



LANE WORKFORCE PARTNERSHIP EXECUTIVE BOARD MEETING
Thursday, February 20th, 2025
11:30am – 1:00pm

Meeting being held in-person and via Zoom

In-Person: 1401 Willamette Street, Eugene (Eugene Chamber Building)
(2nd Floor, LWP Conference Room)

Zoom Meeting

<https://us02web.zoom.us/j/83445029413>

Meeting ID: 834 4502 9413

AGENDA

*Mission: To Meet the Workforce Needs of Employers and Individuals
Through Partnerships and Innovation*

- I. CALL TO ORDER and INTRODUCTIONS / *Shondra Holliday*
- II. PUBLIC COMMENT – *In accordance with Lane Workforce Partnership’s Public Comment Policy: Speakers will be taken in the order in which they sign up and will be limited to three minutes per public comment.*
- III. CONSENT CALENDAR
 - *Minutes of the November 21st, 2024, Executive Board Meeting / Action* Pages 1 - 5
- IV. 2023 – 2024 FINANCIAL AUDIT PRESENTATION / *Discussion* Pages 6 - 63
Nadia Costa, Jones & Roth
- V. BUDGET MODIFICATION #2, 2024 - 2025 / *Action* Pages 64 - 68
Tiffany Cink, Lane Workforce Partnership
- VI. LWP MID-YEAR PERFORMANCE REPORT / *Information* Pages 69 - 76
Ryan Kounovsky, Lane Workforce Partnership
- VII. CURRENT STATE OF FEDERAL DOLLARS / *Information*
Ryan Kounovsky, Lane Workforce Partnership
- VIII. EXECUTIVE DIRECTOR’S REPORT / *Information*
Ashley Espinoza, Lane Workforce Partnership
- IX. EXECUTIVE BOARD MEMBER UPDATES / *Information*
- X. OTHER BUSINESS
- XI. ADJOURNMENT

Lane Workforce Partnership is an equal opportunity employer. With 48 hours of notice, auxiliary aids and services, and alternate formats are available to individuals with limited English proficiency free of cost. Requests can be made directly to LWP or with the assistance of TTY: Oregon Relay Services at 1-800-735-2900.



LANE WORKFORCE EXECUTIVE BOARD MEETING

Thursday, November 21st, 2024

11:30am – 1:00pm

MINUTES

In Attendance: Jeff Graham, Solomon Harris, Shondra Holliday, John Stapleton, David Loveall, Lyndsie Leech, Dana Merryday, Michelle Webber
Absent: Jennifer Adams
Staff: Ashley Espinoza, Tiffany Cink, Ryan Kounovsky, Anne Nestell, Stephanie Loveall

Recommendation	Motion	Seconded	Status
Approve Executive Board Meeting Minutes, October 17, 2024	David Loveall	Dana Merryday	Approved
Approve proposed RFP Frameworks for procuring WIOA Adult/Dislocated Worker, Youth, and One-Stop Operator Services for Program Years 2025 – 2030.	David Loveall	Michelle Webber	Approved

I. CALL TO ORDER

Shondra Holliday called the meeting to order.

II. PUBLIC COMMENT

No public comments were received.

III. CONSENT CALENDAR

David Loveall made a motion to approve the October 17th, 2024, Executive Board meeting minutes. Dana Merryday seconded, and the motion was approved.

IV. PROCUREMENT FRAMEWORK FOR UPCOMING RFPs

Overview: Ryan Kounovsky presented the proposed Request for Proposal (RFP) frameworks for procuring services for WIOA services, ensuring transparency, legislative compliance, and program alignment.

Discussion Highlights:

1. Adult/Dislocated Worker Services:

- In Lane County, the WIOA Adult and Dislocated Worker programs are combined into a single service provider contract, currently in its fourth year of a five-year cycle.
- Although not mandated by legislation, procurement ensures transparency and competition, identifying the best provider for Lane County.
- Providers are required to co-locate with partners at the certified WorkSource Lane center to foster collaboration and integration.
- Staff emphasized the importance of aligning adult services with broader workforce system goals and local demands.

2. Youth Services:

- The WIOA Youth program is in its fifth and final year of the procurement cycle.
- Procurement is legislatively required if the board does not serve as the direct service provider.
- Services prioritize out-of-school youth, adhering to the 14 legislatively required WIOA youth elements.
- A single-provider model is recommended to enhance service cohesion and efficiency. Unlike adult services, the youth provider is not required to maintain a presence at WorkSource Lane.

Staff propose aligning the procurement cycles for WIOA Adult and Youth services to streamline operations, enhance coordination, and support holistic service delivery for younger and older jobseekers alike.

3. One-Stop Operator:

- This federally mandated role, currently under a \$30,000 contract with the Oregon Manufacturing Extension Partnership, is procured every four years.
- The current contract, in its final year, has traditionally focused on meeting facilitation and partner coordination.
- Moving forward, the procurement will emphasize greater integration between adult and youth services and address gaps in the current service delivery system.

The board discussed the broader intention to transition to a holistic ecosystem model, bridging job seekers and businesses while reducing barriers for priority populations such as homeless individuals, veterans, and low-income residents. This model aligns job seeker services with education, training, and business development to meet workforce demands effectively.

The increased involvement of the Workforce Services Operations Committee in the procurement process has already led to more innovative approaches. These efforts build on recent strategic planning and foundational work, laying the groundwork for stronger collaboration and more effective workforce programs.

The procurement process will prioritize competitive and expansive applications to attract high-quality providers. Provisions include hiring preferences for current staff (if providers change), defined case manager ratios, and competitive wages, ensuring high service standards while maintaining workforce stability.

Performance metrics remain a key focus, with monitoring and reporting mechanisms to track progress toward both contractual and strategic goals. Providers are expected to align their efforts with the board’s vision and the outcomes defined in the strategic plan.

David Loveall made a motion to approve the proposed RFP frameworks for procuring WIOA Adult/Dislocated Worker, Youth, and One-Stop Operator services for Program Years 2025 – 2030. Michelle Webber seconded, and the motion was approved.

V. EXECUTIVE DIRECTOR’S REPORT

Highlights from Ms. Espinoza’s Report:

- **Award Highlights:**
 - Connected Lane County received the National 2024 Youth Program of the Year award from the National Association of Workforce Development Professionals. This award honors Connected Lane County’s outstanding contributions to youth workforce development and its commitment to empowering young people in Lane County. The award ceremony took place during the 25th Annual Youth Symposium in Phoenix, Arizona.
 - John Stapleton was honored with the Oregon Workforce Partnership Workforce Champion of the Year award further solidifying Lane County’s leadership in workforce innovation and excellence.
- **Grant Funding:**
 - Bushnell University has been awarded a \$1 Million Healthcare Workforce Ready Grant from the HECC as part of the Future Ready Oregon initiative. This grant will support the “Paving a Pathway to Practice” project, a collaboration with PeaceHealth Oregon and LWP, aimed at addressing Oregon’s critical nursing shortage.
 - Latino Professionals Connect received funding from The Oregon Community Foundation for another year of programming.
- **Richardson Media Collaboration:**
 - Successful media campaigns have increased visibility and recognition for Lane County’s programs, demonstrating the value of sharing impactful stories.
- **WORKing Together Podcast:** Hosted by Ashley and powered by the Oregon Workforce Partnership, the podcast offers insights into innovation and collaboration driving workforce development across Oregon’s nine regions.
 - November episodes include: Jennifer Richardson (Richardson Media); Tamar Jackson (Collaboration for a Cause); and Justin Yuen (GroupTrail)
 - December episodes include: Mirna Cibrian Loreli (Oregon Community Foundation, Latino Partnership Program); Chris Laney (LightCast); Pastor Gabe (Everyone Village)
- **Recent Presentations:**
 - People’s Coast Summit: LWP and CEDO presented at the 2024 People’s Coast Summit in Florence, Oregon, leading a keynote panel and workshop on the Oregon Coast Hospitality Industry Sector Partnership. The panel focused on economic development and professional growth along the coast.
 - WORKing Together Conference: Facilitated a panel around the construction-aggregate sector.

- Bethel School Board: Ashley Espinoza serves on the Bethel School Board and had the opportunity to attend the Oregon School Board Association Conference in Portland and present on Bethel’s strategic plan.
- **2024 – 2026 State of the Workforce Report:**
 - The report is finalized and set for printing. There is a form available on our social media channels and website to request copies in both English and Spanish.
- **Winter Social:**
 - The annual Winter Social hosted by LWP and Collaborative EDO will take place on Wednesday, December 11th from 5:15pm – 7:00pm at the Jordan Schnitzer Museum of Art. Please RSVP to Anne Nestell.

VI. EXECUTIVE BOARD MEMBER UPDATES

- John Stapleton:
 - Shared information about the USDA’s Scales grant, which supports projects aimed at strengthening food systems by fostering partnerships between school food authorities and local growers, producers, distributors, and processors. This initiative aligns with regional farm-to-table and agricultural/youth workforce development efforts. The program awards eight grants and Lane County has been encouraged to apply. The proposal will be centered in Marcola, with additional involvement from Siuslaw and Mapleton, offering a unique opportunity to engage rural communities in developing the agricultural workforce.
- Dana Merryday:
 - Reported on the success of the Bridge Lane event in Cottage Grove, noting strong attendance and meaningful networking opportunities. The event provided a platform for emerging nonprofits to connect and establish relationships, fostering collaboration and community engagement.
- David Loveall:
 - Highlighted the ribbon-cutting ceremony held last Thursday for the newest development at 5th and Main in Springfield. The historic Rivett Building at 448 Main Street now features 12 loft-style apartment units, each with a balcony. The ground floor offers a restaurant space on Main Street, a lobby and entrance for the Rivett Lofts on Fifth Street, a commercial space, and a fully accessible work-live unit designed for individuals with disabilities. This development brings a mix of residential and commercial opportunities to downtown Springfield.
- Jeff Graham:
 - The \$7M refrigeration project is progressing well and will require a plant shutdown during the final two weeks of the year for completion. The plant will reopen in the new year with upgraded refrigeration systems in place.
 - The company has introduced new product packaging and an updated logo design, along with two new Wonder Milk products: ice cream sandwiches in s’mores and strawberry shortcake flavors.
 - With strong sales and increased customer demand projected, the company is evaluating workforce needs and anticipates hiring additional employees in the near future.

- Lyndsie Leech:
 - Shared that next week the Eugene City Council will hold its third and final work session on behavioral health and its impact on the community. The session will include a panel discussion with emergency response teams and focus on how various entities collaborate to strengthen mental and behavioral health systems.
 - Highlighted the city's success in integrating behavioral health support into police and fire services, which has proven effective despite staffing levels remaining relatively unchanged since the 1980s, even as demand on the system has grown significantly.
 - New graduates from recent training programs will join the workforce in the coming weeks, with another cohort starting early next year. This will add approximately 30 new individuals, with 35% of these being women.

- Michelle Webber: No additional updates at this time.

- Solomon Harris: No additional updates at this time.

- Shondra Holliday: No additional updates at this time.

VII. OTHER BUSINESS

No additional matters were recorded.

VIII. ADJOURNMENT

Shondra Holliday adjourned the meeting.

December 19, 2024

To the Board of Directors
Lane Workforce Partnership
Eugene, Oregon

We have audited the financial statements of the governmental activities and each major fund of Lane Workforce Partnership for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 9, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Lane Workforce Partnership are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Lane Workforce Partnership during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting Lane Workforce Partnership's financial statements was:

- Management's estimates related to the measurement and recognition of leases in accordance with Statement of Governmental Accounting Standards No. 87, *Leases*. We evaluated the key factors and assumptions used to develop the lease accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of the reporting entity in Note 1 to the financial statements.
- The disclosure of related party transactions in Note 8 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 19, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Lane Workforce Partnership's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Lane Workforce Partnership's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussions and analysis and the budgetary comparison information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, as listed in the table of contents to the financial statements, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of Board of Directors and management of Lane Workforce Partnership and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully,

Jones & Roth, P.C.

Jones & Roth, P.C.
Eugene, Oregon

Uncorrected Misstatements

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Income Effect</u>
PAJE01*				
To potentially adjust for prepaid insurance at year end.				
511600	Employee Fringe Benefits	-	14,096.17	
14005	Prepays	<u>14,096.17</u>	-	
Total		<u>14,096.17</u>	<u>14,096.17</u>	<u>14,096.17</u>
PAJE02*				
To potentially adjust for copier lease not accounted for under GASB 87.				
15000	Present Value Building Lease	10,962.45	-	
22150	Building Lease Payable	-	8,639.57	
31003	Fund Balance	-	2.43	
530366	Lease Amortization Interest	605.47	-	
20015	Accounts Payable - Other	-	40.50	
512177	One Stop Operations	-	2,520.00	
18900	Accumulated Depreciation	-	2,557.91	
530500	Depreciation	<u>2,192.49</u>	-	
Total		<u>13,760.41</u>	<u>13,760.41</u>	<u>(277.96)</u>
PAJE03*				
To potentially adjust revenue for full Lane ESD CBF Intern grant amount in FY24.				
20300	Deferred Revenue	17,395.48	-	
453910	Miscellaneous State/Local Revenue	-	<u>17,395.48</u>	
Total		<u>17,395.48</u>	<u>17,395.48</u>	<u>17,395.48</u>
GRAND TOTAL		<u>45,252.06</u>	<u>45,252.06</u>	<u>31,213.69</u>

LANE WORKFORCE PARTNERSHIP
ANNUAL FINANCIAL REPORT
For the Years Ended June 30, 2024 and 2023



LANE WORKFORCE PARTNERSHIP
ANNUAL FINANCIAL REPORT
For the Years Ended June 30, 2024 and 2023

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INTRODUCTORY SECTION

LANE WORKFORCE PARTNERSHIP
June 30, 2024

EXECUTIVE DIRECTOR

Ashley Espinoza

<u>BOARD OF DIRECTORS</u>	<u>TITLE</u>
Shondra Holliday	Chair
Solomon Harris	Chair Elect
John Stapleton	Treasurer
Jeff Graham	Secretary
Jennifer Adams	Past Chair
Julie Davidson	Board Member
Billy Dover	Board Member
Courtney Griesel	Board Member
Bettina Hannigan	Board Member
David Heavirland	Board Member
Phil Hohnstein	Board Member
Heidi Larwick	Board Member
Bailey McEuen	Board Member
Jeff McGillivray	Board Member
Grant Matthews	Board Member
Stan Pickett	Board Member
Holly Powell	Board Member
Tony Scurto	Board Member
Laura Vinson	Board Member
Steve Yamamori	Board Member

<u>COUNCIL</u>	<u>TITLE</u>
David Loveall	Council Member
Lyndsie Leech	Council Member
Dana Merryday	Council Member
Michelle Webber	Council Member

REGISTERED ADDRESS

1401 Willamette Street, Second Floor
Eugene, Oregon 97401

**Members of the Lane Workforce Partnership Board of Directors
and Residents of Lane County**

The Lane Workforce Partnership’s audit for the fiscal year 2023 – 2024 encompasses a twelve-month period from July 1, 2023, through June 30, 2024.

For over 30 years, Lane Workforce Partnership (LWP), a business-led workforce development organization and the designated local workforce investment board for Lane County, has been dedicated to meeting the workforce needs of both employers and individuals through partnerships and innovation.

Lane County is fortunate to have a Workforce Investment Board that brings together leaders from business, education, labor, and public sectors. These leaders work to solve complex workforce challenges and drive economic growth within our region.

Guided by the Lane Workforce Partnership Board of Directors, strategic investments were made to address challenges presented by a tightening labor market. Programs such as On-the-Job Training provide financial support to businesses for upskilling new hires while offering job seekers the opportunity to explore new career opportunities. In response to the historically low participation of youth in the labor force, the Board focused on Career and Technical Education (CTE) programs, successfully connecting graduates to high-paying jobs in the local economy.

During the 2022 - 2023 school year, in partnership with Lane ESD, LWP launched the innovative *Constructing a Brighter Future (CBF)* initiative, which introduces youth to high-wage, high-demand construction trades while addressing a critical community need. Building on CBF’s success, in the 2023 – 2024 school year, the program expanded to other regions of the state through *Team Oregon Build (TOB)*, providing hands-on, work-based learning experiences that help participants develop essential skills for future employment. TOB and CBF achieved impressive results, including:

- Participation from 51 Oregon schools across 14 counties
- 7,830 student experiences
- 231 build orders fulfilled

These efforts underscore LWP’s proactive approach to addressing workforce challenges in Lane County.

Over the past year, and through our partnership with WorkSource Oregon Lane, LWP invested \$1,475,307 to help 10,807 Lane County residents access job search assistance between July 1, 2023, and June 30, 2024.

WorkSource Oregon Lane provides a single access point for business recruitment and job seeker support. Between July 2023 and June 2024, the following were achieved:

- 1,069 job postings in targeted sectors;
- 333 job placements in targeted industries;
- 14 new businesses utilized the On-the-Job Training Program;
- 37 individuals placed in On-the-Job Training opportunities;
- 67 individuals placed in the Good Jobs Challenge Grant CDL Driving Prosperity initiative.

LWP also delivers Workforce Innovation and Opportunity Act (WIOA) youth and young adult services through a contract with Connected Lane County. These programs are designed to support individuals aged 14 to 24 develop academic proficiency, and occupational skills, enhancing their success in transitioning from school to further education or employment.

In the 2023-2024 program year, 281 youth and young adults benefited from services designed to enhance work readiness and occupational skills. Of the participants in our contracted programs:

- 32 engaged in work experiences;
- 11 completed internships with positive evaluations.

Through state funding for the Oregon Youth Employment Program (OYEP), LWP and Connected Lane County implemented strategies to support young adult, ages 14 – 24, in transitioning into self-sustaining employment and upward career mobility. In 2023 – 2024, 60 youth and young adults participated in paid internships, pre-apprenticeships, and skills training across three high-demand sectors: construction, manufacturing, and technology.

LWP also made key investments to support businesses and organizations, with a focus on strengthening Lane County’s private sector and human capital:

- **HOWTO Doula Training (\$348,043):** Certifying, supporting, and sustaining Black, Brown, Indigenous, and Spanish-speaking doulas to increase racial and cultural diversity in healthcare. To date, 32 individuals have successfully completed the Doula Training.
- **Opportunity Oregon (\$16,481):** Providing employment support and training to adults exiting Oregon Department of Corrections facilities to ensure successful workforce reentry.
- **Workforce Benefits Navigator (\$91,171):** In January 2024, LWP contracted with Collaborative Economic Development Oregon (CEDO) to establish the Lane County Navigator Consortia, a network of in-community Navigators. CEDO has since convened the Consortia and launched Bridge Lane, a key initiative that unites the diverse communities of Lane County, empowering individuals and organizations with resources, support, and opportunities.
- **Workforce Ready NAACP (\$97,707):** In partnership with the NAACP, LWP leads a Workforce Ready Round II Grant, which expands Lane County 4J School District’s Healthcare CTE program. This initiative offers underserved students mentorship, career shadowing, research opportunities, and internships with PeaceHealth.
- **Driving Prosperity Initiative (\$896,873):** Lane Workforce Partnership partnered with the Southern Oregon Workforce Investment Board on the Good Jobs Challenge grant from the Department of Commerce. Through the Driving Prosperity initiative, 105 commercial truck drivers in Lane County were trained over a two-year period.

As the designated local Workforce Investment Board, LWP publishes a biennial State of the Workforce Report, which outlines projected workforce needs and strategic initiatives. The 2022 report, available in both English and Spanish, was published in November 2022, and the 2024 report will be available in November 2024.

For more information on Lane Workforce Partnership, please visit our [website](#).

Thank you,



Ashley Espinoza
Executive Director

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Lane Workforce Partnership
Eugene, Oregon

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Lane Workforce Partnership as of and for the years ended June 30, 2024 and 2023, and the related notes to the financial statements, which collectively comprise Lane Workforce Partnership's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lane Workforce Partnership, as of June 30, 2024 and 2023, and the respective changes in financial position thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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 the Lane Workforce Partnership and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Lane Workforce Partnership's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 the Lane Workforce Partnership'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 the Lane Workforce Partnership'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (MD&A) on pages 4 through 8 and budgetary comparison information on page 28 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lane Workforce Partnership's basic financial statements. The accompanying supplementary information and 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*, are presented for purposes of additional analysis and are not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.


In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024 on our consideration of Lane Workforce Partnership'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 Lane Workforce Partnership'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 Lane Workforce Partnership's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 19, 2024, on our consideration of Lane Workforce Partnership's compliance with certain provisions of laws, regulations, contracts and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

By: 

Sara Hummel, CPA
Partner

Eugene, Oregon
December 19, 2024

Management's Discussion and Analysis

LANE WORKFORCE PARTNERSHIP MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of Lane Workforce Partnership's financial statements provide an overview of the financial activities for the fiscal year ended June 30, 2024. It is intended to be a companion piece with the transmittal letter on pages ii and iii and the financial statements which begin on page 9.

Financial Highlights

Lane Workforce Partnership (LWP) is the designated Workforce Board for Lane County. LWP is an intra-governmental agency and an Oregon non-profit corporation.

LWP received the following funds in the year beginning July 1, 2023:

Workforce Innovation and Opportunity Act (WIOA):

- Budgeted WIOA funds remained relatively stable with a small decrease of \$48,270 due, in large part to the award of two new WIOA Grants:
 - Quality Jobs, Equity, Strategy and Training (QUEST): A statewide dislocated worker grant of \$400,000 ends in June 2026.
 - Critical Sector Jobs: A direct Department of Labor Grant funding work in the Hospitality Sector on the Oregon Coast including partnership with two additional Local Workforce Boards.

State of Oregon General Funds (Work Experience, Industry Engagement, Workforce Strategies and Oregon Youth Employment Program):

- State of Oregon General Funds represented \$784,234 (14%) of the revenues received by LWP in 2023-2024. These are funds provided under contract from the State of Oregon to support and expand existing services. In 2023-2024, funding from the State of Oregon - Oregon Youth Employment Program continued and represents 78% of the total State of Oregon General Funds.

State of Oregon Future Ready Oregon Prosperity 10,000:

- LWP was awarded over \$3.3 million to spend over four years. Future Ready Oregon is a comprehensive \$200 million investment package that supports the education and training Oregonians need for good-paying jobs. This package includes strategic and targeted investments focused on advancing opportunities for historically underserved communities.

Other Programs:

- LWP also received funds from other sources:
 - Oregon Health Authority – HOWTO Grant – Nearly \$1 million over two and a half years to Advance the Diversity of the Doula Workforce through Inclusion, Certification and Sustainability in partnership with Nurturely.
 - Southwestern Oregon Workforce Investment Board (SOWIB) Driving Prosperity Grant – \$896,873 to provide 100 CDL Truck Driving Training opportunities by June 2024.
 - Constructing a Brighter Future/Team Oregon Build – \$162,969 in partnership with Lane Education Service District, Lane County, and the State of Oregon to expand the Constructing a Brighter Future shelter-build project to the statewide Team Oregon Build initiative.

LANE WORKFORCE PARTNERSHIP MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview of the Financial Statements

This overview is intended to provide an introduction to LWP's basic financial statements. These statements cover three areas: 1) government-wide financial statements, 2) an explanation of changes in fund balances for all governmental funds, and 3) notes to the financial statements.

Government-wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of LWP's finances in a manner similar to a private-sector business. These statements provide information about the activities of LWP as a whole and present a longer-term view of LWP's finances.

The government-wide financial statements are on pages 9 and 10 of this report.

Fund Financial Statements

Fund financial statements report on operations in more detail than the government-wide financial statements and use fund accounting to demonstrate compliance with finance-related and legal requirements. LWP has one fund which is classified as a government fund. The fund focuses on near-term inflows and outflows of spendable resources and the balances of spendable resources at the end of the fiscal year (modified accrual basis of accounting). Such information may be useful in evaluating a government's near-term financing requirements. The differences between government activities, which are reported in the statement of net assets and the statement of activities, and governmental funds is described in the reconciliation of fund balances statement.

LWP's two programs are WIOA and Other. The program activity schedule is on page 29 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the information provided in the government-wide and fund financial statements. Notes are an integral part of the financial statements.

LWP's auditor has provided assurance in the Independent Auditor's Report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly presented. A user of this report should read the Independent Auditor's Report carefully to ascertain the level of assurances being provided for each of the other parts of the Financial Section.

LANE WORKFORCE PARTNERSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of Lane Workforce Partnership as a Whole

Net Position. Lane Workforce Partnership's net position displayed comparing years:

Table A – Lane Workforce Partnership's Net Position

	Governmental Activities		
	FY 2024	FY 2023	FY 2022
Current and other assets	\$ 1,031,459	\$ 899,257	\$ 2,574,438
Capital assets, net	<u>38,082</u>	<u>63,470</u>	<u>88,858</u>
Total assets	<u>1,069,541</u>	<u>962,727</u>	<u>2,663,296</u>
Current and other liabilities	964,394	823,710	2,418,504
Noncurrent liabilities	<u>104,496</u>	<u>134,506</u>	<u>134,690</u>
Total liabilities	<u>1,068,890</u>	<u>958,216</u>	<u>2,553,194</u>
Net position:			
Net investment in capital assets	(9,291)	(9,652)	(5,975)
Unrestricted	<u>9,942</u>	<u>14,163</u>	<u>116,077</u>
Total net position	<u>\$ 651</u>	<u>\$ 4,511</u>	<u>\$ 110,102</u>

Statement of Activities. Lane Workforce Partnership's Statement of Activities for FY2022 through FY2024:

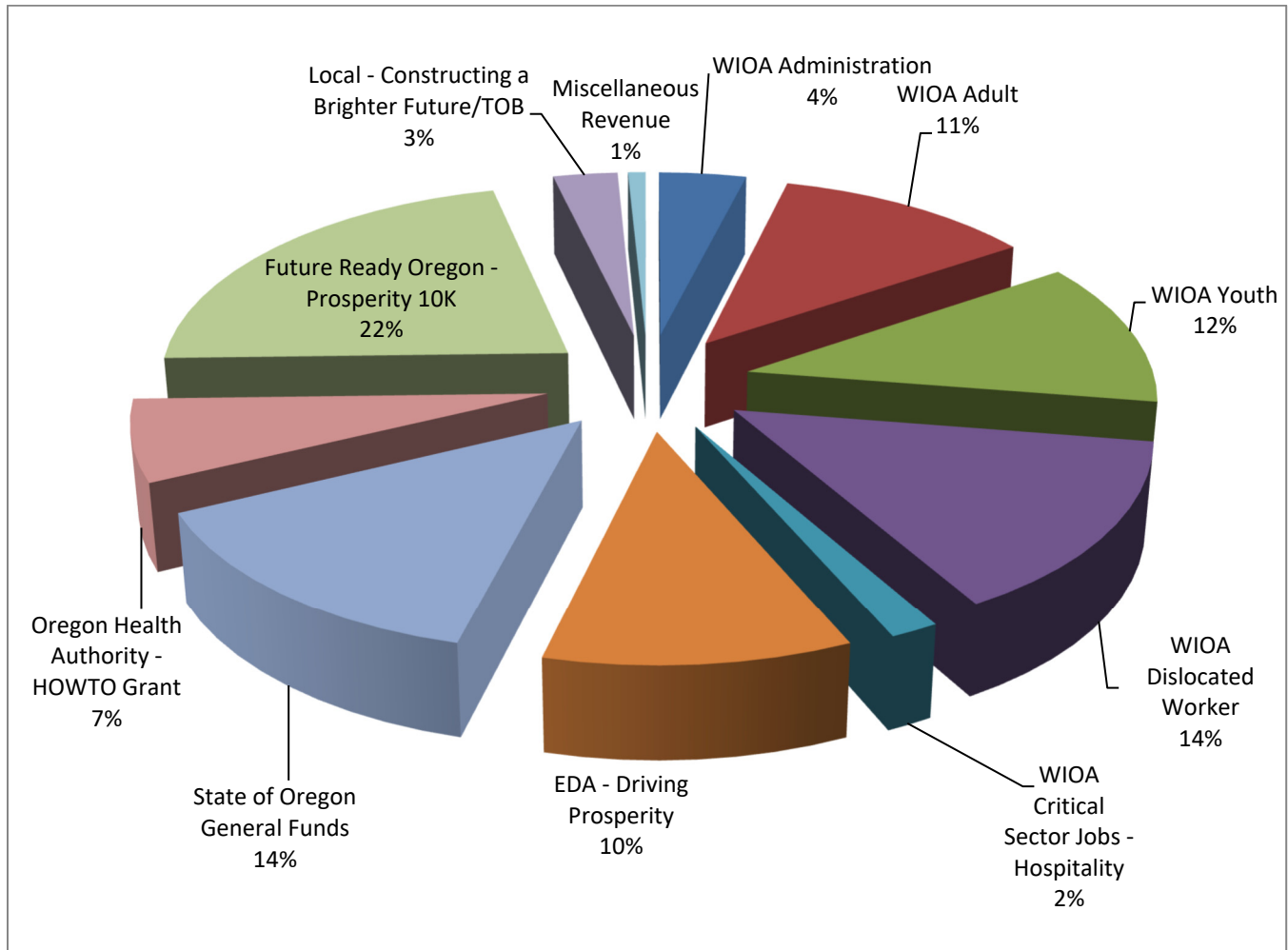
Table B – Lane Workforce Partnership's Statement of Activities

	Governmental Activities		
	FY 2024	FY 2023	FY 2022
Program revenues:			
Operating grants	\$ 5,591,079	\$ 6,189,571	\$ 4,957,445
General revenues:			
Interest income	<u>18,244</u>	<u>24,837</u>	<u>2,420</u>
Total revenue	<u>5,609,323</u>	<u>6,214,408</u>	<u>4,959,865</u>
Expenses:			
Employment and training	<u>5,613,183</u>	<u>6,319,999</u>	<u>4,876,974</u>
Total expenses	<u>5,613,183</u>	<u>6,319,999</u>	<u>4,876,974</u>
Change in net position	(3,860)	(105,591)	82,891
Net position, beginning of year	<u>4,511</u>	<u>110,102</u>	<u>27,211</u>
Net position, end of year	<u>\$ 651</u>	<u>\$ 4,511</u>	<u>\$ 110,102</u>

LANE WORKFORCE PARTNERSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of Lane Workforce Partnership as a Whole, continued

Figure A – Lane Workforce Partnership’s Sources of Revenue for the Year Ended June 30, 2024



Budgetary Highlights

LWP’s Executive Board and Council reviews and adopts all budgets and revisions. During 2023-2024, there was one adopted modification. The budget is modified when final carry forward from the previous year is determined and/or significant amounts of unanticipated revenue are awarded or received. It is the Board’s policy to recognize revenue when awarded. Revenues recognized during the year but deemed necessary for use in subsequent year operations are placed in the *Reserve for Future Expenditure* category of the budget.

- Total budgeted revenues for 2023-2024 increased by \$513,232 from the 2022-2023 final budget.
- The initial budget for Lane Workforce Partnership is based on planning figures and estimated carry forward funds for the year. Routinely, a first modification occurs in October or November of the program year to adjust to actual appropriated funding levels and actual carry-forward totals. As LWP applies for funding throughout the year, a second modification may be required in February or March to recognize new funding awarded.

LANE WORKFORCE PARTNERSHIP MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budgets and Rates

LWP considers many factors when compiling their initial fiscal year budget. An important factor affecting the budget is the Workforce Innovation and Opportunity Act's (WIOA) annual federal appropriation. The federal appropriation is made to the State of Oregon and then distributed to local areas on a formula basis. Under WIOA, LWP operates solely as a convener of workforce services for Lane County. All direct customer services, both youth and adult, are provided by other local entities including Lane County. For 2024-2025, the WIOA funding remained fairly stable with an increase of just \$80,000. As we move into 2025-2026, we anticipate a reduction in funding both in WIOA formula dollars and with the end of the two additional grants (QUEST and Critical Sectors).

In March of 2022, the State of Oregon committed to supporting the educational and training needs of Oregonians through the establishment of Future Ready Oregon. Future Ready Oregon is a comprehensive \$200M investment package that supports the education and training Oregonians need for family-wage careers, prioritizing underserved communities. These are strategic and targeted investments that focus on advancing opportunities for historically underserved communities, including adult learners, dislocated workers, and youth. In total, Lane Workforce Partnership has received over \$4.2 million in various grants from the Future Ready Oregon investments. All of the funding for Future Ready Oregon projects ends in June 2026.

In light of the anticipated loss of major funds, LWP continues to actively seek funding opportunities. Additionally, our major provider contracts are going out for Request for Proposals in the Spring of 2025 with planned funding decreases.

Requests for Information

This financial report is designed to provide interested parties with a general overview of the Lane Workforce Partnership and to demonstrate Lane Workforce Partnership's accountability for the funds it receives. If you have questions about this report or need additional financial information, contact Lane Workforce Partnership, 1401 Willamette Street, Second Floor, Eugene, Oregon 97401, (541) 505-8674.

Basic Financial Statements

Government-wide Financial Statements

LANE WORKFORCE PARTNERSHIP
STATEMENTS OF NET POSITION
June 30, 2024 and 2023

	2024	2023
Assets		
Current assets		
Cash and cash equivalents	\$ 497,671	\$ 473,266
Accounts receivable	3,078	19,564
Grants receivable	530,710	406,427
Total current assets	1,031,459	899,257
Capital assets		
Equipment, net	-	-
Right-of-use building lease, net	38,082	63,470
Total capital assets, net	38,082	63,470
Total assets	1,069,541	962,727
Liabilities		
Current liabilities		
Accounts payable	554,665	672,427
Accrued payroll and related benefits	17,422	17,668
Lease liability, current portion	30,376	25,749
Unearned revenue	361,931	107,866
Total current liabilities	964,394	823,710
Other liabilities		
Accrued compensated absences	87,499	87,133
Lease liability, net of current portion	16,997	47,373
Total other liabilities	104,496	134,506
Total liabilities	1,068,890	958,216
Net Position		
Net investment in capital assets	(9,291)	(9,652)
Unrestricted	9,942	14,163
Total net position	\$ 651	\$ 4,511

The accompanying notes are an integral part of these statements.

LANE WORKFORCE PARTNERSHIP
STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Expenses		
Employment and training	\$ 5,613,183	\$ 6,319,999
Program revenues		
Operating grants	<u>5,591,079</u>	<u>6,189,571</u>
Net program expense	(22,104)	(130,428)
General revenues		
Interest income	<u>18,244</u>	<u>24,837</u>
Change in net position	(3,860)	(105,591)
Net position, beginning of year	<u>4,511</u>	<u>110,102</u>
Net position, end of year	<u><u>\$ 651</u></u>	<u><u>\$ 4,511</u></u>

The accompanying notes are an integral part of these statements.

Fund Financial Statements

LANE WORKFORCE PARTNERSHIP
BALANCE SHEETS
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Assets		
Cash and cash equivalents	\$ 497,671	\$ 473,266
Accounts receivable	3,078	19,564
Grants receivable	<u>530,710</u>	<u>406,427</u>
Total assets	<u>\$ 1,031,459</u>	<u>\$ 899,257</u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable	\$ 554,665	\$ 672,427
Accrued payroll and related benefits	17,422	17,668
Unearned revenue	<u>361,931</u>	<u>107,866</u>
Total liabilities	<u>934,018</u>	<u>797,961</u>
Fund balance		
Unassigned	<u>97,441</u>	<u>101,296</u>
Total fund balance	<u>97,441</u>	<u>101,296</u>
Total liabilities and fund balance	<u>\$ 1,031,459</u>	<u>\$ 899,257</u>

The accompanying notes are an integral part of these statements.

LANE WORKFORCE PARTNERSHIP
RECONCILIATION OF THE BALANCE SHEETS TO STATEMENTS OF NET POSITION
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Fund balance	\$ 97,441	\$ 101,296
Amounts reported for governmental activities in the statements of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	38,082	63,470
Lease liability did not mature in the current reporting period and therefore is not reported in the funds.	(47,373)	(73,122)
Compensated absences are not due and payable in the current period and therefore are not reported in the funds.	<u>(87,499)</u>	<u>(87,133)</u>
Net position	<u>\$ 651</u>	<u>\$ 4,511</u>

The accompanying notes are an integral part of these statements.

LANE WORKFORCE PARTNERSHIP
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Years Ended June 30, 2024 and 2023

	2024	2023
Revenues		
Intergovernmental revenues	\$ 5,584,656	\$ 6,179,071
Other revenues	24,667	35,337
Total revenues	5,609,323	6,214,408
Expenditures		
Current:		
Personnel services	1,134,124	1,010,174
Materials and services:		
Audits and legal services	30,850	31,611
Board expenses	38,443	38,400
Computer equipment and supplies	51,815	38,557
Copier charges	1,746	2,405
Data warehousing and storage	3,218	2,765
General office expense	19,205	20,745
Legal notices	262	670
Memberships	20,301	19,317
Postage	164	762
Printing	931	262
Business meetings and professional development	55,149	52,826
Program information and outreach	39,364	12,298
Purchased insurance	24,537	24,562
Leases	2,120	3,372
Subscriptions	852	612
Telephone services	8,149	7,173
Community investments:		
Itrac subscription	30,038	32,605
One stop operations	40,191	41,184
Subcontracts	3,942,179	4,814,747
Other community investments	135,774	102,927
Debt service:		
Principal lease payments	25,749	21,711
Interest	8,017	11,072
Total expenditures	5,613,178	6,290,757
Excess (deficiency) of revenues over expenditures	(3,855)	(76,349)

The accompanying notes are an integral part of these statements.

LANE WORKFORCE PARTNERSHIP
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE, Continued
 For the Years Ended June 30, 2024 and 2023

	2024	2023
Change in fund balance	(3,855)	(76,349)
Fund balance, beginning of year	101,296	177,645
Fund balance, end of year	\$ 97,441	\$ 101,296

The accompanying notes are an integral part of these statements.

LANE WORKFORCE PARTNERSHIP
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE TO THE STATEMENTS OF ACTIVITIES
For the Years Ended June 30, 2024 and 2023

	2024	2023
Changes in fund balance of governmental fund	\$ (3,855)	\$ (76,349)
<p>Amounts reported for governmental activities in the statements of activities are different because:</p>		
<p>Lease assets are an other financing source for governmental funds, but the related debt increases lease liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces lease liabilities in the statement of net position. This is the amount of lease principal repayments in the current period.</p>	25,749	21,711
<p>The change in accrued compensated absences does not require the use of current financial resources and therefore is not reported as an expenditure in the governmental fund.</p>	(366)	(25,565)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of lease assets is allocated over the shorter of the lease term or the estimated useful lives of the asset and reported as amortization expense. This is the amount of amortization in the current period.</p>	(25,388)	(25,388)
Change in net position	\$ (3,860)	\$ (105,591)

The accompanying notes are an integral part of these statements.

Notes to Basic Financial Statements

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

1. Nature of Activities and Summary of Significant Accounting Policies

Organization

Lane Workforce Partnership was formed in 1985 as a unit of local government under provisions of Oregon Revised Statutes (ORS) 190.003 to 190.110 by Lane County, Oregon and the cities of Eugene and Springfield, Oregon. Lane Workforce Partnership was subsequently also incorporated as an Oregon nonprofit corporation. In July 2015, the cities of Florence and Cottage Grove were added to the Inter-governmental Agreement with Lane County, Oregon and the cities of Eugene and Springfield, Oregon.

Lane Workforce Partnership is a workforce development organization dedicated to assisting employers in recruiting and retaining employees, and to help individuals find employment and progress in their careers. Specifically, Lane Workforce Partnership is charged with planning, oversight, and administrative responsibility for local job training programs including, but not limited to, those funded under the Workforce Innovation and Opportunity Act (WIOA). WIOA requires that each Workforce Development Area form a Workforce Development Board. The Board of Directors of Lane Workforce Partnership was designated to meet this requirement for the geographic area of Lane County, Oregon.

Lane Workforce Partnership is managed by its Board of Directors which meet the requirements of the WIOA. The Board of Directors elects an Executive Board, which is responsible for strategic planning and leadership as well as Board development and recruitment.

Reporting Entity

All significant activities and organizations over which Lane Workforce Partnership exercises oversight responsibility have been included in the financial statements.

A component unit is a legally separate organization for which elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's Board, and either a) the ability to impose will by Lane Workforce Partnership, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on Lane Workforce Partnership. Blended component units, although legally separate entities, are, in substance, part of Lane Workforce Partnership's operations and so data from these units is combined with data of Lane Workforce Partnership. Lane Workforce Partnership (nonprofit corporation) is a blended component unit of Lane Workforce Partnership (local government). The Boards of Directors of the organizations are identical. Separate financial statements are not prepared for Lane Workforce Partnership (nonprofit corporation).

Beginning July 1, 2015, the Lane Workforce Council was established and designated as the Chief Elected Official as contemplated by section 107(c)(1)(B)(i) of the Workforce Innovation and Opportunity Act. Lane Workforce Council's membership is comprised of officials from Lane County and the cities of Eugene, Springfield, Cottage Grove, and Florence.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

1. Nature of Activities and Summary of Significant Accounting Policies, continued

Government-wide Financial Statements

The government-wide financial statements (i.e., the statements of net position and the statements of activities) report information on all of the activities of Lane Workforce Partnership. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all the eligibility requirements imposed by the provider have been met. Grant funds received in advance of eligibility requirements being met are recorded as unearned revenue. Fiduciary activities, if any, are excluded from the government-wide financial statements.

Fund Financial Statements

Fund financial statements display information at the individual fund level. Each fund is considered to be a separate accounting entity. The accounts of Lane Workforce Partnership are organized in a single fund which is used to account for Lane Workforce Partnership's activities. Revenues are principally from intergovernmental sources. This fund is reported on the balance sheets and statements of revenues, expenditures, and changes in fund balance using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter (i.e., within sixty days) to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred.

Fund Balance

In governmental funds, Lane Workforce Partnership's policy is to first apply the expenditure toward restricted fund balance and then to other, less-restrictive classifications – committed and then assigned fund balances before using unassigned fund balances.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form generally include inventories, prepaids and deposits, and assets held for resale.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Directors takes formal action that places specific constraints on how the resources may be used. The Board of Directors can modify or rescind the commitment at any time through taking a similar formal action.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

1. Nature of Activities and Summary of Significant Accounting Policies, continued

Fund Balance, continued

Resources that are constrained by Lane Workforce Partnership's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent is expressed when the Board of Directors approves which resources should be "reserved" during the adoption of the annual budget. Lane Workforce Partnership's Chief Operating Officer uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in Lane Workforce Partnership's Annual Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents the spendable fund balance that has not been restricted, committed, or assigned within the General Fund.

Budgets and Budgetary Accounting

The administrative and fiscal staff prepare a budget for each of the separate projects within the operation of Lane Workforce Partnership. The budget is submitted to the Board of Directors for approval, modification, and adoption.

Budgetary fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Expenditures are controlled by appropriations adopted by resolution of the Board of Directors. Appropriations are adopted at the broad object level of personal services, materials and services, community investments, and capital outlay. These expenditure appropriations are adopted for purposes of accountability and as a method of providing public involvement into the budget process as provided by ORS 294.905 through 294.930. There is no legal requirement that expenditures do not exceed appropriations; however, it is Board policy to limit expenditures to the amount appropriated. Appropriations lapse at the end of each year. Encumbrances are not used.

Cash and Cash Equivalents

Cash consists of cash on hand and demand deposits. Lane Workforce Partnership may invest in obligations of the U.S. Treasury and its agencies, obligations of state and local municipalities, corporate bonds, bankers' acceptances, commercial paper, repurchase agreements, time certificates of deposit, and the State Treasurer's Local Government Investment Pool.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

1. Nature of Activities and Summary of Significant Accounting Policies, continued

Receivables

Receivables are recorded on the statements of net position in accordance with the policies enumerated above.

The management of Lane Workforce Partnership considers all amounts included in accounts and grants receivable to be collectible. Therefore, no provision for uncollectible accounts has been made.

Lane Workforce Partnership receives federal funds from the U.S. Department of Labor directly and passed through the State of Oregon, the U.S. Department of Treasury passed through the State of Oregon and Oregon Workforce Partnership, from the U.S. Department of Commerce passed through another workforce investment board, as well as several other nonfederal grants. The amounts receivable represent contract billings and cash requests, relating to expenditures incurred through the end of the program year, which had not been received at June 30, 2024 and 2023.

Capital Assets

Capital assets, which include equipment and intangible right-of-use lease assets, are reported in the government-wide financial statements. Capital assets are defined by Lane Workforce Partnership as assets with an initial individual cost of \$5,000 or greater and an estimated useful life in excess of one year. Such assets are recorded at historical cost. Equipment assets are depreciated using the straight-line method over the estimated useful lives of the assets, ranging from three to seven years. Intangible right-of-use lease assets are amortized using the straight-line method over the shorter of the respective lease term, or the estimated useful life of the underlying asset. The intangible right-of-use lease asset is being amortized over the respective remaining lease term as of July 1, 2021, the date of adoption of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, of approximately five years.

The state and federal grantor agencies retain a reversionary interest in all capital assets that were purchased with state and federal funding.

Accrued Compensated Absences

Total unpaid compensated absences are recorded on the books of Lane Workforce Partnership based on total vested hours multiplied by current wage rates. If Lane Workforce Partnership were to become unable to continue as a viable operating entity and the liability became due, the member governments, the cities of Eugene, Springfield, Cottage Grove, and Florence, and Lane County would provide payment of accrued leave subject to the provisions and limitations of the agreement between Lane Workforce Partnership and the Chief Elected Official as described in section 107(c)(1)(B)(i) of the Workforce Innovation and Opportunity Act. As of June 30, 2024 and 2023, employees of Lane Workforce Partnership had accumulated \$87,499 and \$87,133, in unpaid compensated absences.

Income Taxes

Lane Workforce Partnership is exempt from federal income taxes under Internal Revenue Code Section 115.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

1. Nature of Activities and Summary of Significant Accounting Policies, continued

Property Taxes

Lane Workforce Partnership is exempt from taxes for all real and personal property, including property held under lease or lease purchase agreements, under ORS 456.220 and ORS 456.225 of Oregon law.

Use of Restricted Net Position

When expenses are paid for purposes in which both net position - restricted and net position - unrestricted are available, Lane Workforce Partnership deems net position - restricted to be spent first.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reporting amounts of certain assets, liabilities, revenues, and expenses. Actual results may differ from such estimates. Financial statement items particularly sensitive to estimates are the allowance for doubtful accounts, the useful lives of property and equipment and those associated with the measurement of lease assets and liabilities.

2. Cash and Cash Equivalents

As of June 30, cash and cash equivalents consisted of the following:

	2024	2023
Cash on hand	\$ 500	\$ 500
Cash in bank	116,265	116,852
LGIP	380,906	355,914
Total cash and cash equivalents	\$ 497,671	\$ 473,266

Deposits

At June 30, 2024 and 2023, the book balance of Lane Workforce Partnership's bank deposits (checking accounts) was \$116,265 and \$116,852, and the bank balance was \$269,048 and \$103,759, respectively. The differences are due to transactions in process. Deposits are secured by the Federal Deposit Insurance Corporation (FDIC) to legal limits. All deposits not covered by FDIC insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

2. Cash and Cash Equivalents, continued

Custodial Risk – Deposits

This is the risk that in the event of a bank failure, Lane Workforce Partnership's deposits may not be returned. The FDIC provides insurance for Lane Workforce Partnership's deposits with financial institutions up to \$250,000 each for the aggregate of all time and savings accounts and aggregate of all demand deposit accounts at each institution. Deposits in excess of FDIC coverage with institutions participating in the Oregon PFCP are collateralized with securities held by the Federal Home Loan Bank of Seattle in the name of the institution. The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100 percent protected. Barring any exceptions, a bank depository is required to pledge collateral valued at least 10 percent of their quarter-end public fund deposits if they are well capitalized, 25 percent of their quarter-end public fund deposits if they are adequately capitalized, or 110 percent of their quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110 percent by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. As of June 30, 2024 and 2023, cash deposit balances in excess of FDIC insured limits totaled \$19,048 and \$-0-.

Local Government Investment Pool

The State Treasurer of the State of Oregon maintains the Oregon Short-Term Fund, of which the Local Government Investment Pool (LGIP) is part. Participation by local governments is voluntary. The State of Oregon investment policies are governed by statute and the Oregon Investment Council. In accordance with Oregon Statutes, the investment funds are invested as a prudent investor would do, exercising reasonable care, skill, and caution. The Oregon Short-Term Fund is the LGIP for local governments and was established by the State Treasurer. It was created to meet the financial and administrative responsibilities of federal arbitrage regulations. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895).

At June 30, 2024 and 2023, the fair value of the position in the Oregon State Treasurer's Short-Term Investment Pool was approximately equal to the value of the pool shares. The investment in the Oregon Short-Term Fund is not subject to risk evaluation. LGIP is not rated for credit quality. Separate financial statements for the Oregon Short-Term Fund are available from the Oregon State Treasurer.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

3. Capital Assets

The following is a summary of changes in capital assets for the year ended June 30, 2024:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
Capital assets:				
Equipment	\$ 16,206	\$ -	\$ -	\$ 16,206
Right-of-use building lease	114,246	-	-	114,246
Total capital assets	<u>130,452</u>	<u>-</u>	<u>-</u>	<u>130,452</u>
Accumulated depreciation and amortization:				
Equipment	(16,206)	-	-	(16,206)
Right-of-use building lease	(50,776)	(25,388)	-	(76,164)
Total accumulated depreciation and amortization	<u>(66,982)</u>	<u>(25,388)</u>	<u>-</u>	<u>(92,370)</u>
Capital assets, net of accumulated depreciation and amortization	<u>\$ 63,470</u>	<u>\$ (25,388)</u>	<u>\$ -</u>	<u>\$ 38,082</u>

The following is a summary of changes in capital assets for the year ended June 30, 2023:

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
Capital assets:				
Equipment	\$ 16,206	\$ -	\$ -	\$ 16,206
Right-of-use building lease	114,246	-	-	114,246
Total capital assets	<u>130,452</u>	<u>-</u>	<u>-</u>	<u>130,452</u>
Accumulated depreciation and amortization:				
Equipment	(16,206)	-	-	(16,206)
Right-of-use building lease	(25,388)	(25,388)	-	(50,776)
Total accumulated depreciation and amortization	<u>(41,594)</u>	<u>(25,388)</u>	<u>-</u>	<u>(66,982)</u>
Capital assets, net of accumulated depreciation and amortization	<u>\$ 88,858</u>	<u>\$ (25,388)</u>	<u>\$ -</u>	<u>\$ 63,470</u>

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

3. Capital Assets, continued

Amortization expense associated with the amortization of the intangible right-of-use building lease asset totaled \$25,388 for the years ended June 30, 2024 and 2023, and is included in employment and training expenses in the statements of activities.

4. Accounts Payable

At June 30, accounts payable consisted of the following:

	<u>2024</u>	<u>2023</u>
Payable to grant subrecipients	\$ 330,285	\$ 381,474
Payable to subcontractors	218,041	283,135
Other	<u>6,339</u>	<u>7,818</u>
Total accounts payable	<u>\$ 554,665</u>	<u>\$ 672,427</u>

5. Unearned Revenue

At June 30, unearned revenue consisted of funds for the following grants received in advance of externally imposed eligibility requirements being met:

	<u>2024</u>	<u>2023</u>
Constructing a Brighter Future (CBF) Intern	\$ 17,395	\$ -
Competitive Strategies	10,434	-
Industry Engagement	16,388	-
State Work Experience	69,950	-
Prosperity 10,000 ARPA	81,529	-
Healthy Oregon Workforce Training Opportunity (HOWTO)	2,252	45,486
Oregon Youth Employment Program	91,403	-
Youth CTE Revitalization	-	62,380
Future Ready Workforce Benefits Navigator	<u>72,580</u>	<u>-</u>
Total unearned revenue	<u>\$ 361,931</u>	<u>\$ 107,866</u>

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

6. Long-term Obligations

The following is a summary of changes in long-term obligations for the year ended June 30, 2024:

	<u>Balance</u> <u>June 30, 2023</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Lease liability	\$ 73,122	\$ -	\$ (25,749)	\$ 47,373	\$ 30,376
Compensated absences	<u>87,133</u>	<u>366</u>	<u>-</u>	<u>87,499</u>	<u>-</u>
Total long-term obligations	<u>\$ 160,255</u>	<u>\$ 366</u>	<u>\$ (25,749)</u>	<u>\$ 134,872</u>	<u>\$ 30,376</u>

The following is a summary of changes in long-term obligations for the year ended June 30, 2023:

	<u>Balance</u> <u>June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2023</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Lease liability	\$ 94,833	\$ -	\$ (21,711)	\$ 73,122	\$ 25,749
Compensated absences	<u>61,568</u>	<u>25,565</u>	<u>-</u>	<u>87,133</u>	<u>-</u>
Total long-term obligations	<u>\$ 156,401</u>	<u>\$ 25,565</u>	<u>\$ (21,711)</u>	<u>\$ 160,255</u>	<u>\$ 25,749</u>

7. Leases

Lane Workforce Partnership adopted Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, effective July 1, 2021. GASB Statement No. 87 establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-of-use lease asset for each lease that meets the criteria of GASB Statement No. 87.

Lane Workforce Partnership is committed under various leases for office space and equipment which expire at various dates through April 2028. The lease agreements for equipment are relatively insignificant to Lane Workforce Partnership's operations and are set to expire in April 2028.

The office space lease agreement commenced January 1, 2016 with an initial term of five years, and was subsequently extended for an additional five years, expiring December 31, 2025. The lease agreement provides for escalating lease payments over the term of the lease, ranging from \$2,444 to \$2,941. The interest rate on the lease was determined by management as Lane Workforce Partnership's estimated borrowing rate of 12.99 percent. The lease agreement meets the criteria of a lease under GASB Statement No. 87. Accordingly, an intangible right-of-use lease asset and an associated lease liability of \$114,246 was recorded in Lane Workforce Partnership's statement of net position upon implementation of GASB Statement No. 87 on July 1, 2021. At June 30, 2024 and 2023, the lease liability balance totaled \$47,373 and \$73,122, respectively.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

7. Leases, continued

Annual requirements to amortize lease obligations and related interest are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 30,376	\$ 4,404
2026	<u>16,997</u>	<u>650</u>
Total	<u>\$ 47,373</u>	<u>\$ 5,054</u>

8. Related Party Transactions

Lane Workforce Partnership has entered into contracts with organizations whose management includes members of the Lane Workforce Partnership Board of Directors.

The following contracts were in effect during the year ended June 30, 2024:

<u>Agency</u>	<u>Funding Title</u>	<u>Amount</u>	
		<u>Revenue</u>	<u>Expense</u>
Babb Construction Company	Driving Prosperity	\$ -	\$ 39,000
Collaborative Economic Development Oregon	WIOA/State General Funds/ARPA	-	436,279
Connected Lane County	WIOA/State General Funds/ARPA	-	1,238,749
Lane County Department of Health & Human Services	WIOA/ARPA/Driving Prosperity/State General Funds	10,000	1,475,308
Lane Education Service District	CTE Revitalization /Team Oregon Build	162,969	-
Oregon Employment Department	All	-	9,509
Sierra Pacific Industries	Driving Prosperity	-	6,500
Tyree Oil	Driving Prosperity	-	11,470

<u>Agency</u>	<u>Funding Title</u>	<u>Amount</u>	
		<u>Receivable</u>	<u>Payable</u>
Babb Construction Company	Driving Prosperity	\$ -	\$ 28,782
Collaborative Economic Development Oregon	WIOA/State General Funds/ARPA	-	16,849
Connected Lane County	WIOA/State General Funds/ARPA	-	314,397
Lane County Department of Health & Human Services	WIOA/ARPA/Driving Prosperity/State General Funds	-	226,899
Lane Education Service District	CTE Revitalization /Team Oregon Build	97,984	-
Sierra Pacific Industries	Driving Prosperity	-	6,500

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

8. Related Party Transactions, continued

The following contracts were in effect during the year ended June 30, 2023:

<u>Agency</u>	<u>Funding Title</u>	<u>Amount</u>	
		<u>Revenue</u>	<u>Expense</u>
Babb Construction Company	State General Funds/Driving Prosperity	\$ -	\$ 103,220
Collaborative Economic Development Oregon Connected Lane County	WIOA/State General Funds	-	90,000
Lane County Department of Health & Human Services	WIOA/State General Funds	-	1,756,315
Lane County Department of Youth Services Lane Education Service District	WIOA/ARPA/Driving Prosperity/State General Funds/CTE Revitalization	130,000	1,720,222
Oregon Employment Department	WIOA State General Funds/CTE Revitalization	-	22,909
	All	65,000	41,150
		-	44,979

<u>Agency</u>	<u>Funding Title</u>	<u>Amount</u>	
		<u>Receivable</u>	<u>Payable</u>
Babb Construction Company	State General Funds/Driving Prosperity	\$ -	\$ 23,738
Collaborative Economic Development Oregon Connected Lane County	WIOA	-	6,471
Lane County Department of Health & Human Services	WIOA/State General Funds	-	314,397
Lane Education Service District	WIOA/ARPA/Driving Prosperity/State General Funds	-	230,004
	CTE Revitalization	19,564	-

9. Risk Management

Lane Workforce Partnership is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Lane Workforce Partnership maintains coverage through commercial insurance companies for risks of loss. There were no material reductions in insurance coverage from coverage in the prior year. During each of the last three years, there have been no insurance settlements exceeding insurance coverage.

LANE WORKFORCE PARTNERSHIP
NOTES TO BASIC FINANCIAL STATEMENTS

10. Retirement Plan

Lane Workforce Partnership is a participating employer in the Barrett Business Services Inc. Retirement Savings Plan, a multiple employer defined contribution 401(k) plan (the 401(k) Plan). Employees are eligible to participate in the 401(k) Plan after completing three months of service. Lane Workforce Partnership makes Safe Harbor matching contributions to the 401(k) Plan, on a payroll-by-payroll basis, equal to 100 percent of the first 6 percent of eligible compensation. Participants are immediately vested 100 percent in matching contributions to the 401(k) Plan. There are no assets accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Statement No. 73, paragraph 4.

For the years ended June 30, 2024 and 2023, total contribution expense for the 401(k) Plan was \$37,274 and \$37,228, respectively.

11. Subsequent Events

Management has evaluated subsequent events through the date of the independent auditor's report, the date on which the financial statements were available to be issued. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

Required Supplementary Information

LANE WORKFORCE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GENERAL FUND
For the Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues				
Workforce Innovation and Opportunity Act	\$ 2,691,974	\$ 3,544,787	\$ 2,434,469	\$ (1,110,318)
Other	<u>4,542,619</u>	<u>5,969,327</u>	<u>3,174,854</u>	<u>(2,794,473)</u>
Total revenues	<u>7,234,593</u>	<u>9,514,114</u>	<u>5,609,323</u>	<u>(3,904,791)</u>
Expenditures				
Current:				
Personnel services	1,164,503	1,198,854	1,134,124	(64,730)
Materials and services:				
Audits and legal services	30,000	30,000	30,850	850
Board expenses	25,000	45,000	38,443	(6,557)
Computer equipment and supplies	60,000	60,000	51,815	(8,185)
Copier charges	2,280	2,280	1,746	(534)
Data warehousing and storage	3,700	3,700	3,218	(482)
General office expense	20,000	20,000	19,205	(795)
Legal notices	1,000	1,000	262	(738)
Memberships	20,325	30,325	20,301	(10,024)
Postage	1,000	1,000	164	(836)
Printing	500	500	931	431
Business meetings and professional development	60,000	70,000	55,149	(14,851)
Program information and outreach	40,500	53,000	39,364	(13,636)
Purchased insurance	27,000	26,350	24,537	(1,813)
Rent	35,622	35,622	2,120	(33,502)
Subscriptions	600	600	852	252
Telephone services	7,920	7,920	8,149	229
Community investments:				
Itrac subscription	37,360	39,000	30,038	(8,962)
One stop operations	42,209	42,209	40,191	(2,018)
Subcontracts	4,265,000	5,249,568	3,942,179	(1,307,389)
Other community investments	35,000	35,000	135,774	100,774
Debt service:				
Principal lease payments	-	-	25,749	25,749
Interest	<u>-</u>	<u>-</u>	<u>8,017</u>	<u>8,017</u>
Total expenditures	<u>5,879,519</u>	<u>6,951,928</u>	<u>5,613,178</u>	<u>(1,338,750)</u>
Net change in fund balance	1,355,074	2,562,186	(3,855)	(2,566,041)
Fund balance, beginning of year	<u>107,000</u>	<u>107,000</u>	<u>101,296</u>	<u>(5,704)</u>
Fund balance, end of year	<u>\$ 1,462,074</u>	<u>\$ 2,669,186</u>	<u>\$ 97,441</u>	<u>\$ (2,571,745)</u>

Supplementary Information

LANE WORKFORCE PARTNERSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
PROGRAM BALANCES
For the Year Ended June 30, 2024

	<u>WIOA</u>	<u>Other</u>	<u>Total</u>
Revenues			
Workforce Innovation and Opportunity Act	\$ 2,340,446	\$ -	\$ 2,340,446
Driving Prosperity - Good Jobs	-	588,391	588,391
Prosperity 10,000 and Workforce Benefits Navigator	-	995,878	995,878
Workforce Ready - NAACP	-	181,329	181,329
Critical Jobs Sector	94,023	-	94,023
Future Ready Re-entry	-	40,832	40,832
Work Experience	-	26,125	26,125
Industry Engagement	-	71,105	71,105
Competitive Strategies	-	73,994	73,994
Oregon Youth Employment Program	-	613,011	613,011
Healthy Oregon Workforce Training Opportunity (HOWTO)	-	376,553	376,553
Team Oregon Build - Constructing a Brighter Future	-	97,984	97,984
Youth CTE Revitalization	-	62,380	62,380
Other	-	47,272	47,272
	<u>2,434,469</u>	<u>3,174,854</u>	<u>5,609,323</u>
Expenditures			
Current:			
Personnel services	573,845	560,279	1,134,124
Materials and services:			
Audits and legal services	15,162	15,688	30,850
Board expenses	38,443	-	38,443
Computer equipment and supplies	26,948	24,867	51,815
Copier charges	923	823	1,746
Data warehousing and storage	1,706	1,512	3,218
General office expense	9,933	9,272	19,205
Legal notices	262	-	262
Memberships	14,507	5,794	20,301
Postage	90	74	164
Printing	377	554	931
Business meetings and professional development	26,582	28,567	55,149
Program information and outreach	4,542	34,822	39,364
Purchased insurance	12,535	12,002	24,537
Rent	1,128	992	2,120
Subscriptions	446	406	852
Telephone services	4,269	3,880	8,149
Community investments:			
Itrac subscription	22,080	7,958	30,038
One stop operations	37,453	2,738	40,191
Subcontracts	1,596,270	2,345,909	3,942,179
Other community investments	29,000	106,774	135,774
Debt service:			
Principal lease payments	13,702	12,047	25,749
Interest	4,266	3,751	8,017
	<u>2,434,469</u>	<u>3,178,709</u>	<u>5,613,178</u>
Net change in program fund balance	-	(3,855)	(3,855)
Fund balance, beginning of year	-	101,296	101,296
Fund balance, end of year	<u>\$ -</u>	<u>\$ 97,441</u>	<u>\$ 97,441</u>

COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Board of Directors
Lane Workforce Partnership
Eugene, Oregon

We have audited the basic financial statements of Lane Workforce Partnership as of and for the year ended June 30, 2024, and have issued our report thereon dated December 19, 2024. We conducted our audit 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.

Compliance

As part of obtaining reasonable assurance about whether Lane Workforce Partnership's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes (ORS) as specified in Oregon Administrative Rules (OAR) 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, 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.

We performed procedures necessary to address the required comments and disclosures which included, but were not limited to, the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required.
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).


In connection with our testing, nothing came to our attention that caused us to believe Lane Workforce Partnership was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of ORS as specified in OAR 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations except as follows:

- Lane Workforce Partnership was in substantial compliance with budget requirements for councils of governments, except that notice of one meeting of the budget committee was not published in a local newspaper of general circulation (ORS Chapter 294.915).

OAR 162-10-0230 - Internal Control

In planning and performing our audit of the financial statements, we considered Lane Workforce Partnership's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lane Workforce Partnership's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Lane Workforce Partnership's internal control over financial reporting.

This report is intended solely for the information and use of the Board of Directors and management of Lane Workforce Partnership and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

By: 
Sara Hummel, CPA
Partner

Eugene, Oregon
December 19, 2024

LANE WORKFORCE PARTNERSHIP
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through To Subrecipients
U.S. Department of Labor				
WIOA Dislocated Worker National Reserve Demonstration Grants - Critical Sectors Job Quality Tier 1 Planning Grant	17.280	23A60WD000004	94,023	80,992
Passed through State of Oregon, Higher Education Coordinating Commission (HECC):				
<i>Workforce Innovation and Opportunity Act (WIOA) Cluster:</i>				
WIOA Adult Program Administration	17.258	22-005B; 22-154B	\$ 66,269	\$ 1,445
WIOA Adult Program	17.258	22-005B; 22-154B 21-010B; 22-005B;	653,012	391,284
WIOA Youth Activities Administration	17.259	22-154B	88,733	-
WIOA Youth Activities	17.259	21-010B; 22-005B	654,822	543,448
WIOA Youth Activities - High Concentration of Eligible Youth	17.259	22-005B	12,990	12,990
WIOA Dislocated Worker Formula Grants Administration	17.278	22-005B; 22-154B	65,375	1,114
WIOA Dislocated Worker Formula Grants	17.278	22-005B; 22-154B	605,286	357,698
WIOA Rapid Response 25% Statewide Activities	17.278	21-010B	103,704	-
WIOA Dislocated Worker Rapid Response	17.278	23-023B	90,255	15,000
Total WIOA Cluster			<u>2,340,446</u>	<u>1,322,979</u>
Total passed through State of Oregon, HECC:			<u>2,340,446</u>	<u>1,322,979</u>
Total U.S. Department of Labor			<u>2,434,469</u>	<u>1,403,971</u>
U.S. Department of Treasury				
Passed through State of Oregon, Oregon Department of Administrative Services (DAS):				
COVID-19 Coronavirus State Fiscal Recovery Fund - Prosperity 10K ARPA	21.027	21-221E	760,572	564,493
COVID-19 Coronavirus State Fiscal Recovery Fund - Workforce Benefits Navigator ARPA	21.027	23-015D	235,306	186,279
COVID-19 Coronavirus State Fiscal Recovery Fund - Workforce Ready Round II ARPA	21.027	22-072M	181,329	176,874
Total passed through State of Oregon, DAS:			<u>1,177,207</u>	<u>927,646</u>
Passed through Oregon Workforce Partnership:				
COVID-19 Coronavirus State Fiscal Recovery Fund - OWP Re-entry	21.027	009-24	40,832	33,814
Total U.S. Department of Treasury			<u>1,218,039</u>	<u>961,460</u>
U.S. Department of Commerce				
Passed through Southwestern Oregon Workforce Investment Board (SOWIB):				
Economic Adjustment Assistance - EDA Good Jobs Challenge Program Administration	11.307	187-22	44,172	-
Economic Adjustment Assistance - EDA Good Jobs Challenge Program	11.307	187-22	544,220	288,553
Total passed through SOWIB:			<u>588,392</u>	<u>288,553</u>
Total U.S. Department of Commerce			<u>588,392</u>	<u>288,553</u>
Total expenditures of federal awards			<u>\$ 4,240,900</u>	<u>\$ 2,653,984</u>

LANE WORKFORCE PARTNERSHIP
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. Purpose of the Schedule

The accompanying schedule of expenditures of federal awards (the Schedule) is a supplementary schedule to Lane Workforce Partnership's (LWP's) financial statements and is presented for purposes of additional analysis. Because the Schedule presents only a selected portion of the activities of LWP, it is not intended to and does not present either the net position, changes in net position, or the general fund's revenues and expenditures.

2. Significant Accounting Policies

Reporting Entity

The reporting entity is fully described in the notes to financial statements of LWP's financial statements. Additionally, the Schedule includes all federal programs administered by LWP for the year ended June 30, 2024.

Basis of Presentation

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* (Uniform Guidance).

Federal Financial Assistance

Pursuant to the Single Audit Act Amendments of 1996 and the Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance, or direct appropriations. Accordingly, nonmonetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule (if applicable). Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

Major Programs

The Single Audit Act Amendments of 1996 and the Uniform Guidance establish criteria to be used in defining major federal financial assistance programs. Major programs for LWP are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in the Uniform Guidance Subpart F 200.528. Programs with similar requirements may be grouped into a cluster for testing purposes.

Revenue and Expenditure Recognition

The receipt and expenditure of federal awards are accounted for under the modified accrual basis of accounting. Revenues are recorded as received in cash or on the accrual basis where measurable and available. Expenditures are recorded when the liability is incurred.

3. Indirect Cost Rate

Lane Workforce Partnership elected to use the ten percent (10%) de minimis indirect cost rate of modified total direct costs allowed under the Uniform Guidance.

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
Lane Workforce Partnership
Eugene, Oregon

We have audited, in accordance with the 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 the governmental activities and each major fund of Lane Workforce Partnership as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Lane Workforce Partnership's basic financial statements, and have issued our report thereon dated December 19, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lane Workforce Partnership'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lane Workforce Partnership's internal control. Accordingly, we do not express an opinion on the effectiveness of Lane Workforce Partnership'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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 that 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 were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lane Workforce Partnership's financial statements are free from 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 financial statements. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Jones & Roth, P.C.
Eugene, Oregon
December 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
Lane Workforce Partnership
Eugene, Oregon

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Lane Workforce Partnership'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 Lane Workforce Partnership's major federal programs for the year ended June 30, 2024. Lane Workforce Partnership'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, Lane Workforce Partnership 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, 2024.

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 Lane Workforce Partnership 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 Lane Workforce Partnership'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 Lane Workforce Partnership'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 Lane Workforce Partnership'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 for 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 Lane Workforce Partnership'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 Lane Workforce Partnership'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 Lane Workforce Partnership'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 Lane Workforce Partnership'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 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.

Jones & Roth, P.C.

Jones & Roth, P.C.
Eugene, Oregon
December 19, 2024

LANE WORKFORCE PARTNERSHIP
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2024

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

FINANCIAL STATEMENT AUDIT FINDINGS

None.

MAJOR FEDERAL AWARD PROGRAMS AUDIT FINDINGS AND QUESTIONED COSTS

None.

PRIOR AUDIT FINDINGS

None.

**PROPOSED BUDGET MODIFICATION #2
2024-2025**

RECOMMENDATION

To adopt the General Operating Budget Modification #2 as presented.

BACKGROUND

Lane Workforce Partnership (LWP) is proposing Budget Modification #2 for 2024-2025 due to the receipt of \$543,292 in additional revenues. See the discussion below and attached details.

DISCUSSION

REVENUE:

Revenue increased from \$6,916,977 by \$543,292 to \$7,460,269. Of note: Total 2024-2025 revenue is down over \$2 Million from 2023-2024.

The following additional revenue has been received:

- \$44,779 Workforce Innovation and Opportunity Act (WIOA) Rapid Response
- \$35,000 Constructing a Brighter Future/Team Oregon Build (CBF/TOB)
- \$284,852 Future Ready Oregon Workforce Ready Bushnell University (Bushnell)
- \$178,661 Future Ready Oregon P10K American Rescue Plan Act (ARPA)

The majority of the new funds will be held in Reserve for future expenditures.

EXPENSE:

Total expenses have increased from \$5,953,667 by \$72,054 to \$6,025,721.

The Reserve for Future Expenditures increased from \$963,310 by \$471,238 to \$1,434,547 with the specific details included on the Revenue and Expense Summary by Fund. Of note: The WIOA Formula Fund Reserve is now slightly more than 20%, which is our goal each year in order to maintain program delivery through July, August and September.

Personnel Services increased \$24,554 funding the CBF/TOB Project Assistant position through June 30, 2025.

Materials and Services are 5.6% of annual expenses.

Community Investments increased \$47,500 and represent 75.8% of the overall budgeted expenses.

- ITRAC Subscription – decreased \$2,000 to correct the final contract amount with WorkSystems, Inc for the WIOA Data Tracking system.
- Lane County Health and Human Services (HHS) Adult Services Contract increased \$49,500 to include the Direct Customer Costs in the Bushnell Workforce Ready Grant Program through June 30, 2025.

See attached schedules for line item details.

Lane Workforce Partnership

1401 Willamette Street, Second Floor
Eugene, Oregon 97401

Revenue

Title	2024-2025 Adopted Budget Mod #1	2024-2025 Propoosed Budget Mod #2	Difference
Workforce Innovation and Opportunity Act (WIOA) Funds			
WIOA Adults	\$ 860,682	\$ 860,682	\$ -
WIOA Youth	\$ 1,062,302	\$ 1,062,302	\$ -
WIOA Dislocated Worker	\$ 640,628	\$ 640,628	\$ -
WIOA RR/Layoff Aversion	\$ 44,469	\$ 89,248	\$ 44,779
WIOA DWG QUEST	\$ 399,950	\$ 399,950	\$ -
Critical Sectors - Hospitality (WIOA DWG)	\$ 352,763	\$ 352,763	\$ -
WIOA Administration	\$ 263,907	\$ 263,907	\$ -
Subtotal	\$ 3,624,700	\$ 3,669,479	\$ 44,779
Other:			
General Fund Work Experience	\$ 358,173	\$ 358,173	\$ -
Industry Engagement	\$ 103,880	\$ 103,880	\$ -
Workforce Strategies	\$ 94,862	\$ 94,862	\$ -
Constructing a Brighter Future/Team Oregon Build	\$ 184,955	\$ 219,955	\$ 35,000
Oregon Youth Employment Program	\$ 326,208	\$ 326,208	\$ -
Good Jobs - Driving Prosperity (SOWIB)	\$ 16,660	\$ 16,660	\$ -
Oregon Health Authoity - HOWTO Grant	\$ 418,899	\$ 418,899	\$ -
Future Ready Oregon - Prosperity 10,000 and Workforce Ready			
Workforce Ready - Federal ARPA - Bushnell	\$ -	\$ 284,852	\$ 284,852
Federal ARPA	\$ 596,109	\$ 774,770	\$ 178,661
Federal ARPA - Navigators	\$ 764,694	\$ 764,694	\$ -
Workforce Ready - Federal ARPA - NAACP	\$ 318,671	\$ 318,671	\$ -
Oregon Workforce Partnership - Re-entry	\$ 109,165	\$ 109,165	\$ -
Subtotal:	\$ 3,292,277	\$ 3,790,790	\$ 498,513
Revenue Total:	\$ 6,916,977	\$ 7,460,269	\$ 543,292
Contingency Reserves:			
Non-Federal Contingency Reserve:	\$ 107,000	\$ 107,000	\$ -
Total All Sources:	\$ 7,023,977	\$ 7,567,269	\$ 543,292

Lane Workforce Partnership

1401 Willamette Street, Second Floor
Eugene, Oregon 97401

Revenue and Expense Summary by Fund

Title	Revenue	Personnel Expenses	Materials & Supplies	Community Investments	(Net) Reserve for Future Expenditures
<i>(Revenue Less Personnel Less Materials & Supplies Less Community Investments Equals Net Reserve for Future Expenditures)</i>					
Workforce Innovation and Opportunity Act (WIOA) Funds					
WIOA Adults	\$ 860,682	\$ 152,536	\$ 32,412	\$ 516,331	\$ 159,403
WIOA Youth	\$ 1,062,302	\$ 143,694	\$ 33,852	\$ 730,729	\$ 154,027
WIOA Dislocated Worker	\$ 640,628	\$ 149,915	\$ 31,949	\$ 337,030	\$ 121,733
WIOA RRLayoff Aversion	\$ 89,248	\$ -	\$ -	\$ 89,248	\$ -
WIOA DWG QUEST	\$ 399,950	\$ 36,554	\$ 10,568	\$ 162,272	\$ 190,556
Critical Sectors - Hospitality (WIOA DWG)	\$ 352,763	\$ 45,437	\$ 9,518	\$ 297,808	\$ (1)
WIOA Administration	\$ 263,907	\$ 139,042	\$ 73,263	\$ 3,000	\$ 48,602
Subtotal	\$ 3,669,479	\$ 667,178	\$ 191,562	\$ 2,136,419	\$ 674,320
Other:					
General Fund Work Experience	\$ 358,173	\$ 45,084	\$ 12,119	\$ 303,233	\$ (2,263)
Industry Engagement	\$ 103,880	\$ 16,233	\$ 2,864	\$ 85,000	\$ (217)
Workforce Strategies	\$ 94,862	\$ 53,815	\$ 41,115	\$ -	\$ (68)
Constructing a Brighter Future/Team Oregon Build	\$ 219,955	\$ 71,130	\$ 13,778	\$ 135,000	\$ 48
Oregon Youth Employment Program	\$ 326,208	\$ 34,271	\$ 13,128	\$ 279,115	\$ (305)
Good Jobs - Driving Prosperity (SOWIB)	\$ 16,660	\$ -	\$ -	\$ 16,660	\$ -
Oregon Health Authority - HOWTO Grant	\$ 418,899	\$ 34,521	\$ 9,341	\$ 374,469	\$ 568
Future Ready Oregon - Prosperity 10,000 and Workforce Ready					
Workforce Ready - Federal ARPA - Bushnell	\$ 284,852	\$ 10,699	\$ 3,526	\$ 95,457	\$ 175,169
Federal ARPA	\$ 774,770	\$ 66,997	\$ 17,665	\$ 502,157	\$ 187,951
Federal ARPA - Navigators	\$ 764,694	\$ 104,858	\$ 25,509	\$ 243,379	\$ 390,948
Workforce Ready - Federal ARPA - NAACP	\$ 318,671	\$ 17,162	\$ 3,438	\$ 298,126	\$ (55)
Oregon Workforce Partnership - Re-entry	\$ 109,165	\$ 3,500	\$ 1,027	\$ 96,186	\$ 8,452
Subtotal:	\$ 3,790,790	\$ 458,270	\$ 143,510	\$ 2,428,782	\$ 760,228
Total:	\$ 7,460,269	\$ 1,125,448	\$ 335,072	\$ 4,565,201	\$ 1,434,547
Contingency Reserves:					
Non-Federal Contingency Reserve:	\$ 107,000				\$ 107,000
Total All Sources:	\$ 7,567,269	\$ 1,125,448	\$ 335,072	\$ 4,565,201	\$ 1,541,547

Lane Workforce Partnership

1401 Willamette Street, Second Floor

Eugene, Oregon 97401

	2024-2025 Adopted Budget Mod #1	2024-2025 Proposed Budget Mod #2	Difference
Line Item			
Personnel Services			
Staff Salaries/Taxes/Fringe-All	\$ 1,100,894	\$ 1,125,448	
TOTAL Personnel FTE = 7.25	1,100,894	1,125,448	24,554
Materials & Supplies			
Subscriptions	2,800	2,800	-
Legal Notices	500	500	-
Taxes, Audits and Legal Services	34,350	34,350	-
Telephone Services	8,520	8,520	-
Purchased Insurance	26,546	26,546	-
Real Estate and Parking	36,636	36,636	-
Copier Charges	1,920	1,920	-
Data Warehousing and Storage	3,700	3,700	-
General Office Expenses	30,000	30,000	-
Memberships	25,600	25,600	-
Printing	500	500	-
Program Information and Outreach	23,500	23,500	-
Postage	500	500	-
Computer Equipment and Supplies	60,000	60,000	-
Business Meetings	10,000	10,000	-
Board Expenses	20,000	20,000	-
Staff Travel and Professional Dev	50,000	50,000	-
Capital Outlays	-	-	-
TOTAL M&S	335,072	335,072	-
Community Investments			
One Stop Operations	42,420	42,420	-
ITRAC Subscription	39,000	37,000	(2,000)
Subcontracts - Lane County HHS Adult	1,426,449	1,475,949	49,500
Subcontracts - Connected Lane County Youth	1,176,306	1,176,306	-
Subcontracts - Collaborative EDO	535,937	535,937	-
Subcontracts - P10K ARPA Navigator Other	90,000	90,000	-
Subcontracts - HOWTO - Nurturely	374,469	374,469	-
Subcontracts -OHF Critical Jobs Hospitality	195,308	195,308	-
Subcontracts - Workforce Ready - NAACP	298,126	298,126	-
Subcontracts - OWP Reentry - Opportunity Oregon	96,186	96,186	-
Other Industry Engagement (Sectors)	243,500	243,500	-
TOTAL Direct Program Services:	4,517,701	4,565,201	47,500
Total Current Expenses	5,953,667	6,025,721	72,054
Reserved For Future Expenditure:	963,310	1,434,547	471,238
Non-Federal Contingency Reserve:	107,000	107,000	-
Match to Revenue Total:	7,023,977	7,567,269	543,292



Workforce System Mid-Year Performance Report



**July 1, 2024 -
December 31, 2024**

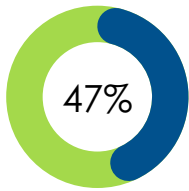


Visit Us

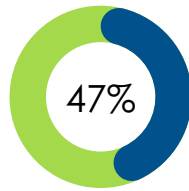
<https://laneworkforce.org>

2024-2028 Strategic Plan Update

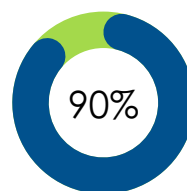
Goal #1: Increase Awareness and Use of the WorkSource System



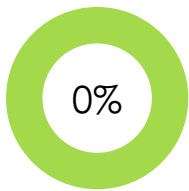
Increase Engagement Platform Followers by 200%



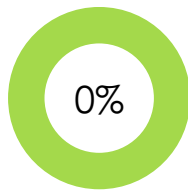
Increase Engagement Platform Impressions by 200%



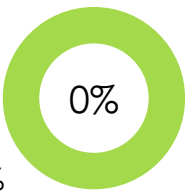
Increase Earned Media to 20 Highlights



Increase Industry-Classroom Engagements (Baseline Year)

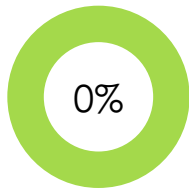


Increase Youth Workforce Participation Rate 16 – 19 Year-Olds to 55%

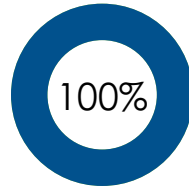


Increase Young Adult Workforce Participation Rate 20 – 24-Year-Olds to 75%

Goal #2: Create Strategic Alignment Among Partners



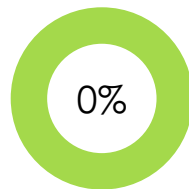
Increase active industry sector partnerships to 10



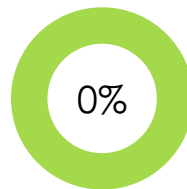
100% of rural communities will be members of the Workforce Benefits Navigator Consortia

Goal #3: Advance Prosperity Through an Inclusive Workforce

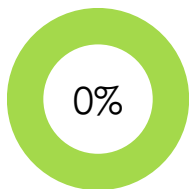
Increase percentage of people of color working in higher wage jobs in Lane County (10.8%)



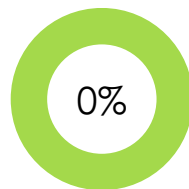
Construction



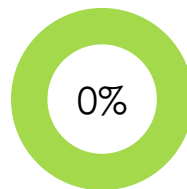
Manufacturing



Increase the workforce participation rate of those with disabilities to 50%



Professional Scientific and Technical Services



Utilities

**Note: some metrics are only calculated yearly in June*

2024-2025 Strategic Investments

Doula Training	\$277K
NAACP Student Healthcare Program	\$188K
Bridge Lane Workforce Navigator	\$136K
Team Oregon Build Prof Development	\$131K
Hospitality Industry Engagement	\$85K
Returning Citizens Program	\$41K
Veterans Navigator	\$35K
One-Stop Operator	\$12K
Peer Support Specialist Training	\$5K
Transportation Sector Gathering	\$4K

Sector Strategies



BIOSCIENCE

Engagements: 17
 Workforce: 1,473
 Businesses: 190
 Total Payroll: \$131M



CHILDCARE

Engagements: 3
 Workforce: 1,030
 Businesses: 146
 Total Payroll: \$31M



CONSTRUCTION

Engagements: 20
 Workforce: 8,188
 Businesses: 1,331
 Total Payroll: \$544M



CREATIVES

Engagements: 4
 Workforce: 3,477
 Businesses: 716
 Total Payroll: \$193M



Food and Beverage

Engagements: 11
 Workforce: 4,291
 Businesses: 188
 Total Payroll: \$239M

We use the Next Generation Sector Partnerships model to foster collaboration among private businesses and key stakeholders, including local government, education, organized labor, economic development, and community-based organizations.



HEALTHCARE

Engagements: 15
 Workforce: 21,782
 Businesses: 1,167
 Total Payroll: \$1.58B



HOSPITALITY

Engagements: 2
 Workforce: 18,410
 Businesses: 1,293
 Total Payroll: \$466M



TECHNOLOGY

Engagements: 46
 Workforce: 3,714
 Businesses: 749
 Total Payroll: \$367M



TRANSPORTATION

Engagements: 21
 Workforce: 2,548
 Businesses: 211
 Total Payroll: \$144M

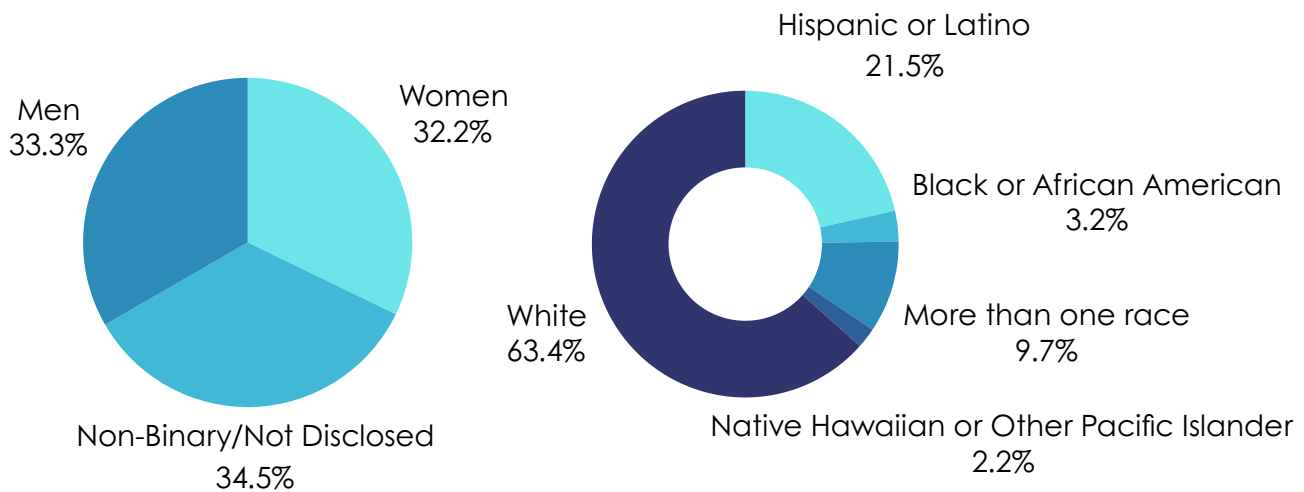


WOOD PRODUCTS

Engagements: 3
 Workforce: 5,818
 Businesses: 223
 Total Payroll: \$387M

WIOA Adult and Dislocated Worker

WIOA Adult and DW	Goal		Actual Q1		Percent of Goal	
	Adult	DW	Adult	DW	Adult	DW
Employment Rate Q2	80.8%	76.6%	68.10%	68.10%	84.28%	88.90%
Employment Rate Q4	77.7%	74.5%	72.40%	72.10%	93.18%	96.78%
Median Earnings Q2	\$9,700	\$9,700	\$8,488	\$8,373	87.51%	86.32%
Credential Attainment Rate	88.2%	85.0%	56.30%	48.00%	63.83%	56.47%
Measurable Skill Gain	51.7%	39.6%	62.50%	66.70%	120.89%	168.43%



Total Enrolled Participants: **87**

Total Investment: **\$608,243**

Gained Employment: **54**

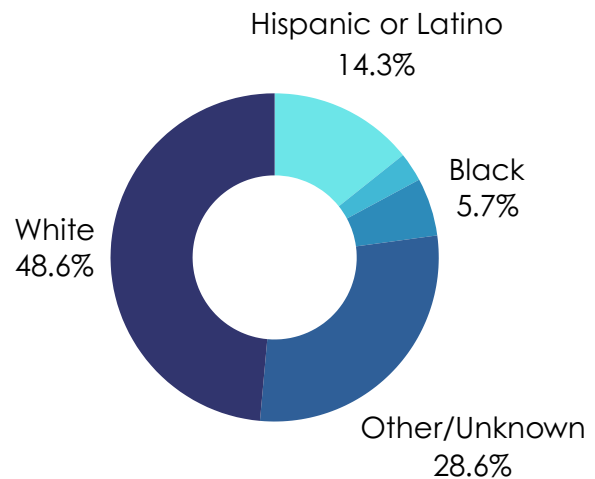
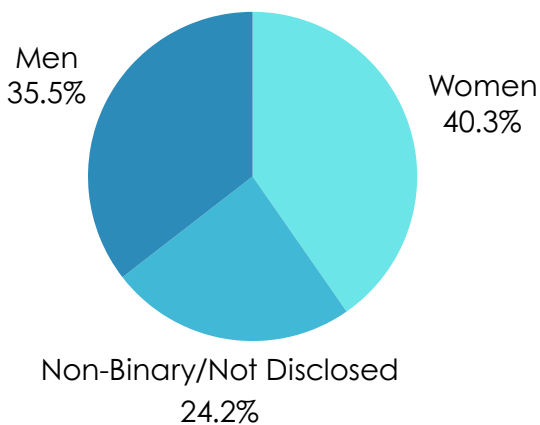
Average Wage: **\$23.02**

Total Economic Impact: \$2,585,606

Impact = Employed x Av Wage x Yearly Hours

WIOA Youth

WIOA Youth Measures	Goal	Actual Q1	Percent of Goal
Employment Rate Q2	70.00%	57.80%	82.57%
Employment Rate Q4	73.00%	63.60%	87.12%
Median Earnings Q2	\$5,700	\$5,562	97.58%
Credential Attainment Rate	61.90%	52.90%	85.46%
Measurable Skill Gain	41.00%	44.00%	107.32%



Total Enrolled Participants: **62**

Total Investment: **\$730,583**

Gained Employment: **13**

Average Wage: **\$18.00**

Total Economic Impact: \$486,720

Impact = Employed x Av Wage x Yearly Hours

Systemwide Impact

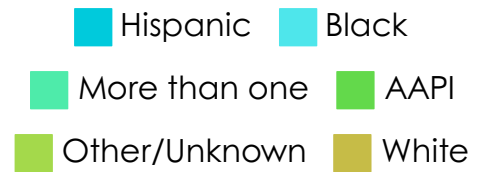
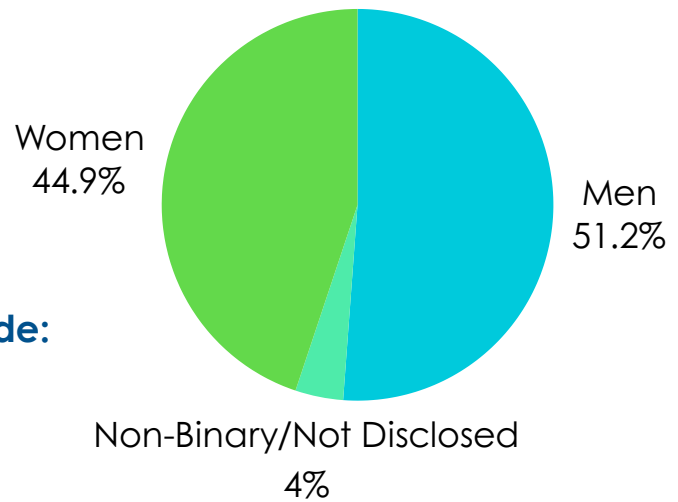
Who Was Served

Total Served

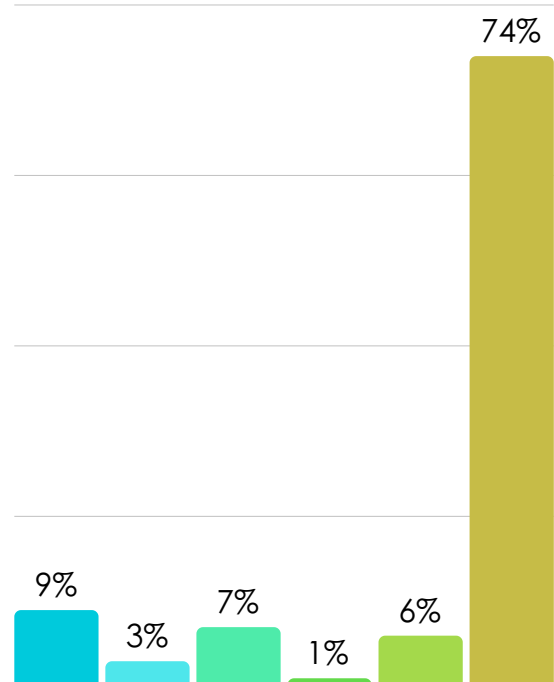
18,271

System performance partners include:

- Department of Human Services
- Lane Community College
- Lane Workforce Partnership
- Oregon Employment Department
- Vocational Rehabilitation Services



Other Demographics	Total
Over 55	1,548
Rural Served	679
Veterans	932
Formerly Incarcerated	84
With a disability	1,119
Low-income	10,634



Systemwide Impact

How Customers Were Served

\$28.3M

Economic Value



794

Gained Employment Through Program Services

\$18.55

Average Wages of Program Participants at Exit

Occupational Training



\$468,331

241

Training Investments **Employment Training**

Support Services



\$1.03M

3,040

Support Investments **Receiving Support**

Impact = Employed x Av Wage x Yearly Hours