MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM

AUDIT REPORT

FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Members of Consortium Board
Mansfield, Ohio

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

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

JIM PETRO
Auditor of State

December 6, 2000

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
AUDIT REPORT
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

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

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

The Honorable Members of the Consortium Board
Mansfield, Ohio

INDEPENDENT ACCOUNTANT'S REPORT

We have audited the general purpose financial statements of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of and for the fifteen month period ended September 30, 2000, as listed in the accompanying Table of Contents. These general purpose financial statements are the responsibility of M-A-R-K, Ohio'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 the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of September 30, 2000, and the results of its operations for the fifteen month period then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 2, 2000 on our consideration of M-A-R-K, Ohio's internal control over financial reporting and 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 M-A-R-K, Ohio, 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*. The supplemental data on pages 29 through 46 (as listed in the Table of Contents) are presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

James G. Zupka
Certified Public Accountant

October 2, 2000

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUP
AS OF SEPTEMBER 30, 2000

	Governmental Fund Types		Account Group	Total
	General Fund	Special Revenue	General Fixed Assets	(Memorandum Only)
ASSETS				
Cash and Cash Equivalents	$ 397	$ 109,007	$ 0	$ 109,404
Restricted Cash and Cash Equivalents	0	5,397	0	5,397
Cash with Subrecipients	0	0	0	0
Due from Other Funds	257	1,000	0	1,257
Due from Other Governments	911	44,002	0	44,913
Prepaid Expenses	0	1,587	0	1,587
Equipment, Furniture and Fixtures Net of Depreciation	0	0	141,450	141,450
Total Assets	$ 1,565	$ 160,993	$ 141,450	$ 304,008
LIABILITIES				
Accounts Payable	$ 1,260	$ 13,010	$ 0	$ 14,270
Due to Other Funds	0	1,257	0	1,257
Accounts Payable with Subrecipients	0	139,964	0	139,964
Accrued Wages and Fringes	305	6,744	0	7,049
Due to Other Governments	0	0	0	0
Deferred Revenue	0	18	0	18
Total Liabilities	1,565	160,993	0	162,558
FUND EQUITY				
Fund Balance:				
Investment in General Fixed Assets	0	0	141,450	141,450
Unrestricted Fund Balance	0	0	0	0
Total Fund Equity	0	0	141,450	141,450
Total Liabilities and Fund Equity	$ 1,565	$ 160,993	$ 141,450	$ 304,008

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Governmental Fund Types		Totals
	General Fund	Special Revenue	(Memorandum Only)
REVENUES			
Intergovernmental Revenue	$ 0	$ 3,654,505	$ 3,654,505
Interest/Program Income Earnings	0	5,620	5,620
One Stop Income	0	9,600	9,600
Job Club Income	0	40,572	40,572
Stand-In Revenues	0	69,370	69,370
Total Revenues	0	3,779,667	3,779,667
EXPENDITURES			
Human Services:			
Administration	0	335,482	335,482
Program Costs	0	3,319,023	3,319,023
Rapid Response	0	0	0
Interest/Program Income Expenses	0	5,620	5,620
One Stop Expenses	0	9,600	9,600
Job Club Expenses	0	40,572	40,572
Stand-In Expenditures:			
Administration	0	50,000	50,000
Program Costs	0	19,370	19,370
Total Expenditures	0	3,779,667	3,779,667
Excess Revenues Over (Under) Expenditures	0	0	0
OTHER FINANCING SOURCES (USES)			
Transfers from Other Funds	0	0	0
Transfers to Other Funds	0	0	0
Total Other Financing Sources (Uses)	0	0	0
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0

NOTE 1: **REPORTING ENTITY**

Service Delivery Area (SDA) Number 14 was designed in 1983 as a service delivery area, eligible to receive and administer funds allocated under the Job Training Partnership Act (JTPA). The SDA geographic area to be served includes Richland County, Ashland County, Morrow County, and Knox County, Ohio.

The chief elected officials of all four counties agreed, in an agreement dated February 11, 1994, to form a consortium for the purpose of conducting an Employment and Training Administration Program under the provisions of JTPA of 1982 and the Job Training Reform Amendments of 1992. This consortium was named the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K). M-A-R-K is a regional council of government established under the Ohio Revised Code, Chapter 167.

M-A-R-K is considered a jointly governed organization since each of the participating counties have equal representation and all twelve County Commissioners are on the Board. M-A-R-K is fully funded from JTPA funds with no funding from the counties. The jointly governed organization was formed for the purpose of pooling of the JTPA funds of the four counties for providing service to the eligible participants of the counties. Upon termination of the entity, all properties revert to the JTP of Ohio. The degree of control exercised by any participating County is limited to its representation on the Board. Note 10 discusses the grant funding changes that affected M-A-R-K in July, 2000.

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 M-A-R-K.

A. **Basis of Presentation**

The financial reporting practices of M-A-R-K conform to generally accepted accounting principles as applicable to local governments.

The accounts of M-A-R-K 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 M-A-R-K are summarized in the accompanying combined financial statements are classified as follows:

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

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

Governmental Funds

General Fund - The general fund is the general operating fund of M-A-R-K and is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of M-A-R-K.

B. **Basis of Accounting**

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

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

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

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.

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

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

C. **Fixed Assets**

Fixed assets include furniture, fixtures, and equipment purchased by M-A-R-K. At the time of purchase, such assets are recorded as expenditures in the governmental funds and are accounted for in the general fixed assets account group.

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

JTP-Ohio Property Management Standards require that depreciation be computed on all non-expendable personal property having useful life of more than two years and purchase price of $1,000 or more. M-A-R-K's capitalization policy is $1,000. The amount of deprecation is to be computed over 10 years or 10% of cost, which varies from generally accepted accounting principles. Depreciation is only recorded in the general fixed assets account group.

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

D. **Budgetary Process**

M-A-R-K's annual budget is a management tool that assists its users in analyzing financial activity for its fiscal period ending September 30.

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

Because of M-A-R-K's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. M-A-R-K's annual budget differs from that of a local government in two respects: (1) the uncertain nature of grant awards from other entities and (2) conversion of grant budgets to a fiscal year basis.

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

- Increases/decreases in actual grant awards from those estimates;
- 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 annual budget for the special revenue funds is reviewed and approved by the Executive Board, it is not a legally adopted budget.

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

E. **Encumbrances**

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

F. **Total Columns on Combined Statements**

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

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

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

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

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

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

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

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

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

2. Bonds, notes, debentures, or 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 issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to 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-loan 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 (STAROhio);

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

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

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

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

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

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

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

Category 1 - Insured or collateralized with securities held by M-A-R-K or its agent in M-A-R-K's name.

Category 2 - Collateralize with securities held by the pledging financial institution's trust department or agent in M-A-R-K's name.

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

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

Deposits (Continued)

		Book Balance	Bank Balance	
FDIC	Key Bank National Association	$ 93,388	$ 253,235	POOL
FDIC	First Merit Bank, N.A.	5,397	5,397	POOL
No	Key Bank National Association	16,016	16,804	
Total Deposits		$ 114,801	$ 275,436	
		========	========	

All deposits are carried at cost. At year end, the carrying amount of M-A-R-K's cash and deposits was $114,801, and the bank balance was $275,436. Of the bank balance, $105,397 was insured and $170,039 was classified as Risk Category 3.

Investments
M-A-R-K did not have investments at September 30, 2000.

The classification of cash and cash equivalents on the combined financial statements is based on criteria set forth in GASB Statement No. 9. The classification of cash and cash equivalents (deposits) for purposes of this note are based on criteria set forth in GASB Statement No. 3.

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

	GASB Statement No. 9	GASB Statement No. 3
Cash in Checking	$ 114,801	$ 114,801
Cash in Savings	0	0
Total Deposits	114,801	114,801
Less: Restricted Cash and Cash Equivalents	5,397	5,397
Cash and Cash Equivalents	$ 109,404	$ 109,404
	========	========

NOTE 4: **FIXED ASSETS**

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

	Balance 6/30/99	Additions	Deletions	Balance 9/30/00
Equipment, Furniture and Fixtures	$ 438,024	$ 63,322	$ 226,153	$ 275,193
Accumulated Depreciation	(108,865)	(30,408)	5,530	(133,743)
Total	$ 329,159	$ 32,914	$ 220,623	$ 141,450

NOTE 5: **PENSION AND RETIREMENT PLAN**

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

Public Employees Retirement System (the "PERS" of Ohio)
The PERS of Ohio adopted GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and GASB Statement No. 26, *Financial Reporting for Postemployment Healthcare Plans Administered by Defined Benefit Pension Plans* in 1994 and have applied the provisions of these statements retroactively to January 1, 1993. The following information was provided by the PERS of Ohio to assist M-A-R-K in complying with GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*.

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

1. **Pension Benefit Obligations**

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

NOTE 5: **PENSION AND RETIREMENT PLAN** (Continued)

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

1. **Pension Benefit Obligations** (Continued)

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rate for employees is 8.5%. For the fifteen month period ending September 30, 2000, the employer rate for local government employer units was 13.55% of covered payroll, 8.44% to fund the pension benefit obligation and 5.11% to fund health care. The contribution requirements of plan members and M-A-R-K are established, and may be amended, by the Public Employees Retirement Board. M-A-R-K's contributions to the PERS of Ohio for the years ended June 30, 2000, 1999, and 1998, were $75,720, $78,175, and $73,286, respectively, which was equal to the required contributions for each year.

2. **Other Postemployment Benefits**

In addition to the pension benefit obligation described above, the PERS of Ohio provides postemployment health care benefits to age and service retirants with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is also available. A portion of each employer's contribution to the PERS of Ohio is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions and requires employers to fund postemployment health care through their contributions to the PERS of Ohio. The portion of the employer contribution rate (identified above) that was used to fund health care for the year ended September 30, 2000 was 4.2 percent of covered payroll which amounted to $23,031.

Other postemployment benefits are financed through employer contributions and investment earnings thereon. 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.

NOTE 5: **PENSION AND RETIREMENT PLAN** (Continued)

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

2. **Other Postemployment Benefits** (Continued)

   Expenditures for other postemployment benefits during 1999 were $523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future other postemployment benefits payments were $9,870,285,641. The number of benefit recipients eligible for other postemployment benefits at December 31, 1999 was 118,062.

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

NOTE 6: **COMPENSATED ABSENCES**

All full-time employees of M-A-R-K earn annual leave at varying rates depending on length of service. All accumulated, unused annual leave time is paid upon separation if the employee has at least 6 months of service with the SDA. The following schedule details earned annual leave based on length of service.

Years of Employment	Vacation Leave
1 - 3 years	10 days
4 - 7 years	15 days
8 - 14 years	20 days
15+ years	25 days

Full-time employees earned 4.62 hours per pay period of sick leave. Upon resignation or retirement, employees with eight years or more of service will be compensated for 25 percent of unused time.

NOTE 6: **COMPENSATED ABSENCES** (Continued)

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

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

NOTE 7: **CONTINGENT LIABILITIES**

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

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

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

NOTE 8: **INSURANCE AND RISK MANAGEMENT**

M-A-R-K 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 2000, M-A-R-K contracted with several companies for various types of insurance as follows:

Company	Type of Coverage	Deductible
Indiana Insurance Company	General Liability	$ 100.00
USF&G Insurance Company	Bond-Public Employees and Commissioners	$ 0.00

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

M-A-R-K continued to carry commercial insurance for other risks of loss, including employee health and life insurance. Settled claims resulting from the above noted risk have not exceeded commercial insurance coverages in any of the past three fiscal years.

NOTE 9: **GRANT FUNDING**

As of June 30, 2000, the Ohio Bureau of Employment Services was terminated and core services were transferred to the Ohio Department of Jobs and Family Services. On July 1, 2000, JTPA participants were transferred and are now serviced through the Ohio Department of Jobs and Family Services. The County Commissioners will be the grant recipient and will be custodian of financial information and equipment. At this time, it is determined that the County Department of Jobs and Family Services will be the subrecipient of the grant funds from the Department of Labor.

M-A-R-K, as a consortium formed to administer the JTPA funds received from the Ohio Bureau of Employment Services, was permitted an additional three months to conclude the JTPA programs; hence, this report includes a fifteen month period instead of the normal twelve month period.

NOTE 9: **GRANT FUNDING** (Continued)

As of July 1, 2000, M-A-R-K contracted with Richland County and Morrow County Department of Human Services to perform the accounting, training and employment of participants for Workforce Investment Act (WIA) funds. These funds are substantially the same in purpose as the JTPA funds; however, the WIA funds are administered through the various County Departrments of Human Services.

Effective July 1, 2000, M-A-R-K changed its name to DMARK Job Training Services in order to service the Richland County and Morrow County Departments of Human Services to perform the accounting, training and employment of participants of WIA funds.

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLES	Grant Period	CFDA Number	Allocation	Transfers	Revenue	Expenditures	Unexpended Allocation
United States Department of Labor							
Ohio Bureau of Employment Services							
JTPA TITLE II							
0-98-14-00-01	07/01/98-06/30/00	17.250	$ 9,952	$ 0	$ 9,952	$ 9,952	$ 0
0-99-14-00-01	07/01/99-06/30/00	17.250	800,424	12,217	812,641	812,641	0
1-98-14-00-01	07/01/98-06/30/00	17.250	2,823	0	2,823	2,823	0
1-99-14-00-01	07/01/99-06/30/00	17.250	53,191	0	53,191	53,191	0
Y-98-14-00-01	07/01/98-06/30/00	17.250	34,409	0	34,409	34,409	0
Y-99-14-00-01	07/01/99-06/30/00	17.250	122,174	148,200	270,374	270,374	0
3-97-14-00-00	07/01/99-06/30/00	17.250	50,774	0	50,774	50,774	0
5-99-14-00-01	10/01/97-06/30/00	17.250	878,419	(160,417)	718,002	718,002	0
Total CFDA 17.250			1,952,166	0	1,952,166	1,952,166	0
JTPA TITLE III							
A-98-14-00-01	07/01/98-06/30/00	17.246	7,440	0	7,440	7,440	0
A-99-14-00-01	07/01/99-06/30/00	17.246	422,780	0	422,780	422,780	0
B-99-14-00-03	07/01/99-09/30/00	17.246	445,000	0	445,000	445,000	0
Total CFDA 17.246			875,220	0	875,220	875,220	0
Total Pass Through Ohio Bureau of Employment Services			2,827,386	0	2,827,386	2,827,386	0
Ohio Department of Education							
JTPA TITLE IIA 8%							
4-98-14-00-01	07/01/98-06/30/00	17.250	10,569	0	10,569	10,569	0
4-99-14-00-01	07/01/99-09/30/00	17.250	76,391	0	76,391	76,391	0
Total CFDA 17.250			86,960	0	86,960	86,960	0
Total Pass Through Ohio Department of Education			86,960	0	86,960	86,960	0
TOTAL JTPA CLUSTER			2,914,346	0	2,914,346	2,914,346	0
United States Department of Health & Human Services							
Ohio Bureau of Employment Services							
Family Support Act	07/01/99-09/30/00	93.00	40,572	0	40,572	40,572	0
Ohio Department of Job and Family Services							
Workforce Investment Act	06/01/00-09/30/00	93.00	2,062,807	0	2,062,807	740,159	1,322,648
Total CFDA 93.00			2,103,379	0	2,103,379	780,731	1,322,648
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 5,017,725	$ 0	$ 5,017,725	$ 3,695,077	$ 1,322,648

NOTE 1: **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K) presents the activity of all federal financial assistance programs of M-A-R-K. M-A-R-K's reporting entity is defined in Note 1 to M-A-R-K's general purpose financial statements. Federal financial assistance received directly from federal agencies as well as financial assistance passed through other government agencies is included on this schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting and has been reconciled to the program's federal financial reports.

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

Members of the Consortium Board
Mansfield, Ohio

We have audited the financial statements of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, as of and for the period ended September 30, 2000, and have issued our report thereon dated October 2, 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 M-A-R-K, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

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

This report is intended solely for the information and use of the audit committee, management, others within the Organization, Members of the Consortium Board and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

James G. Zupka
Certified Public Accountant

October 2, 2000

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

Members of the Consortium Board
Mansfield, Ohio

Compliance

We have audited the compliance of the Morrow-Ashland-Richland-Knox Consortium (M-A-R-K), Ohio, 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 period ended September 30, 2000. M-A-R-K, Ohio'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 M-A-R-K, Ohio's management. Our responsibility is to express an opinion on M-A-R-K, Ohio'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 M-A-R-K, Ohio'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 M-A-R-K, Ohio's compliance with those requirements.

In our opinion, M-A-R-K, Ohio, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the period ended September 30, 2000.

Internal Control Over Compliance

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

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

This report is intended solely for the information and the use of the audit committee, management, others within the Organization, Members of the Consortium Board 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.

Digitally signed by James G. Zupka
cn=James G. Zupka, o=James G. Zupka, CPA, Inc., c=US
Date: 2000.11.07 13:47:19 -05'00'
Reason: <none>

James G. Zupka
Certified Public Accountant

October 2, 2000

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
STATUS OF PRIOR CITATIONS AND RECOMMENDATIONS
AS OF SEPTEMBER 30, 2000

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

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 & .505
SEPTEMBER 30, 2000

1. SUMMARY OF AUDITOR'S RESULTS

2000(i)	Type of Financial Statement Opinion	Unqualified
2000(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
2000(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
2000(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
2000(iv)	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
2000(v)	Type of Major Programs' Compliance Opinion	Unqualified
2000(vi)	Are there any reportable findings under .510?	No
2000(vii)	Major Programs (list):	1. Job Training Partnership Act (JTPA) 2. Employment & Training Assistance-Dislocated Workers 3. Workforce Investment Act (WIA)
2000(viii)	Dollar Threshold: Type A\B Programs	Type A:.$300,000 or more Type B: All others less than $300,000
2000(ix)	Low Risk Auditee?	Yes

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

   None.

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

   None.

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
COMBINING BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS OF SEPTEMBER 30, 2000

	General Fund	Special Revenue Funds: JTPA	Special Revenue Funds: Family Support Act	Special Revenue Funds: Workforce Investment Act	Special Revenue Funds: One Stop	One Stop Reimbursing	Total (Memorandum Only)	General Fixed Assets	Total (Memorandum Only)
ASSETS									
Cash and Cash Equivalents	$ 397	$ 4	$ 0	$ 109,003	$ 0	$ 0	$ 109,404	$ 0	$ 109,404
Restricted Cash and Cash Equivalents	0	5,397	0	0	0	0	5,397	0	5,397
Cash with Subrecipients	0	0	0	0	0	0	0	0	0
Due from Other Funds	257	0	0	1,000	0	0	1,257	0	1,257
Due from Other Governments	911	0	0	43,800	0	202	44,913	0	44,913
Prepaid Expenses	0	1,000	0	587	0	0	1,587	0	1,587
Equipment, Furniture, and Fixtures Net of Depreciation	0	0	0	0	0	0	0	141,450	141,450
Total Assets	$ 1,565	$ 6,401	$ 0	$ 154,390	$ 0	$ 202	$ 162,558	$ 141,450	$ 304,008
LIABILITIES									
Accounts Payable	$ 1,260	$ 0	$ 0	$ 13,010	$ 0	$ 0	$ 14,270	$ 0	$ 14,270
Due to Other Funds	0	1,055	0	0	0	202	1,257	0	1,257
Accounts Payable with Subrecipients	0	0	0	139,964	0	0	139,964	0	139,964
Accrued Wages and Fringes	305	5,328	0	1,416	0	0	7,049	0	7,049
Due to Other Governments	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	18	0	0	0	0	18	0	18
Total Liabilities	1,565	6,401	0	154,390	0	202	162,558	0	162,558
FUND EQUITY									
Fund Balance:									
Investment in General Fixed Assets	0	0	0	0	0	0	0	141,450	141,450
Unrestricted Fund Balance	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	141,450	141,450
Total Liabilities and Fund Equity	$ 1,565	$ 6,401	$ 0	$ 154,390	$ 0	$ 202	$ 162,558	$ 141,450	$ 304,008

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

		Special Revenue Funds					
	General Fund	JTPA	Family Support Act	Workforce Investment Act	One Stop	One Stop Reimbursing	Total (Memorandum Only)
Revenues							
Intergovernmental Revenue	$ 0	$ 2,914,346	$ 0	$ 740,159	$ 0	$ 0	$ 3,654,505
Interest/Program Income Earnings	0	5,620	0	0	0	0	5,620
One Stop Income	0	0	0	0	0	9,600	9,600
Job Club Income	0	0	40,572	0	0	0	40,572
Stand-In Revenues	0	69,370	0	0	0	0	69,370
Total Revenues	0	2,989,336	40,572	740,159	0	9,600	3,779,667
Expenditures							
Human Services:							
Administration	0	302,289	0	33,193	0	0	335,482
Program Costs	0	2,612,057	0	706,966	0	0	3,319,023
Rapid Response	0	0	0	0	0	0	0
Interest/Program Income Expenses	0	5,620	0	0	0	0	5,620
One Stop Expenses	0	0	0	0	0	9,600	9,600
Job Club Income Expenses	0	0	40,572	0	0	0	40,572
Stand-In Expenditures:							
Administration	0	50,000	0	0	0	0	50,000
Program Costs	0	19,370	0	0	0	0	19,370
Total Expenditures	0	2,989,336	40,572	740,159	0	9,600	3,779,667
Excess Revenue Over (Under) Expenditures	0	0	0	0	0	0	0
Other Financing Sources (Uses)							
Transfers from Other Funds	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF SEPTEMBER 30, 2000

	Title IIA 77%		Title IIA 5%		IIA 5% INC	Title IIA 8%		Title II	Title IIC	
	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation	PY 98 Carry-In	PY 97 Allocation	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation	PY 99 Allocation	PY 98 Carry-In
ASSETS										
Cash and Cash Equivalents	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Restricted Cash and Cash Equivalents	0	0	0	0	0	0	0	0	0	0
Cash with Subrecipients	0	0	0	0	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0	0	0	0
Equipment, Furniture, and Fixtures Net of Depreciation	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
LIABILITIES										
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Due to Other Funds	0	0	0	0	0	0	0	0	0	0
Accounts Payable with Subrecipients	0	0	0	0	0	0	0	0	0	0
Accrued Wages and Fringes	0	0	0	0	0	0	0	0	0	0
Due to Other Governments	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	0	0
Total Liabilities	0	0	0	0	0	0	0	0	0	0
FUND EQUITY										
Fund Balance:										
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0	0
Unrestricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF SEPTEMBER 30, 2000

	Title EDWAA SA PY 99 Allocation	Title EDWAA SA PY 98 Carry-In	EDWAA GR PY 99 Allocation	EDWAA GR PY 98 Allocation	Old Interest	New Interest	Program Income	Consortium Fund	Annual Leave Reserve	Sick Leave Reserve	Total JTPA Funds
ASSETS											
Cash and Cash Equivalents	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 4	$ 0	$ 4
Restricted Cash and Cash Equivalents	0	0	0	0	0	0	0	0	5,397	0	5,397
Cash with Subrecipients	0	0	0	0	0	0	0	0	0	0	0
Due from Other Funds	0	0	0	0	0	0	0	0	0	0	0
Due from Other Governments	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses	0	0	0	0	0	0	0	1,000	0	0	1,000
Equipment, Furniture, and Fixtures Net of Depreciation	0	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,000	$ 5,401	$ 0	$ 6,401
LIABILITIES											
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Due to Other Funds	0	0	0	0	0	0	0	1,000	55	0	1,055
Accounts Payable with Subrecipients	0	0	0	0	0	0	0	0	0	0	0
Accrued Wages and Benefits	0	0	0	0	0	0	0	0	5,328	0	5,328
Due to Other Governments	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0	0	18	0	18
Total Liabilities	0	0	0	0	0	0	0	1,000	5,401	0	6,401
FUND EQUITY											
Fund Balance:											
Investment in General Fixed Assets	0	0	0	0	0	0	0	0	0	0	0
Unrestricted Fund Balance	0	0	0	0	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,000	$ 5,401	$ 0	$ 6,401

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS BALANCE SHEET
AS OF SEPTEMBER 30, 2000

	Family Support Act	Workforce Investment Act	One Stop	One Stop Reimbursing	General Fund	General Fixed Assets	Total (Memorandum Only)
ASSETS							
Cash and Cash Equivalents	$ 0	$ 109,003	$ 0	$ 0	$ 397	$ 0	$ 109,404
Restricted Cash and Cash Equivalents	0	0	0	0	0	0	5,397
Cash with Subrecipients	0	0	0	0	0	0	0
Due from Other Funds	0	1,000	0	0	257	0	1,257
Due from Other Governments	0	43,800	0	202	911	0	44,913
Prepaid Expenses	0	587	0	0	0	0	1,587
Equipment, Furniture, and Fixtures Net of Depreciation	0	0	0	0	0	141,450	141,450
TOTAL ASSETS	$ 0	$ 154,390	$ 0	$ 202	$ 1,565	$ 141,450	$ 304,008
LIABILITIES							
Accounts Payable	$ 0	$ 13,010	$ 0	$ 0	$ 1,260	$ 0	$ 14,270
Due to Other Funds	0	0	0	202	0	0	1,257
Accounts Payable with Subrecipients	0	139,964	0	0	0	0	139,964
Accrued Wages and Fringes	0	1,416	0	0	305	0	7,049
Due to Other Governments	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	18
Total Liabilities	0	154,390	0	202	1,565	0	162,558
FUND EQUITY							
Fund Balance:							
Investment in General Fixed Assets	0	0	0	0	0	141,450	141,450
Unrestricted Fund Balance	0	0	0	0	0	0	0
Total Fund Equity	0	0	0	0	0	141,450	141,450
TOTAL LIABILITIES AND FUND EQUITY	$ 0	$ 154,390	$ 0	$ 202	$ 1,565	$ 141,450	$ 304,008

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Title IIA 77%		Title IIA 5%		IIA 5% Incentive	Title IIA 8%		Title IIB
	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation	PY 98 Carry-In	PY 97 Allocation	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation
REVENUES								
Intergovernmental Revenue	$ 812,641	$ 9,952	$ 53,191	$ 2,823	$ 50,774	$ 76,391	$ 10,569	$ 718,002
Interest/Program Income Earnings	49	0	0	0	0	0	0	67
One Stop Income	0	0	0	0	0	0	0	0
Job Club Income	0	0	0	0	0	0	0	0
Stand-In Revenues	10,442	0	1,045	0	0	56,480	0	0
TOTAL REVENUES	823,132	9,952	54,236	2,823	50,774	132,871	10,569	718,069
EXPENDITURES								
Human Services:								
Administration	95,408	3,982	3,622	96	50,774	15,474	4,181	55,117
Program Costs	717,233	5,970	49,569	2,727	0	60,917	6,388	662,885
Rapid Response	0	0	0	0	0	0	0	0
Interest/Program Income Expenses	49	0	0	0	0	0	0	67
One Stop Expenses	0	0	0	0	0	0	0	0
Job Club Income Expenses	0	0	0	0	0	0	0	0
Stand-In Expenditures:								
Administration	0	0	0	0	0	50,000	0	0
Program Costs	10,442	0	1,045	0	0	6,480	0	0
TOTAL EXPENDITURES	823,132	9,952	54,236	2,823	50,774	132,871	10,569	718,069
Excess Revenue Over (Under) Expenditures	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES (Uses)								
Transfers from Other Funds	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE,
EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Title IIC		Title EDWAA SA		Title EDWAA-GR
	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation	PY 98 Carry-In	PY 99 Allocation
REVENUES					
Intergovernmental Revenue	$ 270,374	$ 34,409	$ 422,780	$ 7,440	$ 445,000
Interest/Program Income Earnings	14	0	24	0	0
One Stop Income	0	0	0	0	0
Job Club Income	0	0	0	0	0
Stand-In Revenues	734	0	669	0	0
TOTAL REVENUES	271,122	34,409	423,473	7,440	445,000
EXPENDITURES					
Human Services:					
Administration	16,644	1,244	25,701	2,774	27,272
Program Costs	253,730	33,165	397,079	4,666	417,728
Rapid Response	0	0	0	0	0
Interest/Program Income Expenses	14	0	24	0	0
One Stop Expenses	0	0	0	0	0
Job Club Income Expenses	0	0	0	0	0
Stand-In Expenditures:					
Administration	0	0	0	0	0
Program Costs	734	0	669	0	0
TOTAL EXPENDITURES	271,122	34,409	423,473	7,440	445,000
Excess Revenues Over (Under) Expenditures	0	0	0	0	0
OTHER FINANCING SOURCES (Uses)					
Transfers from Other Funds	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0	$ 0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
INDIVIDUAL FUNDS STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Old Interest	New Interest	Program Income	Annual Leave Restricted Interest	Sick Leave Restricted Interest	Total JTPA Funds	General Fund	Family Support Act	Workforce Investment Act	One Stop	One Stop Reimbursing	Total (Memorandum Only)
REVENUES												
Intergovernmental Revenue	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,914,346	$ 0	$ 0	$ 740,159	$ 0	$ 0	$ 3,654,505
Interest/Program Income Earnings	4,678	0	0	573	215	5,620	0	0	0	0	0	5,620
One Stop Income	0	0	0	0	0	0	0	0	0	0	9,600	9,600
Job Club Income	0	0	0	0	0	0	0	40,572	0	0	0	40,572
Stand-In Revenue	0	0	0	0	0	69,370	0	0	0	0	0	69,370
TOTAL REVENUES	4,678	0	0	573	215	2,989,336	0	40,572	740,159	0	9,600	3,779,667
EXPENDITURES												
Human Services:												
Admin.	0	0	0	0	0	302,289	0	0	33,193	0	0	335,482
Program Costs	0	0	0	0	0	2,612,057	0	0	706,966	0	0	3,319,023
Rapid Response	0	0	0	0	0	0	0	0	0	0	0	0
Interest/Program Income Expenses	4,678	0	0	573	215	5,620	0	0	0	0	0	5,620
One Stop Expenses	0	0	0	0	0	0	0	0	0	0	9,600	9,600
Job Club Income Expenses	0	0	0	0	0	0	0	40,572	0	0	0	40,572
Stand-In Expenditures:												
Administration	0	0	0	0	0	50,000	0	0	0	0	0	50,000
Program Costs	0	0	0	0	0	19,370	0	0	0	0	0	19,370
TOTAL EXPEND	4,678	0	0	573	215	2,989,336	0	40,572	740,159	0	9,600	3,779,667
Excess Revenue Over (Under) Expenditures	0	0	0	0	0	0	0	0	0	0	0	0
OTHER FINANCING SOURCES (USES)												
Transfers from Other Funds	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Other Funds	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0	0	0	0	0	0	0	0	0
Excess Revenue and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance at Beginning of Year	0	0	0	0	0	0	0	0	0	0	0	0
Fund Balance at End of Year	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 77%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
0-98-14-00-01			
Allocation			
Allocation Amount	$ 771,508	$ 154,302	$ 617,206
Transfer from IIC	(77,151)	(15,430)	(61,721)
Total Allocation	694,357	138,872	555,485
Expenditures			
Expenditures 07/01/98-06/30/99	684,405	56,232	628,173
Expenditures 07/01/99-06/30/00	9,952	3,982	5,970
Total Expenditures	694,357	60,214	634,143
Unexpended Funds	$ 0	$ 78,658	$ (78,658)
Percentage of Allocation	100.00%	8.67%	91.33%
Budget			
PY99 Budget	$ 9,952	$ 3,982	$ 5,970
Percentage Achieved	100.00%	100.00%	0.00%
0-99-14-00-01			
Allocation			
Allocation Amount	$ 800,424	$ 160,085	$ 640,339
Transfer From/(To) IIC	12,217	2,443	9,774
Total Allocation	812,641	162,528	650,113
Expenditures			
Expenditures 07/01/99-06/30/00	812,641	95,408	717,233
Total Expenditures	812,641	95,408	717,233
Unexpended Funds	$ 0	$ 67,120	$ (67,120)
Percentage of Allocation	100.00%	11.74%	88.26%
Budget			
PY '99 Budget	$ 812,641	$ 162,528	$ 650,113
Percentage Achieved	100.00%	58.70%	110.32%
85% Analysis			
Expenditures	$ 812,641		
Obligations	0		
Total	$ 812,641		
Percentage Achieved	100.00%		

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
1-98-14-00-01			
Allocation			
Allocation Amount	$ 49,824	$ 9,965	$ 39,859
Transfer from IIC	0	0	0
Total Allocation	49,824	9,965	39,859
Expenditures			
Expenditures 07/01/98-06/30/99	47,001	13,877	33,124
Expenditures 07/01/99-06/30/00	2,823	96	2,727
Total Expenditures	49,824	13,973	35,851
Unexpended Funds	$ 0	$ (4,008)	$ 4,008
Percentage of Allocation	100.00%	28.04%	71.96%
Budget			
PY99 Budget	$ 2,823	$ 96	$ 2,727
Percentage Achieved	100.00%	100.00%	100.00%
1-99-14-00-01			
Allocation			
Allocation Amount	$ 53,191	$ 10,638	$ 42,553
Transfer From IIC	0	0	0
Total Allocation	53,191	10,638	42,553
Expenditures			
Expenditures 07/01/99-06/30/00	53,191	3,622	49,569
Total Expenditures	53,191	3,622	49,569
Unexpended Funds	$ 0	$ 7,016	$ (7,016)
Percentage of Allocation	100.00%	6.81%	93.19%
Budget			
PY ‘99 Budget	$ 53,191	$ 10,638	$ 42,553
Percentage Achieved	100.00%	34.05%	116.49%
85% Analysis			
Expenditures	$ 53,191		
Obligations	0		
Total	$ 53,191		
Percentage Achieved	100.00%		

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 5% INCENTIVE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
3-97-14-00-00			
Allocation			
Allocation Amount	$ 50,774	$ 50,774	$ 0
Transfer from IIC	0	0	0
Total Allocation	50,774	50,774	0
Expenditures			
Expenditures 07/01/99-06/30/00	50,774	50,774	0
Total Expenditures	50,774	50,774	0
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	100.00%	0.00%
Budget			
PY99 Budget	$ 50,774	$ 50,774	$ 0
Percentage Achieved	100.00%	100.00%	0.00%

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIA 8%
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
4-98-14-00-01			
Allocation			
Allocation Amount	$ 73,238	$ 14,648	$ 58,590
Transfer from IIC	0	0	0
Total Allocation	73,238	14,648	58,590
Expenditures			
Expenditures 07/01/98-06/30/99	62,669	8,856	53,813
Expenditures 07/01/99-06/30/00	10,569	4,181	6,388
Total Expenditures	73,238	13,037	60,201
Unexpended Funds	$ 0	$ 1,611	$ (1,611)
Percentage of Allocation	100.00%	17.80%	82.20%
Budget			
PY99 Budget	$ 10,569	$ 4,181	$ 6,388
Percentage Achieved	100.00%	100.00%	100.00%
4-99-14-00-01			
Allocation			
Allocation Amount	$ 76,391	$ 15,278	$ 61,113
Transfer From IIC	0	0	0
Total Allocation	76,391	15,278	61,113
Expenditures			
Expenditures 07/01/99-06/30/00	76,391	15,474	60,917
Total Expenditures	76,391	15,474	60,917
Unexpended Funds	$ 0	$ (196)	$ 196
Percentage of Allocation	100.00%	20.26%	79.74%
Budget			
PY ‘99 Budget	$ 76,391	$ 15,278	$ 61,113
Percentage Achieved	100.00%	101.28%	99.68%
85% Analysis			
Expenditures	$ 76,391		
Obligations	0		
Total	$ 76,391		
Percentage Achieved	100.00%		

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIB
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
5-99-14-00-01			
Allocation			
Allocation Amount	$ 948,032	$ 88,662	$ 859,370
Transfer from IIC	(160,417)	(32,083)	(128,334)
Total Allocation	787,615	56,579	731,036
Expenditures			
Expenditures 10/01/98-06/30/99	69,613	1,462	68,151
Expenditures 07/01/99-06/30/00	718,002	55,117	662,885
Total Expenditures	787,615	56,579	731,036
Unexpended Funds	$ 0	$ 0	$ 0
Percentage of Allocation	100.00%	7.18%	92.82%
Budget			
PY99 Budget	$ 718,002	$ 55,117	$ 662,885
Percentage Achieved	100.00%	100.00%	100.00%

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE IIC
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program
Y-98-14-00-01			
Allocation			
Allocation Amount	$ 113,289	$ 22,658	$ 90,631
Transfer from IIB	176,364	35,273	141,091
Total Allocation	289,653	57,931	231,722
Expenditures			
Expenditures 07/01/98-06/30/99	255,244	19,968	235,276
Expenditures 07/01/99-06/30/00	34,409	1,244	33,165
Total Expenditures	289,653	21,212	268,441
Unexpended Funds	$ 0	$ 36,719	(36,719)
Percentage of Allocation	100.00%	7.32%	92.68%
Budget			
PY99 Budget	$ 34,409	$ 1,244	$ 33,165
Percentage Achieved	100.00%	100.00%	0.00%
Y-99-14-00-01			
Allocation			
Allocation Amount	$ 122,174	$ 24,435	$ 97,739
Transfer to IIA	(12,217)	(2,443)	(9,774)
Transfer From IIB	160,417	32,083	128,334
Total Allocation	270,374	54,075	216,299
Expenditures			
Expenditures 07/01/99-06/30/00	270,374	16,644	253,730
Total Expenditures	270,374	16,644	253,730
Unexpended Funds	$ 0	$ 37,431	$ (37,431)
Percentage of Allocation	100.00%	6.16%	93.84%
Budget			
PY '99 Budget	$ 270,374	$ 54,075	$ 216,299
Percentage Achieved	100.00%	30.78%	117.31%
85% Analysis			
Expenditures	$ 270,374		
Obligations	0		
Total	$ 270,374		
Percentage Achieved	100.00%		

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program	Rapid Response
A-98-14-00-01				
Allocation				
Allocation Amount	$ 439,419	$ 87,884	$ 351,535	$ 0
Transfer	0	0	0	0
Total Allocation	439,419	87,884	351,535	0
Expenditures				
Expenditures 07/01/98-06/30/99	431,979	45,683	386,296	0
Expenditures 07/01/99-06/30/00	7,440	2,774	4,666	0
Total Expenditures	439,419	48,457	390,962	0
Unexpended Funds	$ 0	$ 39,427	$ (39,427)	$ 0
Percentage of Allocation	100.00%	11.03%	88.97%	0.00%
Budget				
PY99 Budget	$ 7,440	$ 2,774	$ 4,666	$ 0
Percentage Achieved	100.00%	100.00%	100.00%	100.00%
A-99-14-00-01				
Allocation				
Allocation Amount	$ 422,780	$ 84,556	$ 338,224	$ 0
Transfer	0	0	0	0
Total Allocation	422,780	84,556	338,224	0
Expenditures				
Expenditures 07/01/99-06/30/00	422,780	25,701	397,079	0
Total Expenditures	422,780	25,701	397,079	0
Unexpended Funds	$ 0	$ 58,855	$ (58,855)	$ 0
Percentage of Allocation	100.00%	6.08%	93.92%	0.00%
Budget				
PY ‘99 Budget	$ 422,780	$ 84,556	$ 338,224	$ 0
Percentage Achieved	100.00%	30.40%	117.40%	0.00%
85% Analysis				
Expenditures	$ 422,780			
Obligations	0			
Total	$ 422,780			
Percentage Achieved	100.00%			

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
ANALYSIS OF COST LIMITATIONS AND BUDGET TO ACTUAL
TITLE III GOVERNOR RESERVE
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Totals	Admin.	Program	Rapid Response
B-99-14-00-03				
Allocation				
Allocation Amount	$ 445,000	$ 30,000	$ 415,000	$ 0
Transfer	0	0	0	0
Total Allocation	445,000	30,000	415,000	0
Expenditures				
Expenditures 07/01/99-06/30/00	445,000	27,272	417,728	0
Total Expenditures	445,000	27,272	417,728	0
Unexpended Funds	$ 0	$ 2,728	$ (2,728)	$ 0
Percentage of Allocation	100.00%	6.13%	93.87%	0.00%
Budget				
PY99 Budget	$ 445,000	$ 30,000	$ 415,000	$ 0
Percentage Achieved	100.00%	100.00%	100.00%	0.00%

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF STAND-IN COSTS
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

Title II	Administration	Program	Total
0-98-14-00-01	$ 0	$ 0	$ 0
0-99-14-00-01	0	10,442	10,442
1-98-14-00-01	0	0	0
1-99-14-00-01	0	1,045	1,045
Y-98-14-00-01	0	0	0
Y-99-14-00-01	0	734	734
3-97-14-00-00	0	0	0
4-98-14-00-01	0	0	0
4-99-14-00-01	50,000	6,480	56,480
5-99-14-00-01	0	0	0
Total CFDA #17.250	$ 50,000	$ 18,701	$ 68,701

Title III			
A-98-14-00-01	$ 0	$ 0	$ 0
A-99-14-00-01	0	669	669
B-99-14-00-03	0	0	0
Total CFDA #17.246	$ 0	$ 669	$ 669

ATTACHMENT D

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF PROGRAM INCOME
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	Earned			Expended			Balance		
	Administration	Program	Total	Administration	Program	Total	Administration	Program	Total
Title II									
0-98-14-00-01	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0-99-14-00-01	0	49	49	0	49	49	0	0	0
1-98-14-00-01	0	0	0	0	0	0	0	0	0
1-99-14-00-01	0	0	0	0	0	0	0	0	0
Y-98-14-00-01	0	0	0	0	0	0	0	0	0
Y-99-14-00-01	4	10	14	4	10	14	0	0	0
3-97-14-00-00	0	0	0	0	0	0	0	0	0
4-98-14-00-01	0	0	0	0	0	0	0	0	0
4-99-14-00-01	0	0	0	0	0	0	0	0	0
5-99-14-00-01	13	54	67	13	54	67	0	0	0
A-98-14-00-01	0	0	0	0	0	0	0	0	0
A-99-14-00-01	0	24	24	0	24	24	0	0	0
B-99-14-00-03	0	0	0	0	0	0	0	0	0

ATTACHMENT E

MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM
SCHEDULE OF VARIANCES
FOR THE FIFTEEN MONTH PERIOD ENDED SEPTEMBER 30, 2000

	JTP Ohio	Audit Report	Variance
Title II			
0-98-14-00-01	$ 0	$ 0	$ 0
0-99-14-00-01	0	0	0
1-98-14-00-01	0	0	0
1-99-14-00-01	0	0	0
Y-98-14-00-01	0	0	0
Y-99-14-00-01	0	0	0
3-97-14-00-00	0	0	0
4-98-14-00-01	0	0	0
4-99-14-00-01	0	0	0
5-99-14-00--01	0	0	0
Total CFDA #17.250	$ 0	$ 0	$ 0
Title III			
A-98-14-00-01	$ 0	$ 0	$ 0
A-99-14-00-01	0	0	0
B-99-14-00-03	0	0	0
Total CFDA #17.246	$ 0	$ 0	$ 0

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

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MORROW-ASHLAND-RICHLAND-KNOX CONSORTIUM

RICHLAND 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 02, 2001