

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1998**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (CONTINUED)**Governmental Fund Types (Continued)****General Fund (Continued)**

The funding methods specified in the Commission's contracts with its subrecipients include advance payments and cost reimbursement.

JTPA is a federal program which provides funds for job training, usually earmarked for the economically disadvantaged or for dislocated workers from plant closures and layoffs. The Commission was named by the Governor to be South Carolina's Grantee and administer the program. The Governor's Job Training Council sets policy and provides oversight. Private Industry Councils make decisions concerning training for the twelve (12) SDAs in the state and contract with local technical colleges, universities, community based organizations, and other training vendors. Certification of Eligibility is provided in local Job Service offices for most of the programs.

Welfare to Work Program (WtW)

Effective February 24, 1998, the Commission serves as the administrative entity for the Welfare-to-Work Program in South Carolina. This includes planning coordinated services with the 12 service delivery areas and managing the state level grants for special projects. In addition, the Commission provides technical assistance to grantees and conducts programmatic and financial monitoring of the grants.

The allocation is two-thirds federal funds with a one-third state match. Eighty-five percent of the funds are allocated to the local service delivery areas and fifteen percent is reserved for state level grants.

The funding methods specified in the Commission's contracts with its subrecipients include advance payments and cost reimbursement.

The Welfare-to-Work Program is a federal program designed to serve recipients of Temporary Assistance for Needy Families (TANF) by providing activities/services to help move the participants from dependency toward self-sufficiency utilizing a "work-first" philosophy. Allowable program activities include community service, work experience, job creation through wage subsidies, on the job training, job readiness, post-employment services, job retention and support services, individual development accounts, intake, eligibility determination, assessment, and case management.

Other Funds – Includes funds received from the United States Department of Labor – Bureau of Labor Statistics, United States Department of Labor – Veterans Employment and Training, United States Department of Health and Human Services – Office of Refugee Resettlement and Office of Child Support Enforcement; and United States Department of Agriculture – Food Stamp Job Search. These funds are primarily used for administration and employment services expenditures.

The Commission publishes Labor Market Information for the State of South Carolina, from information gathered under a federal grant from the Department of Labor – Bureau of Labor Statistics. This information is published and available to the public. A user fee is collected for each publication sold to the public. These user fees are used to pay for program expenses such as personal services, supplies, etc.