

Employment and Training Administration


Local Workforce Investment Area (LWIA) Executive Compensation

## U.S. Department of Labor Office of Inspector General Office of Audit

## BRIEFLY...

Highlights of Report Number: 02-07-204-03-390, to the Assistant Secretary for Employment and Training.

## WHY READ THE REPORT

At the request of the Assistant Secretary for Employment and Training, the Office of Inspector General (OIG), Office of Audit, initiated an audit to collect data on the amount and types of compensation paid to Local Workforce Investment Area (LWIA) executives who were involved in the administration of local Workforce Investment Act (WIA) formula funds. The request was made after disclosures of excessive annual compensation paid to certain executives of the Central Iowa Employment and Training Consortium (CIETC), which raised concerns regarding the amount of compensation paid to executives of LWIAs nationwide.

We requested data, through the states and territories, on LWIA executives who received at least 25 percent of their compensation from local WIA formula funds and were part of one or more of the following organizations: local grant recipient; local grant sub-recipient; local fiscal agent; and/or Local Workforce Investment Board (LWIB). We collected data on all 592 LWIAs identified by states and territories, encompassing 1,688 executives representing the three most highly compensated executives from each LWIA.

## WHY OIG DID THE AUDIT

The objective of the audit was to collect data on the total compensation packages earned annually by LWIA executives in 2004, 2005, and 2006.

## READ THE FULL REPORT

To view the report, including the scope, methodology, and full agency response, go to: http://www.oig.dol.gov/publicreports/oa/2007/02-07-204-03-390.pdf.

## September 2007

## LOCAL WORKFORCE INVESTMENT AREA EXECUTIVE COMPENSATION

## WHAT OIG FOUND

1) Reported total annual compensation ranged from a low of $\$ 8,120$ to a high of $\$ 313,004$, with a median of $\$ 83,369$. The average annual compensation package reported by LWIAs for executive positions was $\$ 85,049, \$ 89,021$, and $\$ 92,197$ for 2004, 2005, and 2006, respectively. Total compensation consisted of Salaries/Wages, Fringe Benefits, and Other Benefits.
2) The average Salaries/Wages for the periods 2004, 2005, and 2006 were $\$ 67,331, \$ 69,728$, and $\$ 72,161$, respectively. Salaries/Wages consisted of Base Salary, Bonus, and Other. Seventeen LWIAs reported a total of 19 executives whose Base Salary and Bonus combined were at least $\$ 150,000$ for 1 or more years for the period 2004 through 2006.
3) Reported Fringe Benefits were approximately 27 percent of combined Base Salary and Bonus. The average annual Fringe Benefits for 2004, 2005 and 2006 were $\$ 17,224$, $\$ 18,629$, and $\$ 19,384$, respectively. Fringe Benefits consisted of Health Insurance, Pension, and Other.
4) The reported nationwide average allocations of executive compensation to WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program were 39 percent, 37 percent, 17 percent, and 7 percent, respectively.
5) The average local WIA funding reported was $\$ 5.1$ million, $\$ 5.0$ million and $\$ 4.7$ million for 2004, 2005 and 2006, respectively.

## WHAT OIG RECOMMENDED

Although we did not make specific
recommendations, we suggested that the Assistant
Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes.

ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

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## Executive Summary

At the request of the Assistant Secretary for Employment and Training, the Office of Inspector General (OIG), Office of Audit, initiated an audit to collect data on the amount and types of compensation paid to Local Workforce Investment Area (LWIA) executives who were involved in the administration of local Workforce Investment Act (WIA) formula funds. The request was the result of disclosures about total annual compensation paid to certain executives of the Central Iowa Employment and Training Consortium (CIETC), which raised concerns over the compensation paid to executives of LWIAs nationwide.

On June 15, 2006, Public Law 109-234 was enacted to provide (with limited exceptions as discussed in Training and Employment Guidance Letter No. 5-06, dated August 15, 2006) a combined salary and bonus ceiling equal to Federal Executive Level II for ETA funded recipients and sub-recipients. For Fiscal Year 2006, the salary rate for a Federal Executive Level II was $\$ 165,200$. Further, Office of Management and Budget (OMB) Circulars A-87 and A-122 require compensation for personal services to be reasonable. According to these circulars, factors to be considered in determining reasonableness are the extent to which compensation is consistent with that paid for similar work in the labor market in which the organization competes, and the extent to which compensation is comparable to that paid for similar work in other activities of the organization.

We requested data, through the states and territories, on LWIA executives who received at least 25 percent of their compensation from local WIA formula funds and were part of one or more of the following organizations: local grant recipient; local grant subrecipient; local fiscal agent and/or Local Workforce Investment Board (LWIB).
Executives of one-stop operators and/or service providers were excluded unless the executive was also an employee of the local administrative entity, local fiscal agent or LWIB. We collected data on all $592^{1}$ reported LWIAs, encompassing 1,688 executives.

Certain data have been provided to ETA under separate cover because they contain personal information which is not releasable under the Privacy Act of 1974 (5 U.S.C. Section 552a) and other applicable statutes or regulations.

The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data.

[^0]1. Total Compensation data was captured in three major categories: Salaries/Wages, Fringe Benefits, and Other Benefits. Total compensation reported over the 3 -year period 2004 through 2006 was $\$ 395.8$ million: $\$ 311$ million, or 78.6 percent, was attributable to Salaries/Wages, $\$ 82.1$ million, or 20.7 percent was attributable to Fringe Benefits and the remaining $\$ 2.7$ million, or 0.7 percent, was attributable to Other Benefits.

Reported total annual compensation ranged from a low of $\$ 8,120$, a median of $\$ 83,369$, and a high of $\$ 313,004$ for the period 2004 through 2006. The average annual compensation package reported by LWIAs as earned in executive positions was:

Year
2004
2005
2006

## Average Annual Compensation

\$85,049
\$89,021
\$92,197
2. Salaries/Wages included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Total Salaries/Wages reported for the period 2004 through 2006 were $\$ 311$ million, or 78.6 percent of total compensation. Reported annual Salaries/Wages over the 3 -year period ranged from a low of $\$ 8,120$, a median of $\$ 65,427$, and a high of $\$ 246,842$. The average annual Salaries/Wages were:

| Year | Average <br> Salaries/Wages |
| :---: | :---: |
|  | $\$ 67,331$ |
| 2005 | $\$ 69,728$ |
| 2006 | $\$ 72,161$ |

Seventeen of 591 LWIAs reported a total of 19 executives whose base salary and bonus combined were at least $\$ 150,000$ for 1 or more years for the period 2004 through 2006. Further, eight of these executives had a combined base salary and bonus of at least $\$ 165,200$ for one or more period(s).
3. Fringe Benefits were comprised of employer contributions to health insurance, pensions, and all other (including Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance). For the period 2004 through 2006, reported Fringe Benefits totaled $\$ 82.1$ million and accounted for 20.7 percent of total compensation. Over the 3 -year period, reported

Fringe Benefits were approximately 27 percent of combined base salary (including paid absences) and bonus. Reported annual Fringe Benefits ranged from a low of $\$ 220$, a median of $\$ 17,106$, and a high of $\$ 108,757$. The average annual Fringe Benefits were:

| Year | Average <br> Fringe Benefits |
| :---: | :---: |
| 2004 | $\$ 17,224$ |
| 2005 | $\$ 18,629$ |
| 2006 | $\$ 19,384$ |

4. Other Benefits were not a significant portion of total compensation. Other Benefits totaled $\$ 2.7$ million, or 0.7 percent, of total compensation for the period 2004 through 2006. Other Benefits consisted of transportation, severance pay and all other (loans, club memberships, travel, housing allowance, and tuition reimbursement). The average Other Benefits were:

| Year | Average <br> Other Benefits |
| :---: | :---: |
|  | $\$ 494$ |
| 2005 | $\$ 664$ |
| 2006 | $\$ 652$ |

Further, only 15 percent of positions were reported as receiving Other Benefits. For those individuals the average benefit was $\$ 3,356, \$ 4,507$, and $\$ 4,314$ for 2004, 2005 and 2006, respectively. Over the 3-year period, their reported annual Other Benefits ranged from a low of \$19, a median of \$1,662 and a high of \$84,139.
5. For the last completed LWIA accounting year, the reported nationwide average allocations of executive compensation to WIA Administration, WIA Program, NonWIA Administration, and Non-WIA Program were 39 percent, 37 percent, 17 percent, and 7 percent, respectively. Generally, program costs are related to the direct provision of workforce investment services to participants and employers. These activities include training, core, and intensive services as defined in 20 Code of Federal Regulations (CFR) Parts 663 and 664. In contrast, administrative costs are not related to the direct provision of workforce investment services. The administrative functions and activities are specified in 20 CFR Part 667.220 and are subject to cost limitations. At the state level, the administrative cost limit is 5 percent of the total funds allocated to the state by the U.S. Department of Labor. At the local level, administrative cost is limited to 10 percent of funds allocated by the state to the local area.
6. From 2004 through 2006, the reported local WIA funding totaled $\$ 8.7$ billion. Over the 3-year period, reported annual funding ranged from a low of $\$ 62,520$, a median of $\$ 3.2$ million and, a high of $\$ 98$ million. The average local WIA funding reported was:

Year
2004
2005
2006

Average
Local WIA Funding
$\$ 5.1$ million
$\$ 5.0$ million
$\$ 4.7$ million

Generally, as WIA funding levels increased, so did the average total executive compensation.

Although we are not making specific recommendations, we suggest that the Assistant Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes. Emphasis should be placed on ensuring compliance with: (1) compensation limitations set forth in Public Law 109234, and (2) reasonableness of compensation for personal services in accordance with OMB Circulars A-87 and A-122.

In response to our draft report, ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

## Assistant Inspector General's Report

Ms. Emily Stover DeRocco<br>Assistant Secretary for Employment and Training<br>U. S. Department of Labor<br>200 Constitution Avenue, NW<br>Washington, DC 20210

In response to your request, the Office of Inspector General, Office of Audit, initiated an audit to collect data on the amount and types of compensation paid annually to LWIA executives who were involved in the administration of local WIA formula funds.

To accomplish this, a web-based application was used to obtain compensation information for certain LWIA executives. As agreed with ETA, these individuals included executives (based on the three most highly compensated organizational executive positions) who received at least 25 percent of their compensation from local WIA formula funds.

It was also agreed that these executives would be part of one or more of the following organizations: local grant recipient, local grant sub-recipient, local fiscal agent and/or LWIB. This audit excluded executives of one-stop operators and/or service providers unless the executive was also an employee of the local administrative entity, local fiscal agent or LWIB.

Certain data have been provided to ETA under separate cover because they contain personal information which is not releasable under the Privacy Act of 1974 (5 U.S.C. Section 552a) and other applicable statutes or regulations.

We conducted our work in accordance with Generally Accepted Government Auditing Standards for performance audits. The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data. Our objective, scope, methodology, and criteria are detailed in Appendix B.

Objective - What were the total compensation packages earned annually by LWIA Executives?

## Results

## Total Compensation

The national average annual total compensation package reported by LWIAs as earned in executive positions were $\$ 85,049, \$ 89,021$, and $\$ 92,197$ for 2004,2005 , and $2006^{2}$, respectively. Reported total average compensation increased by 4.7 percent from 2004 to 2005 and by 3.6 percent from 2005 to 2006. Reported total annual compensation ranged $^{3}$ from a low of $\$ 8,120$ in California, a median of $\$ 83,369$ in Illinois, and a high of \$313,004 in Missouri for the period 2004 through 2006.

We captured compensation data in three major categories: Salaries/Wages; Fringe Benefits; and Other Benefits. Salaries/Wages included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Fringe Benefits included employer portions of Social Security, Medicare, unemployment insurance, pensions, health insurance, life insurance, workers' compensation, and disability insurance. Other Benefits were comprised of loans to employees, club/society memberships, personal/family travel, transportation for personal use, housing allowances, tuition reimbursements, severance pay, and all other.

Total compensation reported over the 3-year period 2004 through 2006 was \$395.8 million. As depicted below, $\$ 311$ million, or 78.6 percent, was attributable to Salaries/Wages, $\$ 82.1$ million, or 20.7 percent, was attributable to Fringe Benefits, and the remaining $\$ 2.7$ million, or . 7 percent, was attributable to Other Benefits. The national averages during the 3 year period for Salaries/Wages, Fringe and Other Benefits individually were $\$ 69,782$, $\$ 18,433$, and $\$ 605$, respectively.

Total Compensation Distribution


[^1]At the ETA regional level, LWIAs in Region VI San Francisco reported the highest average total compensation ranging from \$99,974 in 2004 to $\$ 112,004$ in 2006, exceeding the national average by 18 to 21 percent over the 3-year period. Regions III (Atlanta) and IV (Dallas) reported the lowest average total compensation of \$78,088, $\$ 82,443$, and $\$ 85,027$ for 2004 (Dallas), 2005 (Atlanta), and 2006 (Dallas), respectively. For a detailed analysis by ETA region, see Attachment 3.

## Average Total Compensation



The five states with the highest average total compensation reported for 2004, 2005, and 2006 are represented below: For a detailed analysis by state, see Attachment 1.

| State | Number of LWIAs | Average Tota Compensation |
| :---: | :---: | :---: |
| $\underline{2004}$ |  |  |
| UT | 1 | \$143,329 |
| CT | 5 | \$115,838 |
| CA | 50 | \$115,276 |
| NV | 2 | \$114,736 |
| RI | 2 | \$105,598 |
| $\underline{2005}$ |  |  |
| UT | 1 | \$154,600 |
| CA | 50 | \$123,452 |
| CT | 5 | \$122,775 |
| NV | 2 | \$121,348 |
| NE | 3 | \$118,680 |
| $\underline{2006}$ |  |  |
| UT | 1 | \$160,035 |
| CA | 50 | \$129,427 |
| CT | 5 | \$127,312 |
| NE | 3 | \$127,088 |
| NV | 2 | \$123,075 |

## Salaries/Wages

Salaries/Wages included base salaries (including paid absences), bonuses, overtime premiums, deferred compensation, and other. Total Salaries/Wages reported for 2004 through 2006 were $\$ 311$ million. As depicted in the following chart, $\$ 303.8$ million or 97.7 percent was attributable to base salary. Bonuses accounted for $\$ 3.3$ million or 1.1 percent. All other Salaries/Wages totaled $\$ 3.9$ million or 1.2 percent of total Salaries/Wages. Reported annual Salaries/Wages ranged ${ }^{3}$ from a low of \$8,120 in California, a median of $\$ 65,427$ in lowa, and a high of $\$ 246,842$ in Missouri for the period 2004 through 2006. The average Salaries/Wages for the period 2004, 2005, and 2006 were $\$ 67,331$, $\$ 69,728$, and $\$ 72,161$, respectively.

## Composition of Salaries/Wages

(\$311 Million)


## Base Salary

Base Salaries totaled $\$ 303.8$ million and accounted for 97.7 percent of Salaries/Wages for the period 2004 through 2006. Average base salaries for the period were $\$ 65,731$ in 2004, \$68,044 in 2005, and \$70,643 in 2006.

Of the 4,456 executive positions included in the chart below, 66 percent (24 percent + 42 percent) reported annual base salaries under \$75,000 for the period 2004 through 2006.


## Bonus

Bonuses totaled $\$ 3.3$ million for the period 2004 through 2006. For executives who received a bonus, the average was $\$ 3,343, \$ 3,653, \$ 3,027$, in each case nearly five percent of base salary for 2004, 2005, and 2006, respectively ${ }^{4}$. Over the 3 -year period from 2004 through 2006, an average of 22 percent of executive positions ${ }^{5}$ was reported as receiving bonuses. As shown below, most bonuses received by executives were less than \$5,000.

Bonus Distribution
(For executive positions receiving employer pension contribution)


Of those executive positions reporting a bonus, 18 percent, 21 percent, and 17 percent received a bonus of $\$ 5,000$ or greater for 2004, 2005, and 2006, respectively. For details pertaining to bonuses by individuals, see "Schedule of LWIA Salaries, Bonuses, and Other Compensation", which was provided under separate cover.

[^2]
## Combined Base Salary and Bonus

Combined base salary and bonus totaled $\$ 307.1$ million for the period 2004 through 2006. Overall, the average national combined base salary and bonus earned by LWIA executive positions was $\$ 66,469$, $\$ 68,897$ and $\$ 71,264$ for 2004, 2005, and 2006, respectively.

As shown below, regional averages for base salary and bonus ranged from \$61,507 to $\$ 82,974$. Region VI San Francisco reported the highest average base salary and bonus, ranging from $\$ 77,202$ in 2004 to $\$ 82,974$ in 2006. Region IV Dallas reported the lowest, ranging from $\$ 61,507$ in 2004 to $\$ 66,063$ in 2006. For a detailed analysis by ETA region, see Attachment 3.

Average Base Salary and Bonus
By Region


## Combined Salary and Bonus Limitation

On June 15, 2006, President Bush signed into law an emergency supplemental appropriations bill, Public Law 109-234. Section 7013 limits salary and bonus compensation for individuals who are paid by funds appropriated to the Employment and Training Administration. Title VII, Section 7013 states:

None of the funds appropriated in Public Law 109-149 or prior Acts under the heading 'Employment and Training' that are available for expenditure on or after the date of enactment of this section shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II, except as provided for under section 101 of Public Law 109-149. . .

For Fiscal Year 2006, Federal Executive Level II was set at $\$ 165,200$. LWIAs reported eight executives whose combined base salary and bonus was at least $\$ 165,200$ for one or more period(s) during 2004 through 2006. Further, OMB Circulars A-87 and A-122 require compensation for personal services to be reasonable. According to these circulars, factors to be considered in determining reasonableness are the extent to which compensation is consistent with that paid for similar work in the labor market in which the organization competes, and is comparable to that paid for similar work in other activities of the organization.

For informational purposes Schedules 3 and 4 provided under separate cover, contain executives with a reported combined salary and bonus of at least \$150,000 during 2004 through 2006. Seventeen LWIAs reported a total of $19^{6}$ executives whose base salary and bonus combined were at least $\$ 150,000$ for one or more years for the period 2004 through 2006, and were thus approaching the salary cap imposed in June 2006. The combined base salary and bonus for these executives totaled $\$ 7.7$ million or approximately 2.5 percent of the total combined base salary and bonus category.

For those executive positions that received a bonus and had at least \$150,000 of combined base salary and bonus, the average bonus reported was $\$ 20,088$ for seven executives, $\$ 27,050$ for six executives and $\$ 20,275$ for four executives during 2004, 2005, and 2006, respectively. Bonuses received ranged from $\$ 7,000$ to almost $\$ 51,000$. The national average for executives who received a bonus ranged from $\$ 3,000$ to $\$ 3,700$. Details pertaining to these executives are shown in the "Schedule of LWIA Salaries, Bonuses, and Other Compensation, Combined Salary and Bonus of at Least $\$ 150,000$ ", which was provided under separate cover.

[^3]
## All Other Salaries/Wages

During the period 2004 through 2006, Other Salaries/Wages totaled $\$ 3.9$ million or 1.2 percent of the total Salaries/Wages category. Other Salaries/Wages included overtime premiums, deferred compensation, and other. Only a small portion of executives received Other Salaries/Wages. Other Salaries/Wages were not a significant part of total compensation.

## Fringe Benefits

Reported Fringe Benefits totaled $\$ 82.1$ million and accounted for 20.7 percent of total compensation for the period 2004 through 2006. Fringe Benefits were comprised of employer contributions to health insurance, pensions, and all other (including Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance). Reported annual Fringe Benefits ranged ${ }^{3}$ from a low of $\$ 220$ in Massachusetts, a median of $\$ 17,106$ in New York, and a high of $\$ 108,757$ in California for the period 2004 through 2006. The average annual Fringe Benefits for 2004, 2005 and 2006 were $\$ 17,224$, $\$ 18,629$, and $\$ 19,384$, respectively.

Over the 3-year period, Fringe Benefits were approximately 27 percent of combined base salary (including paid absences) and bonus. For those individuals whose combine base salary and bonus was at least $\$ 150,000$, fringe benefit rates over the 3-year period were lower than the national averages at less than 21 percent. This is likely due to fringe benefits (which are capped or fixed in amount) being spread over a larger combined salary and bonus base.

As depicted below, total Fringe Benefits reported over the 3-year period 2004 through 2006 was $\$ 82.1$ million. Of that amount, $\$ 29.2$ million, or 35.6 percent, was attributable to health insurance, $\$ 24.2$ million, or 29.4 percent was attributable to pensions and the remaining $\$ 28.7$ million, or 35 percent, was attributable to all other fringe benefits.

## Executive Compensation

Composition of Fringe Benefits
(\$82.1 Million)


At the ETA regional level, Fringe Benefits ranged between \$14,788 and \$26,104. Region VI San Francisco reported the highest average Fringe Benefits, ranging from $\$ 20,820$ in 2004 to $\$ 26,104$ in 2006. Region III Atlanta reported the lowest average Fringe Benefits, ranging from $\$ 14,788$ in 2004 to $\$ 16,335$ in 2006. For a detailed analysis by ETA region, see Attachment 3

Average Fringe Benefits
By Region


## Pension Contributions

From 2004 through 2006, employer pension contributions totaled $\$ 24.2$ million, or 29.4 percent, of Fringe Benefits totaling $\$ 82.1$ million. On a nationwide basis including all reported executive positions, the average employer pension contributions for 2004, 2005, and 2006 were $\$ 4,858$, $\$ 5,505$, and $\$ 5,889$, respectively.

LWIAs reported that 83.2 percent of executive positions received an employer pension contribution with an average employer contribution equal to 9.4 percent of combined base salary and bonus. The average employer pension contributions for those individuals in 2004, 2005, and 2006 were $\$ 5,860, \$ 6,578$, and $\$ 7,102$ per executive, respectively.


As depicted in the following distribution analysis for the period 2004 through 2006, 3,148 of 3,706 , or approximately 85 percent ( 49 percent +36 percent), of executive positions that reported pension contributions reported an employer contribution of less than \$10,000.

Employer Pension Contribution Distribution Analysis


## Health Insurance

From 2004 through 2006, health insurance totaled $\$ 29.2$ million, or 35.6 percent, of total Fringe Benefits of $\$ 82.1$ million. On a nationwide basis including all reported positions, the average employer health insurance contribution for 2004, 2005, and 2006 was $\$ 6,189, \$ 6,640$, and $\$ 6,830$ per executive, respectively.

Eighty-eight percent of all reported LWIA executive positions received employer health insurance contributions. For those individuals, health insurance contributions represented 10.8 percent of their combined total base salary and bonus. As depicted in the following chart, the average reported employer health insurance contribution for those individuals in 2004, 2005, and 2006 was $\$ 7,033, \$ 7,525$, and $\$ 7,755$, respectively.

## Average Health Insurance Compared to

Combined Base Salary \& Bonus
(For executive positions receiving employer health insurance contribution)


At the ETA regional level, employer health insurance contributions ranged from \$5,358 to $\$ 8,917$. Region I Boston reported the highest average health insurance in 2005 and 2006 and Region V Chicago reported the highest in 2004 while Region III Atlanta reported the lowest average health insurance in each year. Details of the average Health Insurance by region are as follows:

## Executive Compensation



As depicted in the following distribution analysis for the period 2004 through 2006, 2,919 of 3,926 , or 74 percent ( 34 percent +40 percent) of those executive positions receiving an employer health Insurance benefit reported a contribution of under $\$ 10,000$.


## All other fringe benefits

From 2004 through 2006, all other fringe benefits totaled $\$ 28.7$ million, or 35 percent, of total fringe benefits of $\$ 82.1$ million. Other fringe benefits included employer contributions to Social Security, Medicare, unemployment insurance, life insurance, workers' compensation and disability insurance. For the period 2004 through 2006, other fringe benefits equaled 9.3 percent of combined base salary and bonus. For 2004,2005 , and 2006, the average other fringe benefits were $\$ 6,177, \$ 6,484$, and \$6,665, respectively.

## Other Benefits

From 2004 to 2006, Other Benefits were not a significant portion of total compensation, totaling $\$ 2.7$ million, or 0.7 percent, of total compensation of $\$ 395.8$ million. Other Benefits consisted of transportation ( $\$ 1.1$ million), severance pay $(\$ 970,000)$ and all other $(\$ 658,000)$ (loans, club memberships, travel, housing allowance, and tuition reimbursement). The average national Other Benefits for the period 2004 through 2006 were $\$ 494$, $\$ 664$, and $\$ 652$, respectively.

Further, only 15 percent of positions were reported as receiving Other Benefits. For those individuals the average benefit was $\$ 3,356, \$ 4,507$, and $\$ 4,314$ for 2004, 2005 and 2006, respectively. Over the 3-year period, their reported annual Other Benefits ranged from a low of $\$ 19$ in Illinois, a median of $\$ 1,662$ in Tennessee/South Carolina and a high of $\$ 84,139$ (severance pay) in California.

## Executive Compensation Allocated to WIA

For the last completed LWIA accounting year, data were gathered on the allocation of executive compensation. Data were gathered in four categories: WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program.

Generally, program costs are related to the direct provision of workforce investment services to participants and employers. These activities include training, core, and intensive services as defined in 20 CFR Parts 663 and 664. In contrast, administrative costs are not related to the direct provision of workforce investment services.
Administrative functions and activities are specified in 20 CFR Part 667.220 and include such things as:

- overall general administrative functions (accounting, budgeting, procurement, property management, personnel, payroll, audit, general legal services and developing systems for administrative functions);
- oversight and monitoring responsibilities related to WIA administrative functions;
- costs of goods and services required for administrative functions;
- travel costs incurred for carrying out administrative activities or the overall management of the WIA system;
- costs of information systems related to administrative functions; and
- continuous improvement activities based on the purpose of the activity to be improved.

Administrative costs are subject to cost limitations. At the state level, the administrative cost limit is 5 percent of the total funds allocated to the state by the U.S. Department of Labor. At the local level, administrative cost is limited to 10 percent of funds allocated by the state to the local area.

The nationwide average LWIA reported executive compensation allocations to WIA Administration, WIA Program, Non-WIA Administration, and Non-WIA Program were as follows:

| WIA Administration | 39 percent |
| :--- | ---: |
| WIA Program | 37 percent |
| Non-WIA Administration | 17 percent |
| Non-WIA Program | $\underline{\underline{100} \text { percent }}$ |
|  |  |

Further, approximately half of all reported executive positions allocated at least 25 percent to the WIA program function. Of those positions, over two thirds charged at least 50 percent to the WIA program function.

ETA Region III Atlanta had the highest average allocation to WIA Administration function with 42 percent and Region VI San Francisco had the highest average allocation to WIA Program function with 46 percent. See Attachment 4 for details.

Average Salary Allocation by Region


The 10 states/territories with the highest average reported WIA Program function allocations are presented below:

10 Highest States/Territories
Compensation Allocated to WIA program


See Attachment 2 for details.

## Relationship Between Local WIA Funding and LWIA Executive Compensation

From 2004 through 2006, the reported local WIA funding totaled $\$ 8.7$ billion. Over the 3 -year period, reported annual local WIA funding ranged from a low of $\$ 62,520$ in Arizona, a median of $\$ 3.2$ million in Michigan, and a high of $\$ 98$ million in New York. The national average annual local WIA funding reported for 2004, 2005, and 2006 was $\$ 5.1$ million, $\$ 5$ million, and $\$ 4.7$ million, respectively.

To determine if a relationship existed between WIA funding and compensation, data covering the 3 -year period were grouped into six local WIA funding levels: under \$2 million, $\$ 2$ to $\$ 5$ million, $\$ 5$ to $\$ 10$ million, $\$ 10$ to $\$ 20$ million, $\$ 20$ million to $\$ 50$ million, and over $\$ 50$ million. The following chart summarizes the results and illustrates that as local WIA funding levels increased, so did the average total executive compensation.

Local WIA Funding to Average LWIA Executive Compensation


For those executives with a combined salary and bonus of at least $\$ 150,000$, there was no consistent relationship between local WIA funding and total compensation. Local WIA funding for these executives ranged from $\$ 1.6$ million to $\$ 98$ million during the period 2004 through 2006. Details pertaining to these executives are shown in the "Schedule of Total LWIA Compensation Data, Combined Salary and Bonus of at Least $\$ 150,000 "$, which was provided under separate cover.

Further, although total compensation increased with funding, total compensation as a percentage of funding consistently decreased. This indicates that significant increases in funding have modest effects on average total compensation.

## Total Compensation As A Percentage Of Local WIA Funding

 Secretary for Employment and Training consider the data provided in this report during ETA's ongoing monitoring processes. Emphasis should be placed on ensuring compliance with: (1) compensation limitations set forth in Public Law 109-234, and (2) reasonableness of compensation for personal services in accordance with OMB Circulars A-87 and A-122.

## Agency Response

In response to our draft report, ETA commented that the report was responsive to its needs, and that information from the report would be used during ETA policy discussions.

Elliot P. Lewis
May 7, 2007

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## Appendices

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## APPENDIX A

## BACKGROUND

Under Title I of WIA, the workforce investment system provides a framework for delivery of workforce investment activities at the state and local levels. As part of its responsibility, each state's Governor is required to designate LWIAs in the state. These LWIAs are charged with carrying out WIA at the local level. As of September, 2006, the states and territories reported that 592 LWIAs existed to carry out its mission.

Disclosures about total annual compensation paid to certain executives employed by one local LWIA organization, CIETC, raised concerns over the compensation paid to executives of LWIAs. An lowa state audit released March 31, 2006 found that CIETC paid its three top executives $\$ 1.8$ million over a 30-month period. These executives included the chief executive officer, chief operating officer, and chief accountant.

To determine if this was a nationwide problem, the Assistant Secretary for Employment and Training requested that the OIG collect data on the amount and types of compensation paid to LWIA executives who were involved in the administration of local WIA funds.

On June 15, 2006, Public Law 109-234 was enacted to provide (with limited exceptions as discussed in Training and Employment Guidance Letter No. 5-06, dated August 15, 2006) a combined salary and bonus ceiling equal to Federal Executive Level II for ETA funded recipients and sub-recipients. For Fiscal Year 2006, the salary rate for a Federal Executive Level II was \$165,200.

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## APPENDIX B

## OBJECTIVE, SCOPE, METHODOLOGY, AND CRITERIA

## Objective

The Office of Inspector General conducted an audit to collect data on the amount of compensation paid to LWIA executives who were involved in the administration of local WIA formula funds.

The objective was to collect data on the total compensation packages earned annually by LWIA executives.

## Scope

We conducted our work in accordance with Generally Accepted Government Auditing Standards for performance audits. The data included in this report are based on representations of the LWIAs. We did not seek to validate the data provided by the LWIAs, as our audit objective did not include assessing the adequacy or sufficiency of the data collected. Accordingly, we do not express any form of assurance on the reported data.

In conjunction with ETA staff, the OIG developed a LWIA data collection instrument and determined the types of individuals and organizations that would be included under this audit. As agreed, these individuals included executives (based on the three most highly compensated organizational executive positions) who received at least 25 percent of their compensation from local WIA formula funds and were employed by one or more of the following organizations:

- Local grant recipient defined by statute as the chief elected official (or a consortium of chief elected officials) for the local area.
- Local grant sub-recipient designated by the grant recipient to assist in administering the program in the local area (administrative entity).
- Local fiscal agent designated by the grant recipient to manage the disbursement of funds for the local area.
- LWIB which advises the local grant recipient about local programs and is responsible for the functions contained in 20 CFR Part 661.305.

Data were not collected on executives of one-stop operators and/or service providers unless the executive was also an employee of the local administrative entity, local fiscal agent, or LWIB.

Executive compensation and background data was collected from all 591 reported LWIAs in 54 states and territories including the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. CIETC was excluded as it is no longer in existence.

The audit covered the LWIAs' organizational accounting periods 2004 through 2006. LWIA executive compensation data was collected through a website created by DOL OIG from November 15, 2006 to March 1, 2007.

## Methodology

To gather the data on the amount of compensation earned annually by LWIA executives, a web-based application was developed that encompassed input from 592 reported local areas and review of the data by 54 states and territories. The data collection instrument consisted of three areas: LWIA Background; LWIA Organizational Hierarchy; and Compensation. The compensation section included the identification of the LWIA's three most highly compensated executive positions and a detailed compensation worksheet for each executive position and individual.

Each LWIA was required to prepare and certify the requested data ${ }^{7}$. Upon certification of the data, each LWIA submitted the data package to the state or territory via the Web. The state or territory was responsible for reviewing the LWIA data package and submitting it to the OIG.

In total, we collected over 1,700 completed compensation worksheets encompassing 1,688 executives, which served as the basis for the analyses. We analyzed the responses to identify unusual, incomplete, or inconsistent responses, and followed up with the LWIAs to the extent possible where it was considered significant. We did not seek to validate the responses, as our work was not designed to draw any conclusions with respect to the adequacy or sufficiency of the data collected.

For analytical purposes, we annualized part-year salaries and fringe benefits where considered appropriate. In addition, there were instances where two or more individuals occupied an executive position, or one individual occupied multiple executive positions. In those cases, we obtained a compensation worksheet for each person and each executive position. Additionally, there were instances where LWIAs provided compensation data for executives with WIA allocation percentages of less than 25 percent. Inclusions of those individuals had no significant impact on overall results, and have accordingly been included.

[^4]
## Criteria

20 CFR Part 652 et al., Workforce Investment Act; Final Rules
OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments
OMB Circular A-122, Cost Principles for Non-Profit Organizations
Public Law 105-220, August 7, 1998 - Workforce Investment Act
Public Law 109-234, June 15, 2006 - Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Hurricane Recovery, 2006

Training and Employment Guidance Letter No. 5-06, August 15, 2006

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## ACRONYMS AND ABBREVIATIONS

| CFR | Code of Federal Regulations |
| :--- | :--- |
| CIETC | Central Iowa Employment and Training Consortium |
| ETA | Employment and Training Administration |
| LWIA | Local Workforce Investment Area |
| LWIB | Office of Inspector General Workforce Investment Board |
| OIG | Office of Management and Budget |
| OMB | United States Code |
| USC | Workforce Investment Act |
| WIA |  |

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## Attachments

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## SCHEDULE OF AVERAGE LWIA COMPENSATION BY STATE

# Schedule of Average LWIA Compensation by State (UNAUDITED) 

Attachment 1

|  | Annualized Base Salary |  |  | Bonus |  |  | Salary and Bonus |  |  | Other Salary Components |  |  | Annualized Fringe Benefits |  |  |  |  |  | Other Benefits |  |  | All Compensation |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Reported for Year (A) |  |  | Reported for Year (B) |  |  | Reported for Year ( $\mathrm{A}+\mathrm{B}$ ) |  |  | Reported for Year (C) |  |  | Reported for Year (D) |  |  |  |  |  | Reported for Year (E) |  |  | Reported for Year (A+B+C+D+E) |  |  |
| CT ST | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 | 2004 | $\left.\begin{gathered} \% \\ \text { Sal }+\mid \\ \text { Bns } \end{gathered} \right\rvert\,$ | 2005 | $\begin{array}{\|c\|} \hline \% \\ \text { Sal } \\ \text { Bns } \end{array}$ | 2006 | $\left.\begin{array}{\|c\|} \hline \% \\ \text { Sal }+ \\ \text { Bns } \end{array} \right\rvert\,$ | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 |
| 1 АК | \$69,651 | \$72,885 | \$72,824 | \$0 | \$0 | \$0 | \$69,651 | \$72,885 | \$72,824 | \$0 | \$0 | \$0 | \$19,928 | 29 | \$24,608 | 34 | \$28,941 | 40 | \$328 | \$1,077 | \$1,493 | \$89,907 | \$98,570 | \$103,258 |
| 2 AL | 70,396 | 72,586 | 76,740 | 200 | 700 | 786 | 70,596 | 73,286 | 77,526 | 0 | 0 | 0 | 16,761 | 24 | 17,234 | 24 | 18,263 | 24 | 0 | 0 | 0 | 87,357 | 90,520 | 95,789 |
| 3 AR | 46,538 | 46,757 | 50,025 | 714 | 525 | 589 | 47,252 | 47,281 | 50,614 | 782 | 289 | 0 | 15,970 | 34 | 15,913 | 34 | 16,270 | 32 | 193 | 193 | 211 | 64,197 | 63,676 | 67,095 |
| 4 Az | 57,007 | 61,604 | 63,152 | 1,133 | 0 | 0 | 58,139 | 61,604 | 63,152 | 2,233 | 0 | 0 | 13,323 | 23 | 15,810 | 26 | 15,932 | 25 | 103 | 139 | 163 | 73,798 | 77,552 | 9,24 |
| 5 CA | 87,339 | 90,312 | 93,254 | 689 | 679 | 513 | 88,028 | 90,991 | 93,767 | 1,445 | 1,479 | 331 | 24,887 | 28 | 29,682 | 33 | 1,692 | 34 | 916 | 1,300 | 1,637 | 115,276 | 123,452 | 129,427 |
| 6 co | 70,540 | 70,291 | 70,684 | 179 | 284 | 404 | 70,718 | 70,576 | 71,087 | 543 | 525 | 523 | 16,095 | 23 | 15,979 | 23 | 17,247 | 24 | 360 | , 117 | 3,469 | 87,717 | 88,197 | 92,327 |
| 7 CT | 89,670 | 93,726 | 97,4 | 450 | 1,167 | 1,005 | 90,120 | 94,893 | 98,474 | 581 | 693 | 694 | 24,505 | 27 | 26,534 | 28 | 27,480 | 28 | 632 | 654 | 664 | 115,838 | 122,775 | 127,312 |
| 8 DC | 94,02 | 96,989 | 105,803 | 0 | 0 | 2,667 | 94,02 | 96,989 | 108,470 | 0 | 0 | 0 | 10,34 | 11 | 10,708 | 11 | 11,586 | 11 | 0 | 0 | 0 | 104,365 | 107,698 | 120,05 |
| $9 . \mathrm{DE}$ | 55,21 | 62,196 | 59,954 | 0 | 0 |  | 55,217 | 62,196 | 59,954 | 0 | 0 | 0 | 20,137 | 36 | 24,532 | 39 | 15,248 | 25 | 0 | 394 | 0 | 75,35 | 87,121 | 75,202 |
| 10 FL | 71,483 | 75,381 | 77,032 | 2,088 | 2,859 | 2,469 | 73,571 | 78,240 | 79,501 | 859 | 1,091 | 474 | 16,255 | 22 | 17,451 | 22 | 17,913 | 23 | 1,036 | 671 | 987 | 91,721 | 97,454 | 98,875 |
| 11 GA | 58,222 | 59,246 | 60,052 | 46 | 260 | 89 | 58,267 | 59,506 | 60,141 | 1,416 | 1,016 | 766 | 13,470 | 23 | 13,979 | 23 | 14,037 | 23 | 63 | 259 | 307 | 73,217 | 74,760 | 75,252 |
| 12 GU | 66,319 | 63,774 | 64,799 | 0 | 0 | 0 | 66,319 | 63,774 | 64,799 | 0 | 0 | 0 | 15,681 | 24 | 14,967 | 23 | 13,984 | 22 | 0 | 0 | 0 | 82,000 | 78,741 | 78,782 |
| 13 HI | 46,444 | 53,508 | 57,103 | 0 | 0 | 0 | 46,444 | 53,508 | 57,103 | 234 | 534 | 544 | 13,146 | 28 | 14,439 | 27 | 19,642 | 34 | 38 | 43 | 19 | 59,862 | 68,524 | 77,308 |
| 14.1 A | 53,881 | 56,370 | 56,762 | 710 | 721 | 171 | 54,591 | 57,091 | 56,933 | 520 | 558 | 580 | 14,690 | 27 | 15,407 | 27 | 15,393 | 27 | 48 | 70 | 1,056 | 69,848 | 73,126 | 73,963 |
| 1510 | 51,850 | 51,908 | 54,444 | 0 | 0 | 0 | 51,850 | 51,908 | 54,444 | 0 | 0 | 0 | 11,292 | 22 | 12,072 | 23 | 12,494 | 23 | 0 | 0 | 0 | 3,142 | 3,980 | 6,93 |
| $16 / 1$ | 63,748 | 67,607 | 70,714 | 348 | 565 | 302 | 64,096 | 68,172 | 1,016 | 515 | 684 | 423 | 15,511 | 24 | 17,422 | 26 | 17,659 | 25 | 129 | 835 | 46 | 0,25 | 87,112 | 89,236 |
| 17 IN | 69,535 | 75,743 | 69,956 | 545 | 1,739 | 128 | 70,080 | 77,482 | 70,084 | 2,954 | 3,627 | 8,798 | 17,448 | 25 | 18,837 | 24 | 17,002 | 24 | 334 | 281 | 206 | 90,81 | 100,226 | 96,091 |
| 18 Ks | 48,073 | 55,754 | 58,277 | 248 | 101 | 554 | 48,321 | 55,855 | 58,830 | 4,154 | 3,015 | 2,731 | 11,438 | 24 | 12,734 | 23 | 15,144 | 26 | 0 | 0 | 0 | 63,913 | 71,604 | 76,705 |
| 19 KY | 62,684 | 64,424 | 69,530 | 84 | 147 | 102 | 62,768 | 64,571 | 69,632 | 374 | 204 | 592 | 13,339 | 21 | 14,960 | 23 | 17,337 | 25 | 326 | 399 | 388 | 76,806 | 80,134 | 87,949 |
| 20 LA | 53,674 | 56,860 | 58,392 | 0 | 46 | 74 | 53,674 | 56,907 | 58,466 | 160 | 122 | 176 | 13,426 | 25 | 15,486 | 27 | 15,949 | 27 | 598 | 1,244 | 687 | 67,858 | 73,758 | 75,278 |
| 21 MA | 67,770 | 70,474 | 73,653 | 302 | 734 | 248 | 68,072 | 71,208 | 73,901 | 543 | 434 | 314 | 13,292 | 20 | 15,508 | 22 | 16,134 | 22 | 214 | 634 | 351 | 82,120 | 87,784 | 90,70 |
| $22 . \mathrm{MD}$ | 62,284 | 66,496 | 69,962 | 621 | 386 | 113 | 62,904 | 66,882 | 70,075 | 0 | 0 | 186 | 16,229 | 26 | 18,208 | 27 | 19,559 | 28 | 79 | 48 | 759 | 79,211 | 85,139 | 90,57 |
| 23 ME | 54,707 | 56,810 | 60,208 | 0 | 0 | 0 | 54,707 | 56,810 | 60,208 | 0 | 0 | 0 | 12,339 | 23 | 13,366 | 24 | 13,545 | 22 | 0 | 0 | 0 | 67,046 | 70,175 | 73,75 |
|  | 70,884 | 73,341 | 76,343 | 1,461 | 1,219 | 1,148 | 72,345 | 74,560 | 77,491 | 921 | 1,129 | 1,050 | 25,115 | 35 | 26,772 | 36 | 28,309 | 37 | 920 | 852 | 906 | 99,301 | 103,312 | 107,756 |
| 25 MN | 67,10 | T,979 | 172 | 339 | 372 | 276 | 67,446 | 68,350 | 0,449 | 648 | 1,694 | 232 | 14,620 | 22 | 15,563 | 23 | 15,795 | 22 | 445 | 457 | 466 | 3,159 | 86,065 | 6,94 |
| 26 MO | 63,165 | 63,370 | ,440 | 5,252 | 3,919 | 2,497 | 417 | 67,290 | ,937 | 259 | 1,359 | 798 | B,084 | 26 | 17,312 | 26 | 19,382 | 27 | 2,481 | 1,055 | 1,303 | 91,241 | 87,016 | 92,421 |
| 27 Ms | 59,696 | 61,184 | 62,472 | 0 | 0 | 0 | 59,696 | 61,184 | 62,472 | 1,431 | 1,701 | 1,872 | 18,464 | 31 | 17,364 | 28 | 17,319 | 28 | 0 | 0 | 0 | 79,591 | 80,249 | 81,663 |
| 28 MT |  |  | 45,567 |  |  | 0 |  |  | 45,567 |  |  | 0 |  |  |  |  | 12,190 | 27 |  |  | 0 |  |  | 57,757 |
| $29 . \mathrm{NC}$ | 57,402 | 60,821 | 63,546 | 177 | 374 | 79 | 57,579 | 61,195 | 63,625 | 353 | 252 | 180 | 13,500 | 23 | 14,835 | 24 | 14,909 | 23 | 132 | 127 | 118 | 71,563 | 76,409 | 78,83 |
| 30 ND | 62,184 | 62,772 | 65,284 | 0 | 0 | 0 | 62,184 | 62,772 | 65,284 | 0 | 0 | 0 | 14,964 | 24 | 16,263 | 26 | 16,669 | 26 | 454 | 303 | 303 | 77,602 | 79,338 | 82,256 |
| 31 NE | 62,325 | 101,253 | 108,908 | 0 | 0 | 0 | 62,325 | 101,253 | 108,908 | 0 | 0 | 0 | 24,415 | 39 | 17,426 | 17 | 18,180 | 17 | 0 | 0 | 0 | 86,740 | 118,680 | 127,088 |
| 32 NH | 71,428 | 73,233 | 73,233 | 0 | 0 | 0 | 71,428 | 73,233 | 73,233 | 0 | 0 | 0 | 21,583 | 30 | 20,113 | 27 | 20,289 | 28 | 0 | 0 | 0 | 93,012 | 93,347 | 93,523 |
| 33 NJ | 76,261 | 79,616 | 81,795 | 422 | 316 | 386 | 76,683 | 79,933 | 82,182 | 422 | 1,229 | 395 | 24,017 | 31 | 26,453 | 33 | 27,088 | 33 | 141 | 532 | 403 | 101,264 | 108,146 | 110,069 |
| 34 NM | 51,930 | 56,561 | 55,934 | 0 | 0 | 0 | 51,930 | 56,561 | 55,934 | 0 | 0 | 0 | 12,089 | 23 | 13,667 | 24 | 13,055 | 23 | 0 | 0 | 0 | 64,018 | 70,228 | 68,98 |
| 35 Nv | 79,02 | 86,805 | 90,674 | 6,653 | 4,005 | 122 | 85,674 | 90,809 | 90,795 | 6,359 | 6,692 | 4.173 | 22,7 | 27 | 23,847 | 26 | 24,230 | 27 | 0 | 0 | 3,878 | 114,736 | 121,348 | 123,07 |
| 36 NY | 66,50 | 64,95 | 69,91 | 122 | 147 | 253 | 66,62 | 65,1 | 70,17 | 554 | 646 | 607 | 19,63 | 29 | 19,252 | 30 | 21,057 | 30 | 470 | 447 | 299 | 87,290 | 85,449 | 92,13 |
| 37 О | 69,683 | 69,598 | 69,34 | 11 | 9 | 304 | 69,69 | 69,60 | 69,64 | 177 | 1,299 | 389 | 17,38 | 25 | 17,238 | 25 | 15,994 | 23 | 691 | 1,540 | 435 | 87,949 | 89,684 | 86,462 |
| 38 ок | 47,162 | 46,896 | 51,236 | 531 | 513 | 672 | 47,693 | 47,409 | 51,909 | 324 | 248 | 588 | 12,037 | 25 | 13,075 | 28 | 14,894 | 29 | 0 | 0 | 0 | 60,054 | 60,732 | 67,390 |
| 39 OR | 69,170 | 70,146 | 69,318 | 190 | 0 | 273 | 69,360 | 70,146 | 69,591 | 1,948 | 1,988 | 1,445 | 20,554 | 30 | 22,528 | 32 | 24,977 | 36 | 0 | 1,450 | 532 | 91,862 | 96,112 | 96,545 |
| 40 PA | 67,687 | 68,423 | 71,363 | 1,168 | 1,677 | 636 | 68,854 | 70,100 | 71,999 | 411 | 218 | 168 | 19,135 | 28 | 19,534 | 28 | 20,023 | 28 | 726 | 1,806 | 584 | 89,126 | 91,658 | 92,775 |
| 41 PR | 47,420 | 44,849 | 44,954 | 1,524 | 2,027 | 2,076 | 48,944 | 46,876 | 47,030 | 2,150 | 315 | 503 | 8,411 | 17 | 7,593 | 16 | 7,682 | 16 | 2,576 | 1,376 | 635 | 62,082 | 56,160 | 55,849 |
| 42 R1 | 74,530 | 77,800 | 80,516 | 0 | 0 | 0 | 74,530 | 77,800 | 80,516 | 0 | 0 | 0 | 31,068 | 42 | 33,748 | 43 | 38,739 | 48 | 0 | 0 | 0 | 105,598 | 111,548 | 119,256 |
| 43 Sc | 47,427 | 51,843 | 55,653 | 51 | 57 | 55 | 47,479 | 51,900 | 55,708 | 58 | 110 | 572 | 13,190 | 28 | 14,624 | 28 | 15,511 | 28 | 153 | 176 | 162 | 60,879 | 66,80 | 71,95 |
| 44 SD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 45 Tn | 63,906 | 65,609 | 69,667 | 1,491 | 1,901 | 862 | 65,397 | 67,510 | 70,529 | 277 | 280 | 311 | 16,596 | 25 | 17,368 | 26 | 18,189 | 26 | 489 | 760 | 1,915 | 82,759 | 85,919 | 90,944 |
| 46 TX | 70,360 | 74,849 | 77,165 | 742 | 1,607 | 1,126 | 71,103 | 76,455 | 78,290 | 768 | 1,269 | 1,160 | 17,453 | 25 | 19,182 | 25 | 19,866 | 25 | 77 | 77 | 194 | 89,401 | 96,983 | 99,51 |
| 47 UT | 102,572 | 111,009 | 116,197 | 0 | 69 |  | 102,572 | 111,078 | 116,197 | 4,275 | 1,631 | 3,769 | 36,380 | 35 | 39,980 | 36 | 40,015 | 34 | 102 | 1,911 | 54 | 143,329 | 154,600 | 160,035 |
| 48 VA | 62,581 | 63,159 | 67,759 | 59 | 425 | 247 | 62,640 | 63,584 | 68,006 | 1,605 | 1,752 | 2,508 | 14,681 | 23 | 14,922 | 23 | 17,016 | 25 | 66 | 65 | 210 | 78,992 | 80,324 | 87,740 |
| 49 vi | 78,333 | 78,333 | 78,333 | 0 | 0 | 0 | 78,333 | 78,333 | 78,333 |  |  |  | 22,720 | 29 | 22,720 | 29 | 22,720 | 29 | 0 | 0 |  | 101,053 | 101,053 | 101,053 |
| 50 VT | 74,044 | 75,566 | 77,064 | 0 | 0 | 0 | 74,044 | 75,566 | 77,064 |  |  | 0 | 25,487 | 34 | 25,936 | 34 | 26,454 | 34 | 0 | 0 | 0 | 99,531 | 101,502 | 103,518 |
| 51 WA | 74,960 | 76,289 | 80,170 | 227 | 120 | 87 | 75,186 | 76,410 | 80,258 | 120 | 124 | 568 | 17,642 | 23 | 17,672 | 23 | 19,242 | 24 | 65 | 48 | 1,984 | 93,014 | 94,253 | 102,052 |
| 52 wl | 64,162 | 68,120 | 73,699 | 1,289 | 1,312 | 1,862 | 65,451 | 69,432 | 75,561 |  | 206 |  | 18,331 | 28 | 21,123 | 30 | 20,283 | 27 | 155 | 1,237 | 155 | 83,939 | 91,998 | 96,001 |
| 53 w | 54,657 | 54,145 | 54,584 | 0 | 0 | 0 | 54,657 | 54,145 | 54,584 | 901 | 196 | 206 | 11,567 | 21 | 11,257 | 21 | 11,272 | 21 | 0 | 0 | 0 | 67,125 | 65,597 | 66,062 |
| 54 Wr |  |  | 65,375 |  |  | 0 |  |  | 65,375 |  |  | 80 |  |  |  |  | 20,445 | 31 |  |  | 0 |  |  | 85,900 |
| Nationwide |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | \$65,731 | \$68,044 | \$70,643 | \$737 | \$852 | \$621 | \$66,469 | \$68,897 | \$71,264\| | \$862 | \$831 | \$898\| | \$17,224 | 26 | \$18,629 | 27 | \$19,384 | 27 | \$494 | \$664 | \$652 | \$85,049 | \$89,021 | \$92,19 |

## SCHEDULE OF AVERAGE LOCAL WIA FUNDING AND COMPENSATION ALLOCATION PERCENTAGES BY STATE

Schedule of Average Local WIA Funding and Compensation Allocation Percentages by State (UNAUDITED)

|  |  | All Compensation Reported for Year |  |  | Compensation Allocation Percentages Last Year Completed |  |  |  |  | Local WIA Funding Reported for Year |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| CT | ST | 2004 | 2005 | 2006 | WIA Adm. | WIA Prog. | WIA Total | Non-WIA <br> Admin | $\begin{array}{\|l\|} \hline \text { Non-WIA } \\ \text { Prog } \\ \hline \end{array}$ | 2004 | 2005 | 2006 |
| 1 | AK | \$89,907 | \$98,570 | \$103,258 | 36 | 9 | 45 | 20 | 35 | \$15,860,965 | \$9,929,745 | \$20,662,889 |
| 2 | AL | 87,357 | 90,520 | 95,789 | 40 | 40 | 80 | 20 | 1 | 13,858,497 | 13,110,367 | 11,666,700 |
| 3 | AR | 64,197 | 63,676 | 67,095 | 79 | - 9 | 88 | 12 | 0 | 2,107,305 | 2,259,716 | 2,116,797 |
| 4 | Az | 73,798 | 77,552 | 79,247 | 13 | 59 | 72 | 22 | 6 | 3,477,583 | 2,832,193 | 2,469,832 |
| 5 | CA | 115,276 | 123,452 | 129,427 | 38 | 45 | 83 | 10 | 7 | 8,516,904 | 8,416,865 | 7,526,477 |
| 6 | co | 87,717 | 88,197 | 92,327 | 30 | 27 | 57 | 23 | 20 | 4,550,206 | 4,549,540 | 4,260,834 |
| 7 | CT | 115,838 | 122,775 | 127,312 | 38 | 23 | 61 | 26 | 13 | 3,947,713 | 4,383,943 | 4,635,927 |
| 8 | DC | 104,365 | 107,698 | 120,056 | 43 | 24 | 67 | 6 | 27 | 10,600,987 | 10,186,207 | 11,142,359 |
| 9 | DE | 75,354 | 87,121 | 75,202 | 57 | 0 | 57 | 43 | 0 | 6,115,060 | 6,245,268 | 6,119,745 |
| 10 | FL | 91,721 | 97,454 | 98,875 | 34 | 17 | 51 | 30 | 18 | 6,649,573 | 5,756,570 | 4,690,161 |
| 11 | GA | 73,217 | 74,760 | 75,252 | 33 | 55 | 88 | 9 | 3 | 2,815,362 | 2,576,809 | 2,468,063 |
| 12 | GU | 82,000 | 78,741 | 78,782 | 32 | 6 | 38 | 53 | 9 | 4,639,558 | 4,392,169 | 6,384,312 |
| 13 | HI | 59,862 | 68,524 | 77,308 | 15 | 77 | 92 | 7 | 1 | 2,454,324 | 2,022,899 | 1,875,700 |
| 14 | IA | 69,848 | 73,126 | 73,963 | 25 | 40 | 65 | 19 | 16 | 807,136 | 829,556 | 968,637 |
| 15 | ID | 63,142 | 63,980 | 66,938 | 13 | 70 | 83 | 17 | 0 | 11,864,744 | 9,530,003 | 7,976,693 |
| 16 | IL | 80,251 | 87,112 | 89,236 | 40 | 52 | 92 | 5 | 4 | 5,605,806 | 5,281,089 | 5,682,940 |
| 17 | IN | 90,816 | 100,226 | 96,091 | 27 | 55 | 82 | 5 | 13 | 2,972,475 | 3,431,959 | 4,138,197 |
| 18 | KS | 63,913 | 71,604 | 76,705 | 42 | 40 | 82 | 10 | 8 | 3,308,224 | 3,349,295 | 4,666,338 |
| 19 | KY | 76,806 | 80,134 | 87,949 | 48 | 35 | 83 | 13 | 4 | 4,241,784 | 4,175,940 | 4,845,785 |
| 20 | LA | 67,858 | 73,758 | 75,278 | 47 | 42 | 89 | 7 | 4 | 2,889,392 | 3,184,363 | 2,950,722 |
| 21 | MA | 82,120 | 87,784 | 90,701 | 31 | 32 | 63 | 28 | 10 | 2,550,830 | 3,015,023 | 3,022,410 |
| 22 | MD | 79,211 | 85,139 | 90,578 | 20 | 57 | 77 | 7 | 16 | 2,483,549 | 2,375,556 | 2,326,361 |
| 23 | ME | 67,046 | 70,175 | 73,752 | 93 | 0 | 93 | 7 | 0 | 3,889,242 | 2,542,814 | 2,322,818 |
| 24 | MI | 99,301 | 103,312 | 107,756 | 38 | 14 | 52 | 41 | 7 | 4,906,252 | 4,886,303 | 5,599,429 |
| 25 | MN | 83,159 | 86,065 | 86,942 | 28 | 11 | 39 | 51 | 9 | 1,550,335 | 1,582,238 | 1,536,808 |
| 26 | MO | 91,241 | 87,016 | 92,421 | 42 | 31 | 73 | 21 | 5 | 3,829,205 | 3,745,387 | 4,280,989 |
| 27 | MS | 79,591 | 80,249 | 81,663 | 79 | 20 | 99 | 1 | 0 | 8,103,632 | 19,219,702 | 10,793,202 |
| 28 | MT |  |  | 57,757 | 80 | 0 | 80 | 20 | 0 | 5,845,615 | 5,587,001 | 5,432,379 |
| 29 | NC | 71,563 | 76,409 | 78,831 | 61 | 18 | 79 | 15 | 5 | 4,488,855 | 4,061,913 | 3,431,227 |
| 30 | ND | 77,602 | 79,338 | 82,256 | 17 | 24 | 41 | 0 | 59 | 6,539,557 | 7,418,542 | 6,104,666 |
| 31 | NE | 86,740 | 118,680 | 127,088 | 53 | 0 | 53 | 48 | 0 | 2,056,501 | 2,329,924 | 2,176,429 |
| 32 | NH | 93,012 | 93,347 | 93,523 | 5 | 67 | 72 | 4 | 25 | 7,574,781 | 7,422,861 | 6,796,429 |
| 33 | NJ | 101,264 | 108,146 | 110,069 | 41 | 30 | 71 | 19 | 9 | 3,614,490 | 3,312,159 | 2,654,528 |
| 34 | NM | 64,018 | 70,228 | 68,989 | 64 | 11 | 75 | 17 | 8 | 4,010,986 | 4,012,567 | 3,706,009 |
| 35 | NV | 114,736 | 121,348 | 123,075 | 49 | 51 | 100 | 0 | 0 | 8,334,604 | 6,720,698 | 5,464,175 |
| 36 | NY | 87,290 | 85,449 | 92,135 | 39 | 48 | 87 | 10 | 4 | 5,719,109 | 5,680,101 | 5,355,593 |
| 37 | OH | 87,949 | 89,684 | 86,462 | 52 | 29 | 81 | 17 | 2 | 8,325,527 | 7,358,739 | 7,273,262 |
| 38 | ок | 60,054 | 60,732 | 67,390 | 43 | 45 | 88 | 7 | 5 | 2,033,903 | 2,194,986 | 1,856,274 |
| 39 | OR | 91,862 | 96,112 | 96,545 | 45 | 40 | 85 | 9 | 6 | 9,387,625 | 8,680,873 | 7,790,131 |
| 40 | PA | 89,126 | 91,658 | 92,775 | 42 | 27 | 69 | 23 | 8 | 5,765,633 | 5,627,764 | 5,356,114 |
| 41 | PR | 62,082 | 56,160 | 55,849 | 41 | 58 | 99 | 0 | 2 | 8,676,824 | 6,679,339 | 5,870,140 |
| 42 | RI | 105,598 | 111,548 | 119,256 | 29 | 49 | 78 | 8 | 14 | 3,425,266 | 3,620,122 | 3,137,276 |
| 43 | SC | 60,879 | 66,809 | 71,954 | 37 | 55 | 92 | 4 | 4 | 3,419,266 | 3,986,961 | 4,673,457 |
| 44 | SD |  |  |  | 100 | 0 | 100 | 0 | 0 | 5,670,656 | 5,331,488 | 5,657,596 |
| 45 | TN | 82,759 | 85,919 | 90,944 | 37 | 47 | 84 | 15 | 1 | 4,256,218 | 4,132,983 | 4,362,308 |
| 46 | TX | 89,401 | 96,983 | 99,511 | 26 | 16 | 42 | 40 | 18 | 8,257,350 | 10,091,119 | 9,343,755 |
| 47 | UT | 143,329 | 154,600 | 160,035 | 2 | 0 | 2 | 98 | 0 | 14,329,356 | 18,340,346 | 16,157,050 |
| 48 | VA | 78,992 | 80,324 | 87,740 | 45 | 39 | 84 | 8 | 8 | 2,213,066 | 2,148,773 | 1,730,378 |
| 49 | VI | 101,053 | 101,053 | 101,053 | 22 | 22 | 44 | 28 | 28 | 2,072,462 | 2,834,280 | 2,504,885 |
| 50 | VT | 99,531 | 101,502 | 103,518 | 100 | 0 | 100 | 0 | 0 | 7,284,398 | 5,766,643 | 5,730,857 |
| 51 | WA | 93,014 | 94,253 | 102,052 | 52 | 39 | 91 | 6 | 4 | 6,931,399 | 6,387,967 | 5,297,476 |
| 52 | WI | 83,939 | 91,998 | 96,001 | 51 | 34 | 85 | 10 | 5 | 4,059,589 | 4,270,667 | 3,923,029 |
| 53 | wv | 67,125 | 65,597 | 66,062 | 25 | 62 | 87 | 12 | 1 | 3,159,933 | 2,299,359 | 1,865,989 |
| 54 | WY |  |  | 85,900 | 42 | 0 | 42 | 58 | 0 |  | 5,523,805 | 5,258,320 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Nationwide |  | \$85,049 | \$89,021 | \$92,197 | 39 | 37 | 76 | 17 | 7 | \$5,066,592 | \$5,030,098 | \$4,734,340 |

## SCHEDULE OF AVERAGE LWIA COMPENSATION BY ETA REGION

| CT |  | ST | Schedule of Ave |  |  | rage | LWIA | A Co | ompen | nsati | on by | ETA | Re | On | UNA | UDI | ED) |  |  |  |  |  |  |  | tachm | ment 3 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Bonus |  | Salary and Bonus <br> Reported for Year (A+B) |  |  | Other Compensation |  |  | Annualized Fringe Benefits |  |  |  |  |  | Other Benefits |  |  | All Compensation |  |  |
|  |  | Reported for Year (B) |  |  |  | Reported for Year (C) |  |  | Reported for Year (D) |  |  |  |  |  | Reported for Year (E) |  |  |  |  |  |
|  |  | Report  <br>   <br>   <br> 2004  | 2005 | 2006 | 2004 | 2005 | 2006 |  |  |  | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 | 2004 | $\begin{array}{\|c\|} \hline \% \\ \text { Sal + } \\ \text { Bns } \\ \hline \end{array}$ | 2005 | $\left.\begin{array}{\|c} \% \\ \text { Sal + } \\ \text { Bns } \end{array} \right\rvert\,$ | 2006 | $\left\|\begin{array}{c} \% \text { Sal } \\ + \\ \text { Bns } \end{array}\right\|$ | 2004 | 2005 | 2006 | 2004 | 2005 | 2006 |
|  | 1 |  | CT | \$89,670 | \$93,726 | \$97,469 | \$450 | \$1,167 | \$1,005 | \$90,120 | \$94,893 | \$98,474 | \$581 | \$693 | \$694 | \$24,505 | 27 | \$26,534 | 28 | \$27,480 | 28 | \$632 | \$654 | \$664 | \$115,838 | \$122,775 | \$127,312 |
|  | 2 |  | MA | 67,770 | 70,474 | 73,653 | 302 | 734 | 248 | 68,072 | 71,208 | 73,901 | 543 | 434 | 314 | 13,292 | 20 | 15,508 | 22 | 16,134 | 22 | 214 | 634 | 351 | 82,120 | 87,784 | 90,701 |
|  | 3 |  | ME | 54,707 | 56,810 | 60,208 | 0 | 0 | 0 | 54,707 | 56,810 | 60,208 | 0 | 0 | 0 | 12,339 | 23 | 13,366 | 24 | 13,545 | 22 | 0 | , | 0 | 67,046 | 70,175 | 73,752 |
|  | 4 | NH | 71,428 | 73,233 | 73,233 | 0 | 0 | 0 | 71,428 | 73,233 | 73,233 | 0 | 0 | 0 | 21,583 | 30 | 20,113 | 27 | 20,289 | 28 | 0 | 0 | 0 | 93,012 | 93,347 | 93,523 |
|  | 5 | NJ | 76,261 | 79,616 | 81,795 | 422 | 316 | 386 | 76,683 | 79,933 | 82,182 | 422 | 1,229 | 395 | 24,017 | 31 | 26,453 | 33 | 27,088 | 33 | 141 | 532 | 403 | 101,264 | 108,146 | 110,069 |
|  | 6 | NY | 66,505 | 64,957 | 69,919 | 122 | 147 | 253 | 66,627 | 65,104 | 70,172 | 554 | 646 | 607 | 19,638 | 29 | 19,252 | 30 | 21,057 | 30 | 470 | 447 | 299 | 87,290 | 85,449 | 92,135 |
|  | 7 | PR | 47,420 | 44,849 | 44,954 | 1,524 | 2,027 | 2,076 | 48,944 | 46,876 | 47,030 | 2,150 | 315 | 503 | 8,411 | 17 | 7,593 | 16 | 7,682 | 16 | 2,576 | 1,376 | 635 | 62,082 | 56,160 | 55,849 |
|  | 8 | R1 | 74,530 | 77,800 | 80,516 | 0 | 0 | 0 | 74,530 | 77,800 | 80,516 | 0 | 0 | 0 | 31,068 | 42 | 33,748 | 43 | 38,739 | 48 | 0 | 0 | 0 | 105,598 | 111,548 | 119,256 |
|  | 9 | VI | 78,333 | 78,333 | 78,333 | 0 | 0 | 0 | 78,333 | 78,333 | 78,333 | 0 | 0 | 0 | 22,720 | 29 | 22,720 | 29 | 22,720 | 29 | 0 | 0 | 0 | 101,053 | 101,053 | 101,053 |
|  | 10 | VT | 74,044 | 75,566 | 77,064 | 0 | 0 | 0 | 74,044 | 75,566 | 77,064 | 0 | 0 | 0 | 25,487 | 34 | 25,936 | 34 | 26,454 | 34 | 0 | 0 | 0 | 99,531 | 101,502 | 103,518 |
|  |  | Reg Avgs | 66,149 | 66,953 | 70,100 | 479 | 656 | 617 | 66,627 | 67,609 | 70,717 | 792 | 613 | 455 | 17,516 | 26 | 18,474 | 27 | 19,466 | 28 | 742 | 639 | 384 | 85,678 | 87,334 | 91,022 |
|  | 11 | DC | 94,020 | 96,989 | 105,803 | 0 | 0 | 2,667 | 94,020 | 96,989 | 108,470 | 0 | 0 | 0 | 10,345 | 11 | 10,708 | 11 | 11,586 | 11 | 0 | 0 | 0 | 104,365 | 107,698 | 120,056 |
|  | 12 | DE | 55,217 | 62,196 | 59,954 | 0 | 0 | 0 | 55,217 | 62,196 | 59,954 | 0 | 0 | 0 | 20,137 | 36 | 24,532 | 39 | 15,248 | 25 | 0 | 394 | 0 | 75,354 | 87,121 | 75,202 |
|  | 13 | MD | 62,284 | 66,496 | 69,962 | 621 | 386 | 113 | 62,904 | 66,882 | 70,075 | 0 | 0 | 186 | 16,229 | 26 | 18,208 | 27 | 19,559 | 28 | 79 | 48 | 759 | 79,211 | 85,139 | 90,578 |
|  | 14 | PA | 67,687 | 68,423 | 71,363 | 1,168 | 1,677 | 636 | 68,854 | 70,100 | 71,999 | 411 | 218 | 168 | 19,135 | 28 | 19,534 | 28 | 20,023 | 28 | 726 | 1,806 | 584 | 89,126 | 91,658 | 92,775 |
|  | 15 | VA | 62,581 | 63,159 | 67,759 | 59 | 425 | 247 | 62,640 | 63,584 | 68,006 | 1,605 | 1,752 | 2,508 | 14,681 | 23 | 14,922 | 23 | 17,016 | 25 | 66 | 65 | 210 | 78,992 | 80,324 | 87,740 |
|  | 16 | WV | 54,657 | 54,145 | 54,584 | , | 0 | 0 | 54,657 | 54,145 | 54,584 | 901 | 196 | 206 | 11,567 | 21 | 11,257 | 21 | 11,272 | 21 | 0 | 0 | 0 | 67,125 | 65,597 | 66,062 |
|  |  | Reg Avgs | 64,128 | 65,467 | 68,656 | 624 | 881 | 397 | 64,752 | 66,348 | 69,053 | 625 | 474 | 617 | 16,409 | 25 | 17,070 | 26 | 17,906 | 26 | 331 | 803 | 452 | 82,117 | 84,696 | 88,028 |
|  | 17 | AL | 70,396 | 72,586 | 76,740 | 200 | 700 | 786 | 70,596 | 73,286 | 77,526 | 0 | 0 | 0 | 16,761 | 24 | 17,234 | 24 | 18,263 | 24 | 0 | 0 | 0 | 87,357 | 90,520 | 95,789 |
|  | 18 | FL | 71,483 | 75,381 | 77,032 | 2,088 | 2,859 | 2,469 | 73,571 | 78,240 | 79,501 | 859 | 1,091 | 474 | 16,255 | 22 | 17,451 | 22 | 17,913 | 23 | 1,036 | 671 | 987 | 91,721 | 97,454 | 98,875 |
|  | 19 | GA | 58,222 | 59,246 | 60,052 | 46 | 260 | 89 | 58,267 | 59,506 | 60,141 | 1,416 | 1,016 | 766 | 13,470 | 23 | 13,979 | 23 | 14,037 | 23 | 63 | 259 | 307 | 73,217 | 74,760 | 75,252 |
|  | 20 | KY | 62,684 | 64,424 | 69,530 | 84 | 147 | 102 | 62,768 | 64,571 | 69,632 | 374 | 204 | 592 | 13,339 | 21 | 14,960 | 23 | 17,337 | 25 | 326 | 399 | 388 | 76,806 | 80,134 | 87,949 |
|  | 21 | MS | 59,696 | 61,184 | 62,472 | 0 | 0 | 0 | 59,696 | 61,184 | 62,472 | 1,431 | 1,701 | 1,872 | 18,464 | 31 | 17,364 | 28 | 17,319 | 28 | 0 | 0 | 0 | 79,591 | 80,249 | 81,663 |
|  | 22 | NC | 57,402 | 60,821 | 63,546 | 177 | 374 | 79 | 57,579 | 61,195 | 63,625 | 353 | 252 | 180 | 13,500 | 23 | 14,835 | 24 | 14,909 | 23 | 132 | 127 | 118 | 71,563 | 76,409 | 78,831 |
|  | 23 | SC | 47,427 | 51,843 | 55,653 | 51 | 57 | 55 | 47,479 | 51,900 | 55,708 | 58 | 110 | 572 | 13,190 | 28 | 14,624 | 28 | 15,511 | 28 | 153 | 176 | 162 | 60,879 | 66,809 | 71,954 |
|  | 24 | TN | 63,906 | 65,609 | 69,667 | 1,491 | 1,901 | 862 | 65,397 | 67,510 | 70,529 | 277 | 280 | 311 | 16,596 | 25 | 17,368 | 26 | 18,189 | 26 | 489 | 760 | 1,915 | 82,759 | 85,919 | 90,944 |
|  |  | Reg Avgs | 61,810 | 64,475 | 67,068 | 811 | 1,151 | 818 | 62,621 | 65,625 | 67,886 | 659 | 624 | 494 | 14,788 | 24 | 15,791 | 24 | 16,335 | 24 | 415 | 402 | 634 | 78,483 | 82,443 | 85,349 |
|  | 25 | AR | 46,538 | 46,757 | 50,025 | 714 | 525 | 589 | 47,252 | 47,281 | 50,614 | 782 | 289 | 0 | 15,970 | 34 | 15,913 | 34 | 16,270 | 32 | 193 | 193 | 211 | 64,197 | 63,676 | 67,095 |
|  | 25 | CO | 70,540 | 70,291 | 70,684 | 179 | 284 | 404 | 70,718 | 70,576 | 71,087 | 543 | 525 | 523 | 16,095 | 23 | 15,979 | 23 | 17,247 | 24 | 360 | 1,117 | 3,469 | 87,717 | 88,197 | 92,327 |
|  | 27 | LA | 53,674 | 56,860 | 58,392 | 0 | 46 | 74 | 53,674 | 56,907 | 58,466 | 160 | 122 | 176 | 13,426 | 25 | 15,486 | 27 | 15,949 | 27 | 598 | 1,244 | 687 | 67,858 | 73,75 | 75,278 |
|  | 28 | MT |  |  | 45,567 |  |  | 0 |  |  | 45,567 |  |  | 0 |  |  |  |  | 12,190 | 27 |  |  | 0 |  |  | 57,757 |
|  | 29 | ND | 62,184 | 62,772 | 65,284 | 0 | 0 | 0 | 62,184 | 62,772 | 65,284 | 0 | 0 | 0 | 14,964 | 24 | 16,263 | 26 | 16,669 | 26 | 454 | 303 | 303 | 77,602 | 79,33 | 82,256 |
|  | 30 | NM | 51,930 | 56,561 | 55,934 | , | 0 | 0 | 51,930 | 56,561 | 55,934 | 0 | 0 | 0 | 12,089 | 23 | 13,667 | 24 | 13,055 | 23 | 0 | 0 | 0 | 64,018 | 70,228 | 68,989 |
|  | 31 | OK | 47,162 | 46,896 | 51,236 | 531 | 513 | 672 | 47,693 | 47,409 | 51,909 | 324 | 248 | 588 | 12,037 | 25 | 13,075 | 28 | 14,894 | 29 | 0 | 0 | 0 | 60,054 | 60,732 | 67,390 |
|  | 32 | SD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 33 | TX | 70,360 | 74,849 | 77,165 | 742 | 1,607 | 1,126 | 71,103 | 76,455 | 78,290 | 768 | 1,269 | 1,160 | 17,453 | 25 | 19,182 | 25 | 19,866 | 25 | 77 | 77 | 194 | 89,401 | 96,983 | 99,511 |
|  | 34 | UT | 102,572 | 111,009 | 116,197 | 0 | 69 | 0 | 102,572 | 111,078 | 116,197 | 4,275 | 1,631 | 3,769 | 36,380 | 35 | 39,980 | 36 | 40,015 | 34 | 102 | 1,911 | 54 | 143,329 | 154,600 | 160,035 |
|  | 35 | WY |  |  | 65,375 |  |  | 0 |  |  | 65,375 |  |  | 80 |  |  |  |  | 20,445 | 31 |  |  | 0 |  |  | 85,900 |
|  |  | Reg Avgs | 61,078 | 63,808 | 65,474 | 429 | 718 | 589 | 61,507 | 64,526 | 66,063 | 585 | 630 | 637 | 15,759 | 26 | 17,167 | 27 | 17,667 | 27 | 238 | 518 | 660 | 78,08 | 82,842 | 85,027 |
|  | 36 | IA | 53,881 | 56,370 | 56,762 | 710 | 721 | 171 | 54,591 | 57,091 | 56,933 | 520 | 558 | 580 | 14,690 | 27 | 15,407 | 27 | 15,393 | 27 | 48 | 70 | 1,056 | 69,848 | 73,126 | 73,963 |
|  | 37 | IL | 63,748 | 67,607 | 70,714 | 348 | 565 | 302 | 64,096 | 68,172 | 71,016 | 515 | 684 | 423 | 15,511 | 24 | 17,422 | 26 | 17,659 | 25 | 129 | 835 | 146 | 80,251 | 87,112 | 89,236 |
|  | 38 | IN | 69,535 | 75,743 | 69,956 | 545 | 1,739 | 128 | 70,080 | 77,482 | 70,084 | 2,954 | 3,627 | 8,798 | 17,448 | 25 | 18,837 | 24 | 17,002 | 24 | 334 | 281 | 206 | 90,816 | 100,226 | 96,091 |
|  | 39 | KS | 48,073 | 55,754 | 58,277 | 248 | 101 | 554 | 48,321 | 55,855 | 58,830 | 4,154 | 3,015 | 2,731 | 11,438 | 24 | 12,734 | 23 | 15,144 | 26 | 0 | 0 | 0 | 63,913 | 71,604 | 76,705 |
|  | 40 | MI | 70,884 | 73,341 | 76,343 | 1,461 | 1,219 | 1,148 | 72,345 | 74,560 | 77,491 | 921 | 1,129 | 1,050 | 25,115 | 35 | 26,772 | 36 | 28,309 | 37 | 920 | 852 | 906 | 99,301 | 103,312 | 107,756 |
|  | 41 | MN | 67,107 | 67,979 | 70,172 | 339 | 372 | 276 | 67,446 | 68,350 | 70,449 | 648 | 1,694 | 232 | 14,620 | 22 | 15,563 | 23 | 15,795 | 22 | 445 | 457 | 466 | 83,159 | 86,065 | 86,942 |
|  | 42 | MO | 63,165 | 63,370 | 68,440 | 5,252 | 3,919 | 2,497 | 68,417 | 67,290 | 70,937 | 2,259 | 1,359 | 798 | 18,084 | 26 | 17,312 | 26 | 19,382 | 27 | 2,481 | 1,055 | 1,303 | 91,241 | 87,016 | 92,421 |
|  | 43 | NE | 62,325 | 101,253 | 108,908 | 0 | 0 | 0 | 62,325 | 101,253 | 108,908 | 0 | 0 | 0 | 24,415 | 39 | 17,426 | 17 | 18,180 | 17 | 0 | 0 | 0 | 86,740 | 118,680 | 127,088 |
|  | 44 | OH | 69,683 | 69,598 | 69,340 | 11 | 9 | 304 | 69,693 | 69,607 | 69,644 | 177 | 1,299 | 389 | 17,388 | 25 | 17,238 | 25 | 15,994 | 23 | 691 | 1,540 | 435 | 87,949 | 89,684 | 86,462 |
|  | 45 | WI | 64,162 | 68,120 | 73,699 | 1,289 | 1,312 | 1,862 | 65,451 | 69,432 | 75,561 | 1 | 206 | 1 | 18,331 | 28 | 21,123 | 30 | 20,283 | 27 | 155 | 1,237 | 155 | 83,939 | 91,998 | 96,001 |
|  |  | Reg Avgs | 65,017 | 68,009 | 70,337 | 1,128 | 1,096 | 768 | 66,145 | 69,106 | 71,105 | 964 | 1,220 | 1,381 | 17,856 | 27 | 19,019 | 28 | 19,189 | 27 | 584 | 797 | 500 | 85,549 | 90,142 | 92,174 |
|  | 46 | AK | 69,651 | 72,885 | 72,824 | , | 0 | 0 | 69,651 | 72,885 | 72,824 | 0 | 0 | 0 | 19,928 | 29 | 24,608 | 34 | 28,941 | 40 | 328 | 1,077 | 1,493 | 89,907 | 98,570 | 103,258 |
|  | 47 | AZ | 57,007 | 61,604 | 63,152 | 1,133 | 0 | 0 | 58,139 | 61,604 | 63,152 | 2,233 | 0 | 0 | 13,323 | 23 | 15,810 | 26 | 15,932 | 25 | 103 | 139 | 163 | 73,798 | 77,552 | 79,247 |
|  | 48 | CA | 87,339 | 90,312 | 93,254 | 689 | 679 | 513 | 88,028 | 90,991 | 93,767 | 1,445 | 1,479 | 2,331 | 24,887 | 28 | 29,682 | 33 | 31,692 | 34 | 916 | 1,300 | 1,637 | 115,276 | 123,452 | 129,427 |
|  | 49 | GU | 66,319 | 63,774 | 64,799 | 0 | - | 0 | 66,319 | 63,774 | 64,799 | 0 | 0 | 0 | 15,681 | 24 | 14,967 | 23 | 13,984 | 22 | 0 |  | 0 | 82,000 | 78,741 | 78,782 |
|  | 50 | Hi | 46,444 | 53,508 | 57,103 | 0 | - | 0 | 46,444 | 53,508 | 57,103 | 234 | 534 | 544 | 13,146 | 28 | 14,439 | 27 | 19,642 | 34 | 38 | 43 | 19 | 59,862 | 68,524 | 77,308 |
|  | 51 | ID | 51,850 | 51,908 | 54,444 | 0 | , | 0 | 51,850 | 51,908 | 54,444 | 0 | 0 | 0 | 11,292 | 22 | 12,072 | 23 | 12,494 | 23 | 0 | 0 | 0 | 63,142 | 63,980 | 66,938 |
|  | 52 | NV | 79,021 | 86,805 | 90,674 | 6,653 | 4,005 | 122 | 85,674 | 90,809 | 90,795 | 6,359 | 6,692 | 4,173 | 22,704 | 27 | 23,847 | 26 | 24,230 | 27 | 0 | 0 | 3,878 | 114,736 | 121,348 | 123,075 |
|  | 53 | OR | 69,170 | 70,146 | 69,318 | 190 | 0 | 273 | 69,360 | 70,146 | 69,591 | 1,948 | 1,988 | 1,445 | 20,554 | 30 | 22,528 | 32 | 24,977 | 36 | 0 | 1,450 | 532 | 91,862 | 96,112 | 96,545 |
|  | 54 | WA | 74,960 | 76,289 | 80,170 | 227 | 120 | 87 | 75,186 | 76,410 | 80,258 | 120 | 124 | 568 | 17,642 | 23 | 17,672 | 23 | 19,242 | 24 | 65 | 48 | 1,984 | 93,014 | 94,253 | 102,052 |
|  |  | Reg Avgs | 76,449 | 79,533 | 82,661 | 753 | 468 | 313 | 77,202 | 80,001 | 82,974 | 1,459 | 1,180 | 1,584 | 20,820 | 27 | 24,093 | 30 | 26,104 | 31 | 493 | 861 | 1,342 | 99,974 | 106,134 | 112,004 |
| Nationwide Averages |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | \$65,731 | \$68,044 | \$70,643 | \$737 | \$852 | \$621 | \$66,469 | \$68,897 | \$71,264 | \$862 | \$831 | \$898 | \$17,224 | 26 | \$18,629 | 27 | \$19,384 | 27 | \$494 | \$664 | \$652 | \$85,049 | \$89,021 | \$92,197 |

## SCHEDULE OF AVERAGE LOCAL WIA FUNDING AND COMPENSATION ALLOCATION PERCENTAGES BY ETA REGION

| Schedule of Average Local W Percentages by <br> All Compensation Reported for Year |  |  |  |  |  | Attachment 4 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Compensation Allocation Percentages Last Year Completed |  |  |  |  | Local WIA Funding Reported for Year |  |  |
|  | CT | ST | 2004 | 2005 | 2006 | WIA Adm. | WIA Prog. | WIA Total | Non-WIA Admin | Non-WIA Prog | 2004 | 2005 | 2006 |
|  | 1 | CT | \$115,838 | \$122,775 | \$127,312 | 38 | 23 | 61 | 26 | 13 | \$3,947,713 | \$4,383,943 | \$4,635,927 |
|  | 2 | MA | 82,120 | 87,784 | 90,701 | 31 | 32 | 63 | 28 | 10 | 2,550,830 | 3,015,023 | 3,022,410 |
|  | 3 | ME | 67,046 | 70,175 | 73,752 | 93 | 0 | 93 | - 7 | 0 | 3,889,242 | 2,542,814 | 2,322,818 |
|  | 4 | NH | 93,012 | 93,347 | 93,523 | 5 | 67 | 72 | 4 | 25 | 7,574,781 | 7,422,861 | 6,796,429 |
|  | 5 | NJ | 101,264 | 108,146 | 110,069 | 41 | 30 | 71 | 19 | 9 | 3,614,490 | 3,312,159 | 2,654,528 |
|  | 6 | NY | 87,290 | 85,449 | 92,135 | 39 | 48 | 87 | 10 | 4 | 5,719,109 | 5,680,101 | 5,355,593 |
|  | 7 | PR | 62,082 | 56,160 | 55,849 | 41 | 58 | 99 | 0 | 2 | 8,676,824 | 6,679,339 | 5,870,140 |
|  | 8 | RI | 105,598 | 111,548 | 119,256 | 29 | 49 | 78 | 8 | 14 | 3,425,266 | 3,620,122 | 3,137,276 |
|  | 9 | VI | 101,053 | 101,053 | 101,053 | 22 | 22 | 44 | 28 | 28 | 2,072,462 | 2,834,280 | 2,504,885 |
|  | 10 | VT | 99,531 | 101,502 | 103,518 | 100 | 0 | 100 | 0 | 0 | 7,284,398 | 5,766,643 | 5,730,857 |
|  | Reg Avgs |  | 85,678 | 87,334 | 91,022 | 38 | 41 | 79 | 13 | 8 | 5,032,796 | 4,696,330 | 4,319,837 |
|  | 11 | DC | 104,365 | 107,698 | 120,056 | 43 | 24 | 67 | - 6 | 27 | 10,600,987 | 10,186,207 | 11,142,359 |
|  | 12 | DE | 75,354 | 87,121 | 75,202 | 57 | 0 | 57 | 43 | 0 | 6,115,060 | 6,245,268 | 6,119,745 |
|  | 13 | MD | 79,211 | 85,139 | 90,578 | 20 | 57 | 77 | - 7 | 16 | 2,483,549 | 2,375,556 | 2,326,361 |
|  | 14 | PA | 89,126 | 91,658 | 92,775 | 42 | 27 | 69 | 23 | 8 | 5,765,633 | 5,627,764 | 5,356,114 |
|  | 15 | VA | 78,992 | 80,324 | 87,740 | 45 | 39 | 84 |  | 8 | 2,213,066 | 2,148,773 | 1,730,378 |
|  | 16 | WV | 67,125 | 65,597 | 66,062 | 25 | 62 | 87 | 12 | 1 | 3,159,933 | 2,299,359 | 1,865,989 |
|  | Reg Avgs |  | 82,117 | 84,696 | 88,028 | 35 | 40 | 75 | 15 | 10 | 3,969,038 | 3,770,797 | 3,485,284 |
|  | 17 | AL | 87,357 | 90,520 | 95,789 | 40 | 40 | 80 | 20 | 1 | 13,858,497 | 13,110,367 | 11,666,700 |
|  | 18 | FL | 91,721 | 97,454 | 98,875 | 34 | 17 | 51 | 30 | 18 | 6,649,573 | 5,756,570 | 4,690,161 |
|  | 19 | GA | 73,217 | 74,760 | 75,252 | 33 | 55 | 88 | 9 | 3 | 2,815,362 | 2,576,809 | 2,468,063 |
|  | 20 | KY | 76,806 | 80,134 | 87,949 | 48 | 35 | 83 | 13 | 4 | 4,241,784 | 4,175,940 | 4,845,785 |
|  | 21 | MS | 79,591 | 80,249 | 81,663 | 79 | 20 | 99 | 1 | 0 | 8,103,632 | 19,219,702 | 10,793,202 |
|  | 22 | NC | 71,563 | 76,409 | 78,831 | 61 | 18 | 79 | 15 | 5 | 4,488,855 | 4,061,913 | 3,431,227 |
|  | 23 | SC | 60,879 | 66,809 | 71,954 | 37 | 55 | 92 | - 4 | 4 | 3,419,266 | 3,986,961 | 4,673,457 |
|  | 24 | TN | 82,759 | 85,919 | 90,944 | 37 | 47 | 84 | 15 | 1 | 4,256,218 | 4,132,983 | 4,362,308 |
|  | Reg Avgs |  | 78,483 | 82,443 | 85,349 | 42 | 36 | 78 | 16 | 6 | 4,876,358 | 4,970,194 | 4,397,244 |
|  | 25 | AR | 64,197 | 63,676 | 67,095 | 79 | 9 | 88 | 12 | 0 | 2,107,305 | 2,259,716 | 2,116,797 |
|  | 25 | CO | 87,717 | 88,197 | 92,327 | 30 | 27 | 57 | 23 | 20 | 4,550,206 | 4,549,540 | 4,260,834 |
|  | 27 | LA | 67,858 | 73,758 | 75,278 | 47 | 42 | 89 | 7 | 4 | 2,889,392 | 3,184,363 | 2,950,722 |
|  | 28 | MT |  |  | 57,757 | 80 | 0 | 80 | 20 | 0 | 5,845,615 | 5,587,001 | 5,432,379 |
|  | 29 | ND | 77,602 | 79,338 | 82,256 | 17 | 24 | 41 | 0 | 59 | 6,539,557 | 7,418,542 | 6,104,666 |
|  | 30 | NM | 64,018 | 70,228 | 68,989 | 64 | 11 | 75 | 17 | 8 | 4,010,986 | 4,012,567 | 3,706,009 |
|  | 31 | OK | 60,054 | 60,732 | 67,390 | 43 | 45 | 88 | 7 | 5 | 2,033,903 | 2,194,986 | 1,856,274 |
|  | 32 | SD |  |  |  | 100 | 0 | 100 | 0 | 0 | 5,670,656 | 5,331,488 | 5,657,596 |
|  | 33 | TX | 89,401 | 96,983 | 99,511 | 26 | 16 | 42 | 40 | 18 | 8,257,350 | 10,091,119 | 9,343,755 |
|  | 34 | UT | 143,329 | 154,600 | 160,035 | 2 | 0 | 2 | 98 | 0 | 14,329,356 | 18,340,346 | 16,157,050 |
|  | 35 | WY |  |  | 85,900 | 42 | 0 | 42 | 58 | 0 |  | 5,523,805 | 5,258,320 |
|  | Reg Avgs |  | 78,088 | 82,842 | 85,027 | 41 | 25 | 66 | 23 | 11 | 4,993,387 | 5,715,402 | 5,232,127 |
|  | 36 | IA | 69,848 | 73,126 | 73,963 | 25 | 40 | 65 | 19 | 16 | 807,136 | 829,556 | 968,637 |
|  | 37 | IL | 80,251 | 87,112 | 89,236 | 40 | 52 | 92 | 5 | 4 | 5,605,806 | 5,281,089 | 5,682,940 |
|  | 38 | IN | 90,816 | 100,226 | 96,091 | 27 | 55 | 82 | , | 13 | 2,972,475 | 3,431,959 | 4,138,197 |
|  | 39 | KS | 63,913 | 71,604 | 76,705 | 42 | 40 | 82 | 10 | 8 | 3,308,224 | 3,349,295 | 4,666,338 |
|  | 40 | MI | 99,301 | 103,312 | 107,756 | 38 | 14 | 52 | 41 | 7 | 4,906,252 | 4,886,303 | 5,599,429 |
|  | 41 | MN | 83,159 | 86,065 | 86,942 | 28 | 11 | 39 | 51 | 9 | 1,550,335 | 1,582,238 | 1,536,808 |
|  | 42 | MO | 91,241 | 87,016 | 92,421 | 42 | 31 | 73 | 21 | 5 | 3,829,205 | 3,745,387 | 4,280,989 |
|  | 43 | NE | 86,740 | 118,680 | 127,088 | 53 | 0 | 53 | 48 | 0 | 2,056,501 | 2,329,924 | 2,176,429 |
|  | 44 | OH | 87,949 | 89,684 | 86,462 | 52 | 29 | 81 | 17 | 2 | 8,325,527 | 7,358,739 | 7,273,262 |
|  | 45 | WI | 83,939 | 91,998 | 96,001 | 51 | 34 | 85 | 10 | 5 | 4,059,589 | 4,270,667 | 3,923,029 |
|  | Reg Avgs |  | 85,549 | 90,142 | 92,174 | 39 | 35 | 74 | 19 | 7 | 4,181,543 | 4,150,011 | 4,476,574 |
|  | 46 | AK | 89,907 | 98,570 | 103,258 | 36 | 9 | 45 | 20 | 35 | 15,860,965 | 9,929,745 | 20,662,889 |
|  | 47 | AZ | 73,798 | 77,552 | 79,247 | 13 | 59 | 72 | 22 | 6 | 3,477,583 | 2,832,193 | 2,469,832 |
|  | 48 | CA | 115,276 | 123,452 | 129,427 | 38 | 45 | 83 | 10 | 7 | 8,516,904 | 8,416,865 | 7,526,477 |
|  | 49 | GU | 82,000 | 78,741 | 78,782 | 32 | 6 | 38 | 53 | 9 | 4,639,558 | 4,392,169 | 6,384,312 |
|  | 50 | HI | 59,862 | 68,524 | 77,308 | 15 | 77 | 92 | 7 7 | 1 | 2,454,324 | 2,022,899 | 1,875,700 |
|  | 51 | ID | 63,142 | 63,980 | 66,938 | 13 | 70 | 83 | 17 | 0 | 11,864,744 | 9,530,003 | 7,976,693 |
|  | 52 | NV | 114,736 | 121,348 | 123,075 | 49 | 51 | 100 | 0 | 0 | 8,334,604 | 6,720,698 | 5,464,175 |
|  | 53 | OR | 91,862 | 96,112 | 96,545 | 45 | 40 | 85 | 9 | 6 | 9,387,625 | 8,680,873 | 7,790,131 |
|  | 54 | WA | 93,014 | 94,253 | 102,052 | 52 | 39 | 91 | 6 | 4 | 6,931,399 | 6,387,967 | 5,297,476 |
|  | Reg Avgs |  | 99,974 | 106,134 | 112,004 | 36 | 46 | 82 | 12 | 6 | 7,416,014 | 6,992,398 | 6,331,056 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |


[^0]:    ${ }^{1}$ Data from CIETC was not certified because CIETC was no longer in existence. CIETC Information was provided by a state official. CIETC data was excluded from our calculations.

[^1]:    ${ }^{2}$ Represents the LWIA/organization(s) accounting periods.
    ${ }^{3}$ This includes only individuals whose Salaries/Wages and applicable cost element were reported.

[^2]:    ${ }^{4}$ In some instances, 2006 bonus data may not have been reported as the accounting year may not have been completed.
    ${ }^{5}$ Includes executives who worked at two LWIAs: 3 executives in 2004, 3 executives in 2005, and 1 executive in 2006.

[^3]:    ${ }^{6}$ Excludes one executive who worked at two LWIAs.

[^4]:    ${ }^{7}$ Data from CIETC was not certified because CIETC was no longer in existence. CIETC Information was provided by a state official. CIETC data was excluded from our calculations.

