

**LAKE COUNTY EMPLOYMENT
AND
TRAINING ADMINISTRATION**

SERVICE DELIVERY AREA NUMBER 25

**GENERAL PURPOSE FINANCIAL STATEMENTS
AND
AUDIT REPORTS**

**FOR THE YEAR JULY 1, 1998
THROUGH
JUNE 30, 1999**

SNODGRASS
Certified Public Accountants and Consultants



*Lake County Employment and Training Administration
Service Delivery Area Number 25*

General Purpose Financial Statements And Audit Reports

For The Year Ended June 30, 1999

Table of Contents

	<u>Page</u>
Independent Auditor's Report	2 & 3
Combined Balance Sheet – All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types	5
Notes to the General Purpose Financial Statements	6 - 17
Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	18 & 19
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	20 & 21
Schedule of Findings	22 & 23
Supplemental Schedules:	
Schedule of Expenditures of Federal Awards	24 & 25
Notes to the Schedule of Expenditures of Federal Awards	26
Schedule of Variances	27
Schedule of Program Income	28

*Lake County Employment and Training Administration
Service Delivery Area Number 25*

General Purpose Financial Statements And Audit Reports

For The Year Ended June 30, 1999

Table of Contents (Continued)

	<u>Page</u>
Supplemental Schedules (Continued):	
Combining Balance Sheet – All Special Revenue Funds	29
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Special Revenue Funds	30
Individual Fund Balance Sheet – All Special Revenue Funds	31 – 34
Individual Fund Statement of Revenues, Expenditures, and Changes in Fund Balances – All Special Revenue Funds	35 – 38
Analysis of Cost Limitations and Budget to Actual	39 – 44
Schedule of Stand-in Costs	45



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Board of County Commissioners, Private Industry Council
Lake County Employment and Training Administration
Painesville, Ohio 44077

We have reviewed the Independent Auditor's Report of the Lake County Employment and Training Administration, Lake County, prepared by Snodgrass CPAs, for the audit period July 1, 1998 through June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink, appearing to read "Jim Petro", written over a horizontal line.

JIM PETRO
Auditor of State

January 10, 2000

SNODGRASS

Certified Public Accountants and Consultants

Independent Auditor's Report

To the Board of County Commissioners,
Private Industrial Council, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

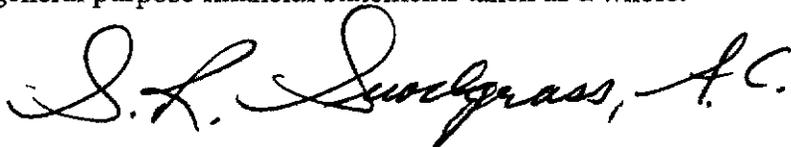
We have audited the accompanying general purpose financial statements of the Job Training Partnership Act, Service Delivery Area Number 25, Lake County Employment and Training Administration (Lake County ETA), a component unit of Lake County, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the Lake County ETA's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Lake County ETA as of June 30, 1999, 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 a report dated October 4, 1999 on our consideration of the Lake County ETA'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 Lake County ETA, taken as a whole. The combining and individual fund financial statements and other supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The 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. 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.

A handwritten signature in cursive script that reads "S. L. Swobgrass, A.C.".

Ashtabula, Ohio
October 4, 1999

Lake County Employment and Training Administration
 COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
 For the Year Ended June 30, 1999

	Governmental Funds	Account Groups	Totals (Memo Only)
	Special Revenue	General Fixed Assets	
ASSETS			
Cash and cash equivalents	\$ 297,852	\$ -	\$ 297,852
Due from other governments	118,751	-	118,751
Due from other funds	27,460	-	27,460
Fixed assets			
Furniture, fixtures, and equipment	-	427,337	427,337
Less: accumulated depreciation	-	(237,431)	(237,431)
Restricted cash and cash equivalents	105,692	-	105,692
Total assets	\$ 549,755	\$ 189,906	\$ 739,661
LIABILITIES			
Accounts payable	\$ 156,723	\$ -	\$ 156,723
Accrued wages and benefits	66,772	-	66,772
Deferred revenue	140,820	-	140,820
Due to other funds	27,460	-	27,460
Due to other governments	45,040	-	45,040
Compensated absences payable	112,940	-	112,940
Total liabilities	549,755	-	549,755
FUND EQUITY			
Investment in general fixed assets	-	189,906	189,906
Fund balance:			
Unreserved/undesignated	-	-	-
Total fund equity	-	189,906	189,906
Total liabilities and fund equity	\$ 549,755	\$ 189,906	\$ 739,661

See accompanying notes.

Lake County Employment and Training Administration
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES – ALL GOVERNMENTAL FUND TYPES
 For the Year Ended June 30, 1999

	Governmental Funds Special Revenue	Totals (Memo Only)
REVENUES		
Intergovernmental	\$ 2,025,145	\$ 2,025,145
Interest earnings	9,005	9,005
Stand-in revenues	76,287	76,287
Program income	36,129	36,129
Total revenues	2,146,566	2,146,566
EXPENDITURES		
Human services:		
Administration	375,506	375,506
Direct training	29,811	29,811
Program costs	1,614,001	1,614,001
Retraining services	(160)	(160)
Training related and supported services	99	99
Basic readjustment services	5,888	5,888
Program income expense	45,134	45,134
Stand-in expenditures:		
Administration	67,400	67,400
Direct training	8,887	8,887
Total expenditures	2,146,566	2,146,566
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -

See accompanying notes.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended June 30, 1999

NOTE 1: REPORTING ENTITY

The Job Training Partnership Act (JTPA) and the Job Training Reform Amendments of 1992 authorized the expenditure of federal funds for job training programs in locally determined Service Delivery Areas (SDA).

The State of Ohio Bureau of Employment Services, grant recipients of JTPA funds from the U. S. Department of Labor, established the County of Lake as a jurisdiction eligible for designation as an SDA and entered into a subgrant agreement with Lake County Board of Commissioners.

The County Commissioners appointed Lake County Employment and Training Administration (Lake County ETA) to administer the JTPA programs as described in the job training plan, to follow rules and regulations promulgated to carry out the purpose of the JTPA Act, and to comply with applicable federal, state, and local laws, rules and regulations. Any liabilities incurred by the program are the responsibility of Lake County Commissioners.

In accordance with the Governmental Accounting Standards Board (GASB) Statement 14, Lake County Employment and Training Administration is a component unit of Lake County, the *primary government*. This conclusion was based on the County Commissioners being the grant recipient, the contracting authority, budgeting authority, and responsible for any outstanding debt incurred by the programs.

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 Lake County ETA.

A. Basis of Presentation

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

The accounts of Lake County ETA 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 Lake County ETA and are summarized in the accompanying combined financial statements, are classified as follows:

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Fiduciary Funds:

Agency Funds - To account for assets held by Lake County ETA as an agent for employees participating in a deferred compensation plan.

Account Group:

General Fixed Assets Account Group - To account for all fixed assets of Lake County ETA.

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

The modified accrual basis of accounting is followed for the governmental funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus and Basis of Accounting (Continued)

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest earnings and intergovernmental revenue.

The Lake County ETA 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.

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 Lake County ETA. 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 a useful life of more than one year and purchase price of \$1,000 or more per unit. The Lake County ETA Capitalization Policy is \$1,000. Depreciation is computed using the straight-line method over the estimated useful life of the assets. Depreciation is only recorded in the general fixed assets account group.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

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

Lake County ETA'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.

Due to the nature of Lake County ETA's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. Lake County ETA's 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:

- ◆ Increases/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.

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 Lake County Budget Commission.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 3: CHANGE IN ACCOUNTING PRINCIPLES

For the year ended June 30, 1999, Lake County ETA has implemented GASB Statement 32, "Accounting and Financial Reporting for the Internal Revenue Code Section 457 Deferred Compensation Plans" for its deferred compensation plan through Ohio Public Employees Deferred Compensation Program. On September 1, 1998, Ohio Public Employees Deferred Compensation Program created a trust for the assets of the plan for which Lake County ETA has no fiduciary responsibility. Therefore, the balance of the Ohio Public Employees Deferred Compensation Program plan is no longer presented as part of Lake County ETA's financial statements.

NOTE 4: CHANGE IN ACCOUNTING ESTIMATE

For the year ended June 30, 1999, Lake County ETA has changed its estimate of the lives of certain assets. Previously, JTP-Ohio Property Management standards required all depreciation to be computed over 10 years, which varied from generally accepted accounting principles. During the current year, JTP-Ohio standards have changed, and now Lake County ETA must report the lives of fixed assets based upon the assets' estimated useful lives, which is the generally accepted accounting principle. This change had the effect of increasing accumulated depreciation and decreasing the Investment in General Fixed Assets by \$101,780.

NOTE 5: DEPOSITS AND INVESTMENTS

Lake County ETA maintains a separate cash pool used by all subgrant funds. The total of all subgrants for each year is displayed on the balance sheet.

The captions on the combined balance sheet related to cash and cash equivalents and the amount in the total column is as follows:

Cash in checking	\$ 252,812
Cash in savings	150,732
Total deposits	<u>403,544</u>

State statutes classify monies held by the Lake County ETA 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 the Lake County ETA treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 5: DEPOSITS AND INVESTMENTS (Continued)

Inactive deposits are public deposits 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 accounts including, but not limited to, passbook accounts.

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

Protection of Lake County ETA's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by collateral held by Lake County ETA or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Interim monies may be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or 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 direct issuance's of federal government agencies or instrumentality's;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 5: DEPOSITS AND INVESTMENTS (Continued)

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

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

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

Deposits - At fiscal year end, the carrying amount of the Lake County ETA's deposits was \$403,544 and the bank balance was \$480,781. Of the bank balance:

1. \$428,273 was covered by federal depository insurance or collateral pledged by the financial institution.
2. \$52,508 was uncollateralized and uninsured.

NOTE 6: DUE FROM OTHER GOVERNMENTS

Due from Other Governments represents amounts owed to Lake County Employment and Training Administration 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 \$118,751.

Lake County Employment and Training Administration
 Service Delivery Area Number 25
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
 For the Year Ended June 30, 1999

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, and fixtures	\$ 367,549	\$ 105,010	\$ 45,222	\$ 427,337
Total	\$ 367,549	\$ 105,010	\$ 45,222	\$ 427,337

NOTE 8: DEFINED BENEFIT PENSION PLAN

All full-time employees of Lake County ETA participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. The PERS of Ohio provides basic 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 or (800) 222-PERS.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and Lake County ETA is required to contribute 9.35 percent to fund the pension benefit obligation, and 4.2% to fund health care. The contribution requirements of plan members and Lake County ETA are established and may be amended by the Public Employees Retirement Board. The Lake County ETA's required contributions to the PERS of Ohio for the years ended June 30, 1999, 1998, and 1997 were \$53,901, \$52,226, and \$55,798, respectively. All required contributions for the current year and two previous years have been paid.

Lake County Employment and Training Administration
 Service Delivery Area Number 25
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
 For the Year Ended June 30, 1999

NOTE 9: POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1998 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care. For 1997, the percent used to fund health care was 5.11 percent.

Benefits are funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care and medicare, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. 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. Lake County ETA's actual contributions for the ended June 30, 1999, which were used to fund OPEB were \$16,707.

NOTE 10: COMPENSATED ABSENCES

All full-time employees of Lake County ETA earn vacation and sick leave at varying rates depending on length of service. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with Lake County ETA. The following schedule details earned vacation leave based on length of service:

<u>Years of Employment</u>	<u>Vacation Leave</u>
1 - 7 years	2 weeks
8 - 14 years	3 weeks
15 - 24 years	4 weeks
25+ years	5 weeks

The payment policy for accrued unused sick leave for full-time employees in good standing upon resignation or retirement is in accordance with the schedule below.

Lake County Employment and Training Administration
 Service Delivery Area Number 25
 NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
 For the Year Ended June 30, 1999

NOTE 10: COMPENSATED ABSENCES (Continued)

Years of Employment (Inclusive)	Percent of Accrued Unused Sick Leave Paid	Maximum Number Of Hours Payable
5 - 9	25%	240
10 - 14	50%	480
15 - 19	60%	576
20 - 24	70%	672
25 - 29	80%	768
30 - 34	90%	864
35 and over	100%	960

As of June 30, 1999, the liability for unpaid, compensated absences was \$112,940 for Lake County ETA. Of this total, \$39,480 represented vacation time and \$73,460 represented sick time.

NOTE 11: OPERATING LEASE

Lake County ETA has entered into a lease agreement for a vehicle for the Director. The required minimum lease payment is \$334.52 per month. There is an additional charge of \$0.14 per mile over 60,000 miles during the life of the lease, which is 48 months. The expenditure amount during the year ended June 30, 1999 was \$4,014.24. Lake County ETA has the option to purchase the vehicle for \$16,876.42 at the end of the lease. Future minimum lease payments are as follows:

For the year ended June 30,	
2000	\$ 4,014.24
2001	2,007.12
Total	<u>\$ 6,021.36</u>

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 12: QUESTIONED OR DISALLOWED COSTS

There are no expenditures recommended for disallowance. Costs 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 for improper purposes; but there was insufficient documentary evidence to allow a determination of their eligibility.

NOTE 13: YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations.

Lake County ETA has completed an inventory of computer systems and other equipment necessary to conducting operations and has identified such systems as being financial reporting, payroll, and grant reporting.

These systems have been assessed, remediated, and tested and validated.

Lake County ETA does not have a formal written plan; however, its management believes that all critical systems have been adequately examined.

The State of Ohio distributes a substantial sum of money to Lake County ETA in the form of federal and state grant payments. The State is responsible for remediating these systems.

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

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 1999

NOTE 14: GOING CONCERN

After June 30, 2000, funding for Lake County ETA is uncertain. As of that date, JTP-Ohio will become Power-Ohio. As of the date of this report, funding requirements have not been established by the State. It is also unknown what decisions Lake County Commissioners will make regarding the acceptance of funds and funding requirements. These new requirements and potential decisions may impact how Lake County ETA operates on a daily basis. The financial statements do not include any adjustments that might be necessary if Lake County ETA is unable to continue as a going concern.

SNODGRASS

Certified Public Accountants and Consultants

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 County Commissioners,
Private Industrial Council, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

We have audited the general purpose financial statements of Lake County Employment and Training Administration (Lake County ETA) as of and for the year ended June 30, 1999, and have issued our report thereon dated October 4, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Lake County ETA's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management in a separate letter dated October 4, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lake County ETA'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 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 considered to be a material weakness.

This report is intended solely for the information and use of the County Commissioners, 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.

A handwritten signature in black ink, reading "S. L. Douglas, A.C." The signature is written in a cursive style with a large, looping initial "S".

Ashtabula, Ohio
October 4, 1999

SNODGRASS

Certified Public Accountants and Consultants

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

To the Board of County Commissioners,
Private Industrial Council, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

Compliance

We have audited the compliance of Lake County Employment and Training Administration (Lake County ETA) 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. Lake County ETA'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 Lake County ETA's management. Our responsibility is to express an opinion on Lake County ETA's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lake County ETA'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 Lake County ETA's compliance with those requirements.

In our opinion, Lake County ETA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

The management of Lake County ETA 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 Lake County ETA's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider material weaknesses.

This report is intended solely for the information and use of the County Commissioners, 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.

A handwritten signature in black ink, appearing to read "J. L. Dwyer, A.C.", written in a cursive style.

Ashtabula, Ohio
October 4, 1999

Lake County Employment and Training Administration
 SCHEDULE OF FINDINGS
 For The Year Ended June 30, 1999

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: **Unqualified**

Internal control over financial reporting:

- Material weakness (es) identified? _____ yes no
- Reportable condition (s) identified that are not considered to be material weakness (es)? _____ yes none reported

Noncompliance material to financial statements noted? _____ yes no

Financial Statements

Internal control over major programs:

- Material weakness(es) identified? _____ yes no
- Reportable condition(s) identified that are not considered to be material weakness(es)? _____ yes none reported

Type of auditor’s report issued on compliance for major programs: **Unqualified**

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133 _____ yes no

Identification of major programs:

CFDA Numbers
 17.250
 17.246

Name of Federal Program or Cluster
 JTPA Title II
 JTPA Title III

Dollar threshold used to distinguish between type A and B programs: _____ \$300,000 _____

Auditee qualified as low-risk auditee? _____ no

Lake County Employment and Training Administration
SCHEDULE OF FINDINGS (Continued)
For The Year Ended June 30, 1999

Section II – Financial Statement Findings

None noted to report

Section III – Federal Award Findings and Questioned Costs

None noted to report

Lake County Employment and Training Administration
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ending June 30, 1999

Federal Grantor/ Pass Through Grantor	Program Titles	Grant Periods	CFDA Number	Allocation	(Due from other governments) deferred revenue at 7/1/98	Transfers	Revenue	Expenditures	(Due from other governments) deferred revenue at 6/30/99	Unexpended Allocation
JTPA Cluster:										
U. S. Department of Labor:										
Pass-Through Programs From:										
<u>Ohio Bureau of Employment Services</u>										
Title IIA-77% (carryover PY 97)	0-97-25-00-02	7/98 - 6/99	17.250	\$ 192,960	\$ 5,364	\$ -	\$ 187,596	\$ 192,960	\$ -	\$ -
Title IIA-77%	0-98-25-00-01	7/98 - 6/99	17.250	455,004	-	(91,000)	187,779	145,307	42,472	218,697
Title IIA-5% (carryover PY 95)	1-95-25-00-03	7/95 - 6/98	17.250	-	(3,000)	-	3,000	-	-	-
Title IIA-5% (carryover PY 96)	1-96-25-00-04	7/98 - 6/99	17.250	11,072	(13,928)	-	25,000	11,072	-	-
Title IIA-5% (carryover PY97)	1-97-25-00-02	7/98 - 6/99	17.250	27,093	18,159	-	8,934	27,093	-	-
Title IIA-5%	1-98-25-00-00	7/98 - 6/99	17.250	29,140	-	-	14,907	24,769	(9,862)	4,371
Title IIA-5% (incentive)(carryover)	3-96-25-00-00	7/98 - 6/99	17.250	3,191	2,190	-	1,001	3,191	-	-
Title IIA-5% (incentive)	3-97-25-00-00	7/98 - 6/99	17.250	58,496	-	-	58,946	-	58,496	58,496
Title IIA-5 (technical assistance)	Z-96-25-00-00	7/98 - 6/99	17.250	11,014	-	-	11,014	11,014	-	-
Title IIB	5-98-25-00-01	7/98 - 6/99	17.250	503,968	(9,863)	20,000	533,831	515,481	8,487	8,487
Title IIC (carryover PY 96)	Y-96-25-00-02	7/98 - 6/99	17.250	28,241	1,219	-	27,023	28,241	-	-
Title IIC (carryover PY 97)	Y-97-25-00-02	7/98 - 6/99	17.250	58,971	-	-	58,971	58,971	-	-
Title IIC	Y-98-25-00-01	7/98 - 6/99	17.250	61,699	-	(20,000)	17,648	30,867	(13,219)	10,832
<u>Ohio Department of Education - JTPA</u>										
Title IIA-8% (carryover PY 97)	4-97-25-00-00	7/98 - 6/99	17.250	6,789	(6,253)	-	13,041	6,789	-	-
Title IIA-8%	4-98-25-00-00	7/98 - 6/99	17.250	42,837	-	-	26,837	27,935	(1,098)	14,902
Total CFDA #17.250				1,490,475	(6,112)	(91,000)	1,175,528	1,083,690	85,276	315,785

Lake County Employment and Training Administration
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
 For The Year Ending June 30, 1999

Federal Grantor/Pass Through Grantor	Program Titles	Grant Periods	CFDA Number	Allocation	(Due from other governments) deferred revenue at 7/1/98	Transfers	Revenue	Expenditures	(Due from other governments) deferred revenue at 6/30/99	Unexpended Allocation
<u>Ohio Bureau of Employment Services</u>										
Title III - EDWAA (carryover PY 97)	A-97-25-00-01	7/98 - 6/99	17,246	12,816	(3,171)	-	15,987	12,816	-	-
Title III - EDWAA	A-98-25-00-03	7/98 - 6/99	17,246	287,309	-	91,000	260,714	321,513	(60,800)	56,796
Title III - EDWAA (governor's reserve carryover PY 97)	B-97-25-00-02	7/98 - 6/99	17,246	181,014	195	-	181,014	149,845	31,365	31,365
Title III - EDWAA (governor's reserve)	B-98-25-00-01	7/98 - 6/99	17,246	241,503	-	-	103,866	129,533	(25,667)	111,970
Total CFDA #17,246				722,642	(2,976)	91,000	561,581	613,707	(55,102)	200,131
Total U.S. Department of Labor - JTPA				2,213,117	(9,088)	-	1,737,109	1,697,397	30,174	515,916
U.S. Department of Health and Human Services										
Pass-through Programs From:										
<u>Lake County Department of Human Services</u>										
JOBS Program PY 97		7/98 - 6/99	93,593	29,032	3,540	-	25,492	29,032	-	-
JOBS Program PY 98		7/98 - 6/99	93,593	298,716	-	-	297,859	298,716	(857)	-
Total CFDA #93,561				327,748	3,540	-	323,351	327,748	(857)	-
Total Expenditures of Federal Awards				\$ 2,540,865	\$ (5,548)	\$ -	\$ 2,060,460	\$ 2,025,145	\$ 29,317	\$ 515,916

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	JTPA		Jobs Program		Total of Jobs Funds	Compen- sated Absences	Total (Memorandum Only)
	Old Interest Fund	Total of JTPA Funds	JTPA PY97 Allocation	PY96 Carry-in			
ASSETS							
Cash and cash equivalents	\$ 17,580	\$ 291,837	\$ 6,015	\$ -	\$ 6,015	\$ -	\$ 297,852
Due from other governments	-	110,646	857	-	857	7,248	118,751
Due from other funds	27,460	27,460	-	-	-	-	27,460
Restricted cash and cash equivalents	-	-	-	-	-	105,692	105,692
Total assets	<u>\$ 45,040</u>	<u>\$ 429,943</u>	<u>\$ 6,872</u>	<u>\$ -</u>	<u>\$ 6,872</u>	<u>\$ 112,940</u>	<u>\$ 549,755</u>
LIABILITIES							
Accounts payable	\$ -	\$ 150,733	\$ 5,990	\$ -	\$ 5,990	\$ -	\$ 156,723
Accrued wages and benefits	-	65,890	882	-	882	-	66,772
Deferred revenue	-	140,820	-	-	-	-	140,820
Due to other funds	-	27,460	-	-	-	-	27,460
Due to other governments	45,040	45,040	-	-	-	-	45,040
Compensated absences payable	-	-	-	-	-	112,940	112,940
Total liabilities	<u>45,040</u>	<u>429,943</u>	<u>6,872</u>	<u>-</u>	<u>6,872</u>	<u>112,940</u>	<u>549,755</u>
FUND EQUITY							
Unreserved/undesignated	-	-	-	-	-	-	-
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 45,040</u>	<u>\$ 429,943</u>	<u>\$ 6,872</u>	<u>\$ -</u>	<u>\$ 6,872</u>	<u>\$ 112,940</u>	<u>\$ 549,755</u>

Lake County Employment and Training Administration
SCHEDULE OF VARIANCES
For The Year Ending June 30, 1999

<u>Title</u>	<u>JTP Ohio</u>	<u>Audit Report</u>	<u>Variance</u>
(IIA) 0-98-25-00-01	154,194	145,307	8,887 *

* Stand-in Costs were included in Total Expenditures -- they were adjusted out in the following monthly report.

Lake County Employment and Training Administration
 SCHEDULE OF PROGRAM INCOME
 For the Year Ended June 30, 1999

Title II	(Earned)(*)	(Expended)(*)			Total
	Direct Training	Admini- stration	Direct Training	Program Costs	
0-98-25-00-01	\$ 979	\$ -	\$ -	\$ 979	\$ 979
0-97-25-00-02	33,727	32,982	745	-	33,727
1-97-25-00-02	6	-	6	-	6
1-98-25-00-00	873	-	-	873	873
Y-97-25-00-02	7	-	7	-	7
4-98-25-00-00	3	-	-	3	3
5-98-25-00-01	5,848	-	-	5,848	5,848
A-98-25-00-03	2,092	2,007	-	85	2,092
A-97-25-00-01	69	-	69	-	69
B-97-25-00-02	1,464	-	-	1,464	1,464
JOBS Program PY 98	66	-	-	66	66
Totals	<u>\$ 45,134</u>	<u>\$ 34,989</u>	<u>\$ 827</u>	<u>\$ 9,318</u>	<u>45,134</u>

(*) Program income includes interest income

Lake County Employment and Training Administration
 COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 1999

	JTPA	JOBS	Compensated Absences	TOTAL
ASSETS				
Cash and cash equivalents	\$ 291,837	\$ 6,015	\$ -	\$ 297,852
Due from other governments	110,646	857	7,248	118,751
Due from other funds	27,460	-	-	27,460
Restricted cash and cash equivalents	-	-	105,692	105,692
Total assets	\$ 429,943	\$ 6,872	\$ 112,940	\$ 549,755
LIABILITIES				
Accounts payable	150,733	5,991	-	156,723
Accrued wages and benefits	65,890	882	-	66,772
Deferred revenue	140,820	-	-	140,820
Due to other funds	27,460	-	-	27,460
Due to other governments	45,040	-	-	45,040
Compensated absences payable	-	-	112,940	112,940
Total liabilities	429,943	6,872	112,940	549,755
FUND EQUITY				
Fund balance:				
Unreserved/undesignated	-	-	-	-
Total fund equity	-	-	-	-
Total liabilities and fund equity	\$ 429,943	\$ 6,872	\$ 112,940	\$ 549,755

Lake County Employment and Training Administration
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - ALL SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 1999

	<u>JTPA</u>	<u>JOBS</u>	<u>TOTAL</u>
REVENUES			
Intergovernmental	\$ 1,697,397	\$ 327,748	\$ 2,025,145
Interest earnings	9,005	-	9,005
Stand-in revenues	65,519	10,768	76,287
Program income	36,063	66	36,129
Total revenues	<u>1,807,984</u>	<u>338,582</u>	<u>2,146,566</u>
EXPENDITURES			
Human services:			
Administration	261,391	114,115	375,506
Direct training	-	29,811	29,811
Program costs	1,430,278	183,723	1,614,001
Retraining services	(160)	-	(160)
Training related and supported services	-	99	99
Basic readjustment services	5,888	-	5,888
Program income expense	45,068	66	45,134
Stand-in expenditures:			
Administration	56,632	10,768	67,400
Direct training	8,887	-	8,887
Total expenditures	<u>1,807,984</u>	<u>338,582</u>	<u>2,146,566</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 1999

	Title IIA 77%		Title IIA 5%		PY96
	PY98	PY97	PY98	PY97	Carry-in
	Allocation	Carry-in	Allocation	Carry-in	Carry-in
ASSETS					
Cash and cash equivalents	\$ 73,029	\$ -	\$ -	\$ -	\$ -
Due from other governments	-	-	9,862	-	-
Due from other funds	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Total assets	\$ 73,029	\$ -	\$ 9,862	\$ -	\$ -
LIABILITIES					
Accounts payable	\$ 23,832	\$ -	\$ 7,326	\$ -	\$ -
Accrued wages and benefits	6,725	-	766	-	-
Deferred revenue	42,472	-	-	-	-
Due to other funds	-	-	1,770	-	-
Due to other governments	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Total liabilities	73,029	-	9,862	-	-
FUND EQUITY					
Unreserved/undesignated	-	-	-	-	-
Total fund equity	-	-	-	-	-
Total liabilities and fund equity	\$ 73,029	\$ -	\$ 9,862	\$ -	\$ -

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	Title IIA 5%		Title IIA 8%		Title IIB PY98 Allocation
	Incentive PY97	Incentive PY96	Tech Asst PY96	PY98 Allocation	
ASSETS					
Cash and cash equivalents	\$ 58,496	\$ 35	\$ -	\$ 353	\$ 110,979
Due from other governments	-	-	-	1,098	-
Due from other funds	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Total assets	\$ 58,496	\$ 35	\$ -	\$ 1,451	\$ 110,979
LIABILITIES					
Accounts payable	-	-	-	621	51,328
Accrued wages and benefits	-	35	-	830	51,164
Deferred revenue	58,496	-	-	-	8,487
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Total liabilities	58,496	35	-	1,451	110,979
FUND EQUITY					
Unreserved/undesignated	-	-	-	-	-
Total fund equity	-	-	-	-	-
Total liabilities and fund equity	\$ 58,496	\$ 35	\$ -	\$ 1,451	\$ 110,979

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET - ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	PY98 Allocation	Title IIC PY97 Carry-in	PY96 Carry-in	Title III EDWAA PY98 Allocation	PY97 Carry-in	EDWAA Governor's Reserve PY98	EDWAA Governor's Reserve PY97
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,365
Due from other governments	13,219	-	-	60,800	-	25,667	-
Due from other funds	-	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Total assets	\$ 13,219	\$ -	\$ -	\$ 60,800	\$ -	\$ 25,667	\$ 31,365
LIABILITIES							
Accounts payable	\$ 6,058	\$ -	\$ -	\$ 47,972	\$ -	\$ 13,596	\$ -
Accrued wages and benefits	2,327	-	-	2,464	-	1,579	-
Deferred revenue	-	-	-	-	-	-	31,365
Due to other funds	4,834	-	-	10,364	-	10,492	-
Due to other governments	-	-	-	-	-	-	-
Compensated absences payable	-	-	-	-	-	-	-
Total liabilities	\$ 13,219	\$ -	\$ -	\$ 60,800	\$ -	\$ 25,667	\$ 31,365
FUND EQUITY							
Unreserved/undesignated	-	-	-	-	-	-	-
Total fund equity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total liabilities and fund equity	\$ 13,219	\$ -	\$ -	\$ 60,800	\$ -	\$ 25,667	\$ 31,365

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	JTPA		Jobs Program		Total of Jobs Funds	Compen- sated Absences	Total (Memorandum Only)
	Old Interest Fund	Total of JTPA Funds	PY97 Allocation	PY96 Carry-in			
ASSETS							
Cash and cash equivalents	\$ 17,580	\$ 291,837	\$ 6,015	\$ -	\$ 6,015	\$ -	\$ 297,852
Due from other governments	-	110,646	857	-	857	7,248	118,751
Due from other funds	27,460	27,460	-	-	-	-	27,460
Restricted cash and cash equivalents	-	-	-	-	-	105,692	105,692
Total assets	\$ 45,040	\$ 429,943	\$ 6,872	\$ -	\$ 6,872	\$ 112,940	\$ 549,755
LIABILITIES							
Accounts payable	\$ -	\$ 150,733	\$ 5,990	\$ -	\$ 5,990	\$ -	\$ 156,723
Accrued wages and benefits	-	65,890	882	-	882	-	66,772
Deferred revenue	-	140,820	-	-	-	-	140,820
Due to other funds	-	27,460	-	-	-	-	27,460
Due to other governments	45,040	45,040	-	-	-	-	45,040
Compensated absences payable	-	-	-	-	-	112,940	112,940
Total liabilities	45,040	429,943	6,872	-	6,872	112,940	549,755
FUND EQUITY							
Unreserved/undesignated	-	-	-	-	-	-	-
Total fund equity	-	-	-	-	-	-	-
Total liabilities and fund equity	\$ 45,040	\$ 429,943	\$ 6,872	\$ -	\$ 6,872	\$ 112,940	\$ 549,755

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 1999

	Title II A 77%		Title II A 5%		Title II A 5%	
	PY98	PY97	PY98	PY97	PY96	Incentive PY96
	Allocation	Carry-in	Allocation	Carry-in	Carry-in	
REVENUES						
Intergovernmental	\$ 145,307	\$ 192,960	\$ 24,769	\$ 27,093	\$ 11,072	\$ 3,191
Interest earnings	-	-	873	-	-	-
Stand-in revenues	13,984	7,446	842	890	364	105
Program income	979	33,727	-	6	-	-
Total revenues	<u>160,270</u>	<u>234,133</u>	<u>26,484</u>	<u>27,989</u>	<u>11,436</u>	<u>3,296</u>
EXPENDITURES						
Human Services:						
Administration	42,370	21,815	3,134	5,222	2,231	3,191
Direct training	-	-	-	-	-	-
Program costs	102,937	171,145	21,635	21,871	8,841	-
Retraining services	-	-	-	-	-	-
Training related and supported services	-	-	-	-	-	-
Basic readjustment services	-	-	-	-	-	-
Program income expenses	979	33,727	873	6	-	-
Stand-in expenditures:						
Administration	5,097	7,446	842	890	364	105
Direct training	8,887	-	-	-	-	-
Total expenditures	<u>160,270</u>	<u>234,133</u>	<u>26,484</u>	<u>27,989</u>	<u>11,436</u>	<u>3,296</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						
	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR						
	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR						
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	Title IIA 5%		Title IIA 8%		Title IIB PY98 Allocation	Title IIC PY98 Allocation	PY97 Carry-in
	Incentive PY97	Tech. Asst. PY96	PY98 Allocation	PY97 Carry-in			
REVENUES							
Intergovernmental	\$ -	\$ 11,014	\$ 27,935	\$ 6,789	\$ 515,481	\$ 30,867	\$ 58,971
Interest earnings	-	-	-	-	4,598	-	-
Stand-in revenues	-	362	918	223	16,228	1,014	1,937
Program income	-	-	3	-	1,250	-	7
Total revenues	-	11,376	28,856	7,012	537,557	31,881	60,915
EXPENDITURES							
Human Services:							
Administration	-	11,014	5,082	1,443	65,432	2,203	10,861
Direct training	-	-	-	-	-	-	-
Program costs	-	-	22,853	5,346	450,049	28,664	48,110
Retraining services	-	-	-	-	-	-	-
Training related and supported services	-	-	-	-	-	-	-
Basic readjustment services	-	-	-	-	-	-	-
Program income expenses	-	-	3	-	5,848	-	7
Stand-in expenditures:							
Administration	-	362	918	223	16,228	1,014	1,937
Direct training	-	-	-	-	-	-	-
Total expenditures	-	11,376	28,856	7,012	537,557	31,881	60,915
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS (Continued)
 For the Year Ended June 30, 1999

	Title IIC PY96 Carry-in	Title III PY98 Allocation	EDWAA PY97 Carry-in	EDWAA Governor's Reserve PY98	EDWAA Governor's Reserve PY97	JTPA Old Interest Fund	Total Of JTPA Funds
REVENUES							
Intergovernmental	\$ 28,241	\$ 321,513	\$ 12,816	\$ 129,533	\$ 149,845	\$ -	\$ 1,697,397
Interest earnings	-	2,007	69	1,458	-	-	9,005
Stand-in revenues	928	10,630	423	4,303	4,922	-	65,519
Program income	-	85	-	6	-	-	36,063
Total revenues	29,169	334,235	13,308	135,300	154,767	-	1,807,984
EXPENDITURES							
Human Services:							
Administration	3,093	52,112	7,088	14,014	11,086	-	261,391
Direct training	-	-	-	-	-	-	-
Program costs	25,148	269,401	-	115,519	138,759	-	1,430,278
Retraining services	-	-	(160)	-	-	-	(160)
Training related and supported services	-	-	-	-	-	-	-
Basic readjustment services	-	-	5,888	-	-	-	5,888
Program income expenses	-	2,092	69	1,464	-	-	45,068
Stand-in expenditures:							
Administration	928	10,630	423	4,303	4,922	-	56,632
Direct training	-	-	-	-	-	-	8,887
Total expenditures	29,169	334,235	13,308	135,300	154,767	-	1,807,984
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES							
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lake County Employment and Training Administration
**INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS (Continued)**
For the Year Ended June 30, 1999

	Jobs Program PY98 Allocation	PY97 Carry-in	Total of Jobs Funds	Compen- sated Absences	Total (Memorandum Only)
REVENUES					
Intergovernmental	\$ 298,716	\$ 29,032	\$ 327,748	\$ -	\$ 2,025,145
Interest earnings	-	-	-	-	9,005
Stand-in revenues	9,814	954	10,768	-	76,287
Program income	66	-	66	-	36,129
Total revenues	<u>308,596</u>	<u>29,986</u>	<u>338,582</u>	<u>-</u>	<u>2,146,566</u>
EXPENDITURES					
Human Services:					
Administration	114,993	(878)	114,115	-	375,506
Direct training	-	29,811	29,811	-	29,811
Program costs	183,723	-	183,723	-	1,614,001
Retraining services	-	-	-	-	(160)
Training related and supported services	-	99	99	-	99
Basic readjustment services	-	-	-	-	5,888
Program income expenses	66	-	66	-	45,134
Stand-in expenditures:					
Administration	9,814	954	10,768	-	67,400
Direct training	-	-	-	-	8,887
Total expenditures	<u>308,596</u>	<u>29,986</u>	<u>338,582</u>	<u>-</u>	<u>2,146,566</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 77%
 For the Period Ending June 30, 1999

<u>O-97-25-00-01</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 422,147	\$ 84,429	\$ 337,718
TRANSFERS	-	-	-
TOTAL ALLOCATION	422,147	84,429	337,718
EXPENDITURES			
EXPENDITURES 07/01/97-06/30/98	229,187	62,784	166,403
EXPENDITURES 07/01/98-06/30/99	192,960	21,815	171,145
TOTAL EXPENDITURES	422,147	84,599	337,548
UNEXPENDED FUNDS	-	(170)	170
PERCENTAGE OF ALLOCATION	100.00%	20.04%	79.96%
BUDGET			
PY'98 BUDGET	422,147	84,429	337,718
PERCENTAGE ACHIEVED	45.71%	25.84%	50.68%
 <u>O-98-25-00-00</u>			
ALLOCATION			
ALLOCATION AMOUNT	\$ 455,004	\$ 91,000	\$ 364,004
TRANSFERS TO EDWAA	(91,000)	(18,200)	(72,800)
TOTAL ALLOCATION	364,004	72,800	291,204
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	145,307	42,370	102,937
TOTAL EXPENDITURES	145,307	42,370	102,937
UNEXPENDED FUNDS	218,697	30,430	188,267
PERCENTAGE OF ALLOCATION	39.92%	11.64%	28.28%
BUDGET			
PY'98 BUDGET	364,004	72,800	291,204
PERCENTAGE ACHIEVED	39.92%	58.20%	35.35%
 <u>85% ANALYSIS</u>			
EXPENDITURES	145,307		
OBLIGATIONS	155,210		
TOTAL	300,517		
PERCENTAGE ACHIEVED	82.56%		

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 5%
 For the Period Ending June 30, 1999

<u>1-96-25-00-03</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 50,999	\$ 10,199	\$ 40,800
TRANSFERS	-	-	-
TOTAL ALLOCATION	50,999	10,199	40,800
EXPENDITURES			
EXPENDITURES 07/01/96-06/30/97	-	-	-
EXPENDITURES 07/01/97-06/30/98	39,927	6,509	33,418
EXPENDITURES 07/01/98-06/30/99	11,072	2,231	8,841
TOTAL EXPENDITURES	50,999	8,740	42,259
UNEXPENDED FUNDS	-	1,459	(1,459)
PERCENTAGE OF ALLOCATION	100.00%	85.69%	103.58%
BUDGET			
PY'98 BUDGET	11,072	2,214	8,858
PERCENTAGE ACHIEVED	100.00%	100.77%	99.81%

<u>1-97-25-00-01</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 27,093	\$ 5,418	\$ 21,675
TRANSFERS	-	-	-
TOTAL ALLOCATION	27,093	5,418	21,675
EXPENDITURES			
EXPENDITURES 07/01/97-06/30/98	-	-	-
EXPENDITURES 07/01/98-06/30/99	27,093	5,222	21,871
TOTAL EXPENDITURES	27,093	5,222	21,871
UNEXPENDED FUNDS	-	196	(196)
PERCENTAGE OF ALLOCATION	100.00%	96.38%	100.90%
BUDGET			
PY'98 BUDGET	27,093	5,418	21,675
PERCENTAGE ACHIEVED	100.00%	96.38%	100.90%

<u>1-98-25-00-01</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 29,140	\$ 5,828	\$ 23,312
TRANSFERS	-	-	-
TOTAL ALLOCATION	29,140	5,828	23,312
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	24,769	3,134	21,635
TOTAL EXPENDITURES	24,769	3,134	21,635
UNEXPENDED FUNDS	4,371	2,694	1,677
PERCENTAGE OF ALLOCATION	85.00%	53.77%	92.81%
BUDGET			
PY'98 BUDGET	27,093	5,418	21,675
PERCENTAGE ACHIEVED	91.42%	57.84%	99.82%

<u>85% ANALYSIS</u>			
EXPENDITURES	24,679		
OBLIGATIONS	-		
TOTAL	24,679		
PERCENTAGE ACHIEVED	84.69%		

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 8%
 For the Period Ending June 30, 1999

<u>04-97-25-00-00</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 39,929	\$ 7,985	\$ 31,944
TRANSFERS	-	-	-
TOTAL ALLOCATION	<u>39,929</u>	<u>7,985</u>	<u>31,944</u>
EXPENDITURES			
EXPENDITURES 07/01/97-06/30/98	33,140	6,542	26,598
EXPENDITURES 07/01/98-06/30/99	6,789	1,443	5,346
TOTAL EXPENDITURES	<u>39,929</u>	<u>7,985</u>	<u>31,944</u>
UNEXPENDED FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
PERCENTAGE OF ALLOCATION	100.00%	20.00%	80.00%
BUDGET			
PY'98 BUDGET	6,789	1,358	5,431
PERCENTAGE ACHIEVED	100.00%	106.26%	98.43%
 <u>04-98-25-00-00</u>			
ALLOCATION			
ALLOCATION AMOUNT	\$ 42,837	\$ 8,567	\$ 34,270
TRANSFERS	-	-	-
TOTAL ALLOCATION	<u>42,837</u>	<u>8,567</u>	<u>34,270</u>
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	27,935	5,082	22,853
TOTAL EXPENDITURES	<u>27,935</u>	<u>5,082</u>	<u>22,853</u>
UNEXPENDED FUNDS	<u>14,902</u>	<u>3,485</u>	<u>11,417</u>
PERCENTAGE OF ALLOCATION	65.21%	11.86%	53.35%
BUDGET			
PY'98 BUDGET	42,837	8,567	34,270
PERCENTAGE ACHIEVED	65.21%	59.32%	66.69%
 <u>85% ANALYSIS</u>			
EXPENDITURES	27,935		
OBLIGATIONS	-		
TOTAL	<u>27,935</u>		
PERCENTAGE ACHIEVED	65.21%		

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIC
 For the Period Ending June 30, 1999

<u>Y-96-25-00-02</u>	<u>TOTALS</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM COSTS</u>
ALLOCATION			
ALLOCATION AMOUNT	\$ 80,822	\$ 12,164	\$ 48,658
TRANSFER FROM IIB	100,835	20,167	80,668
TOTAL ALLOCATION	181,657	32,331	129,326
EXPENDITURES			
EXPENDITURES 07/01/96-06/30/97	82,100	6,775	55,325
EXPENDITURES 07/01/97-06/30/98	71,316	22,464	48,852
EXPENDITURES 07/01/98-06/30/99	28,241	3,093	25,148
TOTAL EXPENDITURES	181,657	32,332	129,325
UNEXPENDED FUNDS	-	(1)	1
PERCENTAGE OF ALLOCATION	100.00%	20.00%	80.00%
BUDGET			
PY98 BUDGET	28,241	5,646	22,593
PERCENTAGE ACHIEVED	100.00%	54.76%	111.31%
Y-97-25-00-01			
ALLOCATION			
ALLOCATION AMOUNT	\$ 58,971	\$ 11,794	\$ 47,177
TRANSFERS	-	-	-
TOTAL ALLOCATION	58,971	11,794	47,177
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	58,971	10,861	48,110
TOTAL EXPENDITURES	58,971	10,861	48,110
UNEXPENDED FUNDS	-	933	(933)
PERCENTAGE OF ALLOCATION	N/A	N/A	N/A
BUDGET			
PY98 BUDGET	58,971	11,794	47,177
PERCENTAGE ACHIEVED	100.00%	92.09%	101.98%
Y-98-25-00-00			
ALLOCATION			
ALLOCATION AMOUNT	\$ 61,699	\$ 12,339	\$ 49,360
TRANSFER FROM TITLE IIB	(20,000)	(4,000)	(16,000)
TOTAL ALLOCATION	41,699	8,339	33,360
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	30,867	2,203	28,664
TOTAL EXPENDITURES	30,867	2,203	28,664
UNEXPENDED FUNDS	10,832	6,136	4,696
PERCENTAGE OF ALLOCATION	N/A	N/A	N/A
BUDGET			
PY98 BUDGET	41,699	8,339	33,360
PERCENTAGE ACHIEVED	74.02%	26.42%	85.92%
85% ANALYSIS			
EXPENDITURES	30,867		
OBLIGATIONS	4,577		
TOTAL	35,444		
PERCENTAGE ACHIEVED	85.00%		

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE III EDWAA
 For the Period Ending June 30, 1999

<u>A-98-25-00-03</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 287,309	\$ 43,096	\$ 244,213
TRANSFER FROM IIA	91,000	13,650	77,350
TOTAL ALLOCATION	378,309	56,746	321,563
EXPENDITURES			
EXPENDITURES 07/01/98-06/30/99	321,513	52,112	269,401
TOTAL EXPENDITURES	321,513	52,112	269,401
UNEXPENDED FUNDS	56,796	4,634	52,162
PERCENTAGE OF ALLOCATION	84.99%	13.77%	71.21%
BUDGET			
PY'98 BUDGET	378,309	56,746	321,563
PERCENTAGE ACHIEVED	84.99%	91.83%	83.78%

<u>A-97-25-00-01</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 347,112	\$ 52,065	\$ 295,047
TRANSFERS	-	-	-
TOTAL ALLOCATION	347,112	52,065	295,047
EXPENDITURES			
EXPENDITURES 07/01/97-06/30/98	334,296	57,013	277,283
EXPENDITURES 07/01/98-06/30/99	12,816	6,928	5,888
TOTAL EXPENDITURES	347,112	63,941	283,171
UNEXPENDED FUNDS	-	(11,876)	11,876
PERCENTAGE OF ALLOCATION	100.00%	18.42%	81.58%
BUDGET			
PY'98 BUDGET	12,816	2,563	10,253
PERCENTAGE ACHIEVED	100.00%	270.31%	57.43%

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
 For the Period Ending June 30, 1999

<u>05-98-25-00-00</u>	TOTALS	ADMINISTRATIVE	PROGRAM COSTS
ALLOCATION			
ALLOCATION AMOUNT	\$ 513,831	\$ 102,766	\$ 411,065
TRANSFER FROM TITLE IIC	20,000	4,000	16,000
TOTAL ALLOCATION	<u>533,831</u>	<u>106,766</u>	<u>427,065</u>
EXPENDITURES			
EXPENDITURES 07/01/97-06/30/98	9,863	3,435	6,428
EXPENDITURES 07/01/98-06/30/99	515,481	65,432	450,049
TOTAL EXPENDITURES	<u>525,344</u>	<u>68,867</u>	<u>456,477</u>
UNEXPENDED FUNDS	<u>8,487</u>	<u>37,899</u>	<u>(29,412)</u>
PERCENTAGE OF ALLOCATION	98.41%	12.90%	85.51%
BUDGET			
PY'98 BUDGET	523,968	104,794	419,174
PERCENTAGE ACHIEVED	98.38%	62.44%	107.37%
85% ANALYSIS			
EXPENDITURES	525,344		
OBLIGATIONS	-		
TOTAL	<u>525,344</u>		
PERCENTAGE ACHIEVED	98.41%		

Lake County Employment and Training Administration
 SCHEDULE OF STAND-IN COSTS
 For the Year Ended June 30, 1999

<u>Title II</u>	<u>Direct Training</u>	<u>Administration</u>	<u>Total</u>
0-97-25-00-02	\$ -	\$ 7,446	\$ 7,446
0-98-25-00-01	8,887	5,097	13,984
1-95-25-00-03	-	-	-
1-96-25-00-04	-	364	364
1-97-25-00-02	-	890	890
1-98-25-00-00	-	842	842
3-96-25-00-00	-	105	105
3-97-25-00-00	-	-	-
Z-96-25-00-00	-	362	362
4-97-25-00-00	-	223	223
4-98-25-00-00	-	918	918
5-98-25-00-01	-	16,228	16,228
Y-96-25-00-02	-	928	928
Y-97-25-00-02	-	1,937	1,937
Y-98-25-00-01	-	1,014	1,014
Total CFDA # 17.250	<u>\$ 8,887</u>	<u>\$ 36,354</u>	<u>\$ 45,241</u>
 <u>Title III</u>			
A-97-25-00-01	\$ -	\$ 423	\$ 423
A-98-25-00-03	-	10,630	10,630
B-97-25-00-02	-	4,922	4,922
B-98-25-00-01	-	4,303	4,303
Total CFDA #17.246	<u>\$ -</u>	<u>\$ 20,278</u>	<u>\$ 20,278</u>
 <u>JOBS Program</u>			
JOBS Program PY 97	\$ -	\$ 954	\$ 954
JOBS Program PY 98	-	9,814	9,814
Total CFDA #93.593	<u>\$ -</u>	<u>\$ 10,768</u>	<u>\$ 10,768</u>



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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**LAKE COUNTY EMPLOYMENT AND TRAINING ADMINISTRATION SERVICE
DELIVERY AREA #25**

LAKE 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*

Date: JAN 25 2000