



# SIW Board of Directors Meeting

## Agenda

**Date:** May 14, 2024  
**Location:** Southern Indiana Works – 2125 State Street, New Albany, IN 47150  
<https://us02web.zoom.us/j/87611272296?pwd=cllTUSsrZGxBN0VhbjlhRFNlV21GQT09>  
**Time:** BOD Meeting: 9:00-10:30am

### NETWORKING TIME WITH LIGHT REFRESHMENTS 8:30-9:00AM

|             |  |  |         |        |
|-------------|--|--|---------|--------|
| <b>I.</b>   | <b>Welcome and Introduction</b>  | Craig White, SIW Chair   | 5 mins  |        |
|             | <ul style="list-style-type: none"> <li>Declaration of Conflicts of Interest</li> </ul>   |  |         |        |
| <b>II.</b>  | <b>Consent Agenda<sup>1</sup></b>  | Craig White, SIW Chair   | 2 mins  | Action |
|             | <ul style="list-style-type: none"> <li>March 12, 2024 – SIW BOD Meeting Minutes</li> <li>March 2024 Financial Report</li> </ul>                          |  |         |        |
| <b>III.</b> | <b>Business Items</b>  |  | 5 mins  | Action |
|             | <ul style="list-style-type: none"> <li>PY22 Fiscal Audit</li> <li>SIW Holiday Schedule</li> </ul>  | Caral Crowe, Crowe LLC<br>Shilese Stover, SIW                            |         |        |
| <b>IV.</b>  | <b>Committee &amp; Workgroup Reports</b>   |  | 15 mins |        |
|             | <ul style="list-style-type: none"> <li>Youth Committee</li> <li>Operations Committee</li> <li>Impactful Advocacy</li> <li>Sustainable Funding</li> </ul> | Ann Carruthers<br>Shilese Stover<br>Darrell Voelker<br>Shane Stuber      |         |        |
| <b>V.</b>   | <b>Discussion and Information</b>  | Tony Waterson, SIW   | 30 mins |        |
|             | <ul style="list-style-type: none"> <li>NAWB Forum 2024</li> <li>iLAB and Healthcare</li> <li>County Labor Market</li> </ul>                              | Ann Carruthers and ShiLese Stover<br>Mike Schroyer<br>Brittany Dougherty |         |        |
| <b>VI.</b>  | <b>Other Business</b>  | Craig White, SIW Chair   | 3 mins  |        |
| <b>VII.</b> | <b>Public Comment</b>  | Craig White, SIW Chair   | 5 mins  |        |

<sup>1</sup> Presenters are prepared if Board member(s) request a discussion of Consent Agenda items.



**Southern Indiana Works  
Board Meeting Minutes  
March 12, 2024  
11999 Casino Center Dr. SE, Elizabeth, IN 47117**

**Board Member Attendance:** Ryan Banet, Wendy Broughton, Ann Carruthers, Donna Cassidy, Wendy Dant Chesser, Trudie Dillman, Mike Embry, Travis Haire, Louis Jensen, Brian Keith, Lyn Longmeyer, Konnie McCollum, Pam Ottersbach, Ryan Pavlina, Paul Perkins, Michael Schroyer, Shane Stuber, Darrell Voelker, Craig White

**Others in attendance:** Carrie Baylor, Jenni Brown, Carla Crowe, Serena Davis, Whitney Ertel, Jessica Lodermeier, Margo Olson, John Schellenberger, ShiLese Stover, Holly Strange, Fran Valentine, Tony Waterson, Stephanie Wells

**Welcome and Introduction:** Shane Stuber, Vice Chair, called the meeting to order and opened the floor for any to declare a conflict of interest. There was none.

**Consent Agenda:** The consent agenda was presented, and Mr. Stuber asked if any items should be requested for discussion in further detail. None requested.

**Business Items**

- **November 21, 2023—Board Meeting Minutes:** Motion to approve made by Brian Keith. Seconded by Darrell Voelker. Motion approved.
- **SIW EO Complaint Policy:** Some changes and updates were made to the EO Complaint Policy at the request of DWD. Motion to approve the updates and changes made by Michael Schroyer. Second by Louis Jensen. Motion carried.
- **Jan. 2024 Financials:** Reviewed financials. Motion to approve financials as presented made by Wendy Dant Chesser. Second by Darrell Voelker. Motion carried.

**Committee & Workgroup Reports:**

- **Youth Committee:** Discussion about raising awareness of the various youth programs SIW offers including JAG, SummerWorks, Youth Apprenticeships, and Youth Build. Funding for the programs has come from The City of Jeffersonville, Charlestown, Jobs for the Future, the Caesar's Foundation, The Community Foundation of Southern Indiana, and the Duke Foundation.
- **Operations Committee:** Main discussion from this committee was regarding the Equal Opportunity updates made to the handbook.
- **Impactful Advocacy:** We are very pleased to have several elected officials coming to the Summit today. We encourage board members to advocate for SIW and the programs we offer today as well as any other day that the opportunity arrives.
- **Sustainable Funding:** Discussion primarily regarding the new funding streams for the youth programs.

**Discussion and Information:**

- **One-Stop to Start:** Presented by Whitney Ertel and Fran Valentine. This is a new program initiated by the Governor to be a source of information and assistance to individuals looking for employment or training and employers in need of assistance with

training or employee recruitment. The program will guide users to the many resources across the state, including career centers such as SIW.

- **Legislative Update:** Presented by Stephanie Wells. Discussion regarding possible WIOA changes as well as the approved legislation: HB 1001, 1093, 1243, SB 2, and SB 148. Also announced that INWBA will be partnering with the Indiana Chamber of Commerce in Indianapolis October 23 and 24<sup>th</sup>.
- **Fast 3!:**
  - **SolnCares:** Presented by Carrie Baylor. Carrie will be attending the National Association of Workforce Development Professionals to present our SolnCares program which focuses on training and justice-involved individuals as well as individuals recovering from addictions.
  - **National Association of Workforce Boards Conference, National Association of Workforce Solutions Conference, and National Re-Entry Workforce Collaborative Conference:** We will have representatives at each of these conferences, as well as the NAWDP Conference which Carrie Baylor will attend.
  - **Year-In Review:** We've published our Year-In Review and have it available at this Summit.

**Other Business: None.**

**Public Comment: None noted.**

Motion to adjourn the meeting made by Wendy Dant Chesser. Second **d by** . Motion carried.  
Meeting adjourned.

Respectfully submitted,  
*Serena Davis*  
Administrative Assistant

**Region 10 Workforce  
Investment Board, Inc.**



**Financial Statements  
For the Years Ended  
June 30, 2023 and 2022  
(With Single Audit Section)**

COMER  NOWLING

INDUSTRY ESTABLISHED | FOCUSED ON QUALITY

*Certified Public Accountants*

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.  
FINANCIAL STATEMENTS**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Region 10 Workforce Investment Board, Inc.  
New Albany, Indiana

### Report on the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Region 10 Workforce Investment Board, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Region 10 Workforce Investment Board, Inc. as of June 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Region 10 Workforce Investment Board, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Region 10 Workforce Investment Board, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Region 10 Workforce Investment Board, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Region 10 Workforce Investment Board, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated March 19, 2024 on our consideration of Region 10 Workforce Investment Board, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Region 10 Workforce Investment Board, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Region 10 Workforce Investment Board, Inc.'s internal control over financial reporting and compliance.

***Comer, Nowling And Associates, P.C.***

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

March 19, 2024



**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2023 AND 2022**

| <b>ASSETS</b>  |  | <b>2023</b>                | <b>2022</b>              |
|--|--|----------------------------|--------------------------|
|  |  | <u>          </u>          | <u>          </u>        |
| <b>CURRENT ASSETS:</b>                               |  |                            |                          |
| Cash   |  | \$ 447,419                 | \$ 251,650               |
| Accounts receivable                                  |  | 817,730                    | 361,165                  |
| Prepaid expenses                                     |  | 8,810                      | 36,056                   |
| Deposit  |  | <u>11,950</u>              | <u>11,950</u>            |
| Total current assets                                 |  | <u>1,285,909</u>           | <u>660,821</u>           |
| <b>OTHER ASSETS:</b>                                 |  |                            |                          |
| Right-of-use operating lease asset                   |  | <u>679,490</u>             | <u>-</u>                 |
| Total assets   |  | <u><u>\$ 1,965,399</u></u> | <u><u>\$ 660,821</u></u> |
| <b>LIABILITIES AND NET ASSETS</b>                    |  |                            |                          |
| <b>CURRENT LIABILITIES:</b>                          |  |                            |                          |
| Accounts payable                                     |  | \$ 408,220                 | \$ 175,763               |
| Deferred revenue                                     |  | 101,666                    | -                        |
| Accrued expenses                                     |  | 572,143                    | 278,954                  |
| Right-of-use lease liability - current portion       |  | <u>155,505</u>             | <u>-</u>                 |
| Total current liabilities                            |  | <u>1,237,534</u>           | <u>454,717</u>           |
| <b>LONG-TERM LIABILITIES:</b>                        |  |                            |                          |
| Right-of-use lease liability, net of current portion |  | <u>505,250</u>             | <u>-</u>                 |
| Total liabilities                                    |  | <u>1,742,784</u>           | <u>454,717</u>           |
| <b>NET ASSETS:</b>                                   |  |                            |                          |
| Without donor restrictions                           |  | 64,013                     | 49,486                   |
| With donor restrictions                              |  | <u>158,602</u>             | <u>156,618</u>           |
| Total net assets                                     |  | <u>222,615</u>             | <u>206,104</u>           |
| Total liabilities and net assets                     |  | <u><u>\$ 1,965,399</u></u> | <u><u>\$ 660,821</u></u> |

See accompanying notes to financial statements.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

|   | <b>2023</b>                           |                                    |                   | <b>2022</b>                           |                                    |                   |
|---|---------------------------------------|------------------------------------|-------------------|---------------------------------------|------------------------------------|-------------------|
|   | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>      | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>      |
| <b>REVENUE AND SUPPORT</b>  |                                       |                                    |                   |                                       |                                    |                   |
| Federal grant revenue   | \$ 2,818,514                          | \$ -                               | \$ 2,818,514      | \$ 2,401,689                          | \$ -                               | \$ 2,401,689      |
| Other grant revenue   | 1,390,975                             | 70,458                             | 1,461,433         | 1,060,943                             | 2,700                              | 1,063,643         |
| Miscellaneous income  | 19,493                                | -                                  | 19,493            | 3,794                                 | -                                  | 3,794             |
| Total revenue and support   | <u>4,228,982</u>                      | <u>70,458</u>                      | <u>4,299,440</u>  | <u>3,466,426</u>                      | <u>2,700</u>                       | <u>3,469,126</u>  |
| Net assets released from restrictions                               | <u>68,474</u>                         | <u>(68,474)</u>                    | <u>-</u>          | <u>70,585</u>                         | <u>(70,585)</u>                    | <u>-</u>          |
| Total revenue, support and net<br>assets released from restrictions | <u>4,297,456</u>                      | <u>1,984</u>                       | <u>4,299,440</u>  | <u>3,537,011</u>                      | <u>(67,885)</u>                    | <u>3,469,126</u>  |
| <b>EXPENSES</b>   |                                       |                                    |                   |                                       |                                    |                   |
| Program activities  | 3,915,942                             | -                                  | 3,915,942         | 3,231,187                             | -                                  | 3,231,187         |
| Management and general  | 366,987                               | -                                  | 366,987           | 333,703                               | -                                  | 333,703           |
| Total expenses  | <u>4,282,929</u>                      | <u>-</u>                           | <u>4,282,929</u>  | <u>3,564,890</u>                      | <u>-</u>                           | <u>3,564,890</u>  |
| <b>CHANGE IN NET ASSETS</b>   | <u>14,527</u>                         | <u>1,984</u>                       | <u>16,511</u>     | <u>(27,879)</u>                       | <u>(67,885)</u>                    | <u>(95,764)</u>   |
| <b>NET ASSETS, BEGINNING OF YEAR</b>                                | <u>49,486</u>                         | <u>156,618</u>                     | <u>206,104</u>    | <u>77,365</u>                         | <u>224,503</u>                     | <u>301,868</u>    |
| <b>NET ASSETS, END OF YEAR</b>                                      | <u>\$ 64,013</u>                      | <u>\$ 158,602</u>                  | <u>\$ 222,615</u> | <u>\$ 49,486</u>                      | <u>\$ 156,618</u>                  | <u>\$ 206,104</u> |

See accompanying notes to financial statements.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2023**

|                           | <u>Program</u>      | <u>Management<br/>and General</u> | <u>2023<br/>Totals</u> |
|---------------------------|---------------------|-----------------------------------|------------------------|
| <b>OPERATING EXPENSES</b> |                     |                                   |                        |
| Salaries                  | \$ 409,131          | \$ 130,943                        | \$ 540,074             |
| Employee benefits         | 144,122             | 57,391                            | 201,513                |
| Travel                    | 9,785               | 6,130                             | 15,915                 |
| Facility expense          | 288,766             | -                                 | 288,766                |
| Communications            | 4,039               | -                                 | 4,039                  |
| Technology                | 13,301              | -                                 | 13,301                 |
| Office supplies           | 10,745              | 8,240                             | 18,985                 |
| Office equipment          | 4,494               | 1,499                             | 5,993                  |
| Professional fees         | -                   | 134,424                           | 134,424                |
| Liability insurance       | -                   | 6,942                             | 6,942                  |
| Outreach                  | 113,665             | 21,418                            | 135,083                |
| Training                  | 645,221             | -                                 | 645,221                |
| Subcontracted expenses    | <u>2,272,673</u>    | <u>-</u>                          | <u>2,272,673</u>       |
| Total expenses            | <u>\$ 3,915,942</u> | <u>\$ 366,987</u>                 | <u>\$ 4,282,929</u>    |

See accompanying notes to financial statements.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

|                           | <u>Program</u>      | <u>Management<br/>and General</u> | <u>2022<br/>Totals</u> |
|---------------------------|---------------------|-----------------------------------|------------------------|
| <b>OPERATING EXPENSES</b> |                     |                                   |                        |
| Salaries                  | \$ 268,076          | \$ 139,941                        | \$ 408,017             |
| Employee benefits         | 136,703             | 61,820                            | 198,523                |
| Travel                    | 2,075               | 3,913                             | 5,988                  |
| Facility expense          | 289,990             | -                                 | 289,990                |
| Communications            | 4,173               | 553                               | 4,726                  |
| Technology                | 3,340               | -                                 | 3,340                  |
| Office supplies           | 19,216              | 2,986                             | 22,202                 |
| Office equipment          | 6,275               | -                                 | 6,275                  |
| Professional fees         | 100                 | 114,204                           | 114,304                |
| Liability insurance       | -                   | 6,680                             | 6,680                  |
| Outreach                  | 87,869              | 3,606                             | 91,475                 |
| Training                  | 503,012             | -                                 | 503,012                |
| Subcontracted expenses    | <u>1,910,358</u>    | <u>-</u>                          | <u>1,910,358</u>       |
| Total expenses            | <u>\$ 3,231,187</u> | <u>\$ 333,703</u>                 | <u>\$ 3,564,890</u>    |

See accompanying notes to financial statements.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

|   | <b>2023</b>       | <b>2022</b>       |
|---|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                   |                   |
| Change in net assets  | \$ 16,511         | \$ (95,764)       |
| Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities: |                   |                   |
| Increase (decrease) in cash from changes in:  |                   |                   |
| Accounts receivable   | (456,565)         | (37,199)          |
| Prepaid expenses  | 27,246            | (3,879)           |
| Right-of-use operating lease  | 166,110           | -                 |
| Accounts payable  | 232,457           | 166,562           |
| Deferred revenue  | 101,666           | -                 |
| Accrued expenses  | 293,189           | 53,596            |
| Right-of-use operating lease liability  | (184,845)         | -                 |
| Net cash provided by (used in) operating activities   | 195,769           | 83,316            |
| <b>CASH, BEGINNING OF YEAR</b>  | <b>251,650</b>    | <b>168,334</b>    |
| <b>CASH, END OF YEAR</b>  | <b>\$ 447,419</b> | <b>\$ 251,650</b> |

See accompanying notes to financial statements.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NATURE OF OPERATIONS**

Region 10 Workforce Investment Board, Inc. (the “Organization”) is an Indiana non-profit corporation comprised of representatives from the private sector, labor, education, economic development, and community-based organizations. The Organization provides policy guidance and oversight to the WorkOne system in Indiana’s Region 10 Economic Growth Region. The Region 10 Economic Growth Region includes Clark, Crawford, Floyd, Harrison, Scott, and Washington Counties.

The Organization serves as a catalyst to promote collaborative relationships between business, education, labor, and service providers to support workforce development efforts and regional economic growth. The majority of the Organization’s financial support is received from federal and state government grants that originate with the U.S. Department of Labor and Indiana Department of Workforce Development.

The Organization’s financial management functions are contracted with Crowe, LLP, a private CPA firm, which serves as the fiscal agent for all funding sources.

**BASIS OF ACCOUNTING**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**FINANCIAL STATEMENT PRESENTATION**

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board. Per the applicable standards, Region 10 Workforce Investment Board, Inc. is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset classes follows:

*Net assets without donor restrictions* represent the portion of net assets of Region 10 Workforce Investment Board, Inc. that is not subject to donor-imposed restrictions. Net assets without donor restrictions include expendable funds available for the support of the Organization. Board designated net assets are net assets without donor restrictions with self-imposed designations by action of the governing board.

*Net assets with donor restrictions* represent contributions and other inflows of assets whose use by Region 10 Workforce Investment Board, Inc. is limited by donor-imposed stipulations that either expire by passage of time, can be fulfilled and removed by actions of Region 10 Workforce Investment Board, Inc. pursuant to those stipulations, or net assets that must be held in perpetuity.

*Net assets with donor restrictions* also include, pursuant to Indiana law, cumulative appreciation and reinvested gains on net assets with donor restrictions that are held in perpetuity, which have not been appropriated by the Board of Directors.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**GOVERNMENT GRANTS**

Support funded by grants is recognized as the Organization performs the cost-reimbursement awards from governmental agencies. Revenues are recognized under such awards when costs allowable under the terms of the awards are incurred. Advances received in excess of allowable costs are reported as liabilities. No allowance for uncollectible grants has been recorded. Grant expenditures are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required. Amounts required prior to expenditures being incurred are reflected as unearned revenue on the statement of financial position.

**CONTRIBUTIONS**

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as net assets without donor restrictions. During the years ended June 30, 2023 and 2022, the Organization received donor restricted contributions in the amounts of \$70,458 and \$2,700, respectively.

**CONTRIBUTED SERVICES**

Contributions of services are recognized as revenue at their estimated fair value only when the services received create or enhance non-financial assets or require specialized skills possessed by the individuals providing the service and the service would typically need to be purchased if not donated.

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific assistance programs, solicitations, and various committee assignments. The volunteers' time does not meet the requirements for recognition under the Statement of Financial Accounting Standard, *Accounting for Contributions Received and Contributions Made*.

**PROPERTY AND EQUIPMENT**

As of June 30, 2023 and 2022, all property and equipment acquired by the Organization was purchased with funds provided by the State of Indiana and therefore owned by the State of Indiana. Expenditures for maintenance and repairs are expensed when incurred.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

**COST ALLOCATION**

Joint costs are allocated to benefiting programs using various allocation methods depending on the type of joint cost being allocated. Joint costs are those costs incurred for the common benefit of all agency programs, which cannot be readily identified with a final cost objective.

The direct allocation method individually allocates indirect costs to functions and programs based on an appropriate base. This method is acceptable provided that the base accurately measures the benefits provided, it is reasonable, and is supported by current data. Cost pools are allocated based on direct costs of each program.

**INCOME TAX STATUS**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

**TAX BENEFITS**

Effective July 1, 2009, the Organization adopted the accounting policy to recognize a tax benefit only if it is more likely than not the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized will be the largest amount of tax benefit that is greater than 50% likely of being realized on examination. For tax positions not meeting the more-likely-than-not test, no tax benefit will be recorded. Currently, the Organization accounts for contingencies as required by the Accounting for Contingencies Topic of the FASB Accounting Standards Codification, which provides the recording of a contingency based on the probability of certain events to transpire that range from probable to remote as opposed to applying a more likely than not recognition threshold.

The Organization has examined this issue and has determined there are no material contingent tax liabilities. The Organization's federal Exempt Organization Income Tax Returns (Form 990) for 2020, 2021, and 2022 are subject to examination by the IRS, generally for three years after they were filed.



**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (continued)**

**SUBSEQUENT EVENTS**

Subsequent events are evaluated through March 19, 2024, which is the date the financial statements were available to be issued.

**NOTE 2 – ACCOUNTS RECEIVABLE**

Accounts receivable as of June 30, 2023 and 2022 consisted of the following:

|   | <u>2023</u>       | <u>2022</u>       |
|---|-------------------|-------------------|
| Indiana Department of Workforce Development | \$ 780,536        | \$ 335,162        |
| Other receivables                           | <u>37,194</u>     | <u>26,003</u>     |
| Total accounts receivable                   | <u>\$ 817,730</u> | <u>\$ 361,165</u> |

**NOTE 3 – CONCENTRATION OF CREDIT RISK**

The Organization maintains its cash balance at a bank. The accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023 and 2022, the Organization had bank balances in excess of FDIC limits by \$254,503 and \$1,660, respectively.

The Organization receives a substantial amount of its support from federal and state governments. A significant reduction of the level of support, if this were to occur, may have a significant effect on the Organization’s programs and activities.

Financial awards from federal, state, and local governmental entities in the form of grants are subject to financial and compliance audits by funding agencies. Such audits could result in claims against the Organization for disallowed costs or noncompliance with grantor restrictions. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined on this date.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 4 – STATE OWNED PROPERTY AND EQUIPMENT**

As of June 30, 2023 and 2022, the Organization controlled State owned equipment and furniture costing \$7,412 for both years. These assets were purchased with funds provided by the State of Indiana. Per contract and grant agreements, title to any assets purchased with State funds remains with the State and are reported as assets in the financial statements of the State of Indiana. Therefore, assets purchased with State funds are not reflected in the financial statements of the Organization.

**NOTE 5 – NET ASSETS**

The restrictions on assets as of June 30, 2023 and 2022 primarily relate to non-federal grants specific assistance to the Organization and its programs, as specified by the donors. Those restrictions are considered to expire when funds are expended.

As of June 30, 2023 and 2022, donor restricted net assets summarized by restriction are as follows:

|  | <u>2023</u>       | <u>2022</u>       |
|--|-------------------|-------------------|
| Metro United Way Career Launch Program | \$ 45,529         | \$ 63,244         |
| Hands Up Scholarship Program           | 6,990             | 7,989             |
| GKN                                    | 3,000             | 3,000             |
| Scott County Community Foundation      | 5,207             | 5,207             |
| AT&T Aspire Grant                      | 1,757             | 1,757             |
| Code Louisville                        | 47,500            | -                 |
| State of Workforce Summit              | 14,932            | -                 |
| Eckerd Outreach & Recruitment          | 1,232             | -                 |
| CenterPoint Energy Foundation          | 1                 | 21,753            |
| Public Library Foundation              | -                 | 2,700             |
| Southern Indiana AMP                   | 32,454            | 50,968            |
|  | <u>\$ 158,602</u> | <u>\$ 156,618</u> |

**NOTE 6 – EMPLOYEE RETIREMENT PLAN**

The Organization has a simple IRA plan open to full-time employees with at least one full year of employment. Effective January 1, 2021, the Organization matches 100% of the employees' elective deferral up to 3% of wages annually. The Organization's contributions for the years ended June 30, 2023 and 2022 were \$4,626 and \$8,297, respectively.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2023 AND 2022**

**NOTE 7 –LEASES**

The Organization leases space for the operation of its programs. Rent expense for the years ended June 30, 2023 and 2022 was \$224,816 and \$219,462, respectively.

At June 30, 2023, aggregate future minimum rental payments required under a long-term lease, which expire in 2027 is as follows:

|   | <b><u>Minimum annual<br/>lease payments</u></b> | <b><u>Amortization of NPV<br/>of lease liability</u></b> |
|---|---|--|
| <b>Year ending June 30:</b>                       | <b><u>Operating</u></b>                         | <b><u>Operating</u></b>                                  |
| 2024  | \$ 224,816                                      | \$ 155,505   |
| 2025  | 224,816   | 189,486  |
| 2026  | 224,816   | 206,066  |
| 2027  | 112,408   | 109,698  |
| 2028  | -   | -  |
| Thereafter  | -   | -  |
|   | <b><u>\$ 786,856</u></b>                        | <b><u>\$ 660,755</u></b>                                 |
|   | <b><u>Operating</u></b>                         |  |
| Accumulated basis                                 | \$ 914,909                                      |  |
| Less accumulated amortization                     | (235,419)                                       |  |
|   | <b><u>\$ 679,490</u></b>                        |  |
|   | <b><u>Operating</u></b>                         |  |
| Weighted-average remaining<br>lease term in years | 3.50  |  |
| Weighted-average discount rate                    | 8.75%   |  |

**NOTE 8 – INFORMATION ABOUT LIQUIDITY**

The Organization receives its funding through cost-reimbursement awards from governmental agencies. Since all allowable grant expenditures are reimbursed, the Organization has minimal net assets. Liquid financial assets consist of cash and receivables. For the years ending June 30, 2023 and 2022, financial assets available for cash needs of general expenditures within one year are \$1,106,547 and \$456,197, respectively after excluding donor restricted assets.

## **SUPPLEMENTARY INFORMATION**

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

| Federal Grantor Agency<br>Pass-Through Entity<br>Cluster Title/Program | Federal<br>Assistance<br>Listing | Federal<br>Identifying<br>Number | Federal<br>Award<br>(in dollars \$) | Federal<br>Expenditure   | Sub-recipient<br>Pass-through |
|--|----------------------------------|----------------------------------|-------------------------------------|--------------------------|-------------------------------|
| <b>U.S. Department of Labor</b>  |                                  |                                  |                                     |                          |                               |
| <b>Indiana Department of Workforce Development ("DWD")</b>             |                                  |                                  |                                     |                          |                               |
| <b>Workforce Investment Act Cluster (WIA)</b>                          |                                  |                                  |                                     |                          |                               |
| WIOA Adult Program (PY22 Program)                                      | 17.258                           | WIOA 2210                        | 325,483                             | \$ 101,503               | \$ 87,204                     |
| WIOA Adult Program (PY22 Admin)  | 17.258                           | WIOA 2210                        | 36,164                              | 23,463                   | -                             |
| WIOA Adult Program (PY21 Program)                                      | 17.258                           | WIOA 2110                        | 378,065                             | 268,422                  | 157,384                       |
| WIOA Adult Program (PY21 Admin)  | 17.258                           | WIOA 2110                        | 42,007                              | 10,060                   | -                             |
| WIOA Adult Program   | 17.258                           | PSG2110                          | 385,000                             | 334,425                  | 184,127                       |
|  |                                  |                                  |                                     | <u>737,873</u>           | <u>428,715</u>                |
| WIOA Youth Activities (PY22 Program)                                   | 17.259                           | WIOA 2210                        | 349,707                             | 245,500                  | 132,982                       |
| WIOA Youth Activities (PY22 Admin)                                     | 17.259                           | WIOA 2210                        | 38,856                              | 38,856                   | -                             |
| WIOA Youth Activities (PY21 Program)                                   | 17.259                           | WIOA 2110                        | 406,959                             | 11,874                   | 3,143                         |
| WIOA Youth Activities (PY21 Admin)                                     | 17.259                           | WIOA 2110                        | 45,217                              | 20,893                   | -                             |
| WIOA Youth Activities  | 17.259                           | PSG2210                          | 120,450                             | 7,614                    | 4,532                         |
|  |                                  |                                  |                                     | <u>324,737</u>           | <u>140,657</u>                |
| WIOA Dislocated Worker Formula Grants (PY22 Program)                   | 17.278                           | WIOA 2210                        | 447,207                             | 371,591                  | 181,260                       |
| WIOA Dislocated Worker Formula Grants (PY22 Admin)                     | 17.278                           | WIOA 2210                        | 49,690                              | 49,690                   | -                             |
| WIOA Dislocated Worker Formula Grants (PY21 Program)                   | 17.278                           | WIOA 2110                        | 501,841                             | 451,927                  | 278,580                       |
| WIOA Dislocated Worker Formula Grants (PY21 Admin)                     | 17.278                           | WIOA 2110                        | 55,760                              | 4,789                    | -                             |
|  |                                  |                                  |                                     | <u>877,997</u>           | <u>459,840</u>                |
| <b>Subtotal for WIOA Cluster passed through DWD</b>                    |                                  |                                  |                                     | <b><u>1,940,607</u></b>  | <b><u>1,029,212</u></b>       |
| <b>WIOA National Dislocated Worker Formula Grants</b>                  |                                  |                                  |                                     |                          |                               |
| WIOA National Dislocated Worker Formula Grants                         | 17.277                           | DWOP910                          | 873,121                             | 41,060                   | 36,026                        |
| WIOA National Dislocated Worker Formula Grants - COVID-19              | 17.277                           | ERCOVID                          | 667,755                             | 59,160                   | 49,058                        |
|  |                                  |                                  |                                     | <u>100,220</u>           | <u>85,084</u>                 |
| <b>Employment Service Cluster</b>                                      |                                  |                                  |                                     |                          |                               |
| Employment Service/Wagner-Peyser Funded Activities                     | 17.207                           | IFA 2210                         | 96,738                              | 96,738                   | -                             |
| Employment Service/Wagner-Peyser Funded Activities                     | 17.207                           | BC 2210                          | 120,000                             | 120,000                  | -                             |
| Employment Service/Wagner-Peyser Funded Activities                     | 17.207                           | PSG2110                          | 112,500                             | 112,500                  | 69,800                        |
|  |                                  |                                  |                                     | <u>329,238</u>           | <u>69,800</u>                 |
| Disabled Veterans' Outreach Program (DVOP) Program                     | 17.801                           | IFA 2210                         | 14,020                              | 14,020                   | -                             |
|  |                                  |                                  |                                     | <u>14,020</u>            | -                             |
| Local Veterans' Employment Representative (LVER) Program               | 17.804                           | IFA 2210                         | 14,020                              | 14,020                   | -                             |
|  |                                  |                                  |                                     | <u>14,020</u>            | -                             |
| <b>Subtotal for Employment Service Cluster passed through DWD</b>      |                                  |                                  |                                     | <b><u>\$ 357,278</u></b> | <b><u>\$ 69,800</u></b>       |

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

| Federal Grantor Agency<br>Pass-Through Entity<br>Cluster Title/Program | Federal<br>Assistance<br>Listing | Grant<br>Identifying<br>Number | Federal<br>Award<br>(in dollars \$) | Federal<br>Expenditure | Sub-recipient<br>Pass-through |
|--|----------------------------------|--------------------------------|-------------------------------------|------------------------|-------------------------------|
| <b>U.S. Department of Labor - (continued)</b>                          |                                  |                                |                                     |                        |                               |
| <b>Indiana Department of Workforce Development ("DWD")</b>             |                                  |                                |                                     |                        |                               |
| <b>Unemployment Insurance Recovery</b>                                 |                                  |                                |                                     |                        |                               |
| Unemployment Insurance Recovery  | 17.225                           | RESEA 2210                     | 292,963                             | \$ 118,269             | \$ 103,300                    |
| Unemployment Insurance Recovery  | 17.225                           | RESEA 2110                     | 268,000                             | 191,567                | 158,360                       |
| <b>Subtotal for Unemployment Insurance Recovery</b>                    |                                  |                                |                                     | <b>309,836</b>         | <b>261,660</b>                |
| <b>Trade Adjustment Assistance</b>                                     |                                  |                                |                                     |                        |                               |
| Trade Adjustment Assistance  | 17.245                           | IFA 2210                       | 8,412                               | 8,412                  | -                             |
| <b>Subtotal for Trade Adjustment Assistance</b>                        |                                  |                                |                                     | <b>8,412</b>           | <b>-</b>                      |
| <b>Apprenticeship USA Expansion and Innovation Grants</b>              |                                  |                                |                                     |                        |                               |
| Apprenticeship USA Expansion and Innovation Grants                     | 17.285                           | APPEXP2010                     | 100,000                             | 12,091                 | -                             |
|  |                                  |                                |                                     | <b>12,091</b>          | <b>-</b>                      |
| <b>Tecumseh Area Partnership</b>                                       |                                  |                                |                                     |                        |                               |
| Jobs Training Grant  | 17.268                           | H-1B                           | 250,000                             | 47,064                 | 41,029                        |
| <b>Subtotal for H1-B Jobs Training Grants</b>                          |                                  |                                |                                     | <b>47,064</b>          | <b>41,029</b>                 |
| <b>Total for U.S. Department of Labor</b>                              |                                  |                                |                                     | <b>2,775,508</b>       | <b>1,486,785</b>              |
| <b>U.S. Department of Education</b>                                    |                                  |                                |                                     |                        |                               |
| <b>Indiana Department of Workforce Development ("DWD")</b>             |                                  |                                |                                     |                        |                               |
| Vocational Rehabilitation Grant  | 84.126                           | Pre-ETS 2210                   | 50,000                              | 16,531                 | 16,531                        |
| Vocational Rehabilitation Grant  | 84.126                           | Pre-ETS 2110                   | 73,600                              | 26,475                 | 26,475                        |
| <b>Total for U.S. Department of Education</b>                          |                                  |                                |                                     | <b>43,006</b>          | <b>43,006</b>                 |
| <b>Total Expenditures of Federal Awards</b>                            |                                  |                                |                                     | <b>\$ 2,818,514</b>    | <b>\$ 1,529,791</b>           |

See accompanying Notes to the Schedule of Expenditures of Federal Awards

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**NOTE 1 – BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Region 10 Workforce Investment Board, Inc. under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Region 10 Workforce Investment Board, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Region 10 Workforce Investment Board, Inc.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

**NOTE 3 – INDIRECT COST RATE**

Region 10 Workforce Investment Board, Inc. has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.  
SCHEDULE OF EXPENDITURES OF STATE AND LOCAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2023**

| <b>STATE/LOCAL GRANTOR AGENCY<br/>Program Title</b> | <b>Grant or<br/>Identifying<br/>Number</b> | <b>State and<br/>Local Awards<br/>( in dollars \$)</b> | <b>State and<br/>Local<br/>Expended</b> |
|---|--|--|---|
| Indiana Department of Workforce Development:        |  |  |   |
| Jobs for America's Graduates                        | JAG 2210                                   | 300,000  | \$ 164,420                              |
| Jobs for America's Graduates                        | JAG 2110                                   | 256,534  | 87,807                                  |
| Strata JAG  | SJAG-910                                   | 240,000  | 103,804                                 |
| DWD IFA Partners                                    |  | 7,092  | 7,092                                   |
| Jobs for Hoosiers                                   | PSG 2110                                   | 22,500   | 18,100                                  |
| Workforce Ready                                     | WRG 2110                                   | 470,000  | 343,770                                 |
| Next Level Jobs - Employer Training Grants          | NLJETG 2110                                | 1,486,583  | <u>652,789</u>                          |
| <b>Total Expenditures of State and Local Awards</b> |  |  | <u><u>\$ 1,377,782</u></u>              |



**REGION 10 WORKFORCE INVESTMENT BOARD, INC.  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2023**

**Section II – Financial Statement Findings**

There were no financial statement findings for the year ended June 30, 2022.

**Section III – Federal Awards Findings and Questioned Costs**

There were no federal award findings for the year ended June 30, 2022.

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

To the Board of Directors  
Region 10 Workforce Investment Board, Inc.  
New Albany, Indiana

We have audited, 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, the financial statements of Region 10 Workforce Investment Board, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon March 19, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered Region 10 Workforce Investment Board, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Region 10 Workforce Investment Board, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

*A deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control, which might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Region 10 Workforce Investment Board, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Comer, Nowling And Associates, P.C.*

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

March 19, 2024

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE *UNIFORM GUIDANCE***

To the Board of Directors  
Region 10 Workforce Investment Board, Inc.  
New Albany, Indiana

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Region 10 Workforce Investment Board, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Region 10 Workforce Investment Board, Inc.'s major federal programs for the year ended June 30, 2023. Region 10 Workforce Investment Board, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Region 10 Workforce Investment Board, Inc., complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

***Basis for Opinion on Each Major Federal Program***

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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Region 10 Workforce Investment Board, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Region 10 Workforce Investment Board, Inc.'s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Region 10 Workforce Investment Board, Inc.'s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Region 10 Workforce Investment Board, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Region 10 Workforce Investment Board, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Region 10 Workforce Investment Board, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Region 10 Workforce Investment Board, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Region 10 Workforce Investment Board, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on Internal Control over Compliance***

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Comer, Nowling And Associates, P.C.*

Comer, Nowling And Associates, P.C.

Indianapolis, Indiana

March 19, 2024

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2023**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes  No
- Significant deficiencies identified? Yes  No

Noncompliance material to financial statements noted? Yes  No

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? Yes  No
- Significant deficiencies identified? Yes  No

Type of auditor’s report issued: Unmodified

Any audit findings disclosed required to be reported in  
Accordance with 2 CFR section 200.516(a) Yes  No

Program tested as major program:

| <u>Assistance Listing<br/>Number</u> | <u>Name of Federal Program or Cluster</u>                      |
|--------------------------------------|--|
| 17.258 *                             | U.S. Dept. of Labor – WIOA Adult Program                       |
| 17.259 *                             | U.S. Dept. of Labor – WIOA Youth Activities                    |
| 17.278 *                             | U.S. Dept. of Labor – WIOA Dislocated Worker Formula<br>Grants |

\* Represents cluster

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee? Yes  No

**REGION 10 WORKFORCE INVESTMENT BOARD, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS – (continued)**  
**FOR THE YEAR ENDED JUNE 30, 2023**

**Section II – Financial Statement Findings**

There were no financial statement findings for the current year ended June 30, 2023.

**Section III – Federal Award Findings and Questioned Costs**

There were no federal award findings for the current year ended June 30, 2023.



|    | A | B   | C                | D                 | E                  |
|----|---|---|------------------|-------------------|--------------------|
| 1  |   | <b>SOUTHERN INDIANA WORKS</b>                         |                  |                   |                    |
| 2  |   | <b>Grant Schedule/Budget</b>                          |                  |                   |                    |
| 3  |   | <b>July 2023 through June 2024</b>                    |                  |                   |                    |
| 4  |   |   |                  |                   |                    |
| 5  |   |   |                  |                   |                    |
| 7  |   |   | <b>Approved</b>  | <b>Adjustment</b> | <b>Recommended</b> |
| 8  |   | <b>Funding</b>  |                  |                   |                    |
| 9  |   | <b>DWD</b>  |                  |                   |                    |
| 10 |   | WIOA Adult  | 557,930          | -                 | 557,930            |
| 11 |   | WIOA Dislocated Worker                                | 475,616          | -                 | 475,616            |
| 12 |   | WIOA Youth  | 456,748          | -                 | 456,748            |
| 13 |   | WIOA Admin  | 130,061          | -                 | 130,061            |
| 14 |   | Business Consultant                                   | 120,000          | -                 | 120,000            |
| 15 |   | Jobs for America's Grads (JAG)                        | 738,081          | 1,800             | 739,881            |
| 16 |   | Pre-ETS   | 86,400           | -                 | 86,400             |
| 17 |   | RESEA   | 380,195          | 51,010            | 431,205            |
| 18 |   | ABA2210   | 307,500          | -                 | 307,500            |
| 19 |   | Next Level Jobs Employer Training                     | 1,465,428        | -                 | 1,465,428          |
| 20 |   | WIOA Performance                                      | 112,836          | -                 | 112,836            |
| 21 |   | Workforce Ready Grant                                 | 326,161          | -                 | 326,161            |
| 22 |   | Rapid Response  | 100,000          | -                 | 100,000            |
| 23 |   | Quest   | 269,500          | -                 | 269,500            |
| 24 |   | FSSA Grant  | 500,000          | -                 | 500,000            |
| 25 |   | Commission for Higher Education (CHE)                 | -                | 236,000           | 236,000            |
| 26 |   | Infrastructure Agreement                              | 133,190          | -                 | 133,190            |
| 27 |   | <b>Other</b>  |                  | -                 |                    |
| 28 |   | Summer Works  | 42,286           | 27,500            | 69,786             |
| 29 |   | Hands Up Carry-Over                                   | 10,119           | -                 | 10,119             |
| 30 |   | AT&T Aspire Grant                                     | 1,755            | -                 | 1,755              |
| 31 |   | Scott County EDC                                      | 6,256            | -                 | 6,256              |
| 32 |   | CenterPoint Energy Foundation/Duke                    | 47,500           | -                 | 47,500             |
| 33 |   | Rural Healthcare Grant                                | 169,257          | -                 | 169,257            |
| 34 |   | Duke Energy Apprenticeship                            | 27,561           | -                 | 27,561             |
| 35 |   | Citrus Levy Marion WDB - OSO                          | 75,000           | -                 | 75,000             |
| 36 |   | State of the Workforce Summit                         | 21,444           | 4,948             | 26,392             |
| 37 |   | Kentuckiana Works - Human Centered Workforce          | 94,860           | -                 | 94,860             |
| 38 |   | Unrestricted  | 68,090           | 14,271            | 82,361             |
| 39 |   | Chamberlin Dun  | 7,500            | -                 | 7,500              |
| 40 |   | Ascend Youth Apprenticeship -YP Accelerator           | 25,000           | -                 | 25,000             |
| 41 |   | Jobs for the Future                                   | -                | 10,000            | 10,000             |
| 42 |   | <b>Total Funds</b>                                    | <b>6,756,273</b> | <b>345,529</b>    | <b>7,101,802</b>   |
| 43 |   |   |                  |                   |                    |
| 44 |   | <b>Expenses and Planned Carry-Over</b>                |                  |                   |                    |
| 45 |   | WDB Staff and Other Board Costs                       | 936,467          | -                 | 936,467            |
| 46 |   | Service Provider - Eckerd                             | 2,708,641        | 75,960            | 2,784,601          |
| 47 |   | One-Stop Operator                                     | 96,696           | -                 | 96,696             |
| 48 |   | Fiscal Agent - Crowe LLP                              | 110,400          | -                 | 110,400            |
| 49 |   | Continuous Improvement                                | 37,000           | -                 | 37,000             |
| 50 |   | Direct Client Services - Employer Training/Appren     | 1,452,353        | -                 | 1,452,353          |
| 51 |   | WorkOne Costs   | 346,000          | -                 | 346,000            |
| 52 |   | <b>Total Costs</b>                                    | <b>5,687,556</b> | <b>75,960</b>     | <b>5,763,516</b>   |
| 53 |   | <sup>1</sup> Planned Carry-Out or Unobligated         | 1,068,717        | 269,569           | 1,338,286          |
| 54 |   |   |                  |                   |                    |
| 55 |   | <b>Total Expenses and Planned Carry-Over</b>          | <b>6,756,273</b> | <b>345,529</b>    | <b>7,101,802</b>   |
| 56 |   |   |                  |                   |                    |
| 57 |   | Balance   | -                | 0                 | -                  |
| 58 |   |   |                  |                   |                    |
| 59 |   | <sup>1</sup> Planned Carry-Out or Unobligated Detail: |                  |                   |                    |
| 60 |   | Carry-over  | 413,015          | -                 | 413,015            |
| 61 |   | Unobligated   | 655,702          | 269,569           | 925,271            |
| 62 |   |   | 1,068,717        | 269,569           | 1,338,286          |
| 63 |   |   |                  |                   |                    |

|    | C  | D                | E                   | F                | G             | H                |
|----|--|------------------|---------------------|------------------|---------------|------------------|
| 1  | <b>SOUTHERN INDIANA WORKS</b>                |                  |                     |                  |               |                  |
| 2  | <b>Revenue &amp; Expense to Total Budget</b> |                  |                     |                  |               |                  |
| 3  | <b>Program Year 2023</b>                     |                  |                     |                  |               |                  |
| 4  | <b>March 31, 2024</b>                        |                  |                     |                  |               |                  |
| 5  |  |                  |                     |                  |               |                  |
| 6  |  |                  |                     |                  |               |                  |
| 7  |  |                  |                     |                  |               |                  |
| 8  |  | <b>Current</b>   |                     | <b>Total</b>     |               |                  |
| 9  |  | <b>Period</b>    | <b>Year to date</b> | <b>Annual</b>    | <b>Total</b>  | <b>Remaining</b> |
| 10 | <b>Description</b>                           | <b>Actual</b>    | <b>Actual</b>       | <b>Budget</b>    | <b>% used</b> | <b>Budget</b>    |
| 11 |  |                  |                     |                  |               |                  |
| 12 | Grant income                                 | 241,398          | 2,018,068           |                  |               |                  |
| 13 | Contribution income                          | -                | 29,638              |                  |               |                  |
| 14 | Other income                                 | 28,585           | 35,800              |                  |               |                  |
| 15 |  |                  |                     |                  |               |                  |
| 16 | <b>Total Revenue</b>                         | <b>269,983</b>   | <b>2,083,507</b>    |                  |               |                  |
| 17 |  |                  |                     |                  |               |                  |
| 18 | WDB Expenses                                 | 91,432           | 718,999             | 936,467          | 77%           | 217,468          |
| 19 |  |                  |                     |                  |               |                  |
| 20 | Service Provider - Eckerd                    |                  |                     |                  |               |                  |
| 21 | WIOA Adult                                   | 24,658           | 194,084             | 277,409          | 70%           | 83,326           |
| 22 | WIOA Dislocated Worker                       | 3,286            | 92,301              | 103,282          | 89%           | 10,981           |
| 23 | WIOA Youth                                   | 28,965           | 157,470             | 257,363          | 61%           | 99,893           |
| 24 | WIOA Performance                             | -                | 66,613              | 78,148           | 85%           | 11,535           |
| 25 | JAG  | 60,141           | 384,884             | 667,831          | 58%           | 282,947          |
| 26 | Pre-ETS                                      | -                | 32,906              | 86,400           | 38%           | 53,494           |
| 27 | Workforce Ready (WRG)                        | 64,819           | 193,249             | 293,661          | 66%           | 100,412          |
| 28 | RESEA  | 7,557            | 239,471             | 404,655          | 59%           | 165,184          |
| 29 | Rural Healthcare H1-B                        | 2,450            | 47,631              | 165,941          | 29%           | 118,311          |
| 30 | AT&T Aspire                                  | -                | -                   | 1,755            | 0%            | 1,755            |
| 31 | Hands Up                                     | -                | -                   | 10,119           | 0%            | 10,119           |
| 32 | Code Louisville (CenterPoint)                | 3,185            | 24,958              | 25,000           | 100%          | 42               |
| 33 | United Way                                   | -                | 21,328              | 69,786           | 31%           | 48,458           |
| 34 | Kentuckiana Works                            | 7,593            | 26,174              | 53,250           | 49%           | 27,076           |
| 35 | Rapid Response                               | -                | 48,693              | 65,000           | 75%           | 16,307           |
| 36 | Quest  | 7,198            | 36,412              | 225,000          | 16%           | 188,588          |
| 37 | Service Provider - Eckerd Total              | 209,852          | 1,566,173           | 2,784,601        | 56%           | 1,218,428        |
| 38 |  |                  |                     |                  |               |                  |
| 39 | One-Stop Operator                            | 5,814            | 43,144              | 96,696           | 45%           | 53,552           |
| 40 |  |                  |                     |                  |               |                  |
| 41 | Fiscal Agent - Crowe                         | 9,200            | 82,800              | 110,400          | 75%           | 27,600           |
| 42 |  |                  |                     |                  |               |                  |
| 43 | Continuous Improvement                       | -                | 11,981              | 37,000           | 32%           | 25,019           |
| 44 |  |                  |                     |                  |               |                  |
| 45 | Employer Training - Next Level Jobs          | 49,258           | 131,258             | 1,373,428        | 10%           | 1,242,170        |
| 46 |  |                  |                     |                  |               |                  |
| 47 | Apprenticeships                              | -                | 1,450               | 78,925           | 2%            | 77,475           |
| 48 |  |                  |                     |                  |               |                  |
| 49 | Work One                                     | 29,693           | 247,583             | 346,000          | 72%           | 98,418           |
| 50 |  |                  |                     |                  |               |                  |
| 51 |  |                  |                     |                  |               |                  |
| 52 | <b>Total Regional Expenses</b>               | <b>395,249</b>   | <b>2,803,388</b>    | <b>5,763,516</b> | <b>49%</b>    | <b>2,960,128</b> |
| 53 |  |                  |                     |                  |               |                  |
| 54 | <b>Total Under/(Over)</b>                    | <b>(125,266)</b> | <b>(719,881)</b>    |                  |               |                  |
| 55 |  |                  |                     |                  |               |                  |
| 56 |  |                  |                     |                  |               |                  |
| 57 |  |                  |                     |                  |               |                  |
| 58 |  |                  |                     |                  |               |                  |
| 59 |  |                  |                     |                  |               |                  |
| 60 |  |                  |                     |                  |               |                  |
| 61 |  |                  |                     |                  |               |                  |



SOUTHERN INDIANA  
**WORKS**  
*SummerWorks*

For youth ages 16-21

**MORE THAN JUST A PART-TIME SUMMER JOB**

- ✓ Paid work experience (\$15/hr)
- ✓ Access to career services
- ✓ Resume and interview tools
- ✓ Assistance with financial management

From June 10 to July 19

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# Resource Development Opportunities (May - 2024)

| Funder             | Amount      | Description   |
|--------------------|-------------|---|
| CFSI               | 5.5 million | YouthBuild provides education, training, and leadership development opportunities to young people who face barriers to employment. Pre-Apprenticeship Program. Key Partners (limited to 5 letters) – Prosser, New Albany, Habitat for Humanity, Koetter, and Eckerd Connects. This would be over 4 years. Approx 48 youth served over 8 cohorts with 8 houses build.  |
| Duke Energy        | 7.3 million | YouthBuild – 5 years (same as above)<br>SoInCares – 3 years – extend the program past the FSSA Grant<br>SummerWorks – 5 years<br>Lineman Training Support – transportation, child care, etc.  |
| Opportunity @ Work | 300k        | <b>Skilled based hiring</b> – Educate and assist employers on how to recruit, develop and retain STARs utilizing the JFF skills based hiring toolkits<br><b>Alternative pathways</b> – Build upon current partnerships and programs such as short-term certificates, pre-apprenticeships, and on-the-job training to up-skill STARs building new talent pipelines and upskilling incumbent workers to fulfill regional talent needs<br><b>Future of work</b> – Assist STARs in progressing from their origin job to a gateway job and ultimately to a destination job earning a higher than the average regional wage |
| Ascend IN          | 145k        | Youth Apprenticeships – Implementation Grant – Hire a YA Coordinator and 25+ Health Care Apprentices  |
| CFSI               | 20k         | Capacity Grant – Refreshed/Revised Strategic Plan   |

# SOUTHERN INDIANA WORKS

## REGIONAL & COUNTY WORKFORCE DATA – JANUARY 2024



|  | Regional | Clark    | Crawford | Floyd    | Harrison | Scott    | Washington |
|--|----------|----------|----------|----------|----------|----------|------------|
| <b>Regional Population</b>             | 311,573  | 126,526  | 10,523   | 81,611   | 39,663   | 24,944   | 28,305     |
| <b>Size of the Labor Force</b>         | 151,347  | 61,397   | 4,660    | 41,399   | 20,043   | 10,348   | 13,500     |
| <b>Unemployment Rate</b>               | 3.55%    | 3.5%     | 4.55%    | 3.37%    | 3.38%    | 4.22%    | 3.70%      |
| <b>Labor Force Participation</b>       | 60.4%    | 59.7%    | 54.14%   | 63.6%    | 63.5%    | 52.1%    | 60%        |
| <b>W/ High School Diploma</b>          | 90.1%    | 91.8%    | 83.2%    | 91.9%    | 90.8%    | 79.5%    | 87.7%      |
| <b>Unique Online Job Postings</b>      | 2,742    | 1,463    | 55       | 714      | 227      | 386      | 124        |
| <b>Median Hourly Salary Advertised</b> | \$20.00  | \$19.51  | \$16.55  | \$19.26  | \$24.92  | \$25.05  | \$18.65    |
| <b>Median Annual Salary Advertised</b> | \$41,600 | \$40,600 | \$34,400 | \$40,100 | \$51,800 | \$52,100 | \$38,800   |
| <b>Employee Establishments</b>         | 6,876    | 3,058    | 155      | 2,020    | 732      | 422      | 489        |
| <b>Net Commuter</b>                    | -30,581  | -5,830   | -2,397   | -4,720   | -8,192   | -2,837   | -5,217     |

\*Sources: Lightcast  
2021 American Community  
Survey 1-Year Estimates

## REGIONAL DATA – JANUARY 2024

### Largest Industries

1. Manufacturing
2. Health care & Social assistance
3. Government
4. Retail Trade
5. Accommodation & Food Service

### Largest Occupations

1. Transportation & Material Moving
2. Office & Administrative Support
3. Production
4. Food Preparation & Serving Related
5. Sales Related

# REGIONAL & COUNTY DATA – JANUARY 2024

## Largest Industries

## Largest Occupations

### REGIONAL

1. Manufacturing,
2. Health Care & Social Assistance,
3. Government
4. Retail Trade
5. Accommodation & Food Service

1. Transportation & Material Moving
2. Office & Administrative Support
3. Production
4. Food Preparation & Serving Related
5. Sales & Related

### CLARK COUNTY

1. Transportation & Warehousing
2. Manufacturing
3. Retail Trade
4. Healthcare & Social Assistance
5. Accommodation & Food Service

1. Transportation & Material Moving
2. Office & Administrative Support
3. Sales & Related
4. Food Preparation & Serving Related
5. Production

### CRAWFORD COUNTY

1. Government,
2. Manufacturing,
3. Retail Trade,
4. Transportation & Warehousing,
5. Health Care & Social Assistance

1. Production
2. Transportation & Material Moving
3. Office & Administrative Support
4. Sales & Related
5. Educational Instruction & Library

### FLOYD COUNTY

1. Healthcare & Social Assistance
2. Manufacturing
3. Government
4. Accommodation & Food Services
5. Retail Trade

1. Office & Administrative Support
2. Production
3. Food Preparation & Serving Related
4. Transportation & Material Moving
5. Health Care Practitioner & Technical

### HARRISON COUNTY

1. Government
2. Accommodation & Food Service
3. Manufacturing
4. Retail Trade
5. Construction

1. Food Preparation & Serving Related
2. Office & Administrative Support
3. Transportation & Material Moving
4. Sales & Related
5. Production

### SCOTT COUNTY

1. Manufacturing
2. Government
3. Health Care & Social Assistance
4. Retail Trade
5. Accommodation & Food Services

1. Production
2. Transportation & Material Moving
3. Food Preparation & Serving Related
4. Sales & Related
5. Office & Administrative Support

### WASHINGTON COUNTY

1. Manufacturing
2. Retail Trade
3. Government
4. Health Care & Social Assistance
5. Construction

1. Production
2. Sales & Related
3. Transportation & Material Moving
4. Office & Administrative Support
5. Food Preparation & Serving Related

