MAHONING AND COLUMBIANA TRAINING ASSOCIATION

SERVICE DELIVERY AREA NUMBER 30

AUDIT REPORT

FOR THE PERIOD JULY 1, 1999 THROUGH JUNE 30, 2000

STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

35 North Fourth Street,
1st Floor
Columbus, Ohio 43215

Telephone 614-466-4514
800-282-0370

Facsimile 614-728-7398
www.auditor.state.oh.us

Mahoning and Columbiana Training Association
9 West Front Street
Youngstown, Ohio 44503

We have reviewed the Independent Auditor's Report of the Mahoning and Columbiana Training Association, Mahoning County, prepared by Smith and Company, CPA's, for the audit period July 1, 1999 through June 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

JIM PETRO
Auditor of State

April 27, 2001

This Page is Intentionally Left Blank.

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
AUDIT REPORT
FOR THE PERIOD JULY 1, 1999 THROUGH JUNE 30, 2000

TABLE OF CONTENTS

This Page is Intentionally Left Blank.

SMITH AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
4817 STATE ROAD, SUITE 200
ASHTABULA, OH 44004
TEL.440-993-6002/FAX 440-992-1121

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OHIO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Mahoning and Columbiana
Training Association
Boardman, Ohio

We have audited the accompanying general purpose financial statements of the Mahoning and Columbiana Training Association (MCTA), Service Delivery Area 30 (SDA#30) as of and for the year then ended June 30, 2000, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion of these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Mahoning and Columbiana Training Association as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 28, 2001 on the consideration of the Mahoning and Columbiana Training Association internal control structure 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 taken as a whole. The accompanying Schedule of Expenditures of federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations and is not a required part of the general purpose financial statements. The supplemental data on pages 29 through 39 (as listed in the Table of Contents) are presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Sincerely,

SMITH AND COMPANY
Certified Public Accountants

March 28, 2001

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
COMBINED BALANCE SHEET - ALL FUNDS TYPE AND ACCOUNT GROUP
AS OF JUNE 30, 2000

	Governmental Fund Type: Special Revenue	Account Group: General Fixed Assets	Totals (Memorandum Only)
ASSETS			
Cash and Cash Equivalents	$ 270,329	$ 0	$ 270,329
Accounts Receivable	4,218	0	4,218
Fixed Assets:			
Furniture, Fixtures and Equipment	0	114,039	114,039
Less: Accumulated Depreciation	0	(63,300)	(63,300)
TOTAL ASSETS	$ 274,547	$ 50,739	$ 325,286
LIABILITIES			
Accounts Payable	$ 41,996	$ 0	$ 41,996
Accrued Wages & Benefits	78,518	0	78,518
Compensated Absence Payable	131,124	0	131,124
Deferred Revenue	22,909	0	22,909
Total Liabilities	274,547	0	274,547
FUND EQUITY			
Investment in General Fixed Assets	0	50,739	50,739
Fund Balance:			
Unreserved/Undesignated	0	0	0
Total Fund Equity	$ 0	$ 50,739	$ 50,739
TOTAL LIABILITIES AND FUND EQUITY	$ 274,547	$ 50,739	$ 325,286

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

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000

	Governmental Fund Type Special Revenue	Total (Memorandum Only)
REVENUES		
Intergovernmental	$ 1,781,491	$ 1,781,491
Interest	5,148	5,148
Program Income	415,093	415,093
Total Revenues	2,201,732	2,201,732
EXPENDITURES		
Human Services:		
Administration	308,351	308,351
Program Costs	1,423,140	1,423,140
Rapid Response	50,000	50,000
Program Income Expense	425,543	425,543
Interest Income Expense	5,148	5,148
Total Expenditures	2,212,182	2,212,182
Excess (Deficiency) of Revenues Over Expenditures	(10,450)	(10,450)
Fund Balance at Beginning of Year	10,450	10,450
Fund Balance at End of Year	$ 0	$ 0

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

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD JULY 1, 1999 THROUGH JUNE 30, 2000

NOTE 1: **DESCRIPTION OF ENTITY**

Mahoning and Columbiana Training Association (MCTA), Service Delivery Area Number 30 (SDA#30), was established in 1983 by the State of Ohio Bureau of Employment Services as a Service Delivery Area, eligible to receive and administer funds granted to the SDA by the State, which has received federal grants under the Job Training Partnership Act (JTPA) of 1982. Mahoning and Columbiana Training Association was established to administer all program funds awarded to SDA# 30.

MCTA carried out the purpose of the Act by providing residents of the area with a variety of services authorized. The purpose of the Act is to establish programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to those economically disadvantaged individuals facing serious barriers to employment, who are in special need of such training to obtain productive employment.

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

A. **Basis of Presentation**

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

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

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

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

Governmental Funds

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

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of MCTA.

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

Measurement focus refers to what is being measured; basis of accounting refers to the timing of when revenues and expenditures are recognized in the accounts and 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.

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"

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

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: investment earnings and intergovern-mental revenue. Reimbursements due for federally funded projects are accrued as revenue at the time the expenditures are made.

B. **Basis of Accounting**

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.

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

C. **Fixed Assets**

Fixed Assets include furniture, fixtures, and equipment purchased by MCTA. 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 costs is

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

not available. JTP-Ohio Property Management Standards require that depreciation be computed an all non-expendable personal property having a useful life of more than two years and purchase price of $1,000 or more. The Mahoning and Columbiana Training Association's capitalization policy is $1,000. The amount of depreciation is to be computed over 10 years at 10% of cost. Depreciation is only recorded in the general fixed assets account group.

D. **Budgetary Process**

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

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

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

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

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

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

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

D. **Budgetary Process** (Continued)

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

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

E. **Encumbrances**

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

F. **Total Column on Combined Financial Statements**

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

NOTE 3: **EQUITY IN POOLED CASH AND INVESTMENTS**

State statutes classify monies held by MCTA into three categories.

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

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

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

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

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

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

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

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

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

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

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

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

6. The State Treasurer's investment pool (STAR Ohio).

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

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

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

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

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

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

Deposits

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

Category 1 - Insured or collateralized with securities held by MCTA or its agent in MCTA's name.

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

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

		Book Balance	Bank Balance
Category 1	National City Bank	$ 100,000	$ 100,000
Category 2	National City Bank	170,329	196,287
Total Deposits		$ 270,329	$ 296,287

All deposits are carried at cost. At year end, cash on hand was $100 and the carrying amount of MCTA's deposits was $270,329, and the bank balance was $296,287. Of the bank balance, $100,000 was insured and $196,287 was classified as Risk Category 3.

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

Investments

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

Category 1 - Investments that are insured or registered or for which the securities are held by MCTA or its agent in MCTA's name.

Category 2 - Uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agency in MCTA's name.

Category 3 - Uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agency, but not in MCTA's name.

MCTA had no investments as of June 30, 2000.

NOTE 4: **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 6/30/00	Additions	Deletions	Balance 6/30/99
Equipment, Furniture & Fixtures	$114,039	$ 0	$ 0	$114,039
Accum. Depreciation	(51,896)	(11,404)	0	(63,300)
Total	$ 62,143	$(11,404)	$ -0-	$ 50,739

NOTE 5: **DEFINED PENSION BENEFIT PLAN**

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

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

NOTE 5: **DEFINED PENSION BENEFIT PLAN**

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

1. **Pension Benefit Obligations**

All full-time employees of MCTA 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 PERS of Ohio issued a stand-alone financial report that includes general purpose 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 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for employees and employer contributions. The employee contribution rate for employees is 8.5%. The 1999 employer rate for local government employer units was 13.55% of covered payroll, 9.35% to fund the pension benefit obligation and 4.20% to fund health care. The contribution requirements of plan members and MCTA are established and may be amended by the Public Employees Retirement Board. MCTA's contributions to the PERS of Ohio for the years 2000, 1999 and 1998 were $95,410, $84,625 and $72,833 respectively, which was equal to the required contributions for each year.

2. **Other Postemployment Benefits**

In addition to the pension benefit obligation described above, the PERS of Ohio provides 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

NOTE 5: **DEFINED PENSION BENEFIT PLAN**

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

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

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 4.20%, which amounted to $29,516 of covered payroll.

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

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

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

NOTE 6: **COMPENSATED ABSENCES**

Full-time employees are eligible for paid vacation leave according to the following eligibility guidelines:

Years of Service	Vacation	Hours Accrued Per 80 Hour Pay Period
Less than 1 year	None	None**
1 year up to 8 years	70 hours	2.69
8 years up to 15 years	105 hours	4.04
15 years up to 25 years	140 hours	5.38
25 years or more	175 hours	6.73

** No employee is eligible to take vacation leave until one year after their initial employment.

The liability for accumulated vacations of $27,098 at June 30, 2000 for governmental fund types, which represents normal accumulations, has been recorded in the Special Revenue Fund. MCTA's sick leave policy permits the accumulation of 15 sick days per year, with no limits set on the amount accumulated. Full-time employees are paid for unused sick days upon termination of employment according to the following conditions:

1. The employee is in good standing at time of termination, and

2. Shall be converted as follows:

Years of Service	Amount Paid	Maximum Payable
Less than five	None	None
Five but less than eight	50%	30 days
Eight or more years	50%	180 days

In the case of death of an employee, payment of cash conversion of sick leave benefit will be made to the estate of the employee is accordance with the above paragraph, exclusive of years of service.

The liability for accumulated sick leave of $104,026 at June 30, 2000 for governmental fund types has also been recorded in the Special Revenue Fund.

NOTE 7: **CONTINGENT LIABILITIES**

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

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

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

NOTE 8: **INSURANCE AND RISK MANAGEMENT**

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

Company	Type of Coverage	Deductible
Cincinnati Insurance Co.	General Liability	$ 250
Cincinnati Insurance Co.	Blanket Employee Bond	$ 0

MCTA 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.

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

NOTE 9: **OPERATING LEASES**

MCTA has entered into two operating leases for office space which contain cancellation provisions and are subject to annual appropriations. Rental expense under both operating lease agreements was approximately $52,381 in the year ended June 30, 2000.

NOTE 10: **GRANT FUNDING**

As of June 30, 2000, the Bureau of Employment Services will be terminated and core services will be transferred to the Ohio Department of Jobs and Family Services. On July 1, 2000, JTPA participants were transferred and serviced through the Ohio Department of Jobs and Family Services. The County Commissioner will be the grant recipient and MCTA will be the subrecipient of grant funds and custodian of financial information and equipment under the new Workforce Investment Act of 1998.

MAHONING AND COLUMBIANA TRAINING ASSOCIAITON
SERVICE DELIVERY AREA NUMBER 30
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2000

Federal Grantor/ Pass Through Grantor/ Program Titles	Grant Period	CFDA Number	Allocation	Transfers	Revenue	Expenditures	Unexpended Allocation
JTPA Cluster:							
United States Dept. of Labor							
Ohio Bureau of Employment Services							
Title II							
0-99-30-00-01	7/1/99 - 9/30/00	17.250	$574,270	$70,000	$506,492	$506,492	$137,778
0-98-30-00-01	7/1/98 - 6/30/00	17.250	132,823		132,823	132,823	0
1-99-30-00-01	7/1/99 - 9/30/00	17.250	40,345		19,251	19,251	21,094
1-98-30-00-01	7/1/98 - 6/30/00	17.250	44,510		44,510	44,510	0
4-99-30-00-01	7/1/99 - 9/30/00	17.250	53,934		35,281	35,281	18,653
4-98-30-00-01	7/1/98 - 6/30/00	17.250	2,873		2,873	2,873	0
Y-99-30-00-01	7/1/99 - 9/30/00	17.250	78,357	147,463	83,848	83,848	141,972
Y-98-30-00-01	7/1/98 - 6/30/00	17.250	52,167		52,167	52,167	0
5-99-30-00-01	10/1/98 - 9/30/00	17.250	566,428	-217,463	345,633	345,633	3,332
3-98-30-00-01	7/1/99 - 9/30/00	17.250	69,227		54,352	54,352	14,875
3-97-30-00-01	7/1/98 - 6/30/00	17.250	45,025		45,025	45,025	0
Total CFDA #17.250			1,659,959	0	1,322,255	1,322,255	337,704
Title III							
A-99-30-00-01	7/1/99 - 9/30/00	17.246	323,178		199,241	199,241	123,937
A-98-30-00-01	7/1/98 - 6/30/00	17.246	84,596		84,596	84,596	0
B-99-30-00-00	7/1/99 - 9/30/00	17.246	188,168		135,595	135,595	52,573
B-98-30-00-00	7/1/98 - 6/30/00	17.246	39,804		39,804	39,804	0
Total CFDA #17.246			635,746	0	459,236	459,236	176,510
Mahoning County Chemical Dependency Programs, Inc.							
Welfare-to-Work	1/1/00 - 3/31/01	17.253	626,790		18,647	18,647	608,143
Community Action Agency of Columbiana County							
Welfare to Work	2/12/99 - 6/30/00	17.253	237,187		87,094	87,094	150,093
Total CFDA #17.253			863,977	0	105,741	105,741	758,236
United States Dept. of Health and Human Services							
Mahoning Co. DHS Temporary Assistance for Needy Families	9/9/98 - 6/30/00	93.558	333,397		149,629	149,629	183,768
Columbiana Co. DHS Temporary Assistance for Needy Families	9/9/98 - 6/30/00	93.558	428,648		134,262	134,262	294,386
Total CFDA #93.558			762,045	0	283,891	283,891	478,154
TOTAL FEDERAL AWARDS			$3,921,727	$0	$2,171,123	$2,171,123	$1,750,604

Allocations-Amounts allocated in current and unexpended amounts allocated in prior years respectively.
Transfers-Allowable transfers as defined by the JTPA Regulations.
Unexpended Allocations-Amount left to carry forward to following fiscal year.

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2000

NOTE A: **SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards is a summary of the activity of Mahoning and Columbiana Training Association's federal award programs. The schedule has been prepared on the GAAP (accrual) basis of accounting.

SMITH AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
4817 STATE ROAD, SUITE 200
ASHTABULA, OH 44004
TEL.440-993-6002/FAX 440-992-1121

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

To the Board of Trustees of
Mahoning and Columbiana
Training Association

We have audited the general purpose financial statements of the Mahoning and Columbiana Training Association (MCTA) as of and for the year ended June 30, 2000, and have issued our report thereon dated March 28, 2001. 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 MCTA's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of general purpose 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 MCTA's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

However, we noted other matters involving the internal control over financial reporting that we have reported to the management of MCTA in a separate letter dated March 28, 2001.

This report is intended solely for the information of the Board of Trustees, management, 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.

Sincerely,

SMITH AND COMPANY
Certified Public Accountants

March 28, 2001

SMITH AND COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
4817 STATE ROAD, SUITE 200
ASHTABULA, OH 44004
TEL.440-993-6002/FAX 440-992-1121

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OHIO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Trustees of
Mahoning and Columbiana
Training Association

Compliance

We have audited the compliance of the Mahoning and Columbiana Training Association (MCTA) 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, 2000. MCTA's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of MCTA's management. Our responsibility is to express an opinion on MCTA'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, *Audit of State, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the MCTA'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 of MCTA's compliance with those requirements.

In our opinion, MCTA 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, 2000.

Internal Control Over Compliance

The management of MCTA 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 MCTA'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 what would be material in relation to a major federal program being audited may occur and not be detected within a timely period be 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.

However, we noted other matters involving the internal control over financial reporting that we have reported to the management of MCTA in a separate letter dated March 28, 2001.

This report is intended solely for the information of the Board of Trustees, management, and federal awarding agencies and pass-through entities and should not be used by anyone other than these specified parties.

SMITH AND COMPANY
Certified Public Accountants

March 28, 2001

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
STATUS OF PRIOR AUDIT CITATIONS AND RECOMMENDATIONS
JULY 1, 1999 THROUGH JUNE 30, 2000

The prior audit report as of June 30, 1999 included no citations. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
GENERAL COMMENTS

The accompanying general purpose financial statements reflect activity and balances as of June 30, 2000.

The Mahoning and Columbiana Training Association was cooperative and available for questions and assistance during regular working hours.

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
JUNE 30, 2000

1. **SUMMARY OF AUDITOR'S RESULTS**

2000(I)	Type of Financial Statement Opinion	Unqualified
2000(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2000(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2000(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2000(v)	Type of Major Programs' Compliance Opinion	Unqualified
2000(vi)	Are there any reportable findings under Section.510?	No
2000(vii)	Major Programs (list):	Job Training Partnership Act (JTPA) Title II and Title III Dislocated Worker Welfare to Work
2000(viii)	Dollar Threshold: Type A/B Programs	Type A:$300,000 Type B: NONE
2000(ix)	Low Risk Auditee?	Yes

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
(CONTINUED)
JUNE 30, 2000

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

None.

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

None.

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
AS OF JUNE 30, 2000

	JTPA	JTPA Program Income	Non Federal	Total
ASSETS				
Cash and Cash Equivalents	$ 116,296	$ 22,909	$ 131,124	$ 270,329
Accounts Receivable	4,218	0	0	4,218
TOTAL ASSETS	$ 120,514	$ 22,909	$ 131,124	$ 274,547
LIABILITIES				
Accounts Payable	$ 41,996	$ 0	$ 0	$ 41,996
Accrued Wages and Benefits	78,518	0	0	78,518
Compensated Absences Payable	0	0	131,124	131,124
Deferred Revenue	0	22,909	0	22,909
Total Liabilities	120,514	22,909	131,124	274,547
FUND EQUITY				
Fund Balance:				
Unreserved/Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	$ 120,514	$ 22,909	$ 131,124	$ 274,547

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2000

	JTPA	JTPA Program Income	Non Federal	Total
REVENUES				
Intergovernmental	$1,781,491	$0	$0	$1,781,491
Interest	0	0	5,148	5,148
Program Income	0	415,093	0	415,093
Total Revenues	1,781,491	415,093	5,148	2,201,732
EXPENDITURES				
Human Services:				
Administration	308,351	0	0	308,351
Program Costs	1,423,140	0	0	1,423,140
Rapid Response	50,000	0	0	50,000
Program Income Expense	0	425,543	0	425,543
Interest Income Expense	0	0	5,148	5,148
Total Expenditures	1,781,491	425,543	5,148	2,212,182
Excess (Deficiency) of Revenues Over Expenditures	0	-10,450	0	-10,450
Fund Balance Beginning of Year	0	10,450	0	10,450
Fund Balance End of Year	$0	$0	$0	$0

MAHONING AND COLUMBIANA TRAINING ASSOCIATION — Attachment B

Analysis of Cost Limitations and Budget to Actual

Title IIA 77%

For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
0-97-30-00-01			
ALLOCATION			
Allocation Amount	584,286	116,857	467,429
Transfer From IIC	-35,000	-7,000	-28,000
Total Allocation	549,286	109,857	439,429
EXPENDITURES			
Expenditures 7/1/97-6/30/98	394,718	46,642	348,076
Expenditures 7/1/98-6/30/99	154,568	34,652	119,916
Total Expenditures	549,286	81,294	467,992
Unexpended Funds	0	28,563	-28,563
Percentage of Allocation	100.00%	14.80%	85.20%
BUDGET			
PY'98 Budget	154,568	63,215	91,353
Percentage Achieved	100.00%	54.82%	131.27%
0-98-30-00-01			
ALLOCATION			
Allocation Amount	635,732	127,146	508,586
Total Allocation	635,732	127,146	508,586
EXPENDITURES			
Expenditures 7/1/98-6/30/99	502,909	63,491	439,418
Expenditures 7/1/99-6/30/00	132,823	63,655	69,168
Total Expenditures	635,732	127,146	508,586
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	20.00%	80.00%
BUDGET			
PY'99 Budget	132,825	63,655	69,168
Percentage Achieved	100.00%	100.00%	100.00%
0-99-30-00-01			
ALLOCATION			
Allocation Amount	574,270	86,140	488,130
Transfer From IIC	70,000	10,500	59,500
Total Allocation	644,270	96,640	547,630
EXPENDITURES			
Expenditures 7/1/99-6/30/00	506,492	25,969	480,523
Total Expenditures	506,492	25,969	480,523
Unexpended Funds	137,778	70,671	67,107
Percentage of Allocation	78.61%	4.03%	74.58%
BUDGET			
PY'99 Budget	644,270	96,640	547,630
Percentage Achieved	78.61%	26.87%	87.75%

85% Analysis

	Totals
Expenditures	506,492
Obligations	0
Total	506,492
Percentage Achieved	78.61%

Analysis of Cost Limitations and Budget to Actual
Title IIC
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
Y-97-30-00-01			
ALLOCATION			
Allocation Amount	83,020	16,604	66,416
Transfer From IIA	35,000	7,000	28,000
Transfer From IIB	177,328	35,466	141,862
Total Allocation	295,348	59,070	236,278
EXPENDITURES			
Expenditures 7/1/97-6/30/98	259,182	16,531	242,651
Expenditures 7/1/98-6/30/99	36,166	11,995	24,171
Total Expenditures	295,348	28,526	266,822
Unexpended Funds	0	30,544	-30,544
Percentage of Allocation	100.00%	9.66%	90.34%
BUDGET			
PY'98 Budget	36,166	11,995	24,171
Percentage Achieved	100.00%	100.00%	100.00%
Y-98-30-00-01			
ALLOCATION			
Allocation Amount	86,526	17,305	69,221
Transfer From IIB	138,480	22,500	115,980
Total Allocation	225,006	39,805	185,201
EXPENDITURES			
Expenditures 7/1/98-6/30/99	172,839	15,049	157,790
Expenditures 7/1/99-6/30/00	52,167	24,756	27,411
Total Expenditure	225,006	39,805	185,201
Unexpended Funds	0	0	0
Percentage Achieved	100.00%	17.69%	82.31%
BUDGET			
PY'99 Budget	52,167	24,756	27,411
Percentage Achieved	100.00%	100.00%	100.00%
Y-99-30-00-01			
ALLOCATION			
Allocation Amount	78,357	15,456	62,901
Transfer From IIB	217,463	28,918	188,545
Transfer To IIA	-70,000	-10,500	-59,500
Total Allocation	225,820	33,874	191,946
EXPENDITURES			
Expenditures 7/1/99-6/30/00	83,848	0	83,848
Total Expenditures	83,848	0	83,848
Unexpended Funds	141,972	33,874	108,098
Percentage Achieved	37.13%	0.00%	37.13%
BUDGET			
PY'99 Budget	225,820	33,874	191,946
Percentage Achieved	37.13%	0.00%	43.68%

85% Analysis	
Expenditures	83,848
Obligations	0
Total	83,848
Percentage Achieved	37.13%

MAHONING AND COLUMBIANA TRAINING ASSOCIATION Attachment B
Analysis of Cost Limitations and Budget to Actual
Title IIA 5% Inc.
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
3-97-30-00-01			
ALLOCATION			
Allocation Amount	45,025	45,025	0
Total Allocation	45,025	45,025	0
EXPENDITURES			
Expenditures 7/1/98-6/30/99	0	0	0
Expenditures 7/1/99-6/30/00	45,025	45,025	0
Total Expenditures	45,025	45,025	0
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	100.00%	0.00%
BUDGET			
PY'99 Budget	45,025	45,025	0
Percentage Achieved	100.00%	100.00%	0.00%
3-98-30-00-01			
ALLOCATION			
Allocation Amount	69,227	69,227	0
Total Allocation	69,227	69,227	0
EXPENDITURES			
Expenditures 7/1/99-6/30/00	54,352	54,352	0
Total Expenditure	54,352	54,352	0
Unexpended Funds	14,875	14,875	0
Percentage of Allocation	78.51%	78.51%	0.00%

MAHONING AND COLUMBIANA TRAINING ASSOCIATION **Attachment B**
Analysis of Cost Limitations and Budget to Actual
Title IIB
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
5-98-30-00-01			
ALLOCATION			
Allocation Amount	702,665	105,400	597,265
Transfer To IIC	-138,480	-22,500	-115,980
Total Allocation	564,185	82,900	481,285
EXPENDITURES			
Expenditures 7/1/97-6/30/98	95,606	35,984	59,622
Expenditures 7/1/98-6/30/99	468,579	8,640	459,939
Total Expenditures	564,185	44,624	519,561
Unexpended Funds	0	38,276	-38,276
Percentage of Allocation	100.00%	7.91%	92.09%
BUDGET			
PY'98 Budget	468,579	8,640	459,939
Percentage Achieved	100.00%	100.00%	100.00%
5-99-30-00-01			
ALLOCATION			
Allocation Amount	634,839	47,780	587,059
Transfer To IIC	-217,463	-28,918	-188,545
Total Allocation	417,376	18,862	398,514
EXPENDITURES			
Expenditures 7/1/98-6/30/99	68,411	0	68,411
Expenditures 7/1/99-6/30/00	345,633	15,530	330,103
Total Expenditure	414,044	15,530	398,514
Unexpended Funds	3,332	3,332	0
Percentage of Allocation	99.20%	3.72%	95.48%
BUDGET			
PY'99 Budget	348,965	18,862	330,103
Percentage Achieved	99.05%	82.33%	100.00%
85% Analysis			
Expenditures	414,044		
Obligations	0		
Total	414,044		
Percentage Achieved	99.20%		

MAHONING AND COLUMBIANA TRAINING ASSOCIATION Attachment B
Analysis of Cost Limitations and Budget to Actual
Title IIA 5% Older Worker
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
1-97-30-00-01			
ALLOCATION			
Allocation Amount	41,184	8,237	32,947
Total Allocation	41,184	8,237	32,947
EXPENDITURES			
Expenditures 7/1/97-6/30/98	0	0	0
Expenditures 7/1/98-6/30/99	41,184	6,747	34,437
Total Expenditures	41,184	6,747	34,437
Unexpended Funds	0	1,490	-1,490
Percentage of Allocation	100.00%	100.00%	100.00%
BUDGET			
PY'98 Budget	41,184	8,237	32,947
Percentage Achieved	100.00%	100.00%	104.52%
1-98-30-00-01			
ALLOCATION			
Allocation Amount	44,510	8,902	35,608
Total Allocation	44,510	8,902	35,608
EXPENDITURES			
Expenditures 7/1/98-6/30/99	0	0	0
Expenditures 7/1/99-6/30/00	44,510	8,902	35,608
Total Expenditures	44,510	8,902	35,608
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	20.00%	80.00%
BUDGET			
PY'99 Budget	44,510	8,902	35,608
Percentage Achieved	100.00%	100.00%	100.00%
1-99-30-00-01			
ALLOCATION			
Allocation Amount	40,345	6,055	34,290
Total Allocation	40,345	6,055	34,290
EXPENDITURES			
Expenditures 7/1/99-6/30/00	19,251	7,544	11,707
Total Expenditures	19,251	7,544	11,707
Unexpended Funds	21,094	-1,489	22,583
Percentage of Allocation	47.72%	18.70%	29.02%
BUDGET			
PY'99 Budget	40,345	6,055	34,290
Percentage Achieved	47.72%	124.59%	34.14%
85% Analysis			
Expenditures	19,251		
Obligations	0		
Total	19,251		
Percentage Achieved	47.72%		

MAHONING AND COLUMBIANA TRAINING ASSOCIATION Attachment B
Analysis of Cost Limitations and Budget to Actual
Title IIA 8%
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
4-97-30-00-01			
ALLOCATION			
Allocation Amount	55,120	11,024	44,096
Total Allocation	55,120	11,024	44,096
EXPENDITURES			
Expenditures 7/1/97-6/30/98	52,247	2,695	49,552
Expenditures 7/1/98-6/30/99	2,873	952	1,921
Total Expenditures	55,120	3,647	51,473
Unexpended Funds	0	7,377	-7,377
Percentage of Allocation	100.00%	6.62%	93.38%
BUDGET			
PY'98 Budget	2,873	952	1,921
Percentage Achieved	100.00%	100.00%	100.00%
4-98-30-00-01			
ALLOCATION			
Allocation Amount	59,708	6,256	53,452
Total Allocation	59,708	6,256	53,452
EXPENDITURES			
Expenditures 7/1/98-6/30/99	56,835	5,054	51,781
Expenditures 7/1/99-6/30/00	2,873	1,202	1,671
Total Expenditures	59,708	6,256	53,452
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	10.48%	89.52%
BUDGET			
PY'99 Budget	2,873	1,202	1,671
Percentage Achieved	100.00%	100.00%	100.00%
4-99-30-00-01			
ALLOCATION			
Allocation Amount	53,934	7,978	45,956
Total Allocation	53,934	7,978	45,956
EXPENDITURES			
Expenditures 7/1/99-6/30/00	35,281	1,777	33,504
Total Expenditures	35,281	1,777	33,504
Unexpended Funds	18,653	6,201	12,452
Percentage of Allocation	65.42%	3.29%	62.12%
BUDGET			
PY'99 Budget	53,934	7,978	45,956
Percentage Achieved	65.42%	22.27%	72.90%
Expenditures	35,281		
Obligations	0		
Total	35,281		
Percentage Achieved	65.42%		

MAHONING AND COLUMBIANA TRAINING ASSOCIATION — Attachment B

Analysis of Cost Limitations and Budget to Actual

Title III EDWAA

For the Period Ending June 30, 2000

	Totals	Administration	Program Costs
A-97-30-00-01			
ALLOCATION			
Allocation Amount	408,799	61,320	347,479
Total Allocation	408,799	61,320	347,479
EXPENDITURES			
Expenditures 7/1/97-6/30/98	337,756	57,299	280,457
Expenditures 7/1/98-6/30/99	71,043	19,095	51,948
Total Expenditures	408,799	76,394	332,405
Unexpended Funds	0	-15,074	15,074
Percentage of Allocation	100.00%	18.69%	81.31%
BUDGET			
PY'98 Budget	71,043	19,095	51,948
Percentage Achieved	100.00%	100.00%	100.00%
A-98-30-00-01			
ALLOCATION			
Allocation Amount	574,635	86,184	488,451
Total Allocation	574,635	86,184	488,451
EXPENDITURES			
Expenditures 7/1/98-6/30/99	490,039	58,572	431,467
Expenditures 7/1/99-6/30/00	84,596	27,612	56,984
Total Expenditure	574,635	86,184	488,451
Unexpended Funds	0	0	0
Percentage of Allocation	100.00%	15.00%	85.00%
BUDGET			
PY'99 Budget	84,596	27,612	56,984
Percentage Achieved	100.00%	100.00%	100.00%
A-99-30-00-01			
ALLOCATION			
Allocation Amount	323,178	48,475	274,703
Total Allocation	323,178	48,475	274,703
EXPENDITURES			
Expenditures 7/1/99-6/30/00	199,241	22,348	176,893
Total Expenditures	199,241	22,348	176,893
Unexpended Funds	123,937	26,127	97,810
Percentage of Allocation	61.65%	6.92%	54.74%
BUDGET			
PY'99 Budget	323,178	48,475	274,703
Percentage Achieved	61.65%	46.10%	64.39%
85% Analysis			
Expenditures	199,241		
Obligations	0		
Total	199,241		
Percentage Achieved	61.65%		

MAHONING AND COLUMBIANA TRAINING ASSOCIATION   Attachment B
Analysis of Cost Limitations and Budget to Actual
Title III Governor's Reserve
For the Period Ending June 30, 2000

	Totals	Administration	Program Costs	Rapid Response
B-97-30-00-01				
ALLOCATION				
Allocation Amount	154,665	22,000	132,665	
Total Allocation	154,665	22,000	132,665	
EXPENDITURES				
Expenditures 7/1/97-6/30/98	133,938	19,216	114,722	
Expenditures 7/1/98-6/30/99	0	0	0	
Total Expenditures	133,938	19,216	114,722	
Unexpended Funds	20,727	2,784	17,943	
Percentage of Allocation	86.60%	12.42%	74.17%	
BUDGET				
PY'98 Budget	20,727	2,784	17,943	
Percentage Achieved	0.00%	0.00%	0.00%	
B-98-30-00-01				
ALLOCATION				
Allocation Amount	39,804	5,971	33,833	
Total Allocation	39,804	5,971	33,833	
EXPENDITURES				
Expenditures 7/1/98-6/30/99	0	0	0	
Expenditures 7/1/99-6/30/00	39,804	1,041	38,763	
Total Expenditures	39,804	1,041	38,763	
Unexpended Funds	0	4,930	-4,930	
Percentage of Allocation	100.00%	2.62%	97.38%	
BUDGET				
PY'99 Budget	39,804	5,971	33,833	
Percentage Achieved	100.00%	17.43%	114.57%	
B-99-30-00-01				
ALLOCATION				
Allocation Amount	188,168	3,600	122,568	62,000
Total Allocation	188,168	3,600	122,568	62,000
EXPENDITURES				
Expenditures 7/1/99-6/30/00	135,595	8,638	76,957	50,000
Total Expenditures	135,595	8,638	76,957	50,000
Unexpended Funds	52,573	-5,038	45,611	12,000
Percentage of Allocation	72.06%	4.59%	40.90%	26.57%
BUDGET				
PY'99 Budget	188,168	3,600	122,568	62,000
Percentage Achieved	72.06%	239.94%	62.79%	80.65%

85% Analysis	
Expenditures	135,595
Obligations	0
Total	135,595
Percentage Achieved	72.06%

MAHONING AND COLUMBIANA TRAINING ASSOCIATION
SERVICE DELIVERY AREA NUMBER 30
SCHEDULE OF VARIANCES
FOR THE PERIOD ENDING JUNE 30, 2000

TITLE II PROGRAM	JTP OHIO	AUDIT REPORT	VARIANCE	
TITLE IIA 77%				
0-98-30-00-01	132,823	132,823	0	
0-99-30-00-01	630,807	506,492	124,315	1
TITLE IIA 5% O.W.				
1-98-30-00-01	44,510	44,510	0	
1-99-30-00-01	19,363	19,251	112	1
TITLE IIC				
Y-98-30-00-01	52,167	52,167	0	
Y-99-30-00-01	185,140	83,848	101,292	1
TITLE IIA 8%				
4-98-30-00-01	2,873	2,873	0	
4-99-30-00-01	53,934	35,281	18,653	1
TITLE IIA 5% INCENTIVE				
3-97-30-00-01	45,025	45,025	0	
3-98-30-00-01	62,365	54,352	8,013	1
TITLE IIB				
5-99-30-00-01	345,633	345,633	0	
TOTAL CFDA #17.250	1,574,640	1,322,255	252,385	
TITLE III PROGRAM				
TITLE III FORMULA				
A-98-30-00-01	84,596	84,596	0	
A-99-30-00-01	323,178	199,241	123,937	1
GOVERNOR'S RESERVE				
B-98-30-00-00	39,804	39,804	0	
B-99-30-00-00	155,068	135,595	19,473	1
TOTAL CFDA #17.246	602,646	459,236	143,410	

1 Expenses were overstated when transferring information to Power Ohio.
MCTA corrected the final closeout report in March, 2001 and refunded any unexpended funds.

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

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

MAHONING AND COLUMBIANA TRAINING ASSOCIATION

MAHONING 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
MAY 3, 2001