



**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 2000



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

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REPORT OF INDEPENDENT ACCOUNTANTS

Joint Training Partnership of Southeast Ohio
Noble County
212 Cumberland Street
Caldwell, Ohio 43724

To the Governing Board:

We have audited the accompanying general purpose financial statements of the Joint Training Partnership of Southeast Ohio, Guernsey County, Ohio (the Partnership), as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Partnership'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 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 Joint Training Partnership of Southeast Ohio, Guernsey County, as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 11 to the financial statements, due to changes in funding, the Partnership dissolved effective September 30, 2000. Five of the seven member counties will continue similar operations as a Workforce Investment Area. The other two counties have elected to join other Workforce Investment Areas. Assets and liabilities of the Partnership's counties will become assets and liabilities of their respective Workforce Investment Areas.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 14, 2001, on our consideration of the Partnership's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Partnership, taken as a whole. The accompanying schedules listed in the table of contents, including the Schedule of Expenditures of Federal Awards which 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*, are 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.

Jim Petro
Auditor of State

February 14, 2001

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUP
JUNE 30, 2000**

	<u>Governmental Fund Type</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>Special Revenue Fund</u>	<u>General Fixed Assets</u>	
Assets:			
Cash and Cash Equivalents	\$372,400	\$	\$372,400
Cash in Segregated Account	6,617		6,617
Due from Other Governments	110,924		110,924
Prepaid Expense	100		100
Equipment, Furniture and Fixtures, Net of Depreciation		263,502	263,502
Total Assets	<u><u>\$490,041</u></u>	<u><u>\$263,502</u></u>	<u><u>\$753,543</u></u>
Liabilities:			
Accounts Payable	\$12,487	\$	\$12,487
Compensated Absences Payable	6,617		6,617
Deferred Revenue	274,009		274,009
Due to Other Governments	186,640		186,640
Deferred Program Income Revenue	188		188
Total Liabilities	<u><u>479,941</u></u>	<u><u>0</u></u>	<u><u>479,941</u></u>
Fund Equity and Other Credits:			
Investment in General Fixed Assets		263,502	263,502
Fund Balance:			
Unreserved and Undesignated	10,100		10,100
Total Fund Equity and Other Credits	<u><u>10,100</u></u>	<u><u>263,502</u></u>	<u><u>273,602</u></u>
Total Liabilities, Fund Equity and Other Credits	<u><u>\$490,041</u></u>	<u><u>\$263,502</u></u>	<u><u>\$753,543</u></u>

The notes to the financial statements are an integral part of this statement.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND TYPE
FOR THE YEAR ENDED JUNE 30, 2000**

	Governmental Fund Type
	Special Revenue Fund
Revenues:	
Intergovernmental	\$7,399,958
Contract	5,638
Interest/Program Income Earnings	9,860
Stand-In Revenues	65,168
 Total Revenues	 7,480,624
Expenditures:	
Human Services:	
Administration	921,285
Program	5,252,014
Needs Related and Support Services	1,142,827
Basic Readjustment	17,733
Transition	60,733
Rapid Response	6,995
Intergovernmental Grant	4,009
Interest/Program Income Expensed	9,860
Stand-In Expenditures	65,168
Old Interest Expenditures	4,733
 Total Expenditures	 7,485,357
 Excess of Revenues Over/(Under) Expenditures	 (4,733)
 Fund Balance, July 1	 14,833
 Fund Balance, June 30	 \$10,100

The notes to the financial statements are an integral part of this statement.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000**

1. REPORTING ENTITY

Service Delivery Area (SDA) Number 31 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 Belmont County, Guernsey County, Harrison County, Jefferson County, Monroe County, Noble County and Washington County, Ohio.

The Joint Training Partnership of Southeast Ohio (the "Partnership") was formed on June 18, 1983 by the chief elected officials of all seven counties. The Counties formed a Regional Council of Governments pursuant to Ohio Revised Code, Chapter 167 and therefore were referred to as the JTP-SO, for the sole purpose of implementing the Job Training Partnership Act, P.L.97-300.

The Counties have established a Governing Board to exercise the powers and carry out the responsibilities of the Partnership under the Act and have established a Private Industry Council (PIC).

Reporting Entity:

The reporting entity is comprised of the primary government, component units, and other organizations that are included to insure that the financial statements of the Partnership are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the Partnership. For the Partnership, this includes general operations of the Partnership.

Component units are legally separate organizations for which the Partnership is financially accountable. The Partnership is financially accountable for an organization if the Partnership appoints a voting majority of the organization's governing board and (1) the Partnership is able to significantly influence the programs or services performed or provided by the organization; or (2) the Partnership is legally entitled to or can otherwise access the organization's resources; the Partnership is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Partnership is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the Partnership in that the Partnership approves the budget, the issuance of debt, or the levying of taxes. The Partnership's reporting entity includes no component units.

The Partnership is a jointly governed organization whereby a county commissioner from each county within the Partnership's geographic area serves on the Governing Board.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

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 the Partnership.

A. Basis of Presentation

The financial reporting practices of the Partnership conform to generally accepted accounting principles as applicable to local governments.

The accounts of the Partnership 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 the Partnership are summarized in the accompanying combined financial statements and are classified as follows:

Governmental Funds

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 the Partnership.

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.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus and Basis of Accounting (Continued)

The Partnership 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.

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 the Partnership. 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.

The Partnership's Property Management Standards require that depreciation be computed on all non-expendable personal property having useful life of more than one year and purchase price of \$1,000 or more. The Partnership's Capitalization Policy is \$1,000.

The amount of depreciation 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.

D. Total Columns on General Purpose Financial Statements

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

The Partnership's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal year ending June 30.

The Partnership's primary funding source is federal and state grants which have grant periods that may or may not coincide with the Partnership'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 Title IIB grants are on a fiscal year ending September 30.

Because of the Partnership's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. The Partnership'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 Governing Board formally approves 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.

4. EQUITY IN POOLED CASH AND INVESTMENTS

Deposits with Financial Institutions and Investments

The Partnership maintains a cash pool that is available for use by all funds and accounts. Each fund type's portion of this pool is displayed on the combined balance sheet as "Cash and Cash Equivalents." The Ohio Revised Code prescribes allowable deposits and investments.

Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Partnership places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC).

The securities pledged as collateral are pledged to a pool for each individual financial institution in an amount equal to at least 110% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation, or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation, or other authority.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

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 the Partnership or its agent in the Partnership's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Partnership'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 the Partnership's name).

All deposits are carried at cost. At June 30, 2000, the carrying amount of the Partnership's deposits was \$383,026, and the bank balance was \$678,222. Of the bank balance, \$100,000 was covered by FDIC. The remainder was covered by pooled collateral pledged to secure all public funds on deposit. Although all Ohio Statutory requirements for the collateralization of deposits had been followed, non-compliance with the Financial Institutions Reform, Recovery and Enforcement Act of 1989 could potentially prevent the Partnership from exercising a successful claim as a secured creditor against the FDIC and render them a general creditor for the uncollateralized amount.

5. DUE FROM OTHER GOVERNMENTS

Due from Other Governments represents amounts owed to the Partnership from JTP-Ohio for grant funds earned but not received. As of June 30, 2000, the balance of Due from Other Governments in the governmental funds is \$110,924.

6. FIXED ASSETS

General Fixed Assets Account Group - A summary of the changes in general fixed assets during the year ended June 30, 2000 follows:

	Balance 6/30/99	Additions	Deletions	Balance 6/30/00
Equipment, Furniture and Fixtures	\$335,268	\$50,092	\$43,582	\$341,778
Accumulated Depreciation	(58,791)	(19,485)	0	(78,276)
Total	\$276,477	\$30,607	\$43,582	\$263,502

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

7. DEFINED BENEFIT PENSION PLAN

Public Employees Retirement System (the PERS of Ohio)

All full-time employees of the Partnership 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 is 8.5% for employees other than law enforcement. For the fiscal year ending June 30, 2000, the employer rate for local government employer units was 13.55% of covered payroll, 9.35% to fund the pension benefit obligation and 4.2% to fund health care. The contribution requirements of plan members and the Partnership are established, and may be amended, by the Public Employees Retirement Board. The Partnership's contributions to the PERS of Ohio for the years ended June 30, 1998, 1999 and 2000 were \$26,538, \$32,615, and \$34,113 respectively, which were equal to the required contributions for the years.

Other Postemployment Benefits (OPEB)

In addition to the pension benefit obligation described above, the PERS of Ohio provides postemployment health care benefits to age and service retirees 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, 2000 was 4.2% which amounted to \$10,574 of covered payroll.

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

For 1999, benefits were funded on a pay-as-you-go basis. Prior to 1997, benefits were advance funded using the entry age normal cost method. OPEB are financed through employer contributions and investment earnings. 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. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999 the total number of benefit recipients eligible for OPEB through PERS was 118,062.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

8. COMPENSATED ABSENCES

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

<u>Years of Employment</u>	<u>Vacation Leave</u>
1 - 3 years	10 days
4 - 9 years	15 days
9 + years	20 days

Full-time employees earned 4.62 hours per pay period of sick leave. In accordance with GASB Statement No. 16, "Accounting for Compensated Absences", vacation is accrued as a liability 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.

9. INSURANCE AND RISK MANAGEMENT

The Partnership 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 Program Year 1999, the Partnership contracted with several companies for various types of insurance as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Deductible</u>
Old Republic Surety Company	Bond-Public Employees	\$ 0
Motorist Insurance Company	Common Property	\$ 250.00
Cincinnati Insurance Company	Non-Profit Director & Off. Liability/Errors & Omissions	\$ 0
	Employment Practices	\$1,000.00

The Partnership 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.

The Partnership 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.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)**

10. CONTINGENT LIABILITIES

A. Grants

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. The Partnership's management believes disallowances, if any, will be immaterial.

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.

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.

B. Litigation

There is no pending litigation outstanding against the Partnership.

11. SUBSEQUENT CHANGE IN REPORTING ENTITY

The Partnership received and administered funds allocated under the Job Training Partnership Act (JTPA). The geographic area served by the partnership included Belmont County, Guernsey County, Harrison County, Jefferson County, Monroe County, Noble County and Washington County, Ohio. The Partnership received notification that funding for the Job Training Partnership Act would end on June 30, 2000 and there would be a close-out period from July 1, 2000 to September 30, 2000. The Partnership ceased operations at September 30, 2000 and a final audit report will be issued for the July 1, 2000 through September 30, 2000 period.

Beginning July 1, 2000, Workforce Investment Act funding will be available to provide employment services to the Partnership's geographic area. Belmont County, Jefferson County, Monroe County, Noble County and Washington County have formed a Workforce Investment Area which is called Ohio Valley Employment Resource. Guernsey County and Harrison County have elected to join other Workforce Investment Areas. This subsequent change will effect the future operation of the Partnership's Central Administrative Office, the Partnership's subsequent financial statements, and the makeup of the Governing Board members. Ohio Valley Employment Resource will issue its first annual financial statements for the July 1, 2000 through June 30, 2001 period.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE PERIOD ENDING JUNE 30, 2000
(Prepared on GAAP basis)**

Attachment A

<u>Federal Grantor/Pass Through Grantor/ Program Titles</u>	<u>Grant Period</u>	<u>CFDA Number</u>	<u>Allocation</u>	<u>Transfers</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>Unexpended Allocation</u>
JTPA Cluster:							
United States Department of Labor							
<i>Passed through the Ohio Bureau of Employment Services</i>							
Title II							
TITLE IIA 77% (0-98-31-00-04)	07/01/99 - 06/30/00	17.250	\$1,636,726	(\$273,843)	\$401,212	\$401,212	\$
TITLE IIA 77% (0-99-31-00-02)	07/01/99 - 06/30/00	17.250	1,628,848	(463,009)	1,056,672	1,056,672	109,167
TITLE IIA 5% (1-98-31-00-00)	07/01/99 - 06/30/00	17.250	106,835		34,818	34,818	
TITLE IIA 5% (1-99-31-00-02)	07/01/99 - 06/30/00	17.250	108,647		60,225	60,225	48,422
TITLE IIB (5-98-31-00-02)	07/01/99 - 06/30/00	17.250	1,845,320	70,505	53,567	53,567	
TITLE IIB (5-99-31-00-02)	07/01/99 - 06/30/00	17.250	1,839,787	(104,323)	1,567,296	1,567,296	168,168
TITLE IIC (Y-98-31-00-03)	07/01/99 - 06/30/00	17.250	227,128	145,729	73,789	73,789	
TITLE IIC (Y-99-31-00-02)	07/01/99 - 06/30/00	17.250	232,993	243,242	402,730	402,730	73,505
5% Incentive (3-98-31-00-01)	07/01/99 - 06/30/00	17.250	94,538		94,538	94,538	
<i>Passed through the Ohio Department of Education</i>							
Title II							
TITLE IIA 8% (4-98-31-00-01)	07/01/99 - 06/30/00	17.250	156,038		39,810	39,810	
TITLE IIA 8% (4-99-31-00-01)	07/01/99 - 06/30/00	17.250	154,574		114,541	114,541	40,033
Total CFDA #17.250			\$8,031,434	(\$381,699)	\$3,899,198	\$3,899,198	\$439,295
<i>Passed through the Ohio Bureau of Employment Services</i>							
Title III							
TITLE III (A-98-31-00-03)	07/01/99 - 06/30/00	17.246	\$707,862	\$141,712	\$43,577	\$43,577	\$
TITLE III (A-99-31-00-02)	07/01/99 - 06/30/00	17.246	704,374	324,090	916,521	916,521	111,943
TITLE III Incentive(B-98-31-00-03)	07/01/99 - 06/30/00	17.246	88,100	43,000	10,385	10,385	
TITLE III Incentive(B-99-31-00-02)	07/01/99 - 06/30/00	17.246	354,471		262,262	262,262	92,209
Ametek (C-99-31-00-00)	05/22/00 - 06/30/00	17.246	87,840		28,805	28,805	59,035
Flood (W-98-31-00-08)	07/01/99 - 09/30/99	17.246	573,628	1,665,514	464,701	464,701	161,452
Quarto (C-98-31-00-04)	07/01/99 - 06/30/00	17.246	908,599	1,731,094	1,774,508	1,774,508	720,501
Total CFDA #17.246			\$3,424,874	\$3,905,410	\$3,500,759	\$3,500,759	\$1,145,140
Total All Programs - JTPA Cluster			\$11,456,308	\$3,523,711	\$7,399,957	\$7,399,957	\$1,584,435

The notes to the Schedule of Expenditures of Federal Awards is an integral part of this Schedule.

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is a summary of the Joint Training Partnership of Southeast Ohio's (Partnership) federal award programs. The expenditures in this Schedule are presented on an accrual basis.

NOTE B - SUBRECIPIENTS

The Partnership passes-through certain Federal assistance received from the Ohio Bureau of Employment Services to other governments or not-for-profit agencies (subrecipients). Expenditures paid to JTPA subrecipients are recognized on an accrual basis.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the Government is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY

SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET AND ACTUAL, TITLE IIA, 77%
FOR THE PERIOD ENDING JUNE 30, 2000

0-98-31-00-04	Totals	Administration	Program
Allocation			
Allocation Amount	\$1,636,726	\$409,181	\$1,227,545
Transfer to EDWAA	(57,609)	(14,402)	(43,207)
Transfer to IIC	(216,234)	(54,058)	(162,176)
Total Allocation	1,362,883	340,721	1,022,162
Expenditures			
Expenditures 07/01/98-06/30/99	961,671	119,246	842,425
Expenditures 07/01/99-06/30/00	401,212	145,921	255,291
Total Expenditures	1,362,883	265,167	1,097,716
Unexpended Funds		75,554	(75,554)
Percentage of Allocation	100.00%	19.46%	80.54%
Budget			
PY'99 Budget	401,212	221,475	179,737
Percentage Achieved	100.00%	65.89%	142.04%
0-99-31-00-02			
	Totals	Administration	Program
Allocation			
Allocation Amount	\$1,628,848	\$407,212	\$1,221,636
Transfer to EDWAA	(324,090)	(49,393)	(274,697)
Transfer to IIC	(138,919)	(105,298)	(33,621)
Total Allocation	1,165,839	252,521	913,318
Expenditures			
Expenditures 07/01/99-06/30/00	1,056,672	128,834	927,838
Total Expenditures	1,056,672	128,834	927,838
Unexpended Funds	109,167	123,687	(14,520)
Percentage of Allocation	90.64%	11.05%	79.59%
Budget			
PY'99 Budget	1,049,256	128,834	920,422
Percentage Achieved	100.71%	100.00%	100.81%
85% Analysis			
Expenditures	1,056,672		
Obligations	83,853		
Total	<u>1,140,525</u>		
Percentage Achieved	97.83%		

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE, Title IIA, 5%
FOR THE PERIOD ENDING JUNE 30, 2000**

1-98-31-00-00	Totals	Administration	Program	Transition
<u>Allocation</u>				
Allocation Amount	\$106,835	\$26,709	\$80,126	\$
Total Allocation	106,835	26,709	80,126	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	72,017	12,545	59,472	
Expenditures 07/01/99-06/30/00	34,818	10,372	23,234	1,212
Total Expenditure	106,835	22,917	82,706	1,212
Unexpended Funds		3,792	(2,580)	(1,212)
Percentage of Allocation	100.00%	21.45%	77.42%	1.13%
<u>Budget</u>				
PY'99 Budget	34,818	15,376	19,442	
Percentage Achieved	100.00%	67.46%	119.51%	

Transition funds were not authorized until August 4, 2000. This created unforeseen budget shifts.

1-99-31-00-02	Totals	Administration	Program
<u>Allocation</u>			
Allocation Amount	\$108,647	\$27,162	\$81,485
Total Allocation	108,647	27,162	81,485
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	60,225	12,028	48,197
Total Expenditure	60,225	12,028	48,197
Unexpended Funds	48,422	15,134	33,288
Percentage of Allocation	55.43%	11.07%	44.36%
<u>Budget</u>			
PY'99 Budget	92,372	23,093	69,279
Percentage Achieved	65.20%	52.09%	69.57%
<u>85% Analysis</u>			
Expenditures	60,225		
Obligations	38,032		
Total	<u>98,257</u>		
Percentage Achieved	90.44%		

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 8%
FOR THE PERIOD ENDING JUNE 30, 2000**

4-98-31-00-01	Totals	Administration	Program	Transition
<hr/>				
<u>Allocation</u>				
Allocation Amount	\$156,038	\$39,010	\$117,028	\$
<hr/>				
Total Allocation	156,038	39,010	117,028	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	116,228	18,301	97,927	0
Expenditures 07/01/99-06/30/00	39,810	14,728	5,397	19,685
Total Expenditures	156,038	33,029	103,324	19,685
Unexpended Funds	0	5,981	13,704	(19,685)
Percentage of Allocation	100.00%	21.17%	66.22%	12.61%
<u>Budget</u>				
PY'99 Budget	39,810	14,728	25,082	
Percentage Achieved	100.00%	100.00%	21.52%	

Transition funds were not authorized until August 4, 2000. This created unforeseen budget shifts.

4-99-31-00-01	Totals	Administration	Program
<hr/>			
<u>Allocation</u>			
Allocation Amount	\$154,574	\$38,112	\$116,462
<hr/>			
Total Allocation	154,574	38,112	116,462
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	114,541	16,480	98,061
Total Expenditures	114,541	16,480	98,061
Unexpended Funds	40,033	21,632	18,401
Percentage of Allocation	74.10%	10.66%	63.44%
<u>Budget</u>			
PY99 Budget	122,446	28,112	94,334
Percentage Achieved	93.54%	58.62%	103.95%
<u>85% Analysis</u>			
Expenditures	114,541		
Obligations	35,927		
Total	<u>150,468</u>		
Percentage Achieved	97.34%		

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
FOR THE PERIOD ENDING SEPTEMBER 30, 2000**

5-98-31-00-02	Totals	Administration	Program	Transition
Allocation				
Allocation Amount	\$1,845,320	\$329,228	\$1,476,256	\$39,836
Transfer from IIC	70,505	14,267	56,238	
<hr/>				
Total Allocation	1,915,825	343,495	1,532,494	39,836
Expenditures				
Expenditures 10/1/97 to 9/30/98	1,457,314	172,772	1,284,542	
Expenditures 10/1/98 to 9/30/99	433,389	86,069	331,407	15,913
Expenditures 10/1/99 to 9/30/00	25,122	1,199		23,923
Total Expenditures	1,915,825	260,040	1,615,949	39,836
Unexpended Funds		83,455	(83,455)	
Percentage of Allocation	100.00%	13.57%	84.35%	2.08%
Budget				
PY'99 Budget	25,122			25,122
Percentage Achieved	100.00%			95.23%
Transition funds were not authorized until August 4, 2000. This created unforeseen budget shifts.				
<hr/>				
5-99-31-00-02	Totals	Administration	Program	
Allocation				
Allocation Amount	\$1,839,787	\$367,957	\$1,471,830	
Transfer To IIC	(104,323)	(86,466)	(17,857)	
<hr/>				
Total Allocation	1,735,464	281,491	1,453,973	
Expenditures				
Expenditures 10/1/98 to 9/30/99	1,388,033	119,385	1,268,648	
Expenditures 10/1/99 to 9/30/00	210,261	46,178	164,083	
Total Expenditures	1,598,294	165,563	1,432,731	
Unexpended Funds	137,170	115,928	21,242	
Percentage of Allocation	92.10%	9.54%	82.56%	
Budget				
PY'99 Budget	535,464			
Percentage Achieved	39.27%			

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIC
FOR THE PERIOD ENDING JUNE 30, 2000**

Y-98-31-00-03	Totals	Administration	Program
<u>Allocation</u>			
Allocation Amount	\$227,128	\$56,782	\$170,346
Transfer To IIB	(70,505)	(17,626)	(52,879)
Transfer From IIA	216,234	54,058	162,176
Total Allocation	372,857	93,214	279,643
<u>Expenditures</u>			
Expenditures 07/01/98-06/30/99	299,068	35,901	263,167
Expenditures 07/01/99-06/30/00	73,789	12,863	60,926
Total Expenditures	372,857	48,764	324,093
Unexpended Funds		44,450	(44,450)
Percentage of Allocation	100.00%	13.08%	86.92%
<u>Budget</u>			
PY'99 Budget	73,789	57,313	16,476
Percentage Achieved	100.00%	22.44%	369.79%
Y-99-31-00-02	Totals	Administration	Program
<u>Allocation</u>			
Allocation Amount	\$232,993	\$58,248	\$174,745
Transfer From IIA & IIB	243,242	68,234	175,008
Total Allocation	476,235	126,482	349,753
<u>Expenditures</u>			
Expenditures 07/01/99-06/30/00	402,730	58,737	343,993
Total Expenditures	402,730	58,737	343,993
Unexpended Funds	73,505	67,745	5,760
Percentage of Allocation	84.56%	12.33%	72.23%
<u>Budget</u>			
PY'99 Budget	439,645	109,911	329,734
Percentage Achieved	91.60%	53.44%	104.32%
<u>85% Analysis</u>			
Expenditures	402,730		
Obligations	29,618		
Total	<u>432,348</u>		
Percentage Achieved	90.78%		

JOINT TRAINING PARTERSHIP OF SOUTEAST OHIO
GUERNSEY COUNTY

SCHEDULE OF ANALYSIS OF COST LIMITATONS AND BUDGET TO ACTUAL, TITLE III
FOR THE PERIOD ENDING JUNE 30, 2000

A-98-31-00-03	Totals	Administration	Program
<hr/>			
Allocation			
Allocation Amount	\$707,862	\$141,572	\$566,290
Transfer From IIA	57,609	0	57,609
Reallocation	84,103	16,820	67,283
<hr/>			
Total Allocation	849,574	158,392	691,182
Expenditures			
Expenditures 07/01/98-06/30/99	805,997	99,422	706,575
Expenditures 07/01/99-06/30/00	43,577	6,388	37,189
Total Expenditures	849,574	105,810	743,764
Unexpended Funds	0	52,582	(52,582)
Percentage of Allocation	100.00%	12.45%	87.55%
Budget			
PY'99 Budget	5,000	4,999	1
Percentage Achieved	871.47%	127.78%	3718867.00%
<hr/>			
A-99-31-00-02	Totals	Administration	Program
<hr/>			
Allocation			
Allocation Amount	\$704,374	\$140,875	\$563,499
Transfer to IIA	324,090	49,393	274,697
<hr/>			
Total Allocation	1,028,464	190,268	838,196
Expenditures			
Expenditures 07/01/99-06/30/00	916,521	127,912	788,609
Total Expenditures	916,521	127,912	788,609
Unexpended Funds	111,943	62,356	49,587
Percentage of Allocation	89.12%	12.44%	76.68%
Budget			
PY'99 Budget	946,187	128,000	818,187
Percentage Achieved	96.86%	99.93%	96.38%
<hr/>			
85% Analysis			
Expenditures	<u>916,521</u>		
Percentage Achieved	89.12%		

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY

SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE III INCENTIVE
FOR THE PERIOD ENDING JUNE 30, 2000

B-98-31-00-03	Totals	Administration	Program	Rapid Response
Allocation				
Allocation Amount	\$88,100	\$30,211	\$31,889	\$26,000
Additional Allocation	43,000	(10,929)	67,835	(13,906)
<hr/>				
Total Allocation	131,100	19,282	99,724	12,094
Expenditures				
Expenditures 07/01/98-06/30/99	120,715	4,433	108,328	7,954
Expenditures 07/01/99-06/30/00	10,385	2,462	3,783	4,140
Total Expenditures	131,100	6,895	112,111	12,094
Unexpended Funds		12,387	(12,387)	
Percentage of Allocation	100.00%	5.26%	85.52%	9.22%
Budget				
PY'99 Budget	11,173			
Percentage Achieved	92.95%			
<hr/>				
B-99-31-00-02	Totals	Administration	Program	Rapid Response
Allocation				
Allocation Amount	\$6,000			\$6,000
Deobligation	348,471	\$ 62,340	\$ 281,131	5,000
<hr/>				
Total Allocation	354,471	62,340	281,131	11,000
Expenditures				
Expenditures 07/01/99-06/30/00	262,262	27,861	227,406	6,995
Total Expenditures	262,262	27,861	227,406	6,995
Unexpended Funds	92,209	34,479	53,725	4,005
Percentage of Allocation	73.98%	7.86%	64.15%	1.97%
Budget				
PY'99 Budget	320,000	62,601	250,404	6,995
Percentage Achieved	81.96%	44.51%	90.82%	100.00%
85% Analysis				
Expenditures	<u>262,262</u>			
Percentage Achieved	73.99%			

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, NATURAL DISASTER
FOR THE PERIOD ENDING JUNE 30, 2000**

Flood	Totals	Administration	Direct Training	Needs Related & Support Serv.	Basic Readjustment
W-98-31-00-08					
Allocation					
Allocation Amount	\$2,239,142	\$220,869	\$1,758,533	\$179,131	\$80,609
Total Allocation	2,239,142	220,869	1,758,533	179,131	80,609
Expenditures					
Expenditures 07/01/98-06/30/99	1,612,989	113,701	1,312,567	125,487	61,234
Expenditures 07/01/99-06/30/00	464,701	43,780	406,944	3,416	10,561
Total Expenditures	2,077,690	157,481	1,719,511	128,903	71,795
Unexpended Funds	161,452	63,388	39,022	50,228	8,814
Percentage of Allocation	92.79%	7.03%	76.79%	5.76%	3.21%
Budget					
PY'99 Budget	626,154	107,169	445,966	53,644	19,375
Percentage Achieved	74.22%	40.85%	91.25%	6.37%	54.51%

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY

SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, CLEAN AIR
FOR THE PERIOD ENDING JUNE 30, 2000

Quarto	Totals	Administration	Direct Training	Needs Related & Support Serv.	Basic Readjustment
C-98-31-00-04					
<u>Allocation</u>					
Allocation Amount: M1	\$1,572,148	\$42,811	\$597,477	\$924,515	\$7,345
Allocation Amount: M2	241,677			241,677	
Allocation Amount: M3	825,868	28,710	381,710	412,479	2,969
Total Allocation	2,639,693	71,521	979,187	1,578,671	10,314
<u>Expenditures</u>					
Expenditures 04/26/99-06/30/99	144,684	809	83,149	59,366	1,360
Expenditures 07/01/99-06/30/00	1,774,508	48,061	590,912	1,128,363	7,172
Total Expenditures	1,919,192	48,870	674,061	1,187,729	8,532
Unexpended Funds	720,501	22,651	305,126	390,942	1,782
Percentage of Allocation	72.71%	1.85%	25.54%	44.99%	0.32%
<u>Budget</u>					
PY'99 Budget	1,757,717	31,251	590,911	1,128,383	7,172
Percentage Achieved	100.96%	153.79%	100.00%	100.00%	100.00%
<u>Ametek</u>					
C-99-31-00-00					
<u>Allocation</u>					
Allocation Amount	\$87,840	\$10,255	\$51,277	\$14,804	\$11,504
Total Allocation	87,840	10,255	51,277	14,804	11,504
<u>Expenditures</u>					
Expenditures 05/22/00-06/30/00	28,805		21,898	6,907	
Total Expenditures	28,805		21,898	6,907	
Unexpended Funds	59,035	10,255	29,379	7,897	11,504
Percentage of Allocation	32.79%	0.00%	24.93%	7.86%	0.00%
<u>Budget</u>					
PY'99 Budget	88,964	10,387	27,632	45,183	5,762
Percentage Achieved	32.38%	0.00%	79.25%	15.29%	0.00%

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY

SCHEDULE OF ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
FOR THE PERIOD ENDING JUNE 30, 2000

<u>IIA 5% Incentive</u>	<u>Totals</u>	<u>Administration</u>
03-98-31-00-01		
<u>Allocation</u>		
Allocation Amount	\$94,538	\$94,538
Total Allocation	94,538	94,538
<u>Expenditures</u>		
Expenditures 07/01/99-06/30/00	94,538	94,538
Total Expenditures	94,538	94,538
Unexpended Funds		
Percentage of Allocation	100.00%	100.00%
<u>Budget</u>		
PY'99 Budget	94,538	94,538
Percentage Achieved	100.00%	100.00%

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF STAND-IN-COSTS
FOR THE PERIOD ENDING JUNE 30, 2000**

Title II	Administration	Program	Total
0-99-31-00-02	\$38,512	\$	\$38,512
1-99-31-00-02	3,525		3,525
5-99-31-00-02		1,731	1,731
Y-99-31-00-02	3,688		3,688
4-99-31-00-01	<u>251</u>	<u> </u>	<u>251</u>
Total CFDA #17.250	<u><u>\$45,976</u></u>	<u><u>\$1,731</u></u>	<u><u>\$47,707</u></u>
 Title III			
A-99-31-00-02	\$	\$5,599	\$5,599
W-98-31-00-08	11,360		11,360
C-98-31-00-04	<u>502</u>	<u> </u>	<u>502</u>
Total CFDA #17.246	<u><u>\$11,862</u></u>	<u><u>\$5,599</u></u>	<u><u>\$17,461</u></u>

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

SCHEDULE OF PROGRAM INCOME
FOR THE PERIOD ENDING JUNE 30, 2000

Title II	Earned			Expended			Balance
	Administration	Program	Total	Administration	Program	Total	
0-98-31-00-04	\$	\$	\$0	\$	\$1,061	\$1,061	\$0
0-99-31-00-02	2,759		2,759	2,733		2,733	26
1-98-31-00-00			0		101	101	0
1-99-31-00-02	164		164	164		164	0
Y-98-31-00-03			0		134	134	0
Y-99-31-00-02	664		664	664		664	0
5-98-31-00-02			0	108	155	263	0
5-99-31-00-02	314	468	782	152	468	620	162
4-98-31-00-01			0		86	86	0
4-99-31-00-01	149	122	271	149	122	271	0
3-98-31-00-01	2		2	2		2	0
Title III							
A-98-31-00-03	\$	\$	\$0	\$	\$1,004	\$1,004	\$0
A-99-31-00-02	4	814	818	4	814	818	0
B-98-31-00-03	11	5	16	11	5	16	0
B-99-31-00-02	815		815	815		815	0
W-98-31-00-08	38	238	276	38	238	276	0
C-98-31-00-04	4	726	730	4	726	730	\$0

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF VARIANCES
JUNE 30, 2000**

	<u>POWER Ohio Expense Reports</u>	<u>Audit Report</u>	<u>Variance</u>
Title III			
Quarto (C-98-31-00-04)	\$1,769,258	\$1,774,508	(\$5,250)
Total CFDA #17.246	<u>\$1,769,258</u>	<u>\$1,774,508</u>	<u>(\$5,250)</u>

This Subgrant included three separate allocations. On Program Title M1 of the June 2000 expense report, \$5,250 of administration costs were reported in the Program Income area when they should have been reported under Administration. This was corrected on the July 2000 expense report.

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STATE OF OHIO
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REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Joint Training Partnership of Southeast Ohio
Noble County
212 Cumberland Street
Caldwell, Ohio 43724

To the Governing Board:

We have audited the general purpose financial statements of the Joint Training Partnership of Southeast Ohio, Guernsey County, Ohio (the Partnership), as of and for the year ended June 30, 2000, and have issued our report thereon dated February 14, 2001, wherein we noted that due to changes in funding, the Partnership will dissolve effective September 30, 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 the Partnership'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 the Partnership'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.

This report is intended for the information and use of the audit committee, management, the Governing 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.

Jim Petro
Auditor of State

February 14, 2001



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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Joint Training Partnership of Southeast Ohio
Noble County
212 Cumberland Street
Caldwell, Ohio 43724

To the Governing Board:

Compliance

We have audited the compliance of the Joint Training Partnership of Southeast Ohio, Guernsey County, Ohio (the Partnership), 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 its major federal program for the year ended June 30, 2000. The Partnership's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Partnership's management. Our responsibility is to express an opinion on the Partnership'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 occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Partnership'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 the Partnership's compliance with those requirements.

In our opinion, the Partnership complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2000.

Internal Control over Compliance

The management of the Partnership 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 the Partnership'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.

Joint Training Partnership of Southeast Ohio
Guernsey County
Report of Independent Accountants on Compliance with Requirements Applicable
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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, the Governing 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.

Jim Petro
Auditor of State

February 14, 2001

**JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
JUNE 30, 2000**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510?	No
(d)(1)(vii)	Major Programs (list):	JTPA Cluster - Employment and Training Assistance - Dislocated Workers CFDA # 17.246, Job Training Partnership Act CFDA # 17.250
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None.



STATE OF OHIO
OFFICE OF THE AUDITOR

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JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO

GUERNSEY 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MARCH 27, 2001**