GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.

AUDIT REPORT

For the year ended June 30, 2007

Charles E. Harris & Associates, Inc.
Certified Public Accountants and Government Consultants

Board of Directors
Geauga-Ashtabula-Portage Partnership, Inc.
385 Center Street, Suite 100
Chardon, Ohio 44024

We have reviewed the *Report of Independent Accountants* of the Geauga-Ashtabula-Portage Partnership, Inc., Geauga County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2006 through June 30, 2007. 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 Geauga-Ashtabula-Portage Partnership, Inc. is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 2, 2008

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REPORT OF INDEPENDENT ACCOUNTANTS

Geauga-Ashtabula-Portage Partnership, Inc.
385 Center Street, Suite 100
Chardon, Ohio 44024

To The Board of Directors:

We have audited the financial statements of the governmental activities and the major fund of the Geauga-Ashtabula-Portage Partnership, Inc., as of and for the year ended June 30, 2007, as listed in the table of contents. These financial statements are the responsibility of the Partnership's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Geauga-Ashtabula-Portage Partnership, Inc., as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Management's Discussion and Analysis is not a required part of the basic financial statements, but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally on inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 19, 2007, on our consideration of the Geauga-Ashtabula-Portage Partnership, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an 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 made for the purpose of forming an opinion on the financial statements of the Geauga-Ashtabula-Portage Partnership, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations,* and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Charles E. Harris & Associates, Inc.
December 19, 2007

The discussion and analysis of the Geauga-Ashtabula-Portage Partnership, Inc.'s (the Partnership) financial performance provides an overall review of the Partnership's financial activities for the fiscal year ended June 30, 2007. The intent of this discussion and analysis is to look at the Partnership's financial performance as a whole; readers are encouraged to consider the information presented here in conjunction with the additional information contained in the financial statements and the notes thereof.

FINANCIAL HIGHLIGHTS

Key financial highlights for the year ended June 30, 2007 are as follows:

- The assets of the Partnership exceeded its liabilities by $56,560.
- The Partnership does not have employees, therefore, recognition of compensated absences does not exist.
- The Partnership had $3,504,153 in expenses related to governmental activities and $3,523,587, or 99.4%, were offset by program revenues.
- The governmental activities had revenues of $3,523,587.

USING THIS ANNUAL REPORT

This discussion and analysis is intended to serve as an introduction to the Partnership, Inc.'s basic financial statements. The Partnership's basic financial statements comprise of three components: 1) government-wide statements; 2) fund financial statements; and 3) notes to the financial statements.

Government-Wide Statements
The government-wide statements are designed to provide readers with a broad overview of the Partnership's finances on a full accrual basis of accounting, which is similar to a private-sector business. The statement of net assets present information on all of the Partnership's assets and liabilities, with the difference of the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Partnership is improving or deteriorating. The statement of activities presents information showing how the Partnership's net assets changed during this fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the Geauga-Ashtabula-Portage Partnership that are principally supported by intergovernmental revenues (government activities). The governmental activities of the Partnership include administration, adult, dislocated workers, youth and other funding streams as available. There are no business-type activities reported for the Partnership.

Fund Financial Statements
The fund financial statements are used to report additional and detailed information about the Partnership. These statements focus on the major fund of the Partnership. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Partnership, like other state and local government, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The only governmental fund of the Partnership is the Workforce Investment Act Fund, which is a Special Revenue Fund.

Governmental Funds
The Partnership's basic services are reported in its governmental fund, which focuses on how money flows into and out of the fund and the balance left at year-end that is available for spending. This fund is reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Partnership's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Partnership's programs.

Notes to the Financial Statements
The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

THE PARTNERSHIP AS A WHOLE

Government-Wide Financial Analysis
As noted earlier, net assets may serve over time as a useful indicator of a government's financial position.

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Unaudited

Our analysis below focuses on the net assets (Table 1) and changes in net assets (Table 2) of the Partnership's governmental type activity.

Table 1

	6/30/2007	6/30/2006
Assets		
Current and Other Assets - General	$ 519,628	$ 333,400
Current and Other Assets - One Stop	268,379	134,677
Total Assets	$ 788,007	$ 468,077
Liabilities		
Current and Other Liabilities – General	$ 499,994	$ 328,278
Current and Other Liabilities – One Stop	231,453	102,673
Total Liabilities	$ 731,447	$ 430,951
Net Assets		
Unrestricted	$ 56,560	$ 37,126
Total Net Assets	$ 56,560	$ 37,126

When compared to last year, the Partnership's total net assets increased from $37,126 to $56,560. This difference is primarily due to an increase in total assets.

Table 2 – Changes in Net Assets

Revenues	6/30/2007	6/30/2006
Program Revenues:		
Charges for Services	$ 222,343	$ 215,997
Operating Grants and Contributions	3,301,244	2,371,930
General Revenues:		
Other	-0-	10,002
Total Revenues	$ 3,523,587	$ 2,597,902

Program Expenditures		
Administration	$ 282,694	$ 191,430
Adult	1,225,283	788,170
Dislocated Worker	840,562	540,725
Youth	836,730	774,875
Youth Settlement	0	19,038
Reed Act	0	34,480
Rapid Response Set-Aside	28,020	0
Veterans Short Term Training	11,120	8,243
Veterans Rapid Response	18,105	11,191
Workforce Service Month	5,348	9,000
Special Projects	5,162	2,352
WorkKeys	2,275	0
One Stop	248,854	187,766
Other	0	10,002
Total Program Expenses	$3,504,153	$2,577,272
Increase (Decrease) in Net Assets	$ 19,434	$ 20,630

Revenues exceeded expenditures in the amount of $19,434 for this program year. Total revenue increased $925,685 with total expenditures increasing $926,881 from the previous program year. This increase in both revenue and expenditures for 2007 was primarily due to an increase in demand for workforce services due to an increase in unemployment and manufacturing and business closings.

Adult and Dislocated Worker expenditures increased $437,113 and $299,837 respectively. Administration expenditures increased $91,264. However, out of the $282,694 Administration expenditures, $100,000 was expended for Adult program services as the area was in need of extra dollars for Adult Training. Administrative monies can be spent for any purpose the Board deems necessary. Therefore, Adult expenditures actually increased $537,113 while Administration expenditures decreased by $8,736.

The final balance at year-end for net assets is $56,560 which includes the balance of net assets in the beginning of the year in the amount of $37,126.

Partnership receives 94% of its revenue from Workforce Investment Act Grants, which are passed through the Ohio Department of Jobs and Family Services by the United States Department of Labor.

THE PARTNERSHIP'S FUNDS

As noted earlier, the Partnership uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of Partnership's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Partnership's financing requirements. In particular, the unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Partnership's governmental fund reported an ending fund balance of $56,560. As the Partnership only has one governmental fund, the analysis from a fund perspective is the same as the analysis already presented on a government-wide basis, as the Partnership has no capital assets.

SPECIAL REVENUE FUND BUDGETARY HIGHLIGHTS

The Partnership's annual budget is a management tool not subject to formal budget commission procedures and/or legal requirements. It is reviewed and approved annually by the Executive Board and used throughout each fiscal period to monitor activity and ensure sound fiscal management. Modifications are made as needed to remain within established spending limits for the year and as additional initiatives are added or as existing projects/programs change.

One advantage enjoyed by the Partnership is the two-year life cycle of our funding allocations. All major funding streams are available for two fiscal periods from the date of initial allocation. Management routinely builds flexibility into its fiscal plan by budgeting allocations over the two-year cycle. This allows for sufficient levels of carry-over funding from one period to the next, which provides a cushion against unanticipated revenue changes and extends the adjustment period available to respond to such changes. Since federal legislation and regulations only permit revenue drawdowns for mature obligations, this effectively prevents the Partnership from maintaining any significant investment assets or accumulating reserves. Therefore, management uses the two-year funding cycle in its budget planning to provide a means of compensating for its lack of reserves and ensuring continuity of its ongoing operations.

Actual revenues and expenses for fiscal year 2007, were well within budgeted levels and consistent with each Counties' previous periods.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Significant economic factors affecting the Partnership are as follows:

- Federal Workforce Investment Act funding through the U.S. Department of Labor
- National, State, and Local unemployment rates
- National, State, and Local Poverty and Income Levels
- Inflationary pressure on training, services, supplies and other program and operational costs

The Partnership's program allocations are calculated by the Ohio Department of Job & Family Services (ODJFS) based on a formula specified in the Workforce Investment Act. This formula considers various economic factors including income levels and unemployment rates. During the period of this report, Portage and Ashtabula counties saw unusually high levels of unemployment as a result of large worker dislocations from company shutdowns and layoffs particularly in the manufacturing sector.

CONTACTING THE PARTNERSHIP'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Partnership's finances and to show the Partnership's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Geauga-Ashtabula-Portage Partnership, Inc., Attention: Dianne R. Jackson, Chief Financial Officer, at 385 Center Street, Suite #100, Chardon, Ohio 44024.

Geauga-Ashtabula-Portage Partnership, Inc.
Statement of Net Assets
June 30, 2007

ASSETS	Governmental Activities
Equity in Pooled Cash and Cash Equivalents - General	$ 3,711
Equity in Pooled Cash and Cash Equivalents - One-Stop	249,874
Intergovernmental Receivable	499,994
Accounts Receivable	18,505
Prepaid Items	15,923
TOTAL ASSETS	$ 788,007
LIABILITIES	
Accounts Payable	$ 499,994
Intergovernmental Payable	231,453
TOTAL LIABILITIES	$ 731,447
NET ASSETS	
Unrestricted	$ 56,560
TOTAL NET ASSETS	$ 56,560

See accompanying notes to the financial statements

Geauga-Ashtabula-Portage Partnership, Inc.
Statement of Activities
For the year ended June 30, 2007

		Program Revenues		Net (Expense) Revenue and Changes in Net Assets
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities:				
Administration	$ 282,694	$ -	$ 291,143	$ 8,449
Adult	1,225,283	-	1,262,256	36,973
Dislocated Worker	840,562	-	841,084	522
Youth	836,730	-	836,731	1
Veterans Rapid Response	18,105	-	19,123	1,018
Vet Short-term Training	11,120	-	11,120	-
One Stop	248,854	222,343	-	(26,511)
Rapid Response Set-Aside	28,020	-	27,002	(1,018)
Workforce Service Month	5,348	-	5,348	-
Special Project Allocation	5,162	-	5,162	-
WorkKeys	2,275	-	2,275	-
Total Governmental Activities	$ 3,504,153	$ 222,343	$ 3,301,244	19,434
		Changes in Net Assets		19,434
		Net Assets, Beginning of Year		37,126
		Net Assets End of Year		**$ 56,560**

See accompanying notes to the financial statements

Geauga-Ashtabula-Portage Partnership, Inc.
Balance Sheet - Governmental Funds
June 30, 2007

ASSETS	Special Revenue
Equity in Pooled Cash and Cash Equivalents - General	$ 3,711
Equity in Pooled Cash and Cash Equivalents - One Stop	249,874
Intergovernmental Receivable	499,994
Accounts Receivable	18,505
Prepaid Items	15,923
TOTAL ASSETS	788,007
LIABILITIES AND FUND BALANCE	
Liabilities:	
Accounts Payable	499,994
Intergovernmental Payable	231,453
Total Liabilities	731,447
Fund Balance:	
Unreserved, Undesignated	56,560
Total Fund Balance	56,560
TOTAL LIABILITIES AND FUND BALANCE	$ 788,007

See accompanying notes to the financial statements

Geauga-Ashtabula-Portage Partnership, Inc.
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Funds
For the year ended June 30, 2007

	Special Revenue
REVENUES	
Intergovernmental	$ 3,301,244
One Stop	222,343
Total Revenue	3,523,587
EXPENDITURES	
Administration	282,694
Adult	1,225,283
Dislocated Workers	840,562
Youth	836,730
Veterans Rapid Response	18,105
Vet Short-Term Training	11,120
One Stop Costs	248,854
Rapid Response Set-Aside	28,020
Workforce Service Month	5,348
Special Project Allocation	5,162
WorkKeys	2,275
Total Expenditures	3,504,153
Net Change in Fund Balance	19,434
Fund Balance at Beginning of Year	37,126
Fund Balance at End of Year	$ 56,560

Note 1. - DESCRIPTION OF ENTITY

The Workforce Investment Act (WIA) passed by Congress in August 1998 redesigned federal training programs. WIA made significant changes in how federally funded job-training programs and services are delivered. The passage of WIA gave states and local units of government the power to determine the allocation of WIA dollars in providing training and services to participants. WIA also changed the way federally funded job-training programs are structured, the type of services provided and who is eligible to receive services.

The Geauga-Ashtabula-Portage Partnership (GAPP), was established in 2004. GAPP, Inc., a public entity incorporated under the laws of the State of Ohio and a designated 501 (C) 3 Organization by the Internal Revenue Service, functions as the administrative and fiscal agent, for Geauga, Ashtabula, and Portage County, of all Title I WIA funds and other relative workforce development activities funding sources and is responsible for complying with all state and federal fiscal reporting requirements.

The Geauga-Ashtabula-Portage Partnership carries out the purpose of the Workforce Investment Act by assessing workforce needs, developing strategies, plans, programs and resources to provide employment, training and education, and related services to the citizens of the local areas; and to provide oversight and evaluation of such efforts. These functions and tasks will be conducted within the framework of a public/private partnership. GAPP's mission is to bring together local business, labor, education and citizens to assess and develop the workforce and training needs of county employers and job seekers in order to improve the economic future and quality of life for residents and businesses and the State of Ohio.

For financial reporting purposes, all departments and operations over which GAPP, Inc. exercises financial accountability are included in the reporting entity.

No governmental units other than GAPP itself are included in the reporting entity. GAPP does not have oversight responsibility over any other governmental unit. This is evidenced by the fact that, with respect to any other governmental unit, there is no financial interdependency and GAPP does not select their governing authority, designate their management, exercise significant influence over their daily operations or maintain their accounting records.

Note 2. - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Geauga-Ashtabula-Portage Partnership, Inc. (GAPP) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting financial reporting principles. The more significant of the GAPP's accounting policies are described below.

A. **Basis of Presentation**

GAPP's financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Note 2. - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Government-wide Financial Statements
The statement of net assets and the statement of activities display information about GAPP as a whole. These statements include the financial activities of the primary government. All activities of GAPP are governmental activities.

The statement of net assets presents the financial condition of the governmental activities of GAPP at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of GAPP's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenue of GAPP.

Fund Financial Statements
Fund financial statements report detailed information about GAPP. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. The Geauga-Ashtabula-Portage Partnership, Inc. has one fund, which is considered major.

B. **Fund Accounting**

GAPP uses funds to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Geauga-Ashtabula-Portage Partnership, Inc. functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The only fund of GAPP is a governmental fund.

Governmental Funds
Governmental funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund asset and liabilities is reported as fund balance. GAPP's major governmental fund is:

Special Revenue Fund – This fund accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

C. **Measurement of Focus**

Government-wide Financial Statements
The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of GAPP are included on the Statement of Net Assets.

Note 2: - **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

Fund Financial Statements
All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. The fund financial statements are essentially the same as the government wide statements, therefore no reconciliation is necessary.

D. **Basis of Accounting**

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-exchange Transactions
Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Measurable” means the amount of the transaction can be determined, and “available” means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current fiscal year. For GAPP, “available” means expected to be received within 60 days of fiscal year end.

Non-exchange transactions, in which GAPP receives value without directly giving equal value in return, include grants and donations. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which GAPP must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to GAPP on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources such as grants and investment earnings are considered to be both measurable and available at fiscal year end.

Deferred Revenue
Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On governmental fund financial statements receivables that will not be collected with the available period have also been reported as deferred revenue.

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

D. **Basis of Accounting** (Continued)

Expenses/Expenditures
On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liabililty is incurred, if measurable. Allocations of cost, such as depreciation, is not recognized in governmental funds.

E. **Capital Assets**

Capital Assets include furniture and equipment purchased by Geauga-Ashtabula-Portage Partnership, Inc., for the use of Geauga-Ashtabula-Portage Partnership, Inc. These assets generally result from expenditures in the governmental funds. GAPP's 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 $5,000 or more. Geauga-Ashtabula-Portage Partnership, Inc. does not have any capital assets that meet this criteria.

All capital assets that may have been purchased by GAPP, as fiscal agent for Geauga, Ashtabula, and Portage Counties, with Workforce Investment Act program grant funds, were purchased for the use of said counties. Therefore, each County is responsible for the recording of any capital assets purchased through GAPP, and the computation and recording of depreciation.

F. **Budgetary Process**

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

GAPP's primary funding source is federal and state grants which have grant periods that may or may not coincide with the entity'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 GAPP's dependency on federal and state budgetary decisions, revenue estimates are based upon the best available information as to potential sources of funding. The annual budget differs from that of a local government in two respects:

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

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

1. increases/decreases in actual grant awards from those estimated;
2. changes in grant periods;
3. unanticipated grant awards not included in the budget; and
4. expected grant awards which fail to materialize.

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

F. **Budgetary Process** (Continued)

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

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

G. **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 GAPP.

H. **Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

I. **Cash and Cash Equivalents**

To improve cash management, all cash received by GAPP is pooled in a central bank account. Monies for all funds are maintained in the account or temporarily used to purchase short term investments. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents” on the financial statements.

For presentation on the financial statements, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by GAPP are considered to be cash equivalents. Investments with an initial maturity of more than three months that are not purchased from the pool are reported as investments. GAPP does not have any investments at this time.

J. **Fund Balance Designation**

Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods.

K. **Net Assets**

Net assets represent the difference between assets and liabilities. GAPP does not have capital assets, therefore does not have an investments in capital assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by GAPP or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

K. **Net Assets** (Continued)

GAPP applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

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

State statutes classify monies held by GAPP 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 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 GAPP has identified as not required for use within the current five 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 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. Interim monies may be invested in the following obligations provided they mature or are redeemable within five years from the date of settlement.

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

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

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

3. Written repurchase agreements for a period not to exceed 30 days in securities listed above that mature within five years from the date of settlement.

4. Bonds or other obligations of the State of Ohio;

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

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, 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 GAPP, 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

At fiscal year end, the carrying amount of GAPP's deposits was $253,585. Based on criteria described in GASB Statement 40, "Deposits and Investment Risk Disclosures", as of June 30, 2007, $307,059 of the bank balance of $407,059, was exposed to custodial risk as discussed below, while $100,000 was covered by Federal Deposit Insurance Corporation.

Custodial credit risk is the risk that, in the event of bank failure, GAPP's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105% of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the Federal Reserve System, in the name of the respective depository bank and pledged as a pool of collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of GAPP.

Investments

Interest Rate Risk – The Ohio Revised Code generally limits security purchases to those that mature within five years of the settlement date. It is GAPP's policy to evaluate market conditions, interest rate forecasts, and cash flow requirements to consider the term of an investment, with the goal being to buy where relative value exists along the maturity spectrum.

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

Credit Risk - GAPP had no investments during fiscal year 2007.

Concentration of Credit Risk – GAPP's investment policy is to be diversified in its holding of investments by avoiding concentrations of specific users. During the year, GAPP had no investments.

NOTE 4: - **INTERGOVERNMENTAL RECEIVABLE**

Intergovernmental Receivables represent amounts owed to GAPP from the Ohio Department of Jobs and Family Services for grant funds earned but not received. The balance of Intergovernmental Receivable in the governmental fund is $499,994.

NOTE 5: - **PENSION PLAN/COMPENSATED ABSENCES**

For the fiscal year ending June 30, 2007, GAPP did not have any employees, only professional services rendered on a contractual basis. GAPP entered into a Professional Services Agreement with the Geauga County Board of Commissioners to procure the services of a director, a fiscal officer, and an administrative assistant to assist, represent and provide a number of professional services to GAPP relative to the obligations of GAPP under the Federal Workplace Investment Act (WIA) of 1998, and such other matters that may affect or come before GAPP.

NOTE 6: - **CONTINGENT LIABILITIES**

There are no pending material lawsuits in which Geauga-Ashtabula-Portage Partnership, Inc. is involved.

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. GAPP's management believes disallowances, if any, will be immaterial.

There were several 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 used for improper purposes, but that there was insufficient documentary evidence to allow a determination of their eligibility.

NOTE 7: - **LEASE COMMITMENTS**

GAPP does not have any material lease commitments. Total office rent expense was $6,946 for fiscal year ended June 30, 2007. GAPP leases office space under a certain operating lease for one year at a time.

NOTE 8: - **INSURANCE AND RISK MANAGEMENT**

GAPP is exposed to various risks of loss related to torts, thefts of, damages to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. During 2007, GAPP contracted with The Hartford's Trumbull Insurance Company for Officer and Director Liability insurance. The aggregate coverage is $1,000,000 with a deductible of $5,000. GAPP also contracted with Indiana Insurance Company for Business Owners Policy which coverage includes General Liability, Automobile Liability and business personal property. The aggregate coverage is $2,000,000 with a limit of $1,000,000 for each occurrence for general liability and automobile liability. The business personal property coverage limit is $10,200 with a deductible of $250 in any one occurrence. The business owner's policy has listed Geauga County Board of Commissioners as an additional insured.

As GAPP does not have employees or capital assets, no other type of insurance is necessary.

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

Federal Grantor/ Pass Through Grantor/ Program Titles	CFDA Number	Grant Period	Pass-Through Entity Number	Expenditures
United States Department of Labor				
Passed Through Ohio Department of Jobs and Family Services:				
Workforce Investment Act Cluster:				
Adult	17.258	07/01/06-06/30/07	G-67-15-1012	$ 1,225,283
Admin Adult	17.258	07/01/06-06/30/07	G-67-15-1012	115,264
Total CFDA #17.258				1,340,547
Youth	17.259	07/01/06-06/30/07	G-67-15-1012	836,730
Admin Youth	17.259	07/01/06-06/30/07	G-67-15-1012	80,737
Total CFDA #17.259				917,467
Dislocated Workers	17.260	07/01/06-06/30/07	G-67-15-1012	840,562
Admin Dislocated Workers	17.260	07/01/06-06/30/07	G-67-15-1012	83,770
Total Dislocated Workers				924,332
Veterans Rapid Response	17.260	n/a	G-67-15-1012	18,015
Admin Veterans Rapid Response	17.260	n/a	G-67-15-1012	1,810
Total Veterans Rapid Response				19,825
Rapid Response Set-aside	17.260	n/a	G-67-15-1012	28,020
Workkeys	17.260	n/a	G-67-15-1012	2,275
Total CFDA #17.260				974,452
Veterans Short Term Training Program	Note 3	07/01/06-06/30/07	G-67-15-1012	11,120
Admin VSTP	Note 3	07/01/06-06/30/07	G-67-15-1012	1,113
Total VSTP				12,233
Total Workforce Investment Act Cluster				3,244,699
Workforce Service Month	17.207	n/a	G-67-15-1012	5,348
Special Project Allocation	n/a	n/a	G-67-15-1012	5,162
Total United States Department of Labor				3,255,209
Total Expenditures of Federal Awards				$ 3,255,209

See accompanying Notes the Schedule of Expenditures of Federal Awards

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2007

NOTE 1: **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards of GAPP presents the activity of all federal financial assistance programs of Geauga-Ashtabula-Portage Partnership, Inc. GAPP's reporting entity is defined in Note 1 to the basic financial statements. Federal financial assistance, all of which is passed through the Ohio Department of Jobs and Family Services, is included on this schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting and has been reconciled to the program's federal financial reports. On the modified accrual basis, fixed assets are expenses and on the full accrual basis, fixed assets are capitalized and depreciated.

NOTE 3: **CFDA NUMBERS**

The Veterans Short Term Training Program is allocated between CFDA numbers 17.258, 17.259 and 17.260. The CFDA number for the Special Project Allocation is not available.

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Geauga-Ashtabula-Portage Partnership, Inc.
385 Center Street, Suite 100
Chardon, Ohio 44024

To the Board of Directors:

We have audited the financial statements of the governmental activities and the major fund of the Geauga-Ashtabula-Portage Partnership, Inc. (the Partnership) as of and for the year ended June 30, 2007, and have issued our report thereon dated December 19, 2007. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Partnership's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Partnership's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Partnership's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Partnership's financial statements that is more than inconsequential will not be prevented or detected by the Partnership's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs, items 2007-GAPP-01 and 2007-GAPP-02, to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Partnership's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We believe the significant deficiencies describe in items 2007-GAPP-01 and 2007-GAPP-02 are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Partnership's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, 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 instances of noncompliance that are required to be reported under *Government Auditing Standards,* which are described in the accompanying schedule of findings and questioned costs as items 2007-GAPP-01 and 2007-GAPP-02.

The Partnership's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Partnership's responses and, accordingly, we express no opinion on them.

This report is intended for the information of the Board, management, 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.

Charles E. Harris & Associates, Inc.
December 19, 2007

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

Geauga-Ashtabula-Portage Partnership, Inc.
385 Center Street, Suite 100
Chardon, Ohio 44024

To the Board of Directors:

Compliance

We have audited the compliance of the Geauga-Ashtabula-Portage Partnership, Inc. (the Partnership), with the types of compliance requirements described in *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 2007. The Partnership's major federal program is 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 its major federal program is the responsibility of the Partnership's management. Our responsibility is to express an opinion on the Partnership's compliance based on our audit.

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

In our opinion, the Partnership complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2007-GAPP-01 and 2007-GAPP-02.

Internal Control Over Compliance

The management of the Partnership 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 the Partnership'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, but not for the purpose of expressing an opinion on the effectiveness of the Partnership's internal control over compliance.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Partnership's ability to administer a federal program such that there is more than a remote likelihood that the Partnership's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement. We consider the deficiencies described in the accompanying schedule of findings and questioned costs, items 2007-GAPP-01 and 2007-GAPP-02, to be significant deficiencies in internal control over compliance.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the Partnership's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements. We believe the significant deficiencies describe in items 2007-GAPP-01 and 2007-GAPP-02 are material weaknesses.

This report is intended for the information of the Board, 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.

Charles E. Harris & Associates, Inc.
December 19, 2007

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
OMB CIRCULAR A-133 SECTION .505

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.
June 30, 2007

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	*Type of Financial Statement Opinion*	Unqualified
(d)(1)(ii)	*Were there any material control weaknesses reported at the financial statement level (GAGAS)?*	Yes
(d)(1)(ii)	*Were there any other significant deficiencies reported at the financial statement level (GAGAS)?*	Yes
(d)(1)(iii)	*Was there any reported material non-compliance at the financial statement level (GAGAS)?*	Yes
(d)(1)(iv)	*Were there any material internal control weaknesses reported for major federal programs?*	Yes
(d)(1)(iv)	*Were there any other significant deficiencies reported for major federal programs?*	Yes
(d)(1)(v)	*Type of Major Programs' Compliance Opinion*	Unqualified
(d)(1)(vi)	*Are there any reportable findings under Section .510*	Yes
(d)(1)(vii)	*Major Programs:*	Workforce Investment Act Cluster: CFDA# 17.258, CFDA# 17.259, CFDA# 17.260
(d)(1)(viii)	*Dollar Threshold: Type A\B Programs*	Type A: > $300,000 Type B: all others
(d)(1)(ix)	*Low Risk Auditee?*	No

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP, INC.
June 30, 2007

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

See Findings and Questioned Costs for Federal Awards below.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding 2007-GAPP-01 - Subrecipient Monitoring

Criteria: The A-102 Common Rule requires a pass-through entity to monitor its subrecipients' activities to provide reasonable assurance the subrecipient administers Federal awards in compliance with Federal Requirements.

Conditions: The Partnership was unable to provide documentation on its monitoring efforts such as policies or procedures in place to perform on-site monitoring and reviews during the-award monitoring activities. Also the Partnership was not conducting regular oversight and monitoring of its WIA activities and those of its subrecipients and contractors in order to determine whether or not there is compliance with provisions of the Act and applicable laws and regulations and provide technical assistance as necessary and appropriate.

Effect: A pass-through entity assumes responsibility for complying with federal requirements when it accepts federal awards. When the Partnership passes a grant through to a subrecipient, the Partnership is ultimately responsible for compliance at the subrecipient level. Ineffective subrecipient monitoring could result in noncompliance with federal requirements by subrecipients.

Recommendation: We recommend monitoring activities be established and normally occur throughout the year which may take various forms, such as:
• Reporting – Reviewing financial and performance reports submitted by the subrecipient.
• Site Visits – Performing site visits at the subrecipient to review financial, programmatic and other required records and observe operations.
• Regular Contact – Regular contact with subrecipients and appropriate inquiries concerning program activities.

Management Response: The partnership will conduct monitoring such as reporting, site visits and regular contact with subrecients on a regular basis.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS - (continued)

Finding 2007-GAPP-02 - Eligibility

Criteria: The A-102 Common Rule requires certain eligibility determinations to be made in order disburse Federal awards in compliance with Federal Requirements. These determinations include certain income requirements are required to be documented to determine if the recipient is eligible for the Workforce Investment Act.

Conditions: The Partnership, specifically the Portage County One-Stop, does not consistantly require documentation of all income be included on the applications. We identified 7 recipients who received $62,876 in benefits where other sources of income were claimed on the applications, however the amounts of the other sources were not documented or used in the eligibility determinations.

Effect: Due to the lack of proper eligibility calculations, the amounts intended for low income recipients are not being disbursed according to the Workforce Investment Act requirements.

Recommendation: We recommend proper and consistant eligibility activities be established and followed throughout the year by all One Stops under the authority of the Partnership.

Management Response: The Partnership will monitor eligibility activities of the One-Stop on a regular basis and will also revise the GAPP policy pertaining to WIA eligibility to clarify what income must be included in an application for services.

SCHEDULE OF PRIOR AUDIT FINDINGS

The prior audit report, for the year ended June 30, 2006, reported no material citations or recommendations.

GEAUGA-ASHTABULA-PORTAGE PARTNERSHIP,INC.

GEAUGA 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
APRIL 15, 2008

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