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This document contains a record of the oral and written testimony of witnesses at a Chicago (Illinois) Congressional hearing on the Job Opportunities and Basic Skills (JOBS) Training Program. Witnesses at the hearing included officials from various Illinois programs funded by the JOBS program, government officials, and unemployed persons. They testified that the high state match of funds and services works against the successful implementation of the JOBS program and the requirements of the Family Support Act of 1988 are burdensome. Witnesses noted that in times of recession, the states simply do not have enough money to set up the matches for federal funds. Witnesses also stated that the JOBS program's requirement that participants engage in 20 hours per week of education is unrealistic because most literacy programs or postsecondary programs require less than 20 hours of classroom work but presume home study time. The 20-hour rule works against participants improving their skills. Proposed changes in the JOBS legislation to lessen the amount of state money required and to make program requirements more flexible are included in these proceedings. (KC)

Governmental and Nonprofit Accounting, Revised Sixth Edition provides a better balance between theory and practice than other texts, with the most up-to-date coverage. It provides readers with a thorough basis for understanding the logic for and nature of all of the funds and account groups of a government, with a unique approach that enables readers to grasp the entire accounting and reporting framework for a government before focusing on specific individual fund types and account groups. Includes coverage of the new reporting model standard: GASB Statement 34. Includes illustrations of government-wide financial statements and fund-based financial statements presented using the major fund approach. Points out the major changes required from the current guidance and explains and illustrates the requirements of the new model. Explains and illustrates the GASB Statement 31. Contains the latest revision of OMB Circular A-133 on single audits. Appropriate for undergraduate Accounting courses, such as Governmental Accounting, Public Sector accounting, Government and Nonprofit Accounting, and Fund Accounting.

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