JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
GUERNSEY COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED JUNE 30, 1999

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

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REPORT OF INDEPENDENT ACCOUNTANTS

Governing Board
Joint Training Partnership of Southeast Ohio
Guernsey County
1225 Woodlawn Avenue
Cambridge, Ohio 43725

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, 1999, 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 Partnership, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 12 to the financial statements, due to changes in funding, the Partnership will dissolve effective June 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 our report dated March 15, 2000 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.

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

March 15, 2000

COMBINED BALANCE SHEET
GOVERNMENTAL FUND TYPE AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Type	Account Group	Totals
	Special Revenue Fund	General Fixed Assets	(Memorandum Only)
Assets:			
Cash and Cash Equivalents	$112,735	$0	$112,735
Cash with Subrecipients	519,657	0	519,657
Cash in Segregated Account	5,294	0	5,294
Due from Other Governments	145,423	0	145,423
Equipment, Furniture & Fixtures Net of Depreciation	0	276,477	276,477
Total Assets	$783,109	$276,477	$1,059,586
Liabilities:			
Accounts Payable	$22,058	$0	$22,058
Compensated Absences Payable	5,294	0	5,294
Deferred Revenue	738,276	0	738,276
Deferred Program Income Revenue	2,648	0	2,648
Total Liabilities	768,276	0	768,276
Fund Equity and Other Credits:			
Investment in General Fixed Assets	0	276,477	276,477
Fund Balance: Unreserved and Undesignated	14,833	0	14,833
Total Fund Equity and Other Credits	14,833	276,477	291,310
Total Liabilities, Fund Equity and Other Credits	$783,109	$276,477	$1,059,586

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

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GOVERNMENTAL FUND TYPE FOR THE YEAR ENDED JUNE 30, 1999

	Governmental Fund Type Special Revenue Fund
Revenues:	
Intergovernmental	$6,635,861
Interest/Program Income Earnings	7,651
Stand-In Revenues	107,489
Total Revenue	6,751,001
Expenditures:	
Human Services:	
Administration	1,176,375
Basic Readjustment	62,594
Program/Training	5,204,085
Needs Related	59,366
Training Related and Supported Services	125,487
Rapid Response	7,954
Interest/Program Income Expensed	7,651
Stand-In Expenditures	107,489
Total Disbursements	6,751,001
Excess of Revenues over/(under) Expenditures	0
Fund Balance, July 1	14,833
Fund Balance, June 30	**$14,833**

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

NOTE 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 (JTP-SO) 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 JTP-SO is a jointly governed organization whereby a county commissioner from each county within the Partnership's geographic area serves on the governing board.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus and Basis of Accounting (Continued)

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.

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.

JTP-Ohio 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Fixed Assets (Continued)

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 "Total (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.

NOTE 3: PRIOR PERIOD ADJUSTMENT

In prior years, the Unreserved and Undesignated Fund Balance (Old Interest Balance) was understated. There was no effect on the excess of cash receipts and other financing sources over/(under) cash disbursements and other financing uses as previously reported for the year ended June 30, 1998.

The recognition of this additional balance had the following effect on the Special Revenue Fund Type balance as it was previously reported as of June 30, 1998.

	Special Revenue
Balance as previously reported	$11,355
Understatement of Cash	3,478
Restated Balance as of June 30, 1998	$14,833

NOTE 4: 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.

NOTE 4: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

Budgetary Information (Continued)

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.

NOTE 5: 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).

NOTE 5: EQUITY IN POOLED CASH AND INVESTMENTS (Continued)

Deposits with Financial Institutions and Investments (Continued)

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.

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, 1999, the carrying amount of the Partnership's deposits was $112,735, and the bank balance was $255,372. Of the bank balance, $111,000 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.

NOTE 6: 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, 1999, the balance of Due from Other Governments in the governmental funds is $145,423.

NOTE 7: FIXED ASSETS

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

	Balance 6/30/98	Additions	Deletions	Balance 6/30/99
Equipment, Furniture & Fixtures	$170,073	$235,713	$ 70,518	$335,268
Accumulated Depreciation	45,361	13,430	0	58,791
Total	$124,712	$222,283	$ 70,518	$ 276,477

NOTE 8: 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 for employees is 8.5%. For the fiscal year ending June 30, 1999, 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, 1997, 1998 and 1999 were $21,935, $26,538, and $32,615 respectively, which were equal to the required contributions for the years.

NOTE 8: DEFINED BENEFIT PENSION PLAN (Continued)

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

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 retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the employer contribution rate (identified above) that was used to fund health care for the year ended June 30, 1999 was 4.2% which amounted to $10,109 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 percent of member covered payroll, are used to fund healthcare expenses. Under the prior method, accrued liabilities and normal costs rates were determined for retirant healthcare coverage.

For 1998, 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 1998, OPEB expenditures made by PERS were $440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were $9,447,325,318. At December 31, 1998 the total number of benefit recipients eligible for OPEB through PERS was 115,579.

NOTE 9: 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.

Years of Employment	Vacation Leave
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.

NOTE 10: 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 1998, the Partnership contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Old Republic Surety Company	Bond-Public Employees	$ 0
American States Insurance	Common Property	$ 250.00
US Liability Ins. Co.	Non-Profit Director & Off. Liability/Errors & Omissions	$2,500.00
	Employment Practices	$5,000.00

NOTE 10: INSURANCE AND RISK MANAGEMENT (continued)

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.

NOTE 11: 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. JTP-SO SDA #31'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.

NOTE 12: CHANGE IN REPORTING ENTITY

The Partnership receives and administers funds allocated under the Job Training Partnership Act (JTPA). The geographic area served by the partnership includes Belmont County, Guernsey County, Harrison County, Jefferson County, Monroe County, Noble County and Washington County, Ohio. The Partnership has received notification that funding for the Job Training Partnership Act will end on June 30, 2000.

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 (the carryover members) have formed a Workforce Investment Area (the Area) as provided by the Workforce Investment Act and State of Ohio H.B. 470. Guernsey County and Harrison County have elected to join other Workforce Investment Areas. This subsequent change will affect the future operation of the Partnership's Central Administrative Office, the Partnership's subsequent financial statements, and the makeup of the Governing Board members. Assets and liabilities of the Partnership's counties will become assets and liabilities of their respective Workforce Investment Areas.

Attachment A

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
Schedule of Expenditures of Federal Awards
For the period ending June 30, 1999
(Prepared on GAAP basis)

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/							
One-Stop							
Total CFDA #17.207	07/01/98 - 03/31/99	17.207	$320,000	$0	$310,614	$310,614	$0
Title II							
TITLE IIA 77% (0-98-31-00-04)	07/01/98 - 06/30/99	17.250	1,636,726	(273,843)	961,671	961,671	401,212
TITLE IIA 77% (0-97-31-00-03)	07/01/98 - 06/30/99	17.250	1,202,589	(43,744)	234,220	234,220	0
TITLE IIA 5% (1-98-31-00-00)	07/01/98 - 06/30/99	17.250	106,835	0	72,017	72,017	34,818
TITLE IIA 5% (1-97-31-00-02)	07/01/98 - 06/30/99	17.250	79,056	0	27,821	27,821	0
TITLE IIB (5-98-31-00-02)	07/01/98 - 06/30/99	17.250	1,845,320	70,505	1,667,823	1,667,823	53,567
TITLE IIB (5-97-31-00-01)	07/01/98 - 06/30/99	17.250	1,450,670	(79,946)	6,322	6,322	0
TITLE IIC (Y-98-31-00-03)	07/01/98 - 06/30/99	17.250	227,128	145,729	299,068	299,068	73,789
TITLE IIC (Y-97-31-00-03)	07/01/98 - 06/30/99	17.250	172,896	123,690	40,992	40,992	0
5% Incentive (3-97-31-00-01)	07/01/98 - 06/30/99	17.250	56,522	0	56,522	56,522	0
OHIO DEPARTMENT OF EDUCATION/							
TITLE IIA 8% (4-98-31-00-01)	07/01/98 - 06/30/99	17.250	156,038	0	116,228	116,228	39,810
TITLE IIA 8% (4-97-31-00-01)	07/01/98 - 06/30/99	17.250	113,695	0	15,791	15,791	0
Total CFDA #17.250			$7,047,475	($57,609)	$3,498,475	$3,498,475	$603,196
Ohio Bureau of Employment Services/							
Title III							
TITLE III (A-98-31-00-03)	07/01/98 - 06/30/99	17.246	$707,862	$141,712	$805,997	$805,997	$43,577
TITLE III (A-97-31-00-02)	07/01/98 - 06/30/99	17.246	612,867	0	122,304	122,304	0
TITLE III INCENTIVE(B-98-31-00-03)	07/01/98 - 06/30/99	17.246	88,100	43,000	120,715	120,715	10,385
TITLE III INCENTIVE(B-97-31-00-02)	07/01/98 - 06/30/99	17.246	185,360	(34,304)	18,536	18,536	0
CENTRAL OHIO (F-95-31-02-03)	07/01/98 - 06/30/99	17.246	266,754	0	1,547	1,547	8,829
FLOOD (W-98-31-00-07)	07/01/98 - 06/30/99	17.246	573,628	1,665,514	1,612,989	1,612,989	626,153
Quarto (C-98-31-00-00)	04/26/99 - 06/30/99	17.246	908,599	0	144,684	144,684	763,915
Total CFDA #17.246			$3,343,170	$1,815,922	$2,826,772	$2,826,772	$1,452,859
Total All Programs			$10,710,645	$1,758,313	$6,635,861	$6,635,861	$2,056,055

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to 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
Total Expenditure	961,671	119,246	842,425
Unexpended Funds	401,212	221,475	179,737
Percentage of Allocation	70.56%	8.75%	61.81%
Budget			
PY'98 Budget	1,016,464	137,253	879,211
Percentage Achieved	94.61%	86.88%	95.82%
85% Analysis			
Expenditures	961,671		
Obligations	348,551		
Total	1,310,222		
Percentage Achieved	96.14%		

0-97-31-00-03	Totals	Administration	Program
Allocation			
Allocation Amount	$1,202,589	$297,772	$904,817
Transfer To IIC	(43,744)	(8,897)	(34,847)
Total Allocation	1,158,845	288,875	869,970
Expenditures			
Expenditures 07/01/97-06/30/98	924,625	187,210	737,415
Expenditures 07/01/98-06/30/99	234,220	101,665	132,555
Total Expenditure	1,158,845	288,875	869,970
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	24.93%	75.07%
Budget			
PY'98 Budget	234,220	101,665	132,555
Percentage Achieved	100.00%	100.00%	100.00%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Title IIA, 5%
For the Period ending June 30, 1999

1-98-31-00-00	**Totals**	**Administration**	**Program**
Allocation			
Allocation Amount	$106,835	$26,709	$80,126
Total Allocation	106,835	26,709	80,126
Expenditures			
Expenditures 07/01/98-06/30/99	72,017	12,545	59,472
Total Expenditure	72,017	12,545	59,472
Unexpended Funds	34,818	14,164	20,654
Percentage of Allocation	67.41%	11.74%	55.67%
Budget			
PY'98 Budget	90,810	26,709	64,101
Percentage Achieved	79.31%	46.97%	92.78%
85% Analysis			
Expenditures	72,017		
Obligations	30,364		
Total	102,381		
Percentage Achieved	95.83%		

1-97-31-00-02			
Allocation			
Allocation Amount	$79,056	$19,764	$59,292
Total Allocation	79,056	19,764	59,292
Expenditures			
Expenditures 07/01/97-06/30/98	51,235	9,549	41,686
Expenditures 07/01/98-06/30/99	27,821	10,215	17,606
Total Expenditure	79,056	19,764	59,292
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	25.00%	75.00%
Budget			
PY'98 Budget	27,821	10,215	17,606
Percentage Achieved	100.00%	100.00%	100.00%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
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
Allocation			
Allocation Amount	$156,038	$39,010	$117,028
Total Allocation	156,038	39,010	117,028
Expenditures			
Expenditures 07/01/98-06/30/99	116,228	18,301	97,927
Total Expenditure	116,228	18,301	97,927
Unexpended Funds	39,810	20,709	19,101
Percentage of Allocation	74.49%	11.73%	62.76%
Budget			
PY'98 Budget	136,038	37,010	99,028
Percentage Achieved	85.44%	49.45%	98.89%
85% Analysis			
Expenditures	116,228		
Obligations	31,519		
Total	147,747		
Percentage Achieved	94.69%		

4-97-31-00-01	Totals	Administration	Program
Allocation			
Allocation Amount	$113,695	$25,239	$88,456
Total Allocation	113,695	25,239	88,456
Expenditures			
Expenditures 07/01/97-06/30/98	97,904	16,619	81,285
Expenditures 07/01/98-06/30/99	15,791	8,619	7,172
Total Expenditure	113,695	25,238	88,457
Unexpended Funds	0	1	(1)
Percentage of Allocation	100.00%	22.20%	77.80%
Budget			
PY'98 Budget	15,791	8,620	7,171
Percentage Achieved	100.00%	99.99%	100.01%

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Title IIB
For the Period ending September 30, 2000

5-99-31-00-00	Totals	Administration	Program
Allocation			
Allocation Amount	$1,814,464	$362,892	$1,451,572
Total Allocation	1,814,464	362,892	1,451,572
Expenditures			
Expenditures 10/1/98 to 9/30/99	1,388,033	119,385	1,268,648
Total Expenditure	1,388,033	119,385	1,268,648
Unexpended Funds	426,431	243,507	182,924
Percentage of Allocation	76.50%	6.58%	69.92%
Budget			
PY'98 Budget	1,200,000		
Percentage Achieved	115.67%		
85% Analysis			
Expenditures	1,388,033		
Obligations	326,059		
Total	1,714,092		
Percentage Achieved	94.47%		

5-98-31-00-02	Totals	Administration	Program	Transition
Allocation				
Allocation Amount	$1,845,320	$329,228	$1,476,256	$39,836
IIC to IIB	70,505	14,267	56,238	0
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	0
Expenditures 10/1/98 to 9/30/99	433,389	86,069	331,407	15,913
Total Expenditure	1,890,703	258,841	1,615,949	15,913
Unexpended Funds	25,122	84,654	(83,455)	23,923
Percentage of Allocation	98.69%	13.51%	84.35%	0.83%
Budget				
PY'98 Budget	458,511	210,559	247,952	0
Percentage Achieved	94.52%	40.88%	133.66%	

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

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Title IIC
For the Period ending June 30, 1999

Y-98-31-00-03	**Totals**	**Administration**	**Program**
Allocation			
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
Expenditures			
Expenditures 07/01/98-06/30/99	299,068	35,901	263,167
Total Expenditure	299,068	35,901	263,167
Unexpended Funds	73,789	57,313	16,476
Percentage of Allocation	80.21%	9.63%	70.58%
Budget			
PY'98 Budget	306,977	34,721	272,256
Percentage Achieved	97.42%	103.40%	96.66%
85% Analysis			
Expenditures	299,068		
Obligations	60,990		
Total	360,058		
Percentage Achieved	96.57%		

Y-97-31-00-03			
Allocation			
Allocation Amount	$172,896	$49,260	$123,636
Transfer From IIA & IIB	123,690	24,886	98,804
Total Allocation	296,586	74,146	222,440
Expenditures			
Expenditures 07/01/97-06/30/98	255,594	48,037	207,557
Expenditures 07/01/98-06/30/99	40,992	26,110	14,882
Total Expenditure	296,586	74,147	222,439
Unexpended Funds	0	(1)	1
Percentage of Allocation	100.00%	25.00%	75.00%
Budget			
PY'98 Budget	40,992	26,109	14,883
Percentage Achieved	100.00%	100.00%	99.99%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Title III
For the Period ending June 30, 1999

A-98-31-00-03	**Totals**	**Administration**	**Program**
Allocation			
Allocation Amount	$707,862	$141,572	$566,290
Transfer From IIA	57,609	0	57,609
Reallocation	84,103	16,820	67,283
Total Allocation	849,574	158,392	691,182
Expenditures			
Expenditures 07/01/98-06/30/99	805,997	99,422	706,575
Total Expenditure	805,997	99,422	706,575
Unexpended Funds	43,577	58,970	(15,393)
Percentage of Allocation	94.87%	11.70%	83.17%
Budget			
PY'98 Budget	844,574	153,393	691,181
Percentage Achieved	95.43%	64.82%	102.23%
85% Analysis			
Expenditures	805,997		
Percentage Achieved	94.87%		

A-97-31-00-02			
Allocation			
Allocation Amount	$612,867	$122,573	$490,294
Total Allocation	612,867	122,573	490,294
Expenditures			
Expenditures 07/01/97-06/30/98	490,563	85,464	405,099
Expenditures 07/01/98-06/30/99	122,304	34,003	88,301
Total Expenditure	612,867	119,467	493,400
Unexpended Funds	0	3,106	(3,106)
Percentage of Allocation	100.00%	19.49%	80.51%
Budget			
PY'98 Budget	122,305	37,110	85,195
Percentage Achieved	100.00%	91.63%	103.65%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Title III
For the Period ending June 30, 1999

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)
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
Total Expenditure	120,715	4,433	108,328	7,954
Unexpended Funds	10,385	14,849	(8,604)	4,140
Percentage of Allocation	92.08%	3.38%	82.63%	6.07%
Budget				
PY'98 Budget	119,927			
Percentage Achieved	100.66%			

B-97-31-00-02	Totals	Administration	Program
Allocation			
Allocation Amount	$185,360	$27,804	$157,556
Deobligation	(34,304)	(6,702)	(27,602)
Total Allocation	151,056	21,102	129,954
Expenditures			
Expenditures 07/01/97-06/30/98	132,520	18,322	114,198
Expenditures 07/01/98-06/30/99	18,536	1,956	16,580
Total Expenditure	151,056	20,278	130,778
Unexpended Funds	0	824	(824)
Percentage of Allocation	100.00%	13.42%	86.58%
Budget			
PY'98 Budget	18,536	2,779	15,757
Percentage Achieved	100.00%	70.39%	105.22%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31

Analysis of Cost Limitations and Budget to Actual, Natural Disaster

For the Period ending June 30, 1999

Flood	Totals	Administration	Direct Training	Needs Related & Support Serv.	Basic Readjustment
W-98-31-00-03					
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
Total Expenditure	1,612,989	113,701	1,312,567	125,487	61,234
Unexpended Funds	626,153	107,168	445,966	53,644	19,375
Percentage of Allocation	72.04%	5.08%	58.62%	5.60%	2.73%
Budget					
PY'98 Budget	1,612,988	113,700	1,312,567	125,487	61,234
Percentage Achieved	100.00%	100.00%	100.00%	100.00%	100.00%

Attachment B

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual, Clean Air
For the Period ending June 30, 1999

Quarto	*Totals*	Administration	Direct Training	Needs Related & Support Serv.	Basic Readjustment
C-98-31-00-00					
Allocation					
Allocation Amount	$908,599	$27,769	$434,865	$440,583	$5,382
Total Allocation	908,599	27,769	434,865	440,583	5,382
Expenditures					
Expenditures 04/26/99-06/30/99	144,684	809	83,149	59,366	1,360
Total Expenditure	144,684	809	83,149	59,366	1,360
Unexpended Funds	763,915	26,960	351,716	381,217	4,022
Percentage of Allocation	15.92%	0.09%	9.15%	6.53%	0.15%
Budget					
PY'98 Budget	331,584	9,256	173,907	146,627	1,794
Percentage Achieved	43.63%	8.74%	47.81%	40.49%	75.81%

Central Ohio	**Totals**	**Administration**	**Direct Training**	**Needs Related & Support Serv.**	**Basic Readjustment**
F-95-31-02-03					
Allocation					
Notice of Obligation 39-95-06					
Notice of Obligation 39-93-17					
Notice of Obligation 39-95-22					
Notice of Obligation 39-95-12					
Allocation Amount	$266,754	$14,136	$59,349	$187,521	$5,748
Total Allocation	266,754	14,136	59,349	187,521	5,748
Expenditures					
Expenditures 07/01/95-06/30/96	30,454	1,387	1,930	27,097	40
Expenditures 07/01/96-06/30/97	178,962	10,037	49,643	115,922	3,360
Expenditures 07/01/97-06/30/98	46,962	195	12,085	32,421	2,261
Expenditures 07/01/98-06/30/99	1,547	1,547	0	0	0
Total Expenditure	257,925	13,166	63,658	175,440	5,661
Unexpended Funds	8,829	970	(4,309)	12,081	87
Percentage of Allocation	96.69%	4.94%	23.86%	65.77%	2.12%

Joint Training Partnership of Southeast Ohio, SDA #31
Analysis of Cost Limitations and Budget to Actual
For the Period ending June 30, 1999

	Totals	Administration
3-97-31-00-01		
Allocation		
Allocation Amount	$56,522	$56,522
Total Allocation	56,522	56,522
Expenditures		
Expenditures 07/01/98-06/30/99	56,522	56,522
Total Expenditure	56,522	56,522
Unexpended Funds	0	0
Percentage of Allocation	100.00%	100.00%
Budget		
PY'97 Budget	56,522	56,522
Percentage Achieved	100.00%	100.00%

	Totals	Administration
One-Stop		
Allocation		
Allocation Amount	$320,000	$320,000
	320,000	320,000
Expenditures		
Expenditures 07/01/97-06/30/98	9,386	9,386
Expenditures 07/01/98-03/31/99	310,614	310,614
Total Expenditure	320,000	320,000
Unexpended Funds	0.00	0.00
Percentage of Allocation	100.00%	100.00%

Attachment C

Joint Training Partnership of Southeast Ohio, SDA #31

Schedule of Stand-in-Costs

For the Period ending June 30, 1999

Title II	Administration	Program	Total
0-98-31-00-04	$5,899	$39,724	$45,623
1-98-31-00-00	352	0	352
5-97-31-00-01	0	4,222	4,222
5-98-31-00-02	2,363	0	2,363
Y-98-31-00-03	1,236	0	1,236
4-98-31-00-01	281	0	281
Total CFDA #17.250	$10,131	$43,946	$54,077
Title III			
A-97-31-00-02	$1,829	$0	$1,829
A-98-31-00-03	1,551	17,436	18,987
C-98-31-00-00	251	0	251
Total CFDA #17.246	$3,631	$17,436	$21,067
One-Stop	$31,671	$0	$31,671
Total CFDA #17.207	$31,671	$0	$31,671

Attachment D

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO

Schedule of Program Income

For the Period ending June 30, 1999

	Earned			Expended			
Title II	**Administration**	**Program**	**Total**	**Administration**	**Program**	**Total**	**Balance**
0-97-31-00-03	$0	$0	$0	$449	$676	$1,125	$0
0-98-31-00-04	757	1,395	2,152	756	336	1,092	$1,060
1-97-31-00-02	0	0	0	0	122	122	$0
1-98-31-00-00	57	154	211	57	53	110	$101
Y-97-31-00-03	(135)	135	0	0	135	135	$0
Y-98-31-00-03	180	198	378	180	64	244	$134
5-97-31-00-02	1	10	11	364	1,133	1,497	$0
5-98-31-00-02	436	762	1,197	328	606	934	$263
4-97-31-00-01	0	0	0	7	0	7	$0
4-98-31-00-01	219	93	312	219	7	226	$86
Title III							
A-97-31-00-02	$0	$0	$0	$0	$556	$556	$0
A-98-31-00-03	501	1,157	1,658	501	153	654	$1,004
W-98-31-00-07	817	132	949	817	132	949	$0

JOINT TRAINING PARTNERSHIP OF SOUTHEAST OHIO
Schedule of Variances
June 30, 1999

Title II	POWER Ohio Expense Reports	Audit Report	Variance
TITLE IIB (5-98-31-00-02)	1,669,022	1,667,823	1,199
Correction: A corrected expense report was sent to POWER Ohio on July 9, 1999.			
Total CFDA #17.250	$1,669,022	$1,667,823	$1,199

Title III			
TITLE III (A-97-31-00-02)	122,573	122,304	269
The correct expenses show on the close-out, accepted 2/24/99; however, POWER Ohio requested this appear.			
TITLE III INCENTIVE(B-97-31-00-02)	34,351	18,536	15,815
The correct expenses show on the close-out, accepted 12/24/98; however, POWER Ohio requested this appear.			
CENTRAL OHIO (F-95-31-02-03)	1,478	1,547	(69)
The correct expenses show on the close-out, accepted 8/27/98; however, POWER Ohio requested this appear.			
Total CFDA #17.246	$158,402	$142,387	$16,015

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

Governing Board
Joint Training Partnership of Southeast Ohio
Guernsey County
1225 Woodlawn Avenue
Cambridge, Ohio 43725

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, 1999, and have issued our report thereon dated March 15, 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 a material weakness. 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 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

March 15, 2000

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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

Governing Board
Joint Training Partnership of Southeast Ohio
Guernsey County
1225 Woodlawn Avenue
Cambridge, Ohio 43725

To the Governing Board:

Compliance

We have audited the compliance of the Joint Training Partnership of Southeast Ohio, Guernsey County, (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 each of its major federal programs for the year ended June 30, 1999. 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 each of its major federal programs 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 each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Financial Reporting

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.

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 considered 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

March 15, 2000

SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
FOR THE YEAR ENDED JUNE 30, 1999

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 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 noncompliance 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 Section .510?	No
(d)(1)(vii)	Major Programs (list):	Employment Service CFDA # 17.207, 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

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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.

By: Susan Babbitt
Clerk of the Bureau

Date: APR 11 2000