

EMPLOYMENT AGREEMENT

THIS AGREEMENT is made between the PARADISE IRRIGATION DISTRICT ("District") and DARLEEN SOWERS ("Employee").

RECITALS

WHEREAS, District desires to employ Employee as Chief Financial Officer of the Paradise Irrigation District; and

WHEREAS, Employee desires to serve as Chief Financial Officer of the Paradise Irrigation District; and

WHEREAS, the Board of Directors (Board), as appointing power, and Employee desire to agree in writing to the terms and conditions of her employment as Chief Financial Officer.

NOW, THEREFORE, the parties, by execution of this agreement, agree that all earlier agreements, amendments, understandings, communications, representations, or promises, whether written or oral, are hereby revoked and superseded by this Agreement.

AGREEMENT

1. DUTIES.

(a) The parties recognize and affirm that: (1) Employee is an "at will" employee whose employment may be terminated by District without cause; and (2) there is no expressed or implied promise made to Employee for any form of continued employment. This Agreement is the sole and exclusive basis for an employment relationship between Employee and District.

(b) District agrees to employ Employee as Chief Financial Officer of the Paradise Irrigation District beginning February 24, 2025, to perform the functions and duties specified in Exhibit "A", attached hereto, and to perform other legally permissible and proper duties and functions as the District Manager or Board may from time-to-time assign.

(c) Employee shall perform her duties to the best of her ability in accordance with the highest professional and ethical standards of the profession, and shall comply with all applicable rules and regulations established by District. Employee's performance shall at all times be subject to review by District Manager.

(d) Employee agrees to remain the exclusive full-time employee of the District during the term of this Agreement.

(e) Employee shall not engage in any activity which is, or may become, a conflict of interest, prohibited contract, or which may create an incompatibility of office as defined under California law. Prior to performing any services under this Agreement and annually thereafter, Employee must complete disclosure forms required by law.

2. TERM. The term of this Agreement shall be from the date of execution hereof by the parties until terminated by either party in accordance with the provisions set forth in Paragraph 3, or until terminated by the event of the death or permanent disability of Employee.

3. RESIGNATION AND TERMINATION.

(a) Employee may resign at any time. Employee agrees to give District at least thirty (30) days' advance written notice of resignation.

(b) Termination Without Cause. District may at any time terminate Employee without cause upon ninety (90) days' advance written notice. If the decision to terminate is without cause, District agrees to pay Employee a cash payment equal to three (3) months' base salary. Said cash payment may be paid in one (1) lump sum upon the effective date of termination. Such payment will release District from any further obligations under this Agreement, except payment of any vacation leave accrued and unused as of the date of termination. The severance payment is in gross, does not constitute wages, and District shall report said payment on IRS Form 1099. Liability for income and other taxes applicable to the severance payment will be the sole responsibility of Employee.

(c) Termination For Cause. Employment status and all of Employee's rights under this Agreement may be terminated by the Board upon written notice for cause which includes, but is not limited to, breach of Agreement or the failure to perform responsibilities as set forth in this Agreement, and as defined by law. The Board shall not terminate this Agreement pursuant to this paragraph until a written statement of the grounds for termination has first been served upon Employee. Employee shall then be entitled to five (5) working days to respond in writing. The decision of the Board shall be final.

4. SEVERANCE PAY. If Employee is terminated because of conviction of any criminal offense involving moral turpitude, then District shall have no obligation to continue the employment of Employee or to pay the severance set forth above. If Employee is charged and ultimately convicted of a crime involving an abuse of her office or position, all severance payments shall be fully reimbursed to District. If Employee is terminated because she is charged with a crime involving abuse of office, District may deposit the severance payment with an independent escrow officer. If Employee is convicted of a crime involving abuse of office, the escrow officer shall refund the severance pay to District. If Employee is acquitted of the charge, the escrow officer shall deliver the severance pay to Employee.

5. SALARY.

(a) Effective February 24, 2025, District agrees to pay Employee One Hundred Forty-Five Thousand Dollars (\$145,000) in salary per year for her services, payable in installments at the same time as other employees of the District are paid and subject to customary withholdings. Any compensation adjustment must be approved by the Board at the open session of a regular board meeting and memorialized as an amendment to this Agreement.

6. ADMINISTRATIVE LEAVE. Employee shall be entitled to twenty-eight (28) hours of Administrative Leave effective February 24, 2025. Thereafter, Employee shall be entitled to eighty (80) hours of Administrative Leave per year to be credited each July 1st. Unused Administrative Leave shall

not be carried over from one year to the next, and no payment for unused Administrative Leave will be made upon resignation, termination, or retirement.

7. VACATION LEAVE: Employee shall accrue (4.62) hours vacation leave per pay period. Upon termination of employment with the District, Employee shall be entitled to compensation for unused and accrued vacation days at the then current salary.

8. SICK LEAVE: Employee shall accrue 3.69 hours of sick leave per pay period.

9. SUPPLEMENTAL BENEFITS. District shall provide Employee the same supplemental benefits as provided to District's management employees, and as such benefits may be amended from time to time. All actions taken by District relating to benefits for management employees shall be considered actions granting the same benefits to Employee. As used herein, supplemental benefits means holidays, retirement benefits and payments, health insurance, vision insurance, dental insurance, disability insurance, and life insurance.

10. PERFORMANCE EVALUATION. The Board shall evaluate Employee's performance annually.

11. OTHER TERMS AND CONDITIONS OF EMPLOYMENT. The Board, by resolution, may fix any other terms and conditions of employment, as it may determine from time to time, relating to the performance of Employee, provided such terms and conditions are not inconsistent with provisions of this Agreement or law.

12. NOTICES. Any notices required by this Agreement shall be in writing and either given in person or by first class mail with the postage prepaid and addressed as follows:

TO DISTRICT: Board of Directors
Paradise Irrigation District
6332 Clark Road
Paradise, California 95969

TO EMPLOYEE: Darleen Sowers


13. ENTIRE AGREEMENT. This Agreement is the final expression of the complete agreement of the parties with respect to the matters specified herein and supersedes all prior oral or written understandings. Except as prescribed herein, this Agreement cannot be modified except by written mutual agreement signed by both parties.

14. ASSIGNMENT. This Agreement is not assignable by either District or Employee.

15. SEVERABILITY. In the event that any provision of this Agreement is finally held or determined to be illegal or void by a court having jurisdiction over the parties, the remainder of the Agreement shall remain in full force and effect unless the parts found to be void are wholly inseparable from the remaining portion of the Agreement.

16. COUNTERPARTS. This Agreement may be executed in counterparts which shall be identified by number and each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, District has caused this Agreement to be signed and executed on its behalf by its President and duly attested by the Secretary. The Employee has also executed it.

Darleen Sowers

DARLEEN SOWERS
Employee

02/19/25

Date

PARADISE IRRIGATION DISTRICT
BOARD OF DIRECTORS

Robert Matthews

Robert Matthews, President

Feb 19, 2025

Date

ATTEST:

Georgeanna Borrayo

Georgeanna Borrayo, District Secretary

2/19/2025

Date

EXHIBIT A

CHIEF FINANCIAL OFFICER

Definition

Under administrative direction and policy of the Board of Directors, the Chief Financial Officer plans, organizes, and directs the financial and accounting functions of the District; assists the District Manager with the protection of District assets and the maintenance of budget controls; performs the most complex accounting functions; invests District funds; and provides direction for implementing financial policies and programs.

Examples of Duties

- Serves as the controller for the District.
- Plans, organizes, directs, and manages District financial, accounting, investment programs.
- Provides long-range financial planning, protection of District assets, and development and maintenance of budget controls.
- Prepares, presents, and monitors the District's budget with direction from the District Manager.
- Assumes responsibility for the proper investment of District funds in accordance with the District's investment policy in consultation with the District Manager.
- Coordinates the District's outside annual certified audit, participates in the selection process of the auditing firm, and implements adequate internal controls to safeguard the District's assets.
- Responsible for managing District financial-related information technology, ensuring the availability of necessary financial, statistical and management data.
- Administers long-term capital project financings, reviews interest rate opportunities, and monitors bond covenant/continuing disclosure certifications.
- Oversees the recording of assets and ensures timely posting of general ledger activity; and directs the development, preparation, and timely presentation of financial reports and statements.
- Oversees the recording of daily cashing and receipt of all funds collected by the District.
- Oversees the bi-weekly payroll process in coordination with the Office Manager.
- Oversees state and federal payroll taxes, including quarterly payroll taxes and year-end reporting, in coordination with the Office Manager.
- Coordinates and administers the District grant funding programs.
- Administers the District insurance and risk management functions.
- Assists the District Manager in the development of District collective bargaining proposals.
- Performs related duties as assigned.

Required Knowledge

- Principles and practices of budgeting, accounting, finance, investment, and the development and maintenance of fiscal controls.
- Laws, rules, ordinances, and legislative processes controlling special district functions and operations.
- Principles and practices of auditing.

- Computerized management information and fiscal systems.
- Risk management and insurance.
- Investment principles and practices.
- Cost estimating and contract administration.

Ability To

- Plan, organize, coordinate, and direct the financial, budgeting, and benefit system, management information systems, investment, and risk management functions of the District.
- Exercise leadership, authority, and supervision tactfully and effectively.
- Provide supervision, training, work development, and evaluations for finance/accounting staff.
- Coordinate District budget development and fiscal controls.
- Direct the maintenance of ledgers and journals and oversee the preparation of timely financial reports and statements.
- Effectively represent the District's policies, programs, and services with individual citizens, community groups, and other governmental organizations.
- Maintain responsibility for insurance and risk management functions.
- Communicate well during public presentations.
- Provide advice and consultation to the District Manager on the development of fiscal system, policies, and assets.

Desirable Qualifications

Broad and extensive work experience that includes performing financial analysis, accounting management information system development, budgeting, risk management work, and benefit administration. This experience should include at least five years of responsible professional experience in a management or supervisory capacity within private industry or independent special enterprise districts.

A bachelor's degree in finance, Accounting, Business Administration, or closely related field from an accredited college or university is desirable.

Typical Physical Activities

- May occasionally travel by airplane and automobile in conducting District business.
- Communicates with District Board members, co-workers, and the public in face-to-face, one-on-one and group settings so that others can understand.
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- Constantly operate a computer and other office machinery such as calculator, copy machine, printer, etc.
- Must be able to remain in stationary position for the majority of the time.. Works a full day at the District office.
- Hearing and vision within normal ranges.

Paradise Irrigation District is committed to providing reasonable accommodation to applicants as required by the Americans with Disabilities Act (ADA) and the Fair Employment and Housing Act (FEHA). Qualified individuals with disabilities who need a reasonable accommodation

during the application or selection process may contact Mickey Rich, Assistant District Manager, at (530) 877-4971.

Paradise Irrigation District reserves the right to change or assign other duties to this position.