Tuesday, January 7, 2025
City Council Workshop - Hybrid (In-Person & Electronic)

5:30 P.M.
City Council Workshop - Hybrid (In-Person & Electronic)
Agenda: https://go.boarddocs.com/wa/cocp/Board.nsf/goto?open&id=DABUEV7BC254
In-Person at College Place City Hall, 625 S College Avenue, College Place Washington

Workshop may be viewed at: Live Stream on City of College Place, Washington YouTube at https://www.youtube.com/channel/UCbx3qrqzLDL_05NusReSl-g/featured
Zoom Attendee Link: https://us06web.zoom.us/j/83418118607

Or you may call this number to listen: 1-669-900-9128 ID# Phone controls: *6 - toggle mute/un-mute and *9 - raise hand

1. Opening Items.

Subject :	1.01 Call To Order
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

Mayor Pro Tem Peterson will call the workshop to order.

Subject :	1.02 Roll Call
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

Mayor	Norma L. Hernández
Council Members	Paul T. Jessup,
	Michael Cleveland,
	Tito Espinoza Jr.,
	Loren Peterson,

	Melodie Williams, Heather Schermann, Monica Boyle
Staff	Administrator, Mike Rizzitiello; City Attorney, Rea Culwell; Finance Director, Brian Carleton; Public Works Director, Robert McAndrews; Police Chief, Troy Tomaras; Fire Chief, David Winter; Community Development Director, Jon Rickard; City Clerk, Maryelizabeth Garcia

Subject :	1.03 Pledge of Allegiance
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

"Ipledge allegianceto the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all."

Subject :	1.04 Public Comment -
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	1. Opening Items.
Access :	Public
Type :	Information

Public Content

Council meetings are primarily structured to permit Council Membersto arrive at the decisions necessary to govern the City.

Meeting Protocol for Public Comment:

When submitting public comments, include the following information regardless of the manner you are using: (Note that there are deadlines for writtencomments to be included in the meeting documents.)

- Your Name
- Your Address

WrittenPublic comments may be provided by submitting comment to Clerk@cpwa.usno later than 4:30 PMon the meeting date to be included in the record.(If typewritten, no less than 11 pt font).

VerbalPublic Comments may be made during the meeting:

- In-person at the meeting location - provided at the beginning of each agenda.

Telephone and Virtual Comments:

Any member of the public who desires to make a public comment at the City Council meeting by telephone or remote access, shall provide at least 24 hours notice (excluding weekends and holidays) prior to the start of the meeting at which the member of the public wants to make a comment, notify the City Clerk or designee in writing or by direct verbal communication of their desire to make a comment. Those notice shall include the member's first and last name, address or place of residence, and the topic or topics the comment will touch upon.

- Telephone comment - Call1-669-900-9128, entering the meeting ID (provided at beginning of agenda) and raise your hand (*9 to raise hand, *6 to mute/un-mute) when comments are requested.
- Virtual comment -Join using theZoom Attendee link (provided at beginning of agenda) and raise your hand when comments are requested.

Once recognized, you will have five minutes to speak on any subject that is under the control of the Council.

2. Workshop Topics.

Subject :	2.01 Law Enforcement Appreciation Day Proclamation - Mayor Pro Tem Peterson
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Information, Procedural

Public Content

Mayor Pro Tem Peterson will read theLaw Enforcement Appreciation Day Proclamation.

File Attachments

Law_Enforcement_Appreciation_Day Signed.pdf (468 KB)
Law Enforcement Appreciation Day Graphic.pdf (3,552 KB)

Subject :	2.02 Draft FY 2025 to 2035 Strategic Plan - Mr. Zach Ratkai
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:

The last Strategic Plan was originally created in 2017 with revisions in 2019 and 2021. It was facilitated by Mr. Lawson Knight. Since that juncture, several council seats and the Mayor have changed over. Thus, a new Strategic Plan is advisable.

Information for Consideration:

Mr. Zach Ratkai led a workshop session with City Council during November 20th, 2024 to finish up discussion of mission and then dive into Goals & Objectives. The draft document is a synopsis of the various discussions with those in attendance. It will guide the operations of the City. If Council adopts the document, then Mr. Ratkai and Mr. Rizzitiello will meet with department heads to discuss creating an implementation strategy.

File Attachments

CPWA Strategic Plan.pdf (14,310 KB)
Jan 7 Adoption Presentation.pptx (574 KB)

Subject :	2.03 Draft Blue Mountain Humane Society Contract - Mr. Rizzitiello
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:

The City has a contract with Blue Mountain Humane Society for Shelter Services. It has not been substantially updated since 2017. In 2024 the Blue Mountain Humane Society turned in a notice of termination pertaining to the old contract to begin negotiations with the new agreement.

Information for Consideration:

The new agreement would be for one year. The agreement clears up language pertaining to responsible city officials, programmatic communication, and fee for service ($1,479.17 monthly compared to $1,000 historical). This additional cost was incorporated in the adopted FY 2025 budget.

File Attachments

BMHS Contract_2025.pdf (223 KB)

Subject :	2.04 Lion's Park Community Center Architect & Engineering Services Contract Approval with Design West - Mr. Rizzitiello
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person

	& Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:
The Lions Park renovation project, including a splash pad, walking path, pond separation from creek, disabled accessible playground, new restrooms and redeveloped community center.
Information for Consideration:
On August 30, 2024, the City announced a Request for Qualifications (RFQ) from the public for Architect and Engineering services to design the Community Center to include a library district space and a community professional kitchen. Design West Architects P.A., an Idaho corporation (with a physical branch in Kennewick, WA) submitted a proposal and after scoring, the City awarded the project to Design West. Include with this bill is a copy of the RFQ and Design West's proposal and Fees Sheet submitted and accepted by the City.
The Parties have agreed on terms for the services and a a copy of the proposed Agreement is included with this information. Design West's submission and the proposal scoring summary is included with this bill.
Staff recommends passing the Resolutions approving the Agreement and authorizing City staff to execute the same.

File Attachments

A&E Agreement Lion's Park Community Center - Design West.pdf (489 KB)
24-088 RESOLUTION Design West Architecture & Engineering Services.pdf (162 KB)

Subject :	2.05 Draft Utility Discount Code - Mr. Carleton
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:

The city currently offers a utility discount program to citizens that are either certain low-income senior's or low-income disabled. Blue Mountain Action Council (BMAC) handles the approval process for the City and currently we have approximately 15 utility accounts under the current program. The current maximumannual household income must be at or below 125 percent of federal poverty guidelines.

The city of Walla Walla also offers a utility discount program that is open to any citizens that are below 150% of the federal poverty guidelines. They also cap the total amount of discount given in the year to $136,000.

Information for Consideration:

We are recommend a change to our code to open up the program to include any College Place citizen that are below the 150% poverty guideline. The updated draft of the new code is attached. This change will also consolidate all the utility discounts under one section and will simplify the current process.

File Attachments

Utility Discount by Utility 2024.docx (18 KB)
CP_UtilityDiscountCode.docx (25 KB)

Subject :	2.06 Draft Blue Mountain Action Council Low-Income Discount Program Screening - Mr. Carleton
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	2. Workshop Topics.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:

The City currently has a contract with Blue Mountain Action Council (BMAC) to process our utility discount program. The current contract is set at a per request fee of $30.00 per completed application. Currently we spend less than $1000 per year to BMAC under the current contract. BMAC has informed us they are moving away from the per application amount to a fixed monthly dollar amount. BMAC is doing this across the board and all other juristictions are accepting the change.The proposed contract has set the rate at $500 per month for the contract period.

This is a substantial increase in costs for the City, but are options are limited. One option is to bring the handling of the application process internally. Due to nature of handling citizen financial information and departmental staffing limitation, we are recommending accepting the contract with BMAC as it was presented.

Information for Consideration:

File Attachments

Blue_Mountain_Action_Council_Annual_Rate_Addendum_2022-04-21.pdf (77 KB)
2024-7 CP Utility Contract with BMAC.docx (15 KB)

3. Closing Items.

Subject :	3.01 FY 2023 Audit Results - Mr. Carleton

Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	3. Closing Items.
Access :	Public
Type :	Discussion, Information

Public Content

Historical Perspective:

The State Auditors Office (SAO) completed the cities 2023 audits. This included a financial, accountability, and federal audit. The audit was finalized on December 20th and they were no findings, management reports, or exit recommendations. It was a clean audit. The results were published on December 26th, 2024 but are attached here for your review.

Information for Consideration:

File Attachments

2023 Accountability Audit.pdf (425 KB)
2023 Financial and Federal Audit.pdf (1,526 KB)

Subject :	3.02 Good of the Order
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	3. Closing Items.
Access :	Public
Type :	Discussion, Information
Subject :	3.03 Conclusion
Meeting :	Jan 7, 2025 - City Council Workshop - Hybrid (In-Person & Electronic)
Category :	3. Closing Items.
Access :	Public
Type :	Procedural

Public Content

Mayor Hernández will conclude the workshop.

Mayoral Proclamation

From the office of

Mayor Norma Hernández

Law Enforcement Appreciation Day

January 9, 2025

Docusign Envelope ID: 98386CD7-C844-45DF-852E-EDDDCA5A093C

Mayor Norma L. Hernández

PROCLAMATION

OFFICE OF THE MAYOR | CITY OF COLLEGE PLACE

WHEREAS, across the country on January 9, citizens take the lead to demonstrate support on National Law Enforcement Appreciation Day.

WHEREAS, Law Enforcement Officers of every rank and file have chosen a profession that puts their life on the line every day for their communities. They've answered a call to public service that is demanding and often unappreciated. On National Law Enforcement Day, we have an opportunity to thank them for their service and offer a token of respect.

WHEREAS, National Law Enforcement Appreciation Day was founded in 2015 to thank officers across the country for all the daily sacrifices they make for their communities. Concerns of Police Survivors, the FBI National Academy Associates, the Fraternal Order of Police, the International Association of Chief of Police, the Officer Down Memorial Page, Law Enforcement United, the National Law Enforcement Officers Memorial Fund, International Conference of Police Chaplains, National Troopers Coalition only name a few of the long list of organizations supporting inaugural day of National Law Enforcement Officers Appreciation Day. Since then, nationwide many more organizations have joined forces to support National Law Enforcement Appreciation Day (L.E.A.D.) to spread encouragement and respect to these dedicated men and women.

THEREFORE, BE IT RESOLVED I, Norma L. Hernandez, Mayor of the City of College Place, Washington do hereby proclaim January 9, 2025 as National Law Enforcement Appreciation Day in College Place.

Dated this 7th Day of January, 2025.

CP
COLLEGE PLACE
WALLA WALLA VALLEY

Signed by:
Norma L. Hernández
E7C117EE7FEC409...

Norma L. Hernández, Mayor

CITY OF COLLEGE PLACE

STRATEGIC PLAN

2025-2035

Table of Contents

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Introduction

Over the past several months, the City of College Place has worked with the community to develop this Strategic Plan. Rooted in the input from the community, this plan was developed through a lens of viewing the community's past, present, and future.

The process for developing this plan was collaborative and we appreciate the involvement from residents of all ages in our surveys and interviews to help outline Key Priorities and Goals for College Place.

This in intended to be a living document, flexible and amended to meet community needs. The priorities within will guide budget and policy decisions and continual feedback is essential to improve the services that the city provides.

Thank you to all involved in this project, from us on the City Council, to the staff, and our engaged community who helped make this all possible.

Sincerely,
College Place City Council

Mission

Building a safe, affordable, and connected community where everyone thrives, with vibrant spaces, resilient growth, and shared experiences.

Vision

College Place is a welcoming, vibrant, diverse, safe and walkable city with a flourishing downtown. It is rich in academics, community events, engagement, acceptance and respect. Residents and visitors enjoy a community of connectedness, collaboration, recreation and service. It boasts available housing, robust commercial growth, sustainable financial stewardship and thoughtful planning for all generations.

Key Priorities

The Key Priorities listed below were identified through the research and engagement process of the creation of the Strategic Plan. These priorities reflect the most import focus areas for College Place and will inform the goals, objectives, and projects for the Strategic Plan.

- A Connected Community
- A Fun Community
- A Resilient Community
- A Safe Community
- An Affordable Community

A Connected Community

College Place is a connected, informed, and engaged community where residents, businesses, and institutions actively collaborate to achieve the vision of the community.

Goal 1: Enhance city communication channels and accessibility.

- **Objectives:**
  - 1.1. Expand and Optimize Digital Communication
  - 1.2. Bridge Language Barriers in the Community
  - 1.3. Hire Dedicated Communication Staff

Goal 2: Strengthen community engagement

- **Objectives:**
  - 2.1. Understand Community Communication Preferences
  - 2.2. Expand Face-to-Face Outreach
  - 2.3. Increase Transparency About City Operations

Goal 3: Collaborate with the education sector in College Place for more comprehensive engagement with youth

- **Objectives:**
  - 3.1. Partner with College Place (public and private) K-12 schools and Walla Walla University (WWU) to explore collaborative communication opportunities.
  - 3.2. Leverage Student Talent
  - 3.3. Promote Youth Involvement

A Fun Community

Establish College Place as a vibrant hub of recreation, culture, and connection, fostering a sense of belonging while attracting regional, state, and national attention.

Goal 1: Foster Community Connection Through Shared Interests

- **Objectives:**
  - 1.1. Create Opportunities for Hobby-Based Connections
  - 1.2. Leverage the New Community Center (Opening 2027)
  - 1.3.Expand Farmer's Market Offerings

Goal 2: Develop Recreation & Activity Programs

- **Objectives:**
  - 2.1. Launch City-Led Sports and Recreation Programs
  - 2.2. Enhance Park Identity and Usability

Goal 3: Support & Expand Community Events

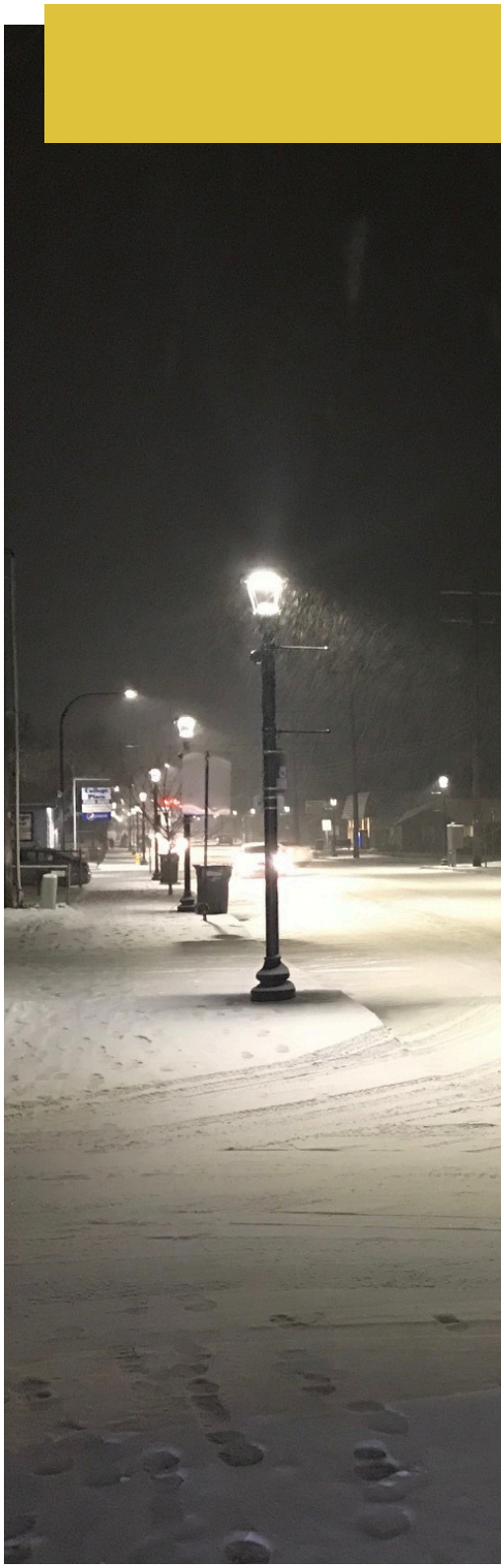
- **Objectives:**
  - 3.1. Build on Existing Community Events
  - 3.2. Attract and Host a Signature Regional Event

Goal 4: Strengthen the Identity of College Place

- **Objectives:**
  - 4.1. Create a Welcoming Atmosphere for Visitors
  - 4.2. Find and Collaborate with a Sister City
  - 4.3 Use Creative District Programs for Community Art

A Resilient Community

Develop College Place into a resilient, sustainable, and prepared community, capable of withstanding challenges while maintaining essential services and infrastructure.



Goal 1: Enhance Community Walkability & Accessibility

- **Objectives:**
  - 1.1. Improve Sidewalks & Road Infrastructure
  - 1.2. Maintain “Invisible” Infrastructure

Goal 2: Prepare for Emergencies and Disasters

- **Objectives:**
  - 2.1. Plan for Weather-Related Emergencies
  - 2.2. Enhance Staff Emergency Training

Goal 3: Maintain & Upgrade Existing Infrastructure

- **Objectives:**
  - 3.1. Establish a Proactive Maintenance Schedule
  - 3.2. Prioritize Street Replacement & Repairs

Goal 4: Ensure Sustainable Water Resources

- **Objectives:**
  - 4.1. Plan for Current & Future Water Needs
  - 4.2. Strengthen Water Partnerships
  - 4.3 Promote Water-Wise Landscaping

Goal 5: Ensure Stormwater Management

- **Objectives:**
  - 5.1. Improve Stormwater Infrastructure
  - 5.2 Implement Sustainable Stormwater Practices

A Safe Community

Cultivate a safe, secure, and well-lit community where residents, businesses, and institutions thrive, supported by robust law enforcement, fire protection, and proactive safety initiatives.

Goal 1: Improve Community Safety Infrastructure

- **Objectives:**
  - 1.1. Illuminate Public Spaces
  - 1.2. Leverage Technology for Community Safety

Goal 2: Strengthen Police & Fire Departments

- **Objectives:**
  - 2.1. Stabilize Staffing Levels
  - 2.2. Construct & Improve Public Safety Facilities
  - 2.3 Sustain a Strong Police Presence

Goal 3: Enhance Community & Institutional Collaboration

- **Objectives:**
  - 3.1. Coordinate with WWU Security
  - 3.2. Foster Mutual Aid Agreement

Goal 4: Promote Community Education & Prevention Programs

- **Objectives:**
  - 4.1. Implement Safety Education Initiatives
  - 4.2. Provide Alternative Activities for Older Teens.

Goal 5: Strengthen Community Standards Through Codes & Enforcement

- **Objectives:**
  - 5.1 Enforce Codes for Safety & Community Image
  - 5.2 Address Substances Abuse Challenges

An Affordable Community

Foster a balanced, thriving community where affordable living is achievable through strategic policy, economic growth, and resource stewardship.

Goal 1: Develop & Maintain Sustainable Financial Policies

Objectives:

- 1.1. Ensure Fair & Sustainable Utility Rates
- 1.2. Adopt Policies to Promote Affordability

Goal 2: Support & Grow Local Business

- **Objectives:**
  - 2.1. Prevent Economic Leakage
  - 2.2. Diversify Business Offerings

Goal 3: Facilitate Growth Within & Beyond Current Boundaries

- **Objectives:**
  - 3.1. Address Landlocked Growth
  - 3.2. Encourage Redevelopment

Goal 4: Promote Affordable Housing & Employment Opportunities

- **Objectives:**
  - 4.1. Encourage Affordable & Diverse Housing
  - 4.2. Create Jobs that Support Housing Needs

Goal 5: Enable Flexibility Through Innovative Policies & Ordinances

- **Objectives:**
  - 5.1 Adapt Codes to Encourage Growth
  - 5.2 Establish Legislative Advocacy

Goal 6: Demonstrate Fiscal Responsibility

- **Objectives:**
  - 6.1 Be Good Stewards of Public Resources
  - 6.2 Promote Long-Term Financial Stability

Our Approach

PHASE 1

- Research and Analysis
- Outreach (124 Surveys, 21 Interviews

PHASE 2

- City Council and Staff Collaboration
- Development of Priorities and Goals

PHASE 3

- Refinement of Goals
- Development of Objectives
- Adoption

PHASE 4

- Staff Development of Projects and Initiatives
- Continual Work to Implement Plan

Acknowledgements

We would like to thank everyone who has been such a critical and integral part of creating this plan through a commitment of time, ideas, and community passion.

→ College Place City Council

- Norma Hernandez, Mayor
- Monica Boyle, Councilmember
- Michael Cleveland, Councilmember
- Tito Espinoza, Councilmember
- Paul Jessup, Councilmember
- Loren Peterson, Councilmember
- Heather Schermann, Councilmember
- Melodie Williams, Councilmember

→ College Place Leadership

- Mike Rizzitiello, City Administrator
- Maryelizabeth Garcia, City Clerk
- Jon Rickard, Community Development Director
- David Winter, Fire Chief
- Troy Tomaras, Police Chief
- Robert McAndrews, Public Works Director
- Brian Carlton, Finance Director
- Rea Culwell, City Attorney

Appendix A: Implementation Plan

(To be included after creation and updated annually)

City of College Place

CP
COLLEGE PLACE
WALLA WALLA VALLEY

www.cpwa.us

City of College Place

Strategic Plan Review

The Process

PHASE 1

- Research and Analysis
- Outreach (124 Surveys, 21 Interviews

PHASE 2

- City Council and Staff Collaboration
- Development of Priorities and Goals

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- Refinement of Goals
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Mission and Vision

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- A Connected Community
- A Fun Community
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    - 6.1 Be Good Stewards of Public Resources
    - 6.2 Promote Long-Term Financial Stability

What's Next?

You've Have Your Strategic Plan... How do we implement?

STRATEGIC PLAN

Priorities & Goals
Policy Level Direction

OBJECTIVES

What Direction Will You Take? Leadership-Led Initiatives

IMPLEMENTATION

Specific Projects and Actions
Leadership & Staff: 30,60,90 Day Projects

SUCCESS

Achievement
Celebrate Your Success
Refine Your Goals & Repeat

CONTRACT FOR ANIMAL SHELTER SERVICES
between
CITY OF COLLEGE PLACE
and
BLUE MOUNTAIN HUMANE SOCIETY

This Contract for Animal Shelter Services (“Contract”) is entered into between the City of College Place ("City") and Blue Mountain Humane Society ("Society") and provides the terms and conditions under which Society shall operate a shelter to receive and care for animals impounded pursuant to College Place City Ordinance.

"City Designated Animal Control Agent" shall mean a College Place City Animal Control Officer or any other designated agent the City may choose during the term of this agreement, including an officer from another jurisdiction who assists the City of College Place with an animal control issue through a mutual aid agreement.

It is hereby AGREED by the parties as follows:

A. PURPOSE

The purpose of this Contract is to define the scope of the animal shelter services the Society shall provide to the City, the compensation the City shall pay for such services; and the terms and conditions under which the Society shall provide these services to the City.

B. TERM

This Contract will be effective on January 1, 2025, and expires on December 31, 2025.

C. FACILITY

1. The Society shall:

a. operate in full compliance with laws governing animal shelter facilities in the State of Washington, including any regulations promulgated by the Washington Department of Health;

b. provide enclosures to accommodate stray or impounded dogs and domesticated (not feral) cats found inside City limits and brought in by ~~the public~~, the City’s designated Animal Control Agent, the College Place Police Department, or an officer of another jurisdiction as part of a mutual aid agreement. Exceptions for intake include limitations for healthy stray cats, capacity restraints, and disease outbreak. Society shall include isolation facilities for quarantined animals, veterinary care facilities during the times of Monday-Thursday 8 a.m.-4 p.m. excluding holidays, and refrigeration

and/or freezer space for deceased animal storage for animals that die while in care or are euthanized at the shelter.

D. SHELTER OPERATIONS & SERVICES

1. The Society shall:

a) maintain and follow a clear set of protocols regarding shelter admission and intake procedures, care and welfare of animals, employee conduct and shelter and adoption operations;

b) establish and maintain convenient public hours of access, including weekend hours;

c) strive to comply with the standards set forth in the "Guidelines for Standards of Care in Animal Shelters" published by the Association of Shelter Veterinarians;

d) employ or contract with a licensed veterinarian to monitor the veterinary care and other aspects of shelter operations affecting the health of the animal population of the shelter;

e) treat animals with care and respect, provide a clean, comfortable, safe and healthy environment with adequate housing, exercise, water and food.

E. ANIMAL INTAKE

1. The Society shall:

a) accept animals on behalf of the City of College Place that are brought in by the City Designated Animal Control Agent, the College Place Police Department, or an officer of another jurisdiction bringing in an animal seized within the city limits as part of a mutual aid agreement (except where indicated in Section C1b above);

b) provide a procedure whereby animals may be delivered to the shelter by the City Designated Animal Control Agent or other designated officer 24 hours per day, 7 days per week;

c) facilitate an annual training session for all designated animal control agents or other relevant officers employed or contracted by the City. The purpose of this training is to comprehensively cover intake procedures, protocols, and Standard Operating Procedures relevant to the shelter's intake operations.

2. Upon intake, animals will be vaccinated for common illness, treated for fleas and worms, and groomed as necessary for the animal's health and comfort. Any impounded animal that is suspected to be a victim of cruelty or neglect will be immediately reported to the City’s Designated Animal Control Agent.

3. Stray dogs will be held for a three-day (72-hour) stray hold period in accordance with College Place City Ordinance. Stray domestic cats with owner identification (via tags, microchip, or identifiable marks on file) will be held for 72 hours. Cats without identification will be held for at least 24 hours.

All impound periods shall pause on Sundays and holidays, when the shelter is not open for business. After the respective holding period expires, animal outcomes will be determined at the sole discretion of the Society. The City may request additional holding periods at a rate outlined in Addendum A.

4. Underage puppies and kittens, animals with serious medical conditions, and senior animals needing special care may be placed in a foster setting prior to the end of the stray hold period.

5. All animals shall have an impound record, indicating the identification tag number, if any, species, breed and description of animal by coloring, time and date of impound, name of agent taking in the animal and full address where the animal was found.

6. During the stray hold period, the Society will provide animals with daily food, water, and shelter. The Society will also strive to provide these animals mental enrichment and daily exercise.

7. Once an animal is admitted, the Society will provide routine veterinary care, including medical stabilization, pain relief, and treatment for common illnesses. In the event an animal's condition necessitates emergency veterinary care at an outside clinic, the City will be responsible for covering the costs up to and not exceeding $250 . After the stray hold period expires, the Society will be responsible for covering these costs.

8. Should an animal be suffering from serious injury or disease that would endanger other sheltered animals or cause the cat or dog to endure unnecessary pain and suffering if left untreated, as determined under the guidance of a licensed veterinarian, the animal may be euthanized prior to the expiration of the required stray hold period. The Society will document this action on the animal's custody record.

9. Any animal impounded may be redeemed within the stray hold period, upon evidence of rightful ownership or custody and payment of redemption fees. These may include the cost of impound, transportation, and any additional veterinary costs incurred.

10. Animals may be denied redemption if placed on investigative hold by City's Police Officers or Designated Animal Control Agent or the Health Department. Per College Place City Ordinance, redemption may be denied to an owner who has cruelly treated an animal. In these cases, the Society shall act as directed by the City's Police Officers or Designated Animal Control Agent.

11. The Society will provide disposal services for animals that die under the Society's care. It is the City's responsibility to dispose of unowned animals that die prior to arrival at the shelter.

F. DISPOSITION OF UNCLAIMED ANIMALS

1. The Society shall make all reasonable attempts to reunite stray animals with their owners, if identified.

2. No live animals shall be used, sold, or donated for experimental purposes.

3. After the stray hold period has expired, the Society shall assume full rights and responsibility for the final disposition of the animal. This may include adoption, transfer to an approved adoption or rescue agency, or humane euthanasia.

4. Any euthanasia will be carried out by certified euthanasia technicians under the provisions established by Washington state law.

5. The Society must maintain a current Washington Board of Pharmacy license to purchase and dispense appropriate drugs and must comply with all federal and state regulations concerning the handling of controlled substances for the purpose of animal euthanasia.

G. ADOPTION, PLACEMENT OR TRANSFER OF ANIMALS

1. Every reasonable effort shall be made to return the animal to its owner prior to release of the animal through adoption or transfer to another animal welfare agency.

2. Animals are to be spayed or neutered and microchipped as a condition of adoption, subject to the animal shelter's discretion.

H. ADMINISTRATION

1. The Society shall:

a) collect and safeguard impound fees upon redemption of any stray animal, as established by each jurisdiction. Collection of fees shall be recorded in the Society's data management system;

b) post the price of redemption fees at the shelter and online;

c) have the authority to allow discounts and/or fee waivers, in the event an owner is unable to pay full redemption fees or in the event of overcrowding at the shelter;

d) be responsible for collecting all impound fees due upon redemption of a stray animal, in accordance with College Place City Ordinance;

e) have an established protocol for cash handling and record keeping and will issue an itemized receipt for every animal redeemed;

f) remit monies due to the City in the form of a credit against monies owed for services provided to the City under the terms of this agreement;

g) retain all proceeds from animal licensing fees, if applicable, collected annually and at the time of adoption or veterinary service (details on Licensing Service in Addendum B);

h) cooperate with City officials, the City's Police Officers, designated Animal Control Agent, and/or College Place Public Works,
County Public Health on actions pertaining to animals and quarantine and will assist the City in

obtaining and presenting evidence in the civil or criminal prosecution of violations to City code, regulations or laws, at the additional fee outlined in Addendum A.

i) meet quarterly with City Designated Animal Control Agent to review and resolve any issues or concerns;

j) maintain confidentiality related to records and information and use discretion in conversations with the public.

I. CITY'S RESPONSIBILITIES:

1. The City Designated Animal Control Agent or other authorized Officer, on behalf of the City, will deliver live stray dogs and domestic (not feral) cats to the Society and:

a) secure the animal in a designated kennel;

b) complete all required information on animal services intake form, including full address, provide any additional information relevant to the animal, and place completed animal services intake form in designated form box;

c) inform the Society when an animal is to be held for protective custody, quarantine, or investigative purposes (bite quarantine dogs must be secured in the bite quarantine kennel);

d) ensure water bowl in kennel is filled if drop-off is after hours;

e) assume responsibility for medically needy animals requiring immediate veterinary care between Friday-Sunday and before 8 a.m. or after 4 p.m. Monday-Thursday including payment of care for impounded animals taken by the City to an outside veterinary clinic by the City Designated Animal Control Agent or other authorized officer;

f) place a link to the Society's website on the City's website where each impounded dog will be posted throughout the three-day stray hold period after admission. Such notice shall contain a general description of the impounded dog showing breed, sex, color, and a photo.

2. The City Designated Animal Control Agent or other authorized Officer, on behalf of the City, will not take owned dogs or domesticated cats as surrenders from the public except in emergencies and:

a) the animal surrendered to the City Designated Animal Control Agent or other authorized Officer, on behalf of the City, will be designated as an animal seized by the City and shall fall under all the requirements of this Contract, including the delivery instructions in Section I, No. 1, however the Society is not required to hold the animal for the normal stray period as the owner has already forfeited rights to the animal;

b) if the City does not want to seize the animal, the City Designated Animal Control Agent or other authorized Officer, on behalf of the city, will direct the resident to contact the Society to schedule a surrender, if it meets the Society's guidelines and the Society has capacity to take the animal;

3. For all owned animals deceased on arrival (DOA), the City Designated Animal Control Agent will:

a) scan animal for a microchip (Shelter can provide a free scan of microchip, if needed);

b) if no owner information is available, the City is responsible for disposal of the deceased animal;

c) if owner information is available, the City shall make every attempt to contact the owner for reclaim of the deceased animal;

d) if the owner cannot be reached, the City is responsible for disposal of the deceased animal;

e) if the owner is reached and will come to the Society to pick up the deceased animal, the Society will hold the deceased animal for a period of one week in the cooler

f) if the animal owner will be picking up the remains at the Society, the Officer shall place the animal in a designated DOA bag and label the remains;

g) provide detailed information on the animal DOA form provided by the Society and place in appropriate designated DOA form box;

h) place the DOA bag in cooler, located in maintenance room.

4. In cases where the Society is holding a dog for a bite quarantine, an investigation, or a hearing and the legal system finds the animal to be a "dangerous dog," the City will take responsibility for the outcome of that dog.

5. The City will follow up on potential animal cruelty cases as referred by the Society.

6. The City will engage in cooperative communication with Society's staff and volunteers on a daily basis.

7. The City will provide all available and pertinent information to assist in reuniting dogs with their owners.

8. The City will meet semi-annually with the Society or as needed to review and resolve any issues or concerns.

9. The City will maintain confidentiality related to records and information and use discretion in conversations with the public.

J. INSURANCE

1. The Society shall carry liability insurance with the following minimum coverage: $1,000,000 combined single limit bodily injury and property damage, with the City of College Place named as additional insureds and provide that the City is to be notified by the insurance agent/broker or company not less than 30 days in advance of any policy cancellation or termination of coverage. Such insurance shall be subject to the approval of the City Attorney.

2. The Society shall forward copies of all insurance policies or binders to the City within ten (10) days of signing this Agreement.

K. HOLD HARMLESS/INDEMNIFICATION

The Society agrees to defend, indemnify and hold the City harmless from and against all claims, of any kind whatsoever, for loss, injury, damage, expense, and/or other liability arising out of commissions and/or omissions of the Society.

L. ACCOUNTABILITY

1. The City shall retain the right to inspect records and to investigate matters involving the care of stray dogs impounded from the City jurisdiction.

2. Upon 48 hours' notice, the Society shall make available for City inspection at any reasonable time all records relating to the services provided under this Agreement. All such reports shall remain the property of the City. Those records which are public documents shall be made available to members of the public upon request to the City in accordance with the Public Records Act, RCW Chapter 42.56. City shall transfer any public records request the City receives for records within the Society's control within 48 hours of City's receipt (not including weekends or holidays), and thereafter compliance with the Public Records Act shall be the Society's sole responsibility and the above indemnification shall apply to any claims related thereto.

3. The Society shall maintain its ability to be properly licensed to operate as a business during the life of this contract and provide to the City upon request a copy of its bylaws, articles of incorporation, applicable business licenses and nonprofit tax-exempt designation. The Society shall inform the City within thirty (30) days of any changes in any of the above.

M. CONSIDERATION

For the services provided to the City under this Contract, the City agrees to pay the Society a base annual fee of $17,750, to be invoiced monthly at $1,479.17. This base fee covers up to 50 impounded animals per year. For any additional animals impounded beyond this limit, the Society will invoice the City monthly at the per-animal rate specified in ADDENDUM A.

1. The Society shall prepare and deliver an invoice for services provided to the City on a monthly basis and will provide an accounting of all animals impoundedThe City shall pay the invoices within 30 days of receipt. If payment is not received within 30 days, unpaid balances will be assessed a late fee of 1.5% per month. Service fees will be reviewed and may be revised with each contract extension.

N. TERMINATION

1. This contract may be terminated at will by any party without cause by giving ninety (90) days written notice of intent to terminate to the City Manager on the part of the City, and to the CEO of the Blue Mountain Humane Society on the part of the Society.

2. In the event of termination of this contract, the termination shall not relieve the City of any obligation for the payment of any amounts due and owing as of the effective date of termination. All payment obligations incurred under this agreement shall survive the termination and continue until fully satisfied. Termination of this agreement shall not extinguish or impair any right or remedy of the non-terminating party with respect to any pre-existing breach or default by the other party.

O. GENERAL PROVISIONS

1. Independent Capacity: The parties intend that an independent contractor relationship between the Society and the City will be created by this Contract. No agent, employee, or representative of the Society shall be deemed to be an employee, agent, or representative of the City for any purpose, and the employees of the Society are not entitled to any of the benefits the City provides for City employees. The Society will be solely responsible for its acts and for the acts of its agents, employees, servants, or otherwise during the performance of this Contract. The Society is responsible for all taxes applicable to this Contract.

2. Governing Laws and Disputes: This contract shall be governed by the laws of the State of Washington. Before instituting any legal action hereunder, the parties, through the City Manager (for the City) and the President (for the Society), shall meet with each other and attempt in good faith to resolve the disagreement. The venue for any action hereunder shall be in the Superior County of College Place County, Washington.

3. Amendment: Any Amendment to this contract shall be in writing and approved by the City Manager or designee on the part of the City and by the Society's President or designee on the part of the Society. In the event either party shall desire to renegotiate any provision of this Contract, the party shall provide 90 days' written notice to the other party. The notice shall identify the provision or provisions to be renegotiated, the requested changes, and shall state the reasons for the request. The party receiving the request shall respond in writing on or before the end of the 90-day period.

4. Waiver: The failure by one party to require performance of any provision shall not affect that party's right to require performance at any time thereafter, nor shall a waiver of any breach or default of this Contract constitute a waiver of any subsequent breach or default or waiver of the provision itself.

5. Notices: Any notice or communication permitted or required by this Agreement shall be deemed effective when personally delivered or deposited, postage prepaid, by first-class regular mail, addressed to the following.

To the City:

To the Society:

6. Severability: If any provision of this Contract is held unenforceable, then such provision will be modified to reflect the parties' intention. All remaining provisions of this Agreement shall remain in full force and effect.

7. Entire Agreement: This instrument constitutes the entire Contract between the parties and supersedes all prior agreements.

8. Ratification: Acts taken pursuant to this Agreement, but prior to its execution are hereby ratified and affirmed.

DATED this 15th day of January, 2025 Approved as to form: CITY OF
COLLEGE PLACE
A municipal corporation
By:

Mike Rizzitiello, City Administrator

BLUE MOUNTAIN HUMANE SOCIETY
By: _____
Dian Ver Valen, CEO

ADDENDUM A

: Rate for each animal impounded under this Contract beyond the 50 animals covered with the City's base annual fee.

YEAR	ANNUAL FEE	APPROX PER ANIMAL
1/1/2025 – 12/31/2025		$355

Rates to extend the length of stay for an animal are as follows:

YEAR	PER DAY AFTER 72-HR STRAY HOLD
1/1/2025 – 12/31/2025	12.38

ADDENDUM B

All Licensing Services for animals living in the City of College Place will be handled by the City of College Place and/or the Police Department

a.

City of College Place, Washington

RESOLUTION NO. 24-299

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF COLLEGE PLACE, WASHINGTON APPROVING AGREEMENT WITH DESIGN WEST TO PERFORM ARCHITECT AND ENGINEERING SERVICES FOR LION'S PARK COMMUNITY CENTER RENOVATION AND AUTHORIZING CITY ADMINISTRATOR TO EXECUTE AGREEMENT

Whereas, the City of College Place is a non-charter code city governed by the rules and regulations of RCW 35A; and

Whereas, Chapter 35.59 RCW permits cities to own and operate a single multi-purpose community center as defined by RCW 35.59.010 as follows:

> the lands, interests in lands, property, property rights, equipment, buildings, structures and other improvements developed as an integrated, multi-purpose, public facility on a single site or immediately adjacent sites for the housing and furnishing of any combination of the following community or public services or facilities: Administrative, legislative or judicial offices and chambers of any municipality, public health facilities, public safety facilities including without limitation, adult and juvenile detention facilities, fire and police stations, public halls, auditoria, libraries and museums, public facilities for the teaching, practice or exhibition of arts and crafts, educational facilities, playfields, playgrounds, parks, indoor and outdoor sports and recreation facilities. The term multi-purpose community center shall also mean and include walks, ramps, bridges, terminal and parking facilities for private vehicles and public transportation vehicles and systems, utilities, accessories, landscaping, and appurtenances incident to and necessary for such centers.

And;

Whereas, City Council has approved the renovation of the Community Center at the City's Lion's Public Park location as part of the Lion's Park renovation Project; and

Whereas, The City issued a Request for Qualifications from the public to provide architect and engineering services for the Community Center renovations, received 11 responsive Statement of Qualifications/Proposals, scored the 11 submissions and awarded the project to Design West P.A. based on highest overall score; and

Whereas, staff successfully negotiated the terms and conditions for Design West to provide the services to the City and the Agreement is attached hereto as Exhibit A and made a part hereof; and

Whereas, approval of the Agreement and authorization to execute the same is needed from Council.

Now therefore, it is hereby resolved by the City Council of the City of College Place, Washington, as follows:

1. **Approval of Agreement.** City Council approves all terms and conditions of the Agreement at Exhibit "A".
2. **Authority for Staff to Execute Necessary Documents.** The City Administrator is authorized to execute the Agreement.

Clerical Corrections. The City Clerk is authorized to make necessary clerical corrections to this resolution including, but not limited to, the correction of scrivener's/clerical errors, references, resolution numbering, section/subsection numbers and any references thereto.

Effective Date. This resolution shall take effect and be in full force upon its passage as provided by law.

PASSED by the City Council of the City of College Place, Washington, this 10th day of December, 2024.

Attest:

Norma L. Hernández, Mayor

Maryelizabeth Garcia, City Clerk

AGREEMENT TO PERFORM ARCHITECT and ENGINEERING SERVICES FOR THE LION'S PARK COMMUNITY CENTER RENOVATION

This Agreement is entered into on the date of last execution, between the City of College Place (CITY), a non-charter code Washington municipal corporation, and Design West Architects (CONTRACTOR), collectively (PARTIES). The PARTIES in consideration of the terms and conditions herein agree as follows:

1. Work

CONTRACTOR shall provide Architect Services in conformance with the CONTRACTOR's CITY accepted bid submission which is attached hereto as Exhibit B and fully incorporated in this Agreement to design a multistory structure that will replace the existing community center (801 SE Larch Avenue, College Place, WA), (PROJECT) The replacement Community Center needs to fit within a 9,000 square foot footprint. The replacement structure must aesthetically blend in with the surrounding park. Lions Park is undergoing a $7 million dollar transformation and is slated to reopen in May 2025. This project is Phase II and will occur after the park reopens. The replacement structure must be designed to include the following:

- 1ST floor:
  - Preschool Classrooms (ECAPP)
  - Community Room
  - Commercial Kitchen (designed so Farmers Market Vendors can rent out and prepare perishable food)
  - Outdoor Patio
  - Elevator
- 2nd floor:
  - Rural Library District Branch (approximately 6,000 square feet)

CONTRACTOR shall be responsible for the professional quality, technical adequacy and accuracy, timely completion, and the coordination of all plans, drawings, specifications, reports, and other services furnished by the CONTRACTOR under this Agreement. The CONTRACTOR shall, without additional compensation, correct or review any errors, omissions, or other deficiencies in its plans, designs, drawings, specifications, and reports. The CONTRACTOR shall perform the Work according to generally accepted architect and civil engineering standards of care and consistent with achieving the Work within budget, on time, and in compliance with applicable laws, regulations, and permits.

CITY's review or approval of, or payment for, any plans, drawings, designs, specifications, reports, incidental Work or services furnished hereunder shall not in any way relieve CONTRACTOR of responsibility for the technical adequacy, completeness, or accuracy of its Work. CITY's review, approval, or payment for any of the services shall not be construed to operate as a waiver of any rights under this Agreement or at law or any cause of action arising out of the performance of this Agreement.

2. City's responsibilities

CITY will provide CONTRACTOR necessary technical data in CITY's possession relating to the Work and the Project. CITY will make its facilities reasonably accessible to CONTRACTOR as required for CONTRACTOR'S performance of its services. CITY will examine CONTRACTOR's submittals and render in writing decisions required of the CITY in a timely manner. Any such examinations and any consultations needed by the CITY shall not relieve the CONTRACTOR of any obligations under this Agreement, or of its duty to render professional services meeting the standards of care applicable to CONTRACTOR's profession(s).

3. Authorization, progress, and completion

In signing this Agreement, CITY grants CONTRACTOR specific authorization to proceed with Work.

4. Compensation

The CITY agrees to pay the CONTRACTOR for the Work performed pursuant to this Agreement pursuant to the Fee Schedule dated November 12, 2024, attached hereto as Exhibit "A" and incorporated herein.

The CONTRACTOR shall invoice the CITY for services performed pursuant to this Agreement by submitting said invoice to:

AP@cpwa.us

The CITY shall pay said invoice on or before 30 days after receipt. Invoices are subject to review and approval by CITY staff. If, during the course of the Agreement, the Work rendered does not meet the requirements set forth in the Agreement, the CONTRACTOR shall correct or modify the required Work to comply with the requirements of the Agreement. The CITY shall have the right to withhold payment for such Work until it meets the requirement of the Agreement. No payment shall be made for any Work performed by the CONTRACTOR except for the Work identified and set forth in this Agreement.

5. Term

This Agreement shall commence on the date of last execution by signature and shall expire upon the Project completion acceptance by the CITY unless terminated earlier pursuant to this Agreement. If Project is placed on hold, this Agreement shall expire 18 months from the date of last execution by signature.

6. Termination.

The CITY reserves the right to terminate or suspend this Agreement at any time, with or without cause, upon 14-days written notice. In the event of termination or suspension, all finished or unfinished documents, data, studies, worksheets, models, reports or other materials prepared by

the CONTRACTOR pursuant to this Agreement shall promptly be submitted to the CITY. If the CITY terminates the Agreement prior to completion and acceptance of the Work, CONTRACTOR shall be subject to section 7 of this Agreement to the extent of the Work actually performed and delivered to the CITY. CONTRACTOR shall not be required to indemnify and/or hold the CITY harmless pursuant to paragraph 7 for any injury, death or property damages arising out of the CITY's use of CONTRACTOR provided instruments of service (design, specifications, plans etc) and or third-parties which arises due to the CITY and/or third-parties acts or inactions in using the delivered instruments of services.

Upon termination, the CITY is only obligated to pay CONTRACTOR for services actually performed.

This Agreement may be terminated immediately if the CONTRACTOR's insurance coverage required pursuant to this Agreement is canceled for any reason, or if the CONTRACTOR is unable to perform the services called for by this Agreement.

These provisions shall not prevent the CITY from seeking any legal remedies it may otherwise have for the violation or nonperformance of any provisions of this Agreement.

7. Indemnification / Hold Harmless

CONTRACTOR shall defend, indemnify and hold the Public Entity, its officers, officials, employees and volunteers harmless from any and all claims, injuries, damages, losses or suits including attorney fees, arising out of or resulting from the acts, errors or omissions of the CONTRACTOR in performance of this Agreement, except for injuries and damages caused by the sole negligence of the Public Entity.

However, should a court of competent jurisdiction determine that this Agreement is subject to RCW 4.24.115, then, in the event of liability for damages arising out of bodily injury to persons or damages to property caused by or resulting from the concurrent negligence of the CONTRACTOR and the Public Entity, its officers, officials, employees, and volunteers, the CONTRACTOR's liability, including the duty and cost to defend, hereunder shall be only to the extent of the CONTRACTOR's negligence. It is further specifically and expressly understood that the indemnification provided herein constitutes the CONTRACTOR's waiver of immunity under Industrial Insurance, Title 51 RCW, solely for the purposes of this indemnification. This waiver has been mutually negotiated by the parties. The provisions of this section shall survive the expiration or termination of this Agreement.

A. Insurance Term

The CONTRACTOR shall procure and maintain for the duration of the Agreement, insurance against claims for injuries to persons or damage to property which may arise from or in connection with the performance of the work hereunder by the CONTRACTOR, its agents, representatives, or employees.

B. No Limitation

The CONTRACTOR's maintenance of insurance as required by the Agreement shall not be construed to limit the liability of the CONTRACTOR to the coverage provided by such insurance, or otherwise limit the Public Entity's recourse to any remedy available at law or in equity.

C. Minimum Scope of Insurance

The CONTRACTOR shall obtain insurance of the types and coverage described below:

1. Automobile Liability insurance covering all owned, non-owned, hired and leased vehicles. Coverage shall be at least as broad as Insurance Services Office (ISO) form CA 00 01.

2. Commercial General Liability insurance shall be at least as broad as ISO occurrence form CG 00 01 and shall cover liability arising from premises, operations, stop-gap independent contractors and personal injury and advertising injury. The Public Entity shall be named as an additional insured under the CONTRACTOR's Commercial General Liability insurance policy with respect to the work performed for the Public Entity using an additional insured endorsement at least as broad as ISO endorsement form CG 20 26.

3. Workers' Compensation coverage as required by the Industrial Insurance laws of the State of Washington.

4. Professional Liability insurance appropriate to the CONTRACTOR's profession.

D. Minimum Amounts of Insurance

The CONTRACTOR shall maintain the following insurance limits:

1. Automobile Liability insurance with a minimum combined single limit for bodily injury and property damage of $1,000,000 per accident.

2. Commercial General Liability insurance shall be written with limits no less than $2,000,000 each occurrence, $2,000,000 general aggregate.

3. Professional Liability insurance shall be written with limits no less than $2,000,000 per claim and $2,000,000 policy aggregate limit.

E. Other Insurance Provision

The CONTRACTOR's Automobile Liability and Commercial General Liability insurance policies are to contain or be endorsed to contain that they shall be primary insurance as respect

the Public Entity. Any insurance, self-insurance, or self-insured pool coverage maintained by the Public Entity shall be excess of the CONTRACTOR's insurance and shall not contribute with it.

F. Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best rating of not less than A:VII.

G. Verification of Coverage

The CONTRACTOR shall furnish the Public Entity with original certificates and a copy of the amendatory endorsements, including but not necessarily limited to the additional insured endorsement, evidencing the insurance requirements of the Agreement before commencement of the work.

H. Notice of Cancellation

The CONTRACTOR shall provide the Public Entity with written notice of any policy cancellation within two business days of their receipt of such notice.

I. Failure to Maintain Insurance

Failure on the part of the CONTRACTOR to maintain the insurance as required shall constitute a material breach of contract, upon which the Public Entity may, after giving five business days' notice to the CONTRACTOR to correct the breach, immediately terminate the Agreement or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, with any sums so expended to be repaid to the Public Entity on demand, or at the sole discretion of the Public Entity, offset against funds due the CONTRACTOR from the Public Entity.

J. Public Entity Full Availability of CONTRACTOR Limits

If the CONTRACTOR maintains higher insurance limits than the minimums shown above, the Public Entity shall be insured for the full available limits of Commercial General and Excess or Umbrella liability maintained by the CONTRACTOR, irrespective of whether such limits maintained by the CONTRACTOR are greater than those required by this Agreement or whether any certificate of insurance furnished to the Public Entity evidences limits of liability lower than those maintained by the CONTRACTOR.

6. Other terms and conditions.

A. Time is of the essence. PARTIES hereby agree that time is of the essence with respect to performance of each of the PARTIES' obligations under this Agreement.

B. Suspension of work. CITY may suspend, in writing, all or a portion of the Work under this Agreement if unforeseen circumstances beyond CITY's control are interfering with normal progress of the Work. CONTRACTOR may suspend, in writing, all or a portion of the Work under this Agreement if unforeseen circumstances beyond

CONTRACTOR's control are interfering with normal progress. If the period of suspension exceeds 60 days, the terms of this Agreement are subject to renegotiation and both parties are granted the option to terminate this Agreement. Parties shall reasonably negotiate.

C. Compliance with the laws. PARTIES shall comply with all applicable local, state, and federal laws, rules, and regulations in performance of this Agreement. CONTRACTOR shall be solely responsible to ensure all employees, volunteers, interns, apprentices, subcontractors and all other individuals and entities performing any and all Work comply with all laws, rules, and regulations.

D. Governing laws and venue. This Agreement shall, in all respects, be governed by the laws of Washington state and any action brought to enforce the terms and conditions of this Agreement shall be filed in Walla Walla County Superior Court.

E. Debarment, Suspension, and Ineligibility. By executing this Agreement, CONTRACTOR certifies that, at the time of Proposal submission and execution of this Agreement, it has not been debarred by the federal, state, Walla Walla county or CITY government and it has not been suspended or declared/become ineligible to perform work to be compensated using federal, state, or other governmental agency's funds granted, appropriated, and/or otherwise dispersed to the CITY conditioned on not utilizing debarred, suspended, and/or declared ineligible contractors. This provision shall apply to any and all subcontractors CONTRACTOR utilizes.

F. Independent contractor. CONTRACTOR's relationship with the CITY is that of an independent contractor, and nothing in this Agreement is intended to or should be construed to create a partnership, agency, joint venture or employment relationship between the PARTIES. CONTRACTOR is not entitled to any benefits the CITY makes available to employees. CONTRACTOR is not authorized to make any representation, agreement, offer, acceptance, or commitment on behalf of the CITY unless specifically requested or authorized in writing to do so by the CITY.

G. Taxes. CONTRACTOR is responsible for paying all taxes and assessments associated with the work.

H. No personal gain. The CITY and its elected and appointed officers are prohibited from considering and acting on this Agreement and the Work if there is an actual conflict of interest and no action shall be taken to the personal benefit of CITY appointed elected and appointed officers to the detriment of the public. Personal benefit does not have to be a direct benefit to the elected and/or appointed official and includes benefits to third-parties and/or in-direct benefits.

I. Assignment. This Agreement shall be binding and inure to the benefit of the PARTIES. No PARTY may assign its rights under this Agreement without the prior written consent

of the other PARTY, which shall not be unreasonable withheld. This Agreement shall be binding upon and shall inure to the benefit of the heirs, successors and assigns of the CONTRACTOR and the CITY. Any such assignee or transferee shall observe and fully perform all of the duties and obligations of CONTRACTOR contained in this CONTRACT.

J. Other documents and assurances. Each Party shall execute and deliver all additional papers, documents and assurances, and shall do all acts and things reasonably necessary in connection with the performance of its obligations under this Agreement, to carry out the intent of the PARTIES.

K. Non-Discrimination. The CONTRACTOR shall not discriminate against any employee, applicant for employment, or any person seeking the services of the CONTRACTOR under this Agreement, on the basis of race, color, religion, creed, gender, ancestry, genetic information, sexual orientation, age, national origin, marital status, presence of any sensory, mental or physical handicap, medical condition, marital status, parental/pregnancy status, veteran or military status.

L. Funding. The CITY is not required to appropriate funds of any kind whatsoever to fulfill this Agreement except that the CITY is obligated to compensate for satisfactory Work completed.

M. Records. CONTRACTOR, including its subconstultants, shall maintain books, records, documents and other evidence directly pertinent to performance of the Work under this Agreement in accordance with generally accepted accounting principles and practices consistently applied. The CITY shall have access to such records and other evidence for inspection, audit, and copying for a period of three years after completion of the Work. City shall have access to such records and other evidence during the performance of the Work if deemed necessary by the CITY to verify the CONTRACTOR's work and invoices. All records are subject to the Washington state Public Records Act.

N. Amendment. No amendment, change or modification of this Agreement shall be valid unless in writing and signed by both PARTIES.

O. Entire Agreement. This Agreement constitutes the entire understanding of the PARTIES with respect to its subject matter and any and all prior agreements, understandings, or representations with respect to its subject matter are hereby cancelled in their entirety and are of no further force and effect.

P. Attorneys' fees and costs. Should the City substantially prevail in any arbitration, mediation, lawsuit, or by agreement of the PARTIES, CONTRACTOR will pay the CITY's reasonable attorneys' fees and costs incurred in connection with such lawsuit.

Q. Severability. Should any portion of this Agreement be declared void, voidable or invalid, all other portions of the Agreement shall remain in full force and effect.

R. Waiver. Should any PARTY elect not to enforce compliance with any term or condition of this Agreement, said PARTY does not waive its right to enforce compliance.

S. Notices. Notices shall be made by USPS, via email with return receipt requested, or by hand delivery to the following name and address:

City of College Place
Public Works Department
625 S College Ave
College Place, WA 99324
Rmcandrews@cpwa.us

Design West Architects
Brandon Wilm

IN WITNESS WHEREOF, the parties hereto have caused this Contract to be executed

CITY OF COLLEGE PLACE	CONTRACTOR
_____	_____
Mayor/City Administrator	
_____	_____
Name/title	Name/Title
_____	_____
Date	Date

Approved as to form:

_____
Rea Culwell, City Attorney

T. BY: __
U. Signature
V. NAME:_____ TITLE:

Chapter 13.18

UTILITY DISCOUNT PROGRAM

Sections:
13.18.010 Need-based utility discount.
13.18.020 Appeal of denial of a need-based utility discount.

13.18.010 Need-based utility discount.
A. Households that are determined to be eligible based on need consistent with Article VIII, Section 7 of the Washington State Constitution may qualify for discounted monthly city utility charges. Utility charges include monthly water, wastewater, stormwater, and ambulance utility charges.

B. The annual aggregate amount of discounts provided by the city shall not exceed one hundred thousand dollars. Discounts are available to applicants on a first-come, first-served basis. Discounts shall not be granted for applications received after the estimated annual discount cap has been exhausted.

C. A dwelling unit may be granted a utility discount if it is occupied by an eligible household. Persons requesting discount must apply to the Blue Mountain Action Council (BMAC) in writing on a form prescribed by the city and provide verification. The discount shall apply only if the application is approved by the city, and it may be applied either retroactively or prospectively at the discretion of the city depending upon the circumstances of the applicant. The discount shall apply only during the months that the household occupying the dwelling unit is eligible.

1. A household may be eligible for a need-based discount if the maximum household income is at or below one hundred fifty percent of federal poverty guidelines.

2. An applicant must provide satisfactory proof that he or she:

a. Has a maximum annual household income at or below one hundred fifty percent of federal poverty guidelines; and

b. Is a single occupant or the head of a household or the spouse of the head of the household; and

c. Resides in the dwelling unit charged by the utility; and

d. Is billed or is the spouse of a person billed by the utility; and

e. Such other information requested by the city finance department.

D. Eligibility determinations shall be made by the city finance director or a designee of the finance director.

E. Households determined to be eligible by the city finance director may receive a twenty percent discount on their monthly city utility charges.

F. The discount amounts shall be a general expense of the utility for purposes of establishing or adjusting future rates and charges by ordinance.

13.18.020 Appeal of denial of a need-based utility discount.
A. An aggrieved person may appeal denial of a utility discount by filing a written appeal with the city finance department during normal business hours.

1. An appeal of the denial of a discount must be filed in writing with the city clerk no later than thirty days from the date of mailing of the denial.

B. Appeals of the discount denial shall be decided by the city administrator or the designee of the city administrator and shall be final. The appeal decision shall be made in writing and mailed to the appellant at the address stated in

the appeal or, if none, the most recent location address on file in city utility billing records for which the appeal concerns.

D. For purposes of this section, “days” means calendar days and time shall be computed as provided in RCW 1.12.040.

College Place – Current Utility Discount Code – 2024

Ambulance

13.16.130 - Reduction in residential ambulance fees for low-income customers.

A. Residential customers whose qualifying income is at or below 125 percent of the currently available national poverty guideline as established by the U.S. Department of Health and Human Services will be entitled to a reduction of the ambulance utility fee established in Section 13.16.070.

B. Qualifying income shall be the total adjusted gross income (AGI) of all of the people living in the residence for the calendar year immediately preceding the year the reduction is applied for.

C. For those residential customers who qualify under the provisions of subsections (A) and (B) of this section, the ambulance fee established under Section 13.16.070 shall be fixed at a discount of 20 percent of the amount established under Section 13.16.070.

D. Such a reduction in the ambulance utility fee shall follow the same procedures as the reduction with other city utilities.

E. An approved application for reduction in the ambulance utility fee under the provisions of this section shall be valid for a term of 12 months. No sooner than 30 days before, nor later than 30 days after the expiration of that term, the residential customer may reapply for an additional 12-month term. The process for the submission, review and approval of that renewal shall be the same as for the initial application.

F. The reduction in the ambulance utility fee under this section shall only be available to noncommercial customers.

G. This section shall apply to those residential customers who qualify beginning July 1, 2022. Any eligible refund must be requested by December 31, 2022, and shall be applied as a credit toward the residential customer's future utility bill.

Stormwater

H.Discounts for Certain Low-Income Senior or Low-Income Disabled Citizens.

1.A program for discounts to the billings for stormwater utility services for certain low-income senior or low-income disabled citizens is established in order to provide necessary support for the disadvantaged. The city finance director is authorized and directed to administer said program and in such connection may promulgate administrative regulations to carry out the intent and purpose of the ordinance codified in this section in concurrence with RCW 74.38.070 and as amended.

2.To implement the program provided for in subsection (H)(1) of this section, low income senior citizens shall show satisfactory proof that he or she:

a.Is 65 years of age or older;

b.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

c.Is a single occupant or the head of a household or the spouse of the head of the household;

d.Resides in the dwelling unit served by the stormwater utility; and

e.Is billed or is the spouse of a person billed by the stormwater utility.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

3.To implement the program provided for in subsection (H)(1) of this section, low-income disabled citizens shall show satisfactory proof that he or she:

a.Is disabled;

b.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

c.Is a single occupant or the head of a household or the spouse of the head of the household;

d.Resides in the dwelling unit served by the stormwater utility; and

e.Is billed or is the spouse of a person billed by the stormwater utility.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

4.Persons qualified by the city as eligible recipients of a low-income senior or low-income disabled citizen discounts provided for in this section shall be granted a discount against the charges assessed under Section 13.15.070.5.The finance director is authorized to discount the total amount of charges made under Section 13.15.070 to qualified low-income senior or low-income disabled citizens by 20 percent.6.For purposes of this section, the following persons are defined as disabled:

a.A person who has qualified and received special parking privileges under Sections 46.16.381(1)(a) through 46.16.381(1)(f) of the Revised Code of Washington;

b.A blind person as defined in Section 74.18.020 of the Revised Code of Washington;

c.A person who has a developmental disability as defined in Section 71A.10.020(2) of the Revised Code of Washington;

d.A person who is gravely disabled as a result of a mental disorder as defined in Section 71.05.020 of the Revised Code of Washington;

e.A person who has qualified and receives supplemental social security benefits due to disability.

Water:

C. Water Service—Discounts for Certain Low-Income Senior or Low-Income Disabled Citizens.

1.A program for discounts to the billings for water services for certain low-income senior or low-income disabled citizens is established in order to provide necessary support for the disadvantaged. The city finance director is authorized and directed to administer said program and in such connection may promulgate administrative regulations to carry out the intent and purpose of the ordinance codified in this section.

2.To implement the program provided for in subsection C(1) of this section, low-income senior citizens shall show satisfactory proof that he or she:

i.Is 65 years of age or older;

ii.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

iii.Is a single occupant or the head of a household or the spouse of the head of the household;

iv.Resides in the dwelling unit served by the water service; and

v.The name on the account or the spouse or domestic partner of the person under whose name the account is held.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

3.To implement the program provided for in subsection C(1) of this section, low-income disabled citizens shall show satisfactory proof that he or she:

i.Is disabled;

ii.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

iii.Is a single occupant or the head of a household or the spouse of the head of the household;

iv.Resides in the dwelling unit served by the water utility; and

v.The name on the account or the spouse or domestic partner or of the person under whose name the account is held.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

4.Persons qualified by the city as eligible recipients of a low-income senior or low-income disabled citizen discounts provided for in this section shall be granted a discount against the charges assessed under Section 13.04.400 of this code.

5.The finance director or designee is authorized to discount the total amount of charges made under Section 13.04.400A of this code to qualified low-income senior or low-income disabled citizens by no more than 20 percent.

6.For purposes of this section, the following persons are defined as disabled:

i.A person who has qualified and received special parking privileges under 46.19, Revised Code of Washington and as amended;

ii.A blind person as defined in Section 74.18.020 of the Revised Code of Washington and as amended;

iii.A person who has a developmental disability as defined in Section 71A.10.020 of the Revised Code of Washington and as amended;

iv.A person who is gravely disabled as a result of a mental disorder as defined in Section 71.05.020 of the Revised Code of Washington and as amended;

v.A person who has qualified and receives federal supplemental social security benefits due to disability.

7.The application process shall be determined by the finance director who may require at least annual proof of disability status.

8.Only one discount per water service account is permitted regardless of senior citizen and/or disabled status.

Wasterwater:

G.Sewer Service—Discounts for Certain Low-Income Senior or Low-Income Disabled Citizens.1.A program for discounts to the billings for sewer utility services low-income senior or low-income disabled citizens is established in order to provide necessary support for the disadvantaged. The city finance director is authorized and directed to administer said program and in such connection may promulgate administrative regulations to carry out the intent and purpose of the ordinance codified in this section. This is done in concurrence with RCW 35.67.020 and RCW 35.92.020.2.To implement the program provided for in subsection G(1) of this section, low income senior citizens shall show satisfactory proof that he or she:

a.Is 65 years of age or older;

b.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

c.Is a single occupant or the head of a household or the spouse of the head of the household;

d.Resides in the dwelling unit served by the sewer utility; and

e.Is billed or is the spouse of a person billed by the sewer utility.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

3.To implement the program provided for in subsection G(1) of this section, low-income disabled citizens shall show satisfactory proof that he or she:

a.Is disabled;

b.Has a maximum annual household income at or below 125 percent of federal poverty guidelines;

c.Is a single occupant or the head of a household or the spouse of the head of the household;

d.Resides in the dwelling unit served by the sewer utility; and

e.Is billed or is the spouse of a person billed by the sewer utility.

Applicants shall verify such information and shall provide such other data as is deemed appropriate upon forms prepared, and in the manner determined by the city.

4.Persons qualified by the city as eligible recipients of a low-income senior or low-income disabled citizen discounts provided for in this section shall be granted a discount against the charges assessed under Section 13.08.485(G).5.The finance director is authorized to discount the total amount of charges made under Section 13.08.485 to qualified low-income senior or low-income disabled citizens by 20 percent.6.For purposes of this section, the following persons are defined as disabled:

a.A person who has qualified and received special parking privileges under Sections 46.16.381(1)(a) through 46.16.381(1)(f) of the Revised Code of Washington;

b.A blind person as defined in Section 74.18.020 of the Revised Code of Washington;

c.A person who has a developmental disability as defined in Section 71A.10.020(2) of the Revised Code of Washington;

d.A person who is gravely disabled as a result of a mental disorder as defined in Section 71.05.020 of the Revised Code of Washington;

e.A person who has qualified and receives supplemental social security benefits due to disability.

LOW-INCOME SENIOR CITIZENS AND PEOPLE WITH DISABILITIES UTILITY SERVICES DISCOUNT

ANNUAL RATE ADDENDUM

to the contract agreement
between
BLUE MOUNTAIN ACTION COUNCIL
and
CITY OF COLLEGE PLACE

This is an ADDENDUM to the contract agreement dated April 1, 2016, between Blue Mountain Action Council, hereinafter referred to as "BMAC," and the City of College Place for determining the city's residents' eligibility for the city-sponsored **low-income senior citizens and people with disabilities utility services discount.**

Annual cost rate per completed application

In the aforementioned contract, BMAC and the City of College Place agreed that the per- completed-application fee charged by BMAC and paid by the city will be set before April 1 of each year. It was agreed that an annual rate agreement will be issued as a contract agreement addendum by BMAC and signed by both parties, thus setting the per-completed-application rate.

Rate for April 1, 2022, through March 31, 2024

The City of College Place agrees to pay BMAC **$30.00** per completed application.

In all other respects, the terms of the original contract agreement shall remain in full effect. However, if there is a conflict between this addendum and the original contract agreement the terms of this addendum will prevail.

By signing this addendum, both parties agree to the above-stated rate for the stated period. In witness whereof, the undersigned have affixed their signatures in execution thereof.

Cate Daniels, CEO Blue Mountain Action Council	4/21/2022 Date	Mike Rizzitiello, Administrator City of College Place	Date 4-19-2022

LOW-INCOME SENIOR CITIZENS AND PEOPLE WITH DISABILITIES UTILITY SERVICES DISCOUNT

ANNUAL RATE ADDENDUM

To the contract agreement

Between

BLUE MOUNTAIN ACTION COUNCIL

And

CITY OF COLLEGE PLACE

This is an ADDENDUM to the contract agreement dated April 1, 2016, between Blue Mountain Action Council, hereinafter referred to as "BMAC," and the City of College Place for determining the city's residents' eligibility for the city-sponsored utility services discount. In the aforementioned contract, it was agreed that an annual rate agreement will be set by April 1 of each year and issued as a contract agreement addendum and signed by both parties.

Monthly fee

This addendum changes the billing structure of the contract from the previous flat fee per application to a flat rate of $500 per month, effective August 1, 2024-March 31, 2025. The monthly billing rate may be negotiated in future years based on a billing cycle of April 1-March 31.

Services provided

This addendum clarifies that the services provided include screening city residents for eligibility for all utility discount programs offered by the city, such as water, sewer, and garbage. These funds help facilitate city residents being screened for any additional utility discounts for which qualifying city residents may be eligible, which are paid for using other BMAC funding sources. The BMAC energy office team can be available to serve as the phone and email contact for city residents' questions Monday-Thursday from 8:30am-5:00pm and Fridays from 8:30am-4:00pm.

In all other respects, the terms of the original contract agreement shall remain in full effect. However, if there is a conflict between this addendum and the original contract agreement, the terms of this addendum will prevail.

By signing this addendum, both parties agree to the above-stated rate for the stated period. In witness whereof, the undersigned have affixed their signatures in execution thereof.

_____	_____	_____	_____
Danielle Garbe Reser, CEO Blue Mountain Action Council	Date	Mike Rizzitiello, Administrator City of College Place	Date

Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

City of College Place

For the period January 1, 2023 through December 31, 2023

Published December 26, 2024

Report No. 1036378

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Office of the Washington State Auditor
Pat McCarthy

December 26, 2024

Mayor and City Council
City of College Place
College Place, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for City operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the City's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, City operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the City of College Place from January 1, 2023 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the City's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements and electronic funds transfers
- Procurement – professional services
- Payroll – gross wages, overtime and leave cashouts
- Self-insurance – unemployment
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

RELATED REPORTS

Financial

Our opinion on the City's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the City's financial statements. That report is available on our website, https://portal.sao.wa.gov//ReportSearch.

Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the City's major federal program, which is listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, https://portal.sao.wa.gov//ReportSearch.

INFORMATION ABOUT THE CITY

The City of College Place is located in Walla Walla County and was incorporated in 1945. The city provides an array of services including police and public safety, general administration, fire protection, parks, water and wastewater, stormwater utility, ambulance transport services, and street services to its 9,800 citizens.

An elected, seven-member Council and an independently elected Mayor govern the City. The Mayor hires a City Administrator to oversee the City's daily operations and about 58 full-time employees. The City had revenues of $21 million and $20.8 million in expenditures in 2023 respectively. In addition, the City's capital expenditures were $5.7 million and debt service expenditures were $2.2 million during 2023.

Contact information related to this report

Address:	City of College Place 625 S. College Ave Municipal Bldg College Place, WA 99324
Contact:	Brian Carleton, Finance Director
Telephone:	(509) 394-8507
Website:	http://www.cpwa.us

Information current as of report publish date.

Audit history

You can find current and past audit reports for the City of College Place at https://portal.sao.wa.gov//ReportSearch.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

Stay connected at sao.wa.gov

- Find your audit team
- Request public records
- Search BARS Manuals (GAAP and cash), and find reporting templates
- Learn about our training workshops and on-demand videos
- Discover which governments serve you — enter an address on our map
- Explore public financial data with the Financial Intelligence Tool

Other ways to stay in touch

- Main telephone: (564) 999-0950
- Toll-free Citizen Hotline: (866) 902-3900
- Email: webmaster@sao.wa.gov

Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

City of College Place

For the period January 1, 2023 through December 31, 2023

Published December 26, 2024

Report No. 1036377

Scan to see another great way we're helping advance #GoodGovernment

Office of the Washington State Auditor
Pat McCarthy

December 26, 2024

Mayor and City Council
City of College Place
College Place, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the City of College Place's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the City's financial activities and condition.

Sincerely,

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

City of College Place
January 1, 2023 through December 31, 2023

SECTION I – SUMMARY OF AUDITOR'S RESULTS

The results of our audit of the City of College Place are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the City.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the City's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

ALN	Program or Cluster Title
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
21.027	COVID-19 – CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was $750,000.

The City did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

INDEPENDENT AUDITOR'S REPORT

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*

City of College Place
January 1, 2023 through December 31, 2023

Mayor and City Council
City of College Place
College Place, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the City of College Place, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated December 20, 2024.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City'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 the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City'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 above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City'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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this

report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Pat McCarthy, State Auditor

Olympia, WA

December 20, 2024

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

City of College Place
January 1, 2023 through December 31, 2023

Mayor and City Council
City of College Place
College Place, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of the City of College Place, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2023. The City's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City 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 December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City'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 the City'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 the City'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 GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a 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 judgement made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- 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 the City'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 the City'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 the City's internal control over compliance. Accordingly, no such opinion is expressed; and
- 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 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. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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.

Purpose of this Report

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. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Pat McCarthy, State Auditor

Olympia, WA

December 20, 2024

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

City of College Place
January 1, 2023 through December 31, 2023

Mayor and City Council
City of College Place
College Place, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the City of College Place, as of and for the year ended December 31, 2023, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the City has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the City of College Place, and its changes in cash and investments, for the year ended December 31, 2023, on the basis of accounting described in Note 1.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of College Place, as of December 31, 2023, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. 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 City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the City in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible 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 the City'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 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 GAAS 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.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- 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 City'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 City's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and

certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024 on our consideration of the City's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 the City'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 the City's internal control over financial reporting and compliance.

Pat McCarthy, State Auditor

Olympia, WA

December 20, 2024

FINANCIAL SECTION

City of College Place
January 1, 2023 through December 31, 2023

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2023
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2023
Notes to Financial Statements – 2023

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2023
Schedule of Expenditures of Federal Awards – 2023
Notes to the Schedule of Expenditures of Federal Awards – 2023

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		Total for All Funds (Memo Only)	001 Current Expense Fund	100 Street Fund	120 Criminal Justice Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	18,220,910	4,474,931	259,440	35,682
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	6,916,366	6,592,251	-	-
320	Licenses and Permits	633,201	371,541	6,750	-
330	Intergovernmental Revenues	1,359,184	342,666	195,313	16,147
340	Charges for Goods and Services	9,135,197	143,433	-	-
350	Fines and Penalties	52,972	21,957	-	-
360	Miscellaneous Revenues	969,070	230,087	23,885	15,871
Total Revenues:		19,065,990	7,701,935	225,948	32,018
Expenditures					
510	General Government	1,289,699	1,289,405	-	-
520	Public Safety	4,824,442	3,934,607	-	3,730
530	Utilities	4,737,018	-	-	-
540	Transportation	1,361,361	77,529	629,080	-
550	Natural/Economic Environment	456,979	443,457	-	-
560	Social Services	3,068	3,068	-	-
570	Culture and Recreation	290,318	290,318	-	-
Total Expenditures:		12,962,885	6,038,384	629,080	3,730
Excess (Deficiency) Revenues over Expenditures:		6,103,105	1,663,551	(403,132)	28,288
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	1,799,958	-	-	-
397	Transfers-In	3,781,943	264,000	402,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	149,835	125,323	20,412	-
Total Other Increases in Fund Resources:		5,731,736	389,323	422,412	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,663,359	645,534	-	-
591-593, 599	Debt Service	2,202,596	26,269	-	17,000
597	Transfers-Out	3,781,943	2,654,825	119,600	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	13,140	13,140	-	-
Total Other Decreases in Fund Resources:		11,661,038	3,339,768	119,600	17,000
Increase (Decrease) in Cash and Investments:		**173,803**	**(1,286,894)**	**(100,320)**	**11,288**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	171,132	12,443	-	46,970
50841	Committed	12,056,321	999,657	159,120	-
50851	Assigned	3,991,323	-	-	-
50891	Unassigned	2,175,937	2,175,937	-	-
Total Ending Cash and Investments		**18,394,713**	**3,188,037**	**159,120**	**46,970**

The accompanying notes are an integral part of this statement.

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		121 Forfeited Proceeds Fund	130 Hotel/Motel Tax	201 ULTGO Bond Fund	301 Street Capital Contribution
Beginning Cash and Investments					
308	Beginning Cash and Investments	2,025	60,820	15,254	4,137
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	43,041	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	57	1,990	1,756	2
Total Revenues:		57	45,031	1,756	2
Expenditures					
510	General Government	-	-	2	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	13,522	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	13,522	2	-
Excess (Deficiency) Revenues over Expenditures:		57	31,509	1,754	2
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	489,050	200,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	489,050	200,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	488,750	-
597	Transfers-Out	-	-	-	202,018
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	488,750	202,018
Increase (Decrease) in Cash and Investments:		**57**	**31,509**	**2,054**	**(2,016)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	2,082	92,329	17,308	-
50841	Committed	-	-	-	2,121
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**2,082**	**92,329**	**17,308**	**2,121**

The accompanying notes are an integral part of this statement.

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		305 Capital Improvement Fund (REET)	306 Capital Improvement Fund (REET 2)	309 CDBG Projects Fund	311 Street Improvement Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	627,724	1,360,671	-	59,501
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	135,228	145,846	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	277,019	122,508
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	15,822	37,311	27	1,755
Total Revenues:		151,050	183,157	277,046	124,263
Expenditures					
510	General Government	38	85	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	3
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		38	85	-	3
Excess (Deficiency) Revenues over Expenditures:		151,012	183,072	277,046	124,260
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	2,000	596,067
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	2,000	596,067
Other Decreases in Fund Resources					
594-595	Capital Expenditures	181,677	306,590	277,046	746,457
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		181,677	306,590	277,046	746,457
Increase (Decrease) in Cash and Investments:		**(30,665)**	**(123,518)**	**2,000**	**(26,130)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	597,059	1,237,153	2,000	33,371
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**597,059**	**1,237,153**	**2,000**	**33,371**

The accompanying notes are an integral part of this statement.

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		315 Facility Maintenance Reserve Fund	320 Equipment Reserve Fund	330 Economic Development Fund	340 Economic Development Reserve Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	767,242	132,757	113,197	72
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	20,676	5,476	200	1
Total Revenues:		20,676	5,476	200	1
Expenditures					
510	General Government	154	15	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		154	15	-	-
Excess (Deficiency) Revenues over Expenditures:		20,522	5,461	200	1
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	555,500	427,826	40,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		555,500	427,826	40,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	951,106	161,847	-	-
591-593, 599	Debt Service	-	151,191	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		951,106	313,038	-	-
Increase (Decrease) in Cash and Investments:		**(375,084)**	**120,249**	**40,200**	**1**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	392,158	253,006	153,397	73
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**392,158**	**253,006**	**153,397**	**73**

The accompanying notes are an integral part of this statement.

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		400 Water Fund	401 Wastewater Fund	402 Stormwater Fund	440 Ambulance
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,329,323	5,320,102	1,119,692	304,542
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	168,810	86,100	-	-
330	Intergovernmental Revenues	-	141,977	171,550	92,004
340	Charges for Goods and Services	2,982,967	3,598,781	617,701	1,137,560
350	Fines and Penalties	21,395	7,298	1,925	397
360	Miscellaneous Revenues	262,062	272,946	66,426	6,872
Total Revenues:		3,435,234	4,107,102	857,602	1,236,833
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	886,105
530	Utilities	1,982,739	2,160,536	593,743	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,982,739	2,160,536	593,743	886,105
Excess (Deficiency) Revenues over Expenditures:		1,452,495	1,946,566	263,859	350,728
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	1,390,767	409,191	-	-
397	Transfers-In	391,900	338,100	75,500	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	4,030	-	-	-
Total Other Increases in Fund Resources:		1,786,697	747,291	75,500	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,064,866	875,248	398,483	5,414
591-593, 599	Debt Service	970,699	499,986	48,701	-
597	Transfers-Out	724,000	6,000	75,500	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,759,565	1,381,234	522,684	5,414
Increase (Decrease) in Cash and Investments:		**479,627**	**1,312,623**	**(183,325)**	**345,314**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	3,588,874	4,352,522	285,810	-
50851	Assigned	220,076	2,280,203	650,557	649,856
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**3,808,950**	**6,632,725**	**936,367**	**649,856**

The accompanying notes are an integral part of this statement.

City of College Place
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		500 Equipment Rental & Replacement
Beginning Cash and Investments		
308	Beginning Cash and Investments	233,798
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	654,755
350	Fines and Penalties	-
360	Miscellaneous Revenues	5,848
Total Revenues:		660,603
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	654,749
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		654,749
Excess (Deficiency) Revenues over Expenditures:		5,854
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	70
Total Other Increases in Fund Resources:		70
Other Decreases in Fund Resources		
594-595	Capital Expenditures	49,091
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		49,091
Increase (Decrease) in Cash and Investments:		**(43,167)**
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	190,631
50891	Unassigned	-
Total Ending Cash and Investments		**190,631**

The accompanying notes are an integral part of this statement.

City of College Place
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		Private-Purpose Trust
308	Beginning Cash and Investments	13,210
388 & 588	Net Adjustments	-
310-390	Additions	11,317
510-590	Deductions	14,233
	Net Increase (Decrease) in Cash and Investments:	(2,916)
508	Ending Cash and Investments	10,294

The accompanying notes are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of College Place was incorporated on December 24, 1945, and operates under the laws of the State of Washington applicable to a code city with a mayor-council form of government. The City of College Place is a general-purpose local government and provides public safety, fire protection and prevention, street improvement, parks, ambulance transport services, and general administrative services. In addition, the city owns and operates utility systems for, water, wastewater, stormwater, and ambulance.

The City of College Place reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using classifications that are different from the ending net position classification in GAAP.

A. Fund Accounting

Financial transactions of the City of College Place are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The City of College Place's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the City of College Place. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City of College Place.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City of College Place on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of College Place in a trustee capacity or as an agent on behalf of others.

Private Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

The City does not currently have a capitalization policy. The capital assets and inventory of the City of College Place are recorded as expenditures when purchased.

E. Compensated Absences

A vacation leave balance of up to two hundred and forty hours may be carried forward each year. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work (provided twelve months of employment with the city have occurred.) As of December 31, 2023, City of College Place employees had an accumulated bank of 6,700 hours of vacation and comp time. As of December 31, 2023, this bank had a potential total payout of $265,314 if all city employees had been terminated at that time. The City has estimated an additional $20,296 in associated payroll taxes for a total potential liability of $285,610.

Sick leave may accumulate indefinitely. Cash-out of up to 40 hours of sick leave per year is allowed, provided that a balance of at least 96 hours remains on the books. This cash-out must be initiated during November each year. Normally, upon separation employees do not receive payment for unused sick leave. An employee who is retiring with a minimum of ten years of service with the city may cash out a maximum of one hundred and twenty hours of their accrued sick leave. As of December 31, 2023, this bank had a potential total payout of $69,026. The City has estimated an additional $5,280 in associated payroll taxes for a total potential liability of $74,306.

Payments are recognized as expenditures when paid.

The foregoing is in accordance with city personnel policies. Compensated vacation and sick leave benefits may vary in accordance with approved negotiated union contract agreements and individual employment agreements.

F. Long-Term Debt

See Note 5, Long-term Debt.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the city council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Reservations of Ending Cash and Investments consist of:

Fund	Fund Name	Balance	Restriction	Purpose
001	Current Expense Reserve Fund	$ 486,158	Internal	Reserve Account
001	Technology Reserve Fund	$ 172,476	Internal	Operation, maintenance, and replacement of technology equipment, information systems, and media services
001	Employee Benefit Reserve Fund	$ 341,023	Internal	Reserve for post-employment benefit obligations
100	Street Fund	$ 159,120	Internal	Maintaining public ways
120	Criminal Justice Fund	$ 46,970	External	Activities/items specifically identified by state statute (domestic violence related and/or DARE program)
121	Forfeited Proceeds Fund	$ 2,082	Internal	Drug enforcement and related activities
130	Hotel/Motel Tax	$ 92,329	External	Activities, operations, and expenditures designed to increase tourism.
201	ULTGO Bond Fund	$ 17,308	External	Debt service of the CARS road reconstruction project
301	Street Capital Contribution Fund	$ 2,121	Internal	Account for developer contributions to street projects
305	Capital Improvement Fund (REET)	$ 597,059	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
306	Capital Improvement Fund (REET 2)	$ 1,237,153	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
309	CDBG Projects Fund	$ 2,000	External	CDBG Street Projects
311	Street Improvement Fund	$ 33,371	Internal	Street Projects
315	Facility Maintenance Reserve Fund	$ 392,158	Internal	Major repair and replacement of City Hall, Annex, and Fire Station buildings
320	Equipment Reserve Fund	$ 253,006	Internal	Reserve for replacement of capital equipment used by the Current Expense Fund departments and Street Fund.
330	Economic Development Fund	$ 153,397	Internal	Capital projects tied to economic and infrastructure development in commercial areas
340	Economic Development Reserve Fund	$ 73	Internal	Infrastructure improvements that support/foster economic growth
400	Water Capital Reserve Fund	$ 1,472,026	Internal	Purchase of equipment necessary to operate and maintain the water system
400	Water Capital Impr. Reserve/Debt Fund	$ 1,008,507	Internal	Segregate money from water utility customer payments for water system capital improvements and related long term debt service
400	Water System Construction Fund	$ 151,471	External	Segregate DWSRF Funds for water infrastructure construction projects
400	Water/Sewer Revenue Bond Fund	$ 956,877	External	Debt service related to the financing of the water/sewer portion of the Whitman Drive Extension
401	Wastewater Capital Reserve Fund	$ 2,650,423	Internal	Purchase of equip. necessary to operate and maintain the wastewater system
401	Wastewater Debt Service Fund	$ 1,321,715	Internal	Debt service related to the financing of the Wastewater Treatment Plant
401	Water/Sewer Bond Reserve Fund	$ 380,384	External	Reserve for debt service related to the financing of the water/sewer portion of the Whitman Drive Extension Project
402	Storm Water Capital Reserve Account	$ 285,810	Internal	Purchase of equipment necessary to operate and maintain the stormwater system
625	Flexible Benefits Plan Fund	$ 10,294	Internal	Fiduciary fund for employee contributions to the flexible benefit pretax spending plan
		$ 12,225,311		

NOTE 2 – BUDGET COMPLIANCE

The City of College Place adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budget were as follows:

Fund	Description	Final Appropriations	Actual Expenses	Variance
001	Current Expense Fund	$ 11,884,888	$ 8,748,024	$ 3,136,864
	Current Expense Reserve Fund	$ 522,433	$ 32	$ 522,401
	Technology Reserve Fund	$ 726,395	$ 548,379	$ 178,016
	Employee Benefit Reserve Fund	$ 509,230	$ 81,718	$ 427,512
	Subtotal 001 Current Expense Fund	$ 13,642,946	$ 9,378,152	$ 4,264,794
100	Street Fund	$ 1,060,518	$ 748,681	$ 311,837
120	Criminal Justice Fund	$ 46,281	$ 20,731	$ 25,550
121	Forfeited Proceeds Fund	$ 2,540	$ 0	$ 2,540
130	Hotel/Motel Tax	$ 80,367	$ 13,522	$ 66,845
201	ULTGO Bond Fund	$ 509,985	$ 488,751	$ 21,234
235	Commercial Drive Bond Debt Service Fund	$ -	$ -	$ -
301	Street Capital Contribution Fund	$ 84,980	$ 202,018	$ (117,038)
305	Capital Improvement Fund (REET)	$ 821,272	$ 181,715	$ 639,557
306	Capital Improvement Fund (REET 2)	$ 2,202,149	$ 306,675	$ 1,895,474
309	CDBG Projects Fund	$ 324,400	$ 277,046	$ 47,354
311	Street Improvement Fund	$ 1,005,039	$ 746,461	$ 258,578
315	Facility Maintenance Reserve Fund (CE)	$ 1,817,515	$ 951,260	$ 866,255
320	Equipment Reserve Fund	$ 1,233,838	$ 313,053	$ 920,785
330	Economic Development Fund	$ 140,421	$ -	$ 140,421
340	Economic Development Reserve Fund	$ -	$ -	$ -
400	Water Fund	$ 2,313,560	$ 2,142,879	$ 170,681
	Water Capital Reserve Fund	$ 3,335,144	$ 1,044,987	$ 2,290,157
	Water Capital Improvement Reserve Fund	$ 2,269,069	$ 1,302,852	$ 966,217
	Water Bond Reserve Fund	$ 145,514	$ 6	$ 145,508
	Water System Construction Fund	$ 1,177,092	$ 251,579	$ 925,513
	Subtotal 400 Water Fund	**$ 9,240,379**	**$ 4,742,304**	**$ 4,498,075**
401	Wastewater Fund	$ 4,248,797	$ 2,165,105	$ 2,083,692
	Wastewater Capital Reserve Fund	$ 3,482,152	$ 873,620	$ 2,608,532
	Wastewater Debt Service Fund	$ 1,206,661	$ 183,529	$ 1,023,132
	Water Revenue Bond Fund	$ 673,718	$ 319,518	$ 354,200
	Subtotal 401 Wastewater Fund	**$ 9,611,328**	**$ 3,541,771**	**$ 6,069,557**
402	Stormwater Fund	$ 1,326,441	$ 669,227	$ 657,214
	Stormwater Capital Reserve Fund	$ 2,003,793	$ 447,199	$ 1,556,594
	Subtotal 402 Stormwater Fund	**$ 3,330,234**	**$ 1,116,427**	**$ 2,213,807**
440	Ambulance Utility	$ 1,222,412	$ 891,519	$ 330,893
500	Equipment Rental & Replacement	$ 664,891	$ 703,840	$ (38,949)
625	Flexible Benefits Plan Fund	$ 24,793	$ 14,233	$ 10,560
	Fund Totals	$ 47,066,288	$ 24,638,157	$ 22,428,131

The mayor and city administrator are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of College Place's legislative body.

NOTE 3 – DEPOSITS AND INVESTMENTS

It is the City of College Place's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or by the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City of College Place or its agent in the City of College Place's name.

The city is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.
The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Investments are reported at fair value. Investments by type on December 31, 2023 are as follows:

Type of Investment	City's Own Investments	Investments held by the city as a agent for other local govts., indivudals or private organizations.	Total
L.G.I.P	$ 2,521,125	$ -	$ 2,521,125
Treasury Obligations	$ 1,926,875		$ 1,926,875
U.S. Government Agency Obligations	$ 3,383,578		$ 3,383,578
Total	$ 7,831,578	$ -	$ 7,831,578

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the City of College Place. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of College Place's regular levy for the year 2023 was $1.445381922 per $1,000 on an assessed valuation of $1,134,756,638 for a total regular levy of $1,640,157.

In 2023 the city also levied an additional $0.437424181 per $1,000, on an assessed valuation of $1,118,250,937 for debt service on the CARS project bond. The additional levy was $489,150.

NOTE 5 – Long Term Debt

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City of College Place's debt transactions for the year ended December 31, 2023.

The debt service requirements for general obligation bonds and revenue bonds are as follows:

Period	Principal	Interest	Total
2024	1,638,397	964,057	2,602,454
2025	1,606,573	937,210	2,543,783
2026	1,370,417	654,554	2,024,971
2027	1,391,067	627,935	2,019,001
2028	1,411,802	600,629	2,012,431
2029-2033	6,124,823	1,299,973	7,424,796
2034-2038	3,886,911	701,043	4,587,954
2039-2043	2,145,743	485,625	2,631,367
Totals	$ 19,575,732	$ 6,271,026	$ 25,846,758

During the year, the City of College Place continued to draw on one Drinking Water State Revolving Fund loans. In addition, the city completed two wastewater projects. The first one was for construction of the Southwest Sewer in which two loans were drawn from: one SRF loan from the Department of Ecology (DOE) and the second from USDA-RD. The second project was a loan from DOE for engineering and design on improvements to the Wastewater treatment plant. We continue to draw with PWTF for water main replacement and a new water well #7. The details of these loans are as follows:

- DWL23479 – For drilling Well #2. $1,822,615 principal, 1% loan fee, no forgiveness, 20-year term, 1.5% interest. A total of $1,804,569 was drawn through December 31, 2023.

- DWL24936 – For completing construction on Well #2. $2,649,944 principal, 20-year loan term, 1.75% interest, no loan forgiveness. A total of $1,686,239 was drawn through December 31, 2023.

- EL210176 – For Southwest Sewer with the DOE, $2,880,812 principal, no forgiveness, 20- year term, 1.2% interest. A total of $2,880,812 was drawn through December 31, 2023.

- ID 2203-002 – For Southwest Sewer with USDA-RD, $2,838,000 principal, no forgiveness, 40-year term, 1.125% interest. A total of $2,838,000 was drawn through December 31, 2022. The first payment was made on January 6th, 2023.

- EL200291 – For engineering and design on the improvements to the Wastewater Treatment plant with the DOE, $2,500,000 principal, $600,000 forgiveness, 20- year term, 2.0% interest. A total of $1,521,030 was drawn through December 31, 2023.

- PCC22-96103-051 – For a sewer lift station replacement project with PWTF, $1,641,500 principal, no forgiveness, 20-year term, 0.94% interest. A total of $160,897 was drawn through December 31, 2023.

- PCC22-96103-055 - For a water main replacement project with the PWTF, $842,000 principal, no forgiveness, 20- year term, 0.44% interest. A total of $621,764 was drawn through December 31, 2023.

- PCC22-96103-062 - For engineering and drilling on a new water well with the PWTF, $2,052,921 principal, no forgiveness, 20- year term, 1.39% interest. A total of $11,743 was drawn through December 31, 2023.

- PR22-96103-011 – For engineering and design of a new water tower with the PWTF, $350,000 principal, no forgiveness, 5-year term, 0.47% interest. A total of $123,628 was drawn through December 31,2023.

NOTE 6 – Leases

During the year ending 2022, the city adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The city leases Body Cams and Tasers for the police department for $38,793 per year under a lease agreement. The leases began in January of 2021 with a 2023 opening balance of $116,379 and will end January of 2026.

The city leases vehicles from the Bancorp for $151,191 per year under 6-year lease agreements with rotating end dates. The beginning balance of the lease commitments is $273,737. Additional leases commenced in 2022 for $422,892. The vehicles will be returned after the lease expiration date(s).

The city leases 1 copier from TIAA for $234 per month under a 5-year lease agreement that started in 2020 with an opening balance of $8,649, as well as 1 postage meter from Pitney Bowes for $389 per quarter that commenced in 2019 with an opening balance of $4,673.

The total amount paid for leases in 2023 was $194,460. As of December 31, 2023, the future minimum lease payments are as follows:

Year Ending December 31	Total
2024	188,827
2025	129,953
2026	91,160
2027	77,657
2028	-
Total	487,597

1. Lease liabilities are included on Schedule 9 – Schedule of Long-term Liabilities.

NOTE 7 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of College Place as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs, including health insurance premiums, on a pay-as-you-go basis. As of December 31, 2023, the plan had 1 member, a retiree. For the year ended December 31, 2023, the city paid $81,691 in benefits.

During the year ended 2023, the City of College Place adopted guidance for the presentation and disclosure of postemployment benefits other than pensions, as required by the BARS manual. This requirement resulted in the addition of a postemployment benefit liability reported on the Schedule of Liabilities. As of December 31, 2023, the plan had one retired member. As of December 31, 2023, the City of College Place's total OPEB liability was $459,169, as calculated using the alternative measurement method.

NOTE 8 – Paid Family Medical Leave Act Self-Insurance

The city administers a voluntary plan for paid family (and/or) medical leave benefits for its employees. Voluntary plans are approved by the Employment Security Department and are available for employers who wish to opt out of the State of Washington's Paid Family & Medical Leave Program for either family leave benefit, medical leave benefit, or both, and instead administer their own internal plan. Employers with voluntary plans are required to offer benefits that are equal to or exceed the benefits offered by the State's program and must report employee hours, wages, premiums deducted from employee pay, and other information to the Employment Security Department on a quarterly basis.

The city paid a total of $33,050 in 2023 and held $9,618 of employee premiums at fiscal year-end.

NOTE 9 - PENSION PLANS

State Sponsored Pension Plans

Substantially all the City of College Place's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees' Retirement System (PERS 1, 2, or 3), and the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF 1 or 2).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

The City of College Place also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information

about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

On June 30, 2023 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$74,620	.010950%	$249,959
PERS 2/3	$124,359	.014144%	(579,718)
LEOFF 1	$0	.004094%	($121,511)
LEOFF 2	$96,045	.042555%	($1,020,726)
VFFRPF	$180	.100000%	($20,601)

LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded, and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

NOTE 10 – RISK MANAGEMENT

The City of College Place is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 169 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are $4 million per occurrence in the self-insured layer, and $16 million in limits above the self-insured layer is provided by reinsurance. Total limits are $20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management,

and cyber extortion, with limits up to $1 million and subject to member deductibles, sublimits, and a $5 million pool aggregate. Premises pollution liability provides Members with a $2 million incident limit and $10 million pool aggregate subject to a $100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to $1,000,000, for all perils other than flood and earthquake, and insured above that to $400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to $250,000 and insured above that to $100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.

NOTE 11 - OTHER DISCLOSURES

A. Significant Commitments or Obligations

1. Contract Commitments

The City has several significant (over $100,000 contractual obligation remaining) engineering and construction contracts in progress as of December 31, 2023.

a) City Hall Upgrades Design (1018) – This is the engineering and design contract that started October 2021 and is expected to go through 2025.
b) Lions Park Project (4001) – This is the engineering and design contract that started in 2021 and is expected to go through 2025.
c) Well #7 (8017) – Engineering services for drilling and design of Well #7 that was approved in 2022 and expected to go through 2025.
d) Water Reservoir No. 4 & Transmission (8018) – Engineering design of Reservoir 4 approved in June 2022 and expected to go through 2024.
e) Water Reservoir No. 1 (8020) – Engineering design of Reservoir No. 1 approved in 2023 and expected to go through 2024.

At year end the City's commitments with consultants and contractors are as follows:

	Spent to Date 12/31/2023	Remaining Commitment as of 12/31/2023
1018 (Engineering)	$148,014	$151,186
4001 (Engineering)	$524,788	$175,487
8017 (Engineering)	$205,309	$357,838
8018 (Engineering)	$357,229	$297,371
8020 (Engineering)	$246	$206,754
Total Committed		$1,188,636

The committed balance of $1,188,636 will be funded with grants from Public Works Trust Fund State Loans, WA Department of Ecology grants and loans, WA Department of Health loans, WA State Recreation and Conservation Office grants, State grants, City fund balances, Developer Contributions.

B. Subsequent Events

On January 9, 2024, Council approved the construction of Lions Park Improvement Project to Nelson Construction, Corp with a total contract amount for $6,000,000.

On April 23, 2024, Council approved the contract with Eastern Oregon Contracting LLC for the Damson Ave Reconstruction & Rose Street Re-Channelization Project for an amount not exceeding $2,000,000.

On May 14, 2024, Council approved the construction contract for Lift Station No.5 Relocation Project to Apollo, Inc. in the amount not to exceed $3,061,467.

On May 28, 2024**,** Motion to award the Sewer Collection System Rehabilitation Project (CIPP) to Insituform, in the amount of $1,505,646.21, and authorize Public Works Director to sign project contract documents and approve additional work up to a total of $1,656,210.83 which includes a 10% contingency of $150,564.62 based on the total construction costs.

On May 28, 2024, Motion to award the Wastewater Treatment Plant Phase 1 Upgrades to Game Inc, in the amount of $5,173,440.00 and authorize the Public Works Director to sign the Project Contract Documents and approve additional work up to a total of $5,328,643.20 which includes a 3% Contingency of $155,203.20 based on the total construction costs.

On June 25, 2024, Motion to approve accepting GAME, Inc's request to void its obligations to the City, to release GAME's bid bond, and to award the Wastewater Treatment Plant Phase 1 Upgrades to Apollo, in the amount of $5,432,480.00 and authorize the Public Works Director or his designee to sign the Project Contract Documents and approve additional work up to a total of $5,698,454.40 which includes a 3% Contingency of $165,974.40.

On September 10, 2024, Motion to adopt Ordinance #24-014 relating to issuance, sale and delivery of not to exceed $8,800,000.00 in aggregate principal amount of limited tax general obligation bonds (LTGO) to fund projects identified in respect of Ordinance # 23-007, designating the Stone Creek/Downtown College Place Tax Increment Area.

On September 10, 2024, Motion to adopt Ordinance #24-015 relating to contract indebtedness; providing for the issuance, sale, and delivery of not to exceed $4,100,000.00 aggregate principal amount of unlimited tax general obligation refunding bonds to provide funds to refund certain outstanding Unlimited Tax General Obligation Bonds, 2014 of the City and to pay the costs of issuance and sale of the bonds; fixing or setting parameters with respect to certain terms and covenants of the bonds.

C. Contingencies and Litigations

There are no pending legal issues as of 12/12/2024.

City of College Place
Schedule of Liabilities
For the Year Ended December 31, 2023

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	LTGO Bond - 06/2019	6/1/2024	93,256	-	45,950	47,306
251.12	ULTGO Bond - 2/2014	12/1/2023	4,270,000	-	320,000	3,950,000
263.87	DWSRF DWL23476 - 10/2042	10/1/2042	1,307,181	-	65,359	1,241,822
263.87	DWSRF DWL23478 - 10/2043	10/1/2042	418,702	-	20,935	397,767
263.87	DWSRF DWL23479 - 10/2038	10/1/2038	1,689,644	-	105,602	1,584,042
263.87	DWSRF DWL24936 - 10/2040	10/1/2040	828,260	881,593	94,992	1,614,861
263.87	DOE SRF EL200291	7/31/2044	1,257,708	166,142	-	1,423,850
263.87	DOE SRF EL210176	6/30/2042	2,750,650	130,162	80,761	2,800,051
263.87	PWTF PC22-96103--051	6/1/2041	43,399	160,897	10,753	193,543
	Total General Obligation Debt/Liabilities:		**12,658,800**	**1,338,794**	**744,352**	**13,253,242**
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	Water Revenue Bond - 10/2017	12/1/2037	3,375,000	-	225,000	3,150,000
259.12	Compensated Absences		302,645	57,271	-	359,916
263.82	USDA Sewer Revenue Bond	1/6/2062	2,838,000	-	56,590	2,781,410
263.88	PWTF PW05-691-010 - 04/2005	7/1/2025	506,656	-	168,886	337,770
263.88	PWTF DWSRF 04-65104-005 - 03/2006	10/1/2025	263,506	-	87,835	175,671
263.88	PWTF PC08-951-011 - 03/2008	7/1/2028	1,521,987	-	253,665	1,268,322
263.88	PWTF PC22-96103-055 - 6/2041	6/1/2041	577,764	264,236	44,316	797,684
263.88	PWTF PC22-96103-062 - 6/2041	6/1/2041	11,743	121,310	7,003	126,050
263.88	PWTF PR22-96103-011 - 6/2026	6/1/2026	-	123,628	30,907	92,721
263.57	Body Cams/Tasers	1/25/2026	116,378	-	38,792	77,586
263.57	Patrol Vehicle Lease 2019	4/5/2025	108,781	-	54,391	54,390
263.57	2021 Dodge Charger Lease	11/10/2028	54,012	-	13,503	40,509
263.57	2022 Dodge Charger Lease	1/10/2028	35,876	-	7,176	28,700
263.57	CD Copier Lease (POA)	1/31/2025	5,844	-	2,918	2,926
263.57	Postage Meter	1/1/2025	3,115	-	1,557	1,558
263.57	Patrol Vehicle Lease 2022	6/1/2027	358,051	-	76,123	281,928
264.30	Net Pension Liability		341,113	-	91,154	249,959
264.40	OPEB Liabilities		452,354	6,815	-	459,169

City of College Place
Schedule of Liabilities
For the Year Ended December 31, 2023

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
	Total Revenue and Other (non G.O.) Debt/Liabilities:		10,872,825	573,260	1,159,816	10,286,269
	Total Liabilities:		23,531,625	1,912,054	1,904,168	23,539,511

City of College Place
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
RURAL UTILITIES SERVICE, AGRICULTURE, DEPARTMENT OF	Water and Waste Disposal Systems for Rural Communities	10.760		-	371,468	371,468	-	1,2
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	21-62210-027	600,037	-	600,037	-	1,2
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607		-	1,856	1,856	-	1,2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSDOT)	Highway Planning and Construction	20.205	STPUS-7152 (004)	287,531	-	287,531	-	1,2
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSTSC)	State and Community Highway Safety	20.600	Impaired Driving DUI Emphasis	1,549	-	1,549	-	1,2
		Total Highway Safety Cluster:		**1,549**	**-**	**1,549**	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	438,799	438,799	-	1,2

The accompanying notes are an integral part of this schedule.

City of College Place
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
			Total Federal Awards Expended:	889,117	812,123	1,701,240	-	

The accompanying notes are an integral part of this schedule.

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City of College Place financial statements. The City of College Place reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Note 2 – Indirect Cost Rate

The City of College Place has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

(a) The city was approved by the USDA Rural Utilities service to receive a loan totaling $2,838,000 to assist in building a sewer trunk line. Interim loan financing was received for the construction period. The amount listed for this loan includes the total amount received. The balance owing at the end of the period is $2,781,410.

(b) The City of College Place was approved by the EPA to receive loans totaling $6,596,512 to improve its drinking water system. The amount listed for this loan includes the total amount received. The balance owing at the end of the period is $4,838,491. It is determined each year at what portion of the loans are State or Federally funded.

The current year loans are reported on the City of College Place's Schedule of Liabilities.

Note 4 – Revolving Loan – Program Income

The City of College Place has a revolving loan program for drinking water with the Department of Health. Under this federal program, repayments to the City of College Place are considered program revenues and loans of such funds to eligible recipients are considered expenditures. The amount of loan funds disbursed to program recipients for the year was $1,376,283.92 and is presented in the Schedule of Liabilities. The loans are split by the DOH according to the source of funds. The Federal portion for 2023 was $0.00.

Note 5 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of College Place portion are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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