ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM

SERVICE DELIVERY AREA NUMBER 26

AUDIT REPORT

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

STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Board of Trustees
Ashtabula Geauga Training and Employment Consortium

We have reviewed the Independent Auditor's Report of the Ashtabula Geauga Training and Employment Consortium, Ashtabula County, prepared by James G. Zupka, CPA, Inc. for the audit period July 1, 1999 through September 30, 2000. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

JIM PETRO
Auditor of State

December 15, 2000

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SERVICE DELIVERY AREA NUMBER 26
AUDIT REPORT
FOR THE PERIOD JULY 1, 1999 THROUGH SEPTEMBER 30, 2000

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JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
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INDEPENDENT AUDITOR'S REPORT

To the Ashtabula Geauga Training and
Employment Consortium
Ashtabula, Ohio

We have audited the accompanying general purpose financial statements of the Ashtabula Geauga Training and Employment Consortium (AGTEC), Service Delivery Area 26 (SDA #26) as of and for the fifteen month period ended September 30, 2000, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion 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 Ashtabula Geauga Employment and Training Consortium as of September 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 13, 2000 on the consideration of the Ashtabula Geauga Training and Employment Consortium's internal control structure 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 taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the general purpose financial statements. The supplemental data on pages 29 through 44 (as listed in the Table of Contents) are presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

James G. Zupka
Certified Public Accountant

October 13, 2000

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
COMBINED BALANCE SHEET - ALL FUND TYPE AND ACCOUNT GROUP
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Governmental Fund Type	Account Groups		
	Special Revenue	General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
ASSETS				
Cash and Cash Equivalents	$ 0	$ 0	$ 0	$ 0
Account Receivable	0	0	0	0
Due from Other Governments-				
Power Ohio	0	0	0	0
Prepaid Items	0	0	0	0
Fixed Assets:				
Furniture, Fixtures and Equipment	0	0	0	0
Less: Accumulated Depreciation	0	0	0	0
Amount to be Provided for General				
Long-Term Obligations	0	0	0	0
TOTAL ASSETS	$ 0	$ 0	$ 0	$ 0
LIABILITIES				
Accounts Payable	$ 0	$ 0	$ 0	$ 0
Accrued Wages and Benefits	0	0	0	0
Compensated Absence Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	0	0	0
FUND EQUITY				
Investment in General Fixed Assets	0	0	0	0
Fund Balance:				
Unreserved/Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	$ 0	$ 0	$ 0	$ 0

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

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUND
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Governmental Fund Type Special Revenue	Total (Memorandum Only)
REVENUES		
Intergovernmental	$ 1,339,770	$ 1,339,770
Interest Income	2,024	2,024
Program Income	112,621	112,621
Stand-In Revenue	5,000	5,000
Total Revenues	1,459,415	1,459,415
EXPENDITURES		
Human Services:		
Administration	337,330	337,330
Program Costs	946,036	946,036
EDWAA Profiling	4,600	4,600
Program Income Expensed	206,751	206,751
Job Club Expenditures	384	384
Core Services	1,937	1,937
Closeout Costs	51,804	51,804
Stand-In Expenditures:		
Administration	5,000	5,000
Total Expenditures	1,553,842	1,553,842
Excess (Deficiency) of Revenues Over Expenditures	(94,427)	(94,427)
Fund Balance at Beginning of Year	138,158	138,158
Transferred to Workforce Policy Board	(7,762)	(7,762)
Refunded to Power Ohio	(35,969)	(35,969)
Fund Balance at End of Year	$ 0	$ 0

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

NOTE 1: DESCRIPTION OF ENTITY

Ashtabula-Geauga Training and Employment Consortium (AGTEC), Service Delivery Area Number 26 (SDA #26), was established in 1983 by the State of Ohio Bureau of Employment Services as a Service Delivery Area, eligible to receive and administer funds granted to the SDA by the State, which has received federal grants under the Job Training Partnership Act (JTPA) of 1982. Ashtabula Geauga Training and Employment Consortium was established to administer all program funds awarded to SDA #26.

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Basis of Presentation

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

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

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.

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

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

Account Groups

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

General Long-Term Debt Account Group - To account for long-term debt and other long-term liabilities of AGTEC.

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

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

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

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

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

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

B. **Measurement Focus and Basis of Accounting** (Continued)

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

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 AGTEC. 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 two years and purchase price of $1,000 or more. The Ashtabula Geauga Employment and Training Consortium's capitalization policy is $1,000. The amount of depreciation is to be computed over 10 years or 10% of cost, which varies from generally accepted accounting principles. Depreciation is only recorded in the general fixed assets account group.

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

D. **Budgetary Process**

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

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

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

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

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

1. Increases/decreases in actual grant awards from those estimated;
2. Changes in grant periods;
3. Unanticipated grant awards not included in the budget; and
4. 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 the County Budget Commission.

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

E. **Encumbrances**

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

F. **Total Columns on Combined Statements**

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

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

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

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

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

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

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

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

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

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

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 or other obligations of the State of Ohio;

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

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

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

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purchase of arbitrage, the use of leverage, and short selling are prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of AGTEC, and must be purchased with the expectation that it will be held until 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 Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

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

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

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

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

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

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

Deposits (Continued)

		Book Balance	Bank Balance
Category 1	Star Bank	$ 0	$ 0
Category 3	Star Bank	0	0
Total Deposits		$ 0	$ 0

All deposits are carried at cost. At year end, cash on hand was $0 and the carrying amount of AGTEC's deposits was $0, and the bank balance was $0. Of the bank balance, $0 was insured and $0 was classified as Risk Category 3.

Investments

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

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

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

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

AGTEC had no investments as of September 30, 2000.

NOTE 4: **DUE FROM OTHER GOVERNMENTS**

Due from Other Governments represents amounts owed to AGTEC from JTP-Ohio for grant funds earned but not received. As of September 30, 2000, the balance of Due from Other Governments in the governmental funds is $0.

NOTE 5: **FIXED ASSETS**

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

	Balance 6/30/99	Additions	Deletions	Balance 6/30/00
Equipment, Furniture and Fixtures	$ 203,648	$ 4,260	$ 0	$ 207,908
Accumulated Depreciation	(153,405)	(19,321)	0	(172,726)
Total	$ 50,243	$ (15,061)	$ 0	$ 35,182

The Workforce Investment Act of 1998 (WIA) allows for the transfer of property acquired under the JTPA program to the succeeding WIA program in each county. During the closeout period July 1, 2000 to September 29, 2000, the above equipment, furniture and fixtures with a net book value of $35,182 were transferred to the Department of Jobs and Family Services in Ashtabula and Geauga Counties to operate the Office of Workforce Development. At September 30, 2000 the balance of the General Fixed Assets Account Group was 0.

NOTE 6: **PREPAID CLOSEOUT EXPENSES**

The U.S. Department of Labor Training and Employment Guidance Letter (TEGL) No. 1-99 provided instructions and policy guidance on the closeout of JTPA programs. TEGL 1-99 specifically allows the prepayment of necessary, reasonable and allocable costs that will be incurred after the final closeout period. The following closeout expenses were prepaid and included in the cost reports and statement of revenues and expenses:

Records Storage	$ 7,985
Records Shredding	2,600
Audit and Accounting Fees	18,590
Total	$ 29,175

NOTE 7: **DEFINED PENSION BENEFIT PLAN**

All of AGTEC's full-time employees participate in the Public Employees Retirement System, which is a cost-sharing, multiple-employer defined benefit pension plan.

Public Employees Retirement System (the "PERS" of Ohio")
The following information was provided by the PERS of Ohio to assist AGTEC in complying with GASB Statement No. 27, *Accounting for Pensions for State and Local Government Employers*.

1. **Pension Benefit Obligations**

All full-time employees of AGTEC participate in the PERS of Ohio, a cost-sharing multiple employer defined benefit pension plan. The PERS of Ohio provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. The Public Employees Retirement System of Ohio issues a stand-alone financial report that includes financial statements and required supplementary information for the PERS of Ohio. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 8.5%. The 1999 employer rate for local government employer units was 13.55% of covered payroll, 9.35% to fund the pension benefit obligation and 4.20% to fund health care. The contribution requirements of plan members and AGTEC are established and may be amended by the Public Employees Retirement Board. AGTEC's contributions to the PERS of Ohio for the years 2000, 1999, and 1998 were $67,014, $75,784, and $69,304, respectively, which was equal to the required contributions for each year.

NOTE 7: **DEFINED PENSION BENEFIT PLAN** (Continued)

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

5. Other Postemployment Benefits

In addition to the pension benefit obligation described above, the PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the employer contribution rate (identified above) that was used to fund health care for the year ended June 30, 2000 was 4.20%, which amounted to $20,772 of covered payroll.

Other postemployment benefits are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health 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 other postemployment benefits during 1999 were $523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future other postemployment benefits payments were $9,870,285,641. The number of benefit recipients eligible for other postemployment benefits at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to other postemployment benefits. Under the new method, effective January 1, 1999, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

NOTE 8: COMPENSATED ABSENCES

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

Years of Service	Vacation	Hours Accrued Per 80 Hour Pay Period
Less than 1 year	None	None**
1 year up to 8 years	2 Weeks	3.1
8 years up to 15 years	3 Weeks	4.6
15 years up to 25 years	4 Weeks	6.2
25 years or more	5 Weeks	7.7

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

The liability for accumulated vacations was $0 at September 30, 2000 for governmental fund types, which represents normal accumulations, has been recorded in the Special Revenue Fund.

Full-time employees earned 4.62 hours per pay period of sick leave. Upon retirement, employees with ten or more years of service will be compensated for 25% of unused time. The maximum payment will not exceed two-hundred forty (240) hours, or thirty (30) days. Such payment shall be based on the employee's rate at the time of retirement.

In accordance with GASB Statement No. 16, *Accounting for Compensated Absences,* vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees who are eligible to receive termination payments as of the balance sheet date, and on leave balances accumulated by other employees who are expected to become eligible in the future to receive such payments.

NOTE 8: **COMPENSATED ABSENCES** (Continued)

For governmental funds, AGTEC provides a liability for unpaid accumulated sick leave for employees. The current portion of unpaid sick leave is the amount to be paid using available expendable reserves, and is reported as an accrued liability in the fund from which the individuals are paid. The remaining balance of the liability is reported in the general long-term obligation account group. At September 30, 2000, these amounts were $0 and $0, respectively, because sick and vacation liabilities were paid out when employees were transferred to the succeeding employer, the Department of Jobs and Family Services.

NOTE 9: **CONTINGENT LIABILITIES**

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

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

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

NOTE 10: **INSURANCE AND RISK MANAGEMENT**

AGTEC is exposed to various risks of loss related to torts, thefts of, damages to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During 2000, AGTEC contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Nationwide Insurance Co.	General Liability	$ 250
Ohio Casualty Group of Insurance Co.	Blanket Employee Bond	$ 0

AGTEC pays the State Worker's Compensation system a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

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

NOTE 11: **GRANT FUNDING**

As of June 30, 2000, the Bureau of Employment Services was terminated and core services were transferred to the Ohio Department of Jobs and Family Services. On July 1, 2000, JTPA participants were transferred and are serviced through the Ohio Department of Jobs and Family Services. The County Commissioner will be the grant recipient and will be custodian of financial information and equipment. AGTEC was given an additional three months to terminate JTPA programs, and transfer any unused JTPA funds to the succeeding organization, the Department of Jobs and Family Services in Ashtabula and Geauga Counties and refunded to POWER*Ohio.

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SERVICE DELIVERY AREA NUMBER 26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

Federal Grantor/ Pass Through Grantor/ Program Titles	**Grant Period**	**CFDA Number**	**Allocation**	**Transfers**	**Revenue**	**Expenditures**	**Unexpended Allocation**
United States Department of Labor							
Ohio Bureau of Employment Services							
Title II							
0-P8-26-00-01	07/01/98-06/30/00	17.250	$ 40,266	$ 0	$ 40,266	$ 40,266	$ 0
0-P9-26-00-01	07/01/99-09/30/00	17.250	421,182	0	318,769	318,769	102,413
1-P8-26-00-01	07/01/98-06/30/00	17.250	4,473	0	4,473	4,473	0
1-P9-26-00-01	07/01/99-09/30/00	17.250	27,231	0	27,231	27,231	0
Y-P8-26-00-01	07/01/98-06/30/00	17.250	781	0	781	781	0
Y-P9-26-00-01	07/01/99-09/30/00	17.250	60,267	169,337	162,438	162,438	67,166
4-P8-26-00-01	07/01/98-06/30/00	17.250	2,157	0	2,157	2,157	0
4-P9-26-00-01	07/01/99-09/30/00	17.250	40,836	0	36,051	36,051	4,785
3-97-26-00-01	07/01/98-06/30/00	17.250	21,965	0	21,965	21,965	0
3-98-26-00-01	07/01/99-09/30/00	17.250	95,135	0	95,135	95,135	0
5-99-26-00-01	07/01/99-06/30/00	17.250	370,725	(169,337)	201,388	201,388	0
Total CFDA #17.250			1,085,018	0	910,654	910,654	174,364
Title III							
A-98-26-00-01	07/01/98-06/30/00	17.246	48,406	0	48,406	48,406	0
A-99-26-00-01	07/01/99-09/30/00	17.246	298,887	0	195,000	195,000	103,887
B-98-26-00-00	07/01/99-09/30/00	17.246	245,886	0	185,710	185,710	60,176
Total CFDA #17.246			593,179	0	429,116	429,116	164,063
TOTAL FEDERAL AWARDS			$ 1,678,197	$ 0	$ 1,339,770	$ 1,339,770	$ 338,427

Grant Period - Period of Subgrant.
Allocations - Amounts allocated in current and unexpended amounts allocated in prior years respectively.
Transfers - Allowable transfers as defined by the JTPA Regulations.
Revenue and Expenditures - Should be reported net of program income.
Unexpended Allocations - Amount left to carry forward to following fiscal year.

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

NOTE A: **SIGNIFICANT ACCOUNTING POLICIES**

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

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants (216) 475 - 6136 Ohio Society of Certified Public Accountants

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

To the Board of Trustees of
Ashtabula Geauga Training and
Employment Consortium

We have audited the general purpose financial statements of the Ashtabula Geauga Training and Employment Consortium (AGTEC) as of and for the fifteen month period ended September 30, 2000, and have issued our report thereon dated October 13, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether AGTEC'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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered AGTEC's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended solely for the information and use of the Board of Trustees, management, others within the Organization, 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.

James G. Zupka
Certified Public Accountant

October 13, 2000

JAMES G. ZUPKA, C.P.A., INC.
Certified Public Accountants
5240 East 98th Street
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Trustees of
Ashtabula Geauga Training and
Employment Consortium

Compliance

We have audited the compliance of the Ashtabula Geauga Training and Employment Consortium (AGTEC) 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 fifteen month period ended September 30, 2000. AGTEC'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 AGTEC's management. Our responsibility is to express an opinion on AGTEC'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 AGTEC'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 AGTEC's compliance with those requirements.

In our opinion, AGTEC complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fifteen month period ended September 30, 2000.

Internal Control Over Compliance
The management of AGTEC 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 AGTEC'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 solely for the information and use of the Board of Trustees, management, others within the Organization 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.

James G. Zupka
Certified Public Accountant

October 13, 2000

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SERVICE DELIVERY AREA NUMBER 26
STATUS OF PRIOR AUDIT CITATIONS AND RECOMMENDATIONS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

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

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SERVICE DELIVERY AREA NUMBER 26
GENERAL COMMENTS

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

The Ashtabula Geauga Training and Employment Consortium was cooperative and available for questions and assistance during regular working hours.

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

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

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

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

   None.

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

   None.

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	JTPA	JTPA Program Income	Non Federal	Total
ASSETS				
Cash and Cash Equivalents	$ 0	$ 0	$ 0	$ 0
Accounts Receivable	0	0	0	0
Due from Other Governments -				
Power Ohio	0	0	0	0
Prepaid Items	0	0	0	0
TOTAL ASSETS	$ 0	$ 0	$ 0	$ 0
LIABILITIES				
Accounts Payable	$ 0	$ 0	$ 0	$ 0
Accrued Wages and Benefits	0	0	0	0
Compensated Absences Payable	0	0	0	0
Deferred Revenue	0	0	0	0
Total Liabilities	0	0	0	0
FUND EQUITY				
Fund Balance:				
Unreserved/Undesignated	0	0	0	0
Total Fund Equity	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	$ 0	$ 0	$ 0	$ 0

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	JTPA	JTPA Program Income	Non Federal	Total
REVENUES				
Intergovernmental	$1,339,770	$ 0	$ 0	$1,339,770
Interest Income	0	2,024	0	2,024
Program Income	0	112,621	0	112,621
Stand-In Revenues	5,000	0	0	5,000
TOTAL REVENUES	1,344,770	114,645	0	1,459,415
EXPENDITURES				
Human Services:				
Administration	337,330	0	0	337,330
Program Costs	946,036	0	0	946,036
EDWAA Profiling	4,600	0	0	4,600
Program Income Expensed	0	206,751	0	206,751
Job Club Expensed	0	384	0	384
Core Services	0	0	1,937	1,937
Closeout Costs	51,804	0	0	51,804
Stand-In Expenditures:				
Administration	5,000	0	0	5,000
TOTAL EXPENDITURES	1,344,770	207,135	1,937	1,553,842
Excess (Deficiency) of Revenues over Expenditures	0	(92,490)	(1,937)	(94,427)
Fund Balance at Beginning of Year	0	128,459	9,699	138,158
Transferred to Workforce Policy Board	0	0	(7,762)	(7,762)
Refunded to Power Ohio	0	(35,969)	0	(35,969)
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 77%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
0-P7(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 405,882	$ 81,176	$ 324,706
Transfer from IIC	0	0	0
Total Allocation	405,882	81,176	324,706
Expenditures			
Expenditures 07/01/97-06/30/98	368,131	81,176	286,955
Expenditures 07/01/98-06/30/99	37,751	0	37,751
Total Expenditures	405,882	81,176	324,706
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'98 Budget	$ 37,751	$ 0	$ 37,751
Percentage Achieved	100.00%	100.00%	100.00%
0-98 (Prior Year)			
Allocation			
Allocation Amount	$ 491,930	$ 98,386	$ 393,544
Transfer From/(To) IIC	0	0	0
Total Allocation	491,930	98,386	393,544
Expenditures			
Expenditures 07/01/98-06/30/99	451,664	96,979	354,685
Expenditures 07/01/99-06/30/00	40,266	1,407	38,859
Total Expenditures	491,930	98,386	393,544
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '99 Budget	$ 40,266	$ 1,407	$ 38,859
Percentage Achieved	100.00%	100.00%	100.00%
0-99 (Current Year)			
Allocation			
Allocation Amount	$ 421,182	$ 84,235	$ 336,947
Transfer From 11C	0	0	0
Total Allocation	421,182	84,235	336,947
Expenditures			
Expenditures 07/01/99-06/30/00	302,021	67,487	234,534
Expenditures 07/01/00-09/30/00	16,748	16,748	0
Total Expenditures	318,769	84,235	234,534
Unexpended Funds	$ 102,413	$ 0	$ 102,413

ATTACHMENT B

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% OLDER WORKER
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
1-P7(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 26,175	$ 5,235	$ 20,940
Transfer from IIC	0	0	0
Total Allocation	26,175	5,235	20,940
Expenditures			
Expenditures 07/01/97-06/30/98	22,634	5,235	17,399
Expenditures 07/01/98-06/30/99	3,541	0	3,541
Total Expenditures	26,175	5,235	20,940
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'98 Budget	$ 3,541	$ 0	$ 3,541
Percentage Achieved	100.00%	100.00%	100.00%
1-98 (Prior Year)			
Allocation			
Allocation Amount	$ 31,881	$ 6,376	$ 25,505
Transfer From IIC	0	0	0
Total Allocation	31,881	6,376	25,505
Expenditures			
Expenditures 07/01/98-06/30/99	27,408	5,866	21,542
Expenditures 07/01/99-06/30/00	4,473	510	3,963
Total Expenditures	31,881	6,376	25,505
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '99 Budget	$ 4,473	$ 510	$ 3,963
Percentage Achieved	100.00%	100.00%	100.00%
1-99 (Current Year)			
Allocation			
Allocation Amount	$ 27,231	$ 5,446	$ 26,785
Transfer From IIC	0	0	0
Total Allocation	27,231	5,446	21,785
Expenditures			
Expenditures 07/01/99-06/30/00	27,231	5,446	21,785
Total Expenditures	27,231	5,446	21,785
Unexpended Funds	$ 0	$ 0	$ 0

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIC
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
Y-P7(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 60,463	$ 12,093	$ 48,370
Transfer from IIB	92,500	18,500	74,000
Total Allocation	152,963	30,593	122,370
Expenditures			
Expenditures 07/01/97-06/30/98	143,438	30,593	112,845
Expenditures 07/01/98-06/30/99	9,525	0	9,525
Total Expenditures	152,963	30,593	122,370
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'98 Budget	$ 9,525	$ 0	$ 9,525
Percentage Achieved	100.00%	100.00%	100.00%
Y-98 (Prior Year)			
Allocation			
Allocation Amount	$ 70,247	$ 14,049	$ 56,198
Transfer From IIB	50,000	10,000	40,000
Total Allocation	120,247	24,049	96,198
Expenditures			
Expenditures 07/01/98-06/30/99	119,466	23,268	96,198
Expenditures 07/01/99-06/30/00	781	781	0
Total Expenditures	120,247	24,049	96,198
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '99 Budget	$ 781	$ 781	$ 0
Percentage Achieved	100.00%	100.00%	0.00%
Y-99 (Current Year)			
Allocation			
Allocation Amount	$ 60,267	$ 12,053	$ 48,214
Transfer From IIB	169,337	33,867	135,470
Total Allocation	229,604	45,920	183,684
Expenditures			
Expenditures 07/01/99-06/30/00	145,255	28,737	116,518
Expenditures 07/01/00-09/30/00	17,183	17,183	0
Total Expenditures	162,438	45,920	116,518
Unexpended Funds	$ 67,166	$ 0	$ 67,166

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 8%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
4-P7(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 38,482	$ 7,696	$ 30,786
Transfers	0	0	0
Total Allocation	38,482	7,696	30,786
Expenditures			
Expenditures 07/01/97-06/30/98	34,438	7,696	26,742
Expenditures 07/01/98-06/30/99	4,044	0	4,044
Total Expenditures	38,482	7,696	30,786
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'98 Budget	$ 4,044	$ 0	$ 4,044
Percentage Achieved	100.00%	100.00%	100.00%
4-98 (Prior Year)			
Allocation			
Allocation Amount	$ 46,469	$ 9,293	$ 37,176
Transfers	0	0	0
Total Allocation	46,469	9,293	37,176
Expenditures			
Expenditures 07/01/98-06/30/99	44,312	8,208	36,104
Expenditures 07/01/99-06/30/00	2,157	1,085	1,072
Total Expenditures	46,469	9,293	37,176
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '98 Budget	$ 2,157	$ 1,085	$ 1,072
Percentage Achieved	100.00%	100.00%	0.00%
4-99 (Current Year)			
Allocation			
Allocation Amount	$ 40,836	$ 8,167	$ 32,669
Transfers	0	0	0
Total Allocation	40,836	8,167	32,669
Expenditures			
Expenditures 07/01/99-06/30/00	36,051	8,167	27,884
Total Expenditures	36,051	8,167	27,884
Unexpended Funds	$ 4,785	$ 0	$ 4,785

ATTACHMENT B

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% INCENTIVE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Transition Cost
3-P6(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 20,019	$ 20,019	$ 0
Total Allocation	20,019	20,019	0
Expenditures			
Expenditures 07/01/97-06/30/98	16,469	16,469	0
Expenditures 07/01/98-06/30/99	3,550	3,550	0
Total Expenditures	20,019	20,019	0
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	100.00%	0.00%
Budget			
PY'98 Budget	$ 3,551	$ 3,550	$ 0
Percentage Achieved	100.00%	100.00%	0.00%
3-97 (Prior Year)			
Allocation			
Allocation Amount	$ 47,563	$ 47,563	$ 0
Total Allocation	47,563	47,563	0
Expenditures			
Expenditures 07/01/98-06/30/99	25,598	25,598	0
Expenditures 07/01/99-06/30/00	21,965	21,965	0
Total Expenditures	47,563	47,563	0
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	100.00%	0.00%
Budget			
PY '99 Budget	$ 21,965	$ 21,965	$ 0
Percentage Achieved	100.00%	100.00%	0.00%
3-98 (Current Year)			
Allocation			
Allocation Amount	$ 95,135	$ 81,758	$ 13,377
Total Allocation	95,135	81,758	13,377
Expenditures			
Expenditures 07/01/99-06/30/00	95,135	81,758	13,377
Total Expenditures	95,135	81,758	13,377
Unexpended Funds	$ 0	$ 0	$ 0

ATTACHMENT B

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIB
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program Cost
5-97(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 498,719	$ 99,743	$ 398,976
Transfer to IIC	(92,500)	(18,500)	(74,000)
Total Allocation	406,219	81,243	324,976
Expenditures			
Expenditures 10/01/96-06/30/97	61,437	61,437	0
Expenditures 10/01/96-09/30/97	322,095	12,422	309,673
Expenditures 10/01/97-09/30/98	22,687	7,384	15,303
Total Expenditures	406,219	81,243	324,976
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'97 Budget	$ 344,782	$ 19,806	$ 324,976
Percentage Achieved	100.00%	100.00%	100.00%
5-98 (Prior Year)			
Allocation			
Allocation Amount	$ 570,726	$ 114,145	$ 456,581
Transfer to IIC	(50,000)	(10,000)	(40,000)
Total Allocation	520,726	104,145	416,581
Expenditures			
Expenditures 10/01/97-06/30/98	72,697	29,324	43,373
Expenditures 07/01/98-06/30/99	448,029	74,821	373,208
Total Expenditures	520,726	104,145	416,581
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '98 Budget	$ 448,029	$ 74,821	$ 373,208
Percentage Achieved	100.00%	100.00%	100.00%
5-99 (Current Year)			
Allocation			
Allocation Amount	$ 487,125	$ 97,425	$ 389,700
Transfer to IIC	(169,337)	(37,298)	(132,039)
Total Allocation	317,788	60,127	257,661
Expenditures			
Expenditures 10/01/98-06/30/99	116,400	44,925	71,475
Expenditures 07/01/99-06/30/00	201,388	15,202	186,186
Total Expenditures	317,788	60,127	257,661
Unexpended Funds	$ 0	$ 0	$ 0

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III EDWAA
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Transition Cost
A-P7(Yr. Before Prior Yr.)			
Allocation			
Allocation Amount	$ 325,807	$ 65,161	$ 260,646
Transfers	0	0	0
Total Allocation	325,807	65,161	260,646
Expenditures			
Expenditures 07/01/97-06/30/98	287,392	49,403	237,989
Expenditures 07/01/98-06/30/99	38,415	15,758	22,657
Total Expenditures	325,807	65,161	260,646
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY'98 Budget	$ 38,415	$ 15,758	$ 22,657
Percentage Achieved	100.00%	100.00%	100.00%
A-98 (Prior Year)			
Allocation			
Allocation Amount	$ 338,548	$ 67,710	$ 270,838
Transfers	0	0	0
Total Allocation	338,548	67,710	270,838
Expenditures			
Expenditures 07/01/98-06/30/99	290,142	51,034	239,108
Expenditures 07/01/99-06/30/00	48,406	16,676	31,730
Total Expenditures	338,548	67,710	270,838
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	20.00%	80.00%
Budget			
PY '99 Budget	$ 48,406	$ 16,676	$ 31,730
Percentage Achieved	100.00%	100.00%	100.00%
A-99 (Current Year)			
Allocation			
Allocation Amount	$ 298,887	$ 59,778	$ 239,109
Transfers	0	0	0
Total Allocation	298,887	59,778	239,109
Expenditures			
Expenditures 07/01/99-06/30/00	177,127	46,332	130,795
Expenditures 07/01/00-09/30/00	17,873	17,873	0
Total Expenditures	195,000	64,205	130,795
Unexpended Funds	$ 103,887	$ (4,427)	$ 180,314

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III EDWAA INCENTIVE
FOR THE FIFTEEN MONTH PERIOD ENDING SEPTEMBER 30, 2000

	Totals	Admin.	Program Costs	Profiling	Basic Readjustment	Rapid Response
B-P7(Yr. Before Prior Yr.)						
Allocation						
Allocation Amount	$ 216,879	$ 35,976	$ 86,840	$ 12,000	$ 57,063	$ 25,000
Total Allocation	216,879	35,976	86,840	12,000	57,063	25,000
Expenditures						
Expenditures 07/01/97-06/30/98	216,879	35,976	86,840	12,000	57,063	25,000
Total Expenditures	216,879	35,976	86,840	12,000	57,063	25,000
Unexpended Funds	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	16.59%	40.04%	5.53%	26.31%	11.53%
Budget						
PY'97 Budget	$ 216,879	$ 35,976	$ 86,840	$ 12,000	$ 57,063	$ 25,000
Percentage Achieved	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
85% Analysis						
Expenditures	$ 216,879	$ 0	$ 0	$ 0	$ 0	$ 0
Obligations	0	0	0	0	0	0
Total	$ 216,879	$ 0	$ 0	$ 0	$ 0	$ 0
Percentage Achieved	100.00%	0%	0%	0%	0%	0%
B-98 (Prior Year)						
Allocation						
Allocation Amount	$ 276,098	$ 47,820	$ 133,300	$ 12,000	$ 57,978	$ 25,000
Total Allocation	276,098	47,820	133,300	12,000	57,978	25,000
Expenditures						
Expenditures 07/01/98-06/30/99	276,098	47,820	133,300	12,000	57,978	25,000
Total Expenditures	276,098	47,820	133,300	12,000	57,978	25,000
Unexpended Funds	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	17.32%	48.28%	4.35%	21.00%	9.05%
Budget						
PY '98 Budget	$ 276,098	$ 47,820	$ 133,300	$ 12,000	$ 57,978	$ 25,000
Percentage Achieved	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
85% Analysis						
Expenditures						
Expenditures	$ 276,098	$ 0	$ 0	$ 0	$ 0	$ 0
Obligations	0	0	0	0	0	0
Total Expenditures	276,098	0	0	0	0	0
Percentage Achieved	100.00%	0%	0%	0%	0%	0%
B-99 (Current Year)						
Allocation						
Allocation Amount	$ 245,886	$ 41,777	$ 167,109	$ 12,000	$ 0	$ 25,000
Total Allocation	245,886	41,777	167,109	12,000	0	25,000
Expenditures						
Expenditures 07/01/99-06/30/00	185,710	41,777	139,333	4,600	0	0
Total Expenditures	185,710	41,777	139,333	4,600	0	0
Unexpended	$ 60,176	$ 0	$ 27,776	$ 7,400	$ 0	$ 25,000

ATTACHMENT C

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SCHEDULE OF STAND-IN-COSTS
FOR THE FIFTEEN MONTH PERIOD ENDING SEPTEMBER 30, 2000

TITLE II	Administration	Direct Training	Support	Total
O.W. 1-99-26-00-01	$ 5,000	$ 0	$ 0	$ 5,000
Total CFDA #17.250	$ 5,000	$ 0	$ 0	$ 5,000

ATTACHMENT D

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SCHEDULE OF PROGRAM INCOME
FOR THE FIFTEEN MONTH PERIOD ENDING SEPTEMBER 30, 2000

	Earned			Expended		
	Admin.	Program Services	Total	Admin.	Program Services	Total
Title II						
0-99-26-00-00	$ 41,295	$ 73,350	$ 114,645	$ 66,987	$ 140,148	$ 207,135

ATTACHMENT E

ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM
SERVICE DELIVERY AREA NUMBER 26
SCHEDULE OF VARIANCES
FOR THE FIFTEEN MONTH PERIOD ENDING SEPTEMBER 30, 2000

Title II Program	**JTP Ohio**	**Audit Report**	**Variance**
Title IIA 77%			
0-98-26-00-01	$ 40,266	$ 40,266	$ 0
0-99-26-00-01	318,769	318,769	0
Title IIA 5% O.W.			
1-98-26-00-01	4,473	4,473	0
1-99-26-00-01	27,231	27,231	0
Title IIC			
Y-98-26-00-01	781	781	0
Y-99-26-00-01	162,438	162,438	0
Title IIA 8%			
4-98-26-00-01	2,157	2,157	0
4-99-26-00-01	36,051	36,051	0
Title IIA 5% Incentive			
3-97-26-00-01	21,965	21,965	0
3-98-26-00-01	95,135	95,135	0
Title IIB			
5-99-26-00-01	201,388	201,388	0
Total CFDA #17.250	910,654	910,654	0
Title III Program			
Title III Formula			
A-98-26-00-01	48,406	48,406	0
A-99-26-00-01	195,000	195,000	0
Governor's Reserve			
B-98-26-00-00	185,710	185,710	0
Total CFDA #17.246	429,116	429,116	0
GRAND TOTALS	$1,339,700	$1,339,770	$ 0

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

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ASHTABULA GEAUGA TRAINING AND EMPLOYMENT CONSORTIUM

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JANUARY 23, 2001