Expenditures 7/1/98-6/30/99	47,017	11,741	35,276
Total Expenditures	998,514	149,659	848,855
Unexpended Funds	0	0	0
Percentage Allocation	100.00%	14.99%	85.01%
Budget			
PY98Budget	47,017	11,741	35,276
Percentage Achieved	100.00%	100.00%	100.00%
A-98-23-00-00(Current Year)			
Allocation			
Allocation Amount	1,004,910	150,800	854,110
Transfer from IIC	0	0	0
Total Allocation	1,004,910	150,800	854,110
Expenditures			
Expenditures 7/1/98-6/30/99	856,318	194,361	661,957
Total Expenditures	856,318	194,361	661,957
Unexpended Funds	148,592	(43,561)	192,153
Percentage of Allocation	85.21%	19.34%	65.87%

Budget			
PY98 Budget	1,004,910	150,800	854,110
Percentage Achieved	85.21%	128.89%	77.50%

85% Analysis	
Expenditures	856,318
Obligations	0
Total	856,318
Percentage Acheived	85.21%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title III, Gov Res
For the Period ending June 30, 1999

B-97-23-00-00(Prior Year)	Totals	Administration	Program
Allocation			
Allocation Amount	1,064,331	135,833	928,498
Transfer from IIC	0	0	0
Total Allocation	1,064,331	135,833	928,498
Expenditures			
Expenditures 7/1/97-6/30/98	955,122	172,921	782,201
Expenditures 7/1/98-6/30/99	109,209	(37,088)	146,297
Total Expenditures	1,064,331	135,833	928,498
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	12.76%	87.24%
Budget			
PY98 Budget	109,209	(37,088)	146,297
Percentage Achieved	100.00%	100.00%	100.00%

B-97-23-00-00(Current Year)	Totals	Administration	Program
Allocation			
Allocation Amount	300,000	30,000	270,000
Transfer from IIC	0	0	0
Total Allocation	300,000	30,000	270,000
Expenditures			
Expenditures 7/1/98-6/30/99	300,000	30,000	270,000
Total Expenditures	300,000	30,000	270,000
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	100.00%	100.00%
Budget			
PY98 Budget	300,000	30,000	270,000
Percentage Achieved	100.00%	100.00%	100.00%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title III, Gov Res
For the Period ending June 30, 1999

B-98-23-00-00(Current Year)

Allocation			
Allocation Amount	167,928	16,792	151,136
Transfer from IIC	0	0	0
Total Allocation	167,928	16,792	151,136
Expenditures			
Expenditures 7/1/98-6/30/99	167,928	12,993	154,935
Total Expenditures	167,928	12,993	154,935
Unexpended Funds	0	3,799	(3,799)
Percentage of Allocation	100.00%	100.00%	100.00%
Budget			
PY98 Budget	167,928	16,792	151,136
Percentage Acheived	100.00%	100.00%	100.00%

Job Training Partnership
Service Delivery Area Number 23
Analysis of Cost Limitations and Budget to Actual, Title III, Gov Res
For the Period ending June 30, 1999

	Totals	Administration	Program
B-98-23-01-00(Current Year)			
Allocation			
Allocation Amount	400,000	100,000	300,000
Transfer from IIC	0	0	0
Total Allocation	400,000	100,000	300,000
Expenditures			
Expenditures 7/1/98-6/30/99	364,740	35,085	329,655
Total Expenditures	364,740	35,085	329,655
Unexpended Funds	35,260	64,915	(29,655)
Percentage of Allocation	91.19%	35.09%	109.89%
Budget			
PY98 Budget	400,000	100,000	300,000
Percentage Acheived	91.19%	35.09%	109.89%
85% Analysis			
Expenditures	364,740		
Percentage Achieved	91.19%		

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF STAND-IN COSTS
FOR THE PERIOD ENDING JUNE 30, 1999

There were no stand-in costs for the period ending June 30, 1999.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF PROGRAM INCOME
FOR THE PERIOD ENDING JUNE 30, 1999

	Earned				Expended				
Title II	Administration	Direct Training	Support	Total	Admin.	Training	Support	Total	Balance
0-97-23-00-00	$ 3,596	$ 0	$ 0	$ 3,596	$ 3,596	$ 0	$ 0	$ 3,596	$ 0

ATTACHMENT E

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF VARIANCES
FOR THE PERIOD ENDING JUNE 30, 1999

	POWER*Ohio	Audit Report	Variance
Title II Program			
Title IIA 77%			
0-97-23-00-00	$ 346,615	$ 346,615	$ 0
0-97-23-00-00	885,819	885,819	0
Title IIA 5% O.W.			
1-98-23-00-00	15,101	15,101	0
1-98-23-00-00	90,904	90,904	0
Title IIC			
Y-96-23-00-00	3,403	3,403	0
Y-97-23-00-00	13,935	13,935	0
Y-98-23-00-00	486,376	486,376	0
Title IIA 8%			
4-97-23-00-00	75,830	75,830	0
4-98-23-00-00	46,237	46,237	0
Title IIA 5% Incentive			
3-96-23-00-00	46,603	46,603	0
Title IIB			
5-98-23-00-00	1,549,022	1,549,022	0
5-99-23-00-00	377,527	377,527	0
Total CFDA #17.250	3,937,372	3,937,372	0
Title III Program			
Title II Formula			
A-97-23-00-00	47,017	47,017	0
A-98-23-00-00	856,318	856,318	0
Governor's Reserve			
B-97-23-00-00	409,209	409,209	0
B-98-23-00-00	532,668	532,668	0
Total CFDA #17.246	1,845,212	1,845,212	0

STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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Facsimile 614-466-4490

JOB TRAINING PARTNERSHIP ACT, SERVICE DELIVERY AREA #2

STARK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: **MARCH 7, 2000**