

**LAKE COUNTY EMPLOYMENT
AND
TRAINING ADMINISTRATION**

SERVICE DELIVERY AREA NUMBER 25

**GENERAL-PURPOSE FINANCIAL STATEMENTS
AND
AUDIT REPORTS**

**FOR THE YEAR JULY 1, 1999
THROUGH
JUNE 30, 2000**



STATE OF OHIO
OFFICE OF THE AUDITOR

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

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

JIM PETRO
Auditor of State

December 30, 2000

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

General-Purpose Financial Statements And Audit Reports

For The Year Ended June 30, 2000

Table of Contents

	<u>Page</u>
Independent Auditor's Report	2 & 3
Combined Balance Sheet – All Fund Types and Account Groups	4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – All Governmental Fund Types	5
Notes to the General-purpose Financial Statements	6 - 15
Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	16 & 17
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	18 & 19
Schedule of Findings	20 & 21
Supplemental Schedules:	
Schedule of Expenditures of Federal Awards	22 & 23
Notes to the Schedule of Expenditures of Federal Awards	24
Schedule of Variances	25
Schedule of Program Income	26

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

General-Purpose Financial Statements And Audit Reports

For The Year Ended June 30, 2000

Table of Contents (Continued)

	<u>Page</u>
Supplemental Schedules (Continued):	
Combining Balance Sheet – All Special Revenue Funds	27
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Special Revenue Funds	28
Individual Fund Balance Sheet – All Special Revenue Funds	29 – 32
Individual Fund Statement of Revenues, Expenditures, and Changes in Fund Balances – All Special Revenue Funds	33 – 36
Analysis of Cost Limitations and Budget to Actual	37– 42
Schedule of Stand-in Costs	43



SNODGRASS

Certified Public Accountants and Consultants

Independent Auditor's Report

To the Board of County Commissioners,
Workforce Investment Board, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

We have audited the accompanying general-purpose financial statements of the Job Training Partnership Act, Service Delivery Area Number 25, Lake County Employment and Training Administration (Lake County ETA), a component unit of Lake County, as of and for the year ended June 30, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of Lake County ETA's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated November 6, 2000 on our consideration of Lake County ETA's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of Lake County ETA, taken as a whole. The combining and individual fund financial statements and other supplementary schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

S. R. Snodgrass, A.C

Ashtabula, Ohio
November 6, 2000

Lake County Employment and Training Administration
 COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
 For the Year Ended June 30, 2000

	Governmental Funds	Account Groups	Totals (Memo Only)
	Special Revenue	General Fixed Assets	
ASSETS			
Cash and cash equivalents	\$ 249,027	\$ -	\$ 249,027
Due from other governments	211,636	-	211,636
Due from other funds	231,467	-	231,467
Fixed assets			
Furniture, fixtures, and equipment	-	442,383	442,383
Less: accumulated depreciation	-	(300,163)	(300,163)
Restricted cash and cash equivalents	113,202	-	113,202
Total assets	\$ 805,332	\$ 142,220	\$ 947,552
LIABILITIES			
Accounts payable	\$ 85,176	\$ -	\$ 85,176
Accrued wages and benefits	24,270	-	24,270
Deferred revenue	375,477	-	375,477
Due to other funds	231,467	-	231,467
Compensated absences payable	88,942	-	88,942
Total liabilities	805,332	-	805,332
FUND EQUITY			
Investment in general fixed assets	-	142,220	142,220
Fund balance:			
Unreserved/undesignated	-	-	-
Total fund equity	-	142,220	142,220
Total liabilities and fund equity	\$ 805,332	\$ 142,220	\$ 947,552

See accompanying notes.

Lake County Employment and Training Administration
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES – ALL GOVERNMENTAL FUND TYPES
 For the Year Ended June 30, 2000

	Governmental Funds	Totals (Memo Only)
	Special Revenue	
REVENUES		
Intergovernmental	\$ 1,562,274	\$ 1,562,274
Stand-in revenues	58,513	58,513
Program income	76,992	76,992
Total revenues	1,697,779	1,697,779
EXPENDITURES		
Human services:		
Administration	367,654	367,654
Direct training	-	-
Program costs	1,194,620	1,194,620
Retraining services	-	-
Training related and supported services	-	-
Basic readjustment services	-	-
Program income expense	76,992	76,992
Stand-in expenditures:		
Administration	58,513	58,513
Direct training	-	-
Total expenditures	1,697,779	1,697,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -

See accompanying notes.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS
For the Year Ended June 30, 2000

NOTE 1: REPORTING ENTITY

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

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

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

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies is presented to assist the reader in understanding and evaluating the financial statements of Lake County ETA.

A. Basis of Presentation

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

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

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Basis of Presentation (Continued)

Governmental Funds:

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

Account Group:

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

B. Measurement Focus and Basis of Accounting

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

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

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

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Measurement Focus and Basis of Accounting (Continued)

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

The Lake County ETA reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The measurement focus of governmental fund accounting is based on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related liability is incurred.

C. Fixed Assets

Fixed Assets include furniture, fixtures, and equipment purchased by Lake County ETA. At the time of purchase, such assets are recorded as expenditures in the Governmental Funds and are accounted for in the General Fixed Assets Account Group.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

POWER*Ohio Property Management Standards require that depreciation be computed on all non-expendable personal property having a useful life of more than one year and purchase price of \$1,000 or more per unit. The Lake County ETA capitalization policy is \$1,000. Depreciation is computed using the straight-line method over the estimated useful life of the assets. Depreciation is only recorded in the General Fixed Assets Account Group.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Budgetary Process

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

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

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

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

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

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

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

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

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 3: DEPOSITS AND INVESTMENTS

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

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

Cash in checking	\$ 249,027
Cash in savings	113,202
Total deposits	<u>\$ 362,229</u>

State statutes classify monies held by the Lake County ETA into three categories.

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

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

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

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

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuance's of federal government agencies or instrumentality's;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio).

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

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

Lake County Employment and Training Administration
 Service Delivery Area Number 25
 NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
 For the Year Ended June 30, 2000

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

Deposits - At fiscal year end, the carrying amount of the Lake County ETA's deposits was \$362,229 and the bank balance was \$393,388. The entire bank balance was covered by federal depository insurance or collateral pledged by the financial institution.

NOTE 4: DUE FROM OTHER GOVERNMENTS

Due from Other Governments represents amounts owed to Lake County Employment and Training Administration from POWER*Ohio for grant funds earned but not received. As of June 30, 2000, the balance of Due from Other Governments in the governmental funds is \$211,636.

NOTE 5: FIXED ASSETS

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

	Balance 6/30/99	Additions	Deletions	Balance 6/30/00
Equipment, furniture, and fixtures	\$ 427,337	\$ 25,487	\$ 10,441	\$ 442,383
Total	<u>\$ 427,337</u>	<u>\$ 25,487</u>	<u>\$ 10,441</u>	<u>\$ 442,383</u>

NOTE 6: DEFINED BENEFIT PENSION PLAN

All full-time employees of Lake County ETA participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement, disability and survivor benefits, based on eligible service credit to members and beneficiaries. Chapter 145 of the Ohio Revised Code provides statutory authority to establish and amend benefits. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or (800) 222-PERS.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 6: DEFINED BENEFIT PENSION PLAN (Continued)

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and Lake County ETA is required to contribute 9.35 percent. Contributions are authorized by state statute. The contribution rates are determined actuarially. The Lake County ETA's required contributions to PERS for the years ended June 30, 2000, 1999, and 1998 were \$34,789, \$37,194, and \$32,530, respectively. 97.06 percent has been contributed for 2000 with the remainder being reported as a fund liability. All required contributions for the two previous years have been paid.

NOTE 7: POST-EMPLOYMENT BENEFITS

The Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board, provides post-retirement 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. The health care coverage provided by the retirement system is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of post-retirement health care based on authority granted by state statute. The 1999 employer contribution rate was 13.55 percent of covered payroll; 4.2 percent was the portion that was used to fund health care. PERS issues a publicly available financial report that includes financial statements and required supplementary information for PERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or (800) 222-PERS.

Benefits are financed through employer contributions and investment earnings there on. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely. PERS's expenditures for other post-employment benefits during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future benefit payments were \$9,870,285,641. The number of benefit recipients eligible for benefits at December 31, 1999 was 118,062. Lake County ETA's actual contributions for the year ended June 30, 2000, which were used to fund OPEB, were \$15,627.

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

Lake County Employment and Training Administration
 Service Delivery Area Number 25
 NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
 For the Year Ended June 30, 2000

NOTE 8: COMPENSATED ABSENCES

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

Years of Employment	Vacation Leave
1 – 7 years	2 weeks
8 – 14 years	3 weeks
15 – 24 years	4 weeks
25+ years	5 weeks

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

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

As of June 30, 2000, the liability for unpaid, compensated absences was \$88,942 for Lake County ETA. Of this total, \$35,766 represented vacation time and \$53,176 represented sick time.

NOTE 9: OPERATING LEASE

Lake County ETA has entered into a lease agreement for a vehicle. The required minimum lease payment is \$334.52 per month. There is an additional charge of \$0.14 per mile over 60,000 miles during the life of the lease, which is 48 months. The expenditure amount during the year ended June 30, 2000 was \$6,021. Lake County ETA has the option to purchase the vehicle for \$16,876 at the end of the lease. Lake County ETA has decided not to exercise this option.

Lake County Employment and Training Administration
Service Delivery Area Number 25
NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS (Continued)
For the Year Ended June 30, 2000

NOTE 10: QUESTIONED OR DISALLOWED COSTS

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

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

NOTE 11: WORKFORCE INVESTMENT ACT

On July 1, 2000, the Job Training Partnership Act ends and the Workforce Investment Act begins. Two options were available for funding under the new law, an Ohio option program or Conventional WIA funding. The Lake County Commissioners have chosen the Conventional WIA funding option. No interruption is expected in programs for the new year.



SNODGRASS

Certified Public Accountants and Consultants

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

To the Board of County Commissioners,
Workforce Investment Board, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

We have audited the general-purpose financial statements of Lake County Employment and Training Administration (Lake County ETA) as of and for the year ended June 30, 2000, and have issued our report thereon dated November 6, 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 Lake County ETA's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Lake County ETA's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we considered to be a material weakness. However, we noted other matters involving the internal control over financial reporting which we have reported to management in a separate letter dated November 6, 2000.

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

S. R. Snodgrass, A.C

Ashtabula, Ohio
November 6, 2000



SNODGRASS

Certified Public Accountants and Consultants

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

To the Board of County Commissioners,
Workforce Investment Board, and Director
of Lake County Employment and Training Administration
Painesville, Ohio

Compliance

We have audited the compliance of Lake County Employment and Training Administration (Lake County ETA) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. Lake County ETA's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Lake County ETA's management. Our responsibility is to express an opinion on Lake County ETA's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lake County ETA's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Lake County ETA's compliance with those requirements.

In our opinion, Lake County ETA complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000.

Internal Control Over Compliance

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

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

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

S. R. Snodgrass, A.C.

Ashtabula, Ohio
November 6, 2000

Lake County Employment and Training Administration
 SCHEDULE OF FINDINGS
 For The Year Ended June 30, 2000

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 weakness (es)? _____ yes X 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. _____ Yes X no

Identification of major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
17.250	JTPA Title II
17.246	JTPA Title III

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

Auditee qualified as low-risk auditee? X yes _____ no

Lake County Employment and Training Administration
SCHEDULE OF FINDINGS (Continued)
For The Year Ended June 30, 2000

Section II – Financial Statement Findings

None noted to report

Section III – Federal Award Findings

None noted to report

Lake County Employment and Training Administration
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For The Year Ending June 30, 2000

Federal Grantor/ Pass Through Grantor	Program Titles	CFDA Number	Allocation	(Due from other governments) deferred revenue at 7/1/1999	Transfers
JTPA Cluster:					
U. S. Department of Labor:					
Pass-Through Programs From:					
<u>Ohio Bureau of Employment Services</u>					
Title IIA-77% (carryover PY 98)	0-98-25-00-01	17.250	\$ 218,697	\$ 42,472	\$ -
Title IIA-77%	0-99-25-00-01	17.250	413,002	-	-
Title IIA-5% (carryover PY 98)	1-98-25-00-00	17.250	4,371	(9,862)	-
Title IIA-5%	1-99-25-00-01	17.250	26,479	-	-
Title IIA-5% (incentive) (carryover PY97)	3-97-25-00-00	17.250	58,496	58,496	-
Title IIA-5% (incentive)	3-98-25-00-00	17.250	76,382	-	-
Title IIA-5% (technical assistance)	T-99-25-05-00	17.250	100,000	-	-
Title IIB (carryover PY98)	5-98-25-00-01	17.250	8,487	8,487	-
Title IIB	5-99-25-00-01	17.250	466,637	-	-
Title IIC (carryover PY 98)	Y-98-25-00-01	17.250	10,832	(13,219)	-
Title IIC	Y-99-25-00-01	17.250	55,764	-	-
<u>Ohio Department of Education - JTPA</u>					
Title IIA-8% (carryover PY 98)	4-98-25-00-00	17.250	14,902	(1,098)	-
Title IIA-8%	4-99-25-00-00	17.250	38,350	-	-
Total CFDA #17.250			<u>1,492,399</u>	<u>85,276</u>	<u>-</u>
<u>Ohio Bureau of Employment Services</u>					
Title III – EDWAA (carryover PY 98)	A-98-25-00-03	17.246	56,796	(60,800)	-
Title III – EDWAA	A-99-25-00-02	17.246	281,906	-	-
Title III – EDWAA (governor’s reserve carryover PY 97)	B-97-25-00-02	17.246	31,365	31,365	-
Title III – EDWAA (governor’s reserve carryover PY 98)	B-98-25-00-01	17.246	111,970	(25,667)	-
Title III - EDWAA (governor's reserve)	B-99-25-00-00	17.246	137,791	-	-
Total CFDA #17.246			<u>619,828</u>	<u>(55,102)</u>	<u>-</u>
Total U.S. Department of Labor – JTPA and Total Federal Awards Expended			<u>\$ 2,112,227</u>	<u>\$ 30,174</u>	<u>\$ -</u>

Lake County Employment and Training Administration
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
For The Year Ending June 30, 2000

Federal Grantor/ Pass Through Grantor	Revenue	Expenditures	(Due from other governments) deferred revenue at 6/30/2000	Unexpended Allocation
JTPA Cluster:				
U. S. Department of Labor: Pass-Through Programs From:				
<u>Ohio Bureau of Employment Services</u>				
Title IIA-77% (carryover PY 98)	\$ 176,225	\$ 218,697	\$ -	\$ -
Title IIA-77%	156,609	51,047	105,562	361,955
Title IIA-5% (carryover PY 98)	14,233	4,371	-	-
Title IIA-5%	20,000	15,429	4,571	11,050
Title IIA-5% (incentive) (carryover PY97)	-	58,496	-	-
Title IIA-5% (incentive)	-	76,382	(76,382)	-
Title IIA-5% (technical assistance)	-	70,901	(70,901)	29,099
Title IIB (carryover PY98)	-	8,487	-	-
Title IIB	411,608	353,664	57,944	112,973
Title IIC (carryover PY 98)	24,051	10,832	-	-
Title IIC	37,720	37,093	627	18,671
<u>Ohio Department of Education – JTPA</u>				
Title IIA-8% (carryover PY 98)	16,000	14,902	-	-
Title IIA-8%	33,553	29,676	3,877	8,674
Total CFDA #17.250	889,999	949,977	25,298	542,422
<u>Ohio Bureau of Employment Services</u>				
Title III – EDWAA (carryover PY 98)	117,596	56,796	-	-
Title III – EDWAA	199,310	69,477	129,833	-
Title III – EDWAA (governor’s reserve carryover PY 97)	(31,365)	-	-	-
Title III – EDWAA (governor’s reserve carryover PY 98)	137,637	111,970	-	-
Title III - EDWAA (governor's reserve)	73,802	137,791	(63,989)	-
Total CFDA #17.246	496,980	376,034	65,844	212,429
Total U.S. Department of Labor - and Total Federal Awards	\$ <u>1,386,979</u>	\$ <u>1,326,011</u>	\$ <u>91,142</u>	\$ <u>754,851</u>

Lake County Employment and Training Administration
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2000

1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs of Lake County Employment and Training Administration. Lake County Employment and Training Administration's reporting entity is defined in Note 1 to Lake County Employment and Training Administration's general-purpose financial statements. Federal awards assistance passed through other government agencies are included on the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis. Under this accounting method, revenue and expenditures are recognized when incurred. The allocation amount is for the current fiscal year only. The unexpended allocation is the allocation amount less expenditures plus or minus any revenue transferred to or from the title.

Lake County Employment and Training Administration
 SCHEDULE OF VARIANCES
 For The Year Ending June 30, 2000

<u>Title</u>	<u>JTP Ohio</u>	<u>Audit Report</u>	<u>Variance</u>
(III) A-99-25-00-02	227,252	69,477	157,775 *

* A \$136,801 variance was found and corrected on 8/11/2000 by Lake County ETA. The correction was faxed to granting source after problem was noted. The remaining variance of \$20,974 was a result of an audit adjustment. Lake County ETA corrected the final close out report in November, 2000.

Lake County Employment and Training Administration
SCHEDULE OF PROGRAM INCOME
For the Year Ended June 30, 2000

Title II	(Earned)(*)	(Expended)(*)			Total
	Direct Training	Admini- stration	Direct Training	Program Costs	
0-99-25-00-01	\$ 15,571	\$ -	\$ -	\$ 15,571	\$ 15,571
0-98-25-00-01	1,223	-	-	1,223	1,223
1-99-25-00-01	4,037	-	-	4,037	4,037
1-98-25-00-00	217	-	-	217	217
4-99-25-00-00	1,770	-	-	1,770	1,770
4-98-25-00-00	1	-	-	1	1
5-99-25-00-01	968	-	-	968	968
5-98-25-00-01	1	-	-	1	1
A-99-25-00-02	48,146	-	-	48,146	48,146
Y-99-25-00-01	2,487	-	-	2,487	2,487
Totals	<u>\$ 74,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,421</u>	<u>74,421</u>

(*) Program income includes interest income

Lake County Employment and Training Administration
 COMBINING BALANCE SHEET – ALL SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2000

	<u>JTPA</u>	<u>Other programs</u>	<u>Compensated Absences</u>	<u>TOTAL</u>
ASSETS				
Cash and cash equivalents	\$ 156,500	\$ 92,527	\$ -	\$ 249,027
Due from other governments	211,272	364	-	211,636
Due from other funds	231,467	-	-	231,467
Restricted cash and cash equivalents	-	-	113,202	113,202
	<u>-</u>	<u>-</u>	<u>113,202</u>	<u>113,202</u>
Total assets	<u>\$ 599,239</u>	<u>\$ 92,891</u>	<u>\$ 113,202</u>	<u>\$ 805,332</u>
LIABILITIES				
Accounts payable	75,088	10,088	-	85,176
Accrued wages and benefits	14,529	9,741	-	24,270
Deferred revenue	302,415	73,062	-	375,477
Due to other funds	207,207	-	24,260	231,467
Compensated absences payable	-	-	88,942	88,942
Total liabilities	<u>599,239</u>	<u>92,891</u>	<u>113,202</u>	<u>805,332</u>
FUND EQUITY				
Fund balance:				
Unreserved/undesignated				
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 599,239</u>	<u>\$ 92,891</u>	<u>\$ 113,202</u>	<u>\$ 805,332</u>

Lake County Employment and Training Administration
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCES - ALL SPECIAL REVENUE FUNDS
 For the Year Ended June 30, 2000

	JTPA	Other Programs	TOTAL
REVENUES			
Intergovernmental	\$ 1,326,012	\$ 236,262	\$ 1,562,274
Stand-in revenues	39,728	18,785	58,513
Program income	74,421	2,571	76,992
Total revenues	1,440,161	257,618	1,697,779
EXPENDITURES			
Human services:			
Administration	287,231	80,423	367,654
Direct training	-	-	-
Program costs	1,038,781	155,839	1,194,620
Retraining services	-	-	-
Training related and supported services	-	-	-
Basic readjustment services	-	-	-
Program income expense	74,421	2,571	76,992
Stand-in expenditures:			
Administration	39,728	18,785	58,513
Direct training	-	-	-
Total expenditures	1,440,161	257,618	1,697,779
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-
FUND BALANCE AT END OF YEAR	\$ -	\$ -	\$ -

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2000

	<u>Title IIA 77%</u>		<u>Title IIA 2%</u>		<u>Title IIA 5%</u>
	PY99	PY98	PY99	PY99	PY98
	<u>Allocation</u>	<u>Carry-in</u>	<u>Allocation</u>	<u>Carry-in</u>	<u>Carry-in</u>
ASSETS					
Cash and cash equivalents	\$ 48,730	\$ -	\$ 871	\$ 12,689	\$ 32
Due from other governments	-	-	-	-	-
Due from other funds	100,444	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-
Total assets	<u>\$ 149,174</u>	<u>\$ -</u>	<u>\$ 871</u>	<u>\$ 12,689</u>	<u>\$ 32</u>
LIABILITIES					
Accounts payable	\$ 36,827	\$ -	\$ -	\$ 7,909	\$ -
Accrued wages and benefits	6,785	-	871	208	32
Deferred revenue	105,562	-	-	4,572	-
Due to other funds	-	-	-	-	-
Compensated absences payable	-	-	-	-	-
Total liabilities	<u>149,174</u>	<u>-</u>	<u>871</u>	<u>12,689</u>	<u>32</u>
FUND EQUITY					
Unreserved/undesignated					
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 149,174</u>	<u>\$ -</u>	<u>\$ 871</u>	<u>\$ 12,689</u>	<u>\$ 32</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	<u>Incentive PY99</u>	Title IIA 5% <u>Incentive PY98</u>	<u>Incentive PY97</u>	Title IIA 8% <u>PY99 Allocation</u>	Title IIA 8% <u>PY98 Carry-in</u>	Title IIB <u>PY99 Allocation</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 5,144	\$ -	\$ 58,040
Due from other governments	70,901	76,382	-	-	-	-
Due from other funds	-	-	-	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-
Total assets	<u>\$ 70,901</u>	<u>\$ 76,382</u>	<u>\$ -</u>	<u>\$ 5,144</u>	<u>\$ -</u>	<u>\$ 58,040</u>
LIABILITIES						
Accounts payable	4,065	-	-	1,007	-	-
Accrued wages and benefits	-	-	-	260	-	96
Deferred revenue	-	-	-	3,877	-	57,944
Due to other funds	66,836	76,382	-	-	-	-
Compensated absences payable	-	-	-	-	-	-
Total liabilities	<u>70,901</u>	<u>76,382</u>	<u>-</u>	<u>5,144</u>	<u>-</u>	<u>58,040</u>
FUND EQUITY						
Unreserved/undesignated Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 70,901</u>	<u>\$ 76,382</u>	<u>\$ -</u>	<u>\$ 5,144</u>	<u>\$ -</u>	<u>\$ 58,040</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	Title IIB PY98 Carry-in	Title IIC PY99 Allocation	Title IIC PY98 Carry-in	Title III EDWAA PY99 Allocation	Title III EDWAA PY98 Carry-in	EDWAA Governor's Reserve PY99	EDWAA Governor's Reserve PY98
ASSETS							
Cash and cash equivalents	\$ -	\$ 19,500	\$ -	\$ 11,494	\$ -	\$ -	\$ -
Due from other governments	-	-	-	-	-	63,989	-
Due from other funds	-	-	-	131,023	-	-	-
Restricted cash and cash equivalents	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>\$ 19,500</u>	<u>\$ -</u>	<u>\$ 142,517</u>	<u>\$ -</u>	<u>\$ 63,989</u>	<u>\$ -</u>
LIABILITIES							
Accounts payable	\$ -	\$ 18,461	-	\$ 6,819	\$ -	\$ -	\$ -
Accrued wages and benefits	-	412	-	5,865	-	-	-
Deferred revenue	-	627	-	129,833	-	-	-
Due to other funds	-	-	-	-	-	63,989	-
Compensated absences payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>19,500</u>	<u>-</u>	<u>142,517</u>	<u>-</u>	<u>63,989</u>	<u>-</u>
FUND EQUITY							
Unreserved/undesignated							
Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ -</u>	<u>\$ 19,500</u>	<u>-</u>	<u>\$ 142,517</u>	<u>\$ -</u>	<u>\$ 63,989</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND BALANCE SHEET – ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	Total of JTPA Funds	Other Programs PY99 Allocation	PY98 Carry-in	Total of Other Funds	Compen- sated Absences	Total (Memorandum Only)
ASSETS						
Cash and cash equivalents	\$ 156,500	\$ 92,527	\$ -	\$ 92,527	\$ -	\$ 249,027
Due from other governments	211,272	364	-	364	-	211,636
Due from other funds	231,467	-	-	-	-	231,467
Restricted cash and cash equivalents	-	-	-	-	113,202	113,202
Total assets	<u>\$ 599,239</u>	<u>\$ 92,891</u>	<u>\$ -</u>	<u>\$ 92,891</u>	<u>\$ 113,202</u>	<u>\$ 805,332</u>
LIABILITIES						
Accounts payable	\$ 75,088	\$ 10,088	\$ -	\$ 10,088	\$ -	\$ 85,176
Accrued wages and benefits	14,529	9,741	-	9,741	-	24,270
Deferred revenue	302,415	73,062	-	73,062	-	375,477
Due to other funds	207,207	-	-	-	24,260	231,467
Compensated absences payable	-	-	-	-	88,942	88,942
Total liabilities	<u>599,239</u>	<u>92,891</u>	<u>-</u>	<u>92,891</u>	<u>113,202</u>	<u>805,332</u>
FUND EQUITY						
Unreserved/undesignated Total fund equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund equity	<u>\$ 599,239</u>	<u>\$ 92,891</u>	<u>\$ -</u>	<u>\$ 92,891</u>	<u>\$ 113,202</u>	<u>\$ 805,332</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES – ALL SPECIAL REVENUE FUNDS
For the Year Ended June 30, 2000

	Title IIA 77% PY99 Allocation	PY98 Carry-in	Title IIA 2% PY99 Allocation	Title IIA 5% PY99 Carry-in	Title IIA 5% PY98 Carry-in	Title IIA 5% Incentive PY99
REVENUES						
Intergovernmental	\$ 51,047	\$ 204,917	\$ 13,781	\$ 15,429	\$ 4,371	\$ 70,901
Stand-in revenues	7,349	-	-	1,888	-	-
Program income	15,571	1,223	-	4,037	217	-
Total revenues	<u>73,967</u>	<u>206,140</u>	<u>13,781</u>	<u>21,354</u>	<u>4,588</u>	<u>70,901</u>
EXPENDITURES						
Human Services:						
Administration	18,543	25,760	(2,654)	674	1,732	-
Direct training	-	-	-	-	-	-
Program costs	32,504	179,157	16,435	14,755	2,639	70,901
Retraining services	-	-	-	-	-	-
Training related and supported services	-	-	-	-	-	-
Basic readjustment services	-	-	-	-	-	-
Program income expenses	15,571	1,223	-	4,037	217	-
Stand-in expenditures:	-	-	-	-	-	-
Administration	7,349	-	-	1,888	-	-
Direct training	-	-	-	-	-	-
Total expenditures	<u>73,967</u>	<u>206,140</u>	<u>13,781</u>	<u>21,354</u>	<u>4,588</u>	<u>70,901</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	Title IIA 5%		Title IIA 8%		Title IIB		Title IIC
	Incentive PY98	Incentive PY97	PY99 Allocation	PY98 Carry-in	PY99 Allocation	PY98 Carry-in	PY99 Allocation
REVENUES							
Intergovernmental	\$ 76,382	\$ 58,496	\$ 29,676	\$ 14,902	\$ 353,664	\$ 8,487	\$ 37,093
Stand-in revenues	-	-	1,510	-	-	-	2,549
Program income	-	-	1,770	1	968	1	2,487
Total revenues	<u>76,382</u>	<u>58,496</u>	<u>32,956</u>	<u>14,903</u>	<u>354,632</u>	<u>8,488</u>	<u>42,129</u>
EXPENDITURES							
Human Services:							
Administration	76,382	58,496	3,596	1,168	41,578	5,242	7,735
Direct training	-	-	-	-	-	-	-
Program costs	-	-	26,080	13,734	312,086	3,245	29,358
Retraining services	-	-	-	-	-	-	-
Training related and supported services	-	-	-	-	-	-	-
Basic readjustment services	-	-	-	-	-	-	-
Program income expenses	-	-	1,770	1	968	1	2,487
Stand-in expenditures:	-	-	-	-	-	-	-
Administration	-	-	1,510	-	-	-	2,549
Direct training	-	-	-	-	-	-	-
Total expenditures	<u>76,382</u>	<u>58,496</u>	<u>32,956</u>	<u>14,903</u>	<u>354,632</u>	<u>8,488</u>	<u>42,129</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –
ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	Title IIC PY98 Carry-in	Title III EDWAA PY99 Allocation	Title III EDWAA PY98 Carry-in	EDWAA Governor's Reserve PY99	EDWAA Governor's Reserve PY98	Total Of JTPA Funds
REVENUES						
Intergovernmental	\$ 10,832	\$ 69,477	\$ 56,796	\$ 137,791	\$ 111,970	\$ 1,326,012
Stand-in revenues	-	16,331	-	10,101	-	39,728
Program income	-	48,146	-	-	-	74,421
Total revenues	<u>10,832</u>	<u>133,954</u>	<u>56,796</u>	<u>147,892</u>	<u>111,970</u>	<u>1,440,161</u>
EXPENDITURES						
Human Services:						
Administration	1,615	-	4,633	23,000	19,731	287,231
Direct training	-	-	-	-	-	-
Program costs	9,217	69,477	52,163	114,791	92,239	1,038,781
Retraining services	-	-	-	-	-	-
Training related and supported services	-	-	-	-	-	-
Basic readjustment services	-	-	-	-	-	-
Program income expenses	-	48,146	-	-	-	74,421
Stand-in expenditures:	-	-	-	-	-	-
Administration	-	16,331	-	10,101	-	39,728
Direct training	-	-	-	-	-	-
Total expenditures	<u>10,832</u>	<u>133,954</u>	<u>56,796</u>	<u>147,892</u>	<u>111,970</u>	<u>1,440,161</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	-	-	-	-	-	-
FUND BALANCE AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
INDIVIDUAL FUND STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES – ALL SPECIAL REVENUE FUNDS (Continued)
For the Year Ended June 30, 2000

	Other Programs PY99 <u>Allocation</u>	PY98 Carry-in	Total of Other Funds	Compen- sated Absences	Total (Memorandum Only)
REVENUES					
Intergovernmental	\$ 236,262	\$ -	\$ 236,262	\$ -	\$ 1,562,274
Stand-in revenues	18,785	-	18,785	-	58,513
Program income	2,571	-	2,571	-	76,992
Total revenues	<u>257,618</u>	<u>-</u>	<u>257,618</u>	<u>-</u>	<u>1,697,779</u>
EXPENDITURES					
Human Services:					
Administration	80,423	-	80,423	-	367,654
Direct training	-	-	-	-	-
Program costs	155,839	-	155,839	-	1,194,620
Retraining services	-	-	-	-	-
Training related and supported services	-	-	-	-	-
Basic readjustment services	-	-	-	-	-
Program income expenses	2,571	-	2,571	-	76,992
Stand-in expenditures:	-	-	-	-	-
Administration	18,785	-	18,785	-	58,513
Direct training	-	-	-	-	-
Total expenditures	<u>257,618</u>	<u>-</u>	<u>257,618</u>	<u>-</u>	<u>1,697,779</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lake County Employment and Training Administration
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 77%
For the Year Ended June 30, 2000

<u>0-98-25-00-01</u>	Totals	Administrative	Program Costs
<u>ALLOCATION</u>			
ALLOCATION AMOUNT	\$ 455,004	\$ 91,000	\$ 364,004
TRANSFERS TO EDWAA	(91,000)	(18,200)	(72,800)
TOTAL ALLOCATION	364,004	72,800	291,204
<u>EXPENDITURES</u>			
EXPENDITURES 07/01/98 - 06/30/99	145,307	42,370	102,937
EXPENDITURES 07/01/99 - 06/30/00	218,697	23,106	195,591
TOTAL EXPENDITURES	364,004	65,476	298,528
UNEXPENDED FUNDS	-0-	7,324	(7,324)
PERCENTAGE OF ALLOCATION	100%	17.99%	82.01%
<u>BUDGET</u>			
PY99 BUDGET	364,004	72,800	291,204
PERCENTAGE ACHIEVED	60.08%	31.74%	67.17%
 <u>0-99-25-00-01</u>			
<u>ALLOCATION</u>			
ALLOCATION AMOUNT	\$ 413,002	\$ 82,600	\$ 330,402
TRANSFERS	-	-	-
TOTAL ALLOCATION	413,002	82,600	330,402
<u>EXPENDITURES</u>			
EXPENDITURES 07/01/99 - 06/30/00	51,047	18,543	32,504
TOTAL EXPENDITURES	51,047	18,543	32,504
UNEXPENDED FUNDS	361,955	64,057	297,898
PERCENTAGE OF ALLOCATION	12.36%	4.49%	7.87%
<u>BUDGET</u>			
PY99 BUDGET	413,002	82,600	330,402
PERCENTAGE ACHIEVED	12.36%	4.49%	7.87%
<u>85% ANALYSIS</u>			
EXPENDITURES	51,047		
OBLIGATIONS	-		
TOTAL	51,047		
PERCENTAGE ACHIEVED	12.36%		

Lake County Employment and Training Administration
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 5%
For the Year Ended June 30, 2000

<u>1-98-25-00-00</u>	Totals	Administrative	Program Costs
ALLOCATION			
ALLOCATION AMOUNT	\$ 29,140	\$ 5,828	\$ 23,312
TRANSFERS	-	-	-
TOTAL ALLOCATION	29,140	5,828	23,312
EXPENDITURES			
EXPENDITURES 07/01/98 - 06/30/99	24,769	3,134	21,635
EXPENDITURES 07/01/99 - 06/30/00	4,371	1,732	2,639
TOTAL EXPENDITURES	29,140	4,866	24,274
UNEXPENDED FUNDS	-	962	(962)
PERCENTAGE OF ALLOCATION	100.0%	16.70%	83.30%
BUDGET			
PY99 BUDGET	4,371	2,694	1,677
PERCENTAGE ACHIEVED	100.0%	155.54%	63.55%
<u>1-99-25-00-01</u>			
ALLOCATION			
ALLOCATION AMOUNT	26,479	5,299	21,180
TRANSFERS	-	-	-
TOTAL ALLOCATION	26,479	5,299	21,180
EXPENDITURES			
EXPENDITURES 07/01/99 - 06/30/00	15,429	674	14,755
TOTAL EXPENDITURES	15,429	674	14,755
UNEXPENDED FUNDS	11,050	4,625	6,425
PERCENTAGE OF ALLOCATION	58.27%	10.18%	55.72%
BUDGET			
PY99 BUDGET	26,479	5,299	21,180
PERCENTAGE ACHIEVED	58.27%	2.55%	55.72%
85% ANALYSIS			
EXPENDITURES	15,429		
OBLIGATIONS	-		
TOTAL	15,429		
PERCENTAGE ACHIEVED	58.27%		

Lake County Employment and Training Administration
 ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIA, 8%
 For the Year Ended June 30, 2000

<u>04-98-25-00-00</u>	Totals	Administrative	Program Costs
ALLOCATION			
ALLOCATION AMOUNT	\$ 42,837	\$ 8,567	\$ 34,270
TRANSFERS	-	-	-
TOTAL ALLOCATION	42,837	8,567	34,270
EXPENDITURES			
EXPENDITURES 07/01/98 - 06/30/99	27,935	5,082	22,853
EXPENDITURES 07/01/99 - 06/30/00	14,902	1,168	13,734
TOTAL EXPENDITURES	42,837	6,250	36,587
UNEXPENDED FUNDS	-	-	-
PERCENTAGE OF ALLOCATION	100.00%	14.59%	85.41%
BUDGET			
PY99 BUDGET	14,902	3,485	11,417
PERCENTAGE ACHIEVED	100.00%	33.52%	120.29%
<u>04-99-25-00-00</u>			
ALLOCATION			
ALLOCATION AMOUNT	38,350	7,670	30,680
TRANSFERS	-	-	-
TOTAL ALLOCATION	38,350	7,670	30,680
EXPENDITURES			
EXPENDITURES 07/01/99 - 06/30/00	29,676	3,596	26,080
TOTAL EXPENDITURES	29,676	3,596	26,080
UNEXPENDED FUNDS	8,674	4,074	4,600
PERCENTAGE OF ALLOCATION	77.38%	9.38%	68.00%
BUDGET			
PY99 BUDGET	38,350	7,670	30,680
PERCENTAGE ACHIEVED	77.38%	46.88%	85.01%
85% ANALYSIS			
EXPENDITURES	29,676		
OBLIGATIONS	-		
TOTAL	29,676		
PERCENTAGE ACHIEVED	77.38%		

Lake County Employment and Training Administration
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIC
For the Year Ended June 30, 2000

<u>Y-98-25-00-01</u>	Totals	Administrative	Program Costs
ALLOCATION			
ALLOCATION AMOUNT	\$ 61,699	\$ 12,339	\$ 49,360
TRANSFERS	(20,000)	(4,000)	(16,000)
TOTAL ALLOCATION	41,699	8,339	33,360
EXPENDITURES			
EXPENDITURES 07/01/98 - 06/30/99	30,867	2,203	28,664
EXPENDITURES 07/01/99 - 06/30/00	10,832	1,615	9,217
TOTAL EXPENDITURES	41,699	3,818	37,881
UNEXPENDED FUNDS	-	4,521	(4,521)
PERCENTAGE OF ALLOCATION	N/A	N/A	N/A
BUDGET			
PY99 BUDGET	10,832	6,136	4,696
PERCENTAGE ACHIEVED	100.00%	26.32%	196.27%
<u>Y-99-25-00-01</u>			
ALLOCATION			
ALLOCATION AMOUNT	55,764	11,153	44,611
TRANSFERS	-	-	-
TOTAL ALLOCATION	55,764	11,153	44,611
EXPENDITURES			
EXPENDITURES 07/01/99 - 06/30/00	37,093	7,735	29,358
TOTAL EXPENDITURES	37,093	7,735	29,358
UNEXPENDED FUNDS	18,671	3,418	15,253
PERCENTAGE OF ALLOCATION	N/A	N/A	N/A
BUDGET			
PY99 BUDGET	55,764	11,153	44,611
PERCENTAGE ACHIEVED	66.52%	69.35%	65.81%
85% ANALYSIS			
EXPENDITURES	37,093		
OBLIGATIONS	-		
TOTAL	37,093		
PERCENTAGE ACHIEVED	66.52%		

Lake County Employment and Training Administration
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE III EDWAA
For the Year Ended June 30, 2000

<u>A-98-25-00-03</u>	Totals	Administrative	Program Costs
ALLOCATION			
ALLOCATION AMOUNT	287,309	43,096	244,213
TRANSFERS	91,000	13,650	77,350
TOTAL ALLOCATION	378,309	56,746	321,563
EXPENDITURES			
EXPENDITURES 07/01/98 - 06/30/99	321,513	52,112	269,401
EXPENDITURES 07/01/99 - 06/30/00	56,796	4,633	52,163
TOTAL EXPENDITURES	378,309	56,745	321,564
UNEXPENDED FUNDS	-	1	(1)
PERCENTAGE OF ALLOCATION	100.00%	15.00%	85.00%
BUDGET			
PY99 BUDGET	56,796	4,634	52,162
PERCENTAGE ACHIEVED	100.00%	100.00%	100.00%
<u>A-99-25-00-02</u>			
ALLOCATION			
ALLOCATION AMOUNT	\$ 281,906	\$ 42,286	\$ 239,620
TRANSFERS	-	-	-
TOTAL ALLOCATION	281,906	42,286	239,620
EXPENDITURES			
EXPENDITURES 07/01/99 - 06/30/00	69,477	-	69,477
TOTAL EXPENDITURES	69,477	-	69,477
UNEXPENDED FUNDS	212,429	42,286	170,143
PERCENTAGE OF ALLOCATION	24.65%	0.00%	24.65%
BUDGET			
PY99 BUDGET	281,906	42,286	239,620
PERCENTAGE ACHIEVED	24.65%	0.00%	29.00%

Lake County Employment and Training Administration
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL, TITLE IIB
For the Year Ended June 30, 2000

<u>05-98-25-00-01</u>	Totals	Administrative	Program Costs
ALLOCATION			
ALLOCATION AMOUNT	\$ 513,831	\$ 102,766	\$ 411,065
TRANSFERS	20,000	4,000	16,000
TOTAL ALLOCATION	533,831	106,766	427,065
EXPENDITURES			
EXPENDITURES 07/01/97 - 06/30/98	9,863	3,435	6,428
EXPENDITURES 07/01/98 - 06/30/99	515,481	65,432	450,049
EXPENDITURES 07/01/99 - 06/30/00	8,487	5,242	3,245
TOTAL EXPENDITURES	533,831	74,109	459,722
UNEXPENDED FUNDS	-	32,657	(32,657)
PERCENTAGE OF ALLOCATION	100.00%	13.88%	86.22%
BUDGET			
PY99 BUDGET	8,487	5,242	3,245
PERCENTAGE ACHIEVED	100.00%	100.00%	100.00%
<u>05-99-25-00-01</u>			
ALLOCATION			
ALLOCATION AMOUNT	466,637	69,996	396,641
TRANSFERS	-	-	-
TOTAL ALLOCATION	466,637	69,996	396,641
EXPENDITURES			
EXPENDITURES 07/01/99 - 06/30/00	353,664	41,578	312,086
TOTAL EXPENDITURES	353,664	41,578	312,086
UNEXPENDED FUNDS	112,973	28,418	84,555
PERCENTAGE OF ALLOCATION	75.79%	8.91%	66.88%
BUDGET			
PY99 BUDGET	466,637	69,996	396,641
PERCENTAGE ACHIEVED	75.79%	59.40%	78.68%
85% ANALYSIS			
EXPENDITURES	353,664		
OBLIGATIONS	-		
TOTAL	353,664		
PERCENTAGE ACHIEVED	75.79%		

Lake County Employment and Training Administration
 SCHEDULE OF STAND-IN COSTS
 For the Year Ended June 30, 2000

<u>Title II</u>	<u>Direct Training</u>	<u>Administration</u>	<u>Total</u>
0-98-25-00-01	\$ -	\$ -	\$ -
0-99-25-00-01	-	7,349	7,349
1-98-25-00-00	-	-	-
1-99-25-00-01	-	1,888	1,888
3-97-25-00-00	-	-	-
3-98-25-00-00	-	-	-
T-99-25-00-00	-	-	-
4-98-25-00-00	-	-	-
4-99-25-00-00	-	1,510	1,510
5-98-25-00-01	-	-	-
5-99-25-00-01	-	-	-
Y-98-25-00-01	-	-	-
Y-99-25-00-01	-	2,549	2,549
 Total CFDA #17.250	 \$ -	 \$ 13,296	 \$ 13,296

<u>Title III</u>	<u>Direct Training</u>	<u>Administration</u>	<u>Total</u>
A-98-25-00-03	\$ -	\$ -	\$ -
A-99-25-00-02	-	16,331	16,331
B-97-25-00-02	-	-	-
B-98-25-00-01	-	-	-
B-99-25-00-00	-	10,101	10,101
 Total CFDA #17.246	 \$ -	 \$ 26,432	 \$ 26,432



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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LAKE COUNTY EMPLOYMENT AND TRAINING ADMINISTRATION

LAKE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JANUARY 16, 2001**