MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM

AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 1999

James G. Zupka, Inc.
Certified Public Accountant

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

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Members of the Consortium Board
Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio

We have reviewed the Independent Auditor's Report of the Morrow-Ashland-Richland-Knox Consortium, Richland County, prepared by James G. Zupka, C.P.A., Inc., for the audit period July 1, 1998 through 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 Morrow-Ashland-Richland-Knox Consortium is responsible for compliance with these laws and regulations.

JIM PETRO
Auditor of State

January 12, 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

The Honorable Members of the Consortium Board
Mansfield, Ohio

INDEPENDENT ACCOUNTANT'S REPORT

We have audited the general purpose financial statements of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of and for the year ended June 30, 1999, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of M-A-R-K, Ohio's management. Our responsibility is to express an opinion on these 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 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 general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of June 30, 1999, and the results of its operations and fiduciary funds and account groups for the year then ended, in conformity with generally accepted accounting principles.

The accompanying financial statements have been prepared assuming that the Morrow-Ashland-Richland-Knox Consortium will continue as a going concern. As discussed in Note 11 to the financial statements, M-A-R-K has received notification that legislation has been passed terminating the Ohio Bureau of Employment Services and consequently all grant funds will be subsequently transferred to the Ohio Department of Jobs and Family Services. The financial statements do not include any adjustments that might result from the outcome of this legislation.

In accordance with Government Auditing Standards, we have also issued a report dated December 3, 1999 on our consideration of M-A-R-K, Ohio's internal control over financial reporting and 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 of M-A-R-K, Ohio, 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 32 through 71 (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

December 3, 1999

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUP
AS OF JUNE 30, 1999

	Governmental Fund Types		Account Group	Total
	General Fund	Special Revenue	General Fixed Assets	(Memorandum Only)
ASSETS				
Cash and Cash Equivalents	$ 67,342	$ 166,576	$ 0	$ 233,918
Restricted Cash & Cash Equivalents	3,130	42,868	0	45,998
Cash with Subrecipients	0	114,780	0	114,780
Due from Other Funds	768	13,785	0	14,553
Due from Other Governments	0	261	0	261
Prepaid Expenses	6,802	9,120	0	15,922
Equipment, Furniture & Fixtures Net of Depreciation	0	0	329,158	329,158
Total Assets	$ 78,042	$ 347,390	$ 329,158	$ 754,590
LIABILITIES				
Accounts Payable	$ 74,912	$ 43,740	$ 0	$ 118,652
Due to Other Funds	0	14,553	0	14,553
Accounts Payable with Subrecipients	0	22,869	0	22,869
Accrued Wages & Fringes	0	93,142	0	93,142
Deferred Revenue	3,130	173,086	0	176,216
Total Liabilities	78,042	347,390	0	425,432
FUND EQUITY				
Fund Balance:				
Investment in General Fixed Assets	0	0	329,158	329,158
Unrestricted Fund Balance	0	0	0	0
Total Fund Equity	0	0	329,158	329,158
Total Liabilities and Fund Equity	$ 78,042	$ 347,390	$ 329,158	$ 754,590

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1999

	Governmental Fund Types		Totals
	General Fund	Special Revenue	(Memorandum Only)
REVENUES			
Intergovernmental Revenue	$ 0	$ 2,953,842	$ 2,953,842
Interest/Program Income Earnings	0	2,271	2,271
One Stop Income	0	35,422	35,422
Job Club Income	0	61,986	61,986
Stand-In Revenues	0	94,967	94,967
Total Revenues	0	3,148,488	3,148,488
EXPENDITURES			
Human Services:			
Administration	0	325,629	325,629
Program Costs	0	2,622,311	2,622,311
Rapid Response	0	5,902	5,902
Interest/Program Income Expenses	0	2,271	2,271
One Stop Expenses	0	35,422	35,422
Job Club Expenses	0	61,986	61,986
Stand-In Expenditures:			
Administration	0	0	0
Program Costs	0	94,967	94,967
Total Expenditures	0	3,148,488	3,148,488
Excess Revenues Over (Under) Expenditures	0	0	0
OTHER FINANCING SOURCES (USES)			
Transfers from Other Funds	0	0	0
Transfers to Other Funds	0	0	0
Total Other Financing Sources (USES)	0	0	0
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0

NOTE 1: REPORTING ENTITY

Service Delivery Area (SDA) Number 14 was designed in 1983 as a service delivery area, eligible to receive and administer funds allocated under the Job Training Partnership Act (JTPA). The SDA geographic area to be served includes Richland County, Ashland County, Morrow County, and Knox County, Ohio.

The chief elected officials of all four counties agreed, in an agreement dated February 11, 1994, to form a consortium for the purpose of conducting an Employment and Training Administration Program under the provisions of JTPA of 1982 and the Job Training Reform Amendments of 1992. This consortium was named the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K). M-A-R-K is a regional council of government established under the Ohio Revised Code, Chapter 167.

M-A-R-K is considered a jointly governed organization since each of the participating counties have equal representation and all twelve County Commissioners are on the Board. M-A-R-K is fully funded from JTPA funds with no funding from the counties. The jointly governed organization was formed for the purpose of pooling of the JTPA funds of the four counties for providing service to the eligible participants of the counties. Upon termination of the entity, all properties revert to the JTP of Ohio. The degree of control exercised by any participating County is limited to its representation on the Board.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of M-A-R-K.

A. Basis of Presentation

The financial reporting practices of M-A-R-K conform to generally accepted accounting principles as applicable to local governments.

The accounts of M-A-R-K 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/expenses. Individual funds and account groups which are used by M-A-R-K are summarized in the accompanying combined financial statements are classified as follows:

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

A. **Basis of Presentation** (Continued)

Governmental Funds

General Fund - The general fund is the general operating fund of M-A-R-K and is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of M-A-R-K.

B. **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.

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

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

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.

M-A-R-K 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.

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, fixtures, and equipment purchased by M-A-R-K. 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.

JTP-Ohio Property Management Standards require that depreciation be computed on all non-expendable personal property having useful life of more than two years and purchase price of $600 or more. M-A-R-K's Capitalization Policy is $1,000. The amount of deprecation is to be computed over 10 years or 10% of cost, which varies from generally accepted accounting principles. Depreciation is only recorded in the general fixed assets account group.

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

D. **Budgetary Process**

M-A-R-K's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending June 30.

M-A-R-K's primary funding source is federal and state grants which have grant periods that may or may not coincide with the Council'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 M-A-R-K's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. M-A-R-K's annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities and (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 estimates;
- 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 annual budget for the Special Revenue Funds is reviewed and approved by the Executive Board, it is not a legally adopted budget.

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

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 M-A-R-K.

F. **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 PRINCIPLE**

M-A-R-K has implemented GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This 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.

M-A-R-K 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, M-A-R-K 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 M-A-R-K 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 M-A-R-K, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that M-A-R-K 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 M-A-R-K'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 now 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 and interest by the United States;

2. Bonds, notes, debentures, or 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 direct issuances of federal government agencies or instrumentalities;

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

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 daily, and that the term of the agreement must not exceed thirty days.

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

5. No-loan 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;

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

7. Certain banker's acceptance and commercial paper notes for a 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 M-A-R-K, 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 IN 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 M-A-R-K or its agent in M-A-R-K's name.

Category 2 - Collateralize with securities held by the pledging financial institution's trust department or agent in M-A-R-K's name.

Category 3 - Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging institution or its trust department or agent but not in M-A-R-K's name).

		Book Balance	Bank Balance	
FDIC	Key Bank National Association	$ 100,000	$ 100,000	POOL
FDIC	First Merit Bank, N.A.	43,998	45,998	POOL
No	Key Bank National Association	133,918	178,007	
Total Deposits		$ 279,916	$ 324,005	

All deposits are carried at cost. At year end, the carrying amount of M-A-R-K's cash and deposits was $279,916, and the bank balance was $324,005. Of the bank balance, $145,997 was insured and $178,008 was classified as Risk Category 3.

Investments

M-A-R-K 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)

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	$ 233,918	$ 233,918
Cash in Savings	45,998	45,998
Total Deposits	279,916	279,916
Less: Restricted Cash & Cash Equivalents	(45,998)	(45,998)
Cash and Cash Equivalents	$ 233,918	$ 233,918

NOTE 5: **FIXED ASSETS**

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

	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
Equipment, Furniture & Fixtures	$ 199,959	$ 238,065	$ 0	$ 438,024
Accumulated Depreciation	(92,582)	(16,284)	0	(108,866)
Total	$ 107,377	$ 221,781	$ 0	$ 329,158

During June, 1999, the One-Stop non-profit entity transferred $218,252 of equipment to M-A-R-K. Current financial resources were not utilized by M-A-R-K for this transaction.

NOTE 6: **PENSION AND RETIREMENT PLAN**

All of M-A-R-K'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 PERS of Ohio adopted GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and GASB Statement No. 26, *Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans* in 1994 and have applied the provisions of these statements retroactively to January 1, 1993. The following information was provided by the PERS of Ohio to assist M-A-R-K in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers.*

All of M-A-R-K's full-time employees participate in the Public Employees Retirement System, which is a cost-sharing, multiple-employer defined benefit pension plan.

1. **Pension Benefit Obligations**

All full-time employees of M-A-R-K 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 43215-4642 or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 8.5%. For fiscal year ending June 30, 1999, the 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 M-A-R-K are established, and may be amended, by the Public Employees Retirement Board. M-A-R-K's contributions to the PERS of Ohio for the years ended June 30, 1999, 1998, and 1997 were $78,175, $73,286, and $74,531, respectively, which was equal to the required contributions for each year.

NOTE 6: **PENSION AND RETIREMENT 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 postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. 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 5.11% of covered payroll which amounted to $29,481.

Other postemployment benefits are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, 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 7: COMPENSATED ABSENCES

All full-time employees of M-A-R-K earn annual leave at varying rates depending on length of service. All accumulated, unused annual leave time is paid upon separation if the employee has at least 6 months of service with the SDA. The following schedule details earned annual leave based on length of service.

Years of Employment	Vacation Leave
1 - 3 years	10 days
4 - 7 years	15 days
8 --14 years	20 days
15+ years	25 days

Full-time employees earned 4.62 hours per pay period of sick leave. Upon resignation or retirement, employees with eight years or more of service will be compensated for 25% of unused time.

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.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees who are expected to become eligible in the future to receive such payments.

NOTE 8: CONTINGENT LIABILITIES

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. M-A-R-K's management believes disallowances, if any, will be immaterial.

NOTE 8: **CONTINGENT LIABILITIES** (Continued)

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 9: **INSURANCE AND RISK MANAGEMENT**

M-A-R-K is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1998, M-A-R-K contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Indiana Insurance Company	General Liability	$ 100.00
USF&G Insurance Company	Bond-Public Employees & Commissioners	$ 0.00

M-A-R-K 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.

M-A-R-K continued to carry commercial insurance for other risks of loss, including employee health and life insurance. Settled claims resulting from the above noted risk have not exceeded commercial insurance coverages in any of the past three fiscal years.

NOTE 10: **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 M-A-R-K's operations as early as fiscal year 1999.

M-A-R-K has taken an inventory of its computer system and other equipment necessary to conducting operations and will identify such systems as being financial reporting, payroll, and employee benefits.

M-A-R-K has remediated, validated, and tested its financial reporting, payroll, and employee benefits. Management believes these systems are Year 2000 compliant.

The Bureau of Employment Services distributes a substantial sum of money to M-A-R-K in the form of JTPA funds. The Bureau of Employment Services is responsible for remediating these systems.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that M-A-R-K is or will be Year 2000 ready, that M-A-R-K's remediation efforts will be successful in whole or in part, or that parties with whom M-A-R-K does business will be Year 2000 ready.

NOTE 11: **GRANT FUNDING**

As of June 30, 2000, the Ohio 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 serviced through the Ohio Department of Jobs and Family Services. The County Commissioners will be the grant recipient and will be custodian of financial information and equipment. At this time, it is determined that the County Department of Jobs and Family Services will be the subrecipient of the grant funds.

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Schedule of Expenditures of Federal Awards
For the Period 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							
JTPA Title II							
0-97-14-00-01	07/01/97 - 06/30/99	17.250	$7,327	$0	$7,327	$7,327	$0
0-98-14-00-01	07/01/98 - 06/30/99	17.250	771,508	(77,151)	684,405	684,405	9,952
1-97-14-00-02	07/01/97 - 06/30/99	17.250	5,486	0	5,486	5,486	0
1-98-14-00-01	07/01/98 - 06/30/99	17.250	49,824	0	47,001	47,001	2,823
Y-97-14-00-01	07/01/97 - 06/30/99	17.250	1,538	0	1,538	1,538	0
Y-98-14-00-01	07/01/98 - 06/30/99	17.250	113,289	176,364	255,244	255,244	34,409
3-96-14-00-00	07/01/98 - 06/30/99	17.250	40,467	0	40,467	40,467	0
5-98-14-00-00	10/01/97 - 06/30/99	17.250	834,409	(99,213)	735,196	735,196	0
5-99-14-00-00	10/01/98 - 06/30/99	17.250	934,984	0	69,613	69,613	865,371
Total CFDA #17.250			$2,758,832	$0	$1,846,277	$1,846,277	$912,555
JTPA Title III							
A-97-14-00-01	07/01/97 - 06/30/99	17.246	$6,507	$0	$6,507	$6,507	$0
A-98-14-00-01	07/01/98 - 06/30/99	17.246	439,419	0	431,979	431,979	7,440
B-97-14-00-03	07/01/97 - 06/30/99	17.246	75,938	0	75,938	75,938	0
B-98-14-00-00	07/01/98 - 06/30/99	17.246	151,313	0	151,313	151,313	0
W-98-14-00-06	08/14/98 - 06/30/99	17.246	371,791	0	371,791	371,791	0
Total CFDA #17.246			$1,044,968	$0	$1,037,528	$1,037,528	$7,440
ONE STOP GRANT NO. 3802	01/01/97 - 06/30/98	17.207	$23,191	$0	$23,191	$23,191	$0
Total CFDA #17.207			$23,191	$0	$23,191	$23,191	$0
Total Pass Through Ohio Bureau of Employment Services			$3,826,991	$0	$2,906,996	$2,906,996	$919,995
Ohio Department of Education							
JTPA Title IIA 8%							
4-97-14-00-01	07/01/97 - 06/30/99	17.250	$7,368	$0	$7,368	$7,368	$0
4-98-14-00-01	07/01/98 - 06/30/99	17.250	73,238	0	62,669	62,669	10,569
Total CFDA #17.250			$80,606	$0	$70,037	$70,037	$10,569
Total Pass Through Ohio Department of Education			$80,606	$0	$70,037	$70,037	$10,569
U. S. Department of Health & Human Services							
Ohio Bureau of Employment Services							
Family Support Act	07/01/98 - 06/30/99	13.780	$71,952	$0	$61,986	$61,986	$9,966
Total CFDA #13.780			$71,952	$0	$61,986	$61,986	$9,966
Total Expenditure of Federal Award			$3,979,549	$0	$3,039,019	$3,039,019	$940,530

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1999

NOTE 1: **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K) presents the activity of all federal financial assistance programs of M-A-R-K. M-A-R-K's reporting entity is defined in Note 1 to M-A-R-K'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 FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Consortium Board
Mansfield, Ohio

We have audited the financial statements of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of and for the year ended June 30, 1999, and have issued our report thereon dated December 3, 1999. 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 M-A-R-K, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

However, we noted one instance involving the internal control over financial reporting which we have reported to the management of M-A-R-K in a separate letter dated December 3, 1999.

This report is intended solely for the information and use of the audit committee, management, others within the Organization, Members of the Consortium 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

December 3, 1999

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

Members of the Consortium Board
Mansfield, Ohio

Compliance

We have audited the compliance of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, 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. M-A-R-K, Ohio'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 M-A-R-K, Ohio's management. Our responsibility is to express an opinion on M-A-R-K, Ohio'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 M-A-R-K, Ohio'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 M-A-R-K, Ohio's compliance with those requirements.

In our opinion, M-A-R-K, Ohio, 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.

Internal Control Over Compliance

The management of M-A-R-K, Ohio 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 M-A-R-K, Ohio'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 one instance involving the internal control over Federal compliance that do not require inclusion in this report that we have reported to the management of M-A-R-K in a separate letter dated December 3, 1999.

This report is intended solely for the information and the use of the audit committee, management, others within the Organization, Members of the Consortium 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

December 3, 1999

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
AS OF 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.

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & .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 &.510?	No
1999(vii)	Major Programs (list):	1. Job Training Partnership Act (JTPA) 2. Employment & Training Assistance-Dislocated Workers
1999(viii)	Dollar Threshold: Type A\B Programs	Type A:.$300,000 or more Type B: All others less than $300,000
1999(ix)	Low Risk Auditee?	Yes

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & .505
(CONTINUED)
JUNE 30, 1999

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.

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINING BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS OF JUNE 30, 1999

		Special Revenue Fund					
	GENERAL FUND	JTPA	Family Support Act	One Stop	Total Memorandum Only	General Fixed Assets	Total Memorandum Only
ASSETS							
Cash and Cash Equivalents	67342	162751	1574	2251	233918	0	233918
Cash with Subrecipients	0	114780	0	0	114780	0	114780
Due from Other Funds	768	13776	9	0	14553	0	14553
Due from Other Governments	0	0	0	0	0	0	0
Deferred Debits	0	261	0	0	261	0	261
Prepaid Expenses	6802	9120	0	0	15922	0	15922
Restricted Cash & Cash Equivalents	3130	42868	0	0	45998	0	45998
Equipment, Furniture, & Fixtures Net of Depreciation	0	0	0	0	0	329158	329158
Total Assets	78042	343556	1583	2251	425432	329158	754590
LIABILITIES							
Accounts Payable	74912	43290	0	450	118652	0	118652
Due to Other Funds	0	14543	10	0	14553	0	14553
Accounts Payable with Subrecipients	0	22869	0	0	22869	0	22869
Accrued Wages & Fringes	0	92201	941	0	93142	0	93142
Due to Other Governments	0	0	0	0	0	0	0
Deferred Revenue	3130	170653	632	1801	176216	0	176216
Total Liabilities	78042	343556	1583	2251	425432	0	425432
FUND EQUITY							
Fund Balance:							
Investment in General Fixed Assets	0	0	0	0	0	329158	329158
Unrestricted fund Balance	0	0	0	0	0		0
Total Fund Equity	0	0	0	0	0	329158	329158
Total Liabilities & Fund Equity	78042	343556	1583	2251	425432	329158	754590

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 1999

		Special Agency Fund				
	General Fund	JTPA	Family Support Act	One Stop	One Stop Reimbursing	Total (MEMORANDUM Only)
REVENUES						
Intergovernmental Revenue	0	2953842	0	0	0	2953842
Interest/Program Income Earnings	0	2262	0	0	9	2271
One Stop Income	0	0	0	23191	12231	35422
Job Club Income	0	0	61986	0	0	61986
Stand-In Revenues	0	94967		0	0	94967
Total Revenues	0	3051071	61986	23191	12240	3148488
EXPENDITURES						
Human Services:						
Administration	0	325629	0	0	0	325629
Program costs	0	2622311	0	0	0	2622311
Rapid Response	0	5902	0	0	0	5902
Interest/Program Income Expenses	0	2262	0	0	9	2271
One Stop Expenses	0	0	0	23191	12231	35422
Job Club Income Expenses	0	0	61986	0	0	61986
Stand-In Expenditures:						
Administration	0	0	0	0	0	0
Program Costs	0	94967	0	0	0	94967
Total Expenditures	0	3051071	61986	23191	12240	3148488
Excess Revenues Over (Under) Expenditures	0	0	0	0	0	0
OTHER FINANCIAL SOURCES (USES):						
Transfers from Other Funds	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0
Total Other Financial Sources (uses)	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0
Fund Balance at End of Year	0	0	0	0	0	0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF JUNE 30, 1999

	Title IIA 77%		Title IIA 5%		IIA 5% INC	Title IIA 8%		Title IIB		Title IIC	
	PY 98 Allocation	PY 97 Carry-In	PY 98 Allocation	PY 97 Carry-In	PY 96 Allocation	PY 98 Allocation	PY 97 Carry-In	PY 99 Allocation	PY 98 Carry-In	PY 98 Allocation	PY 97 Carry-In
ASSETS											
Cash and Cash Equivalents	39129	0	3782	0	0	3984	0	1164	26921	42700	1705
Cash with Subrecipients	0	0	0	0	0	140	0	114640	0	0	0
Due from Other Funds	990	0	193	0	0	120	0	1950	0	99	0
Due from Other Governments	0	0	0	0	0	0	0	0	0	0	0
Deferred Debits	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses	4794	0	126	0	0	428	0	0	0	1386	0
Restricted Cash & Cash Equivalents	0	0	0	0	0	0	0	0	0	0	0
Equipment, Furniture, & Fixtures Net of Depreciation	0	0	0	0	0	0	0	0	0	0	0
Total Assets	44913	0	4101	0	0	4672	0	117754	26921	44185	1705
LIABILITIES											
Accounts Payable	24996	0	70	0	0	26	0	2852	3	1740	0
Due to Other Funds	2673	0	314	0	0	144	0	0	1890	138	0
Accounts Payable with Subrecipients	0	0	0	0	0	2929	0	4613	2871	7096	1705
Accrued Wages & Fringes	7292	0	894	0	0	1004	0	0	22157	802	0
Due to Other Governments	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9952	0	2823	0	0	569	0	110289	0	34409	0
Total Liabilities	44913	0	4101	0	0	4672	0	117754	26921	44185	1705
FUND EQUITY											
Fund Balance:											
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities & Fund Equity	44913	0	4101	0	0	4672	0	117754	26921	44185	1705

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF JUNE 30, 1999

	Title EDWAA SA PY 98 Allocation	PY 97 Carry-In	EDWAA GR PY 98 Allocation	PY 97 Allocation	EDWAA DI PY 98 Allocation	Old Interest	New Interest	Program Income	Consortium Fund	Annual Leave Reserve	Sick Leave Reserve	Total JTPA Funds
ASSETS												
Cash and Cash Equivalents	17100	0	21088	0	500	4678	0	0	0	0	0	162751
Cash with Subrecipients	0	0	0	0	0	0	0	0	0	0	0	114780
Due from Other Funds	591	0	1388	0	0	0	0	0	0	8445	0	13776
Due from Other Governments	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Debits	0	0	0	0	0	0	0	0	261	0	0	261
Prepaid Expenses	1386	0	0	0	0	0	0	0	1000	0	0	9120
Restricted Cash & Cash Equivalents	0	0	0	0	0	0	0	0	0	29200	13668	42868
Equipment, Furniture, & Fixtures												0
Net of Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Total Assets	19077	0	22476	0	500	4678	0	0	1261	37645	13668	343556
LIABILITIES												
Accounts Payable	7708	0	5395	0	500	0	0	0	0	0	0	43290
Due to Other Funds	0	0	5166	0	0	0	0	0	768	464	2986	14543
Accounts Payable with Subrecipients	3655	0	0	0	0	0	0	0	0	0	0	22869
Accrued Wages & Fringes	274	0	11915	0	0	0	0	0	0	37181	10682	92201
Due to Other Governments	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	7440	0	0	0	0	4678	0	0	493	0	0	170653
Total Liabilities	19077	0	22476	0	500	4678	0	0	1261	37645	13668	343556
FUND EQUITY												
Fund Balance:												
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	0	0	0	0	0
Total Liabilities & Fund Equity	19077	0	22476	0	500	4678	0	0	1261	37645	13668	343556

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF JUNE 30, 1999

	Family Support Act	One Stop	General Fund	General Fixed Assets	Total (Memorandum Only)
ASSETS					
Cash and Cash Equivalents	1574	2251	67342	0	233918
Cash with Subrecipients	0	0	0	0	114780
Due from Other Funds	9	0	768	0	14553
Due from Other Governments	0	0	0	0	0
Deferred Debits	0	0	0	0	261
Prepaid Expenses	0	0	6802	0	15922
Restricted Cash & Cash Equivalents	0	0	3130	0	45998
Equipment, Furniture, & Fixtures					0
Net of Depreciation	0	0	0	329158	329158
Total Assets	1583	2251	78042	329158	754590
LIABILITIES					
Accounts Payable	0	450	74912	0	118652
Due to Other Funds	10	0	0	0	14553
Accounts Payable with Subrecipients	0	0	0	0	22869
Accrued Wages & Fringes	941	0	0	0	93142
Due to Other Governments	0	0	0	0	0
Deferred Revenue	632	1801	3130	0	176216
Total Liabilities	1583	2251	78042	0	425432
FUND EQUITY					
Fund Balance:					
Investment in General Fixed Assets	0	0	0	329158	329158
Unrestricted Fund Balance	0	0	0	0	0
Total Fund Equity	0	0	0	329158	329158
Total Liabilities & Fund Equity	1583	2251	78042	329158	754590

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 1999

	TITLE IIA 77%		TITLE IIA 5%		IIA 5% INCENTIVE	TITLE IIA 8%		TITLE IIB	
	PY 98 ALLOCATION	PY 97 CARRY-IN	PY 98 ALLOCATION	PY 97 CARRY-IN	PY 98 ALLOCATION	PY 98 ALLOCATION	PY 97 CARRY-IN	PY 99 ALLOCATION	PY 98 CARRY-IN
REVENUES									
Intergovernmental Revenue	684405	7327	47001	5486	40467	62669	7368	69613	735196
Interest/Program Income Earnings	0	0	0	0	0	0	0	0	0
One Stop Income	0	0	0	0	0	0	0	0	0
Job Club Income	0	0	0	0	0	0	0	0	0
Stand-In Revenues	12009	7231	288	0	0	0	760	35000	35000
Total Revenues	696414	14558	47289	5486	40467	62669	8128	104613	770196
EXPENDITURES									
Human Services:									
Administration	56232	6431	13877	1910	40467	8856	2342	1462	39395
Program costs	628173	896	33124	3576	0	53813	5026	68151	695801
Rapid Response	0	0	0	0	0	0	0	0	0
Interest/Program Income Expenses	0	0	0	0	0	0	0	0	0
One Stop Expenses	0	0	0	0	0	0	0	0	0
Job Club Income Expenses	0	0	0	0	0	0	0	0	0
Stand-In Expenditures:									
Administration	0	0	0	0	0	0	0	0	0
Program Costs	12009	7231	288	0	0	0	760	35000	35000
Total Expenditures	696414	14558	47289	5486	40467	62669	8128	104613	770196
Excess Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0	0
OTHER FINANCIAL SOURCES (USES):									
Transfers from Other Funds	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0	0	0
Total Other Financial Sources (uses)	0	0	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0	0	0
Fund Balance at End of Year	0	0	0	0	0	0	0	0	0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 1999

	TITLE IIC		TITLE EDWAA SA		TITLE EDWAA - GR		EDWAA -DIS
	PY 98 ALLOCATION	PY 97 CARRY-IN	PY 98 ALLOCATION	PY 97 CARRY-IN	PY 98 ALLOCATION	PY 97 CARRY - IN	PY 98 ALLOCATION
REVENUES							
Intergovernmental Revenue	255244	1538	431979	6507	151313	75938	371791
Interest/Program Income Earnings	0	0	0	0	0	0	0
One Stop Income	0	0	0	0	0	0	0
Job Club Income	0	0	0	0	0	0	0
Stand-In Revenues	2384	1389	558	348	0	0	0
Total Revenues	257628	2927	432537	6855	151313	75938	371791
EXPENDITURES							
Human Services:							
Administration	19968	800	45683	3726	43570	6425	34485
Program Costs	235276	738	386296	2781	107743	63611	337306
Rapid Response	0	0	0	0	0	5902	0
Interest/Program Income Expenses	0	0	0	0	0	0	0
One Stop Expenses	0	0	0	0	0	0	0
Job Club Income Expenses	0	0	0	0	0	0	0
Stand-In Expenditures:							
Administration	0	0	0	0	0	0	0
Program Costs	2384	1389	558	348	0	0	0
Total Expenditures	257628	2927	432537	6855	151313	75938	371791
Excess Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
OTHER FINANCIAL SOURCES (USES):							
Transfers from Other Funds	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0
Total Other Financial Sources (uses)	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0
Fund Balance at End of Year	0	0	0	0	0	0	0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDING JUNE 30, 1999

	OLD INTEREST	NEW INTEREST	PROGRAM INCOME	ANNUAL LEAVE RESTRICTED INTEREST	SICK LEAVE RESTRICTED INTEREST	TOTAL JTPA FUNDS	GENERAL FUND	FAMILY SUPPORT ACT	One Stop	One Stop Reimbursing	MEMORANDUM ONLY
REVENUES											
Intergovernmental Revenue	0	0	0	0	0	2953842	0	0	0	0	2953842
Interest/Program Income Earnings	3	1139	0	766	354	2262	0	0	0	9	2271
One Stop Income	0	0	0	0	0	0	0	0	23191	12231	35422
Job Club Income	0	0	0	0	0	0	0	61986	0	0	61986
Stand-In Revenues	0	0	0	0	0	94967	0	0	0	0	94967
Total Revenues	3	1139	0	766	354	3051071	0	61986	23191	12240	3148488
EXPENDITURES											
Human Services:											
Administration						325629	0	0	0	0	325629
Program costs						2622311	0	0	0	0	2622311
Rapid Response	0	0	0	0	0	5902	0	0	0	0	5902
Interest/Program Income Expenses	3	1139	0	766	354	2262	0	0	0	9	2271
One Stop Expenses	0	0	0	0	0	0	0	0	23191	12231	35422
Job Club Income Expenses	0	0	0	0	0	0	0	61986	0	0	61986
Stand-In Expenditures:											
Administration	0	0	0	0	0	0	0	0	0	0	0
Program Costs	0	0	0	0	0	94967	0	0	0	0	94967
Total Expenditures	3	1139	0	766	354	3051071	0	61986	23191	12240	3148488
Excess Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0	0	0	0
OTHER FINANCIAL SOURCES (USES):											
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0
Total Other Financial Sources (uses)	0	0	0	0	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0	0	0	0	0
Fund Balance at End of Year	0	0	0	0	0	0	0	0	0	0	0

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIA 77%
For the Period Ending June 30, 1999

0-97-14-00-01	Totals	Administration	Program
Allocation			
Allocation Amount	$732,388	$146,478	$585,910
Transfer From IIC	(73,238)	(14,648)	(58,590)
Total Allocation	659,150	131,830	527,320
Expenditures			
Expenditures 07/01/97-06/30/98	651,823	47,364	604,459
Expenditures 07/01/98-06/30/99	7,327	6,431	896
Total Expenditure	659,150	53,795	605,355
Unexpended Funds	$0	$78,035	($78,035)
Percentage of Allocation	100.00%	8.16%	91.84%
Budget			
PY'98 Budget	$7,327	$7,327	$0
Percentage Achieved	100.00%	87.77%	0.00%
0-98-14-00-01			
Allocation			
Allocation Amount	$771,508	$154,302	$617,206
Transfer From / (To) IIC	(77,151)	(15,430)	(61,721)
Total Allocation	694,357	138,872	555,485
Expenditures			
Expenditures 07/01/98-06/30/99	684,405	56,232	628,173
Total Expenditure	684,405	56,232	628,173
Unexpended Funds	$9,952	$82,640	($72,688)
Percentage of Allocation	98.57%	8.10%	90.47%
Budget			
PY'98 Budget	$590,204	$118,041	$472,163
Percentage Achieved	115.96%	47.64%	133.04%
85% Analysis			
Expenditures	$684,405		
Obligations	0		
Total	$684,405		
Percentage Achieved	98.57%		

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIA 5%
For the Period Ending June 30, 1999

1-97-14-00-02	Totals	Administration	Program
Allocation			
Allocation Amount	$47,141	$9,428	$37,713
Transfer From IIC	0	0	0
Total Allocation	47,141	9,428	37,713
Expenditures			
Expenditures 07/01/97-06/30/98	41,655	6,733	34,922
Expenditures 07/01/98-06/30/99	5,486	1,910	3,576
Total Expenditure	47,141	8,643	38,498
Unexpended Funds	$0	$785	($785)
Percentage of Allocation	100.00%	18.33%	81.67%
Budget			
PY'98 Budget	$5,486	$1,910	$3,576
Percentage Achieved	100.00%	100.00%	100.00%

1-98-14-00-01			
Allocation			
Allocation Amount	$49,824	$9,965	$39,859
Transfer From IIC	0	0	0
Total Allocation	49,824	9,965	39,859
Expenditures			
Expenditures 07/01/98-06/30/99	47,001	13,877	33,124
Total Expenditure	47,001	13,877	33,124
Unexpended Funds	$2,823	($3,912)	$6,735
Percentage of Allocation	94.33%	27.85%	66.48%
Budget			
PY'98 Budget	$42,351	$8,470	$33,881
Percentage Achieved	110.98%	163.84%	97.77%
85% Analysis			
Expenditures	$47,001		
Obligations	0		
Total	$47,001		
Percentage Achieved	94.33%		

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIA 5% Incentive
For the Period Ending June 30, 1999

3-96-14-00-00	Totals	Administration	Program
Allocation			
Allocation Amount	$40,467	$40,467	$0
Transfer From IIC	0	0	0
Total Allocation	40,467	40,467	0
Expenditures			
Expenditures 07/01/98-06/30/99	40,467	40,467	0
Total Expenditure	40,467	40,467	0
Unexpended Funds	$0	$0	$0
Percentage of Allocation	100.00%	100.00%	0.00%
Budget			
PY'98 Budget	$40,467	$40,467	$0
Percentage Achieved	100.00%	100.00%	0.00%

Attachment B-4

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIA 8%
For the Period Ending June 30, 1999

4-97-14-00-01	Totals	Administration	Program
Allocation			
Allocation Amount	$69,618	$13,924	$55,694
Transfer From IIC	0	0	0
Total Allocation	69,618	13,924	55,694
Expenditures			
Expenditures 07/01/97-06/30/98	62,250	7,105	55,145
Expenditures 07/01/98-06/30/99	7,368	2,342	5,026
Total Expenditure	69,618	9,447	60,171
Unexpended Funds	$0	$4,477	($4,477)
Percentage of Allocation	100.00%	13.57%	86.43%
Budget			
PY'98 Budget	$7,368	$2,284	$5,084
Percentage Achieved	100.00%	102.54%	98.86%
4-98-14-00-01			
Allocation			
Allocation Amount	$73,238	$14,648	$58,590
Transfer From IIC	0	0	0
Total Allocation	73,238	14,648	58,590
Expenditures			
Expenditures 07/01/98-06/30/99	62,669	8,856	53,813
Total Expenditure	62,669	8,856	53,813
Unexpended Funds	$10,569	$5,792	$4,777
Percentage of Allocation	85.57%	12.09%	73.48%
Budget			
PY'98 Budget	$73,238	$14,648	$58,590
Percentage Achieved	85.57%	60.46%	91.85%
85% Analysis			
Expenditures	$62,669		
Obligations	0		
Total	$62,669		
Percentage Achieved	85.57%		

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIB
For the Period Ending June 30, 1999

5-98-14-00-00	Totals	Administration	Program
Allocation			
Allocation Amount	$920,430	$138,064	$782,366
Transfer From/(To) IIC	(99,213)	(98,030)	(1,183)
Total Allocation	821,217	40,034	781,183
Expenditures			
Expenditures 07/01/97-06/30/98	86,021	639	85,382
Expenditures 07/01/99-06/30/99	735,196	39,395	695,801
Total Expenditure	821,217	40,034	781,183
Unexpended Funds	$0	$0	$0
Percentage of Allocation	100.00%	4.87%	95.13%
Budget			
PY'98 Budget	$735,196	$39,395	$695,801
Percentage Achieved	100.00%	100.00%	100.00%
5-99-14-00-00			
Allocation			
Allocation Amount	$934,984	$186,997	$747,987
Transfer From/(To) IIC	0	0	0
Total Allocation	934,984	186,997	747,987
Expenditures			
Expenditures 10/01/98-06/30/99	69,613	1,462	68,151
Total Expenditure	69,613	1,462	68,151
Unexpended Funds	$865,371	$185,535	$679,836
Percentage of Allocation	7.45%	0.16%	7.29%
Budget			
PY'98 Budget	$186,997	$37,399	$149,597
Percentage Achieved	7.45%	0.78%	9.11%

Attachment B-6

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIC
For the Period Ending June 30, 1999

Y-97-14-00-01	Totals	Administration	Program
Allocation			
Allocation Amount	$110,498	$22,100	$88,398
Transfer To IIB	228,238	45,647	182,591
Total Allocation	338,736	67,747	270,989
Expenditures			
Expenditures 07/01/97-06/30/98	337,198	28,370	308,828
Expenditures 07/01/98-06/30/99	1,538	800	738
Total Expenditure	338,736	29,170	309,566
Unexpended Funds	$0	$38,577	($38,577)
Percentage of Allocation	100.00%	8.61%	91.39%
Budget			
PY'98 Budget	$1,538	$1,538	$0
Percentage Achieved	100.00%	52.02%	0.00%

Y-98-14-00-01			
Allocation			
Allocation Amount	$113,289	$22,658	$90,631
Transfer From IIA & IIB	176,364	35,273	141,091
Total Allocation	289,653	57,931	231,722
Expenditures			
Expenditures 07/01/98-06/30/99	255,244	19,968	235,276
Total Expenditure	255,244	19,968	235,276
Unexpended Funds	$34,409	$37,963	($3,554)
Percentage of Allocation	88.12%	6.89%	81.23%
Budget			
PY'98 Budget	$275,171	$55,035	$220,136
Percentage Achieved	92.76%	36.28%	106.88%

85% Analysis	
Expenditures	$255,244
Obligations	0
Total	$255,244
Percentage Achieved	88.12%

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title III
For the Period Ending June 30, 1999

A-97-14-00-01	Totals	Administration	Program	Rapid Response
Allocation				
Allocation Amount	$459,038	$91,807	$367,231	$0
Transfer	0	0	0	0
Total Allocation	459,038	91,807	367,231	0
Expenditures				
Expenditures 07/01/97-06/30/98	452,531	70,726	381,805	0
Expenditures 07/01/98-06/30/99	6,507	3,726	2,781	0
Total Expenditure	459,038	74,452	384,586	0
Unexpended Funds	$0	$17,355	($17,355)	$0
Percentage of Allocation	100.00%	16.22%	83.78%	0.00%
Budget				
PY'98 Budget	$6,507	$3,726	$2,781	$0
Percentage Achieved	100.00%	100.00%	100.00%	0.00%

A-98-14-00-01	Totals	Administration	Program	Rapid Response
Allocation				
Allocation Amount	$439,419	$87,884	$351,535	$0
Transfer	0	0	0	0
Total Allocation	439,419	87,884	351,535	0
Expenditures				
Expenditures 07/01/98-06/30/99	431,979	45,683	386,296	0
Total Expenditure	431,979	45,683	386,296	0
Unexpended Funds	$7,440	$42,201	($34,761)	$0
Percentage of Allocation	98.31%	10.40%	87.91%	0.00%
Budget				
PY'98 Budget	$373,506	$70,743	$302,763	$0
Percentage Achieved	115.66%	64.58%	127.59%	0.00%
85% Analysis				
Expenditures	$431,979			
Obligations	0			
Total	$431,979			
Percentage Achieved	98.31%			

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title III Governor Reserve
For the Period Ending June 30, 1999

	Totals	Administration	Program	Rapid Response
B-97-14-00-03				
Allocation				
Allocation Amount	$161,000	$16,100	$119,900	$25,000
Transfer	0	0	0	0
Total Allocation	161,000	16,100	119,900	25,000
Expenditures				
Expenditures 07/01/97-06/30/98	85,062	9,675	66,289	9,098
Expenditures 07/01/98-06/30/99	75,938	6,425	63,611	5,902
Total Expenditure	161,000	16,100	129,900	15,000
Unexpended Funds	$0	$0	($10,000)	$10,000
Percentage of Allocation	100.00%	10.00%	80.68%	9.32%
Budget				
PY'98 Budget	$75,938	$6,425	$53,611	$15,902
Percentage Achieved	100.00%	100.00%	118.65%	37.11%
B-98-14-00-00				
Allocation				
Allocation Amount	$151,313	$15,131	$136,182	$0
Transfer	0	0	0	0
Total Allocation	151,313	15,131	136,182	0
Expenditures				
Expenditures 07/01/98-06/30/99	151,313	43,570	107,743	0
Total Expenditure	151,313	43,570	107,743	0
Unexpended Funds	$0	($28,439)	$28,439	$0
Percentage of Allocation	100.00%	28.79%	71.21%	0.00%
Budget				
PY'98 Budget	$136,182	$15,131	$121,051	$0
Percentage Achieved	111.11%	287.95%	89.01%	0.00%
W-98-14-00-06				
Allocation				
Allocation Amount	$372,000	$35,031	$336,969	$0
Deobligated Funds	(209)	0	(209)	0
Total Allocation	371,791	35,031	336,760	0
Expenditures				
Expenditures 07/01/98-06/30/99	371,791	34,485	337,306	0
Total Expenditure	371,791	34,485	337,306	0
Unexpended Funds	$0	$546	($546)	$0
Percentage of Allocation	100.00%	9.28%	90.72%	0.00%
Budget				
PY'98 Budget	$371,791	$35,031	$336,760	$0
Percentage Achieved	100.00%	98.44%	100.16%	0.00%

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Analysis of Cost Limitations and Budget to Actual Title IIB
For the Period Ending September 30, 1999

5-97-14-00-00	Totals	Administration	Program
Allocation			
Allocation Amount	$923,261	$138,489	$784,772
Transfer From/(To) IIC	(155,000)	(23,250)	(131,750)
Total Allocation	768,261	115,239	653,022
Expenditures			
Expenditures 10/01/96-09/30/97	626,627	42,004	584,623
Expenditures 10/01/97-09/30/98	141,634	42,615	99,019
Total Expenditure	768,261	84,619	683,642
Unexpended Funds	$0	$30,620	($30,620)
Percentage of Allocation	100.00%	11.01%	88.99%
Budget			
PY'98 Budget	$141,634	$73,235	$68,399
Percentage Achieved	100.00%	58.19%	144.77%

5-98-14-00-00			
Allocation			
Allocation Amount	$920,430	$138,064	$782,366
Transfer From/(To) IIC	(99,213)	(98,030)	(1,183)
Total Allocation	821,217	40,034	781,183
Expenditures			
Expenditures 10/01/97-09/30/98	819,217	40,034	779,183
Expenditures 10/01/98-09/30/99	2,000	0	2,000
Total Expenditure	821,217	40,034	781,183
Unexpended Funds	$0	$0	$0
Percentage of Allocation	100.00%	4.87%	95.13%
Budget			
PY'98 Budget	$2,000	$0	$2,000
Percentage Achieved	100.00%	0.00%	100.00%

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Schedule of Stand-in-Costs
For the Period Ending June 30, 1999

Title II	Administration	Program	Total
0-97-14-00-01	$0	$7,231	$7,231
0-98-14-00-01	0	12,009	12,009
1-97-14-00-02	0	0	0
1-98-14-00-01	0	288	288
Y-97-14-00-01	0	1,389	1,389
Y-98-14-00-01	0	2,384	2,384
3-96-14-00-00	0	0	0
4-97-14-00-01	0	760	760
4-98-14-00-01	0	0	0
5-98-14-00-00	0	35,000	35,000
5-99-14-00-00	0	35,000	35,000
Total CFDA # 17.250	$0	$94,061	$94,061

Title III			
A-97-14-00-01	$0	$348	$348
A-98-14-00-01	0	558	558
B-97-14-00-03	0	0	0
B-98-14-00-00	0	0	0
W-98-14-00-06	0	0	0
Total CFDA # 17.246	$0	$906	$906

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Schedule of Program Income
For the Period Ending June 30, 1999

	Earned			Expended			Balance		
Title II	Administration	Program	Total	Administration	Program	Total	Administration	Program	Total
0-97-14-00-01	0	0	0	0	0	0	0	0	0
0-98-14-00-01	55	220	275	55	220	275	0	0	0
1-97-14-00-02	0	0	0	0	0	0	0	0	0
1-98-14-00-01	3	12	15	3	12	15	0	0	0
Y-97-14-00-01	0	0	0	0	0	0	0	0	0
Y-98-14-00-01	85	342	427	85	342	427	0	0	0
3-96-14-00-00	0	0	0	0	0	0	0	0	0
4-97-14-00-01	0	0	0	0	0	0	0	0	0
4-98-14-00-01	8	31	39	8	31	39	0	0	0
5-98-14-00-00	0	0	0	0	0	0	0	0	0
5-99-14-00-00	0	0	0	0	0	0	0	0	0
A-97-14-00-01	0	0	0	0	0	0	0	0	0
A-98-14-00-01	31	122	153	31	122	153	0	0	0
B-97-14-00-03	0	0	0	0	0	0	0	0	0
B-98-14-00-00	20	82	102	20	82	102	0	0	0
W-98-14-00-06	24	95	119	24	95	119	0	0	0
One Stop Reimbursing	9	0	9	9	0	9	0	0	0

Attachment E

Morrow-Ashland-Richland-Knox Consortium
Mansfield, Ohio
Schedule of Variances
For the Period Ending June 30, 1999

Title II	POWER* Ohio	Audit Report	Variance	
0-P7-14-00-01	$7,327	$7,327	$0	
0-98-14-00-01	684,846	684,405	441	1
1-97-14-00-02	5,486	5,486	0	
1-98-14-00-01	47,085	47,001	84	1
Y-97-14-00-01	1,538	1,538	0	
Y-98-14-00-01	255,290	255,244	46	1
3-P6-14-00-00	40,467	40,467	0	
4-P7-14-00-01	7,368	7,368	0	
4-98-14-00-01	62,721	62,669	52	1
5-98-14-00-00	735,196	735,196	0	
5-99-14-00-00	50,452	69,613	(19,161)	2 & 3
Total CFDA # 17.250	$1,897,776	$1,916,314	($18,538)	

Title III				
A-97-14-00-01	$6,507	$6,507	$0	
A-98-14-00-01	432,692	431,979	713	1
B-97-14-00-03	75,938	75,938	0	
B-98-14-00-00	151,313	151,313	0	
W-98-14-00-06	371,791	371,791	0	
Total CFDA # 17.246	$1,038,241	$1,037,528	$713	

1 - Reduce wages and fringes by the interest earned in Leave Reserve accounts ($1,336)

2 - Reduce wages and fringes by $3000 reimbursement received from the Morrow County Auditor for the IIB Summer Litter Crew

3 - Increase wages and fringes by IIB summer staff and work experience accrued payroll.

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

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MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM

RICHLAND 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
Clerk of the Bureau

Date: JAN 27 2000