

JOB TRAINING PARTNERSHIP ACT
SPECIAL DELIVERY AREA, NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
FOR THE 18 MONTH PERIOD ENDED JUNE 30, 1999

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL**

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**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL**

**ADMINISTRATIVE PERSONNEL
AS OF JUNE 30, 1999**

<u>Title/Name</u>	<u>Contract Period</u>	<u>Surety</u>	<u>Amount</u>	<u>Period</u>
<u>Executive Director</u> Tim McCourtie	Continuous	A	\$100,000	7/01/97-6/30/00
<u>Finance Manager</u> Dan Dawson	Continuous	A	100,000	8/31/98-6/30/00
<u>Administrative Assistant</u> Joyce McVicker	Continuous	A	100,000	7/01/97-6/30/00
<u>Planner</u> Deb Stoner	Continuous	A	100,000	7/01/97-6/30/00
<u>Accounting Assistant</u> Cindy Bittinger	Continuous	A	100,000	6/01/98-6/30/00
<u>Executive Assistant</u> Tracy Taylor	Continuous	A	100,000	7/01/97-6/30/00

(A) Ohio Farmers Insurance Company

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL**

**ADMINISTRATIVE PERSONNEL (Continued)
AS OF JUNE 30, 1999**

<u>Title/Name</u>	<u>Term of Office</u>	<u>Surety</u>	<u>Amount</u>	<u>Period</u>
<u>EMPLOYMENT AND TRAINING COUNCIL</u>				
<u>President</u>				
Jerry Laffin	1/1/98-6/30/00	A	\$100,000	7/1/97-6/30/00
<u>Vice President</u>				
Robert Mayer	1/1/98-12/31/99	A	100,000	7/1/97-6/30/00
<u>Secretary</u>				
Collene Conley	1/1/98-6/30/99			
<u>Ex Officio Member</u>				
Glenda Robertson	1/1/98-12/31/99			
Jeff Sprague	1/1/98-12/31/99			
<u>Board Members</u>				
Neita Wagner	1/1/98-12/31/99			
Ivo Kramer	1/1/98-12/31/99			
Ernie Neubauer	1/1/98-12/31/99			
Robert Hubbell	1/1/98-12/31/99			
Ken Taylor	1/1/98-12/31/99			
Tim McCourtie	1/1/98-12/31/99			

(A) Ohio Farmers Insurance Company

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
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**ADMINISTRATIVE PERSONNEL (Continued)
AS OF JUNE 30, 1999**

PRIVATE INDUSTRY COUNCIL

Allen County

Terri Hopkins	7/1/98-6/30/00
Dora Shurelds	7/1/97-6/30/99
Glenda Roberson	7/1/96-6/30/99
Tom Thompson	7/1/96-6/30/99
Neita Wagner	7/1/97-6/30/99
Carrie Kruse	8/19/97-6/30/99
Veronica Cooper	7/1/97-6/30/99
Carin Doseck	7/1/96-6/30/99
Vicki Hughes	7/1/96-6/30/99
Michael Moore	7/1/97-6/30/99
Jerry Good	12/5/96-6/30/99
Linda Jo Lewis	7/1/98-6/30/00
Robert Ewen	7/1/97-6/30/99
Brad Smith	9/1/98-6/30/99

Auglaize County

Jeff Monroe	7/1/97-6/30/99
Ernie Neubauer	7/1/96-6/30/99
Patricia Frosdick	7/1/96-6/30/99

Hardin County

Lou Ann Harrold	7/1/97-6/30/99
Peter Previte	7/1/96-6/30/99
Collene Conley	7/1/96-6/30/99
Steven Snowden	7/1/97-6/30/99
Beverly Bahr	7/1/96-6/30/99

Mercer County

Cindy Shaffer	7/1/97-6/30/99
Ken Taylor	7/1/96-6/30/99
Sandra Bettinger	7/1/96-6/30/99
Jerry Mangen	7/1/96-6/30/99
Janis Ebbing	7/1/97-6/30/99

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL**

INDEX OF FUNDS

GOVERNMENTAL FUND TYPE:

General Fund Type:

Federal Funds:

Job Training Partnership Act Fund

Fiduciary Fund Type:

Agency Funds:

Accrued Staff Vacation Time Fund

Account Groups

General Fixed Assets

General Long-term Obligations



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Employment and Training Council
Job Training Partnership Act, Service Delivery Area, Number 2
Lima, Ohio 45801

We have reviewed the Independent Auditor's Report of the Job Training Partnership Act, Service Delivery Area, Number 2, Allen County, prepared by Pry CPA Services, Inc., for the audit period January 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 Job Training Partnership Act, Service Delivery Area, Number 2 is responsible for compliance with these laws and regulations.

A handwritten signature in black ink, appearing to read "Jim Petro", written over a large, stylized flourish.

JIM PETRO
Auditor of State

February 11, 2000



**INDEPENDENT AUDITOR'S REPORT ON GENERAL-PURPOSE FINANCIAL
STATEMENTS AND SUPPLEMENTARY SCHEDULE OF FEDERAL AWARDS
EXPENDITURES**

To the Employment and Training Council
Lima, Ohio 45801

We have audited the accompanying general-purpose financial statements of the Job Training Partnership Act, Service Delivery Area Number 2 (the SDA) as of and for the 18-month period ended June 30, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the SDA'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 SDA, as of June 30, 1999, and the results of its operations for the 18-month period ended in conformity with generally accepted accounting principles.

As discussed in Note I to the financial statements, the SDA has implemented GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" for its deferred compensation plan.

As discussed in Note L to the financial statements, on July 1, 2000, the SDA will no longer be in existence and will be closed out with the responsibility of the current Regional Council of Government.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 1999, on our consideration of the SDA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was conducted 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 accompanying analysis of cost limitations and budget to actual, the accompanying schedule of program income and the accompanying schedule of variances are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the SDA. 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.

Ray CPA Services, Inc.

Findlay, Ohio
November 24, 1999

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999**

	GOVERN- MENTAL FUND TYP	FIDUCIARY FUND TYPE	ACCOUNT	GROUPS	TOTAL (MEMO- RANDUM ONLY)
	GENERAL	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	
ASSETS AND OTHER DEBITS					
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 135,296	\$ 29,986			\$ 165,282
Accounts Receivable	76				76
Due From Contractors	2,494				2,494
Due From Other Governments	13,645				13,645
Prepaid Items	18,617				18,617
Inventory	24,130				24,130
Fixed Assets			\$ 366,854		366,854
Other Debits					
Amount to be Provided from General Government Resources				\$ 108,462	108,462
Total Assets and Other Debits	\$ 194,258	\$ 29,986	\$ 366,854	\$ 108,462	\$ 699,560
LIABILITIES, FUND EQUITY, AND OTHER CREDITS					
Liabilities					
Accounts Payable	\$ 72,635				\$ 72,635
Accrued Wages and Benefits	97,493				97,493
Compensated Absences Payable		\$ 29,986		\$ 108,462	138,448
Total Liabilities	170,128	29,986		108,462	308,576
Fund Balance and Other Credits					
Investment In General Fixed Assets			\$ 366,854		366,854
Fund Balance Reserved for Inventory	24,130				24,130
Total Fund Balance and Other Credits	24,130		366,854		390,984
Total Liabilities, Fund Equity and Other Credits	\$ 194,258	\$ 29,986	\$ 366,854	\$ 108,462	\$ 699,560

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

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	GOVERN- MENTAL FUND TYPE
	GENERAL
Revenues	
Intergovernmental	\$ 3,888,386
Interest	1,221
Other	42,058
	3,931,665
Total Revenues	3,931,665
Expenditures	
Current:	
Human Services	3,739,040
Capital outlay	192,625
	3,931,665
Total Expenditures	3,931,665
Excess of Revenue Over Expenditures	0
Fund Balance, Beginning of Period	29,393
Decrease in Reserve in Inventory	(5,263)
Fund Balance, End of Period	\$ 24,130

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

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE A - REPORTING ENTITY

GENERAL STATEMENT

In 1983, the Governor designated Allen, Auglaize, Hardin and Mercer Counties as a Service Delivery Area (the SDA), eligible to receive and administer funds allocated under the Job Training Partnership Act (JTPA). On July 1, 1993 the Employment and Training Council (ETC) began serving the SDA as grant recipient, fiscal agent, and administrative entity. The ETC is a Regional Council of Governments formed under Chapter 167 of the Ohio Revised Code by the Boards of County Commissioners of Allen, Auglaize, Hardin, and Mercer Counties.

It is the purpose of the Act 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.

Title II and III funds provide services and training for the participants through such activities as supportive services, work experiences, on-the-job training, classroom training, upgrading and retraining.

REPORTING ENTITY

The SDA's general-purpose financial statements include the accounts of all the SDA operations. The criteria for including organizations within the SDA's reporting entity, as set forth in GASB No. 14, "The Financial Reporting Entity," is financial accountability. Financial accountability is defined as appointment of a voting majority of the component unit's board and either the ability to impose its will by the primary government or the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. The SDA's general-purpose financial statements do not include the operations of other organizations, because none of the criteria for inclusion as set forth in GASB No. 14 have been met.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board and other recognized authoritative sources.

BASIS OF PRESENTATION

The SDA uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain SDA functions or activities.

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes herein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

For financial statement presentation purposes, the various funds of the SDA are grouped into the following generic fund types under the broad fund categories governmental and fiduciary.

GOVERNMENTAL FUND TYPES:

Governmental funds are those through which most governmental functions of the SDA are financed. The acquisition, use, and balances of the SDA's expendable financial resources and the related current liabilities are accounted for through governmental funds. The following is the SDA's governmental fund type:

General Fund. This fund is used to account for all financial resources of the SDA except those required to be accounted for in another fund. The general fund balance is available to the SDA for any purpose provided it is expended or transferred according to the general laws of Ohio.

FIDUCIARY FUND TYPES:

Fiduciary funds are used to account for assets held by the SDA in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the SDA's fiduciary fund type:

Agency Funds. These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

ACCOUNT GROUPS:

To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

General Fixed Assets Account Group. The general fixed assets account group is used to account for all fixed assets of the SDA, other than those fixed assets accounted for in the enterprise or trust funds.

General Long-Term Obligations Account Group. The general long-term obligations account group is used to account for all long-term debt of the SDA, except that accounted for in the agency funds.

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, generally only current assets and current liabilities are 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.

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The modified accrual basis of accounting is followed for the governmental fund types and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year.

The major revenue source of the SDA is intergovernmental revenue from reimbursement-type grants. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. When more cash is received than expenditures incurred, the excess is recorded as a liability for deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. Costs of accumulated unpaid vacation and sick leave are reported as fund liabilities in the period in which they will be liquidated with available financial resources rather than in the period earned by employees. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

CASH AND CASH EQUIVALENTS:

Cash balances of the SDA are pooled in order to provide improved cash management. Each fund type's share of the pool is presented on the balance sheet in the account "Equity in Pooled Cash and Cash Equivalents." For purposes of the combined balance sheet, funds included within the cash management pool and investments with original maturities of three months or less are considered to be cash and cash equivalents.

PREPAID ITEMS:

Payments made to vendors for services that will benefit periods beyond June 30, 1999 are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and expenditure is reported in the year in which services are consumed.

INVENTORIES:

Inventories in governmental funds consist of expendable supplies held for consumption stated on a first-in, first-out basis. They are reported at cost which is recorded as an expenditure at the time individual inventory items are purchased. Reported inventories are equally offset by a fund balance reserve, which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

FIXED ASSETS:

Fixed asset values are valued at original acquisition costs.

Costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements, which extend the useful life or increase the capacity or operating efficiency of the asset, are capitalized at cost.

**JOB TRAINING PARTNERSHIP ACT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GENERAL FIXED ASSETS:

General fixed assets (fixed assets used in governmental fund type operations) are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group at historical cost or estimated historical cost. Assets in the general fixed assets account group are not depreciated. The SDA has established a capitalization threshold for fixed assets at \$1,000.

COMPENSATED ABSENCES:

Section C60 of the Codification of GAFRS specifies that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of these conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

For governmental funds, the SDA records an expenditure for accumulated unused vacation time when earned for all employees with more than one year of service. The vacation accrual is funded when earned. An agency fund was established to account for these monies.

Section C60 of the Codification of GAFRS specifies that a governmental entity can estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. To calculate the liability, these accumulations should be reduced to the maximum amount allowed as a termination payment. Accruals for those employees who are expected to become eligible in the future should be based on assumptions concerning the probability that individual employees or classes or groups of employees will become eligible to receive termination payments. Termination payments are cash payments conditioned on the employees' termination or retirement.

The SDA records a liability for accumulated unused sick leave for an employee in the period the SDA determines it is probable that the individual employee will become eligible to receive termination payments. The current portion of unpaid compensated absences is the amount expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group.

INTERGOVERNMENTAL REVENUES:

For governmental funds, reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred.

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

TOTAL COLUMNS ON FINANCIAL STATEMENTS:

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data. Data in these columns do not present financial position or results of operations.

NOTE C - DEPOSITS AND INVESTMENTS

The SDA maintains its cash balances at a financial institution located in Bluffton, Ohio. Protection of the SDA's cash and investments is provided by the federal deposit insurance corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public deposits. The face value of the pooled collateral must equal at least 110 percent of public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

LEGAL REQUIREMENTS:

Statutes require the classification of monies held by the SDA into two categories. The first classification consists of "active" monies, those monies required to be kept in a "cash" or "near-cash" status for current demands upon the SDA treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

The second classification consists of "inactive" monies. Inactive monies may be deposited or invested in the following securities:

1. Bonds, notes, or other obligations of or guaranteed by the United States, or those for which the faith of the United States is pledged for the payment of principal and interest;
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency, including, but not limited to, Federal National Mortgage Association debentures and discount notes, or by the Export-Import bank of Washington, whether or not they are guaranteed by the United States;
3. Repurchase agreements in the securities enumerated above;
4. Time certificates of deposit, savings or deposit accounts;
5. Bonds and other obligations of the State of Ohio, its political subdivision, or other units or agencies of the state or its political subdivisions; and
6. The State Treasurer's investment pool (STAR Ohio).

At year-end, the SDA had \$100 in Petty Cash which is included on the balance sheet as part of "Equity in pooled cash and cash equivalents." This amount is uninsured and uncollateralized.

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 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE C - DEPOSITS AND INVESTMENTS (Continued)

DEPOSITS:

At the end of the period, the carrying amount of the SDA's deposits was \$165,182, and the bank balance was \$230,919. Of the bank balance:

1. \$100,000 was covered by federal depository insurance.
2. \$130,919 was covered by qualified securities pledged as collateral by the institution holding the cash.

INVESTMENTS:

GASB Statement 3 "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" requires that local governments disclose the carrying amounts and market value of investments classified by risk. Category 1 includes investments that are insured or registered for which the securities are held by the SDA. Category 2 includes uninsured and unregistered investments for which the securities are held in the counterparty's trust department or agent in the SDA's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty or by its trust department but not in the SDA's name.

The classification of cash and cash equivalents on the combined financial statements is based on criteria set forth in GASB Statement No. 9. Cash and cash equivalents are defined to include investments with original maturities of three months or less and funds included within the SDA's cash management pool. A reconciliation between the classifications of cash on the combined financial statements and the classifications per GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents
GASB Statement 9	\$ 165,282
Cash on Hand	(100)
GASB Statement 3	\$ 165,182

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 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE D- FIXED ASSETS

A summary of the changes in general fixed assets as follows:

	Balance 1/1/98	Additions	Deletions	Balance 6/30/99
Machinery & Equipment	\$ 207,075	\$ 198,546	\$ 49,893	\$ 355,728
Furniture & Fixtures	10,293	833		11,126
Totals	\$ 217,368	\$ 199,379	\$ 49,893	\$ 366,854

NOTE E- LONG-TERM OBLIGATIONS

Changes in the SDA's long-term obligations during the year consist of the following:

	Outstanding 1/1/98	Issued	Retired	Outstanding 6/30/99
<u>Other Long-Term Obligations:</u>				
Compensated Absences	\$ 18,396	\$ 108,462	\$ 18,396	\$ 108,462

**JOB TRAINING PARTNERSHIP ACT
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE F- RISK MANAGEMENT

The SDA is exposed to various risks of loss related to torts, theft or damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

Coverage provided by various policies is as follows:

General Liability	
Aggregate (Other Than Products-Completed Operations)	\$1,000,000
Aggregate (Products-Completed Operations)	1,000,000
Personal and Advertising Injury	1,000,000
Each Occurrence	1,000,000
Fire Damage (Any One Fire)	50,000
Medical Expense (Any One Person)	5,000
Non-Owned Auto (Each Occurrence)	1,000,000
Nonprofit Organization Directors and Officers Liability	
Per Occurrence and Aggregate - \$5,000 Deductible	1,000,000
Contents - 80% Coinsurance - \$250 Deductible	
610 North Main Street, Lima Office	100,000
608 North Main Street, Lima Office	25,000
Kenton Office	25,000
Wapakoneta Office	25,000
Celina Office	25,000
Participant Registered Student Insurance	
Aggregate Limit per Accident	500,000
Loss of Life, Limb or Sight	5,000/10,000
Medical Expense	25,000
Dental Expense	2,000

The contents insurance excludes losses due to flood, sewer backup, and earthquake. The participant insurance is for registered students while participating in policyholder sponsored activity.

Settled claims have not exceeded commercial insurance coverage in the current year or any of the past two fiscal years.

NOTE G- EMPLOYEES RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code.

The Public Employees Retirement System issues a stand-alone financial report. 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-PERS(7377).

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE G- EMPLOYEES RETIREMENT SYSTEM (Continued)

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% for employees other than law enforcement. Law enforcement employees contribute 9.0% of covered salary. The 1998 employer contribution rate for state employers was 13.31% of covered payroll. For local government employer units the rate was 13.55% of covered payroll. The law enforcement employer rate was 16.70% of covered payroll.

Employer Contributions required by the Ohio Revised Code:

<u>Fiscal Year</u>	<u>Required Contributions</u>	<u>Percentage Contributed</u>
1996	\$73,831	100%
1997	71,260	100%
1999 (18-mo period)	114,317	95%

NOTE H- POST-EMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirants with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. Health care coverage for disability recipients is 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. The Ohio Revised Code provides statutory authority for employer contributions. The 1998 employer contribution rate for state employers was 13.31% of covered payroll; 4.2% was the portion that was used to fund health care for the year. For local government employer units the rate was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care for the year 1998. The law enforcement employer rate for 1998 was 16.7% and 4.2% was used to fund health care.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS. OPEB is financed through employer contributions and investments earnings thereon. 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.

Expenditures for OPEB during 1998 were \$440,596,663. As of December 31, 1998, the unaudited estimated net assets available for future OPEB payments were \$9,447,325,318. The number of benefit recipients eligible for OPEB at December 31, 1998 was 115,579.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. 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.

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE I - OTHER EMPLOYEE BENEFITS

DEFERRED COMPENSATION PLANS:

The SDA has implemented GASB Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" for its deferred compensation plan through the Ohio Public Employees Deferred Compensation Plan (the Plan) and the County Commissioners Associates of Ohio Deferred Compensation Program (the Program). In 1998, the Plan and the Program created trusts for their assets of the plans for which the SDA has no fiduciary responsibility. Therefore, the balance of the Plan of \$48,713 and the balance of the Program of \$21,570 were shown as reductions in the deferred compensation agency fund.

COMPENSATED ABSENCES:

SDA employees earn annual leave at varying rates depending on length of service and department policy. SDA employees may transfer all of the annual leave not used by the fiscal year ended June 30 to vacation leave. Anything not transferred to vacation leave is transferred to sick leave. At termination, employees may cash out all of unused annual leave and vacation time. The vacation accrual is funded when earned. An agency fund was established to account for these monies.

One-half the value of accumulated unused sick leave may be cashed out upon termination. The remaining balance may be transferred to another public entity upon return to public employment within 10 years. As of June 30, 1999, total liability for compensated absences was \$138,448.

NOTE J - LEASING ARRANGEMENTS

The SDA conducts its operations from facilities that are leased under a one-year lease expiring in June 2000.

In addition, the SDA has one year lease terms for office space in Hardin, Mercer, and Auglaize Counties that expire in June 2000.

The following is a schedule of future minimum rental payments required under the above leases as of June 30, 1999:

<u>Year Ending</u> <u>June 30</u>	<u>Amount</u>
2000	\$100,402

Lease expense amounted to \$147,140 for the 18-month period.

NOTE K - ECONOMIC DEPENDENCY

The SDA receives almost 100% of its funding from funds allocated under the Job Training Partnership Act.

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE L - DISSOLUTION OF THE ENTITY

On August 7, 1998, President Clinton signed the Workforce Investment Act of 1998 (WIA), comprehensive reform legislation that supersedes the Job Training Partnership Act (JTPA) and amends the Wagner-Peyers Act. The WIA reforms Federal job training programs and creates a new, comprehensive workforce investment system. States must transition to WIA by July 1, 2000. The State of Ohio has developed an option for local areas to consider other than WIA. The current Service Delivery Area of Allen, Auglaize, Hardin and Mercer Counties will be dissolved due to the designation choices made by each county. The new act will be merged under the Department of Human Services for these areas; therefore, the SDA will no longer be in existence. The SDA will be closed out with the responsibility of the current Regional Council of Government.

NOTE M - 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 as early as fiscal 1999.

The SDA has completed an inventory of computer systems and other equipment necessary to conducting its operations. The SDA has identified the following systems requiring year 2000 remediation:

The SDA has a financial reporting system. The SDA pays an annual fee to the software provider for services of version modifications and updates. The software provider reports that the financial reporting software has been assessed, remediated, and tested and validated.

The SDA utilizes an external service organization for its payroll system. The external service organization is responsible for remediating that system. The external services organization reports that its systems have been assessed, remediated, and tested and validated.

Power*Ohio distributes a substantial sum of money to the SDA in the form of federal and state grant payments. Further, Power*Ohio processes a significant amount of financial and nonfinancial information about the SDA through its MIS. Power*Ohio is responsible for remediating these systems.

The SDA has completed assessing the changes needed in the power system. Four office buildings currently contain systems for which the SDA plans no changes. These systems were newly installed with Year 2000 considerations.

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

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
STATUS OF PRIOR YEAR CITATIONS AND RECOMMENDATIONS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

<u>Citation</u>	<u>Status</u>
None	
 <u>Recommendations</u>	
1. Fiscal clerk not be given access to signed checks (segregation of duties).	Condition corrected.
2. Not all supporting documents are properly cancelled at the time of payment.	Condition corrected during 1999.
3. Title II A 5% available funds be spent or deobligated back to the State.	Condition corrected.



**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 Employment and Training Council
Lima, Ohio 45801

We have audited the general-purpose financial statements of the Job Training Partnership Act, Service Delivery Area Number 2 (the SDA) as of and for the 18-month period ended June 30, 1999, and have issued our report thereon dated November 24, 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 the SDA's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance that we have reported to management of the SDA in a separate letter dated November 24, 1999.

Internal control Over Financial Reporting

In planning and performing our audit, we considered the SDA'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 operation that we consider to be material weaknesses.

This report is intended for the information and use of management, the Employment and Training Council, the Private Industry Council, 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.

Pry CPA Services, Inc.

Findlay, Ohio
November 24, 1999



**INDEPENDENT AUDITOR'S 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 Employment and Training Council
Lima, Ohio 45801

Compliance

We have audited the compliance of the Job Training Partnership Act, Service Delivery Area #2 (the SDA) 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 18-month period ended June 30, 1999. The SDA'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 the SDA's management. Our responsibility is to express an opinion on the SDA's compliance based on our audit.

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

In our opinion, the SDA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the 18-month period ended June 30, 1999.

Internal Control Over Compliance

The management of the SDA is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the SDA's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

This report is intended for the information and use of management, the Employment and Training Council, the Private Industry Council, 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.

Py CPA Services, Inc.

Findlay, Ohio
November 24, 1999

**JOB TRAINING PARTNERSHIP
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (GAAP BASIS)
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

Federal Grantor Pass-Through Grantor Program Title	Federal CFDA Number	Grant Period	Unexpended Award Bal. 01/01/98	Transfers	Grant Revenue	Expenditures	Unexpended Award Bal. 06/30/99	
United States Department of Labor Passed Through Ohio Bureau of Employment Services								
Job Training Partnership Act Title II - Training Services for the Disadvantaged								
O-97-02-00-01	Adults	17.250	07/01/97 - 06/30/00	\$ 669,050	\$ 669,050	\$ 669,050	\$ 0	
O-98-02-00-01	Adults	17.250	07/01/98 - 06/30/00	750,655	512,475	512,475	238,180	
1-96-02-00-01	Older Worker	17.250	07/01/96 - 06/30/99	34,096	34,096	34,096	0	
1-97-02-00-01	Older Worker	17.250	07/01/97 - 06/30/00	48,058	48,058	48,058	0	
1-98-02-00-01	Older Worker	17.250	07/01/98 - 06/30/00	47,861	6,608	6,608	41,253	
3-93-02-00-00	Incentive	17.250	01/01/95 - 06/30/96	105	(105)		0	
3-96-02-00-01	Incentive	17.250	01/01/98 - 06/30/99	30,150	30,150	30,150	0	
4-96-02-00-01	Ed Coordination	17.250	07/01/96 - 06/30/99	1,945	1,945	1,945	0	
4-97-02-00-01	Ed Coordination	17.250	07/01/97 - 06/30/00	70,938	(18,708)	52,230	0	
4-98-02-00-02	Ed Coordination	17.250	07/01/98 - 06/30/00	71,025	35,725	35,725	35,300	
5-97-02-00-02	IIB Summer Youth	17.250	10/01/96 - 09/30/99	28,003	100,000	128,003	0	
5-98-02-00-01	IIB Summer Youth	17.250	10/01/97 - 09/30/99	843,019	843,019	843,019	0	
5-99-02-00-00	IIB Summer Youth	17.250	04/01/99 - 06/30/00	786,030	12,218	12,218	773,812	
Y-97-02-00-02	Youth	17.250	07/01/97 - 06/30/00	260,781	(100,000)	160,781	0	
Y-98-02-00-01	Youth	17.250	07/01/98 - 06/30/00	103,761		55,960	47,801	
Total JTPA Title II (CFDA #17.250)				3,745,477	(18,813)	2,590,318	2,590,318	1,136,346
Job Training Partnership Act Title III - Employment and Training Assistance for Dislocated Workers								
A-97-02-00-01	Formula	17.246	07/01/97 - 06/30/00	238,649	238,649	238,649	0	
A-98-02-00-01	Formula	17.246	07/01/98 - 06/30/00	377,033	367,287	367,287	9,746	
B-97-02-00-00	Governor Reserve	17.246	03/02/98 - 06/30/98	16,000	13,107	13,107	2,893	
B-97-02-01-01	Governor Reserve	17.246	12/14/98 - 06/30/99	20,000	2,140	2,140	17,860	
B-98-02-00-02	Governor Reserve	17.246	08/01/98 - 06/30/99	431,732	408,963	408,963	22,769	
E-95-02-00-03	Defense Conversion	17.246	07/01/96 - 12/31/97	115,572	(3,655)	(3,655)	119,227	
Total JTPA Title III (CFDA #17.246)				1,198,986	0	1,026,491	1,026,491	172,495
Total Job Training Partnership Act Cluster				4,944,463	(18,813)	3,616,809	3,616,809	1,308,841
Wagner-Peyser Act - Employment Service								
One-Stop Career Center System	17.207	10/01/97 - 05/31/99	320,000		304,658	304,658	15,342	
Total Passed Through Ohio Bureau of Employment Services				5,264,463	(18,813)	3,921,467	3,921,467	1,324,184
Total Federal Financial Assistance				\$ 5,264,463	\$ (18,813)	\$ 3,921,467	\$ 3,921,467	\$ 1,324,184

**JOB TRAINING PARTNERSHIP ACT
 SERVICE DELIVERY AREA NUMBER 2
 EMPLOYMENT AND TRAINING COUNCIL
 SCHEDULE OF PROGRAM INCOME
 FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

TITLE II	BALANCE 01/01/98	EARNED 01/01/98 - 6/30/99	EXPENDED			BALANCE 06/30/99
			ADMINI- STRATION	PROGRAM	TOTAL EXPENDITURES	
O-97-02-00-01	\$ 303	\$ 300	\$ 356	\$ 247	\$ 603	\$ 0
O-98-02-00-01		530	317	165	482	48
TOTAL IIA 77%	\$ 303	\$ 830	\$ 673	\$ 412	\$ 1,085	\$ 48
TITLE III						
A-97-02-00-01	\$ 405	\$ 209	\$ 21	\$ 594	\$ 614	\$ 0
A-98-02-00-01		167	86	30	117	50
TOTAL III	\$ 405	\$ 376	\$ 107	\$ 624	\$ 731	\$ 50

JOB TRAINING PARTNERSHIP ACT
 SERVICE DELIVERY AREA NUMBER 2
 EMPLOYMENT AND TRAINING COUNCIL
 SCHEDULE OF VARIANCES
 FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999

TITLE II	EXPENDITURES IN PRIOR AUDIT PERIODS	EXPENDITURES 01/01/98-06/30/99	TOTAL EXPENDITURES	POWER*OHIO	VARIANCE	EXPLANATION
O-97-02-00-01	\$ 81,703	\$ 669,050	\$ 750,753	\$ 750,753	\$ 0	
O-98-02-00-01		512,475	512,475	512,476	(1)	Rounding
1-96-02-00-01	2,557	34,096	36,653	36,653	0	
1-97-02-00-01		48,058	48,058	48,058	0	
1-98-02-00-01		6,608	6,608	6,607	1	Rounding
3-96-02-00-01		30,150	30,150	30,150	0	
4-96-02-00-01	53,171	1,945	55,116	55,116	0	
4-97-02-00-01		52,230	52,230	52,230	0	
4-98-02-00-02		35,725	35,725	35,726	(1)	Rounding
5-97-02-00-02	693,393	128,003	821,396	821,396	0	
5-98-02-00-01		843,019	843,019	843,019	0	
5-99-02-00-00		12,218	12,218	12,220	(2)	Rounding
Y-97-02-00-02	26,192	160,781	186,973	186,973	0	
Y-98-02-00-01		55,960	55,960	55,959	1	Rounding
TOTAL CFDA #17.250	\$ 857,016	\$ 2,590,318	\$ 3,447,334	\$ 3,447,336	\$ (2)	

TITLE III						
A-97-02-00-01	\$ 121,386	\$ 238,649	\$ 360,035	\$ 360,035	\$ 0	
A-98-02-00-01		367,287	367,287	367,286	1	Rounding
B-97-02-00-00		13,107	13,107	13,107	0	
B-97-02-01-01		2,140	2,140	2,140	0	
B-98-02-00-02		408,963	408,963	408,963	0	
E-95-02-00-03	326,175	(3,655)	322,520	322,520	0	
TOTAL CFDA #17246	\$ 447,561	\$ 1,026,491	\$ 1,474,052	\$ 1,474,051	\$ 1	

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA 77%
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
O-97-02-00-01			
Allocation Amount	\$ 750,753	\$ 127,628	\$ 623,125
Expenditures			
07/01/97-12/31/97	81,703	14,137	67,566
01/01/98-06/30/98	417,508	67,613	349,895
07/01/98-06/30/99	251,542	69,752	181,790
Total Expenditures	<u>750,753</u>	<u>151,502</u>	<u>599,251</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (23,874)</u>	<u>\$ 23,874</u>
Percentage of Allocation	100.00%	20.18%	79.82%
PY 97 Budget	\$ 638,547	\$ 108,891	\$ 529,656
Percentage Achieved	78.18%	75.08%	78.82%
85% Analysis 07/01/97-06/30/98			
Expenditures	\$ 499,211		
Obligations	251,542		
Total	<u>\$ 750,753</u>		
Percentage Achieved	100.00%		
O-98-02-00-01			
Allocation Amount	\$ 750,655	\$ 137,885	\$ 612,770
Expenditures			
07/01/98-06/30/99	<u>512,476</u>	<u>96,278</u>	<u>416,198</u>
Unexpended Funds	<u>\$ 238,179</u>	<u>\$ 41,607</u>	<u>\$ 196,572</u>
Percentage of Allocation	68.27%	12.83%	55.44%
PY98 Budget	\$ 638,057	\$ 117,402	\$ 520,655
Percentage Achieved	80.32%	82.01%	79.94%
85% Analysis 07/01/98-06/30/99			
Expenditures	\$ 512,475		
Obligations	135,509		
Total	<u>\$ 647,984</u>		
Percentage Achieved	86.32%		

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% OLDER WORKER
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
1-96-02-00-01			
Allocation Amount	\$ 36,653	\$ 6,231	\$ 30,422
Expenditures			
07/01/97-12/31/97	2,557	648	1,909
01/01/98-06/30/98	21,279	5,422	15,857
07/01/98-06/30/99	12,817	1,469	11,348
Total Expenditures	<u>36,653</u>	<u>7,539</u>	<u>29,114</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (1,308)</u>	<u>\$ 1,308</u>
Percentage of Allocation	100.00%	20.57%	79.43%
PY97 Budget	\$ 36,653	\$ 6,231	\$ 30,422
Percentage Achieved	65.03%	97.42%	58.40%
1-97-02-00-01			
Allocation Amount	\$ 48,058	\$ 9,131	\$ 38,927
Expenditures			
07/01/97-12/31/97			
01/01/98-06/30/98			
07/01/98-06/30/99	48,058	10,941	37,117
Total Expenditures	<u>48,058</u>	<u>10,941</u>	<u>37,117</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (1,810)</u>	<u>\$ 1,810</u>
Percentage of Allocation	100.00%	22.77%	77.23%
PY97 Budget	\$ 40,849	\$ 7,761	\$ 33,088
Percentage Achieved	0.00%	0.00%	0.00%
85% Analysis 07/01/97-06/30/98			
Expenditures			
Obligations			
Total	<u>\$ 0</u>		
Percentage Achieved	0.00%		

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% OLDER WORKER
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
1-98-02-00-01			
Allocation Amount	\$ 47,861	\$ 3,294	\$ 44,567
Expenditures			
07/01/98-06/30/99	<u>61,818</u>	<u>473</u>	<u>61,345</u>
Unexpended Funds	<u>\$ (13,957)</u>	<u>\$ 2,821</u>	<u>\$ (16,778)</u>
Percentage of Allocation	129.16%	0.99%	128.17%
PY98 Budget	\$ 40,662	\$ 2,780	\$ 37,882
Percentage Achieved	152.03%	17.01%	161.94%
85% Analysis 07/01/98-06/30/99			
Expenditures	\$ 6,608		
Obligations	82		
Total	<u>\$ 6,690</u>		
Percentage Achieved	13.98%		

JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF BUDGET TO ACTUAL, TITLE II 5% INCENTIVE
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999

	<u>TOTAL</u>
3-96-02-00-01	
Allocation Amount	\$ 30,150
Expenditures	
01/01/98-06/30/98	15,320
07/01/98-06/30/99	14,830
Total Expenditures	\$ 30,150
Unexpended Funds	\$ 0
Percentage of Allocation	100.00%
PY98 Budget	\$ 30,150
Percentage Achieved	100.00%

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA 8%
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM/ TRAINING</u>
4-96-02-00-01			
Allocation Amount	\$ 55,116	\$ 9,326	\$ 45,790
Expenditures			
01/01/97-06/30/97	37,020	4,158	32,862
07/01/97-12/31/97	16,151	5,654	10,497
01/01/98-06/30/98	1,945	88	1,857
Total Expenditures	<u>55,116</u>	<u>9,900</u>	<u>45,216</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (574)</u>	<u>\$ 574</u>
Percentage of Allocation	100.00%	17.96%	82.04%
PY97 Budget	\$ 55,116	\$ 9,326	\$ 45,790
Percentage Achieved	100.00%	106.15%	98.75%
4-97-02-00-01			
Allocation Amount	\$ 70,938	\$ 10,155	\$ 60,783
Deobligation	(18,708)	(935)	(17,773)
Total Allocation	<u>52,230</u>	<u>9,220</u>	<u>43,010</u>
Expenditures			
07/01/97-12/31/97			
01/01/98-06/30/98	24,297	5,297	19,000
07/01/98-06/30/99	27,933	4,730	23,203
Total Expenditures	<u>52,230</u>	<u>10,027</u>	<u>42,203</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (807)</u>	<u>\$ 807</u>
Percentage of Allocation	100.00%	19.20%	80.80%
PY97 Budget	\$ 70,938	\$ 10,155	\$ 60,783
Percentage Achieved	34.25%	52.16%	31.26%
85% Analysis 07/01/97-06/30/98			
Expenditures	\$ 24,297		
Obligations	17,290		
Total	<u>\$ 41,587</u>		
Percentage Achieved	58.62%		

**JOB TRAINING PARTNERSHIP ACT
 SERVICE DELIVERY AREA NUMBER 2
 EMPLOYMENT AND TRAINING COUNCIL
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA 8%
 FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM/ TRAINING</u>
4-98-02-00-02			
Allocation Amount	\$ 71,025	\$ 12,597	\$ 58,428
Expenditures			
07/01/98-06/30/99	35,724	6,718	29,006
Unexpended Funds	<u>\$ 35,301</u>	<u>\$ 5,879</u>	<u>\$ 29,422</u>
Percentage of Allocation	50.30%	9.46%	40.84%
PY98 Budget	\$ 71,025	\$ 12,597	\$ 58,428
Percentage Achieved	50.30%	53.33%	49.64%
85% Analysis 07/01/98-06/30/99			
Expenditures	\$ 35,725		
Obligations	30,500		
Total	<u>\$ 66,225</u>		
Percentage Achieved	93.24%		

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
5-97-02-00-02			
Allocation Amount	\$ 901,396	\$ 135,209	\$ 766,187
Transfer to IIC PY97	(180,000)	(27,000)	(153,000)
Revision	0	(49,744)	49,744
Transfer from IIC PY97	-100,000	61,535	38,465
Total Allocation	<u>821,396</u>	<u>120,000</u>	<u>701,396</u>
Expenditures			
04/01/97-06/30/97	137,263	14,168	123,095
07/01/97-12/31/97	556,130	25,142	530,988
01/01/98-06/30/98	128,003	55,595	72,408
Total Expenditures	<u>821,396</u>	<u>94,905</u>	<u>726,491</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ 25,095</u>	<u>\$ (25,095)</u>
Percentage of Allocation	100.00%	11.55%	88.45%
CY97 Budget	\$ 693,358	\$ 39,310	\$ 654,048
Percentage Achieved	100.01%	100.00%	100.01%
5-98-02-00-01			
Allocation Amount	\$ 843,020	\$ 108,991	\$ 734,029
Expenditures			
01/01/98-06/30/98	57,511	9,738	47,773
07/01/98-12/31/98	532,180	17,807	514,373
01/01/99-06/30/99	253,329	60,577	192,752
Total Expenditures	<u>843,020</u>	<u>88,122</u>	<u>754,898</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ 20,869</u>	<u>\$ (20,869)</u>
Percentage of Allocation	100.00%	10.45%	89.55%
CY98 Budget	\$ 589,691	\$ 27,544	\$ 562,147
Percentage Achieved	100.00%	100.00%	100.00%

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
5-99-02-00-00			
Allocation Amount	\$ 786,030	\$ 138,656	\$ 647,374
Expenditures			
04/01/99-06/30/99	<u>12,219</u>	<u>66</u>	<u>12,153</u>
Unexpended Funds	<u>\$ 773,811</u>	<u>\$ 138,590</u>	<u>\$ 635,221</u>
Percentage of Allocation	1.55%	0.01%	1.55%
CY99 Budget	\$ 786,030	\$ 138,656	\$ 647,374
Percentage Achieved	1.55%	0.05%	1.88%

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIC
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
Y-97-02-00-02			
Allocation Amount	\$ 106,973	\$ 21,785	\$ 85,188
Transfer from IIB	180,000	27,000	153,000
Transfer to IIB	(100,000)	(15,130)	(84,870)
Total Allocation	<u>186,973</u>	<u>33,655</u>	<u>153,318</u>
Expenditures			
07/01/97-12/31/97	26,192	6,024	20,168
01/01/98-06/30/98	85,021	18,435	66,586
07/01/98-06/30/99	75,760	10,378	65,382
Total Expenditures	<u>186,973</u>	<u>34,837</u>	<u>152,136</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ (1,182)</u>	<u>\$ 1,182</u>
Percentage of Allocation	100.00%	18.63%	81.37%
PY97 Budget	\$ 158,987	\$ 27,684	\$ 131,303
Percentage Achieved	69.95%	88.35%	66.07%
85% Analysis 07/01/97-06/30/98			
Expenditures	\$ 111,213		
Obligations	75,760		
Total	<u>\$ 186,973</u>		
Percentage Achieved	100.00%		
Y-98-02-00-01			
Allocation Amount	\$ 103,761	\$ 18,145	\$ 85,616
Expenditures			
07/01/98-06/30/99	<u>55,959</u>	<u>12,713</u>	<u>43,246</u>
Unexpended Funds	<u>\$ 47,802</u>	<u>\$ 5,432</u>	<u>\$ 42,370</u>
Percentage of Allocation	53.93%	12.25%	41.68%
PY98 Budget	\$ 88,197	\$ 14,993	\$ 73,204
Percentage Achieved	63.45%	84.79%	59.08%
85% Analysis 07/01/98-06/30/99			
Expenditures	\$ 55,960		
Obligations	47,801		
Total	<u>\$ 103,761</u>		
Percentage Achieved	100.00%		

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE III FORMULA
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
A-97-02-00-01			
Allocation Amount	\$ 360,035	\$ 57,605	\$ 302,430
Expenditures			
07/01/97-12/31/97	121,386	18,871	102,515
01/01/98-06/30/98	188,104	23,599	164,505
07/01/98-06/30/99	50,545	10,593	39,952
Total Expenditures	<u>360,035</u>	<u>53,063</u>	<u>306,972</u>
Unexpended Funds	<u>\$ 0</u>	<u>\$ 4,542</u>	<u>\$ (4,542)</u>
Percentage of Allocation	100.00%	14.74%	85.26%
PY97 Budget	\$ 300,447	\$ 46,084	\$ 254,363
Percentage Achieved	103.01%	92.16%	104.98%
A-98-02-00-01			
Allocation Amount	\$ 377,033	\$ 60,004	\$ 317,029
Expenditures			
07/01/98-06/30/99	<u>367,287</u>	<u>51,462</u>	<u>315,825</u>
Unexpended Funds	<u>\$ 9,746</u>	<u>\$ 8,542</u>	<u>\$ 1,204</u>
Percentage of Allocation	97.42%	13.65%	83.77%
PY98 Budget	\$ 301,626	\$ 47,958	\$ 253,668
Percentage Achieved	121.77%	107.31%	124.50%

**JOB TRAINING PARTNERSHIP ACT
SERVICES DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB 700
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>
B-97-02-00-00			
Allocation Amount	\$ 16,000		\$ 16,000
Expenditures			
07/01/97-12/31/97			
01/01/98-06/30/98	13,107		13,107
Total Expenditures	<u>13,107</u>		<u>13,107</u>
Unexpended Funds	<u>\$ 2,893</u>	<u>\$ 0</u>	<u>\$ 2,893</u>
Percentage of Allocation	81.92%	0.00%	81.92%
PY97 Budget	\$ 16,000		\$ 16,000
Percentage Achieved	81.92%	0.00%	81.92%

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB 701
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>	<u>RAPID RESPONSE</u>
B-97-02-01-01				
Allocation Amount	\$ 20,000			\$ 20,000
Expenditures				
07/01/97-12/31/97				
01/01/98-06/30/98				
07/01/98-06/30/99	2,140			2,140
Total Expenditures	<u>2,140</u>			<u>2,140</u>
Unexpended Funds	<u>\$ 17,860</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 17,860</u>
Percentage of Allocation	10.70%	0.00%	0.00%	10.70%
PY98 Budget	\$ 20,000			\$ 20,000
Percentage Achieved	10.70%	0.00%	0.00%	10.70%

JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB 800
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999

	<u>TOTAL</u>	<u>ADMINISTRATIVE</u>	<u>PROGRAM</u>	<u>RAPID RESPONSE</u>
B-98-02-00-02				
Allocation Amount	\$ 431,732	\$ 45,053	\$ 336,679	\$ 50,000
Expenditures				
07/01/98-06/30/99	<u>408,963</u>	<u>39,223</u>	<u>325,410</u>	<u>44,330</u>
Unexpended Funds	<u>\$ 22,769</u>	<u>\$ 5,830</u>	<u>\$ 11,269</u>	<u>\$ 5,670</u>
Percentage of Allocation	94.73%	9.09%	75.37%	10.27%
PY98 Budget	\$ 431,732	\$ 45,053	\$ 336,679	\$ 50,000
Percentage Achieved	94.73%	87.06%	96.65%	88.66%

JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE III E 500 GD
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999

	TOTAL	ADMINISTRATIVE (MAX 29.1%)	SUPPORT (MAX 5.5%)	BASIC READJUSTMENT	RETRAINING (MIN 40.5%)
E-95-02-00-04					
Allocation Amount	\$ 374,653	\$ 56,878	\$ 23,000	\$ 111,406	\$ 183,369
Expenditures					
07/01/96-12/31/96	229,236	24,316	5,681	119,854	79,385
01/01/97-12/31/97	96,939	25,353	3,986	19,958	47,642
01/01/98-06/30/98	(3,655)	(9,000)	120	886	4,339
Total Expenditures	<u>322,520</u>	<u>40,669</u>	<u>9,787</u>	<u>140,698</u>	<u>131,366</u>
Unexpended Funds	<u>\$ 52,133</u>	<u>\$ 16,209</u>	<u>\$ 13,213</u>	<u>\$ (29,292)</u>	<u>\$ 52,003</u>
Percentage of Allocation	86.08%	10.86%	2.61%	37.55%	35.06%
PY98 Budget	\$ 374,653	\$ 56,878	\$ 23,000	\$ 111,406	\$ 183,369
Percentage Achieved	86.08%	71.50%	42.55%	126.29%	71.64%

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

NOTE A - GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial programs of the SDA.

NOTE B - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the basis of accounting used to prepare the federal closeout reports. The SDA attempts to record an expenditure in the accounting period in which the liability is incurred. However, the monthly federal closeout reports are due ten days after month end, so not all of the liabilities are recorded. Most of the June 30, 1999 closeout reports are month-end close out reports. The fiscal year end closeout reports are much more accurate. Since these are reimbursement-type grants, revenue is recognized when the related expenditure is incurred.

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE 18-MONTH PERIOD ENDED JUNE 30, 1999**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Job Training Partnership Act, Service Delivery Area Number 2 (the SDA).
2. No reportable conditions relating to the audit of the financial statements are reported in Part B of this Schedule.
3. No instances of noncompliance material to the financial statements are reported in Part B of this Schedule.
4. No reportable conditions relating to the audit of the major federal award programs are reported in Part C of this Schedule.
5. The auditor's report on compliance for the major federal award program for the SDA expresses an unqualified opinion.
6. The audit disclosed no findings relative to the major federal award program for the SDA that are required to be reported in this Schedule.
7. The programs tested as a major program were the Job Training Partnership Act Cluster, which includes Employment and Training Assistance - Dislocated Workers (CFDA #17.246) and Job Training Partnership Act (CFDA #17.250), and Employment Service (CFDA #17.207).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. It was determined that the SDA is a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**JOB TRAINING PARTNERSHIP ACT
SERVICE DELIVERY AREA NUMBER 2
EMPLOYMENT AND TRAINING COUNCIL
CONCLUSION STATEMENT**

The audit report, including citations and recommendations, was reviewed with and acknowledged by the following officials on January 20, 2000.

Tim McCourtie, Executive Director

H. Daniel Dawson, Finance Manager

Carin Doseck, Private Industry Council Member

They were informed that officials had five working days from the date of the post-audit conference to respond to, or contest, in writing, the report contents. No written response received.



STATE OF OHIO
OFFICE OF THE AUDITOR

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JOB TRAINING PARTNERSHIP ACT, SERVICE DELIVERY AREA #2

ALLEN 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: MARCH 7, 2000