SECOND AMENDMENT TO EMPLOYMENT AGREEMENT

This Amendment is made to the Employment Agreement dated February 16, 2022, between the PARADISE IRRIGATION DISTRICT ("District") and BRETT GOODLIN ("Employee") on this 18th day of March, 2023.

RECITALS

WHEREAS, District and Employee entered into an Employment Agreement dated February 16, 2022; and

WHEREAS, the District and Employee agreed to amend that Employment Agreement as set forth in the First Amendment to Employment Agreement; and

WHEREAS, Employee wishes to continue serving as Finance and Accounting Manager, and District wishes to retain Employee in that capacity.

NOW THEREFORE, District and Employee hereby agree to amend the above-referenced Employment Agreement as follows:

Effective upon approval by the Board of Directors, paragraph 4 of the employment agreement shall be amended to read:

4. SALARY. Effective March 18, 2023, District agrees to pay Employee \$110,000.00 per year for his services, payable in installments at the same time as other employees of the District are paid and subject to customary withholdings.

All other provisions of the Employment Agreement dated February 16, 2022, shall remain in full force and effect as therein written.

IN WITNESS WHEREOF, the District has caused this Second Amendment to Employment Agreement to be signed and executed in its behalf by its President and duly attested. The Employee has also executed this Amendment.

Brett Goodlin

Paradise Irrigation District

Shelby Boston, President

Georgeanna Borrayo, District Secretary

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ATTEST:

FINANCE AND ACCOUNTING MANAGER

Definition

Under general direction from the District Manager, the Finance and Accounting Manager plans, organizes, and directs the financial, accounting, and business-related administrative 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 District policies and programs.

Finance and Accounting Manager

Examples of Duties

- Serves as the Controller for the District.
- Plans, organizes, directs, and manages District financial, accounting, and investment decisions.
- Provides long range financial planning, protection of District assets, and development and maintenance of budget controls.
- Prepares, presents, and monitors the District's budget.
- Assumes responsibility for the proper investment of District funds in accordance with the District's investment policy.
- 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.
- 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.
- Maintains proper administration of District's grant funding opportunities.
- Administers the District insurance and risk management functions.
- Assists the District Manager in the development of District collective bargaining proposals.
- Serves as District Treasurer which shall be appointed by the Board of Directors.
- 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.
- Public personnel administration, affirmative action, and employer-employee relations.
- Principles and practices of personnel administration.

AMENDMENT TO EMPLOYMENT AGREEMENT

THIS AMDENDMENT is made to the Employment Agreement dated February 26, 2022, between the PARADISE IRRIGATION DISTRICT ("District") and BRETT GOODLIN ("Employee") on this 21st day of September, 2022.

RECITALS

WHEREAS, District and Employee entered into an Employment Agreement dated February 26, 2022; and

WHEREAS, Employee wishes to continue serving as Finance and Accounting Manager, and District wishes to retain Employee in that capacity.

NOW THEREFORE, District and Employee hereby agree to amend the above-referenced Employment Agreement as follows:

Effective upon approval by the Board of Directors, the following paragraph of the Employment Agreement shall be amended to read:

4. SALARY. Effective September 21, 2022, District agrees to pay Employee \$84,000.00 per year for his services, payable in installments at the same time as other employees of the District are paid and subject to customary withholdings.

All other provisions of the Employment Agreement dated February 26, 2022, shall remain in full force and effect as therein written.

IN WITNESS WHEREOF, The District has caused this Amendment to Employment Agreement to be signed and executed in its behalf by its President and duly attested. The Employee has also executed this Amendment.

Brett Goodlin

Paradise Irrigation District

Shelby Boston, President

ATTEST: $\sqrt{2}$

Georgeanna Borrayo, District Secretary

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EMPLOYMENT AGREEMENT

THIS AGREEMENT is made and entered into this 16th day of February, 2022, by and between PARADISE IRRIGATION DISTRICT, a California Irrigation District, ("District") and Brett Goodlin ("Employee"). The Agreement shall be effective February 26, 2022.

RECITALS

- A. District has made an offer of employment to Employee to fill the position of Finance and Accounting Manager of Paradise Irrigation District, effective February 26, 2022.
- B. The Board of Directors and Employee desire to set forth in writing the terms and conditions of Employee's employment as Finance and Accounting Manager.

AGREEMENT

1. DUTIES.

- (a) The parties recognize and affirm that: (i) Employee is an "at will" employee whose employment may be terminated by the District without cause; and (ii) there is no express 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) Employee shall perform the functions and duties specified in Exhibit "A" attached hereto and incorporated herein by this reference; and Employee shall also perform other legally permissible and proper duties and functions as the District Manager may from time to time assign.
- (c) Employee shall perform his or her duties to the best of his or her ability in accordance with the highest professional and ethical standards of the accounting profession and shall comply with all applicable rules and regulations established by the District. Employee's performance shall at all times be subject to review by the District Manager.
- (d) Employee agrees to remain in the exclusive full-time employ 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, the Employee must complete disclosure forms required by law.

2. TERM.

The term of this Agreement shall run from the effective date shown in the introductory paragraph above and shall continue 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) RESIGNATION. Employee may resign at any time and agrees to give District at least 60 days' advance written notice of the effective date of his resignation.
- (b) TERMINATION WITHOUT CAUSE. District may at any time terminate Employee without cause upon 30 days' advance written notice.
- (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 contract 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. If the decision to terminate is made for cause, Employee shall not be entitled to severance.

SALARY.

District agrees to pay Employee \$80,000.00 per year for his services, payable in installments at the same time as other employees of the District are paid and subject to customary withholdings.

6. SUPPLEMENTAL BENEFITS.

The District shall provide the Employee the same benefits as provided to District management employees and as such benefits may be amended from time to time. All actions taken by the District relating to benefits for management employees shall be considered actions granting the same benefits to Employee. As used herein, "benefits" means holidays, sick leave, vacation leave, retirement benefits and payments, health insurance, vision insurance, dental insurance, disability insurance, and life insurance.

7. PERFORMANCE EVALUATION.

The District Manager shall evaluate Employee's performance twelve (12) months after employment. In addition, every year the District Manager and Employee will set goals and objectives for the ensuing year. Employee shall be responsible along with the District Manager for scheduling the reviews contemplated by this paragraph.

8. OTHER TERMS AND CONDITIONS OF EMPLOYMENT.

The Board of Directors, by resolution, shall 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.

9. 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:

District Manager

Paradise Irrigation District

6332 Clark Road Paradise, CA 95969

TO EMPLOYEE:

Brett Goodlin

Finance and Accounting Manager

6274 W. Wagstaff Road Paradise, CA 95969

10. 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.

11. ASSIGNMENT.

This Agreement is not assignable by either District or Employee.

12. COUNTERPARTS.

This Agreement may be executed in two (2) 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, the District has caused this Agreement to be signed and executed in its behalf by its President and duly attested by the Secretary. The Employee has also executed it.

Brett Goodlin

Shelby Boston, President Paradise Irrigation District

ATTEST:

Georgeanna Borrayo, District Secretary

EXHIBIT "A"

FINANCE AND ACCOUNTING MANAGER

Definition

Under administrative direction and policy direction of the Board of Directors, the Finance and Accounting Manager plans, organizes, and directs the financial, accounting, and business-related administrative 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 District policies and programs.

Finance and Accounting Manager

Examples of Duties

- Serves as the Controller for the District.
- Plans, organizes, directs, and manages District financial, accounting, and investment decisions.
- Provides long range financial planning, protection of District assets, and development and maintenance of budget controls.
- Prepares, presents, and monitors the District's budget.
- Assumes responsibility for the proper investment of District funds in accordance with the District's investment policy.
- 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.
- 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.
- Maintains proper administration of District's grant funding opportunities.
- Administers the District insurance and risk management functions.
- Assists the District Manager in the development of District collective bargaining proposals.
- Serves as District Treasurer which shall be appointed by the Board of Directors.
- 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.
- Public personnel administration, affirmative action, and employer-employee relations.
- Principles and practices of personnel administration.

Ability To

- Plan, organize, coordinate, and direct the financial, budgeting, personnel 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, administrative and office 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 personnel 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 personnel system development and administration including position classification, compensation system development, equal employment opportunity, and benefit administration.

A Bachelor's degree in Finance, Accounting, Business Administration, or closely related field from an accredited college or university is desirable. Possession of a valid California Class C Drivers License will be required free of any multiple or serious traffic violations or accidents.

Typical Physical Activities

- May occasionally travel by airplane and automobile in conducting District business.
- Communicates orally with District Board members, co-workers, and the public in face-toface, one-on-one and group settings.
- Regularly uses a telephone for communication.
- Uses office equipment such as computer terminals, copiers, and FAX machines.
- Sits for extended time periods. Works a full day at the District office.
- Hearing and vision within normal ranges.