

Roth & Company

Certified Public Accountants

SERVICE DELIVERY AREA NO. 11

ECUMSEH WORKFORCE DEVELOPMENT BOARD

EDITORS' REPORT AND GENERAL PURPOSE FINANCIAL

STATEMENTS AND OTHER REQUIRED REPORTS

JULY 1, 1998 THROUGH JUNE 30, 1999

Tecumseh Workforce Development Board
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 1999

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weakness(es)? yes X none reported

Type of auditor's report issued on compliance for major programs? Unqualified

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
17.250	Title II
17.246	Title III

Dollar threshold used to distinguish between Type A and Type B programs? \$300,000

Auditee qualified as low-risk auditee? yes X no

Tecumseh Workforce Development Board
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1999

SECTION II - FINANCIAL STATEMENT FINDINGS

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

See finding 1999-99-1.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This section identifies the audit finding 99-1 required to be reported by Circular A-133, Section .510(a).

- * Information on the federal program: Title II CFDA# 17.250
Title III CFDA# 17.246
- * Criteria or specific requirement (including statutory, regulatory, JTPA policy or other citation) Letter 2-97.
- * Condition: Variance in reporting between audited financial statements and expense reports submitted to Power-Ohio.
- * Questioned costs: None.
- * Context: Expense reports submitted to Power Ohio did not agree with the actual amounts as contained in the SDA's books and records and the audited financial statements.
- * Effect: Reports submitted to Power Ohio will not agree with the audited financial statements.
- * Cause: Correction of prior period adjustments, timing differences and inclusion of obligations as expenditures.
- * Recommendation: The reports submitted to Power Ohio be amended to reflect the actual amounts as indicated in the SDA's books and records.
- * Management's response: All reports submitted to Power Ohio for PY98 were adjusted to reflect actual amounts and prior period adjustments.

Tecumseh Workforce Development Board

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 1999

- * We have corrected all variances with our July 31, 1999 reports to POWER*Ohio. We have taken steps, as proposed by our auditors, to ensure future accruals and June 30 reports will accurately reflect revenues and expenditures.
- * As noted, most of the variances were due to prior year adjustments. This year's variances were less due to following our auditor's advice.

SERVICE DELIVERY AREA NO. 11
TECUMSEH WORKFORCE DEVELOPMENT BOARD
AUDITORS' REPORT AND GENERAL PURPOSE FINANCIAL
STATEMENTS AND OTHER REQUIRED REPORTS

JULY 1, 1998 THROUGH JUNE 30, 1999

SERVICE DELIVERY AREA NO. 11
TECUMSEH WORKFORCE DEVELOPMENT BOARD

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Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 1627 Selma Road
 Springfield, Ohio 45506

APPOINTED OFFICIALS
 For the Year Ended June 30, 1999

<u>Governing Board Members</u>	<u>Title</u>	<u>Term of Office</u>
Marilyn Foulk	President 1997/ Champaign County Commissioner	12/1/92-12/31/02
Roger Tackett	Vice President 1997/ Clark County Commissioner	1/1/93-12/31/03
David Dhume	Secretary 1997/ Madison County	1/1/97-12/31/03
Kay Hagler	Greene County Commissioner	1/1/98-12/31/02
James Mitchell	Union County Commissioner	1/1/97-12/31/02
F. Leonard Holihan	Workforce Development Board President	1/1/90-06/30/00
Robert Bare	Workforce Development Board Vice President	7/1/93-06/30/00

ADMINISTRATIVE PERSONNEL

Ernest Davis Executive Director	F. John Wedig Fiscal Director/ Deputy Director
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LEGAL ADVISOR

Mr. Stephen J. McCready, Attorney
 Martin, Browne, Hall & Harper P.L.L.
 P.O. Box 1488
 Springfield, Ohio 45501



STATE OF OHIO
OFFICE OF THE AUDITOR


JIM PETRO, AUDITOR OF STATE

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Board of Tecumseh Consortium
Tecumseh Workforce Development Board

We have reviewed the independent auditor's report of the Tecumseh Workforce Development Board, Clark County, prepared by Roth & Company for the audit period July 1, 1998 through June 30, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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



JIM PETRO
Auditor of State

February 1, 2000



Roth & Company

Certified Public Accountants

Independent Auditors' Report

The Board of Tecumseh Consortium
Tecumseh Workforce Development Board
1627 Selma Road
Springfield, Ohio 45505

We have audited the accompanying general purpose financial statements of the Tecumseh Workforce Development Board, as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of Tecumseh Workforce Development Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Tecumseh Workforce Development Board as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note P, the existence of Tecumseh Workforce Development Board as a going concern beyond June 30, 2000 is in question because of legislative changes at the federal, state and local level. The general purpose financial statements do not include any adjustment relating to the amounts and classification of assets or liabilities that might be necessary if Tecumseh Workforce Development Board does not continue in existence beyond June 30, 2000.

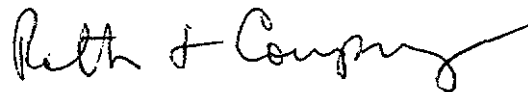
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In accordance with Government Auditing Standards, we have also issued our report dated September 24, 1999 on our consideration of the Tecumseh Workforce Development Board's internal control over financial reporting and our tests of its compliance with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

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Tecumseh Workforce Development Board, 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 information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of Tecumseh Workforce Development Board. 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 presented in all material respects in relation to the financial statements taken as a whole.



Englewood, Ohio
September 24, 1999

Service Delivery Area No. 11

Tecumseh Workforce Development Board

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUP

June 30, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>ACCOUNT GROUP</u>	<u>Total</u>
	<u>General</u>	<u>Special</u>	<u>CFAAG</u>	<u>(Memorandum</u>
	<u>Fund</u>	<u>Revenue</u>		<u>Only)</u>
ASSETS AND OTHER DEBITS				
Assets				
Equity in pooled cash	\$ 8,245	\$ 255,842	\$ -	\$ 264,087
Intergovernmental receivables	-	127,481	-	127,481
Amounts due from other governments	-	33,216	-	33,216
Prepays	-	8,179	-	8,179
Fixed assets	-	-	128,086	128,086
Total assets and other debits	\$ 8,245	\$ 424,718	\$ 128,086	\$ 561,049
LIABILITIES				
Accrued wages	-	\$ 58,168	\$ -	\$ 58,168
Compensated absences payable	-	102,761	-	102,761
Accrued and withheld expenditures	-	92,419	-	92,419
Unearned revenue	-	158,789	-	158,789
Total liabilities	-	412,137	-	412,137
FUND EQUITY AND OTHER CREDITS				
Investments in general fixed assets	-	-	128,086	128,086
Obligation balance	-	240,745	-	240,745
Unreserved fund balance	8,245	<228,164>	-	<219,919>
Total fund equity and other credits	8,245	12,581	128,086	148,912
Total liabilities and fund equity	\$ 8,245	\$ 424,718	\$ 128,086	\$ 561,049

The accompanying notes are an integral part of this statement.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - ALL GOVERNMENTAL FUND TYPES

Year Ended June 30, 1999

REVENUES	GOVERNMENTAL FUND TYPES		Total (Memorandum Only)
	General Fund	Special Revenue Funds	
	\$		\$
Intergovernmental	387	\$3,020,581	\$3,020,968
Total revenues	387	3,020,581	3,020,968
EXPENDITURES			
Staff salaries	-	822,525	822,525
Classroom training	-	665,117	665,117
Work experience	-	434,045	434,045
Contractor expenses	-	272,171	272,171
Staff fringes	-	272,787	272,787
Rent	-	69,590	69,590
Stipends	-	80,164	80,164
Office expense	-	62,274	62,274
Utilities	-	58,242	58,242
Contracted/consulting	-	6,955	6,955
Equipment maintenance	-	24,920	24,920
Other classroom testing	-	17,580	17,580
Capital outlay	-	122,869	122,869
Tools	-	14,919	14,919
Accounting	-	24,608	24,608
Try-out wages	-	1,950	1,950
Meetings	-	12,999	12,999
Staff travel	-	21,929	21,929
Uniforms	-	7,467	7,467
Staff training	-	9,799	9,799
Support other	-	10,883	10,883
Advertising	-	7,938	7,938
Dues & subscriptions	-	8,148	8,148
Miscellaneous	-	1,567	1,567
Total expenses	\$ -	\$3,031,446	\$3,031,446

Service Delivery Area No. 11
 Tecumseh Workforce Development Board

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
 BALANCES - ALL GOVERNMENTAL FUND TYPES (CONTINUED)

Year Ended June 30, 1999

	<u>GOVERNMENTAL FUND TYPES</u>		<u>Total</u> <u>(Memorandum</u> <u>Only)</u>
	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue Funds</u>	
Excess of revenues and other financing sources over expenditures and other uses	\$ 387	\$ <10,865>	\$ <10,478>
Fund balance, July 1, 1998	<u>7,858</u>	<u>23,446</u>	<u>31,304</u>
Fund balance, June 30, 1999	<u>\$ 8,245</u>	<u>\$ 12,581</u>	<u>\$ 20,826</u>

The accompanying notes are an integral part of this statement.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE A - DESCRIPTION OF JOB TRAINING PARTNERSHIP ACT, (JTPA)
TECUMSEH WORKFORCE DEVELOPMENT BOARD (Formerly Tecumseh
Consortium)

Tecumseh Workforce Development Board (SDA #11) is a Regional Council of Governments, formed under Section 167 of the Ohio Revised Code, to serve as the administrator of funds received through the Job Training Partnership Act (JTPA). Its primary sources of revenue are JTPA grants from the Ohio Bureau of Employment Services-Power Ohio. It is governed by a seven member Board of Directors. Five of the members are appointed by the counties that SDA #11 serves and two members are appointed by the Workforce Development Board. During the fiscal year, the entity changed its name from Tecumseh Consortium to Tecumseh Workforce Development Board. The Governing Board of the entity changed the name of the entity to be consistent with the new federal legislation that changed the name of Job Training Partnership Act to the Workforce Investment Act.

Tecumseh Workforce Development Board receives and disburses funds as directed by the management of SDA #11 which is under control of the Private Industry Council. The accompanying financial statements are prepared from the transactions of the funds to satisfy Ohio Job Training Partnership and Federal Regulations.

The purpose of the Job Training Partnership Act is to provide funding to establish programs which 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.

Tecumseh Workforce Development Board carries out the purposes of the Act by providing residents of the area with a variety of services provided by the Act. Title II and III funds provide services and training for the participants through such activities as supportive services, work experience, on-the-job training, classroom training, upgrading and retraining.

Tecumseh Workforce Development Board is economically dependent on federal funding from the Job Training Partnership Act, and the State of Ohio Bureau of Employment Services (Power Ohio).

Service Delivery Area No. 11
Tecumseh Workfoce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE A - DESCRIPTION OF JOB TRAINING PARTNERSHIP ACT, (JTPA)
TECUMSEH WORKFORCE DEVELOPMENT BOARD (CONTINUED)

All personnel at Tecumseh Workfoce Development Board are considered employees of Clark County for payroll purposes. All costs incurred by Clark County related to the employment of these individuals, as well as an annual administrative fee, are paid by Tecumseh Workforce Development Board. Clark County, in turn, enrolls all of the employees in their payroll system and benefit packages. For financial statement purposes, these personnel are referred to as employees, and the related costs are classified as wages.

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 the format prescribed by Power Ohio and other recognized authoritative sources.

1. Financial Reporting Entity

The Workforce Development Board's combined financial statements include the accounts of all Workforce Development Board operations. The criteria for including organizations as component units within the Workforce Development Board's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- * the organization is legally separate (can sue and be sued in their own name)
- * the Workforce Development Board holds the corporate powers of the organization
- * the Workforce Development Board appoints a voting majority of the organization's board
- * the Workforce Development Board is able to impose its will on the organization
- * the organization has the potential to impose a financial benefit/burden on the Workforce Development Board
- * there is fiscal dependency by the organization on the Workforce Development Board

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Financial Reporting Entity (Continued)

Based on the aforementioned criteria, the Tecumseh Workforce Development Board has no component units.

2. Basis of Presentation - Fund Accounting

The accounts of Tecumseh Workforce Development Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Separate funds are established to segregate money and other resources whose use is limited to a particular purpose either by state statute or by the resource provider. This separation facilitates the demonstration of compliance with these external restrictions and the satisfaction of external reporting requirements. Separate funds are also used to split government activities which are similar to those of profit oriented organizations from those for which there is no correlation between the amount of revenues received and the services provided.

Grants, entitlements, or shared revenues recorded in governmental funds are recognized as revenue in the accounting period when they become susceptible to accrual. In applying this definition, legal and contractual requirements are carefully reviewed for guidance. Some such resources, usually entitlements or shared revenues, are restricted more in form than in substance. Only a failure on the part of the recipient to comply with prescribed regulations will cause a forfeiture of the resources. Such resources are recorded as revenue at the

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation - Fund Accounting (Continued)

time of receipt or earlier if the susceptible to accrual criteria are met. For other such resources, usually grants, expenditure is the prime factor for determining eligibility, and revenue is recognized when the expenditure is made. Similarly, if cost sharing or matching requirements exist, revenue recognition depends upon compliance with these requirements. Cash pass-through grants received by the Tecumseh Workforce Development Board are recognized as revenues and expenditures in a Governmental Fund, in accordance with GASB Statement No. 24.

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

General Fund - This is used to account for all financial resources except those required to be accounted for in another fund and subrecipient financial information.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue services that are restricted by law or to account for administrative action to expend funds for specific purposes.

Account Groups

Account groups are used to establish accounting control and accountability for the Workforce Development Board's general fixed assets and general long-term debt obligations. The two account groups are not "funds."

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation - Fund Accounting (Continued)

Account Groups (Continued)

They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the Workforce Development Board. Capital outlays are recorded as expenditures of those funds at the time of purchase and are subsequently recorded for control purposes in the General Fixed Assets Account Group.

3. Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Governmental Fund Types (General, Special Revenue) use a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include cost reimbursement contracts and accrued vacation and sick leave which is recorded when payable from current available financial resources.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Measurement Focus/Basis of Accounting (Continued)

The accompanying financial statements have been presented in accordance with generally accepted accounting principles as applicable to governments as is required by Power Ohio regulations. Under generally accepted governmental accounting principles, revenue is recognized when earned by the terms of the contracts between the SDA and Ohio Bureau of Employment Services-Ohio Job Training Partnership (Power Ohio).

4. Cost Allocation

Joint costs are allocated to benefitting programs using various allocation methods, depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

a. Building

Space costs (maintenance costs, utilities, rent, etc.) are allocated based on the number of square feet of space each program occupies.

b. Copy Cost

Copy costs are charged to each program based on the number of copies made.

c. Insurance

Insurance is allocated to benefitting programs depending on the equipment, space or people covered by the insurance.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Cost Allocation (Continued)

d. Other Joint Costs

Other joint costs are allocated to agency programs based on the amounts used by each program.

5. Equipment

Equipment is recorded at cost in the General Fixed Asset Account Group.

The equipment acquired with grant funds is owned by Tecumseh Workforce Development Board while used in the programs for which it was purchased or in other future authorized programs. The funding sources, however, retain a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds, is subject to funding source regulations.

6. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

7. Budgetary Data

The Ohio Bureau of Employment Services provides the Tecumseh Workforce Development Board with budget amounts by individual programs.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

7. Budgetary Data (Continued)

The budget is used for planning purposes and serves as the actual spending plan. The budgetary process does not include annual budgeting for Job Training Partnership Act grants which operate on a 3-year budget. Appropriations in these funds are made on a multi-year basis and the free balances do not lapse at year-end. Budgetary control is on this multi-year basis and, therefore, comparisons with annually appropriated funds do not provide meaningful data and are not presented. The entity is not required to have a legally adopted budget. Accordingly, formal budgetary integration is not employed and comparison of actual results of operations to budgetary data has not been presented in the accompanying financial statements.

8. Cash and Cash Equivalents

Legal Requirements: Part 205.4, Chapter II (Treasury Department Circular No. 1075 (Fourth Revision)), states cash advances to a recipient organization shall be limited to the minimum amounts needed and shall be timed to be in accord only with the actual, immediate cash requirements of the recipient organization in carrying out the purpose of the approved program or project. The timing and amount of cash advances shall be as close as is administratively feasible to the actual disbursements by the recipient organization of direct program costs and the proportionate share of any allowable indirect costs. The cash management review conducted by Power Ohio determines this to be three (3) days of cash on hand.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Prepaid Items

Prepaid balances are for payments made by the Workforce Development Board in the current year to provide services occurring in the subsequent fiscal year, and the reserve for prepaid items has been recognized to signify that a portion of fund balance is not available for other subsequent expenditures.

10. Amounts Due From Other Governments

Tecumseh Workforce Development Board deposits funds with the Clark County auditor's office in order to facilitate the processing of payroll. The amount outstanding at June 30, 1999 was \$33,216.

11. Accounts Receivable/Unearned Revenue

Grant revenue is recognized when Tecumseh Workforce Development Board has incurred expenditures for program purposes. The Tecumseh Workforce Development Board is permitted to request cash drawdowns before or after expenditures are incurred by the terms of certain contracts with Power Ohio. If expenditures are greater than the drawdowns requested, the appropriate unbilled accounts receivable and grant revenue is reported. Conversely, if Tecumseh Workforce Development Board has been advanced monies in excess of expenditures incurred, this amount is reported as unearned revenue on the accompanying statement.

12. Fixed Assets and Depreciation

The accounting and reporting treatment applied to fixed assets associated with a fund are determined by its measurement focus. All Governmental funds are accounted for on a spending or "financial flow" measurement focus. This means only current assets and current liabilities are generally included on their balance sheets. General fixed assets are those long-lived assets used in Governmental fund operations. When purchased, general fixed assets are recorded as expenditures and are capitalized (recorded and accounted for) in the General Fixed Assets account group.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. Fixed Assets and Depreciation (Continued)

Fixed assets are valued at estimated historical cost if the actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value at the date donated.

Depreciation of all fixed assets is computed using the straight-line method over the estimated useful life of the fixed assets.

The estimated useful lives of the various classes of fixed assets range as follows:

<u>Class</u>	<u>Estimated Useful Life</u>
Equipment	3 to 5 years

The dollar criteria for capitalizing fixed assets is \$500 or more. The Tecumseh Workforce Development Board does not possess any infrastructure.

The costs of normal maintenance and repairs that do not add value to the assets or materially extend the asset's life are not capitalized.

Assets in the General Fixed Assets account group are depreciated by increasing the "accumulated depreciation" account and decreasing the "investment in general fixed assets" account.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

13. Compensated Absences

Tecumseh Workforce Development Board accrues:

- a. The employer's obligation relating to employees' rights to receive compensation for future absences which is attributed to employees' services already rendered.
- b. The obligation related to rights that vest or accumulate.
- c. Payment of the compensation is probable.
- d. The amount can be reasonably estimated.

For program funds, the Tecumseh Workforce Development Board records a liability for accumulated unused vacation time when earned for all employees eligible for vacation.

14. Fund Balance Reserves

The Tecumseh Workforce Development Board records reservations for portions of program equity which are legally segregated for specific future use of which do not represent available spendable resources and therefore are not available for appropriations for expenditures.

Unreserved fund balance indicates that portion of fund equity that is available for appropriation in future periods. Program equity reserves are established for encumbrances and inventories of supplies and materials.

Obligations represent commitments related to unperformed contracts for goods or services. Obligation accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation,

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

14. Fund Balance Reserves (Continued)

is utilized in the Governmental Fund Types. For budgetary purposes appropriations lapse at fiscal year-end except for that portion related to obligated amounts. Obligations outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year.

15. Total Columns on General Purpose Financial Statements

Total columns on the financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position and results of operations in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation, because interfund and intrafund eliminations have not been made in the aggregation of this data.

16. Basis of Presentation - Financial Statement Format

The format of the financial statements is in accordance with JTPA policy letter no. 2-97.

NOTE C - DEPOSITS AND INVESTMENTS

State statutes require all banks within which JTPA funds are deposited to provide financial security specified in the Uniform Depository Act, Ohio Revised Code (OCR) Section 135.18; to enter into a depository agreement in the sum equal to the minimum amount of security required by Section 135.18 of the ORC; a collateral agreement that has an upward limit equal to or greater than the maximum amount of total JTPA funds on deposit any 24-hour period the past 24 months.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE C - DEPOSITS AND INVESTMENTS (CONTINUED)

Protection of the Tecumseh Workforce Development Board's cash and investments is provided by the above mentioned depository agreement with the bank in which they deposit JTPA funds.

Deposits: At year-end, the carrying amount of the Tecumseh Workforce Development Board's deposits was \$264,087 and the bank balance was \$314,202. Of the bank balance (with two banks), \$178,677 was covered by federal depository insurance.

The classification of cash and cash equivalents and investments 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 maturities of three month or less at the time of their purchase by the Tecumseh Workforce Development Board. Tecumseh Workforce Development Board has no investments that meet the criteria set forth in GASB Statement No. 9.

NOTE D - FIXED ASSETS

A summary of the changes in general fixed assets during program year 1998 follows:

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Cost	\$166,385	\$122,869	\$ 31,330	\$257,924
Accumulated Depreciation-cost	<u>120,405</u>	<u>40,763</u>	<u>31,330</u>	<u>129,838</u>
Net Book Value	<u>\$ 45,980</u>	<u>\$ 82,106</u>	<u>\$ -</u>	<u>\$128,086</u>

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE E - RISK MANAGEMENT

The Tecumseh Workforce Development Board is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

During fiscal year 1998 (July 1, 1998 - June 30, 1999), Tecumseh Workforce Development Board contracted with Pottinger & Company for municipal property, liability, and automobile insurance. The policies have various limits and deductibles, with a general liability limit of \$1,000,000.

Employee dishonesty coverage (Bonding) is purchased through Montgomery Insurance & Investments Agency, Inc. which carries a \$500 deductible and a \$100,000 limit on any occurrence.

NOTE F - DEFINED BENEFIT PENSION PLANS

1. Social Security and Medicare

Some Tecumseh Workforce Development Board's employees and all paid participants pay into social security and medicare as required by law. The employer portion of social security and medicare are also paid as required.

2. Public Employees Retirement System (PERS)

The SDA personnel are covered by a cost-sharing multiple-employer defined benefit pension plan, namely, the Public Employees Retirement System of Ohio (PERS). 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 publicly available financial report that includes financial statements and required supplementary information for the fund.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE F -DEFINED BENEFIT PENSION PLANS (CONTINUED)

Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 466-2085.

The Ohio Revised Code provides statutory authority for employee and employer contributions. Plan members are required to contribute 8.5% of their annual covered salary and Tecumseh is required to contribute 13.55%. Tecumseh's contributions to the plan for the years ending June 30, 1997, 1998, and 1999 were \$99,978, \$104,185 and \$110,296.

NOTE G - DEFERRED COMPENSATION PLANS

Tecumseh Workforce Development Board's personnel (NOTE A) may participate in a statewide deferred compensation plan. This plan was created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years.

NOTE H - POSTEMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit.

Health care coverage for disability recipients and primary survivor recipients is available. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE I - COMPENSATED ABSENCES

Sick leave benefits are calculated based on the employee's base pay rate at the time earned and do not include any special forms of compensation, such as incentives, commissions, bonuses, or shift differentials. Unused sick leave benefits are allowed to accumulate indefinitely. Unused sick leave benefits will be paid to employees at retirement at the employees current rate of pay up to a maximum 360 hours.

Vacation benefits will be calculated based on the vacation earning schedule as described in the Tecumseh Workforce Development Board employee handbook. Vacation time off with pay is available to regular full-time employees with the length of employment as described in the employee handbook. Vacation time must be used each year and cannot be carried forward without the Director's approval. With the Director's approval, and if funding warrants, pay will be given each year, through and including June 30, for any unused, accrued vacation time in excess of one regular work week for the employee. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work.

NOTE J - OBLIGATIONS

The obligation amounts apply to the PY98 Program Year.

NOTE K - CONTINGENCIES

1. GRANTS

The Tecumseh Workforce Development Board received financial assistance from federal and state agencies in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

2. LITIGATION

There are no current matters in litigation with Tecumseh Workforce Development Board as defendant.

NOTE L - LEASE COMMITMENTS

The Workforce Development Board conducts its operations at various locations under noncancelable operating leases expiring at various dates through August 2003. Most leases provide for cancellation or lease modification for reduction of rent if the Consortiums' funds are reduced. Rental expense for the year ending June 30, 1999 was \$69,590.

The minimum rental commitments, under operating leases are as follows:

Year ended June 30,	
2000	\$ 28,300
2001	22,100
2002	14,000
2003	<u>2,400</u>
	\$ 66,800

NOTE M - ECONOMIC DEPENDENCY

The Workforce Development Board received 95% of its revenues for the year ended June 30, 1999 from the Ohio Bureau of Employment Services.

NOTE N - STATUTORY COMPLIANCE

Certain tests of compliance with various provisions of local, state and federal laws were performed, as deemed appropriate. The auditors' findings and citations are included on pages 7 and 8 of the other auditors' reports dated September 24, 1999.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS

As of June 30, 1999

NOTE O - YEAR 2000 REMEDIATION

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.

Tecumseh Workforce Development Board has inventoried its computer systems and other electronic equipment critical to conducting operations. The information described below is as of June 30, 1999, unless otherwise noted.

Tecumseh Workforce Development Board has identified the following system and equipment requiring year 2000 remediation.

1. Financial reporting and payroll system. The Tecumseh Workforce Development Board is in the remediation stage with the financial reporting and payroll systems. Tecumseh Workforce Development Board has received information from their software vendor that the program will be remediated.

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

NOTE P - GOING CONCERN

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles, which contemplate continuation of the entity as a going concern. However, due to legislation at both the federal and state level, there are sweeping changes that are taking effect. Various legislation has changed the name and structure of the Job Training Partnership Act to the Workforce Investment Act. The entities ability to continue in existence is dependent on Tecumseh Workforce Development Board (TWDB) being selected as a Workforce Investment Area. This selection is to be determined at the state and local level.

Service Delivery Area No. 11
Tecumseh Workforce Development Board

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

As of June 30, 1999

NOTE P - GOING CONCERN (continued)

Tecumseh Workforce Development Board has been in discussions with the state, county commissioners, and other agencies (Human Services) to develop a plan of action. It is the management and Governing Board's impression that after June 30, 2000, TWDB would no longer be in existence. They believe that some other agency (newly formed or existing) will be providing services to the current five county area that TWDB serves. However, at this time, there has not been a final determination made by all of the parties involved.

SUPPLEMENTAL INFORMATION

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Schedule of Expenditures of Federal Awards
 For the period ending June 30, 1999

Federal Grantor/Pass Through Grantor Program Titles	Grant Period	Federal CFDA Number	Allocation	Transfers	Revenue	Federal Expenditures	Unexpended Allocation
Title II							
United States Department of Labor Pass Through Program From: Ohio Bureau of Employment Services							
0-96-11-00-01	07/01/96-06/30/99	17,250	\$73,400	\$0	\$73,400	\$73,400	\$0
0-97-11-00-01	07/01/97-06/30/00	17,250	41,720	0	136,385	41,720	0
0-98-11-00-01	07/01/98-06/30/00	17,250	745,332	0	492,573	497,653	247,679
1-95-11-00-01	07/01/95-06/30/98	17,250	0	0	27,823	0	0
1-96-11-00-01	07/01/96-06/30/99	17,250	35,189	0	20,717	35,189	0
1-97-11-00-01	07/01/97-06/30/00	17,250	39,393	0	30,500	39,393	0
1-98-11-00-01	07/01/98-06/30/00	17,250	42,318	0	0	8,822	33,496
Y-97-11-00-01	07/01/97-06/30/00	17,250	0	0	8,839	0	0
Y-98-11-00-01	07/01/98-06/30/00	17,250	96,779	135,000	171,000	169,701	62,078
5-97-11-00-01	10/01/96-09/30/99	17,250	0	0	60,000	0	0
5-98-11-00-01	10/01/97-09/30/00	17,250	709,441	(135,000)	539,560	574,441	0
5-99-11-00-01	10/01/98-6/30/00	17,250	696,906	0	141,000	116,219	580,687
3-96-11-00-00	07/01/96-06/30/99	17,250	44,493	0	31,228	44,493	0
3-97-11-00-00	07/01/97-06/30/00	17,250	61,599	0	61,599	61,599	0
Total CFDA #17,250			\$2,586,570	\$0	\$1,794,622	\$1,662,630	\$923,940
Title III							
A-97-11-00-01	07/01/97-06/30/00	17,246	\$0	\$0	\$28,329	\$0	\$0
A-98-11-00-01	07/01/98-06/30/00	17,246	704,792	0	704,792	703,851	941
B-96-11-00-01	07/01/96-06/30/98	17,246	3,698	0	0	3,698	0
B-97-11-00-01	07/01/97-06/30/00	17,246	67,663	0	30,428	67,663	0
B-98-11-00-01	07/01/98-06/30/00	17,246	363,812	0	260,500	353,055	10,757
Total CFDA #17,246			\$1,139,965	\$0	\$1,024,049	\$1,128,267	\$11,698

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Schedule of Expenditures of Federal Awards
 For the period ending June 30, 1999

Federal Grantor/Pass Through Grantor Program Titles	Grant Period	Federal CFDA Number	Allocation	Transfers	Revenue	Federal Expenditures	Unexpended Allocation
United States Department of Labor Pass Through Program From: Ohio Bureau of Employment Services (continued)							
Title (not determinable)							
One Stop 3803	07/01/96-11/30/98	17.257	\$89,546	\$0	\$130,326	\$89,546	\$0
Total Pass Through From: Ohio Bureau of Employment Services			\$3,816,081	\$0	\$2,948,997	\$2,880,443	\$935,638
Pass Through Program From: Department of Housing							
SMHA - Title (not determinable)							
OH-16-DEP-02-101-9	10/01/97-09/30/98	14.854	11,448	0	31,241	11,448	0
OH-16-DEP-02-101-9	10/01/98-09/30/99	14.854	42,419	0	30,234	42,419	0
Total CFDA #14.854			\$53,867	\$0	\$61,475	\$53,867	\$0
Pass Through Program From: Ohio Department of Education							
Title II							
4-98-11-00-01	07/01/98-06/30/00	17.250	69,121	0	69,121	63,850	5,271
Total Pass Through Program From: Ohio Department of Education			\$69,121	\$0	\$69,121	\$63,850	\$5,271
Total Federal Awards			\$3,939,069	\$0	\$3,079,593	\$2,998,160	\$940,909

Service Delivery Area No. 11
Tecumseh Workforce Development Board

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)

Year Ended June 30, 1999

NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES

NOTE A - PROGRAM INCOME

In accordance with the terms of the grant, program income totaling \$2,309 was used to reduce the amount of federal expenditures reported on the Schedule of Expenditures of Federal Award.

NOTE B - ACCOUNTING BASIS

The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting. Revenues are recorded on the cash basis of accounting and expenditures are recorded on the accrual basis of accounting.

SUPPORTING SCHEDULES

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title IIA 77%
For the Period ending June 30, 1999

		Administration Maximum 20%	Direct Training Minimum 50%	Training Related & Supportive Service Maximum 30%
96 (Yr. Before Prior Year) 0-96-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$614,907	\$122,981	\$307,454	\$184,472
Additional Allocation Amount	73,400	0	73,400	0
Total Allocation	688,307	122,981	380,854	184,472
<u>Expenditures</u>				
Expenditures 07/01/96-06/30/97	531,719	28,797	402,881	100,041
Expenditures 07/01/97-06/30/98	83,188	46,633	36,555	0
Expenditures 07/01/98-06/30/99	73,400	0	73,400	0
Total Expenditure	688,307	75,430	512,836	100,041
Unexpended Funds	\$0	\$47,551	(\$131,982)	\$84,431
Percentage of Allocation	100.00%	10.96%	74.51%	14.53%
<u>Budget</u>				
PY'96 Budget	73,400	0	73,400	0
Percentage Achieved	100.00%	N/A	100.00%	N/A

97 (Prior Year) 0-97-11-00-01

<u>Allocation</u>				
Allocation Amount	\$642,385	\$128,477	\$513,908	\$0
Transfer From IIC	0	0	0	0
Total Allocation	642,385	128,477	513,908	0
<u>Expenditures</u>				
Expenditures 07/01/97-06/30/98	600,665	54,180	546,485	0
Expenditures 07/01/98-06/30/99	41,720	18,877	22,843	0
Total Expenditure	642,385	73,057	569,328	0
Unexpended Funds	\$0	\$55,420	(\$55,420)	\$0
Percentage of Allocation	100.00%	11.37%	88.63%	0.00%
<u>Budget</u>				
PY'97 Budget	\$41,720	\$18,877	\$22,843	\$0
Percentage Achieved	100.00%	100.00%	100.00%	N/A

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title IIA 77%(continued)
For the Period ending June 30, 1999

98 (Current Year) O-98-11-00-01

Allocation

Allocation Amount	\$745,332	\$149,066	\$596,266	\$0
Transfer From IIC	0	0	0	0
Total Allocation	745,332	149,066	596,266	0

Expenditures

Expenditures 07/01/97-06/30/98	497,653	24,597	473,056	0
Total Expenditure	497,653	24,597	473,056	0
Unexpended Funds	\$247,679	\$124,469	\$123,210	\$0
Percentage of Allocation	66.77%	3.30%	63.47%	0.00%

Budget

PY'97 Budget	\$720,735	\$124,469	\$596,266	\$0
Percentage Achieved	69.05%	19.76%	79.34%	N/A

85% Analysis

Expenditures	\$497,653
Obligations	133,143
Total	\$630,796
Percentage Achieved	84.63%

**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIB
 For the Period ending June 30, 1999**

		Administration Maximum 20%	Program Cost Minimum 80%	
98 (Prior Year) 5-98-11-00-00				
Allocation				
Allocation Amount	\$774,560	\$154,912	\$619,648	\$0
Additional Allocation Amount	(135,000)	(26,000)	(109,000)	0
Total Allocation	639,560	128,912	510,648	0
Expenditures				
Expenditures 07/01/97-06/30/98	65,119	14,343	50,776	0
Expenditures 07/01/98-06/30/99	574,441	113,485	460,956	0
Total Expenditure	639,560	127,828	511,732	0
Unexpended Funds	\$0	\$1,084	(\$1,084)	\$0
Percentage of Allocation	100.00%	19.99%	80.01%	0.00%

Budget				
PY'98 Budget	\$574,441	\$114,569	459,872	\$0
Percentage Achieved	100.00%	99.05%	100.24%	N/A

99 (Current Year) 5-99-11-00-01

Allocation				
Allocation Amount	\$696,906	\$139,381	\$557,525	\$0
Transfer From IIC	0	0	0	0
Total Allocation	696,906	139,381	557,525	0
Expenditures				
Expenditures 07/01/98-06/30/99	116,219	28,369	87,850	0
Total Expenditure	116,219	28,369	87,850	0
Unexpended Funds	\$580,687	\$111,012	\$469,675	\$0
Percentage of Allocation	16.68%	4.07%	12.61%	0.00%

Budget				
Y'99 Budget	\$133,875	\$28,369	\$105,506	\$0
Percentage Achieved	86.81%	100.00%	83.27%	N/A

% Analysis

Expenditures	\$116,219
Obligations	0
Total	\$116,219
Percentage Achieved	16.68%

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title IIC, Youth
For the Period ending June 30, 1999

		Administration Maximum 20%	Program Cost Minimum 80%	
98 (Current Year) Y-98-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$96,779	\$19,356	\$77,423	\$0
Transfer From IIB	135,000	26,000	109,000	0
Total Allocation	231,779	45,356	186,423	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	169,701	9,451	160,250	0
Total Expenditure	169,701	9,451	160,250	0
Unexpended Funds	\$62,078	\$35,905	\$26,173	\$0
Percentage of Allocation	73.22%	4.08%	69.14%	0.00%
<u>Budget</u>				
PY'98 Budget	\$231,779	\$45,356	\$186,423	\$0
Percentage Achieved	73.22%	20.84%	85.96%	N/A
<u>85% Analysis</u>				
Expenditures	\$169,701			
Obligations	58,183			
Total	\$227,884			
Percentage Achieved	98.32%			

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 5 % Older Worker
 For the Period ending June 30, 1999

		Administration Maximum 20%	Program Cost Minimum 80%	
96 (Yr. Before Prior Year) I-96-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$37,717	\$7,543	\$18,859	\$11,315
Transfer From IIC	0	0	0	0
Total Allocation	37,717	7,543	18,859	11,315
<u>Expenditures</u>				
Expenditures 07/01/96-06/30/97	0	0	0	0
Expenditures 07/01/97-06/30/98	2,528	0	2,528	0
Expenditures 07/01/98-06/30/99	35,189	908	34,281	0
Total Expenditure	37,717	908	36,809	0
Unexpended Funds	\$0	\$6,635	(\$17,950)	\$11,315
Percentage of Allocation	100.00%	2.41%	97.59%	0.00%
<u>Budget</u>				
'96 Budget	\$35,189	\$908	\$34,281	\$0
Percentage Achieved	100.00%	100.00%	100.00%	N/A

97 (Prior Year) I-97-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$39,393	\$7,878	\$31,515	\$0
Transfer From IIC	0	0	0	0
Total Allocation	39,393	7,878	31,515	0
<u>Expenditures</u>				
Expenditures 07/01/97-06/30/98	0	0	0	0
Expenditures 07/01/98-06/30/99	39,393	2,521	36,872	0
Total Expenditure	39,393	2,521	36,872	0
Unexpended Funds	\$0	\$5,357	(\$5,357)	\$0
Percentage of Allocation	100.00%	6.40%	93.60%	0.00%
<u>Budget</u>				
'97 Budget	\$39,393	\$7,878	\$31,515	\$0
Percentage Achieved	100.00%	32.00%	117.00%	N/A

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 5 % Older Worker (Continued)
 For the Period ending June 30, 1999

		Administration Maximum 20%	Direct Training Minimum 50%	Training Related & Supportive Services Maximum 30%
98 (Current Year) I-98-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$42,318	\$8,464	\$33,854	\$0
Transfer From IIC	0	0	0	0
Total Allocation	42,318	8,464	33,854	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	8,822	498	8,324	0
Total Expenditure	8,822	498	8,324	0
Inexpended Funds	<u>\$33,496</u>	<u>\$7,966</u>	<u>\$25,530</u>	<u>\$0</u>
Percentage of Allocation	<u>20.85%</u>	<u>1.18%</u>	<u>19.67%</u>	<u>0.00%</u>
<u>Budget</u>				
Y'98 Budget	\$42,318	\$8,464	\$33,854	\$0
Percentage Achieved	20.85%	5.88%	24.59%	0.00%
<u>5% Analysis</u>				
Expenditures	\$8,822			
Obligations	9,917			
Total	<u>\$18,739</u>			
Percentage Achieved	<u>44.28%</u>			

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 5% Incentive
 For the Period ending June 30, 1999

		Administration Maximum 20%	Program Cost Minimum 80%	
96 (Yr. Before Prior Yr.) 3-96-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$76,226	\$76,226	\$0	\$0
Transfer From IIC	0	0	0	0
Total Allocation	76,226	76,226	0	0
<u>Expenditures</u>				
Expenditures 07/01/97-06/30/98	31,733	31,733	0	0
Expenditures 07/01/98-06/30/99	44,493	44,493	0	0
Total Expenditure	76,226	76,226	0	0
Inexpended Funds	\$0	\$0	\$0	\$0
Percentage of Allocation	100.00%	100.00%	0.00%	0.00%
<u>Budget</u>				
FY'96 Budget	\$44,493	\$44,493	\$0	\$0
Percentage Achieved	100.00%	100.00%	N/A	N/A
97 (Prior Year) 3-97-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$61,599	\$61,599	\$0	\$0
Transfer From IIC	0	0	0	0
Total Allocation	61,599	61,599	0	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	61,599	61,599	0	0
Total Expenditure	61,599	61,599	0	0
Inexpended Funds	\$0	\$0	\$0	\$0
Percentage of Allocation	100.00%	100.00%	0.00%	0.00%
<u>Budget</u>				
FY'97 Budget	\$61,599	\$61,599	\$0	\$0
Percentage Achieved	100.00%	100.00%	N/A	N/A
<u>% Analysis</u>				
Expenditures	\$61,599			
Allocations	0			
Total	\$61,599			
Percentage Achieved	100.00%			

Service Delivery Area No. 11
Tecumseh Workforce Development Board
Analysis of Cost Limitations and Budget to Actual, Title III, EDWAA
For the Period ending June 30, 1999

		Administration Maximum 20%	Program Cost Minimum 80%	
98 (Current Year) A-98-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$704,792	\$141,023	\$563,769	\$0
Transfer From IIC	0	0	0	0
Total Allocation	704,792	141,023	563,769	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	703,851	39,615	664,236	0
Total Expenditure	703,851	39,615	664,236	0
Inexpended Funds	\$941	\$101,408	(\$100,467)	\$0
Percentage of Allocation	99.87%	5.62%	94.25%	0.00%
<u>Budget</u>				
Y'98 Budget	\$704,792	\$141,023	\$563,769	\$0
Percentage Achieved	99.87%	28.09%	117.82%	N/A
<u>% Analysis</u>				
Expenditures	\$703,851			
Obligations	0			
Total	\$703,851			
Percentage Achieved	99.87%			

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title III, Governor's Reserve
 For the Period ending June 30, 1999

		Administration Maximum 20%	Program Cost Minimum 80%	
96 (Yr. Before Prior Year) B-96-11-00-01				
<u>Allocation</u>				
Allocation Amount	\$149,840	\$14,984	\$97,396	\$37,460
Rapid Response	11,000	1,000	10,000	0
Total Allocation	160,840	15,984	107,396	37,460
<u>Expenditures</u>				
Expenditures 07/01/96-06/30/97	146,153	13,984	117,402	14,767
Expenditures 07/01/97-06/30/98	10,989	1,000	9,989	0
Expenditures 07/01/98-06/30/99	3,698	0	3,698	0
Total Expenditure	160,840	14,984	131,089	14,767
Unexpended Funds	\$0	\$1,000	(\$23,693)	\$22,693
Percentage of Allocation	100.00%	9.32%	81.50%	9.18%
<u>Budget</u>				
PY'96 Budget	\$3,698	\$0	\$3,698	\$0
Percentage Achieved	100.00%	N/A	100.00%	N/A

97 (Prfor Year) B-97-11-00-01

<u>Allocation</u>				
Allocation Amount	\$205,428	\$20,043	\$185,385	\$0
Rapid Response	3,000	0	3,000	0
Total Allocation	208,428	20,043	188,385	0
<u>Expenditures</u>				
Expenditures 07/01/97-06/30/98	140,765	20,043	120,722	
Expenditures 07/01/98-06/30/99	67,663	0	67,663	0
Total Expenditure	208,428	20,043	188,385	0
Inexpended Funds	\$0	\$0	\$0	\$0
Percentage of Allocation	100.00%	9.62%	90.38%	0.00%
<u>Budget</u>				
PY'97 Budget	\$67,663	\$0	\$67,663	\$0
Percentage Achieved	100.00%	N/A	100.00%	N/A

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title III, Governor's Reserve (continued)
 For the Period ending June 30, 1999

98 (Current Year) B-98-11-00-01

Allocation

Allocation Amount	\$278,812	\$27,881	\$250,931	\$0
Rapid Response	85,000	0	85,000	0
Total Allocation	363,812	27,881	335,931	0
<u>Expenditures</u>				
Expenditures 07/01/98-06/30/99	353,055	32,325	320,730	0
Total Expenditure	353,055	32,325	320,730	0
Unexpended Funds	\$10,757	(\$4,444)	\$15,201	\$0
Percentage of Allocation	97.04%	8.89%	88.16%	0.00%

Budget

PY'98 Budget	\$42,318	\$8,464	\$33,854	\$0
Percentage Achieved	834.29%	381.91%	947.39%	N/A

85% Analysis

Expenditures	\$353,055
Obligations	3,275
Total	\$356,330
Percentage Achieved	97.94%

Service Delivery Area No. 11
Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title IIA 8%
 For the Period ending June 30, 1999

Administration Maximum 20%	Program Cost Minimum 80%
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98 (Current Year) 4-98-11-00-01

Allocation

Allocation Amount	69,121 0	\$13,824 0	\$55,297 0	\$0 0
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Total Allocation	69,121	13,824	55,297	0
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Expenditures

Expenditures 07/01/98-06/30/99	63,850	8,235	55,615	0
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Total Expenditure	63,850	8,235	55,615	0
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Unexpended Funds	\$5,271	\$5,589	(\$318)	\$0
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Percentage of Allocation	92.37%	11.91%	80.46%	0.00%
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Budget

PY'98 Budget	\$69,121	\$13,824	\$55,297	\$0
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Percentage Achieved	92.37%	59.57%	100.58%	N/A
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35% Analysis

Expenditures	\$63,850			
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Obligations	0			
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Total	\$63,850			
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Percentage Achieved	92.37%			
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**Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Analysis of Cost Limitations and Budget to Actual, Title (unknown) One Stop
 For the Period ending June 30, 1999**

		Personnel	Travel	Supplies	Contractual
97 (Current Year) 3803					
<u>Allocation</u>					
Allocation Amount	\$300,000	\$126,426	\$10,000	\$75,000	\$88,574
Additional Allocation	25,326	(21,376)	314	(41,156)	87,544
Total Allocation	325,326	105,050	10,314	33,844	176,118
<u>Expenditures</u>					
Expenditures 07/01/96-06/30/97	55,525	42,757	1,486	19	11,263
Expenditures 07/01/97-06/30/98	177,887	62,293	5,640	32,603	77,351
Expenditures 07/01/98-06/30/99	89,546	0	3,188	954	85,404
Total Expenditure	322,958	105,050	10,314	33,576	174,018
Unexpended Funds	\$2,368	\$0	\$0	\$268	\$2,100
Percentage of Allocation	99.27%	32.29%	3.17%	10.32%	53.49%
<u>Budget</u>					
97 Budget	\$91,914	\$0	\$3,188	\$1,222	\$87,504
Percentage Achieved	97.42%	N/A	100.00%	78.07%	97.60%
<u>5% Analysis</u>					
Expenditures	\$322,958				
Obligations	2,368				
Total	\$325,326				
Percentage Achieved	100.00%				

Service Delivery Area No. 11
 Tecumseh Workforce Development Board
 Schedule of Stand-in-Cost
 For the Period ending June 30, 1999

Title II	Administration	Direct Training	Support	Total
0-96-11-00-01	\$0	\$0	\$0	\$0
0-97-11-00-01	0	0	0	0
0-98-11-00-01	0	0	0	0
1-96-11-00-01	0	0	0	0
1-97-11-00-01	0	0	0	0
1-98-11-00-01	0	0	0	0
Y-98-11-00-01	0	13,000	0	13,000
5-98-11-00-01	92,653	8,000	10,069	110,722
5-99-11-00-01	42,501	12,500	8,950	63,951
3-96-11-00-01	0	0	0	0
3-97-11-00-01	0	0	0	0
1-98-11-00-01	0	0	0	0
Total CFDA #17.250	<u>\$135,154</u>	<u>\$33,500</u>	<u>\$19,019</u>	<u>187,673</u>
 Title III				
4-98-11-00-01	0	0	0	0
1-96-11-00-01	0	0	0	0
1-97-11-00-01	0	0	0	0
1-98-11-00-01	0	0	0	0
Total CFDA #17.246	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Service Delivery Area No. 11
Tecumseh Workforce Development Board
Power-Ohio Schedule of Variances
For the Period Ending June 30, 1999**

Title II	JTP Ohio Expenditures	Audit Report Expenditures	Variance
0-96-11-00-01	\$73,400	\$73,400	\$0
0-97-11-00-01	0	41,720	(1) (41,720)
0-98-11-00-01	500,393	497,653	(2) 2,740
1-96-11-00-01	0	35,189	(1) (35,189)
1-97-11-00-01	27,981	39,393	(1) (11,412)
1-98-11-00-01	6,294	8,822	(5) (2,528)
Y-98-11-00-01	173,595	169,701	(2) 3,894
5-98-11-00-01	587,661	574,441	(1) 13,220
5-99-11-00-01	134,812	116,219	(2) 18,593
3-96-11-00-01	42,168	44,493	(1) (2,325)
3-97-11-00-01	61,599	61,599	0
4-98-11-00-01	63,850	63,850	0
Total CFDA #17.250	<u>\$1,671,753</u>	<u>\$1,726,480</u>	<u>(\$54,727)</u>
Title III			
A-98-11-00-01	704,792	703,851	(2) 941
B-96-11-00-01	3,698	3,698	0
B-97-11-00-01	3,000	67,663	(1) (64,663)
B-98-11-00-01	352,439	353,055	(3) (616)
Total CFDA #17.246	<u>\$1,063,929</u>	<u>\$1,128,267</u>	<u>(\$64,338)</u>
One Stop 3803	\$91,914	\$89,546	(4) \$2,368
Total CFDA #17.207	<u>\$91,914</u>	<u>\$89,546</u>	<u>\$2,368</u>

- (1) Off setting corrections of 6/30/98 report.
(2) Over estimated accruals, corrected in 7/31/99 reports to JTPA.
(3) Under estimated accruals, corrected in 7/31/99 reports to JTPA.
(4) \$2100 obligation to state, still outstanding and not billed. \$268 refund for phones received after closeout date, cost to be transferred to One Stop equipment service contract still open..
(5) Error in data input, corrected in 7/31/99 reports to JTPA.

TECUMSEH WORKFORCE DEVELOPMENT BOARD

OTHER AUDITORS' REPORTS

JULY 1, 1998 THROUGH JUNE 30, 1999

Tecumseh Workforce Development Board

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Roth & Company

Certified Public Accountants

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

Governing Board
Tecumseh Workforce Development Board
1627 Selma Road
Springfield, Ohio 45505

We have audited the general purpose financial statements of Tecumseh Workforce Development Board as of and for the year ended June 30, 1999, and have issued our report thereon dated September 24, 1999. Our report on the financial statements included an explanatory paragraph describing conditions, discussed in Note P to the financial statements, that raised substantial doubt about continued existence as a going concern. 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 Tecumseh Workforce Development Board'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 statements 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.

We did note certain immaterial instances of noncompliance that we have reported to management of Tecumseh Workforce Development Board in a separate letter dated September 24, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tecumseh Workforce Development Board'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. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Tecumseh Workforce Development Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. A reportable condition is described in the accompanying schedule of findings and questioned costs as item 99-1.

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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting, which we have reported to management of Tecumseh Workforce Development Board in a separate letter dated September 24, 1999.

This report is intended for the information of the governing board, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and is not intended to be and should not be use by anyone other than these specific parties.

Roth + Company

Englewood, Ohio
September 24, 1999

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

Governing Board
Tecumseh Workforce Development Board
1627 Selma Road
Springfield, Ohio 45505

Compliance

We have audited the compliance of Tecumseh Workforce Development Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. Tecumseh Workforce Development Board'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 Tecumseh Workforce Development Board's management. Our responsibility is to express an opinion on Tecumseh Workforce Development Board'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 Tecumseh Workforce Development Board'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 Tecumseh Workforce Development Board's compliance with those requirements.

In our opinion, Tecumseh Workforce Development Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 99-1.

Internal Control Over Compliance

The management of Tecumseh Workforce Development Board 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 Tecumseh Workforce Development Board'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 of the governing board, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and is not intended to be and should not be used by anyone other than these specific parties.

Roth & Company

Englewood, Ohio
September 24, 1999

Tecumseh Workforce Development Board
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 1999

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weaknesses? X yes none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? yes X no

Reportable condition(s) identified that are not considered to be material weakness(es)? yes X none reported

Type of auditor's report issued on compliance for major programs? Unqualified

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
17.250	Title II
17.246	Title III

Dollar threshold used to distinguish between Type A and Type B programs? \$300,000

Auditee qualified as low-risk auditee? yes X no

Tecumseh Workforce Development Board
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 1999

SECTION II - FINANCIAL STATEMENT FINDINGS

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of Government Auditing Standards.

See finding 1999-99-1.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

This section identifies the audit finding 99-1 required to be reported by Circular A-133, Section .510(a).

- * Information on the federal program: Title II CFDA# 17.250
Title III CFDA# 17.246
- * Criteria or specific requirement (including statutory, regulatory, JTPA policy or other citation) Letter 2-97.
- * Condition: Variance in reporting between audited financial statements and expense reports submitted to Power-Ohio.
- * Questioned costs: None.
- * Context: Expense reports submitted to Power Ohio did not agree with the actual amounts as contained in the SDA's books and records and the audited financial statements.
- * Effect: Reports submitted to Power Ohio will not agree with the audited financial statements.
- * Cause: Correction of prior period adjustments, timing differences and inclusion of obligations as expenditures.
- * Recommendation: The reports submitted to Power Ohio be amended to reflect the actual amounts as indicated in the SDA's books and records.
- * Management's response: All reports submitted to Power Ohio for PY98 were adjusted to reflect actual amounts and prior period adjustments.

Tecumseh Workforce Development Board

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)

For the Year Ended June 30, 1999

- * We have corrected all variances with our July 31, 1999 reports to POWER*Ohio. We have taken steps, as proposed by our auditors, to ensure future accruals and June 30 reports will accurately reflect revenues and expenditures.
- * As noted, most of the variances were due to prior year adjustments. This year's variances were less due to following our auditor's advice.

Tecumseh Workforce Development Board

CORRECTIVE ACTION PLAN

For the Year Ended June 30, 1999

Finding Number

1999-99-1

Planned Corrective Action

All future obligations will be correctly reported to the state as obligations.

Anticipated Completion Date

July 30, 1999

Responsible Contact Person

F. John Wedig, Fiscal Director

Tecumseh Workforce Development Board

SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 1999

FINDING

1998-98-1 JTPA expenditure reporting variances

STATUS

JTPA reports were amended or corrected for June 30, 1998 reporting period. However, current year reports included variances. See finding 99-1 in current year report.

Tecumseh Workforce Development Board

CONCLUSION STATEMENT

June 30, 1999

These Auditors' Reports were reviewed with and acknowledged by the following officials on December 13, 1999:

Ernest Davis - Executive Director

F. John Wedig - Fiscal Director

Janice Cave - Administrative Assistant

These officials were informed that they had five days from the date of the post audit conference to respond to, or contest in writing, anything in these reports.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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TECUMSEH WORKFORCE DEVELOPMENT BOARD

CLARK 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: FEBRUARY 15, 2000