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

AUDIT REPORT

FOR THE FIFTEEN MONTH PERIOD ENDED
SEPTEMBER 30, 2000

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

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Board of Commissioners
Job Training Partnership SDA #23

We have reviewed the Independent Auditor's Report of the Job Training Partnership SDA #23, Stark County, prepared by James G. Zupka, CPA, Inc. for the audit period July 1, 1999 through September 30, 2000. 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

March 7, 2001

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
AUDIT REPORT
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

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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 fifteen month period ended September 30, 2000, 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 September 30, 2000, 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 December 5, 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 35 through 45 (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
Certified Public Accountant

December 5, 2000

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AS OF SEPTEMBER 30, 2000

	Governmental Fund Type	Account Groups		
	Special Revenue	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
ASSETS				
Cash and Cash Equivalents	$ 213,895	$ 0	$ 0	$ 213,895
Fixed Assets:				
Furniture and Equipment	0	193,684	0	193,684
Equipment Under Capital Lease	0	197,260	0	197,260
Less: Accumulated Depreciation	0	(273,464)	0	(273,464)
Amount to be Provided for Capital Leases	0	0	14,141	14,141
TOTAL ASSETS	$ 213,895	$ 117,480	$ 14,141	$ 345,516
LIABILITIES				
Due to POWEROhio	185,361	0	0	185,361
Capital Lease Obligations	0	0	14,141	14,141
Total Liabilities	185,361	0	14,141	199,502
FUND EQUITY				
Investment in General Fixed Assets	0	117,480	0	117,480
Fund Balance:				
Unreserved/Undesignated	0	0	0	0
Designated for Equipment	28,534	0	0	28,534
Total Fund Equity	28,534	117,480	0	146,014
TOTAL LIABILITIES AND FUND EQUITY	$ 213,895	$ 117,480	$ 14,141	$ 345,516

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 FUNDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Governmental Fund Type Special Revenue	Total (Memorandum Only)
REVENUES		
Intergovernmental	$ 5,213,507	$ 5,213,507
Program Income	406	406
One-Stop Income	16,921	16,921
WIA Income	100,000	100,000
TANF Income	473,080	473,080
Fire Insurance	89,600	89,600
Total Revenues	5,893,514	5,893,514
EXPENDITURES		
Human Services:		
Administration	768,043	768,043
Program Costs	4,445,464	4,445,464
Program Income Expenses	406	406
One-Stop Expenses	16,921	16,921
WIA Expenses	100,000	100,000
TANF Expenses	473,080	473,080
Office Equipment	61,066	61,066
Total Expenditures	5,864,980	5,864,980
Excess (Deficiency) of Revenues Over Expenditures	28,534	28,534
Fund Balance at Beginning of Year	0	0
Fund Balance at End of Year	$ 28,534	$ 28,534
	==========	=========

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

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. However, as of June 30, 2000, the new Workforce Initiative Association consists solely of Stark and Tuscarawas 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. See Note 13 for the grant funding changes that affected SDA #23.

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 $500. 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:

1. Increases/decreases in actual grant awards from those estimated;
2. Changes in grant periods;
3. Unanticipated grant awards not included in the budget; and
4. 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: **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.

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.

NOTE 3: **EQUITY IN POOLED CASH AND INVESTMENTS** (Continued)

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;

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.

NOTE 3: **EQUITY IN POOLED CASH AND INVESTMENTS** (Continued)

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.*

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	113,895	152,207
Total Deposits		$ 213,895	$ 252,207

NOTE 3: **EQUITY IN POOLED CASH AND INVESTMENTS** (Continued)

All deposits are carried at cost. At year end, the carrying amount of JTP SDA #23's deposits was $213,895, and the bank balance was $252,207. Of the bank balance, $100,000 was insured and $152,207 was classified as Risk Category 3.

Investments
JTP SDA #23 did not have investments at September 30, 2000.

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.

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	$ 213,895	$ 213,895
Certificate of Deposit	0	0
Total Cash and Cash Equivalents	$ 213,895	$ 213,895
	========	========

NOTE 4: **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 September 30, 2000, the balance of Due from Other Governments in the governmental funds is $0.

NOTE 5: **FIXED ASSETS**

Fixed assets were restated by $89,561 due to a change in the capitalization policy of fixed assets. SDA #23 will capitalize all assets with a value of $500 or more.

A summary of the changes in general fixed assets during the year ended September 30, 2000 is as follows. Note that assets in Holmes, Carroll, and Wayne counties were transferred to those counties in June, 2000.

NOTE 5: **FIXED ASSETS** (Continued)

	Restated Balance at 7/1/99	Additions	Deletions	Balance at 6/30/00	Transfer to to Other Counties	Balance at 9/30/00
Cost:						
Furniture and Equipment	$ 138,895	$ 64,763	$ 0	$ 203,658	$ (9,974)	$ 193,684
Equipment Under Capital Lease	197,260	0	0	197,260	0	197,260
Total Cost	336,155	64,763	0	400,918	(9,974)	390,944
Accumulated Depreciation:						
Furniture and Equipment	80,323	21,733	0	102,056	(5,775)	96,281
Equipment Under Capital Lease	167,869	9,314	0	177,183	0	177,183
Total Depreciation	248,192	31,047	0	279,239	(5,775)	273,464
General Fixed Assets - Net	$ 87,963	$ 33,716	$ 0	$ 121,679	$ (4,199)	$ 117,480
	========	========	========	========	========	=======

NOTE 6: **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.

NOTE 6: **DEFINED PENSION BENEFIT PLAN** (Continued)

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

1. **Pension Benefit Obligations** (Continued)

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 2000 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 2000, 1999, and 1998, were $258,033, $213,425, and $201,481, respectively, which was equal to the required contributions for each year.

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, 2000 was 4.2%, which amounted to $52,337 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.

NOTE 6: **DEFINED PENSION BENEFIT PLAN** (Continued)

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

2. **Other Postemployment Benefits** (Continued)

   Expenditures for other postemployment benefits during 1999 were $523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future other postemployment benefits payments were $9,870,285,641. The number of benefit recipients eligible for other postemployment benefits at December 31, 1999 was 118,062.

   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, 1999, 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**

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.

NOTE 7: **COMPENSATED ABSENCES** (Continued)

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 vacation benefits is $0 as the JTPA program was terminated and employees of SDA #23 transferred to the Workforce Initiative Association.

NOTE 8: **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 9: **LEASE COMMITMENTS**

Capital: Certain office equipment of $197,260 and related accumulated amortization of $177,183 is leased under arrangements which qualify as capital lease.

Operating: Total rent expense was $128,867 for fiscal year ended 2000. As of June 30, 2000, these lease liabilities were transferred to the Workforce Initiative Association due to the close out of the SDA. WIA leases facilities and personal property under certain operating leases in excess of one year.

Future minimum payments due under WIA's capital and operating leases are as follows:

Year Ending June 30	Capital	Operating
2001	$ 11,214	$ 134,021
2002	4,013	0
Total Payments	15,227	$ 134,021
Less: Interest	(1,086)	
	$ 14,141	

NOTE 10: **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 2000, JTP SDA #23 contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Cincinnati Insurance Company	Commercial Property	$ 250
	General Liability	None
	Data Processing Equipment	1,000
	Auto - Collision	500
	- Comprehensive	500
The Hartford	Special Risk Accident	None
Westfield Companies	Employee Dishonesty - Crime	1,000
Firemen’s Fund Insurance Company	Officer and Director Liability	None

NOTE 10: **INSURANCE AND RISK MANAGEMENT** (Continued)

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 11: **GRANT FUNDING**

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

NOTE 12: **FUND BALANCE**

Due to the close out of the JTPA program, the repurchase agreement could not be transferred to WIA; therefore, the account was closed and the funds were used to reduce expenses of the various JTPA programs. The fund balance was restated as follows:

Beginning Fund Balance	$ 65,715
Reduction of Program Expenses	(65,715)
Fund Balance - Restated	$ 0
	========

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

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							
0-98-23-00-00 77%	07/01/99-09/30/00	17.250	$ 447,395	$ (200,000)	$ 247,395	$ 247,395	$ 0
0-99-23-00-00 77%	07/01/99-09/30/00	17.250	1,304,166	(260,000)	843,170	843,170	200,996
Y-98-23-00-00 IIC	07/01/99-09/30/00	17.250	35,476	0	35,476	35,476	0
Y-99-23-00-00 IIC	07/01/99-09/30/00	17.250	186,127	250,000	407,654	407,654	28,473
1-98-23-00-00 5% Older Workers	07/01/99-09/30/00	17.250	6,989	0	6,989	6,989	0
1-99-23-00-00 5% Older Workers	07/01/99-09/30/00	17.250	85,656	0	85,656	85,656	0
3-97-23-00-00 5% Incentive	07/01/99-09/30/00	17.250	39,948	0	39,948	39,948	0
3-98-23-00-00 5% Incentive	07/01/99-09/30/00	17.250	96,739	0	2,984	2,984	93,755
5-98-23-00-00 IIB	07/01/99-09/30/00	17.250	12,190	0	12,190	12,190	0
5-99-23-00-00 IIB	07/01/99-09/30/00	17.250	1,504,740	(250,000)	1,181,951	1,181,951	72,789
Total CFDA #17.250			3,719,426	(460,000)	2,863,413	2,863,413	396,013
Title III Cluster							
A-98-23-00-00 DLW	07/01/99-09/30/00	17.246	148,592	200,000	348,592	348,592	0
A-99-23-00-00 DLW	07/01/99-09/30/00	17.246	1,164,793	260,000	1,181,454	1,181,454	243,339
B-98-23-00-00 Governor Reserve	07/01/99-09/30/00	17.246	410,000	0	410,000	410,000	0
B-98-23-00-00 Governor Reserve	07/01/99-09/30/00	17.246	194,339	0	194,339	194,339	0
Total CFDA #17.246			1,917,724	460,000	2,134,385	2,134,385	243,339
Total Pass Through Ohio Bureau of Employment Services -Cluster			5,637,150	0	4,997,798	4,997,798	639,352
Ohio Department of Education							
Title IIA 8%							
4-P8-23-00-00 8%	07/01/99-09/30/00	17.250	92,994	0	92,994	92,994	0
4-P9-23-00-00 8%	07/01/99-09/30/00	17.250	122,715	0	122,715	122,715	0
Total CFDA #17.250			215,709	0	215,709	215,709	0
Total Pass Through Ohio Department of Education			215,709	0	215,709	215,709	0
ONE STOP GRANT	07/01/99-06/30/00	17.207	16,921	0	16,921	16,921	0
Total CFDA#17.207			16,921	0	16,921	16,921	0
United States Department of Health and Human Services							
Ohio Department of Jobs and Family Services							
Workforce Investment Act	07/01/99-09/30/00	93.00	100,000	0	100,000	100,000	0
TANF	07/01/99-09/30/00	93.00	473,080	0	473,080	473,080	0
Total CFDA #93.00			573,080	0	573,080	573,080	0
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 6,442,860	$ 0	$ 5,803,508	$ 5,803,508	$ 639,352

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.

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.

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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 fifteen month period ended September 30, 2000, and have issued our report thereon dated December 5, 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.

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
Certified Public Accountant

December 5, 2000

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

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 fifteen month period ended September 30, 2000. 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 fifteen month period ended September 30, 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.

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
Certified Public Accountant

December 5, 2000

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
JULY 1, 1999 THROUGH SEPTEMBER 30, 2000

The prior audit report as of June 30, 1999 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
SEPTEMBER 30, 2000

1. SUMMARY OF AUDITOR'S RESULTS

2000(i)	Type of Financial Statement Opinion	Unqualified
2000(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2000(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2000(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2000(v)	Type of Major Programs' Compliance Opinion	Unqualified
2000(vi)	Are there any reportable findings under Section 510?	No
2000(vii)	Major Programs (list):	Job Training Partnership Act (JTPA) - Title II and Dislocated Workers Title III
2000(viii)	Dollar Threshold: Type A/B Programs	Type A: $300,000 Type B: All others less than $300,000
2000(ix)	Low Risk Auditee?	Yes

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
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	JTPA	JTPA Program Income	One-Stop	Workforce Initiative Association	TANF	Fire Fund	Total
Assets							
Cash and Cash Equivalents	$ 185,361	$ 0	$ 0	$ 0	$ 0	$ 28,534	$ 213,895
Due from Subrecipients	0	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0	0
Total Assets	185,361	0	0	0	0	28,534	213,895
Liabilities							
Cash Due to State of Ohio	185,361	0	0	0	0	0	185,361
Total Liabilities	185,361	0	0	0	0	0	185,361
Fund Equity							
Fund Reserve:							
Unreserved/Undesignated	0	0	0	0	0	0	0
Designated for Equipment	0	0	0	0	0	28,534	28,534
Total Fund Equity	0	0	0	0	0	28,534	28,534
Total Liabilities and Fund Equity	$ 185,361	$ 0	$ 0	$ 0	$ 0	$ 28,534	$ 213,895

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
AS OF SEPTEMBER 30, 2000

	JTPA	JTPA Program Income	One Stop	Workforce Initiative Association	TANF	Fire Fund	Total
Revenues							
Intergovernmental	$ 5,213,507	$ 0	$ 0	$ 0	$ 0	$ 0	$ 5,213,507
Program Income	0	406	0	0	0	0	406
One-Stop Income	0	0	16,921	0	0	0	16,921
WIA Income	0	0	0	100,000	0	0	100,000
TANF Income	0	0	0	0	473,080	0	473,080
Fire Insurance	0	0	0	0	0	89,600	89,600
Total Revenues	$ 5,213,507	$ 406	$ 16,921	$ 100,000	$ 473,080	$ 89,600	$ 5,893,514
Expenditures							
Human Services:							
Administration	$ 768,043	$ 0	$ 0	$ 0	$ 0	$ 0	$ 768,043
Program	4,445,464	0	0	0	0	0	4,445,464
Program Income Expensed	0	406	0	0	0	0	406
One-Stop Expenses	0	0	16,921	0	0	0	16,921
WIA Expenses	0	0	0	100,000	0	0	100,000
TANF Expenses	0	0	0	0	473,080	0	473,080
Office Equipment	0	0	0	0	0	61,066	61,066
Total Expenditures	5,213,507	406	16,921	100,000	473,080	61,066	5,864,980
Excess (Deficiency) of Revenues over Expenditures	0	0	0	0	0	28,534	28,534
Fund Balance at Beginning of Year	0	0	0	0	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 28,534	$ 28,534

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF STAND-IN COSTS
FOR THE PERIOD ENDING SEPTEMBER 30, 2000

There were no stand-in costs for the period ending September 30, 2000.

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF PROGRAM INCOME
FOR THE PERIOD ENDING SEPTEMBER 30, 2000

	Earned				Expended				
Title II	Administration	Direct Training	Support	Total	Admin.	Training	Support	Total	Balance
0-98-23-00-00	$ 406	$ 0	$ 0	$ 406	$ 406	$ 0	$ 0	$ 406	$ 0
	=======	=======	======	======	======	=======	======	======	======

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
SCHEDULE OF VARIANCES
FOR THE PERIOD ENDING SEPTEMBER 30, 2000

Title II Program	**POWEROhio**	**Audit Report**	**Variance**
Title IIA 77%			
0-98-23-00-00	$ 247,395	$ 247,395	$ 0
0-99-23-00-00	843,170	843,170	0
Title IIA 5% O.W.			
1-98-23-00-00	6,989	6,989	0
1-99-23-00-00	85,656	85,656	0
Title IIC			
Y-98-23-00-00	35,476	35,476	0
Y-99-23-00-00	407,654	407,654	0
Title IIA 8%			
4-98-23-00-00	92,994	92,994	0
4-99-23-00-00	122,715	122,715	0
Title IIA 5% Incentive			
3-97-23-00-00	39,948	39,948	0
3-98-23-00-00	2,984	2,984	0
Title IIB			
5-98-23-00-00	12,190	12,190	0
5-99-23-00-00	1,181,951	1,181,951	0
Total CFDA #17.250	$3,079,122	$3,079,122	$ 0
Title III Program			
Title II Formula			
A-98-23-00-00	$ 348,592	$ 348,592	$ 0
A-99-23-00-00	1,181,454	1,181,454	0
Governor's Reserve			
B-98-23-00-00	410,000	410,000	0
B-99-23-00-00	194,339	194,339	0
Total CFDA #17.246	$2,134,385	$2,134,385	$ 0
CFDA #93.00			
T-99-23-00-00	$ 100,000	$ 100,000	$ 0
TANF	473,080	473,080	0
Total CFDA #93.00	$ 573,080	$ 573,080	$ 0

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 77%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
0-98-23-00-00 (Prior Year)			
Allocation			
Allocation Amount	$1,483,214	$ 296,700	$1,186,514
Transfer to IIC	(150,000)	(30,000)	(120,000)
Transfer to 3PW	(200,000)	(40,058)	(159,942)
Total Allocation	1,133,214	226,642	906,572
Expenditures			
Expenditures 07/01/98-09/30/99	885,819	49,861	835,958
Expenditures 07/01/99-09/30/00	247,395	176,781	70,614
Total Expenditures	1,133,214	226,642	906,572
Unexpended Funds	$ 0	$ 0	$ 0
	=========	=========	=========
Percentage of Allocation	100.00%	100.00%	100.00%
	=========	=========	=========
Budget			
PY'99 Budget	$ 247,395	$ 176,781	$ 70,614
Percentage Achieved	100.00%	100.00%	100.00%
0-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$1,304,166	$ 308,891	$ 995,275
Transfer To 3PW	(260,000)	(100,058)	(159,942)
Total Allocation	1,044,166	208,833	835,333
Expenditures			
Expenditures 07/01/99-09/30/00	843,170	7,605	835,565
Total Expenditures	843,170	7,605	835,565
Unexpended Funds	$ 200,996	$ 201,228	$ (232)
	=========	=========	=========
Percentage of Allocation	80.75%	0.73%	80.02%
	=========	=========	=========
Budget			
PY '99 Budget	$1,044,166	$ 208,833	$ 835,333
Percentage Achieved	80.75%	3.64%	100.03%
85% Analysis			
Expenditures	$ 843,170		
Obligations	0		
Total	$ 843,170		
	========		
Percentage Achieved	80.75%		
	========		

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIC
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
Y-98-23-00-00 (Prior Year)			
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 07/01/98-06/30/99	486,376	92,998	393,378
Expenditures 07/01/99-09/30/00	35,476	11,372	24,104
Total Expenditures	521,852	104,370	417,482
Unexpended Funds	$ 0	$ 30	$ (30)
Percentage of Allocation	100.00%	99.97%	100.01%
Budget			
PY'99 Budget	$ 35,476	$ 11,372	$ 24,104
Percentage Achieved	100.00%	100.00%	100.00%
Y-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$ 186,127	$ 37,225	$ 148,902
Transfer from IIB	250,000	50,000	200,000
Total Allocation	436,127	87,225	348,902
Expenditures			
Expenditures 07/01/99-09/30/00	407,654	161,974	245,680
Total Expenditures	407,654	161,974	245,680
Unexpended Funds	$ 28,473	$ (74,749)	$ 103,222
Percentage of Allocation	93.47%	37.15%	56.34%
Budget			
PY'99 Budget	$ 436,127	$ 87,225	$ 348,902
Percentage Achieved	93.47%	185.70%	70.42%
85% Analysis			
Expenditures	$ 407,654		
Obligations	0		
Total	$ 407,654		
Percentage Achieved	93.47%		

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% OW
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin	Program
1-98-23-00-00 (Prior 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 07/01/98-06/30/99	90,904	23,862	67,042
Expenditures 07/01/99-09/30/00	6,989	0	6,989
Total Expenditures	97,893	23,862	74,031
Unexpended Funds	$ 0	$ (4,262)	$ 4,262
Percentage of Allocation	100.00%	24.38%	75.62%
Budget			
PY'99 Budget	$ 6,989	$ 0	$ 6,989
Percentage Achieved	100.00%	100.00%	100.00%
1-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$ 85,656	$ 17,131	$ 68,525
Transfer From IIC	0	0	0
Total Allocation	85,656	17,131	68,525
Expenditures			
Expenditures 07/01/99-09/30/00	85,656	22,513	63,143
Total Expenditures	85,656	22,513	63,143
Unexpended Funds	$ 0	$ (5,382)	$ 5,382
Percentage of Allocation	100.00%	26.28%	73.72%
Budget			
PY '99 Budget	$ 85,656	$ 17,131	$ 68,525
Percentage Achieved	100.00%	131.42%	92.15%

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% INCEN
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
3-97-23-00-00 (Prior 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 07/01/98-06/30/99	0	0	0
Expenditures 07/01/99-09/30/00	39,948	39,948	0
Total Expenditures	39,948	39,948	0
Unexpended Funds	$ 0	$ (19,948)	$ 19,948
	=========	=========	=========
Percentage of Allocation	100.00%	100.00%	0.00%
	=========	=========	=========
Budget			
PY'98 Budget	$ 39,948	$ 20,000	$ 19,948
Percentage Achieved	100.00%	199.74%	0.00%
3-98-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$ 96,739	$ 96,739	$ 0
Transfer from IIC	0	0	0
Total Allocation	96,739	96,739	0
Expenditures			
Expenditures 07/01/99-09/30/00	2,984	2,984	0
Total Expenditures	2,984	2,984	0
Unexpended Funds	$ 93,755	$ 93,755	$ 0
	=========	=========	=========
Percentage of Allocation	3.08%	3.08%	0.00%
	=========	=========	=========
Budget			
PY'99 Budget	$ 96,739	$ 96,739	$ 0
Percentage Achieved	3.08%	3.08%	0.00%

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIB
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
5-98-23-00-00 (Before Prior Year)			
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 07/01/97-06/30/98	494,166	52,522	441,644
Expenditures 07/01/98-06/30/99	1,054,856	193,487	861,369
Expenditures 07/01/99-09/30/00	12,190	12,191	(1)
Total Expenditures	1,561,212	258,200	1,303,012
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	100.00%	100.00%
Budget			
PY'98 Budget	$ 12,190	$ 12,191	$ (1)
Percentage Achieved	100.00%	100.00%	100.00%
5-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$1,504,740	$ 300,948	$1,203,792
Transfer to IIC	(250,000)	(50,000)	(200,000)
Total Allocation	1,254,740	250,948	1,003,792
Expenditures			
Expenditures 07/01/99-09/30/00	1,181,951	83,754	1,098,197
Total Expenditures	1,181,951	83,754	1,098,197
Unexpended Funds	72,789	167,194	(94,405)
Percentage of Allocation	94.20%	6.68%	87.52%
Budget			
PY'99 Budget	$1,254,740	$ 250,948	$1,003,792
Percentage Achieved	94.20%	33.38%	109.40%

ATTACHMENT B-6

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III FORMULA
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
A-98-23-00-00 (Prior Year)			
Allocation			
Allocation Amount	$1,004,910	$ 150,800	$ 854,110
Transfer from IIA	200,000	90,182	109,818
Total Allocation	1,204,910	240,982	963,928
Expenditures			
Expenditures 07/01/98-06/30/99	856,318	194,361	661,957
Expenditures 07/01/99-09/30/00	348,592	46,621	301,971
Total Expenditures	1,204,910	240,982	963,928
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	100.00%	100.00%
Budget			
PY '98 Budget	$ 348,592	$ 46,621	$ 301,971
Percentage Achieved	100.00%	100.00%	100.00%
A-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$1,164,793	$ 232,958	$ 931,835
Transfer from IIA	260,000	52,000	208,000
Total Allocation	1,424,793	284,958	1,139,835
Expenditures			
Expenditures 07/01/99-09/30/00	1,181,454	185,940	995,514
Unexpended Funds	$ 243,339	$ 99,018	$ 144,321
Percentage of Allocation	82.92%	13.05%	69.87%
Budget			
PY'99 Budget	$1,424,793	$ 284,958	$1,139,835
Percentage Achieved	82.92%	65.25%	87.33%
85% Analysis			
Expenditures	$1,181,454		
Obligations	0		
Total	$1,181,454		
Percentage Achieved	82.92%		

JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III GOVERNOR RESERVE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
B-98-23-01-00 (Current Year)			
Allocation			
Allocation Amount	$ 410,000	$ 30,000	$ 380,000
Transfer from IIC	0	0	0
Total Allocation	410,000	30,000	380,000
Expenditures			
Expenditures 07/01/99-09/30/00	410,000	39,188	370,812
Total Expenditures	410,000	39,188	370,812
Unexpended Funds	$ 0	$ (9,188)	$ 9,188
Percentage of Allocation	100.00%	9.56%	90.44%
Budget			
PY'98 Budget	$ 410,000	$ 30,000	$ 380,000
Percentage Achieved	100.00%	130.63%	97.58%
85% Analysis			
Expenditures	$ 410,000		
Percentage Achieved	100.00%		

JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III GOVERNOR RESERVE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
B-99-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$ 194,339	$ 23,867	$ 170,472
Transfer from IIC	0	0	0
Total Allocation	194,339	23,867	170,472
Expenditures			
Expenditures 07/01/99-09/30/00	194,339	18,699	175,640
Total Expenditures	194,339	18,699	175,640
Unexpended Funds	$ 0	$ 5,168	$ (5,168)
	=========	=========	=========
Percentage of Allocation	100.00%	9.62%	90.38%
	=========	=========	=========
Budget			
PY'98 Budget	$ 194,339	$ 23,867	$ 170,472
Percentage Achieved	100.00%	78.35%	103.03%

ATTACHMENT B-9

JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 23
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 8%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
4-P8-23-00-00 (Prior 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 07/01/98-06/30/99	46,237	10,318	35,919
Expenditures 07/01/99-09/30/00	92,994	17,528	75,466
Total Expenditures	139,231	27,846	111,385
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '98 Budget	$ 139,231	$ 27,846	$ 111,385
Percentage Achieved	100.00%	100.00%	100.00%
4-P9-23-00-00 (Current Year)			
Allocation			
Allocation Amount	$ 122,715	$ 24,542	$ 98,173
Total Allocation	122,715	24,542	98,173
Expenditures			
Expenditures 07/01/99-09/30/00	122,715	17,627	105,088
Total Expenditures	122,715	17,627	105,088
Unexpended Funds	$ 0	$ 6,915	$ (6,915)
Percentage of Allocation	100.00%	14.36%	85.64%
Budget			
PY'99 Budget	$ 122,715	$ 24,542	$ 98,173
Percentage Achieved	100.00%	71.82%	107.04%
85% Analysis			
Expenditures	$ 122,715		
Obligations	0		
Total	$ 122,715		
Percentage Achieved	100.00%		

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

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Telephone 614-466-4514
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Facsimile 614-466-4490

JOB TRAINING PARTNERSHIP SDA 23

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.

CLERK OF THE BUREAU

CERTIFIED
APRIL 5, 2001