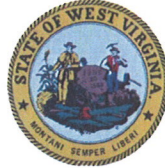


PE 10-22-498
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WEST VIRGINIA LEGISLATURE
Performance Evaluation and Research Division

Building 1, Room E-314
1900 Kanawha Blvd., E.
Charleston, WV 25303-0610



Director, John Sylvia

Memorandum

To: Honorable Richard Browning
Honorable Steve Kominar
Co-Chairs, Joint Commission on Economic Development

From: John Sylvia, Director of the Performance Evaluation and Research Division

Date: December 13, 2010

Subject: Tracking of Job Creation/Retention and Transparency by Other States' Economic Development Agencies

The Joint Commission on Economic Development requested that our office research how other states evaluate their job promotion, creation, and retention programs. We were asked to find the following:

- What states measure job creation and retention resulting from state and federal incentive programs?
- How do states make this job tracking information available to the public, in terms of stimulus funding under the American Recovery and Reinvestment Act (ARRA), and as well as state economic incentives?

The methodology used by the Performance Evaluation and Research Division (PERD) to answer these questions involved the process of testing the validity of a primary source of information. The primary information source that we used comes from an organization called Good Jobs First, which is a national policy resource center that promotes corporate and government accountability in economic development. PERD acquired several publications from Good Jobs First that primarily evaluate the public disclosure of economic development funding through websites. However, the publications used for the state agency transparency analysis are current as of November 2007. The publications used for the ARRA transparency analysis are current as of January 2010. PERD acquired more current information when possible to determine which states are measuring job creation and retention for state economic development programs.

The information obtained from Good Jobs First was tested in two ways. First, a survey was sent to 49 state economic development agencies that asked five questions concerning the tracking of job creation and retention as a result of agency programs. A copy of the questionnaire is attached. Of the 49 states contacted, 28 provided information. Secondly, PERD examined individual state websites to determine the extent of job tracking and retention that a state economic development office performs. These two methods of testing the primary source of information were intended to confirm the accuracy of the information and update and gather additional information that Good Jobs First did not provide.

Which States Measure Job Creation and Retention?

The primary objective of this analysis is to identify those states that have evidence of actually tracking job creation and retention. There are many states that estimate or project job creation and retention; however, PERD only considered states that reported on actual job creation and retention. PERD's survey of states not only asked if job creation was being tracked but if evidence was available. Our research shows that while many states say they track job creation to some extent, not many provided evidence. PERD cross-referenced survey responses with Good Jobs First 2007 data and with our review of states' websites. If we found supporting evidence from Good Jobs First or by our review of a website or a publication issued by the state, then we listed those states as performing job tracking. For those states that did not respond to our survey, we examined Good Jobs First data and then confirmed them with a search of either that state's website or written publications. Some states track job creation but disclose the information only through a published document that cannot be accessed through a website.

Good Jobs First's 2007 study identified that many states project jobs creation and retention, but only a few measure and report actual jobs created or retained. Moreover, it appears that some states have begun reporting outcome measures since 2007 because PERD found that some states that were not identified by Good Jobs First as reporting outcome measures currently report those measures. Table 1 illustrates that PERD identified 15 states that have clear evidence of tracking outcome measures of job creation and/or retention. The states of Connecticut, Illinois, Iowa, Maine, Minnesota, Montana, New Jersey, and Ohio were identified in the Good Jobs First 2007 study and confirmed by PERD as reporting outcome measures of their economic development programs. However, PERD identified that since Good Jobs First's 2007 report, the states of Maryland, Colorado, Michigan, North Carolina, North Dakota, Oregon, and Wisconsin have recent evidence of reporting measures of actual jobs created or retained.

An appendix is attached to the report that shows examples from the states of Connecticut and Illinois of the manner in which these states measure the outcome of job creation and retention. Although we found that many states publicly display projected job growth/retention and a wealth of other data concerning their state's economic development programs, actual outcome measures are limited. We found that many states publicly show the amount of awarded funds, the name of the organization receiving the award, the year the project will expire, and the projected number of jobs that will be created or retained. However, only the 15 states listed in Table 1 publicly show the actual number of jobs created or retained.

Table 1 States That Have Evidence of Tracking Job Creation/Retention For State Economic Development Programs	
Colorado	Montana
Connecticut	New Jersey
Illinois	North Carolina
Iowa	North Dakota
Maine	Ohio
Maryland	Oregon
Michigan	Wisconsin
Minnesota	
<i>Source: PERD review of Good Jobs First data, survey information and review of state economic development websites and documents.</i>	

How Transparent Are States in Making Economic Develop Measures Available to the Public?

I. Transparency of American Recovery and Reinvestment Act Outcomes

The American Recovery and Reinvestment Act (ARRA) mandates that states track and report job creation and retention resulting from Recovery Act funds. Recipients of Recovery Act funds are required to report quarterly on the number of jobs paid for with the funds. Although initially jobs created and jobs retained were reported separately, the distinction between created and retained jobs no longer exists. Instead, jobs are computed based on the number of hours worked in a fiscal quarter that were paid for with Recovery Act funds. The Recovery Act website provides recipient-reported job information by state at:

www.recovery.gov/Transparency/RecipientReportedData/Pages/StateTotalsByAgency.aspx.

State governments also maintain recovery act websites in order to enhance transparency and accountability. States' sites were evaluated in July 2009 and again in January 2010 by Good Jobs First. The evaluation consisted of seven components. Table 2 shows the full composite scores and rankings for each state. West Virginia tied for 11th with a score of 64, which is down from its July 2009 ranking of 4th with a score of 60. This drop in ranking for West Virginia is likely because of improvements made by other states. Nevertheless, the state has a good website that offers significant outcome information on funding received through the Recovery Act.

Table 2
Transparency Rankings and Scores of
State Recovery Websites
(on a scale of 0 to 100)

Rank	State	Score
1	Maryland	87
2	Kentucky	85
3	Connecticut	80
4(tie)	Colorado	72
4(tie)	Minnesota	72
7(tie)	California	69
7(tie)	Illinois	69
9	Oregon	67
10	Massachusetts	65
11(tie)	Georgia	64
11(tie)	West Virginia	64
13(tie)	New Mexico	62
13(tie)	New York	62
13(tie)	Pennsylvania	62
16	Montana	61
17	Arkansas	60
18	New Hampshire	58
19	Washington	54
20	Iowa	52
21(tie)	Arizona	49
21(tie)	Delaware	49
21(tie)	Virginia	49
24	Utah	46
25(tie)	Nevada	42
25(tie)	Rhode Island	42
25(tie)	South Dakota	42
28(tie)	Maine	39
28(tie)	Michigan	39
30	Indiana	37
31	Kansas	36
32	North Carolina	35
33(tie)	Ohio	33
33(tie)	Tennessee	33
35(tie)	Florida	29
35(tie)	Hawaii	29
35(tie)	New Jersey	29
38	Nebraska	28
39	Alabama	23
40	Wyoming	21
41	South Carolina	19
42(tie)	Idaho	18
42(tie)	Oklahoma	18
42(tie)	Texas	18

Table 2 Transparency Rankings and Scores of State Recovery Websites (on a scale of 0 to 100)		
45	Mississippi	17
46	Louisiana	16
47(tie)	Alaska	13
47(tie)	Vermont	13
49	Missouri	10
50	District of Columbia	6
51	North Dakota	5
	Average	44
	Median	42
<i>Source: "Show Us the Stimulus (Again): An Evaluation of State Government Recovery Act Websites," Good Jobs First, January 2010.</i>		

Table 3 provides the component scores each state received on the transparency of recipient job data reporting, a component of transparency of Recovery Act funding, on its website. As the table illustrates, 10 states had zero scores in this component for not providing any job data on their sites, while 16 states, including West Virginia, scored the maximum ranking of 15. The rest fall in between, with the average score for all states equaling 8.5.

Table 3 State Component Score on a 0-15 for Reporting of Recipient Job Data on State Recovery Websites		
Rank	State	Score
1 (tie)	Alabama	15
1 (tie)	Arizona	15
1 (tie)	Colorado	15
1 (tie)	Connecticut	15
1 (tie)	Kentucky	15
1 (tie)	Maine	15
1 (tie)	Maryland	15
1 (tie)	Massachusetts	15
1 (tie)	Minnesota	15
1 (tie)	Nebraska	15
1 (tie)	Nevada	15
1 (tie)	New Mexico	15

Table 3
State Component Score on a 0-15
for Reporting of Recipient Job Data on State Recovery Websites

1 (tie)	Rhode Island	15
1 (tie)	South Dakota	15
1 (tie)	Washington	15
1 (tie)	West Virginia	15
17 (tie)	Florida	10
17 (tie)	Georgia	10
17 (tie)	Illinois	10
17 (tie)	Iowa	10
17 (tie)	Oregon	10
17 (tie)	Pennsylvania	10
17 (tie)	Wisconsin	10
24 (tie)	Arkansas	8
24 (tie)	Delaware	8
24 (tie)	Idaho	8
24 (tie)	Indiana	8
24 (tie)	Michigan	8
24 (tie)	New Hampshire	8
24 (tie)	Ohio	8
24 (tie)	Oklahoma	8
24 (tie)	Tennessee	8
24 (tie)	Texas	8
24 (tie)	Utah	8
35 (tie)	California	7
35 (tie)	Montana	7
35 (tie)	Wyoming	7
38 (tie)	Alaska	3
38 (tie)	New Jersey	3
38 (tie)	Vermont	3
38 (tie)	Virginia	3
42 (tie)	District of Columbia	0
42 (tie)	Hawaii	0
42 (tie)	Kansas	0
42 (tie)	Louisiana	0
42 (tie)	Mississippi	0
42 (tie)	Missouri	0
42 (tie)	New York	0
42 (tie)	North Carolina	0
42 (tie)	North Dakota	0

Table 3		
State Component Score on a 0-15		
for Reporting of Recipient Job Data on State Recovery Websites		
42 (tie)	South Carolina	0
<i>Source: "Show Us the Stimulus (Again): An Evaluation of State Government Recovery Act Websites," Good Jobs First, January 2010.</i>		

II. Transparency of State Economic Development Programs

Although most states have a public presence when it comes to reporting outcome measures resulting from ARRA funding, the opposite is true of states when it comes to publicly displaying outcome measures of their own state economic development programs. Table 4 shows an evaluation by Good Jobs First of website data for each state's economic development programs. The table shows that 27 states do not have any presence in this regard, including West Virginia.

Table 4		
Transparency Rankings and Scores of State Economic Development Subsidy Incentives on States' Development Agency Websites		
November 2007		
Rank	State	Score
1	Illinois	28.0
2	Iowa	27.0
3	Minnesota	26.0
4	Pennsylvania	23.0
5	Ohio	22.7
6 (tie)	Connecticut	22.0
6 (tie)	North Carolina	22.0
8	Missouri	21.5
9	North Dakota	21.0
10 (tie)	Florida	20.0
10 (tie)	Indiana	20.0
10 (tie)	New Jersey	20.0
10 (tie)	Vermont	20.0
14	Maryland	19.5
15 (tie)	Montana	19.0
15 (tie)	New York	19.0
17	Nebraska	18.5
18 (tie)	South Dakota	18.0
18 (tie)	Texas	18.0

Table 4
Transparency Rankings and Scores of State Economic Development Subsidy
Incentives on States' Development Agency Websites
November 2007

20 (tie)	Nevada	17.0
20 (tie)	Utah	17.0
20 (tie)	Wisconsin	17.0
23	Maine	16.0
24	Kentucky	15.0
25 (tie)	Alabama	0.0
25 (tie)	Alaska	0.0
25 (tie)	Arizona	0.0
25 (tie)	Arkansas	0.0
25 (tie)	California	0.0
25 (tie)	Colorado	0.0
25 (tie)	Delaware	0.0
25 (tie)	District of Columbia	0.0
25 (tie)	Georgia	0.0
25 (tie)	Hawaii	0.0
25 (tie)	Idaho	0.0
25 (tie)	Kansas	0.0
25 (tie)	Louisiana	0.0
25 (tie)	Massachusetts	0.0
25 (tie)	Michigan	0.0
25 (tie)	Mississippi	0.0
25 (tie)	New Hampshire	0.0
25 (tie)	New Mexico	0.0
25 (tie)	Oklahoma	0.0
25 (tie)	Oregon	0.0
25 (tie)	Rhode Island	0.0
25 (tie)	South Carolina	0.0
25 (tie)	Tennessee	0.0
25 (tie)	Virginia	0.0
25 (tie)	Washington	0.0
25 (tie)	West Virginia	0.0
25 (tie)	Wyoming	0.0

Source: "The State of State Disclosure: An Evaluation of Online Public Information About Economic Development Subsidies, Procurement Contracts and Lobbying Activities," Good Jobs First, November 2007.

Conclusion

The Performance Evaluation and Research Division reviewed three different sources of information in order to confirm which states report actual jobs created or retained as part of their state economic development programs. We also reported the transparency rankings as calculated by Good Jobs First for publicly reporting information concerning ARRA funding and state economic funding. PERD found that only fifteen states report in some form the actual number of jobs created or retained by state economic development programs. These states report jobs gained either in aggregate form or for each individual economic development project. In some cases, states require recipients to specify goals for the number of jobs created or retained and to compare that with what was actually accomplished. PERD observed that while some states require recipients to estimate job creation from state funding, there does not appear to be any confirmation of whether the targets were achieved. It is also important to note that most of the states that PERD identified as tracking job growth and retention from state economic development incentive packages require that the state economic development agency publicly report the outcome measures in some manner. Some states report this information either through websites or through a publication or using both methods.

With respect to the transparency of this information, it is interesting to note that Good Jobs First found that states are generally doing well for the most part in meeting the ARRA tracking and reporting requirements of jobs created and retained from Recovery Act funds. However, when it comes to making this same type of information available for each state's economic development programs, most states do not have any public presence. It appears that statutory mandates are effective when outcome data are required to be measured and reported. PERD reported in a 2007 report that the Economic Development Office within the Department of Commerce does not regularly calculate or report outcome measures of its funding programs. The West Virginia Legislature should consider having statutory requirements specifying that appropriate outcome measures, such as job creation/retention goals, etc., be stipulated within appropriate economic development projects, and that targeted and actual outcomes be reported publicly by the grantor of economic development funds.

Attachment I

Questionnaire for State Economic Development Agencies

1. Does your agency track the number of jobs created and/or retained as a result of agency programs?
2. If so, is this tracking required by statute or performed voluntarily? If required by statute, please indicate the Code cite.
3. If tracking is performed, how frequently are figures evaluated (i.e, annually, biennially, etc.)?
4. If tracking is performed, are results published in a report or used internally only? If results are published and available to the public, please provide a link or attach a copy of the most recent report.
5. Please provide any other information that you feel might be relevant or beneficial.

Attachment II

Excerpt from *Connecticut Department of Economic and Community Development
Annual Report for Fiscal Year 2008-2009*

xii. DECD's Job Creation and Job Retention Performance

DECD's business assistance portfolio needs to be judged by its performance as a portfolio and not solely by the performance of its individual investments. As with any portfolio, there are performers and non-performers. Given the nature of the type of projects DECD is called upon to invest in, it is inevitable that the business assistance portfolio will contain some poor performers. As indicated earlier, it is important to consider and understand that job creation/retention, though important, is not the only way in which success should be measured. DECD's investments generate many other benefits to the state, such as increased revenues via corporate, sales and personal income taxes, increased economic activity, indirect job creation, increased property taxes to local communities, brownfields remediation and urban redevelopment, to name a few. Another point to be acknowledged is that DECD is often the lender of last resort and, without state financial assistance, businesses in this position would most likely fail. In these situations, DECD provides financial assistance with a full understanding of the risks involved in an attempt to save a company and, more importantly, preserve jobs.

xiii. Job Audits

The following information in Table 130 is the status summary of job audits that have been conducted as of **June 30, 2009**. This information represents the results of the companies in DECD's business assistance portfolio that have contractual employment obligations that, per the terms of their respective contracts, must be satisfied on or before June 30, 2009. Again, it is important to note that DECD's business assistance portfolio accounts for about 12% of DECD's total investment portfolio.

Table 130: Business Assistance Portfolio Job Audit Results as of June 30, 2009						
Job Goal Attainment	# of Companies	Contract			Actual Jobs Per Audit	% of Contract Requirement Attained
		Jobs Retained	Jobs Created	Total		
Met	28	6,368	2,937	9,305	12,738	137%
Did Not Meet	33	11,555	1,844	13,399	11,728	88%
Total	61	17,923	4,781	22,704	24,466	108%

Source: DECD

As noted in Table 130, of the 28 companies that met goal, results actually exceeded obligation by 37% (created/retained more than the required number of jobs). Companies that did not meet their obligation had an 88% job creation/retention attainment rate. Table 130 also illustrates the fact that, in terms of job creation, the DECD business assistance portfolio in aggregate has produced 8% more jobs than the assistance recipients were contracted to produce.

Table 131 shows that forty-six percent of the companies that have undergone their contractually obligated job audit either met or exceeded their respective job goals. Seventy eight percent of the companies met 70% or more of their contractual jobs commitment. As of June 30, 2009, overall contractual employment targets have been exceeded by 8%.

Table 131: Business Assistance Portfolio Job Goal Attainment As of June 30, 2009			
% of Target	# of Companies	Total Jobs Required by Contract	Total Jobs Based on Job Audit
>150%	6	3,144	5,663
141-150%	1	660	934
131-140%	0	0	0
121-130%	6	1,448	1,837
111-120%	2	908	1,025
101-110%	10	2,929	3,063
100%	3	216	216
99-90%	12	11,102	10,415
89-80%	5	661	541
79-70%	3	190	141
69-60%	3	198	126
59-50%	2	620	346
<50%	8	628	159
Total	61	22,704	24,466

Source: DECD

As stated before, the composition of this portfolio is dynamic and as such this number will fluctuate yearly, due to new companies being added to the portfolio and companies that have fulfilled obligations being dropped off of the report. There are also several companies that have multi-year employment obligations, so their numbers will rise

Connecticut Department of Economic and Community Development
Annual Report for Fiscal Year 2008-2009

and fall over time and the overall performance of the contractual employment targets will change. Due to the dynamic nature of the department's business assistance portfolio and the state, national and global economies, the numbers reported herein represent a "snapshot in time."

Since 1994, cumulative recoveries associated with companies that did not meet job targets total \$6.89 million. Recoveries include prepayments of loans, interest rate assessment, and partial repayments of grants. This number does not include interest rate increases or reductions in tax credits that have been implemented.

xiv. Dollar per Job Analysis

Table 132 provides the cost to the state per job created and retained.

Table 132: DECD Dollar Cost Per Job Based on Actual Job Audit Results						
Job Goal Attainment	Total Grant	Total Loan	Tax Credits	Total Assistance	Actual Jobs Created/Retained	DECD Dollar Cost Per Job
Met	\$8,750,000	\$77,366,750	\$25,000,000	\$111,116,750	12,738	\$8,723
Did Not Meet	\$5,350,000	\$18,660,325	\$7,000,000	\$31,010,325	11,728	\$2,644
Total	\$14,100,000	\$96,027,075	\$32,000,000	\$142,127,075	24,466	\$5,809

Source: DECD, as of June 30, 2009

It is important to note that each person employed as a result of DECD business assistance pays income tax to the state. Assuming each of the 24,466 jobs noted in Table 54 earned the median portfolio wage of \$51,788 and paid 3% of their wages in income taxes, the jobs created and retained by DECD business assistance represent approximately \$38 million in annual tax revenue to the state. Based on this figure alone, the state recoups DECD's investment in less than five years (and a little over three and one half years if the average portfolio wage is used in the calculation).

The median portfolio wage was used for the purpose of making a conservative estimate. The straight average portfolio wage is \$67,855.

*Connecticut Department of Economic and Community Development
Annual Report for Fiscal Year 2008-2009*

Attachment III

Excerpt from the Illinois *Annual Project Progress Reports for 2009*

Lowe's Home Centers, Inc. provides an example of a business creating more jobs than required for assistance.

Ford Motor Company demonstrates an example of a business failing to retain jobs as part of an assistance agreement.

Abengoa Bioenergy of Illinois demonstrates jobs created.

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Lowe's Home Centers, Inc.

Rockford

I. Development Assistance Agreements Awarded in 2006

	Assistance Amount	Agreement Number
Large Business Development Assistance Program	2,000,000.00	06 88601

II. Organization/Project Site Information

Chief Officer or authorized designee	<u>David Green</u>
Title	<u>Vice President - Tax</u>
Address	<u>P.O. Box 1000</u>
	<u>Mooreville, NC 28115</u>
	<u>USA</u>
Phone	<u>704-758-1000</u>
E-mail	<u>david.r.green@lowes.com</u>
Standard Industrial Classification Number (SIC#)	<u>4225</u>
North American Industry Classification System (NAICS)	<u>493110</u>

III. Did the recipient's use of the State Funding reduce employment at any other site in Illinois?

No

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Lowe's Home Centers, Inc.

Rockford

IV. Job Creation and Retention Data

Program Type **Large Business Development Assistance Program**
 Agreement Number **06 88601**
 Assistance Amount **2,000,000.00**

Report Header Definitions	
Wages	Average Annual Salary by Classifications
Full-Time	Permanent Full-Time
+/-	Gain or (Loss)

Number of Employees At the Time of Application

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Maintenance	30000.00	0	0	0	0
Managerial	65000.00	0	0	0	0
Supervisory	40000.00	0	0	0	0
Warehouse	25000.00	0	0	0	0
Totals:		0	0	0	0

Number of Employees As of the Date of the Report (12/31/2009)

Job Classification	Avg Annual Salary	Positions	Full-Time	+/-	Part-Time	+/-	Temporary	+/-
Maintenance	42423.53	27	27	27	0	0	0	0
Managerial	70962.67	15	15	15	0	0	0	0
Supervisory	43163.03	48	48	48	0	0	0	0
Warehouse	26653.12	630	630	630	0	0	0	0
Totals:		720	720	720	0	0	0	0

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Lowe's Home Centers, Inc.

Rockford

Number of Jobs Stated in the Agreement that would be Created at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Maintenance	31000.00	30	30	0	0
Managerial	66000.00	8	8	0	0
Supervisory	42000.00	24	24	0	0
Warehouse	26000.00	438	438	0	0
Totals:		500	500	0	0

Number of Jobs Stated in the Agreement that would be Retained at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
NONE	0.00	0	0	0	0
Totals:		0	0	0	0

Number of Full-Time Permanent Employees Anticipated To Be Hired at this Site on 12/31/2009

Job Classification	Anticipated Starting Dates	Number of Positions to be Hired in this Category	Average Annual Wage per New Employee	Total New Payroll to be Created
NONE		0	\$0.00	\$0.00
Totals:		0		\$0.00

Job Creation Data Explanatory Notes

If the change (gain/loss) in the number of full-time permanent employees as of the date of the report plus the number of full-time permanent employees anticipated to be hired after date of the report does not equal the number of full-time permanent employees stated in the Agreement that would be created at the site as a result of the assistance, then please explain why not:

More jobs were created than required

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Lowe's Home Centers, Inc.

Rockford

I, David R. Green, as the chief officer or authorized designee of the recipient, verify that the information in the progress report contains no knowing misrepresentation of material facts upon which eligibility for development assistance is based. I further certify that, to the best of my knowledge, the recipient is in compliance with the development assistance agreement(s) between, or on behalf of, the recipient and the Illinois Department of Commerce and Economic Opportunity and/or the Illinois Department of Transportation and/or the office of the Illinois State Treasurer

Electronically Signed

Signature

4/20/2010

Date

Vice President - Tax

Title

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Ford Motor Company

Chicago

I. Development Assistance Agreements Awarded in 2008

	Assistance Amount	Agreement Number
Employee Training Investment Program	1,850,000.00	08 171027

II. Organization/Project Site Information

Chief Officer or authorized designee	Gabby Bruno
Title	Regional Governmental Affairs Manager
Address	One American Road
	Dearborn, MI 48126
	USA
Phone	(313) 317-4764
E-mail	Gbruno1@ford.com
Standard Industrial Classification Number (SIC#)	3711
North American Industry Classification System (NAICS)	336111

III. Did the recipient's use of the State Funding reduce employment at any other site in Illinois? No

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Ford Motor Company

Chicago

IV. Job Creation and Retention Data

Program Type Employee Training Investment Program
 Agreement Number 08 171027
 Assistance Amount 1,850,000.00

Report Header Definitions	
Wages	Average Annual Salary by Classifications
Full-Time	Permanent Full-Time
+/-	Gain or (Loss)

Number of Employees At the Time of Application

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Mfg jobs	65000.00	2650	2650	0	0
Totals:		2650	2650	0	0

Number of Employees As of the Date of the Report (12/31/2009)

Job Classification	Avg Annual Salary	Positions	Full-Time	+/-	Part-Time	+/-	Temporary	+/-
Mfg jobs	65000.00	2157	2157	-493	0	0	0	0
Totals:		2157	2157	-493	0	0	0	0

Number of Jobs Stated in the Agreement that would be Created at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
NONE	0.00	0	0	0	0
Totals:		0	0	0	0

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Ford Motor Company

Chicago

Number of Jobs Stated in the Agreement that would be Retained at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Manufacturing Jobs	65000.00	2650	2650	0	0
Totals:		2650	2650	0	0

Number of Full-Time Permanent Employees Anticipated To Be Hired at this Site on 12/31/2009

Job Classification	Anticipated Starting Dates	Number of Positions to be Hired in this Category	Average Annual Wage per New Employee	Total New Payroll to be Created
NONE		0	\$0.00	\$0.00
Totals:		0		\$0.00

Job Creation Data Explanatory Notes

If the change (gain/loss) in the number of full-time permanent employees as of the date of the report plus the number of full-time permanent employees anticipated to be hired after date of the report does not equal the number of full-time permanent employees stated in the Agreement that would be created at the site as a result of the assistance, then please explain why not:

This is a job retention (not creation) agreement and due to the severe economic downturn, the auto industry has been significantly negatively impacted. As a result, there have been temporary job reductions until the economy improves.

Corporate Accountability for Tax Expenditures Act 93-552

Annual Project Progress Reports for 2009

Ford Motor Company

Chicago

I, Gabby Bruno, as the chief officer or authorized designee of the recipient, verify that the information in the progress report contains no knowing misrepresentation of material facts upon which eligibility for development assistance is based. I further certify that, to the best of my knowledge, the recipient is in compliance with the development assistance agreement(s) between, or on behalf of, the recipient and the Illinois Department of Commerce and Economic Opportunity and/or the Illinois Department of Transportation and/or the office of the Illinois State Treasurer

Electronically Signed

Signature

6/15/2010

Date

Regional Manager, Govt. Affairs

Title

Corporate Accountability for Tax Expenditures Act 93-552

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Madison

I. Development Assistance Agreements Awarded in 2007

	Assistance Amount	Agreement Number
IDOT Economic Development Program	206,643.00	07 DTA80710

II. Organization/Project Site Information

Chief Officer or authorized designee	<u>Salvador Martos</u>
Title	<u>Executive Vice President</u>
Address	<u>16150 Main Circle Drive, Suite 300</u>
	<u>Chesterfield, MO 63017</u>
	<u>USA</u>
Phone	<u>636-728-0508</u>
E-mail	<u>craig.kramer@bioenergy.abengoa.com</u>
Standard Industrial Classification Number (SIC#)	<u>2869</u>
North American Industry Classification System (NAICS)	<u>325193</u>

III. Did the recipient's use of the State Funding reduce employment at any other site in Illinois? No

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IV. Job Creation and Retention Data

Program Type **IDOT Economic Development Program**
 Agreement Number **07 DTA80710**
 Assistance Amount **206,643.00**

Report Header Definitions	
Wages	Average Annual Salary by Classifications
Full-Time	Permanent Full-Time
+/-	Gain or (Loss)

Number of Employees At the Time of Application

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Admin-Clerks- Coordinators	0.00	0	0	0	0
Maint. Techs	0.00	0	0	0	0
Management	0.00	0	0	0	0
Operators-Mat. Handlers- Lab Tech	0.00	0	0	0	0
Supervisors	0.00	0	0	0	0
Totals:		0	0	0	0

Number of Employees As of the Date of the Report (12/31/2009)

Job Classification	Avg Annual Salary	Positions	Full-Time	+/-	Part-Time	+/-	Temporary	+/-
Admin-Clerks- Coordinators	43000.00	5	5	5	0	0	0	0
Maint. Techs	45400.00	11	11	11	0	0	0	0
Management	81000.00	7	7	7	0	0	0	0
Operators-Mat. Handlers-Lab Tech	33500.00	30	30	30	0	0	0	0
Supervisors	57000.00	5	5	5	0	0	0	0
Totals:		58	58	58	0	0	0	0

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Number of Jobs Stated in the Agreement that would be Created at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
Admin-Clerks- Coordinators	37000.00	8	8	0	0
Engineers - Specialists	84000.00	3	3	0	0
Maint. Techs	49000.00	10	10	0	0
Management	83000.00	8	8	0	0
Operators-Mat. Handlers- Lab Tech	34000.00	24	24	0	0
Supervisors	61000.00	5	5	0	0
Totals:		58	58	0	0

Number of Jobs Stated in the Agreement that would be Retained at the Site as a Result of Assistance

Job Classification	Avg Annual Salary	Positions	Full-Time	Part-Time	Temporary
NONE	0.00	0	0	0	0
Totals:		0	0	0	0

Number of Full-Time Permanent Employees Anticipated To Be Hired at this Site on 12/31/2009

Job Classification	Anticipated Starting Dates	Number of Positions to be Hired in this Category	Average Annual Wage per New Employee	Total New Payroll to be Created
NONE		0	\$0.00	\$0.00
Totals:		0		\$0.00

Job Creation Data Explanatory Notes

If the change (gain/loss) in the number of full-time permanent employees as of the date of the report plus the number of full-time permanent employees anticipated to be hired after date of the report does not equal the number of full-time permanent employees stated in the Agreement that would be created at the site as a result of the assistance, then please explain why not:

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