THE WORKFORCE INVESTMENT ACT:
IMPLIED FOR COMMUNITY COLLEGES

Introduction

Employment and training programs in the United States have evolved through several legislative incarnations since the early 1960s. The Manpower Development and Training Act of 1962, the Comprehensive Employment and Training Act of 1973 and the Job Training Partnership Act of 1982 (JTPA) were all major landmarks in the history of these programs. Clearly, the Workforce Investment Act (WIA), signed by the President on August 7, 1998, represents another important watershed in this history.

The legislation is the culmination of five years of debate within Congress and negotiation between Congress and the Administration. It makes dramatic changes in the way employment and training services will be delivered, creating a new governance structure consisting of state and local workforce investment boards, a streamlined one-stop delivery system and the replacement of local contracting with Individual Training Account/vouchers to deliver training services. However, the legislation does not include the original proposals of the Administration and some members of Congress to consolidate a series of major federal workforce education and training programs into block grants. The vocational education, adult education and literacy, and vocational rehabilitation programs, for example, all remain separately authorized and funded although the legislation does provide for their linkage to the new one-stop delivery system and authorizes the states to submit "unified plans" for the programs that provide for coordination and non-duplication of services, if a state so desires. While separately authorized and funded, the adult education and literacy program now appears as Title II of WIA rather than as stand-alone legislation.

As major providers of employment and training services, community colleges have an important stake in the new workforce investment system that will emerge under this legislation. In this paper, we will highlight those employment and training provisions of the Workforce Investment Act that will be of particular interest to community colleges and will discuss the implications of these provisions for the colleges' future in the delivery of employment and training services. The paper concludes with a suggested community college action agenda to respond to the challenges and opportunities posed by the new legislation.

Key Provisions of WIA/Implications for Community Colleges

This section outlines those key employment and training provisions of the Act that may be of particular interest to community colleges and the implications of these provisions for community colleges' participation in the new workforce investment system.

Funding Streams/Target Populations

Separate funding streams are provided for adults, dislocated workers and low income youth, replacing JTPA's provisions for four funding streams: disadvantaged adults; disadvantaged youth; summer youth; and dislocated workers. The formulas for allocation of funds to states and sub-state areas will be similar to the provisions of JTPA. The most important changes reflected in moving to the new funding streams are that adults ages 18 and over may be served under the new system, whether or not they are economically disadvantaged, and that separate appropriations will no longer be authorized for the summer program although summer employment must, at some level, be included in local youth programs.

Implications for Community Colleges: The broadened eligibility for adults should be particularly attractive to community colleges since they traditionally serve individuals regardless of economic status. Service to adults will, however, be subject to the new provisions on sequence of services and priority for public assistance recipients and low income persons when funds are limited (discussed below). Interested colleges should track how localities plan to use these new adult grants, seek to participate in shaping these decisions and prepare to offer services for this client group. As major players in the JTPA dislocated worker program, community colleges will welcome the retention of this program as a separate funding stream under WIA and should plan to continue...
active participation in the program, recognizing, however, that, as in the case of adults, the ground rules for service provision have changed. Colleges that participated heavily in the summer youth program may find decreased opportunities in those localities that elect to reduce their summer programming under the new flexible youth grants.

Services Authorized for Target Populations

Adult and Dislocated Workers

As noted, funds will be appropriated and allocated separately for services to adults and to dislocated workers; however, localities will be able (with the Governor's approval) to transfer up to 20% of these funds between the two target group categories. The Act's provisions concerning services to adults and dislocated workers are among the most important changes made by the legislation.

Three Tiers of Service: Funds for adults and dislocated workers may be used for three levels or tiers of service: core services; intensive services; and training services. Reflecting the currently prevailing "work first" philosophy associated with welfare reform, the legislation envisions a process whereby, initially, an effort will be made to place adults or dislocated workers in employment through the provision of "core services" which will be limited to such short-term interventions as job search assistance, career counseling and provision of labor market and job vacancy information.

Unemployed workers who are unable to obtain employment through core services and employed workers who need additional assistance to remain employed will be eligible for "intensive services." Intensive services will, as the title suggests, involve more intensive forms of assistance such as comprehensive assessments, development of individual employment plans, case management and short-term prevocational services.

Only individuals who are unable to obtain employment through intensive services will be eligible for "training services." Candidates for training services must also meet additional tests: they must have the skill prerequisites for the training selected; the training program selected must be linked to job opportunities in the local area; and it must be determined that they are unable to obtain training services under Pell grants or other grant assistance. "Training services" include the familiar range of training activities, including occupational skills training, OJT, customized training, skill upgrading and retraining, job readiness training, and adult and literacy education.

Implications for Community Colleges: It can be fairly argued that, under WIA, in contrast to its predecessor legislation, training has become the service of last resort. The clear intent of the legislation is that adults and dislocated workers be placed in employment as rapidly as possible, with the least intensive form of intervention needed for placement.

Community colleges can respond in several ways to this reorientation of services under WIA. Many community colleges already provide intensive services, such as assessment, counseling and prevocational services under JTPA and should seek to continue as providers of these services under the new legislation. Other colleges may wish to build their capacity to provide these services. To help build capacity in this, as in other areas under WIA, information-sharing among community colleges, may prove to be a valuable approach. "Core services" are likely to be provided by the Employment Service (ES) in most local areas; the legislation mandates that the ES provide its labor exchange services through the new one-stop delivery system. However, the legislation does not designate the ES as the presumptive deliverer of job search, placement, labor market information and other core services. Those community colleges with expertise in providing these services may seek to be providers under the new system, either individually or in conjunction with the ES in their localities.
Community colleges’ primary interest under the new legislation will be the provision of training services. It will therefore be critically important that colleges become familiar with the new requirements for providing training under WIA and be prepared to compete in the training marketplace that will be established under the legislation. These requirements -- use of training vouchers, eligibility criteria for providing training, and dissemination of consumer information on training providers -- are discussed below.

Beyond competing successfully for the provision of training services, community colleges can also serve as advocates for training in their local areas. While the legislation provides that training services will be used only for those individuals who are unable to obtain or retain employment through core or intensive services and who meet the other criteria for receiving training, it still leaves considerable discretion at the local level to determine when training services may be authorized for a participant. Community colleges can make the case that, for many or most participants, placement in good jobs leading to economic self-sufficiency will require basic education and occupational training services. The colleges can most effectively advance this position, at the policy level, as members of the state and local workforce investment boards and through participation in the development of state strategic plans and local plans by these bodies. Operationally, those community colleges that successfully seek to be designated as operators of one-step centers will be in a key position to maximize the use of training services in their local programs.

**Use of Vouchers for Training:** The legislation requires (with three exceptions) that training services be provided through the use of Individual Training Accounts (ITA). Specifically, the one-stop system will provide participants with a list of eligible providers and related performance information. The participant will then choose the training program that best meets the participant’s needs, with payment arranged through the ITAs. While the term “vouchers” is not used in the legislation, ITAs will function essentially as vouchers. The legislation is silent on the form in which the vouchers will be dispensed, the proportion of training costs they will cover and other administrative details. In all likelihood, for the vouchers to cover the full cost of training, in many states it will be necessary to secure funds from other sources to supplement the value of the voucher.

**Contracting for training at the local level will be replaced with ITAs, with three exceptions.** Contracting may still be used: for on-the-job or customized training; where there is an insufficient number of providers to meet the competitive purposes of ITAs; and for programs offered by community-based organizations (CBOs) or other private agencies that serve special populations that face multiple barriers to employment.

**Implications for Community Colleges:** The use of vouchers offers both new opportunities and challenges to community colleges. As providers of high-quality training services, vouchers can be an advantage to community colleges that will now be able to market their services directly to the consumers of these services, the newly-enfranchised participants in job training programs. However, this will require that the colleges work closely with their local one-stop delivery systems to ensure that the colleges’ services are fully and accurately presented to voucher-holders and that colleges have the opportunity to discuss their services with these participants, either on-site at the one-stop centers or on campus.

The replacement of contracts with vouchers will pose problems in planning because of the unpredictability, at least at the outset, of the number of participants who will receive vouchers and, of these voucher-holders, the number who will seek to receive training services from community colleges. Colleges in states with “enrollment caps” could experience particular problems in receiving reimbursement for participants that exceed the cap levels.

Those community colleges that have traditionally enrolled hard-to-serve individuals under JTPA will need to aggressively compete with CBOs for training contracts to serve these special populations under WIA, given the implied preference for CBOs under the “hard-to-serve” exception to the voucher requirement.

**Eligibility of Training Providers:** Complementing the provisions for ITA/vouchers, the legislation establishes requirements that a training provider must meet in order to be eligible to
receive adult or dislocated worker training funds, through vouchers or, where exceptions apply, under contracts. Virtually all community colleges will automatically qualify for initial eligibility under the Act’s provisions granting initial eligibility to all postsecondary institutions certified under the Higher Education Act and providing programs leading to two or four-year degrees or certificates.

Subsequent to the initial eligibility period (which will generally not exceed one year), to remain eligible, community colleges and all other training providers must meet or exceed performance criteria established by the Governor, which may be adjusted upward by local workforce investment boards. The state-level standards are a new and important feature of federal training policy. The standards must be negotiated by states with the U.S. Department of Labor; if states fail to meet them, they can lose up to five percent of their funding. In order to enable local boards to determine whether or not the criteria have been met, providers must submit annually to the boards, performance information for each of the criteria.

The criteria and required performance information will include, for all persons enrolled in each applicable program: completion rates; the percentage who obtain employment; and the wages at placement in employment. The same criteria will apply and performance information must be submitted for all persons receiving WIA training assistance under the provider’s program. In addition, for these individuals, criteria will be established and information must be submitted for retention rates in employment and wages received six months after the first day of employment. Each provider must also submit information relating to the costs of the program.

The governors or local boards have the authority to request that providers furnish additional program-specific information.

In addition to being used to determine providers’ eligibility, the performance-based information submitted by providers will be disseminated, as consumer information, to the one-stop centers for use by participants in selecting their training providers.

**Implications for Community Colleges:** Colleges will need to develop the capacity to collect this newly-required annual performance information in order to maintain their eligibility to provide training under WIA. The requirement to track participants six months after they enter employment may prove to be onerous for many colleges. This has been anticipated in the legislation which provides that, where providers incur "extraordinary costs" in tracking individuals six months after they enter employment or because of a request for additional information by the Governor or local board, the Governor or local board must make available to the provider cost-effective methods for the collection of this information or provide additional resources to the providers for this purpose. Colleges should take advantage of these provisions if data collection costs prove excessive.

With respect to setting the performance criteria, the legislation provides that, in this process, the governors must solicit and take into account the recommendations of service providers in the state. Community colleges should take full advantage of this requirement to help ensure that the criteria established by the Governor are reasonable and fair. Since the local boards will implement the eligibility determination procedure, including the possibility of adjusting the performance criteria upwards, community colleges have an additional incentive to gain membership on the boards and play an active role in their deliberations. Colleges will also need to maintain close liaison with the one-stop system to ensure that the consumer information presented to participants accurately reflects the performance information submitted by the colleges.

**Youth**
WIA authorizes a separate funding stream for youth. The eligibility provisions are similar to JTPA: ages 14-21, low income and meet at least one of six specified barriers to employment. The most important change from JTPA in the youth program is that no separate appropriations are authorized for summer jobs. Other changes involve the service requirements for youth. Under JTPA, all youth receiving services were required to receive individual assessments and individually-tailored service strategies. WIA now adds the requirement that these services must: prepare youth for postsecondary education or unsubsidized employment; provide for strong linkages between academic and occupational learning; and be connected to intermediaries with strong links to the job market and employers. The legislation also specifies a broad range of services that must
be available under local youth programs. At least 30% of youth funds must be devoted to out-of-school youth. Local funding of providers of youth services will continue to be on a contractual basis.

The legislation continues the Youth Opportunity Area Grants program, administered by the Secretary, that assists out-of-school youth in high poverty areas.

**Implications for Community Colleges:** Colleges interested in participating in local youth programs should seek to become members of the local youth councils (discussed below) or maintain close liaison with the councils. Serving as subgroups of local workforce investment boards, the councils will develop the youth components of local plans and recommend the providers of youth services. Community colleges are well-positioned to provide services that must be available through local youth programs, such as in-depth assessment of skills and service needs and occupational skills training, particularly for out-of-school youth.

**Governance Structure**

The new legislation will make important changes in the structure for administering employment and training programs at state and local levels. The key elements in this administrative structure, which will be known as "the workforce investment system," are the state workforce investment boards, local workforce investment boards and their youth councils, and the local one-stop delivery systems.

**State Workforce Investment Boards**

States will be required to establish state workforce investment boards to assist governors in the administration of the workforce investment system. A state board must include the Governor and two members of each chamber of the state legislature. The remaining members of the board, appointed by the Governor, must include representatives of business and industry (who are to constitute a majority of the board's membership) and representatives of chief local elected officials, labor organizations, individuals and organizations that have experience in the delivery of workforce investment activities, "including chief executive officers of community colleges," individuals and organizations that have experience in administering youth activities, relevant state agencies and other appropriate representatives.

The state board will advise the Governor on developing the new statewide workforce investment system and, most importantly, will develop the state's five-year strategic plan to be submitted to the Secretary of Labor. The plan will describe: the workforce investment activities to be undertaken in the state; how the state will implement key requirements of the Act; and how special populations will be served. The plan will also incorporate the state plan for administering the Employment Service under the Wagner-Peyser Act. The board will assist the Governor in monitoring the state workforce investment system.

In addition, the legislation permits states to submit "unified plans" to ensure the coordination and non-duplication of workforce development activities, possibly including adult education and secondary and postsecondary vocational education. The legislation lists fourteen programs that may be included in the state unified plan; secondary vocational education can be included only if its inclusion is agreed to by the state legislature.

**Implications for Community Colleges:** The state boards are likely to play an important role in the workforce investment program, particularly during the early, developmental stages. The five-year strategic plan will chart the state's course in administering virtually every aspect of the statewide workforce development program. Community colleges are guaranteed at least one seat on the state board and, through their representative(s) on the board, should be prepared to play an active role in contributing to the development of the strategic plan as well as in supporting and advising the community college/board members with respect to their ongoing oversight and other responsibilities under the Act. Significantly, the majority of the board's members must be from business and industry (only 30% business membership was required for state councils under JTPA), thus very likely giving the boards a distinct business orientation. Community colleges can take
advantage of their long-standing ties to their local business communities in developing close working relationships with business representatives on the state boards.

**Local Workforce Investment Boards**

The chief local elected official (LEO) in each workforce investment area will appoint a workforce investment board charged with setting policy for and planning and overseeing the operation of the local workforce investment system that serves adults, dislocated workers and youth under the Act.

Members of the local board will be appointed by the LEO in accordance with criteria established by the Governor. The board must include representatives of business (who must constitute a majority of the board's membership) and representatives of: education providers, labor organizations, community-based organizations, economic development agencies, the "one-stop partners" (i.e. programs participating in the one-stop system, discussed below), and providers of adult education and literacy services. The board must be chaired by a business representative.

The board is responsible for: developing and submitting to the Governor a comprehensive five-year plan for the local workforce investment program; designating local one-stop operators; designating eligible providers of training services; negotiating local performance measures; and assisting in the development of a statewide employment statistics (labor market information) system.

Unlike the private industry councils under JTPA, who were allowed to operate programs, the boards will be prohibited from directly providing training services unless the Governor waives the prohibition based on a determination that another entity is not available to meet the local demand for such training. A similar restriction is placed on the boards directly providing core and intensive services.

**Implications for Community Colleges:** Workforce investment boards are assigned the key policymaking role in the implementation of local workforce investment systems. Designating local providers of training services and one-stop center operators areas-- of particular concern to community colleges -- will be early priorities on the boards' agendas. Although a spot for educators on the local board is guaranteed, there is no guarantee that this spot would necessarily go to a representative of a community college. Colleges should make early contact with their chief local elected officials to ensure their representation on local workforce investment boards. As in the case of the state boards, the local boards will be business-oriented, offering community colleges the opportunity to build upon their connections with the local business community in order to develop close working relationships with business representatives on the boards.

It should be noted that, in many localities, local boards have already replaced PICs under JTPA in anticipation of the reform legislation. The National Association of Private Industry Councils estimates that approximately 40-50 percent of the PICs have already been reorganized as workforce investment boards. The Act provides that these local boards may be retained if they substantially meet the requirements of the Act. Community colleges should determine whether boards are already in existence in their communities and arrange for membership if they are not already represented on these boards.

**Youth Councils**

A youth council is to be established in each local area as a subgroup of the local workforce investment board. The council, which is appointed by the board, develops portions of the local plan relating to youth, recommends the providers of youth activities to be awarded grants by the local board, and coordinates youth activities in the local area.

**Implications for Community Colleges:** Community colleges that are interested in providing services to youth under the Act should seek to be appointed to the Youth Councils. Where colleges are members of local boards, arranging for assignment to the Councils, which are subgroups of the boards, should be relatively easy to achieve. Otherwise, colleges will need to make their interest known to local board members. In either case, colleges should be prepared to promote
their services to the Council members since the Councils will be recommending youth service providers to the local boards.

**One-stop Delivery System**

In a major departure from the fragmented employment and training delivery systems of the past, WIA requires that a new one-stop delivery system be established in each local area. The one-stop system will directly deliver core employment services and will provide access to intensive and training services funded under WIA and other federal programs. One-stop operators will make the key decisions concerning the appropriate levels of service to be provided to individual adults and dislocated workers.

The legislation provides that the one-stop delivery system must provide services through at least one center in each local area of the state, which may be supplemented by networks of affiliated centers. Local boards are required to select one-stop operators through a competitive process. Postsecondary educational institutions are specified in the legislation as one of the local entities that are eligible to be selected as one-stop center operators.

The law provides that agencies or organizations that carry out one or more of a series of specified federally-funded programs (WIA, Wagner-Peyser, adult education and literacy, vocational rehabilitation, welfare-to-work, post-secondary vocational education under the Perkins Act, etc.) must provide core services (assessment, job search assistance, labor market information and related services) to their participants through the one-stop system. These agencies and organizations, designated as "One-stop Partners," are to enter into memoranda of understanding (MOU) with local boards with respect to services to be provided, arrangements for referral of individuals from one-stop centers to one-stop partners, and operating costs.

**Implications for Community Colleges:** Community colleges are specifically authorized under the legislation to serve as one-stop operators. This offers the colleges the opportunity to play a pivotal role in the operation of the local workforce investment system; one-stop centers will be the locus of decision-making with respect to individual service referrals. With their proven records of accomplishment, colleges should be in a good position to successfully compete in many localities to serve as one-stop operators.

In selecting one-stop operators, boards may waive the competitive process requirement if they designate a consortia of not less than three One-stop Partners to operate a center. Colleges may wish to form consortia, for this purpose, with other One-stop Partners, such as the Employment Service and vocational rehabilitation agencies.

Whether or not they serve as one-stop operators, community colleges are likely to serve as One-stop Partners in most local areas, as administrators of WIA services or other Federal programs specified in the Act, such as postsecondary vocational education under the Perkins Act and adult education and literacy activities. Colleges should make early contact with their local workforce investment boards to negotiate MOUs specifying the details of their relationships with the one-stops.

Community colleges should be aware that one-stop centers are already operational in many communities and in an advanced state of development in others. While legislation was pending, DOL aggressively promoted the establishment of one-stops, administratively, under JTPA, through implementation grants to all 50 states. DOL reports that, as a result, 820 one-stop centers have already been established in 32 states. WIA allows the Governor, LEO, and local board to retain one-stop operators who were designated as operators of one-stop centers under JTPA.

**Statewide Activities**

As under JTPA, a percentage of the funds allocated to the states under WIA may be reserved for statewide activities. For each of the WIA funding streams (adults, dislocated workers, youth) up to 15 percent may be reserved for statewide workforce investment activities. The Act requires the funds to be used for: dissemination of the list of eligible training providers; incentive grants to encourage coordination and performance; technical assistance; evaluation; and one-stop
system building. Broad authority is included for use of the balance of statewide funds. The set-asides in JTPA for education and coordination grants (8 percent) and older workers (5 percent) are not included in WIA.

WIA retains the JTPA provisions for reserving 25 percent of dislocated worker funds at the state level to fund rapid response services to workers affected by plant closings and other dislocations.

**Implications for Community Colleges:** Community colleges can most effectively influence the use of these statewide funds through membership on the state workforce investment boards. Colleges that provided rapid response services to dislocated workers under Title III of JTPA may still be funded for this purpose out of the 25 percent state reserve under WIA. However, colleges that had received funds under JTPA's 8 percent education/coordination and 5 percent older worker set-asides will need to seek funding for these activities from the 15 percent reserved for statewide workforce investment activities or from other funding sources.

**Workplace Flexibility Plans (Work-Flex)**

Eligibility for Work-Flex (currently authorized for six states by appropriations law) is expanded to all states. Pursuant to a plan approved by the Secretary, governors would be granted authority to approve waivers of statutory or regulatory provisions of this legislation submitted by their local workforce areas (except for labor standards or certain other provisions). The Work-Flex plans must detail the expected outcomes to be achieved by the waivers.

**Implications for Community Colleges:** When colleges feel that specific statutory or regulatory provisions hamper their ability to efficiently and effectively provide services to target populations under the Act, they may seek waivers of these provisions by the Governor, through submissions by their local workforce investment board. Conversely, colleges may disagree with other waiver requests submitted by the board. The legislation requires that states provide opportunity for public comment on Work-Flex plans before they are submitted to the Secretary. Colleges can take advantage of these comment periods to register any objections to proposed waiver requests.

**National Activities**

WIA retains, with some changes, separate authorization and funding for the national programs that were authorized under JTPA: Job Corps; Native Americans; migrant and seasonal farmworkers; veterans; youth opportunity grants and technical assistance; research, demonstration and evaluation. Also, as in JTPA, 20 percent of the appropriated dislocated worker funds are reserved to the Secretary for use in addressing major economic dislocations, such as mass layoffs, as well as other emergencies or major disasters.

**Implications for Community Colleges:** Community colleges that have been active in these national activities will find that the rules established under JTPA will be similar under WIA. The Act does require closer linkages between Job Corps centers and the state workforce development systems and with the communities in which the centers are located. This could open up possibilities for community colleges to play a greater role in supplying services to Job Corps centers in their localities.

**Budget/Transition**

As in the case of JTPA, no specific funding levels are authorized for WIA. "Such sums as may be necessary" are authorized for FY 1999 - FY 2003. The Act provides that the Secretary is authorized to take actions needed for orderly transition to the new system and to issue regulations necessary to administer the new legislation.

**Implications for Community Colleges:** Community colleges should track the congressional appropriations process through AACC to determine when funds will begin to be allocated through the new WIA funding streams. Colleges should also obtain copies of the interim
regulations that will be published in the Federal Register early next year and should provide more detailed guidance on the Act's provisions. Regulations are usually published, initially, for comment. Community colleges should be prepared to comment on regulatory provisions in which they have a special interest. In addition, colleges may stay abreast of any administrative guidelines that DOL will be issuing to facilitate the transition to the new legislation through AACC.

A Community College Action Agenda

The legislation clearly envisions that community colleges will play a major role in implementing the new workforce investment system. Colleges, either individually or collaboratively, should consider the development of action plans to ensure that they will serve as full and effective partners in the new system. Of the specific follow-up items discussed in this paper, the following should be given priority for inclusion in local action agendas:

Keep informed, through AACC, of any WIA guidelines or technical assistance materials disseminated by DOL.
Obtain copies of draft regulations, when issued, and comment on provisions of particular concern to community colleges.
Contact governors and chief local elected officials to ensure that one or more community colleges are represented on the state and local workforce investment boards. Where boards are already in existence, ensure that community colleges are added if they are not already represented.
Participate actively in the development of the state strategic plan and local plans to ensure that the roles of community colleges are adequately reflected.
Advance the position in state and local board deliberations that the guidelines for the local one-stop delivery system recognize that literacy and occupational skills training may be necessary to achieve stable and well-paying jobs.
Build the college's capacity to deliver "core" and "intensive" services to participants.
Consider competing for designation as one-stop system operator in your locality or form a consortium for this purpose with other providers.
Develop a close working relationship with the local one-stop delivery system: negotiate a memorandum of understanding with the local board concerning the college's relationship with the one-stops; ensure that information concerning community college services are fully and accurately made available to holders of ITA training vouchers.
Begin an active dialogue with the Governor and local boards concerning training providers' performance criteria to ensure that they are reasonable and fair.
Establish procedures to collect the performance data required by the law. Work with the Governor to obtain assistance in establishing cost-effective methods of data collection, such as the use and enhancement of unemployment insurance wage records to track post-training employment and wages.
Ensure that, where a state unified plan provides for the joint planning and coordination of the adult education and literacy program with employment and training under WIA and with other Federal programs, the interests and concerns of community colleges in adult education and literacy programs are fully reflected in the unified plan.

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