

Tuesday, July 7, 2026
City Council Workshop - Hybrid (In-Person & Online)

5:30 P.M.

Agenda: <https://go.boarddocs.com/wa/cocp/Board.nsf/Public>

In-Person at College Place City Hall, 625 S College Avenue, College Place Washington

Meeting may be viewed by joining the Zoom meeting.

Zoom Attendee Link: <https://us06web.zoom.us/j/89554279609>

Or you may call this number to listen: 1-669-900-9128 ID# 89554279609

Phone controls: *6 - toggle mute/un-mute and *9 - raise hand

Meeting recordings will be uploaded the following day of the meeting to the City of College Place, Washington YouTube at https://www.youtube.com/channel/UCbx3qrqzLDL_05NusReSI-g/featured
City Council

1. Opening Items.

Subject :	1.01 Call To Order
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

Mayor Hernández will call the workshop to order.

Subject :	1.02 Roll Call
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

Mayor [Norma L. Hernández](#)

[Heather Schermann-Mayor Pro Tem,](#)

[Michael Cleveland,](#)

[Monica Boyle,](#)

[Council Members Jordan Green,](#)

[Nadine Stecklein,](#)

David Lopez,

Dana Evans

City Clerk, Carolyn Holm;

City Prosecutor, Michael Rio;

Community Development Director, Jon Rickard;

Finance Director, Brian Carleton;

Staff

Fire Chief, David Winter;

HR Manager, Amber Brooker;

Police Chief, Troy Tomaras;

Public Works Director, Robert McAndrews

Subject :	1.03 Pledge of Allegiance
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	1. Opening Items.
Access :	Public
Type :	Procedural

Public Content

"I pledge allegiance to 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 :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	1. Opening Items.
Access :	Public
Type :	Information

Public Content

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

Meeting Protocol for Public Comment:

Written Public comments may be provided by submitting comment to Clerk@cpwa.us no later than 4:30 PM on 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.

- 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.

File Attachments

[Public comment regarding automated license plate reader system.pdf \(131 KB\)](#)

2. Workshop Topics.

Subject :	2.01 AB 26113 Civic Plus Agenda & Meetings Management-City Clerk Holm
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	2. Workshop Topics.
Access :	Public
Type :	Information

Public Content

Historical Perspective:

Board Docs has been working great for the city since 2017. It's been a wonderful program, but we've been told that Diligent Corporation (Board Docs) is sunseting by the end of 2026. City Clerk Holm was made aware of this shortly after she started here at the city. Since that time, she has been working with Diligent and Civic Plus to get quotes to figure out the best way to move forward. We could either stay with Diligent Community/Board Docs and transition to Diligent Community or move to Civic Plus Agenda and Meetings Management.

After reviewing proposals and having several meetings with vendors, the decision to move was based on cost and also that the city has 3 other modules in use with Civic Plus. A discount was given based on adding another module. In addition, there is interaction between Municode and Agenda and Meetings Management further easing the way for users and citizens.

File Attachments

[AMM Select SOW_Q-118968_CivicPlus_College Place WA.pdf \(14 KB\)](#)

[Agenda Meeting Management Proposal \(002\).pdf \(1.451 KB\)](#)

[Agenda and Meeting Management Select_CivicPlus.pdf \(766 KB\)](#)

[AMM.pdf \(1.423 KB\)](#)

Subject :	2.02 AB 26114 2025 Financial Year End Review-Mr.
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	Carleton
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	2. Workshop Topics.
Access :	Public
Type :	Information

Public Content

Mr. Carleton will present the 2025 year-end financial review.

File Attachments

[2024 SAO Audit Exit Packet.pdf \(564 KB\)](#)
[2025 Fund Balance Report.pdf \(132 KB\)](#)
[PowerPoint - 2025 Financial Results 7.7.26.pdf \(460 KB\)](#)

3. Executive Session

Subject :	3.01 AB 26115 Adjourn to Executive Session per RCW 42.30.110(1)(h) To review the performance of a public employee.
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	3. Executive Session
Access :	Public
Type :	Discussion, Procedural

Public Content

Adjourn to Executive Session per RCW 42.30.110(1)(h) to review the performance of a public employee.

4. Closing Items.

Subject :	4.01 Good of the Order
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	4. Closing Items.
Access :	Public
Type :	Discussion, Information
Subject :	4.02 Conclusion
Meeting :	Jul 7, 2026 - City Council Workshop - Hybrid (In-Person & Online)
Category :	4. Closing Items.

Access :

Public

Type :

Procedural

Public Content

Mayor Hernández will conclude the workshop.

From: [Daniel Brown](#)
To: [DL Clerk](#)
Cc: [Norma Hernandez](#)
Subject: Public comment regarding automated license plate reader system
Date: Tuesday, June 23, 2026 8:02:37 AM

Some people who received this message don't often get email from daniel.m.p.brown@gmail.com. [Learn why this is important](#)

Daniel Brown
37 Lenore St. Walla Walla WA

To the City Council of College Place,

I'm writing to you concerning your regretful decision to reactivate your automated license plate reader (ALPR) system. While the new state law enacting minimal safeguards (RCW 6002) is better than nothing, it is still woefully inadequate to protect your constituents from systemic abuse via the ALPR systems. I have three primary concerns; unjustified surveillance of citizens, improper data access by law enforcement, and corporate use of data.

1. Despite the best efforts of the Washington State Legislature to protect the privacy of their citizens, the new laws regarding ALPRs are insufficient. ALPRs offer a perfect opportunity for abuse of privacy by law enforcement and the state. A quick web search can uncover numerous instances of law enforcement officers using ALPR data to stalk former partners, personal rivals, and even random strangers (see links 1 and 2 below). Even though local law enforcement is prohibited from officially sharing ALPR data with agencies outside of the state, there is no guarantee that local law enforcement won't access the data and share it below the radar (see link 3). While the new law regarding ALPRs stipulates the circumstances under which data can be accessed, without thorough and transparent auditing, I am hesitant to believe that the data can not be misused. Who will be auditing ALPR data access? Will those audits be publically available? How will the City of College Place restore a feeling of safety to citizens who learn that they've been stalked or otherwise abused by police? Without adequate answers to these questions, you cannot truly claim that your use of ALPRs is beneficial to the community.

2. We are currently in a period where some have recognized the sheer value of data, while others see it as just some information. Collection of images of every car that drives past one of the ALPRs in your city amounts to an unimaginable data trove that Flock could have access to. This company has a dangerous history of illegally accessing and sharing the data it's systems collect (see link 3 below) and I fail to see why you think they are a trustworthy partner. Now that you've reactivated the ALPR system in your city, how do you plan to ensure that the vendor is not illegally accessing the data you collect? When you reactivated your ALPR system, did you change the original contract, or does the vendor still have the contractual right to share our data with Federal and out of state agencies? How do you plan to compensate people harmed by your rampant data collection? The law is not clear to me if "as required in a judicial proceeding" (section 5.1.a) would require you to provide information if subpoenaed by a federal or out of state court. Will you share data if there is a subpoena from out of state agencies? What will you do if you find that the vendor was illegally accessing and sharing data? While the safeguards enacted by RCW 6002 are better than nothing, it is your duty to ensure that your choice to reactivate ALPR systems in our community do not harm the very people you are claiming to serve.

3. The mere act of entering your city (something I do regularly to shop at Andy's, visit your Farmer's Market, and frequent other businesses like Goodwill and Home Depot) subjects me to having my every move documented and recorded. Why should I have to risk being stalked by law enforcement to buy groceries at my favorite grocery store? Why does the City of College Place feel that every driver moving about the city should be tracked and recorded? With the other concerns mentioned above, why are you willing to take such significant risks with my safety and privacy simply because I want to move around my community?

(1) <https://www.yahoo.com/news/us/articles/police-keep-using-flock-cameras-174711881.html>

(2) <https://www.msn.com/en-us/news/crime/police-keep-using-flock-cameras-to-stalk-their-exes/ar-AA25k4dC>

(3) <https://www.aclu.org/news/privacy-technology/flock-massachusetts-and-updates>

If I may paraphrase Benjamin Franklin, those who sacrifice liberty for safety, deserve neither. I am calling on you to turn off your ALPR system now, until such time as you can ensure that your citizens are truly safe from abuse at the hands of local, state, and federal law enforcement, as well as from the vendors you've elected to partner with. I think that with enough examination of the issue, you will find that there is no safe use of these systems and that the benefits do not outweigh the numerous risks I've outlined here. I will include a comprehensive list of my questions at the end of my letter so that you can ensure to answer them all fully.

Thank you for your time,
Daniel Brown

Who will be auditing ALPR data access?

Will those audits be publically available?

How will the City of College Place restore a feeling of safety to citizens who learn that they've been stalked or otherwise abused by police?

How do you plan to ensure that the vendor is not illegally accessing the data you collect?

When you reactivated your ALPR system, did you change the original contract, or does the vendor still have the contractual right to share our data with Federal and out of state agencies?

How do you plan to compensate people harmed by your rampant data collection?

Will you share data if there is a subpoena from out of state agencies?

Why should I have to risk being stalked by law enforcement because I want to buy groceries at my favorite grocery store?

Why does the City of College Place feel that every driver moving about the city should be tracked and recorded?

With the other concerns mentioned above, why are you willing to take such significant risks with my safety and privacy simply because I want to move around my community?



Agenda and Meeting Management

Streamline meeting and agenda management with a purpose-built platform designed for clerks.

Agenda and Meeting Management Benefits:



Automate the creation and sharing of meeting agendas and packets with a purpose-built agenda creation system



Quickly draft and refine agenda items and minutes with built-in AI editing assistance, reducing manual edits and improving consistency.



Streamline your live meeting tasks with automated minutes-taking, instant bookmarking, live video streaming, and flexible voting options



Simplify the post-meeting process with task tracking, automatic meeting publishing, and industry-only ordinance integrations



Stay ahead while exerting full control with easy-to-use, future-proofed software and trusted services

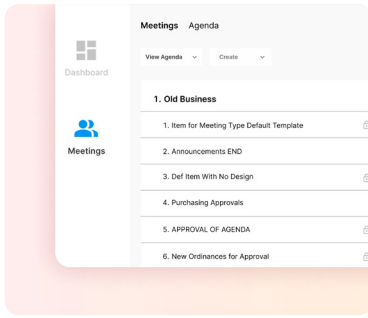


Boost engagement and transparency with seamless and accessible delivery of public meetings and content

"We have saved approximately a day a week with our agenda preparation since implementing [Agenda and Meeting Management Select]. Going from paper packets, putting PDFs together, the bookmarking feature, and Live Meeting Manager, we've been able to put together 300+ page packets and get consolidated information out to the public in less time."



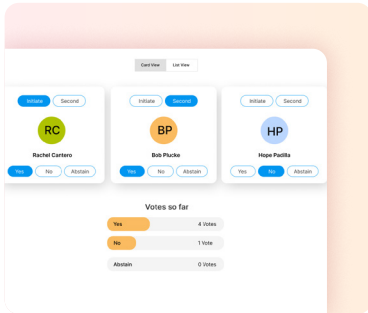
Kyle Box, City Operations Director | Willmar, MN



Agenda and Item Creation:

Reduce the time it takes to create packets from days to minutes.

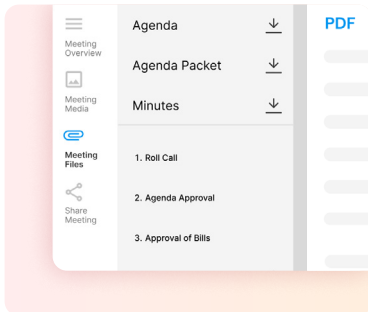
Our workflow engine streamlines the routing of your agenda items, automates notifications, and gives full transparency to collaborators as the agenda passes through the approval process. As you change details, the system tracks revisions. In-app messaging and task assignments keep everyone in the loop and agenda prep moving forward.



Minutes and Meeting Management:

No manual pre-meeting minutes set-up or agenda import required.

Move from the meeting agenda to the minutes module with a single click, and seamlessly record minutes, take roll call, record motions and votes, and more. The built-in AI Editing Assistant supports quick polishing of motions and summaries, improving clarity, reducing manual editing, and enabling faster material publishing.



Streamlined Content Publishing:

Reduce workload and eliminate the need for manual distribution of physical documents. Automate the publication of meeting materials and videos to a user-friendly online public portal for all to access.

50% Averaged 50% reduction in manual agenda creation time

4,200 Already serving over 4,200 clerk customers

99.9% 99.99% uptime with an always-on solution

Ready to see it for yourself?

[Get an Online Demo →](#)



Proposal

Valid for 60 days from date of receipt

Company Overview

CivicPlus started back in June of 1998 with a simple yet powerful vision: to develop technology solutions that empower local government staff to manage daily operations efficiently without depending on paper-based processes or complex systems.

Today, CivicPlus provides public sector technology that provides intelligent automation for staff and a unified experience for residents. CivicPlus solutions help increase process efficiency by up to 40%, freeing staff to improve community engagement. Our wide range of government software solutions are designed to be flexible, scalable, and customizable, ensuring a singular experience for residents and staff.

OUR PORTFOLIO INCLUDES:

- Municipal Websites
- Web Accessibility
- Agenda and Meeting Management
- Mass Notification
- Social Media Archiving
- NextRequest
- Recreation Management
- SeeClickFix 311 CRM
- Municode Codification
- Process Automation and Digital Services
- Community Development
- Asset Management
- Utility Billing
- Resident Portal

Company Contact Information

302 S. 4th Street, Suite 500
Manhattan, KS 66502
Toll Free: 888.228.2233
Fax: 785.587.8951
civicplus.com



Experience & Recognition

25+ Years

13,000+ Customers

950+ Employees

With public service in our DNA, our 25-year heritage of success is fueled by the expertise of our product innovators—many of whom served in local government. Our commitment to deliver impactful solutions in design and development, end-user satisfaction, and secure hosting has been instrumental in making us a leader in government technology. We are proud to have earned the trust of our over 13,000 customers and their over 100,000 administrative users. In addition, over 340 million residents engage with our solutions daily. With such experience, we are confident that we can provide the best solution for you.

We're proud to be recognized in various ways for our dedication and service to our customers.

- Winner of multiple Stevie® Awards, the world's top honors for customer service, sales professionals, and more.
- Designated a top-100 U.S. company by Government Technology magazine for making a difference in the public sector.
- Selected by Inc. Magazine as "One of the Fastest Growing Privately-Held Companies in the U.S." each year since 2011.
- Certified™ by Great Place To Work®, which is a prestigious award is based entirely on what current employees say about their working experience.



The Best-Run Local Governments Run on CivicPlus Technology

Government leaders tell us that one of their most pressing needs is to improve how residents access and experience municipal services. However, they struggle with budget cutbacks and technology constraints. With CivicPlus, leaders can finally overcome the perpetual trade-off between the demand for better services and the realities of operational resources, by leveraging the unique Civic Impact Platform to deliver both unmatched end-to-end automated efficiency and truly unified, delightful resident experiences.

CivicPlus is the only government technology company exclusively committed to being a trusted partner for impact-led government, enabling our customers to efficiently keep our communities informed, involved, and connected using our innovative and integrated technology solutions built and supported by former municipal leaders and award-winning support teams. With it, our customers increase revenue and operate more efficiently while nurturing trust among residents.



The Civic Impact Platform

The comprehensive Civic Impact Platform delivers unmatched end-to-end efficiency, supercharging staff impact through intelligent automation, and unlocking collaboration in and across departments. At the same time, this unique platform delivers a truly unified residence experience, delighting residents with a singular profile and single sign-on for friction-free, no-hassle services. With CivicPlus, your team is always change-ready, staying a step ahead of disruption, whether evolving compliance and accessibility requirements, civil emergencies, and more.



IMPACT-LED GOVERNMENT

Impact-led government aims to create lasting community change by improving and modernizing processes with automation, collaboration, and data insights. This approach helps staff work efficiently and makes services more accessible, addressing needs proactively. Our Civic Impact Platform is guided by five core principles:

1. **Modernize and connect every function:** Work better together through intelligent automation, efficiency, and stronger collaboration.
2. **Deliver a singular, personalized resident experience:** Replace hassle with friction-free delight, delivering a unified profile and intuitive, consistent experiences.
3. **Supercharge staff impact:** Boost staff performance with automated tasks, data-driven decisions, and aligned priorities and processes.
4. **Strengthen compliance, accessibility, and readiness:** Forward-thinking best practices and continuous adaptation.
5. **Consolidate on a comprehensive, purpose-built platform:** Choose solution breadth, eliminate multiple vendors, and gain compounding value over time.



CivicPlus Resident Portal

THE NEXT EVOLUTION IN DIGITAL RESIDENT ENGAGEMENT

CivicPlus Portal is a mobile-friendly, personalized online hub from which residents can quickly, easily, and securely obtain information, access resources, discover services, complete transactions, and interact with their local government administration. It is the public gateway to the Civic Impact Platform, empowering resident self-service from one central location for everything from submitting forms, referencing recent legislation, and engaging with public meetings to managing individual alert and notification preferences.



Personalized Resident Benefits:

- One username, password, or popular platform-enabled single sign-on (via Facebook, Google, Microsoft, or Apple) to securely manage their user profile and interact with all their government resources and information.
- A personalized, customizable dashboard that serves as the launchpad to save frequently accessed digital services, view past interactions, bookmark frequent payment options, and stay up to date with featured, meaningful content.
- Anytime, anywhere access from any device.
- Enabling self-service form viewing, submission, and payments to support a variety of digital transactions from parking permits and business licenses to pet adoptions.
- Easy management of individual communication preferences related to routine and emergency alerts, website newsletters, and agenda & meeting notifications from one single view.
- A centralized hub to submit and track requests, such as public records requests, non-emergency issues, and code enforcement complaints and violations.

Staff and Administrator Benefits:

- A low-maintenance tool for administrators to easily spotlight information, share content, and link to services to further promote local government initiatives while improving public transparency and trust.
- Ability to consolidate digital services from multiple CivicPlus and third-party solutions into one intuitive, accessible, and responsive interface.
- Consolidation of siloed alerts and notifications from the variety of solutions you control into a single view residents to sign up for and manage.
- Localization of cross-department payments and forms in one place, including those from CivicPlus and third-party solutions, enhancing residents' convenience for increased payments and engagement.
- Multi-factor authentication options and optimized for security and accessibility.



Support Services

TECHNICAL SUPPORT

With technology, unlimited support is crucial. Our live technical support engineers based in North America are ready to answer your staff members' questions and ensure their confidence. CivicPlus' support team is available to assist with any questions or concerns regarding the technical functionality and usage of your new solution.

CivicPlus Technical Support hours typically span between 7 a.m. to 7 p.m. CST, but vary by product. You can access a Technical Support Team via a toll-free number as well as an online email support system for users to submit technical issues or questions. Our current initial response time is 4-hours for email tickets during normal hours. Further, emergency technical support for urgent requests is available 24/7 for designated, named points-of-contact for most products.



Award-Winning Support

CivicPlus has been honored with four Gold Stevie® Awards, eight Silver Stevie® Awards, and eleven Bronze Stevie® Awards. The Stevie Awards are the world's top honors for customer service, contact center, business development, and sales professionals.

CIVICPLUS HELP CENTER

CivicPlus customers have 24/7 access to our online Help Center where users can review articles, user guides, FAQs, and can get tips on best practices. Our Help Center is continually monitored and updated by our dedicated Knowledge Management Team to ensure we are providing the information and resources you need to optimize your solution. The Help Center also provides our release notes to keep your staff informed of upcoming enhancements and maintenance.

CONTINUING PARTNERSHIP

We won't disappear after your website is launched. You'll be assigned a dedicated customer success manager. They will partner with you by providing information on best practices and how to utilize the tools of your new system to engage your residents most effectively.

Proposal Disclaimer

Proposal as Non-Binding Document

A successful project begins with a contract that meets the needs of both parties. This proposal is intended as a non-binding document, and the contents hereof may be superseded by an agreement for services. Its purpose is to provide information on a proposed project we believe will meet your needs based on the information available. If awarded the project, CivicPlus reserves the right to negotiate the contractual terms, obligations, covenants, and insurance requirements before a final agreement is reached. We look forward to developing a mutually beneficial contract with you.





Agenda and Meeting Management Select



Select Pro with Premium Implementation

Valid for 60 days from date of receipt

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Features & Functionality

Select Solution

CivicPlus' Select software (Select) is the fastest, most intuitive way to streamline the entire agenda management process—from creating agenda items to managing live meetings. It provides time-saving automation while allowing clerks to balance these conveniences with manual controls and overrides. Internal collaboration with Select is easy with customized workflows, version tracking, and built-in communication tools.



Our Pro package includes the most frequently used functionality to manage your agendas and meetings. You'll be able to seamlessly create agendas with the ability to assign an item status and use configurable workflows to help manage your internal processes. Built-in integrations and a suite of APIs make working with other internal applications easy. Select's user-defined roadmap ensures that the product will continue to grow and adapt as transparency requirements and compliance expectations change.

Fully Integrated, Cloud-Based Software Suite

- » User-friendly, modern interface
- » Unlimited users
- » Unlimited storage
- » Highly configurable to your agenda and meeting management processes
- » Adaptable permission settings
- » Confidential attachments
- » Enhanced Analytics for Data Visibility
- » Field-level versioning
- » Single sign-on via the CivicPlus Platform
- » Integrated code of ordinances
- » Secure Cloud-Based Hosting
- » Automatic Updates
- » Customer-Defined Roadmap
- » Built-in integrations with Dropbox, Microsoft's One Drive, Google Drive, Laserfiche, Zoom, and API availability (additional fees may apply)



Agenda Management

FLEXIBLE, PERSONALIZED DESIGNS

Standardized designs throughout the system provide consistency and clarity to agendas, packets, staff reports, and minutes.

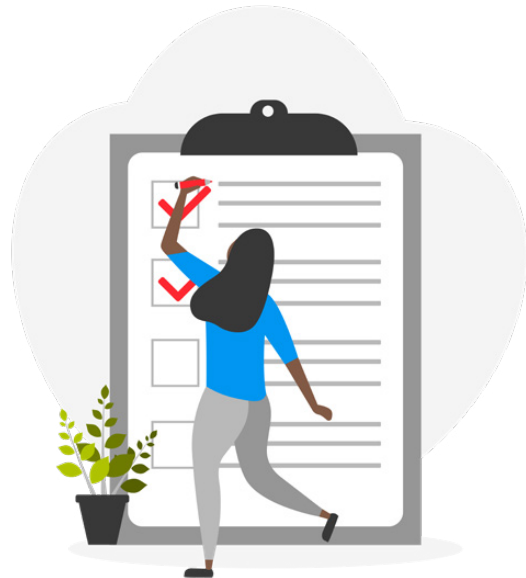
EFFICIENTLY MANAGE AGENDA PACKETS OF ANY SIZE

The software compiles your items and all the legislation, memorandums, or supporting documentation into a bookmarked PDF packet quickly and easily, no matter the size of the packet. Create multiple packet versions instantly to include or exclude specific attachments for your different internal and external users. Last-minute changes to the agenda or packet can be made and published with minimal effort.

Administrators choose what they publish to the public, internal users, and elected or appointed officials and when the information goes out. Automated email notifications can be enabled so all users, both internal and external, know when the meeting documents are published.

CONVENIENT, ANYTIME AGENDA MODIFICATIONS

Changes to the agenda can be made at any time by administrators without affecting global configurations or settings. Drag-and-drop reordering allows you to move items and automatically rennumbers everything on the agenda. One-touch copy and move functions enable you to duplicate or move agenda items from meeting to meeting, eliminating the need for duplicate data entry.



Item Management

CREATE AGENDA ITEMS AND STAFF REPORTS IN SECONDS

An easy-to-use item entry allows staff members to enter agenda items, upload attachments, and collaborate with each other to make items meeting ready. Configurable field types and our embedded text editor ensure that you are capturing all the information needed for Select to generate staff reports. Automated PDF file conversion and built-in integrations with Microsoft's OneDrive and Google Drive simplify the inclusion of supporting documentation and attachments.

MANAGE THE MEETING READINESS OF ITEMS

Update item statuses (approved, in-progress, tabled, etc.), assign tasks to staff members to update item content and attachments, leave comments on items, and be notified when changes are made to items.



AUTOMATE YOUR APPROVALS PROCESS

The workflow engine streamlines the routing of your agenda items, automates notifications, and gives full transparency to collaborators as it passes through the approval process. As contributors change items, the system tracks revisions, keeping them visible within the item fields and on the item timeline. In-app messaging and task assignments keep everyone in the loop and agenda prep moving forward.

CUSTOM TAGS TO GROUP LIKE AGENDA ITEMS

Administrators can set up tags that can be used by staff when creating their agenda items for improved searching and reporting. Associate like content with pre-defined tags relevant to your community.

Board Portal

FLEXIBLE ACCESS

Your officials can choose how to access meeting content—helping them work better, faster. Efficiently deliver packets of any size by paper, email, Dropbox, Google Drive, or post to the Board Portal. It is optimized for all devices, including desktops, laptops, and tablets. No separate application required.

A PERSONAL MEETING REPOSITORY

Give officials a personal, secure location to review and take notes on all meeting content, including agendas, supporting documents, minutes, and media.

FIND WHAT YOU NEED-FASTER

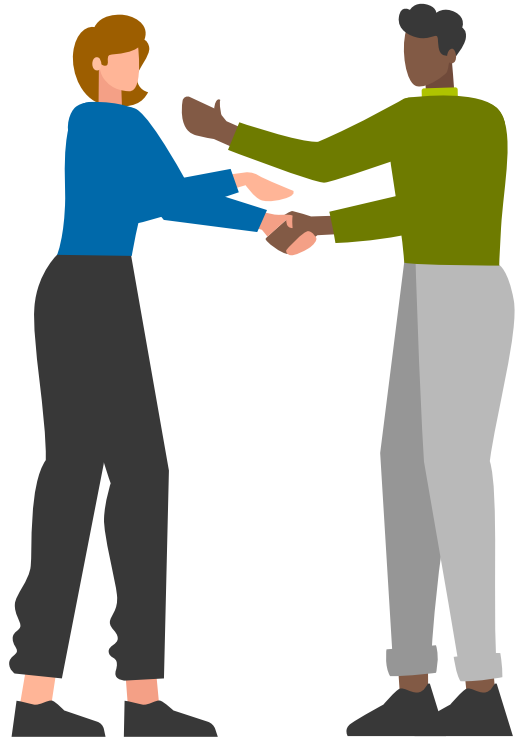
Agenda and Meeting Management Select automatically indexes published meeting content with Board Portal search functionality, so it is easy for officials to find information quickly. Our full-text search tool empowers officials to locate published meeting content by searching a keyword, date range, and more. An item summary view allows officials to see the motions, votes, and any comment or discussion on the item that was recorded in the meeting minutes in an intuitive display, preventing a manual search through full minutes documents.



Public Resident Portal

FEATURES

- Resident portal to embed on any webpage gives access to all meeting content on a single page
- PDF downloads of Agenda, Packet, Minutes, Notices, and Other pertinent meeting documents
- HTML agenda view hyperlinks attachments within the meeting agenda for direct access to specific documents
- Full-text search and filtering options
- Email notifications
- Social sharing
- Mobile-responsive
- Custom branding
- Side-by-side agenda and video display with optional CivicPlus Media live streaming and on-demand video service (additional fees apply)
- Optional Motions and Vote minutes display updates the HTML agenda view to allow residents to quickly see the final disposition of agenda items without having to read full minutes documents
- Integrated live or on-demand video with timestamps to easily jump to desired content (additional fees apply)
- Optional public commenting forum
- Easily jump to past, current, upcoming events with an embedded calendar and continuous scrolls



CONTENT ACCESSIBILITY

It's not enough to be transparent by publishing your agendas and other meeting documents online. Your meeting content must be accessible to all members of the public.

Closed captioning is also available with our CivicPlus Media service for live streaming and on-demand video. Additional fees apply for CivicPlus Media and closed captioning.

CONTENT TRANSPARENCY

Build public trust with access to fully searchable meeting content, including legislative decisions and public meeting videos. Meet municipal transparency requirements while keeping residents engaged and informed.



Minutes Module

AUTOMATED MINUTES SETUP

A fully integrated Minutes module will automatically migrate all your agenda content. No manual pre-meeting minutes setup or agenda import is required. Move from the meeting agenda to the Minutes module with a single click.

KEEP UP WITH THE MEETING ACTION

Meetings move fast. Select's cloud-based platform allows you to move quickly through your agenda items, recording official actions and discussion, without having to wait for the system to catch up. The clean, intuitive interface gives single-screen access to all your meeting controls.



SPEAKER MANAGER

Speakers can be added to the discussion at any time during the live meeting, while the built-in speaker timer helps keep meetings running efficiently.

EASY, INTUITIVE MINUTES-TAKING

While in your live meeting, use the Minutes module to capture critical meeting actions from a single screen with a clean and intuitive user interface. Take roll and manage attendance, record motions and votes, enter speaker information, and record comments or discussion to be brought into your minutes document.

If using CivicPlus Media's integrated video streaming and video-on-demand service, you can also create timestamps for the accompanying video during the live meeting. Additional fees apply.



The Civic Impact Platform

For governments to operate smoothly, departments, staff, and residents need to be able to find answers, complete their tasks, and communicate without hassle. CivicPlus connects all of your teams and functions, so they work better together for your community. With the Civic Impact Platform, you can:

- Modernize and connect every function.
- Strengthen compliance, accessibility, and readiness.
- Consolidate onto a comprehensive, purpose-built platform.
- Deliver a singular, personalized resident experience.
- Empower staff effectiveness.

EXAMPLES OF MEANINGFUL CIVIC IMPACT INTEGRATIONS

The following are examples of integrations between the CivicPlus Agenda and Meeting Management Select with other CivicPlus solutions and tools. If you have yet to experience all that CivicPlus can provide, please reach out for additional information and a quote.

Municipal Websites Central (Web Central)	• Set-up a workflow to post in Web Central's News Flash once you've published your meeting documents. • Automatically add agenda or minute files to Web Central's Document Center to be displayed on your website after they are published in Select. • Meeting information and dates are automatically integrated to the Web Central's Calendar. • Meeting files are automatically included in the website's search results.
Codification	• Send adopted ordinances to the Codification Legal Team in one click. • Send ordinances straight to your online code portal as "Adopted and Not Yet Codified". • Instantly link your online code to the meeting content produced within Select.
CivicPlus Media	• Share high-definition, on-demand video or live video feeds of your meetings directly from Select and CivicPlus Media, seamlessly integrated with your meeting agendas and equipped with clear bookmarking and navigation.
Integration Hub	• Third-party integrations examples include integrations with Zoom, Webex, and GoToMeetings, and with Laserfiche, Google Drive, Dropbox, and other APIs.



CivicPlus Resident Portal

THE NEXT EVOLUTION IN DIGITAL RESIDENT ENGAGEMENT

CivicPlus Portal is a mobile-friendly, personalized online hub from which residents can quickly, easily, and securely obtain information, access resources, discover services, complete transactions, and interact with their local government administration. It is the public gateway to the Civic Impact Platform, empowering resident self-service from one central location for everything from submitting forms, referencing recent legislation, and engaging with public meetings to managing individual alert and notification preferences.



Personalized Resident Benefits:

- One username, password, or popular platform-enabled single sign-on (via Facebook, Google, Microsoft, or Apple) to securely manage their user profile and interact with all their government resources and information.
- A personalized, customizable dashboard that serves as the launchpad to save frequently accessed digital services, view past interactions, bookmark frequent payment options, and stay up to date with featured, meaningful content.
- Anytime, anywhere access from any device.
- Enabling self-service form viewing, submission, and payments to support a variety of digital transactions from parking permits and business licenses to pet adoptions.
- Easy management of individual communication preferences related to routine and emergency alerts, website newsletters, and agenda & meeting notifications from one single view.
- A centralized hub to submit and track requests, such as public records requests, non-emergency issues, and code enforcement complaints and violations.

Staff and Administrator Benefits:

- A low-maintenance tool for administrators to easily spotlight information, share content, and link to services to further promote local government initiatives while improving public transparency and trust.
- Ability to consolidate digital services from multiple CivicPlus and third-party solutions into one intuitive, accessible, and responsive interface.
- Consolidation of siloed alerts and notifications from the variety of solutions you control into a single view residents to sign up for and manage.
- Localization of cross-department payments and forms in one place, including those from CivicPlus and third-party solutions, enhancing residents' convenience for increased payments and engagement.
- Multi-factor authentication options and optimized for security and accessibility.



Implementation

Project Timeline

14 – 16 Weeks

While every implementation is unique, the following timeline can provide you with information about the different implementation stages and what you can expect at each stage.

PHASE 1: INITIATE	• Project Kickoff and communication including timeline, deliverables, and an implementation questionnaire to capture details for your configuration
PHASE 2: ANALYZE	• Design Review meeting to review and discuss needs for proposed Agenda, Minutes, and Item/Staff Report designs • Obtain internal approvals on proposed designs and send in final approval
PHASE 3: DESIGN & CONFIGURE	• Configuration of designs • Configuration of up to 10 boards • Configuration of up to 10 meeting types • Configuration of up to 10 approval workflows • Configuration of up to 1 item/staff report
PHASE 4: OPTIMIZE	• Virtual consulting session(s) to review current processes and documents and discuss desired goals, best practices, and configuration options • Configuration is completed and handed off for review, testing, and feedback • Configuration adjustments made per submitted feedback
PHASE 5: EDUCATE	• Live, virtual training sessions are conducted within configured site
PHASE 6: LAUNCH	• First Live Meeting and System Launch • Access to live chat features, Technical Support and introduction to Live Care

Implementation Approach

Implementation & Support Experience Designed for You

The Select Implementation Team has experience and expertise to help administrations of any size transform the entire meeting management process. We know implementation can't be a one size fits all solution and offer flexible packages designed to meet your desired outcomes.

Our Premium Implementation Package is the perfect fit for transforming complex agenda and meeting processes. Have CivicPlus create original designs that meet the specific needs of your Agendas, Minutes, and Item/Staff Reports. A dedicated and knowledgeable Implementation Team will manage your project from end-to-end—consulting and collaborating with your team to build confidence navigating the system, configuring the system to automate your process, and delivering live virtual training to your users.

Beyond implementation, your users will feel empowered by our in-application support tools, a full online help center, as well as phone, email, and live chat support with members of the dedicated, award-winning Technical Support team.

CONSULTING

Up to Two Hours of Virtual Consultation

During this consulting session, your implementation consultant will be reviewing your submitted project questionnaire with your key project staff. The implementation consultant will review your agenda, minutes, and item/staff report designs and discuss the configurations that will be made to ensure your workflows match your current agenda and meeting processes.

DESIGN CONFIGURATIONS

We will configure the following consistent with your branding and content needs:

- One original Agenda Design with both four Section Designs and four Item Designs per Agenda Design
- One original Minutes Design with two Discussion Designs
- One original Item/Staff Report Design with up to 32 fields; eight system defaults, eight text boxes, eight check boxes, and eight date fields

Additional design configurations and approval workflows can be purchased as needed. For no additional cost, Approval Workflows can be created from scratch and Meeting Types can be duplicated and modified—while still making use of existing designs—by administrative users at any time using Help Center resources.

TRAINING

Up to Four Hours of Virtual Training

Your implementation consultant will guide user groups through live, virtual training sessions using your custom configured Agenda and Meeting Management Select solution. We recommend no more than 20 users per session. Individual sessions are either 30 or 60 minutes in duration.



Continuing Services

Technical Support & Services

With technology, unlimited support is crucial. Our live technical support engineers based in North America are ready to answer your staff members' questions and ensure their confidence. CivicPlus' support team is available 7 a.m. – 7 p.m. CST to assist with any questions or concerns regarding technical functionality and usage of Select.

CivicPlus Technical Support will provide a toll-free number as well as an online email support system for users to submit technical issues or questions. If the customer support specialist is unable to assist with the question or issue, the three-tier escalation process will begin to report issues to our product engineering team for resolution.

Emergency technical support is available 24/7 for designated, named points-of-contact, with members of CivicPlus' support teams available for urgent requests.

Support at a Glance

- Technical support engineers available 7 a.m. – 7 p.m. (CST) Monday – Friday (excluding holidays)
- Accessible via phone and email
- 4-hour initial response during business hours
- 24/7 emergency technical support for named points of contact
- Dedicated customer success manager
- Online self-service help with the CivicPlus Help Center (civicplus.help)



AWARD-WINNING

CivicPlus has been honored with four Gold Stevie® Awards, eight Silver Stevie® Awards, and eleven Bronze Stevie® Awards. The Stevie Awards are the world's top honors for customer service, contact center, business development, and sales professionals.

CIVICPLUS HELP CENTER

CivicPlus customers have 24/7 access to our online Help Center where users can review articles, user guides, FAQs, and can get tips on best practices. Our Help Center is continually monitored and updated by our dedicated Knowledge Management Team to ensure we are providing the information and resources you need to optimize your solution. In addition, the Help Center provides our release notes to keep your staff informed of upcoming enhancements and maintenance.

CONTINUING PARTNERSHIP

We won't disappear after your solution is launched. You'll be assigned a dedicated customer success manager who will partner with you by providing information on best practices and how to utilize the tools of your new system to most effectively engage your residents.



MAINTENANCE

CivicPlus is proactive in identifying any potential system issues and often corrects issues before they ever affect our customers' web solutions. Our standard maintenance includes:

- Regular review of site logs, error messages, servers, router activity, and the internet in general
- Full backups performed daily
- Regularly scheduled upgrades including fixes and other enhancements
- Operating system patches
- Testing and development

Hosting & Security

Redundant power sources and internet access ensure consistent and stable connections. We invest over 1.0M annually to ensure we adapt to the ever-changing security landscape while providing maximum availability. CivicPlus' extensive, industry-leading process and procedures for protecting and hosting your site are unparalleled.

CLOUD-HOSTING WITH AZURE

The infrastructure is fully hosted within the Azure Cloud environment using their Infrastructure as a Service (IaaS) model. Using a mix of Azure Virtual Machines and Storage Accounts, all processing and data storage is done within this environment. All users need is a web browser to access and utilize the application. Your system is monitored 24/7/365 with a 99.9% guaranteed up-time (excluding maintenance). Additional details regarding our hosting and security services can be provided upon request.

DISASTER RECOVERY

Agenda and Meeting Management Select utilizes Azure's Site Recovery Services and Geographically Redundant Storage Accounts (GRS) to provide disaster recovery between Azure regions. All data is written to a GRS account, which creates copies of that data in data centers across multiple Azure regions, so access to the data is always available. Site Recovery Services allows us to quickly spin up and failover to clones of our Azure Virtual Machines.



Optional Enhancements

Live Meeting Manager

Our Live Meeting Manager enhances the live meeting by integrating the board portal and added audience display pages for a unified live meeting experience, with you in control. Time-saving automations help you keep pace with the meeting and keep board members and meeting participants engaged.

Engage Participants

Keep meeting participants engaged with in-chamber displays, including a welcome screen, the current item, speaker, countdown timer, motion, or vote results.

Electronic Voting

Initiate electronic votes with one-click and allow board members to privately cast votes within the Board Portal.

Current Item Control

One-click control updates the Board Portal and Audience Display to the current item being discussed.

Display Speaker Details

One-click control displays current speaker details and timer within the Board portal and Audience Display page.

Board Member Requests

Board members can request to be formally recognized or added to the speaker queue from within the Board Portal.

Chairperson Controls

Enable chair view to allow designated chairperson to set the current item, and call speakers from within the Board Portal.



CivicPlus Media

Today's digitally minded residents are logging more hours watching online video than ever before, and they are searching for content that ranges from entertaining to informative. For local governments, video is a powerful mechanism for sharing news and events, encouraging civic participation, meeting transparency requirements, building a brand, recruiting employees, and encouraging residents to develop a sense of civic pride.



Media is a core component of the Civic Experience Platform and is accessible through CivicPlus Municipal Websites and CivicPlus Agenda & Meeting Management Select. With CivicPlus Media, you can integrate live or recorded videos of meetings and events anywhere on your CivicPlus website that are easily accessible by residents from any desktop computer or mobile device—no technical or coding skills necessary.

SIMPLE LIVE STREAM RECORDING

- Immediate availability of recorded videos for on-demand viewing—no additional steps or manual file uploads
- Convenient integration with social media platforms including Facebook and YouTube
- High-definition video for professional-quality presentations
- Link meeting agendas and bookmarks
- Auto-start recordings of meetings, so video viewers never miss a moment of live proceedings

CIVICPLUS MEDIA + ZOOM

- Password protect each meeting to prevent Zoombombing
- Create and share a Zoom meeting ID number only with elected officials and key staff when necessary
- Mute resident participants when open comment session has ended
- Control the meeting within Zoom and protect participants from attempting a screen share
- Allow residents to sign up to receive a link that will allow them to issue public comments and share their screen during the session
- Record and automatically upload meeting videos for on-demand playback



Boards & Committees Module

The module handles the process of managing the board itself.

THREE DASHBOARDS

- Upcoming open seats (vacancies)
- Number of appointments
- Number of applicants

BOARD MANAGEMENT

- Board Rules (number of seats, term length, max # of terms, etc.)
- Board Appointments
- Board Documents (file storage)
- Board Roster
- Board Liaisons
- Letter and Email Template

APPOINTEE AND APPLICANT MANAGEMENT

- Custom Reporting
- Application Tracking
- Appointment Tracking
- Bulk Letter Creation
- Bulk Email Creation
- Mailing Labels



Board Applications

Powered by CivicPlus' Process Automation and Digital Services solution, our Board Applications solution provides a comprehensive, digital solution to empower local government administrations to recruit, vet, and appoint civic board members and successfully facilitate ongoing board operations.

Provide your residents with an easy-to-use online portal embedded in your website. This will enable them to directly apply to open board member seats with your civic organizations.

Board Applications Offers:

- A mobile-responsive interface
- A cloud-based application
- Multi-board management for communities of every size
- Configurable workflows to accommodate a variety of vetting processes
- Easy implementation, customization, and ongoing management
- End-to-end data encryption

For administrative managers, our Board Applications solution powers a singular, consistent, and frictionless process for recruiting civic-minded leaders and then receiving and reviewing qualified candidate applications.

Recruitment – Promote all your administration's open board positions, making it easy for passionate community members to identify areas where they can contribute to community initiatives.

Application Submissions – Residents can easily submit their applications for open board positions at any time from any device. No paper, no stamps, no town hall drop-offs. All personally identifiable information (PII) is stored and transmitted securely to protect candidate data and meets the digital accessibility requirements of the Americans with Disabilities Act.

Transparent Communications – Build applicant trust with transparent communications throughout the application and selection process. Customize email templates for automatically generated communications issued throughout the process as the selection committee reviews applications and makes candidacy determinations.

Review and Select Candidates – Receive notifications about new applications to ensure prompt actions and digitally route applicants to board selection committees for review and collaboration.

Board Operations – Help your civic organizations collaborate remotely using the included board operation functionality. Create board-specific profiles to store meeting schedules, member rosters, and current and upcoming chair vacancies.

Reporting and Analytics – View and export board data to help inform future administrative and organization-specific leadership strategies.

Advanced Search – Are you looking for a specific piece of information? Your Board Application portal includes advanced search functionality to save you time.

POWER AUTOMATE CONNECTOR

Additionally, the optional addition of the Power Automate Connector extends data movement functionality of our Process Automation system to feed data directly out to Office 365 products like SharePoint, Excel, etc. This easy, no code solution can automate many of your staff's daily routines and functions.



Platform Identity Provider (IdP) Integration

More often, local government IT teams are looking to implement single sign-on (SSO) functionality to simplify user access to all web and cloud-based applications without requiring individual authentication. The CivicPlus' Platform IdP Integration capabilities provide local governments with the following conveniences:

- Faster and easier access to vital third-party solutions that integrate with your CivicPlus unified applications, such as CivicPlus' Municipal Websites, Recreation Management, and Agenda and Meeting Management Select
- Reduced password and account maintenance
- The ability to log into your CivicPlus software accounts from any device with an Active Directory username and password
- Auto-account generation
- Group syncing
- Customization of the design of your active directory login page

We offer integration with Microsoft's Entra ID (formerly Azure AD), Microsoft's Active Directory Federation Services (AD FS) versions 3.0, 4.0, and 5.0, and Okta.

Laserfiche Integration

With a third-party integration in Integration Hub you can route data to Laserfiche's cloud-hosted solution.

Historical File Import

As part of your implementation project, we will import a specified number of meetings to your new system. Choose an import with or without videos in increments of up to 500, 500-750, or 750+ meetings.

The process includes indexing your imported agendas for keyword searching and retrieval. You and your residents will still have access to this historical information with increased functionality. Historic meeting documents imported into Select by your implementation consultant will be optimized for character recognition to improve complete text search, and accessibility for screen reading assistive devices.



Proposal as Non-Binding Document

A successful project begins with a contract that meets the needs of both parties. This proposal is intended as a non-binding document, and the contents hereof may be superseded by an agreement for services. Its purpose is to provide information on a proposed project we believe will meet your needs based on the information available. If awarded the project, CivicPlus reserves the right to negotiate the contractual terms, obligations, covenants, and insurance requirements before a final agreement is reached. Subject to the terms of the final controlling agreement, CivicPlus requires its standard Master Services and Solutions and Service Terms to be incorporated and linked in the final agreement. For reference, the CivicPlus standard Master Services and Solutions and Service Terms can be found online at civicplus.help/civicplus-legal. We look forward to developing a mutually beneficial contract with you.



**CivicPlus**

302 South 4th St. Suite 500
Manhattan, KS 66502
US

Quote #:**Date:****Expires On:**

Statement of Work

Q-118968-1

3/5/2026 4:40 PM

3/26/2026

Client:

City of College Place, WA

Bill To:

COLLEGE PLACE CITY, WASHINGTON

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Jessica Drummer		jessica.drummer@civicplus.com		Net 30

Discount(s)

QTY	PRODUCT NAME	DESCRIPTION	12 Month Value
1.00	AMM: Year 1 Annual Fee Discount	Year 1 Annual Fee Discount	USD -1,855.00

One-time(s)

QTY	PRODUCT NAME	DESCRIPTION	12 Month Value
1.00	AMM Select: Pro Premium Implementation	Pro Premium Implementation; Includes config. of up to 10 meeting types, up to 10 boards, 1 approval workflow per meeting type, 4 hrs of training, and 2 hrs of consulting; Includes 1 original agenda, 1 original minutes, and 1 original staff report design	USD 3,900.00
1.00	AMM Select: Historical Import Fee without Videos (up to 500)	Historical import of up to 500 meetings; Volume is calculated based on number of meetings being imported; Import does not include any video files	USD 750.00

Recurring Service(s)

QTY	PRODUCT NAME	DESCRIPTION	12 Month Value
1.00	AMM Select: Pro Annual Fee	AMM Select: Pro Annual Fee	USD 5,300.00

List Price - Initial Term Total	USD 9,950.00
Total Investment - Initial Term	USD 8,095.00
Annual Recurring Services (Subject to Uplift)	USD 5,300.00

Initial Term	3/12/2026 - 3/11/2027, Renewal Term 3/12 each calendar year
Initial Term Invoice Schedule	100% Invoiced upon Signature Date

Renewal Procedure	Automatic 1 year renewal term, unless 60 days notice provided prior to renewal date
Annual Uplift	5% to be applied in year 2

This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement and the applicable Solution and Services terms and conditions located at <https://www.civicplus.help/hc/en-us/p/legal-stuff> (collectively, the "Binding Terms"). By signing this SOW, Client expressly agrees to the terms and conditions of the Binding Terms throughout the term of this SOW.

Please note that this document is a SOW and not an invoice. Upon signing and submitting this SOW, Client will receive the applicable invoice according to the terms of the invoicing schedule outlined herein.

Client may issue purchase orders for its internal, administrative use only, and not to impose any contractual terms. Any terms contained in any such purchase orders issued by the Client are considered null and will not alter the Binding Terms, the Agreement or this SOW.

Acceptance of Quote # Q-118968-1

The undersigned acknowledges having read, understood, and agreed to be bound by the binding terms and conditions incorporated into this SOW. This SOW shall become effective as of the date of the last signature below ("Effective Date").

For CivicPlus Billing Information, please visit <https://www.civicplus.com/verify/>

Authorized Client Signature

CivicPlus

By (please sign):

By (please sign):

Printed Name:

Printed Name:

Title:

Title:

Date:

Date:

Organization Legal Name:

Billing Contact:

Title:

Billing Phone Number:

Billing Email:

Billing Address:

Mailing Address: (If different from above)

PO Number: (Info needed on Invoice (PO or Job#) if required)



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: City of College Place

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2024 through December 31, 2024 – see draft report.
- Financial statement and federal grant compliance audits for January 1, 2024 through December 31, 2024 – see draft report.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We did not identify any material misstatements during the audit.
- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements. However, the conditions that led to these misstatements may result in more significant misstatements if not corrected.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at [Sign Up for News & Alerts | Office of the Washington State Auditor](#).

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$49,210 and actual audit costs will be lower, at approximately \$40,900.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in fall 2026 and will cover the following general areas:

- Accountability for public resources
- Financial statement
- Federal programs

The estimated cost for the next audit based on current rates is \$37,600 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$1,000,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

When your report is released, automated customer service surveys will be sent to the agency head, audit liaison and key points of contact for each of the program areas that we audited. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We

provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Kristina Baylor, Assistant Director of Local Audit, (425) 951-0290 or Kristina.Baylor@sao.wa.gov

Ginny Waltman, Audit Manager, (509) 734-7104 or Ginny.Waltman@sao.wa.gov

Ruby Chung, CFE, Assistant Audit Manager, (509) 581-3967 or Yuen.Chung@sao.wa.gov

Natasha Djie, Audit Lead, (509) 581-4786 or Natasha.Djie@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Financial Statements and Federal Single Audit Report

City of College Place

For the period January 1, 2024 through December 31, 2024

Published (Inserted by OS)

Report No. (Inserted by OS)



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



**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

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,

Signature Here (Please do not remove this line)

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.

TABLE OF CONTENTS

REMINDER: *Right click “No table of content entries found” below | click “Update Field” -- Do NOT edit the TOC, which will be updated by OS during report processing. If changes are needed, please use the comment field in the Audit Review Library.*

Schedule of Findings and Questioned Costs.....	4
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	6
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance in Accordance With the Uniform Guidance	9
Independent Auditor's Report on the Financial Statements.....	12
Financial Section.....	16
About the State Auditor's Office.....	17

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

S-1

City of College Place January 1, 2024 through December 31, 2024

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.

<u>ALN</u>	<u>Program or Cluster Title</u>
10.760	Water and Waste Disposal Systems for Rural Communities
66.202	Congressionally Mandated Projects

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*

I-1

City of College Place January 1, 2024 through December 31, 2024

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, 2024, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated January 13, 2026.

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.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

January 13, 2026

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

S-2

City of College Place
January 1, 2024 through December 31, 2024

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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (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.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

January 13, 2026

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

F-2

City of College Place January 1, 2024 through December 31, 2024

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, 2024, 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, 2024, 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, 2024, 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 January 13, 2026 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.

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Pat McCarthy, State Auditor

Olympia, WA

January 13, 2026

FINANCIAL SECTION

City of College Place January 1, 2024 through December 31, 2024

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2024
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2024
Notes to Financial Statements – 2024

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2024
Schedule of Expenditures of Federal Awards – 2024
Notes to the Schedule of Expenditures of Federal Awards – 2024

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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Office of the Washington State Auditor
Pat McCarthy

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Accountability Audit Report

City of College Place

For the period January 1, 2024 through December 31, 2024

Published (Inserted by OS)

Report No. 1038934



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Office of the Washington State Auditor Pat McCarthy

Issue Date – (Inserted by OS)

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.

TABLE OF CONTENTS

Audit Results..... 4

Related Reports 5

Information about the City..... 6

About the State Auditor's Office..... 7

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, 2024 through December 31, 2024.

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, 2024, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Compliance with state grants – Public Works Board Traditional Financing, Transportation Improvement Board, and Water Quality Combined Financial Assistance
- Compliance with contracts – change orders
- Procurement – public works
- Accounts payable – credit cards
- 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 programs, which are 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 9,900 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 58 full-time employees. The City had operating revenues of \$23.8 million and operating expenditures of \$14.3 million in 2024. In addition, the City had debt proceeds of \$14.4 million, capital expenditures of \$18.4 million and debt service expenditures of \$6 million in 2024.

Contact information related to this report	
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

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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.

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Exit Recommendations
City of College Place
Audit Period Ending: 12/31/2024

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Financial Statements:

Financial Statement

We noted the following misstatements in the financial statements:

C4

- LID Fund (204) was recorded as a debt service fund. The City does not have debt service under this fund. This is a classification error.

Schedule 9

- \$105,371 of cost of bond refunding was recorded under #59995. This should be recorded under #59295 instead.
- Schedule 9 is ending balance is understated by \$17,170 due to one loan having the incorrect addition amount.

Schedule 16/SEFA

- ALN 15.916 is understated by \$54,500.
- ALN 14.228 had a duplicate entry, resulting in an overstatement of \$117,337.
- ALN 20.939 is understated by \$71,534.
- ALN 66.202 was incorrectly reported as ALN 66.468.

Notes

- We noted presentation errors on Note 1-2, 4-6, and 10-11.
- The notes is missing disclosure on GASB 101 implementation.

We recommend the City strengthen their internal controls to ensure financial statement preparation are performed accurately.



Exit Recommendations
City of College Place
Audit Period Ending: 12/31/2024

Single Audit:

Procurement Policy

We reviewed the City's procurement policy to ensure it includes all the required federal requirements per 2 CFR 200.318-327. We noted the following missing items:

- (2 CFR 200.321) Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms.
- (2 CFR 200.322) Domestic preferences for procurements.
- (2 CFR 200.323) Procurement of recovered materials.
- (2 CFR 200.324) Cost or price analysis.
- (2 CFR 200.325) Federal awarding agency or pass-through entity review.
- (2 CFR 200.326) Bonding requirements.

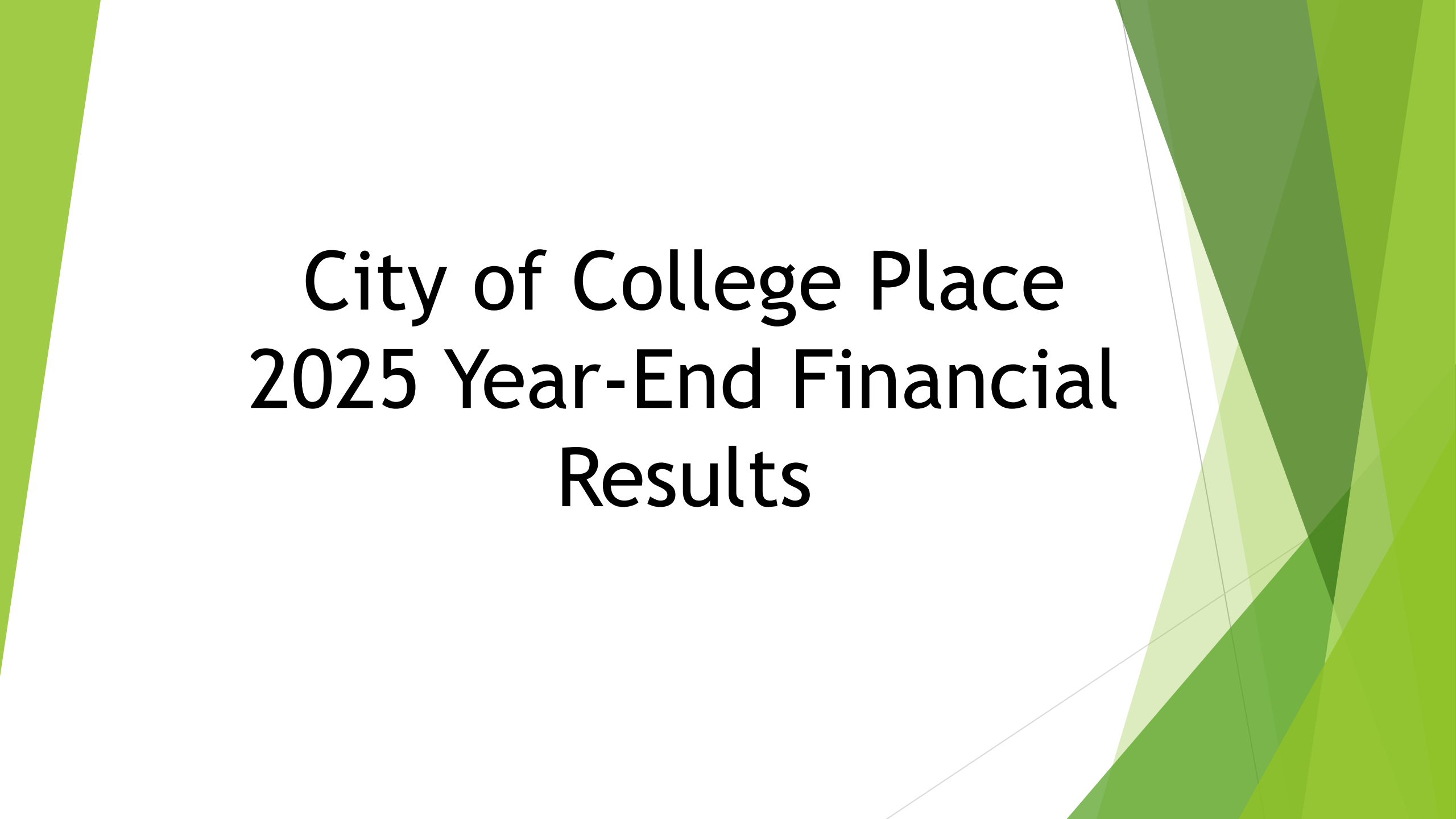
We recommend the City update their procurement policy to include all items from 2 CFR 200.318-327.

City of College Place FY24 Audit – Uncorrected Misstatements

Statement	Description of misstatement
Schedule of Liabilities	- \$105,371 of cost of bond refunding recorded under #59995 should be recorded under #59295 instead. This is a classification error. - Schedule 9 is ending balance is understated by \$17,170 due to one loan (DOE SRF EL200291) having the incorrect addition amount. Amount is not material.
Notes	All presentation errors: - The notes did not include disclosure of the implementation of GASB 101. - p. 7 Note 5 - Long Term Debt section did not include a table for compensated absence liability. - p.8, Note 6 - The future minimum lease payments is misstated. - p.11, Note 11 - The City did not retain tracking documentation of the data provided in the Significant Commitments section.



Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - Current Expense Fund	1,545,717.68	10,417,501.67	10,462,109.24	1,501,110.11
005 - Current Expense Reserve Fund	497,860.73	16,646.86	514,507.59	0.00
012 - Technology Reserve Fund	70,505.19	466,891.83	499,755.18	37,641.84
061 - Employee Benefit Reserve Fund	203,632.30	8,570.15	159,494.49	52,707.96
100 - Street Fund	138,918.20	707,974.14	846,356.63	535.71
120 - Criminal Justice Fund	31,656.78	19,271.11	32,224.96	18,702.93
121 - Forfeited Proceeds Fund	2,132.80	3,106.00	0.26	5,238.54
130 - Hotel/Motel Tax	114,954.26	56,295.72	49,285.73	121,964.25
201 - ULTGO Bond Fund	41,076.25	410,047.02	448,619.76	2,503.51
301 - Street Capital Contribution Fund	2,131.09	0.00	0.00	2,131.09
305 - Capital Improvement Fund (REET)	162,954.85	172,786.03	218,088.48	117,652.40
306 - Capital Improvement Fund (REET 2)	52,832.95	2,407,518.57	2,459,710.62	640.90
309 - CDBG Projects Fund	2,449.23	0.67	0.00	2,449.90
311 - Street Improvement Fund	43,186.68	3,115,964.80	3,044,280.81	114,870.67
315 - Facility Maintenance Reserve Fund (CE)	136,455.95	25,842.99	85,863.26	76,435.68
320 - Equipment Reserve Fund	110,319.81	310,079.88	385,902.72	34,496.97
330 - Economic Development Fund	13,903.36	25,094.04	35,184.00	3,813.40
340 - Economic Development Reserve Fund	74.56	1.21	0.00	75.77
350 - Tax Benefit District Construction Fund	2,595.35	241,598.09	236,623.55	7,569.89
360 - Tax Increment Financing Construction Fund	6,786,991.85	440,357.92	1,792,409.55	5,434,940.22
400 - Water Fund	344,766.11	2,233,992.13	2,249,555.74	329,202.50
401 - Wastewater Fund	1,988,261.97	3,378,997.48	3,498,238.66	1,869,020.79
402 - Stormwater Fund	309,082.73	732,743.28	651,239.31	390,586.70
403 - Stormwater Capital Reserve Fund	43,535.76	214,524.87	152,590.13	105,470.50
410 - Water Capital Reserve Fund	2,046,403.61	1,774,333.69	2,195,776.04	1,624,961.26
411 - Wastewater Capital Reserve Fund	63,355.54	9,175,032.01	7,143,260.85	2,095,126.70
412 - Wastewater Debt Service Fund	1,698,522.97	655,330.90	758,107.78	1,595,746.09
413 - Water Debt Service Fund	1,184,896.71	1,144,772.03	1,204,679.71	1,124,989.03
425 - Water Revenue Bond Fund	0.00	7,007.70	7,007.70	0.00
426 - Water Bond Reserve Fund	0.00	2,896.86	2,896.86	0.00
431 - Water System Construction Fund	0.00	21,445.68	21,445.68	0.00
440 - Ambulance	32,365.70	1,541,635.18	1,545,247.76	28,753.12
500 - Equipment Rental & Replacement	210,617.49	817,962.66	818,420.24	210,159.91
625 - Flexible Benefits Plan Fund	1,342.57	27,726.28	22,379.61	6,689.24
997 - Pooled Cash Operating	0.00	0.00	0.00	0.00
998 - Investment Pool LGIP	0.00	0.00	0.00	0.00
999 - Investment Pool Safekeeping	0.00	0.00	0.00	0.00
Report Total:	17,883,501.03	40,573,949.45	41,541,262.90	16,916,187.58

The background features abstract, overlapping green geometric shapes, primarily triangles and polygons, in various shades of green, creating a modern and dynamic visual effect.

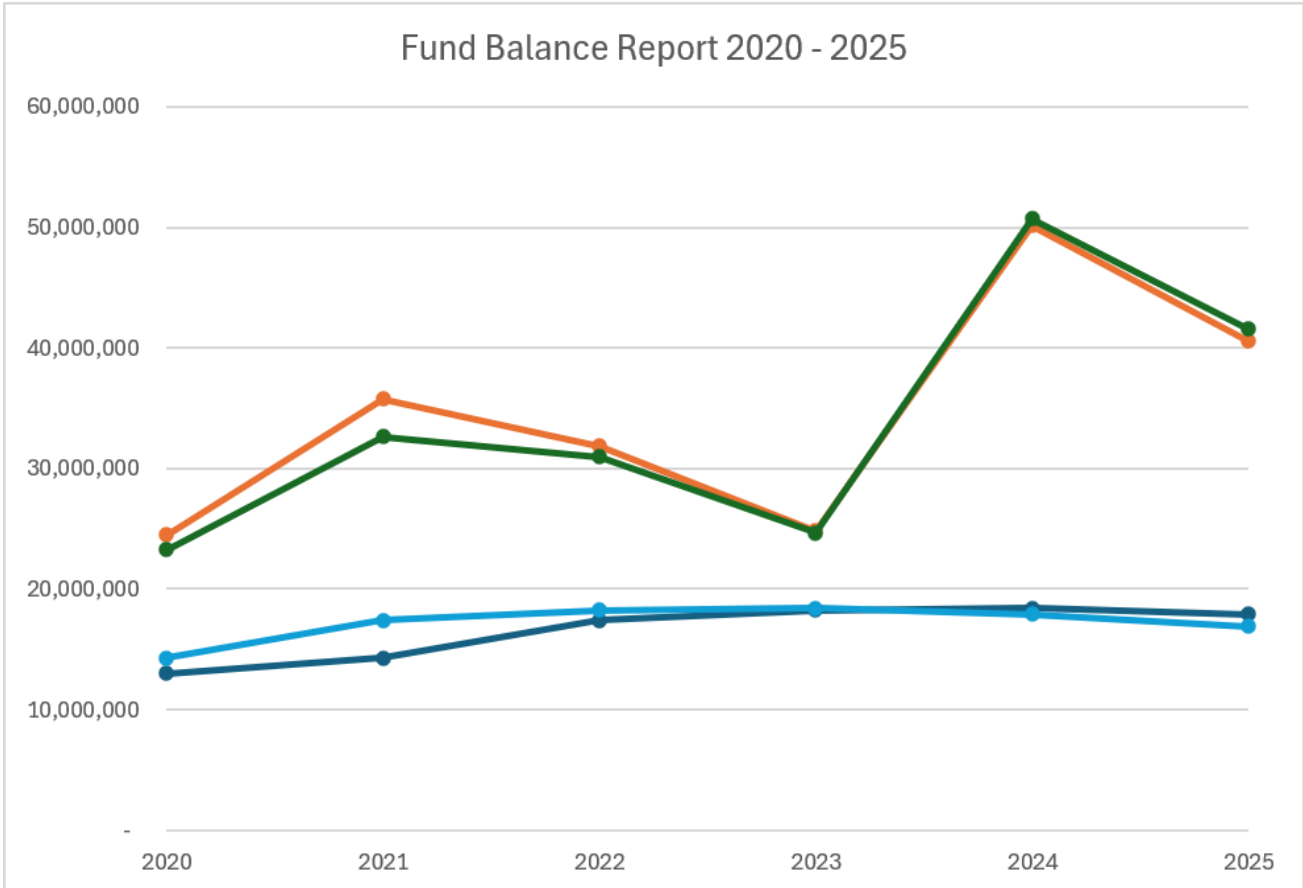
City of College Place 2025 Year-End Financial Results

Agenda

- ▶ Executive Summary
- ▶ Economic Overview
- ▶ Fund Balance Report
- ▶ Revenue Performance
- ▶ Expenditure Performance
- ▶ General Fund Results
- ▶ Capital Projects/Grants
- ▶ Debt & Liabilities
- ▶ Debt Limit
- ▶ Reserve Requirements
- ▶ Audit Status
- ▶ Challenges & Risks
- ▶ Looking Ahead
- ▶ Questions

Executive Summary

	2020	2021	2022	2023	2024	2025
Opening Fund Balance	13,014,791	14,252,515	17,375,797	18,234,120	18,405,262	17,883,501
Total Revenues	24,475,457	35,732,610	31,825,457	24,809,299	50,165,248	40,573,949
Total Expenditures	23,237,737	32,609,324	30,967,134	24,638,457	50,687,008	41,541,263
Ending Fund Balance	14,252,511	17,375,801	18,234,120	18,405,262	17,883,501	16,916,188



Economic Overview

	2020	2021	2022	2023	2024	2025
Population	9902	9872	9837	9726	9846	9923
Inflation (Regional CPI-W	1.80%	4.75%	8.81%	5.52%	3.61%	2.55%
Assessed Property Value Growth	10.20%	1.90%	20.70%	16.10%	7.60%	2.70%
Propert Tax Revenue	2,015,879	2,037,448	2,081,710	2,100,987	2,085,458	2,103,087
Sales Tax Trend	2,142,481	2,505,477	2,699,009	2,712,276	2,793,021	2,757,382



City of College Place, WA

Fund Balance Report

As Of 12/31/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - Current Expense Fund	1,545,717.68	10,417,501.67	10,462,109.24	1,501,110.11
005 - Current Expense Reserve Fund	497,860.73	16,646.86	514,507.59	0.00
012 - Technology Reserve Fund	70,505.19	466,891.83	499,755.18	37,641.84
061 - Employee Benefit Reserve Fund	203,632.30	8,570.15	159,494.49	52,707.96
100 - Street Fund	138,918.20	707,974.14	846,356.63	535.71
120 - Criminal Justice Fund	31,656.78	19,271.11	32,224.96	18,702.93
121 - Forfeited Proceeds Fund	2,132.80	3,106.00	0.26	5,238.54
130 - Hotel/Motel Tax	114,954.26	56,295.72	49,285.73	121,964.25
201 - ULTGO Bond Fund	41,076.25	410,047.02	448,619.76	2,503.51
301 - Street Capital Contribution Fund	2,131.09	0.00	0.00	2,131.09
305 - Capital Improvement Fund (REET)	162,954.85	172,786.03	218,088.48	117,652.40
306 - Capital Improvement Fund (REET 2)	52,832.95	2,407,518.57	2,459,710.62	640.90
309 - CDBG Projects Fund	2,449.23	0.67	0.00	2,449.90
311 - Street Improvement Fund	43,186.68	3,115,964.80	3,044,280.81	114,870.67
315 - Facility Maintenance Reserve Fund (CE)	136,455.95	25,842.99	85,863.26	76,435.68
320 - Equipment Reserve Fund	110,319.81	310,079.88	385,902.72	34,496.97
330 - Economic Development Fund	13,903.36	25,094.04	35,184.00	3,813.40
340 - Economic Development Reserve Fund	74.56	1.21	0.00	75.77
350 - Tax Benefit District Construction Fund	2,595.35	241,598.09	236,623.55	7,569.89
360 - Tax Increment Financing Construction Fund	6,786,991.85	440,357.92	1,792,409.55	5,434,940.22
400 - Water Fund	344,766.11	2,233,992.13	2,249,555.74	329,202.50
401 - Wastewater Fund	1,988,261.97	3,378,997.48	3,498,238.66	1,869,020.79
402 - Stormwater Fund	309,082.73	732,743.28	651,239.31	390,586.70
403 - Stormwater Capital Reserve Fund	43,535.76	214,524.87	152,590.13	105,470.50
410 - Water Capital Reserve Fund	2,046,403.61	1,774,333.69	2,195,776.04	1,624,961.26
411 - Wastewater Capital Reserve Fund	63,355.54	9,175,032.01	7,143,260.85	2,095,126.70
412 - Wastewater Debt Service Fund	1,698,522.97	655,330.90	758,107.78	1,595,746.09
413 - Water Debt Service Fund	1,184,896.71	1,144,772.03	1,204,679.71	1,124,989.03
425 - Water Revenue Bond Fund	0.00	7,007.70	7,007.70	0.00
426 - Water Bond Reserve Fund	0.00	2,896.86	2,896.86	0.00
431 - Water System Construction Fund	0.00	21,445.68	21,445.68	0.00
440 - Ambulance	32,365.70	1,541,635.18	1,545,247.76	28,753.12
500 - Equipment Rental & Replacement	210,617.49	817,962.66	818,420.24	210,159.91
625 - Flexible Benefits Plan Fund	1,342.57	27,726.28	22,379.61	6,689.24
997 - Pooled Cash Operating	0.00	0.00	0.00	0.00
998 - Investment Pool LGIP	0.00	0.00	0.00	0.00
999 - Investment Pool Safekeeping	0.00	0.00	0.00	0.00
Report Total:	17,883,501.03	40,573,949.45	41,541,262.90	16,916,187.58

Revenue Performance

	2025 Budget	2025 Actual	Variance - Favorable (Unfavorable)
Taxes	7,217,000	6,953,529	(263,471)
Licenses and Permits	1,127,700	502,903	(624,797)
Inter-fund Revenue	28,345,140	8,065,668	(20,279,472)
Charges for Goods and	10,771,477	10,314,733	(456,744)
Fines and Penalties	64,700	82,934	18,234
Misc Revenues	8,504,695	1,404,239	(7,100,456)
Grant and Loans	12,238,201	7,241,192	(4,997,009)

Expenditure Performance

	Current Total Budget	FiscalActivity	Variance Favorable (Unfavorable)
Misc	90,000	425,368	(335,368)
Taxes	-	2,849	(2,849)
Intergovernment Services	37,000	7,341	29,659
Legal	67,000	424,135	(357,135)
Capital Improvements	43,296,948	12,260,259	31,036,689
Interest & Other Earnings	200	4,700	(4,500)
Rents & Leases	286,293	193,688	92,605
Interfund Trans - O & M	815,063	800,028	15,035
Office & Operating Supplies	516,990	457,908	59,082
Fuels	121,000	135,513	(14,513)
Small Tools & Minor Equipment	124,225	102,721	21,504
Machinery & Equipment	2,513,566	(258,246)	2,771,812
Deferred Comp Benefits	1,200	1,100	100
Uniforms / Other Benefits	38,389	41,725	(3,336)
Stipends / Benefits	153,655	150,894	2,761
Wages & Salaries	5,613,446	5,647,560	(34,114)
Personnel Benefits	2,453,366	2,472,422	(19,055)
Travel / Training	117,556	69,553	48,003
Training Registrations / Fees	96,450	40,512	55,938
Professional Services	8,838,713	2,461,964	6,376,749
Intergovernmental Services	485,012	549,171	(64,159)
Insurance	537,769	525,205	12,564
Utilities	386,200	502,655	(116,455)
Repairs & Maintenance	229,470	158,454	71,016
Miscellaneous	966,945	1,215,653	(248,707)
Communications	87,167	77,738	9,429
Operating Transfers	5,372,201	2,282,684	3,089,517
Capital Contributions	-	30,130	(30,130)
Non-Expenditures	30,500	111,359	(80,859)
Loan	2,328,191	4,339,741	(2,011,551)
State Grants	292,500	71,240	221,260
	75,897,015	35,306,023	40,590,992

General Fund Results

Current Expense (001-061)	Current Total Budget	Fiscal Activity	Variance Favorable (Unfavorable)
Opening Fund Balance	2,481,765	2,317,716	(164,049)
Taxes	6,567,000	6,590,792	23,792
Licenses and Permits	762,700	317,474	(445,226)
Intergovernmental Revenues	2,566,641	571,565	(1,995,076)
Charges for Goods and Services	186,000	363,666	177,666
Fines and Penalties	35,000	48,959	13,959
Miscellaneous Revenues	284,501	334,474	49,973
Other Increases in Fund Resources	213,000	35,957	(177,043)
Other Revenue	474,800	1,943,416	1,468,616
Other Financing Sources	600,000	703,308	103,308
Total Revenue	11,689,642	10,909,611	(780,031)
General Government	1,659,080	1,918,001	(258,921)
Public Safety	4,446,099	4,928,345	(482,246)
Utilities	-	5,843	(5,843)
Transportation	52,669	139,604	(86,935)
Natural and Economic Environment	755,159	641,459	113,700
Social Services	3,000	2,857	143
Culture and Recreation	415,118	481,103	(65,985)
Other Decreases in Fund Resources	58,953	117,137	(58,184)
Debt Service	48,163	52,165	(4,002)
Capital Expenditures/Expenses	2,173,652	1,488,642	685,010
Other Financing Uses	1,835,950	1,860,710	(24,760)
Total Expenses	11,447,843	11,635,867	(188,024)
Ending Fund Balance	2,723,564	1,591,460	(756,056)

Capital Projects

Fund		Project	Amount	Grant
001	Current Expense	FD HVAC	529,115	DOC - Federal
001	Current Expense	Community Center - Design	453,718	DOC - State
012	IT	Software	359,421	None
012	IT	Computer Equipment	31,887	None
305	REET	Lions Park Renovation	2,331,440	Various
311	Streets	Mojonnier Road - Design and ROW	598,475	DOT/TIF
311	Streets	Rose Street Lighting	686,319	WSDOT
311	Streets	8th Street - Birch to Larch	416,085	TIB
311	Streets	8th Street - College to Birch	16,624	WSDOT - Fed
311	Streets	Post Office Crosswalk	74,879	WSDOT - Fed
311	Streets	East/West Road - Design	64,289	TIF
311	Streets	East/West Road - Intersection	120,156	TIF
311	Streets	Lamperti Intersection	55,723	None
320	Equipment	Various	255,731	None
403	Stormwater	Decant Design	17,906	DOE
403	Stormwater	SW10th Stormwater Design	24,885	DOE
403	Stormwater	Lions Park Outfalls	15,572	DOE
403	Stormwater	Whitman Trees	13,397	USDA
403	Stormwater	Public Works Yard Stormwater	17,479	DOE
410	Water	Reservior #4 Design	279,624	DOH/TIF
410	Water	6th Street Watermain Replacement	127,014	DOH
410	Water	Well #7(8)	566,449	DOH
410	Water	Water Tower Seismic Retrofit	66,814	Military
410	Water	Water Feasibilty Study (Garrison Creek)	61,048	DOH
411	Wastewater	Wastewater Treatment Plant Upgrades	5,415,716	EPA/DOE
411	Wastewater	General Sewer Plan Update	56,000	DOE
411	Wastewater	Cured in Place Piping	867,264	DOE
411	Wastewater	Liftstation #5	1,998,607	DOC/DOE
		Total	15,521,637	

Debt & Liabilities

Fund	Description	Holder	Pledge	Original Date	Maturity Date	Term (Years)	Interest Rate	Loan Amount	O/S Principle @ 12/31/2024	Additions	Payment	Principle	Interest	O/S Principle @ 12/31/2025
201	UTGO - Refunding 2024	Hilltop Securities/US	UTGO	10/25/2024	12/31/2043	9	5.50%	3,235,000	3,235,000	-	448,037	270,000	178,037	2,965,000
360	LTGO Bonds 2025 - TIF	Hilltop Securities/US	LTGO	10/25/2024	12/31/2043	20	5.00%	7,755,000	7,755,000	-	409,090	-	409,090	7,755,000
412	DOE - Southwest Sewer - 00133	DOE	WW Rev	1/1/2021	1/1/2041	20	1.20%	2,854,628	2,671,829		161,522	129,769	31,753	2,542,060
412	USDA - Southwest Sewer	USDA	WW Rev	1/1/2021	1/1/2062	40	1.125%	2,838,000	2,724,183		88,518	57,871	30,647	2,666,312
412	DOE - WWTP Design - 00172	DOE	WW Rev	1/1/2021	1/1/2041	20	2.00%	1,900,000	1,589,265	17,170	97,743	68,901	28,841	1,537,534
412	DOC - Lift Station 5 PC22-96103-051	DOC	WW Rev	6/6/2021	6/1/2041	20	0.94%	1,641,500	597,423	1,021,862	103,287	95,250	8,037	1,524,035
412	Whitman Dr. Water/Sewer Revenue Bonds	1st Security Bank	WW Rev	10/19/2018	12/1/2037	20	2.80%	4,500,000	2,925,000		306,900	225,000	81,900	2,700,000
412	DOE - Collection System WQC-2023-CoPIED-001	DOE	WW Rev	7/1/2025	7/1/2045	20	0.70%	1,975,368	-	1,975,368	-	-	-	1,975,368
412	DOE - WWTP WQC-2023-CoPIED-00138 - EL2302	DOE	WW Rev	7/1/2025	7/1/2045	20	0.70%	13,832,500	-	1,393,878	-	-	-	1,393,878
413	SRF #04-65104-005 (Water)	DOH	Water Rev	10/01/2004	10/01/2025	20	1.50%	1,622,200	87,836		89,134	87,836	1,298	-
413	PWTF #PW-05-691-010	DOCTED	Water Rev	04/04/2005	06/01/2025	20	0.50%	2,975,000	168,885		169,730	168,885	844	-
413	PWTF #PC08-951-011	DOCTED	Water Rev	06/30/2008	06/01/2028	20	0.50%	4,710,051	1,014,658		258,738	252,664	6,073	761,994
413	DWSRF #DWL23476	DOH	Water Rev	10/01/2018	10/01/2042	24	1.50%	1,500,000	1,176,463		77,124	65,359	11,765	1,111,104
413	DWSRF #DWL23478	DOH	Water Rev	10/01/2018	10/01/2042	24	1.00%	597,716	376,832		24,703	20,935	3,768	355,897
413	DWSRF #DWL23479	DOH	Water Rev	10/01/2020	10/01/2038	20	1.50%	1,822,615	1,478,439		127,779	105,603	22,177	1,372,836
413	DWSRF #DWL24936	DOH	Water Rev	10/01/2020	10/01/2040	20	1.50%	2,649,944	1,985,461	-	158,837	124,091	34,746	1,861,370
413	PWTF PC22-96103-062 - Well #7	DOC	Water Rev	7/6/2021	6/1/2041	20	1.39%	2,052,921	595,556	1,025,771	103,660	95,372	8,288	1,525,954
413	PWTF PC22-96103-11 Res #4	DOC	Water Rev	9/6/2021	6/1/2026	5	0.47%	350,000	288,186	-	145,336	144,093	1,243	144,093
413	PWTF PC22-96103-055	DOC	Water Rev	11/3/2021	6/1/2041	20	0.44%	842,000	753,368		47,631	44,316	3,315	709,052
413	PWTF PR24-96103-008 Res #4a	DOC	Water Rev	8/4/2023	8/4/2028	5	0.86%	427,130	221,329	89,863	1,926	-	1,926	311,192
Total - City of College Place					Total Loans				29,644,713	5,523,911	2,819,694	1,955,946	863,748	33,212,679
									Closing Balance 12/31/2024	Additions	Payment	Deductions		Closing Balance @ 12/31/2025
						Compensated Absence		259.12	387,880	65,559		-		453,439
						Net Pension Liability		264.30	202,879	-		69,228		133,651
						OPEB Liabilities		264.40	512,779	-		466,426		46,353
						Leases		263.57	314,813	901,425	182,278	182,278		1,033,960
						Total Other Liabilities			1,418,351	966,984	182,278	717,932	-	1,667,403
						Total Schedule 9			31,063,064	6,490,896	3,001,972	2,673,878	863,748	34,880,082

Debt Limit

								Assessed Value	\$ 1,143,433,009		
								O/S Principle @			
Area	Status		Type	Description	Holder	Original Date	Maturity Date	12/31/2026	Debt Limit	%	Available Debt
GO	Existing	Voted	Loan	UTGO - Refunding 2024	US Bank	10/25/2024	12/01/2033	\$ 2,655,000			
						Total Voted GO Debt		\$ 2,655,000			\$ 8,779,330
GO	Existing	Non-Voted	Lease	Tasers/Body Cams	Axon Enterprises	2025	2030	\$ 229,576			
GO	Existing	Non-Voted	Lease	Police Vehicles	Bancorp	2022	Various	\$ 314,367			
GO	Existing	Non-Voted	Loan	Whitman Dr. Water/Sewer Reve	1st Seattle Bank	10/19/2018	12/1/2037	\$ 2,475,000			
GO	Existing	Non-Voted	Loan	Tax Increment Bond	US Bank	10/25/2024	10/25/2043	\$ 7,755,000			
						Total Non-Voted GO Debt		\$ 10,773,943	\$ 17,151,495	1.50%	\$ 6,377,552
						Total GO Debt		\$ 13,428,943	\$ 28,585,825	2.50%	\$ 15,156,882
Utilities	Existing	Non-Voted	Loan	SRF #04-65104-005 (Water)	DOH	10/01/2004	10/01/2025	\$ 87,835			
Utilities	Existing	Non-Voted	Loan	PWTF #PW-05-691-010	DOCTED	04/04/2005	06/01/2025	\$ 168,885			
Utilities	Existing	Non-Voted	Loan	PWTF #PC08-951-011	DOCTED	06/30/2008	06/01/2028	\$ 1,014,658			
Utilities	Existing	Non-Voted	Loan	DWSRF #DWL23476	DOH	10/01/2018	10/01/2042	\$ 1,176,463			
Utilities	Existing	Non-Voted	Loan	DWSRF #DWL23478	DOH	10/01/2018	10/01/2042	\$ 376,832			
Utilities	Existing	Non-Voted	Loan	DWSRF #DWL23479	DOH	10/01/2018	10/01/2038	\$ 1,478,439			
Utilities	Existing	Non-Voted	Loan	DWSRF #DWL24936	DOH	10/01/2018	10/01/2040	\$ 1,490,770			
Utilities	New	Non-Voted	Loan	Southwest Sewer	DOE	1/1/2023	12/31/2042	\$ 2,598,825			
Utilities	New	Non-Voted	Loan	Southwest Sewer	USDA	1/1/2023	12/31/2062	\$ 2,724,183			
						Total Wastewater Debt		\$ 11,116,890			
Utilities	New	Non-Voted	Loan	WWTP - Design	DOE	1/1/2024	12/31/2043	\$ 1,742,040			
Utilities	New	Non-Voted	Loan	Lift Station #5	DOE	1/1/2023	6/1/2041	\$ 820,750			
Utilities	New	Non-Voted	Loan	Well #7	PWB	1/1/2023	6/1/2041	\$ 1,575,000			
Utilities	New	Non-Voted	Loan	Water Main Replacement	PWB	1/1/2023	6/1/2041	\$ 755,292			
Utilities	New	Non-Voted	Loan	Reservoir #4	PWB	1/1/2023	6/1/2041	\$ 350,000			
						Total Water Debt		\$ 5,243,082			
						Total Utility Debt		\$ 16,359,972			
						Total City Debt		\$ 29,788,915		2.61%	
						Constitutional Debt Limit			\$ 114,343,301	10.00%	

Reserve Requirements

Fund	Title	Ending Fund Balance	Reserve Contingency	Factor	Target	Excess
001	Current Expense Fund	\$ 1,501,110	17% Budgeted Revenue	\$ 8,726,183	1,483,451	17,659
005	Current Expense Reserve Fund	\$ -	10% CE budgeted revenue	8,726,183	872,618	(872,618)
100	Street Fund	\$ 536	60 days O&M	846,357	141,060	(140,524)
315	Facility Maintenance Reserve Fund (CE)	\$ 114,871	Target \$300,000		300,000	(185,129)
400	Water Fund	\$ 329,203	60 days O&M	2,180,588	363,431	(34,229)
401	Wastewater Fund	\$ 1,869,021	60 days O&M	2,447,662	407,944	1,461,077
402	Stormwater Fund	\$ 390,587	60 days O&M	651,239	108,540	282,047
412	Wastewater Debt Service Fund	\$ 1,595,746	1 year annual debt service		757,970	837,776
413	Water Capital Improvement Reserve Fund	\$ 1,124,989	1 year annual debt service		1,099,110	25,879
500	Equipment Rental & Replacement	\$ 210,160	60 days O&M	818,420	136,403	73,757

SAO - Audit

- 2025 Audit will start the fall of 2026.
- 2024 Audit Completed - No findings or Management Letter.

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Financial Statements:

Financial Statement

We noted the following misstatements in the financial statements:

C4

- LID Fund (204) was recorded as a debt service fund. The City does not have debt service under this fund. This is a classification error.

Schedule 9

- \$105,371 of cost of bond refunding was recorded under #59995. This should be recorded under #59295 instead.
- Schedule 9 is ending balance is understated by \$17,170 due to one loan having the incorrect addition amount.

Schedule 16/SEFA

- ALN 15.916 is understated by \$54,500.
- ALN 14.228 had a duplicate entry, resulting in an overstatement of \$117,337.
- ALN 20.939 is understated by \$71,534.
- ALN 66.202 was incorrectly reported as ALN 66.468.

Notes

- We noted presentation errors on Note 1-2, 4-6, and 10-11.
- The notes is missing disclosure on GASB 101 implementation.

We recommend the City strengthen their internal controls to ensure financial statement preparation are performed accurately.

Challenges & Risks

- ▶ Inflation
- ▶ Labor costs
- ▶ Infrastructure replacement needs
- ▶ Grant uncertainty
- ▶ Revenue volatility
- ▶ State legislative changes
- ▶ Federal legislative changes

Looking Ahead

Priorities for next fiscal year:

- ▶ Long-term financial sustainability
- ▶ Capital investment/Funding Strategies
- ▶ Technology improvements
- ▶ Reserve maintenance
- ▶ Strategic planning
- ▶ Budget development timeline

Questions???